

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF KAJIADO

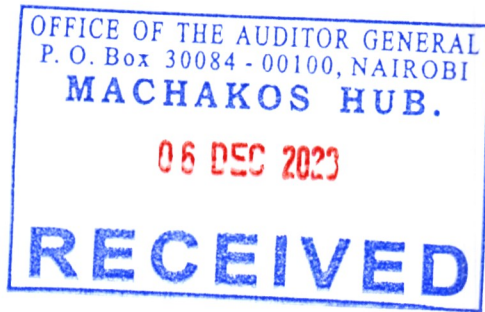
FOR THE YEAR ENDED

30 JUNE, 2023



PAPERS LAID	
DATE	21/2/2024
TABLED BY	Mogonyi Khil.
COMMITTEE	
CLERK AT THE TABLE	Abdirahma





KAJIADO COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2023

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

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1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
MCA	Member of County Assembly
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

b) Glossary of Terms

Comparative FY Means the financial year preceding the current financial year.

2. Key Entity Information and Management

a) Background information

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

b) Key Management



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

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

c) Fiduciary Management

The key management personnel who held office during the period ended 30th June 2023 and who had direct fiduciary responsibility were:

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Name	Details of qualifications and experience
 <p>1. Leboo Saisa</p>	<p>Kajiado County Assembly Clerk</p> <p>Signatory to the Assembly Accounts.</p> <p>Ongoing Master in Public Policy and Management.</p> <p>Postgraduate Diploma in Law</p> <p>Bachelor of Laws (LLB)</p> <p>2002-2014 – Military Officer (Kenya Air Force)</p> <p>2011-2014 – Law Practice – Mwaniki Gitau & Co Advocates</p> <p>Apr 2014 - April 2015 – Legal Counsel, Kajiado County Assembly.</p> <p>May 2015 – August 2016 – Principal Legal Counsel, Kajiado County Assembly.</p> <p>Sept 2016 – March 2018 – Deputy Clerk, Legislation and Legal Affairs, Kajiado County Assembly.</p> <p>March 2018 – March 2019 – Acting Clerk, Kajiado County Assembly.</p> <p>March 2019 – to date Clerk, Kajiado County Assembly.</p>
 <p>2. CPA Koitumet William</p>	<p>Senior Accountant, Kajiado County Assembly from July 2014 to 1st April 2022.</p> <p>Deputy Director Finance, Kajiado County Assembly from 1st April 2022 to date.</p> <p>Signatory to the Assembly Accounts.</p> <p>ICPAK Member 23489</p> <p>Bachelor of Business Management – Accounting.</p> <p>Master of Business Management – Finance</p>

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3. Jemimah Mateu Kilesi

April 2018 – Date Kajiado County Assembly
Director Finance & Administration
Sept.2015-Mar 2018 Kajiado County Assembly **Deputy Clerk Administration, Liaison and Support Services**
July 2014 – Aug.2018 Kajiado County Assembly
Director Administration, Liaison and Support Services
April - June30th2014: Kajiado County Assembly
Principal Clerk Assistant
Oct.2008– 30thMar 2014: Kenya Commercial Bank Ltd (KCB) **Customer Care Consultant/Teller**
June 2003 – Jan 2006 Pillar of Development (NGO):
Accountant
February 2002-March 2003: Ogiek Rural Integral Projects (ORIP) NGO: **Accountant**
Jan 2000- Dec 2001: Narok District Coop. Union - ILO/PPEP: **Accountant**
Ongoing Certified Human Resource Professional Studies (CHRP)
Ongoing Certified Human Resource Professional Studies (CHRP)
Bachelor of Commerce – Accounting Option
Masters of Commerce – Business Economics
Masters in Project Planning and Management.
Diploma in Human Resource Management (IHRM).
CPA Part 1

Key Entity Information and Management (Continued)

d) Fiduciary Oversight Arrangements

Audit committee activities

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

Finance committee activities

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

Public Accounts and Investment committee

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

Budget and Appropriation committee

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

The assembly was able to achieve the value-for money for the FY2022/2023 through the following ways;

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

Key Entity Information and Management (Continued)

e) Entity Headquarters

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

f) Entity Contacts

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

g) Entity Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
Kenya Commercial Bank
A/C 1153874830
Kajiado Branch

h) Independent Auditor

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

Key Entity Information and Management (Continued)

i) 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 Government
Headquarter,
P.O. Box 11-01100,
Kajiado, Kenya.

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of Kajiado county government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary.

Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

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

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

The County Assembly executes its mandate, through committees which are broadly classified into two.

a) Select Committees

Select committees are generally responsible for overseeing the work of government departments and agencies.

b) Sectoral Committees

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

The County Assembly has the following Select and Sectoral committees:

- a) Powers and Privileges Committee
- b) Audit Committee
- c) Public Accounts/Investment Committee
- d) Budget and Appropriations Committee
- e) Medical services and Public Health Committee
- f) Agriculture, Livestock, veterinary services, fisheries and Irrigation Committee
- g) Trade, Investments, and Enterprise Development Committee
- h) Finance, Economic, Planning and ICT Committee
- i) Water, Environment and Natural Resources Committee
- j) Lands, Physical Planning, Urban Development and Housing Committee
- k) Education, Vocational Training, Youth and Sports Committee
- l) Public Service, Administration, Social Services, Citizen Participation and Inspectorate Services Committee
- m) Roads, Transport, Public Works and Energy Committee
- n) Justice, Legal Affairs and Delegated on County Legislation Committee
- o) Implementation Committee
- p) Disability Mainstreaming Committee
- q) Rules and Procedures Committee
- r) County Assembly Business Committee
- s) Committee on Selection
- t) Liaison Committee
- u) Committee on Appointment
- v) Gender, Wildlife, Cooperatives, Wildlife and Tourism Committee

a) Committee of Powers and Privileges

There is established a committee to be known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other

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functions as may be specified by enabling legislation. The committee held four meetings in FY 2022/23. The committee members during FY 2022/23 were:

Member	Designation	Ward
Hon. David Nkanini	Chairperson	Matapato South Ward
Hon. Joseph Torris	Vice – Chairperson	Ewuaso ooKidong Ward
Hon. Hussein Ali Adan	Member	Special Elect
Hon. Stephen Ngatho	Member	Olkeri Ward
Hon. Betty Taany	Member	Special Elect
Hon. Carolyne Karuki Ndeti	Member	Special Elect
Hon. Benard Supet Moloma	Member	Kenyewa Poka Ward

b) Audit Committee

The audit committee was constituted on 3rd November 2020. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held Three meetings in FY 2022/23. The committee members during FY 2022/23 were:

Member	Designation
Fidel Okilla	Chairman
Vincent Nkaiwuatei	Member
Joel Kanchori	Member
Brenda Reson	Member (Speaker Nominee)
Joseph Rakua	Secretary

c) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County’s finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held eleven extra sittings to deal with arising matters. The members who served in the committee during the year were:

The Committee met on (11) Occasions

Member	Designation	Ward
Hon. Paul Metui Muterian	Chairperson	Lekism Ward
Hon. Ann Ntaatai	Vice – Chairperson	Special Elect
Hon. Timothy Saigilu Kanka	Member	Imbirikani Ward
Hon. Stephen Marush	Member	Sholinke
Hon. Bernard Supeet Moloma	Member	Kenyawapoka Ward
Hon. Eli Ochieng Gor	Member	Oloolua Ward
Hon. Mildred Milanoi Risancho	Member	Special Elect
Hon. Judy Komite Nkaabata	Member	Special Elect

d) Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The Committee has met on (11) Occasions. The members who served in the committee during the period were:

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

e) Medical Services and Public Health Committee

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

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

The Committee has met on (7) Occasions

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

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

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

- i) To investigate, inquire into and report on all matters relating to the mandate, management, activities, administration, operation and estimates of the assigned departments;
 - ii) Study the programme and policy objectives of the departments and the effectiveness of the implementation Study and review all county legislations referred to it
 - iii) Study access and analyze the relative success of the departments as measured by the result obtained as compared with their stated objectives;
 - iv) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary and as may be referred to them by the county assembly;
- Make reports and recommendations to the county assembly as often as possible, including recommendation of proposed legislation. The Committee met on (7) Occasions

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

g) Trade, Investments, and Enterprise Development Committee

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

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

The Committee met on (9) Occasions

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Member	Designation	Ward
Hon. James Mbiriri Mwaura	Chairperson	Ngong Ward
Hon. Mildred Risancho	Vice – Chairperson	Special Elect
Hon. Jackson Angaine	Member	Rombo
Hon. Joyce Sunte	Member	Special Elect
Hon. Abraham Osoi	Member	Matapato North
Hon. Ann Ntaatai	Member	Special Elect
Hon. Isaac Keser	Member	Magadi
Hon. Simon Mumeita	Member	Purko

h) Finance, Economic, Planning and ICT Committee

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

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

The Committee met on (8) Occasions.

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

i) Water, Environment and Natural Resources Committee

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

- i) To investigate, inquire into and report on all matters relating to the mandate, management, activities, administration, operation and estimates of the assigned departments;
- ii) Study the programme and policy objectives of the departments and the effectiveness of the implementation
- iii) Study and review all County Legislations referred to it
- iv) Study access and analyze the relative success of the departments as measured by the result obtained as compared with their stated objectives;
- v) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary and as may be referred to them by the county assembly;
- vi) Make reports and recommendations to the county assembly as often as possible, including recommendation of proposed legislation. The Committee Meet on (6) Occasions.

Member	Designation	Ward
Hon. Amos Solitei	Chairperson	Kekonyoike
Hon. Tabitha Karanja	Vice – Chairperson	Special Elect
Hon. Ann Lemaron	Member	Special Elect
Hon. Jonathan Koroine	Member	Mosiro
Hon. John Loisa	Member	Delaletuk
Hon. Phoebe Makungu	Member	Special Elect

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

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

- i) To investigate, inquire into and report on all matters relating to the mandate, management, activities, administration, operation and estimates of the assigned departments;
- ii) Study the programme and policy objectives of the departments and the effectiveness of the implementation
- iii) Study and review all county legislations referred to it
- iv) Study access and analyze the relative success of the departments as measured by the result obtained as compared with their stated objectives;
- v) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary and as may be referred to them by the county assembly;
- vi) Make reports and recommendations to the county assembly as often as possible, including recommendation of proposed legislation. The Committee met on (11) Occasions.

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Member	Designation	Ward
Hon. Jonathan Koroine	Chairperson	Mosiro
Hon. Peninnah Nchari	Vice – Chairperson	Special Elect
Hon. John Loisa	Member	Dalalekutuk Ward
Hon. James Kuya	Member	Kimana
Hon. Joseph Torris	Member	Euwaso ki dong
Hon. Paul Matuya	Member	Kitengela
Hon. Eli Gor	Member	Oloolua Ward
Hon. Judy Komite	Member	Special Elect

k) Education, Vocational Training, Youth and Sports Committee

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

- i) Investigate, inquire into and report on all matters relating to the mandate, management activities, administration, operation and estimates of the assigned departments;
- ii) Study the programme and policy objectives of the departments and the effectiveness of the implementation
- iii) Study and review all county legislations referred to it
- iv) Study access and analyze the relative success of the departments as measured by the result obtained as compared with their stated objectives;
- v) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary and as may be referred to them by the county assembly;
- vi) Make reports and recommendations to the county assembly as often as possible, including recommendation of proposed legislation. The Committee met on 12 Occasions.

Member	Designation	Ward
Hon. Joshua Saitoti	Chairperson	Loodokilani Ward
Hon. Joyce Sunte	Vice – Chairperson	Special Elect
Hon. Paul Metui	Member	Lenkism Ward
Hon. Titus Matheka	Member	Ongata Rongai
Hon. Joseph Torris	Member	Ewuaso ki dong
Hon. Grace Parantai	Member	Special Elect
Hon. Edwin Lemomo	Member	Kuku Ward
Hon. Bernard Moloma	Member	Kenyewa -Poka Ward

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

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

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

The Committee has meet on (8) Occasions

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

m) Roads, Transport, Public Works and Energy Committee

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

- i) To investigate, inquire into and report on all matters relating to the mandate, management, activities, administration, operation and estimates of the assigned departments;
- ii) Study the programme and policy objectives of the departments and the effectiveness of the implementation
- iii) Study and review all county legislations referred to it
- iv) Study access and analyze the relative success of the departments as measured by the result obtained as compared with their stated objectives;
- v) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary and as may be referred to them by the county assembly;
- iv) Make reports and recommendations to the county assembly as often as possible, including recommendation of proposed legislation. The Committee met on (3) Occasions.

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Member	Designation	Ward
Hon. Betty Mula	Member	Special Elect
Hon. James Mbiriri	Member	Ngong Ward
Hon. Evalyne Milia	Member	Special Elect
Hon. Joseph Torris	Member	Mosiro Ward
Hon. Simon Saitoti	Member	Purko Ward
Hon. Eli Gor	Member	Oloolua Ward
Hon. Jacinta Mamali	Member	Special Elect

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

The Mandate of the Committee as per Standing Order no. 190 (1) there shall be a select Committee to be known as the Committee on Justice, Legal Affairs and Delegated County Legislation. The Committee shall comprise of the Chairperson and not more than (6) other Members. (3) Constitutional Affairs, the administration of law and Justice, including the elections, ethics, integrity and anti - corruption and human rights. The Committee met on (6) Occasions.

Member	Designation	Ward
Hon. Hussein Ali	Chairperson	Special Elect
Hon. Hamida Haji	Vice – Chairperson	Special Elect
Hon. Kuya Nina	Member	Kimana
Hon. Paul Metui	Member	Lenkism
Hon. Phoebe Makungu	Member	Special Elect
Hon. Louis Musonera	Member	Special Elect

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Hon. David Nkanini	Member	Special Elect
Hon. Tabitha Karanja	Member	Special Elect

o) Implementation Committee

The Mandate of the Committee as per Standing Order no. 182 Within sixty days of a resolution of the County Assembly or Adoption of a Report of a Select Committee, the relevant County Executive Committee Member under whose Portfolio the Implementation of the Resolution falls shall provide a Report to the Relevant Committee of a County Assembly in accordance with Article 183 (3) of the Constitution of Kenya 2010. The Committee met on (5) Occasions.

Member	Designation	Ward
Hon. Titus Matheka	Chairperson	Ongata Rongai
Hon. Phoebe Makungu	Vice – Chairperson	Special Elect
Hon. James Kuya	Member	Kimana Ward
Hon. Joshua Saitoti	Member	Loodokilani Ward
Hon. Peninnah Nchari	Member	Special Elect
Hon. Mildred Risancho	Member	Special Elect
Hon. Joseph Mutunkei	Member	Ildamat
Hon. Abraham Osoi	Member	Matapato North
Hon. Tabitha Karanja	Member	Special Elect

p) Disability Mainstreaming Committee

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

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

The Committee met on (8) Occasion's.

Member	Designation	Ward
Hon. Betty Taany	Chairperson	Special Elect
Hon. Jacinta Mamalai	Vice – Chairperson	Special Elect
Hon. Grace Parantai	Member	Special Elect
Hon. David Nkanini	Member	Matapato South
Hon. Peninnah Nchari	Member	Special Elect
Hon. Louis Musonera	Member	Special Elect
Hon. Hussein Ali	Member	Special Elect
Hon. Naisiae Karia	Member	Special Elect
Hon. Joyce Sunte	Member	Special Elect

q) Rules and Procedures Committee

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

Member	Designation	Ward
Hon. Justus Ngossor	Chairperson	Speaker
Hon. James Mbiri	Member	Ngong Ward
Hon. Ann Ntaatai	Member	Special Elect
Hon. Grace Parantai	Member	Special Elect
Hon. Benard Moloma	Member	Kenyewa poka Ward
Hon. Simon Mumeita	Member	Purko
Hon. Carolyne Ndeti	Member	Special Elect
Hon. Hussein Ali	Member	Special Elect

r) County Assembly Business Committee

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

- a) The Speaker who shall be the Chairperson;
- b) The Leader of the Majority Party;

c) The Leader of the Minority Party; and

d) Not less than Five (5) and not more than (7) Members, who shall be nominated by the County Assembly parties and approved by the County Assembly at the commencement of every session, reflecting the relative majorities of the seats held by each of the County Assembly parties in the County Assembly and taking into consideration the interests of independents. (2) The County Assembly Business Committee shall be appointed within seven days on Assembly of a new County Assembly. (3) In nominating the Members to a County Assembly Business Committee, each County Assembly Party shall include its Whip into the Membership. The Committee met on (4) Occasions.

Member	Designation	Ward
Hon. Justus Ngossor	Chairperson	Speaker
Hon. John Loisa	Member	Dalalekutuk
Hon. Isaac Keses	Member	Magadi
Hon. Stephen Ngatho	Member	Olkeri
Hon. Simon Saitoti	Member	Purko
Hon. Joshua Saitoti	Member	Loodokilani
Hon. Timothy Saigilu	Member	Imbirikani
Hon. Joyce Sunte	Member	Special Elect
Hon. Louis Musonera	Member	Special Elect

s) Committee on Selection

The Mandate of the Committee as per Standing Order no. 153 (1) there shall be a select Committee, to be designated selection Committee consisting of the Majority Leader Party who shall be the Chairperson, the Leader of the Minority Party and not less than five (5) and not more than (7) Members who shall be nominated by the County Assembly parties and approved

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by the County Assembly. (2) The Committee on selection shall nominate Members to serve in the Committees, save for the membership of the County Assembly Business Committee and Committee on Appointments. (3) The Committee on Selection shall be appointed within ten days on Assembly of new County Assembly.

Member	Designation	Ward
Hon. John Loisa	Chairperson	Dalalekutuk Ward
Hon. Isaac Keser	Vice - Chairperson	Magadi Ward
Hon. Jonathan Koroine	Member	Mosiro Ward
Hon. Titus Matheka	Member	Ongata Rongai Ward
Hon. Peninnah Nchari	Member	Special Elect
Hon. Rebecca Karia	Member	Special Elect
Hon. Paul Matuya	Member	Kitengela Ward
Hon. Joseph Torris	Member	Euwaso oo-nki dongi Ward
Hon. Midred Risancho	Member	Special Elect

t) Liaison Committee

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

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

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

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- d) Ensure that Committees submit Reports as required by the Standing Orders;
- e) Determine, whenever necessary, the Committee submits reports as required by these Standing Orders;
- f) Give such advice relating to the work and Mandate of Select Committee as it may consider necessary;
- 3) The Liaison Committees shall consider Reports of Committee that have not been deliberated by the County Assembly and shall Report to the County Assembly on the consideration of such Reports. The Committee met on (2) Occasions.

Member	Designation	Ward
Hon. Justus Ngossor	EX- Officio Member	Speaker
Hon. Daniel Kokan	Chairperson	Imaroro Ward
Hon. John Loisa	Member	Dalalekutuk Ward
Hon. James Kuya	Member	Kimana Ward
Hon. Jackson Angaine	Member	Rombo Ward
Hon. Joshua Saigilu	Member	Loodokilani Ward
Hon. Stephen Ngatho	Member	Olkeri Ward
Hon. Joseph Mutunkei	Member	Ildaamat
Hon. Jonathan Koroine	Member	Mosiro
Hon. Naisiae Karia	Member	Special Elect
Hon. Betty Mula	Member	Special Elect
Hon. James Mbiriri	Member	Ngong
Hon. Titus Matheka	Member	Ongota Rongai

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Hon. Hussein Adan	Member	Special Elect
Hon. David Nkanini	Member	Matapato South
Hon. Amos Solitei	Member	Keekonyokie

u) Committee on Appointment

The Mandate of the Committee as per Standing Order no.185 (1) There shall be a select Committee to be designated the Committee on Appointments to be appointed by the County Assembly, consisting the Speaker as the Chairperson, the Leader of the Majority Party, Leader of the Minority Party and not more than three (3) other Members nominated by the County Assembly Business Committee. The Committee on Appointments shall be appointed within seven (7) days on Assembly of a new County Assembly and shall serve for a period of three years and that appointed thereafter shall serve for the remainder of the term of the County Assembly. The Committee met on (2) Occasions.

Member	Designation	Ward
Hon. Justus Ngossor	Chairperson	Speaker
Hon. John Loisa	Member	Dalalekutuk Ward
Hon. Isaac Kiresian	Member	Magadi Ward
Hon. James Kuya	Member	Kimana Ward
Hon. Stephen Ngatho	Member	Olkeri Ward
Hon. Ann Ntaatai	Member	Special Elect
Hon. Jonathan Koroine	Member	Mosiro Ward
Hon. Judy Komite	Member	Special Elect
Hon. Eli Gor	Member	Oloolua Ward

v) Gender Culture Cooperatives Wildlife and Tourism Committee

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

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

The Committee met on (8) Occasions

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

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

Communication with all Stakeholders

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

The County Assembly also subjected two (2) Kajiado County Supplementary Appropriation bills through public participation in the financial year 2022/23.

Risk management

- Are there effective arrangements for risk management and internal control?

Yes.

- Are there formal processes to identify and assess risks? Yes.

- Are there formal processes to analyse risks as a basis for how they should be managed?
Yes.

- Are there formal processes to assess changes in the internal and external environments which could give rise to risks? Yes.

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

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

How they were managed.

- 1) Regular engagement/follow up with executive and government printers
- 2) Regular engagements with the stakeholders i.e., National treasury and the Controller of Budget.
- 3) Continuous communication on the assembly's mandate e.g., Bunge mashinani.

Service charter for the assembly.

- 4) Capacity building of Hansard staffs.

Compliance

The entity should identify the relevant laws and regulations that governs it and disclose its compliance to these laws. There should also be a disclosure whether reports emanating from such compliance are prepared and discussed at the relevant levels or other government offices.

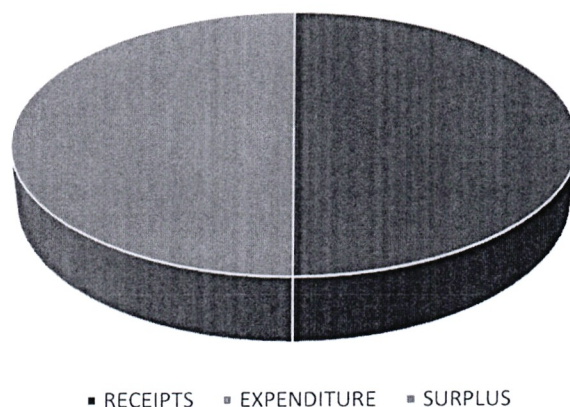
4. Foreword by the Clerk of The Assembly

The Assembly performance during the financial year 2022/2023 was as follows;

(i) Budget performance

The Assembly had an original budget of Kshs. **927,082,894**. Following some reallocations and supplementary budgets, the final budget stood at Kshs. **1,045,846,117**. A total of Kshs. **933,125,076** was received from the CRF. Of this amount, Kshs. **933,124,610** was absorbed forming absorption rate **89%**. The funds not absorbed were due to non-disbursement of the last tranche of equitable share from the National Treasury.

BUDGET PERFORMANCE REPORT FOR FY
2022/2023



(ii) Operational Performance

The Assembly been in its induction period for the Third Assembly, approved three Bills/Acts and there were no relevant policies and regulations approved for the period, 29 Committee Reports including public participation tabled. On representation role, 20 statements and 64 motions were tabled. The assembly has participated in one outreach programmes in partnership with FAO, conducted one MCAs induction training, three full house trainings and 85% of staff has been trained. The below is the Assembly's Committees, Mandates and Success for the Period FY2022/2023;

No	Name of Committee	Mandate	Achievements
1.	Budget and Appropriations	<p>a) Investigate, inquire into, coordinate, control and monitor on all matters;</p> <p>i) The County Budget</p> <p>ii) Own Source Revenue Performance</p> <p>iii) County Budget Review and Outlook Paper (CBROP)</p> <p>iv) County Fiscal Strategy Paper (CFSP)</p> <p>b) Discuss and review the estimates and make recommendations to the County Assembly</p> <p>c) Examine Bills related to the County Budget, including Appropriations Bills.</p>	<p>a) Report on consideration of the First Supplementary Budget Estimates for FY; 2022-2023</p> <p>b) The Joint sitting for Budget & Appropriations and finance, economic planning & ICT consideration on framework agreement for provision of payroll financing between the County Executive employees, County Assembly and Kenya Commercial Bank.</p> <p>c) Induction training and Election of Chairperson & Vice-Chairperson of the Committee</p> <p>d) Training on Committee Mandate</p> <p>e) Consideration of comments of the COB on the Kajiado County 1st Supplementary Budget Estimates for FY 2022/23</p> <p>f) Consideration of the CFSP and CBROP</p> <p>g) Consideration of 2nd Supplementary Budget Estimates FY 2022/23</p> <p>h) Consideration and Public Participation for Budget Estimates for FY 2023/24</p>
2.	Education and Vocational Training	<p>a) Investigate, inquire into, coordinate, control and monitor on all matters related to the County Department on Education;</p> <p>i) Early Childhood Education</p> <p>ii) Village polytechnics</p> <p>Home craft centres</p> <p>Childcare facilities</p>	<p>a) Training and Election of Chairperson & Vice-Chairperson of the Committee</p> <p>b) Pre-publication Scrutiny of the Kajiado County Early Childhood Education Bill</p> <p>c) Pre-publication Scrutiny of the Kajiado County Vocational Training Bill</p> <p>d) Oversight of Status of ECDEs Projects</p>
3.	PIC/PAC	<p>a) Examine accounts showing appropriations of the sum voted by the County Assembly to meet the public</p>	<p>a) Training and Election of Chairperson & Vice-Chairperson of the Committee</p> <p>b) Consideration of 12 Auditor General Reports</p> <p>c) Training on Committee Mandate</p>

		<p>expenditure and of such other accounts laid before the County Assembly.</p> <p>b) Examine reports, accounts and workings of the County public investments.</p> <p>c) Establish whether affairs of County Public Investments are being managed in accordance with sound financial or business principles and prudent commercial practices.</p>	<p>d) Field visit of select projects</p>
4.	Medical Service Public Health and Sanitation	<p>a) Investigate, inquire into, coordinate, control and monitor on all matters;</p> <p>i) County health facilities and pharmacies;</p> <p>ii) Ambulance services;</p> <p>iii) Promotion of primary health care;</p> <p>iv) Licensing and control of undertakings that sell food for the public;</p> <p>v) Cemeteries, funeral parlours and crematoria.</p>	<p>a) Report on the Sectoral Committee on Medical Services and Public Health on the Investigation of transfer of medical staff</p> <p>b) Training and Election of Chairperson & Vice-Chairperson of the Committee</p> <p>c) Oversight on the Status of Medical Facilities and Ambulances</p>
5.	Finance Economic Planning and ICT	<p>a) Investigate, inquire into, coordinate, control and monitor on all matters;</p> <p>i) Finance Bill</p> <p>ii) Revenue Performance</p> <p>iii) Emergency Fund Expenditures</p> <p>iv) County Integrated Development Plan (CIDP)</p> <p>v) Tax regimes and general review on waivers</p>	<p>a) Budget & Appropriations and finance, economic planning & ICT consideration on framework agreement for provision of payroll financing between the County Executive employees, County Assembly and Kenya Commercial Bank.</p> <p>b) Training and Election of Chairperson & Vice-Chairperson of the Committee</p> <p>c) Pre-publication Scrutiny of the Kajiado County Waivers Administration Bill</p> <p>d) Oversight of Revenue Collection on Roadblocks and Consideration of the Emergency Fund Reports</p>

6.	Public Service Administration and Citizen Participation	<ul style="list-style-type: none"> a) Investigate, inquire into, coordinate, control and monitor on all matters; i) Staffing and personnel Establishment in the County ii) Wage bill 	<ul style="list-style-type: none"> a) Training and Election of Chairperson & Vice-Chairperson of the Committee b) Consideration of an appeal against a case of unfair labour practices c) Pre-publication scrutiny of the Kajiado County Public Participation Bill and Consideration of the Annual Board Reports
7.	Trade, Culture Tourism and Wildlife	<ul style="list-style-type: none"> a) Investigate, inquire into, coordinate, control and monitor on all matters trade development and regulation, including; Markets; i) Trade licenses (excluding regulation of professions) ii) Fair trading practices iii) Local tourism iv) Cooperatives societies 	<ul style="list-style-type: none"> a) Training and Election of Chairperson & Vice-Chairperson of the Committee b) Inquiry into the status of management of County Markets
8.	Lands Physical Planning and Urban Development	<ul style="list-style-type: none"> a) Investigate, inquire into, coordinate, control and monitor on all matters including; <ul style="list-style-type: none"> i) County spatial plan ii) Urban cities planning iii) Oversight on Municipalities iv) Land survey and mapping 	<ul style="list-style-type: none"> 1) Report of the Sectoral Committee of Lands, Physical Planning, Urban Development and Housing on the Development of Amberton Carnation Garden Estate. b) Training and Election of Chairperson & Vice-Chairperson of the Committee c) Consideration of a Statement on Oloirien-Mikululo Land Disputes. d) Consideration and Public Participation of the County Spatial Plan

9.	Water, Irrigation, Environment and Natural Resource	A) Investigate, inquire into, coordinate, control and monitor on all matters including; i) Soil and water conservation ii) Forestry iii) Natural resources and environment conservation	1) Training and Election of Chairperson & Vice-Chairperson of the Committee 2) Inquiry into the Management of Water Companies in the County
10.	Roads, Transport, Public Works, Housing and Energy	a) Investigate, inquire into, coordinate, control and monitor on all matters including; i) Storm water management systems in built-up areas; ii) Housing iii) Electricity and gas reticulation and energy regulation	1) Training and Election of Chairperson & Vice-Chairperson of the Committee. 2) Pre-publication scrutiny of the Kajiado County Roads Management Bill
11.	Agriculture Livestock, Fisheries and Cooperative Development	a) Investigate, inquire into, coordinate, control and monitor on all matters including; i) Crop and animal husbandry ii) Livestock sale yards iii) County abbatoirs iv) Plant and animal disease control v) fisheries	1) Training and Election of Chairperson & Vice-Chairperson of the Committee 2) Pre-publication scrutiny of 3 Bills 3) Consideration of a motion on the status of Kajiado Demo Farm
12.	Gender, Culture, Tourism and Wildlife	a) Investigate, inquire into, coordinate, control and monitor on all matters including;	a) Training and Election of Chairperson & Vice-Chairperson of the Committee b) Pre-publication of the Kajiado County Women Economic Empowerment (Amendment), Fund Bill

		<ul style="list-style-type: none"> i) Betting, casinos and other forms of gambling ii) Racing iii) Liquor licensing iv) Cinemas v) Video shows and hiring vi) Libraries vii) Sports and cultural activities and facilities viii) County parks, beaches and recreational facilities 	<ul style="list-style-type: none"> c) Participation in the Annual Masai Cultural Event held in Masai Mara
13.	Justices, Legal Affairs and Delegated County Legislation	<ul style="list-style-type: none"> 1) The Committee shall consider all Statutory instruments to ensure they are in accordance with the law and doesn't infringe any fundamental right. 2) Review passed laws within the County and identifies gaps. 	<ul style="list-style-type: none"> 1) Training and Election of Chairperson & Vice-Chairperson of the Committee 2) Training on Committee Mandate 3) Consideration of the Delegation Tool by the CPSB
14.	Implementation	The Committee shall scrutinize the resolutions of the County Assembly (including adopted Committee reports), petitions and undertakings given by the County Executive Committee.	<ul style="list-style-type: none"> a) Training and Election of Chairperson & Vice-Chairperson of the Committee b) Training on Committee Mandate
15.	House Business	<ul style="list-style-type: none"> 1) Coordination and generation of House Businesses 2) Plan the affairs of the County Assembly through Order Papers and Calendar 	<ul style="list-style-type: none"> 1) Training and Election of Chairperson & Vice-Chairperson of the Committee
16.	Disability Mainstreaming	<ul style="list-style-type: none"> a) Investigate, inquire into, coordinate, control and monitor on all matters including; <ul style="list-style-type: none"> i) Mainstreaming of the disability policy in the 	<ul style="list-style-type: none"> a) Training and Election of Chairperson & Vice-Chairperson of the Committee b) Pre-publication Scrutiny of the Kajiado County Disability Mainstreaming Bill c) Benchmarking of Disability Centres in Mombasa County

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		Offices, Hospitals and Markets	
17.	Committee on Appointments	a) Investigate and test suitability of nominees	<p>a) Report of the select Committee on Appointments on the Nomination of persons to position of County Executive Members</p> <p>b) Training and Election of Chairperson & Vice-Chairperson of the Committee.</p> <p>c) Vetting of CECMs Report</p>
18.	Select Committees on Removal of CECMs	a) Consider motions on removal from office of County Executive Committee Members	<p>a) Report of the Select Committee on Removal from Office of CECM, Public Service</p> <p>b) Report of the Select Committee on Removal from Office of CECM, Education, Vocational Training.</p>
19.	Select Committee on Powers and Privileges	<p>a) Inquire into the conduct of a member whose conduct is alleged to constitute a breach of privilege in terms of Section 16 of the County Assemblies Powers & Privileges Act</p> <p>b) Perform other functions as may be specified by the County Assemblies Powers & Privileges Act</p>	<p>a) Election of Chairperson & Vice-Chairperson of the Committee</p> <p>b) Training on Committee Mandate</p>

20.	Select Committee on Rules & Procedures	a) Propose amendments to the Standing Orders b) Propose rules for the orderly and effective conduct of Committee business	a) Election of Chairperson & Vice-Chairperson of the Committee b) Training on Committee Mandate c) Consideration of Standing Orders amendments
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(iii) Performance of key development projects

During the period under audit the assembly did not continue with the construction of new Assembly chambers complex, a major project for the year which is estimated to be complete by year 2023 which its contracted term ended October 2022. The project is 40% complete to date. Construction of the Speaker's Official Residence is at 95% completion.

(iv) Comment on value-for-money achievements

The Assembly was able to achieve value-for money for the FY2022/2023 through the following ways;

1. Assembly's core business functions (legislation, oversight and representation) were effectively achieved during the year,
The Assembly exercised its oversight role by holding the executive to account in its various areas of operations to ensure that the public funds are put into good use. This was enhanced further from the PIC/PAC reports tabled in the House for adoption.
2. Public participation was effective in that the same were inclusive and there was a sense of ownership of the said projects by locals,
3. Administration function: The assembly managed to facilitate adequate staffs' development function through Capacity Building and Continuous Professional Development.
4. The completion of Speaker's residence has reduced the burden of incurring monthly rental payments and helped the Assembly in establishing a permanent residence for the current speaker and for the future speaker office holders
5. The completion of the member's lounge has reduced tent related costs in offering hospitality services.

6. The new chambers under construction would create enough space for staff offices and offices for the Hon. Members for efficient service delivery for all.

(iv) Challenges and Recommended Way Forward

The Assembly did not face major challenges during the year except low implementation of development budget due to technical challenges involved on the building of the new chamber and Delay in disbursements of funds affecting implementation of projects e.g., June 2023 disbursement. Limited budget resources vis-à-vis demand for the resources because of Commission on Revenue Allocation (CRA) budget ceilings thus affecting funding of committees and provision of working tools.

Way Forward and Future out look

We recommend the following measures to address the challenges

- 1) Timely disbursement of funds by the National treasury
- 2) The national treasury to address IFMIS connecting delay challenges
- 3) The Assembly to lobby for more resources through CRA and SENATE and take measures to prioritise activities that will utilise the limited budgeted resources.
- 4) The County Assembly Service Board devise strategies to mitigate the Covid-19 related challenges


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Name: Josiah Leboo Saisa

Clerk of the County Assembly

5. Statement Of Performance Against County Assembly Predetermined Objectives

Strategic development objective

The key mandate of the County Assembly of Kajiado is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output.

Below were the expected outputs of the assembly in FY 2022/2023.

Program 1	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	No of bills passed in the County Assembly	In FY 22/23 MCA were able Passed 3 bills/acts ,64 Committee Reports including public participation were tabled.
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% increase in efficient Assembly operation	In FY 22/23 MCA were able to approve reviewed standing orders to enhance efficient Assembly operation.
Program 2 General Administration, Planning and Support Services	Capacity Building	County Assembly staff and Hon Members performance enhanced through capacity building	% of Hon members and Staff capacity build.	The assembly has participated 2 outreach programmes and 90% of staffs trained.
	Infrastructure Development	Construction of County Assembly ultra-modern chamber, Speaker's residence and renovation of the Assembly's offices.	% of work done in the Ultra-modern chamber, speaker's residence and No of Offices renovated.	In FY 22/23, the assembly did not continue with the construction of new Assembly chambers complex has a major project for the year which is

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				estimated to be complete by year 2022 which its contracted team ended march2022 at 40% complete to date, construction of the Speakers Official Residence which completion if at 95%.
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6. Corporate Social Responsibility Statement/Sustainability Reporting

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

a) Sustainability strategy and profile –

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

b) Environmental performance

Kajiado County Assembly has approved the Security Regulations in line with Safety and Compliance with Occupational Safety and Health Act, 2007. The waste management and the sanitation fall under the department of Administration. Line employees encourage the following:

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

c) Employee welfare

Kajiado County Assembly Service Board has provided a conducive work environment as well as several employee benefits: the car loan and mortgage scheme that seeks to improve the living standards of Members of County Assembly and employees, Comprehensive medical cover for all Members of County Assembly and staff to ensure a healthy workforce,

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

At internal level measures and programs targeting employees on health and safety are continuously factored, this impact on productivity and performance. Hiring of employees is undertaken competitively as outlined in the Kajiado County Assembly Human Resource Manual. Labour relations are at the apex. Workers are not only motivated but also involved in team building. On capacity building the County Assembly, keep offering professional trainings to its workers across the departments. The Assembly is already implementing a welfare policy where all the County Assembly employees contribute for supporting themselves in case of any unforeseen eventualities and several of the members of staff have already benefited from the welfare fund.

d) Market place practices-

The organisation outlines its efforts to:

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

Kajiado County Assembly is in the forefront fighting corruption at all levels. All the staff and Honourable members are encouraged to adhere to the Chapter six of the constitution – Leadership and integrity. On political matters unlike many other County Assemblies that have engaged in wrangles, Kajiado County Assembly remain one of the Assemblies that consider reconciliations and mature engagements on politics. The Assembly has a functional procurement department with excellent Supply Chain and best Supplier Relations. All procurement transactions are undertaken through e-procurement that ensures fairness,

transparency, accountability and competitiveness. Suppliers' payments are done within the given timelines of 90days. To ensure ethical marketing practices and effective public participations processes the Assembly informs the public on its activities, events, tenders among others seven days before the said date as required by law. Advertisements are done in Newspapers or broadcasts, with larger circulation, nationally or within the county.

e) Community Engagements-

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

The County Assembly has undertaken several public forums that aim to provide sustainable decisions due to acceptance of decisions and community commitment to outcomes as local knowledge and diverse groups shape and create inclusive, effective solutions through stakeholder engagements such as the Speakers Roundtable and school outreach programs. These events brought together professionals from different fields such as media, churches, non-governmental organizations as well as the general public. These forums provided an avenue for the professionals to provide their input on areas such as techniques for conducting effective public participation. Schools drawn from the County visited the Assembly chambers to learn more on the devolution governance and how the County Government works.

f) Others

Corporate Social Responsibility (CSR) or Community Involvement (CI) are the initiatives undertaken by the County Assembly in an effort to give back to society. The Assembly is fully cognizant of the fact that the resources available to the government and its organs are limited and that there is need to complement them through Community Involvement programmes by the various stakeholder. In the FY 2022/2023 the Assembly did not undertake any CSR activity with only proposals tabled to be considered in the FY2023/2024.

7. Statement Of Management Responsibilities

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 20xx. 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 Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 20xx, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

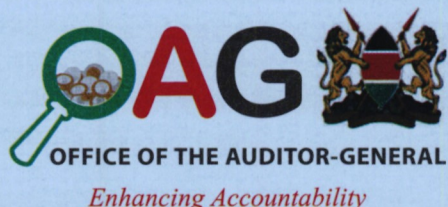
The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 4th December 2023.



.....
Name: Josiah Leboo Saisa
Clerk of the County Assembly

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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 COUNTY ASSEMBLY OF KAJIADO FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Kajiado set out on pages 1 to 40, which comprise of the statement of financial assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Assembly of Kajiado as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Cash Basis and comply with the Public Finance Management Act, 2012 and County Governments Act, 2012.

Basis for Qualified Opinion

1. Unconfirmed Value of Assets

The summary of non-current asset register at Annex 4 to the financial statements reflects historical cost of non-current assets balance Kshs.496,979,602 as at 30 June, 2023. However, the fixed asset register balance excludes the cost of two parcels of land on which the County Assembly office block and Speaker's Residence have been constructed on. Further, ownership documents for the land allocated by County Government of Kajiado and its value has not been included in the financial statements.

In the circumstances, the accuracy and fair statement of the non-current asset balance of Kshs.496,979,602 as at 30 June, 2023 could not be confirmed.

2. Irregularities on Training Expenditure

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects use of goods and services amounting to Kshs.407,612,751. Included in the amount is Kshs.34,234,322 relating to training expenses. Review of relevant records provided revealed the following anomalies;

- i. The requisitions by the user departments for procurement of training services did not have specifications of the trainings;
- ii. The request for quotation issued to the bidding firms lacked the specifications of the required training services.
- iii. An amount of Kshs.1,970,000 paid for provision of training services was charged to the wrong budget line code 2211308, legal dues/services.

In the circumstances, the accuracy, and regularity of training expenditure amounting to Kshs.34,234,322 for the year ended 30 June, 2023 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Kajiado County Assembly Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other

ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts; recurrent and development reflects total budgeted receipt and actual on comparable basis of Kshs.1,047,066,117 and Kshs.941,094,383 respectively, resulting in a shortfall of Kshs.105,971,734 or 10 % of the budget. Similarly, the Assembly expended Kshs.941,089,062 against a budget of Kshs.1,047,066,117 resulting to an under-expenditure of Kshs.105,977,055 or 10% of the budget.

In the circumstances, the under-funding and under-expenditure affected implementation of the planned projects and programs and may have impacted negatively on service delivery to the public.

2. Pending Bills

Annex one to the financial statements reflects pending bills amount of Kshs.39,061,032 which ought to have been settled during the year under review but were instead carried forward to the year 2023/2024. No satisfactory explanation was given for failure to settle the pending bills during the year despite the County Assembly closing the year with a bank balance of Kshs.19,952,606.

Had the pending bills been settled and the expenditure charged to the respective votes during the year, a deficit of Kshs.39,055,711 would have been reported instead of the surplus of Kshs.5,321 in the financial statements.

Key Audit Matters

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

Other Matter

Prior Year Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in use of Public Resources section of my report. I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Presentation and Disclosure Errors in the Financial Statements.

The statement of financial assets and liabilities reflects prior year adjustments of Kshs.(8,767,856) as disclosed in Note 17 to the financial statements. However, the corresponding Note 17 discloses changes in imprest and advances. Further, the statement of cash flows also reflects prior year adjustments under Note 17 of Kshs.(8,767,856) and increase/(decrease) in accounts payable under Note 19. However, Note 17 to the financial statements relates to changes in imprest and advances while Note 19 does not exist.

In the circumstances, Management was in breach of the Law on reporting framework prescribed by the Public Sector Accounting Standards Board.

2. Non-Compliance to the One Third Rule on Basic Pay

Review of the payroll for the month of June, 2023, revealed that a number of employees had over committed their salaries beyond the two third limit as provided for by Section 19(1) of the Employment Act, 2007. Non-compliance to the one third rule on basic pay may result in pecuniary embarrassment to the employees of the Assembly.

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

3. Non-Compliance with the Law on Ethnicity

Review of human resource records at the Assembly reflects that there were one hundred and eighty-five (185) employees out of which one hundred and forty (140) or 76% were from the dominant ethnic community in the County. This is in contravention of Section 7(2) of the National Cohesion and Integration Act, 2008 which requires that no public establishment shall have more than one third (1/3) of its employees from the same ethnic community.

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

4. Irregular Subscription Payments to Society of Clerks at the Table

The statement of receipts and payments reflects use of goods and services amount of Kshs.407,612,751 and as disclosed in Note 5 to the financial statements. The amount

includes an expenditure of Kshs.39,436,076 incurred on other operating expenses out of which Kshs.750,000 was paid to Society of Clerks at the Table (SOCATT). However, review of records revealed that the Society was not intergovernmental relation in legal capacity and the payment was not budgeted for under the National Government's estimates.

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

5. Irregular Engagement of Consultants of Legal Services

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflect use of goods and services of Kshs.407,612,751. Included in this balance is an amount of Kshs.39,436,076 for other operating expense which includes Kshs.4,264,000 being payments for legal fees. However, scrutiny of documents provided revealed that the Assembly engaged consultants to render legal services without the approval of the County Attorney-General in contravention to the County Attorney Act of 2020.

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

6. Stalled Works on Kajiado County Assembly Chambers

The Management engaged a contractor for the construction of County Assembly Chambers at a contract sum of Kshs.577,973,400. The project commencement date was 27 March 2017 for a period of five (5) years, to be completed on 26 March, 2022. Review of project documents and physical verification during the month of November, 2023 revealed that the project stalled nine (9) months to completion date, in July 2021 at 34% completion level. As at November 2023, an amount of Kshs.192,459,775 had been paid to the firm.

Further, the performance bond expired on 13 March, 2022 and had not been renewed which exposes the project to possibility of loss should the contractor fail to deliver the project as per the contract terms. Demand letter dated 11 March, 2022, to the financier to pay Kajiado County Assembly Kshs.20 million has not been honoured to date.

In the circumstances, value for money spent on the project may not be realized by the residents of Kajiado County.

7. Non-Adherence to the Procurement Plan Reservations for the Special Groups

The statement of receipts and payments and Note 5 to the financial statements reflect use of goods and services of Kshs.407,612,751. Included in this balance is Kshs.3,933,672 for office and general supplies services. Review of procurement plan revealed that the item was 100% reserved for youth and request for quotations method of procurement was used. However, scrutiny of procurement documents and processes revealed that bidders who were awarded contracts to supply office stationeries had not attached AGPO certificates which was a mandatory qualification.

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of 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 (Cash Basis) for maintaining effective internal control 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 control, risk management and overall governance.

In preparing the financial statements, the Management is responsible for assessing the Assembly's ability to sustain its services, disclosing as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the Assembly or to cease its 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 are in compliance 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 Assembly's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

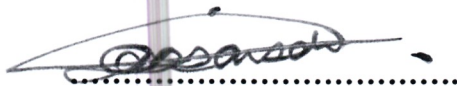
Nairobi

06 February, 2024

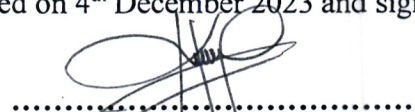
9. Statement of Receipts and Payments for The Year Ended 30th June 2023.

		2022-2023	2021-2022
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	933,125,076	784,808,381
Proceeds from sale of assets	2	-	-
Miscellaneous receipts	3	7,969,307	1,943,941
Total receipts		941,094,383	786,752,322
Payments			
Compensation of employees	4	245,423,557	274,489,297
Use of goods and services	5	407,612,751	442,704,461
Subsidies	6	-	-
Transfers to other government entities	7	175,000,000	-
Other grants and transfers	8	-	-
Social security benefits	9	30,001,575	28,506,612
Acquisition of assets	10	83,051,179	32,280,505
Finance costs	11	-	3,591
Other payments	12	-	-
Total payments		941,089,062	777,984,466
Surplus		5,321	8,767,856

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 4th December 2023 and signed by:



Name: Josiah Leboo Saisa
Clerk of the Assembly



Name: William Tootio Koitumet
Chief Finance Officer – County Assembly
ICPAK Member Number:23489

10. Statement of Financial Assets and Liabilities As At 30th June 2023.

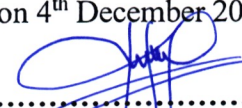
		2022-2023	2021-2022
Financial assets	Note	KShs	KShs
Cash and cash equivalents			
Bank balances	13A	19,952,606	24,404,697
Cash balances	13B	-	-
Total cash and cash equivalents		19,952,606	24,404,697
Imprests and Advances	14	-	-
Total financial assets		19,952,606	24,404,697
Financial liabilities		-	-
Third party deposits and retention	15	19,947,285	15,636,841
Net financial assets		5,321	8,767,856
Represented by			
Fund balance b/fwd.	16	8,767,856	850,537
Prior year adjustment	17	(8,767,856)	(850,537)
Surplus for the year		5,321	8,767,856
Net Financial Position		5,321	8,767,856

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 4th December 2023 and signed by:


.....

Name: Josiah Leboo Saisa

Clerk of the Assembly


.....

Name: William Tootio Koitumet

Chief Finance Officer – County Assembly

ICPAK Member Number:23489

11. Statement of Cash Flows for The Period Ended 30th June 2023.

		2022-2023	2021-2022
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	933,125,076	784,808,381
Miscellaneous receipts	3	7,969,307	1,943,941
Total receipts from operating income		941,094,383	786,752,322
Payments for operating expenses			
Compensation of employees	4	245,423,557	274,489,297
Use of goods and services	5	407,612,751	442,704,461
Subsidies	6	-	-
Transfers to other government entities	7	175,000,000	-
Other grants and transfers	8	-	-
Social security benefits	9	30,001,575	28,506,612
Finance costs	11	-	3,591
Other payments	12	-	-
Total payments for operating expenses		858,037,883	745,703,961
Net receipts/(payments) from operating activities		83,056,500	41,048,361
Adjusted for:			
Prior year adjustment	17	(8,767,856)	(850,537)
Decrease/(increase) in accounts receivable:	18	-	-
Increase/(decrease) in accounts payable:	19	4,310,444	(171,870)
Net cash flows from operating activities		78,599,088	40,025,954
Cash flow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	83,051,179	32,280,505
Net cash flows from investing activities		(83,051,179)	(32,280,505)
Cash flow From Financing Activities			
Repayment of principal on domestic and foreign borrowing		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(4,452,091)	7,745,449
Cash & cash equivalent at Start of the year		24,404,697	16,659,248

Count Government of Kajiado

Kajiado County Assembly


Annual Report and Financial Statements For the year ended 30th June 2023.

		2022-2023	2021-2022
	Note	KShs	KShs
Cash & cash equivalent at end of the year		19,952,606	24,404,697

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 4th December 2023 and signed by:



Name: Josiah Leboo Saisa
Clerk of the Assembly



Name: William Tootio Koitumet
Chief Finance Officer – County Assembly
ICPAK Member Number:23489

Count Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023.

12. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2023.

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	a KShs	b KShs	c=a+b KShs	d KShs	e=c-d KShs	f=(d/c*%) %
RECEIPTS						
Transfers from the County Treasury	920,333,587	118,763,223	1,039,096,810	933,125,076	105,971,734	90%
Other Receipts	7,969,307	-	7,969,307	7,969,307	-	100%
TOTAL	928,302,894	118,763,223	1,047,066,117	941,094,383	105,971,734	90%
PAYMENTS						
Compensation of Employees	270,430,552	(20,085,465)	250,345,087	245,423,557	4,921,530	98%
Use of goods and services	355,032,330	33,868,253	388,900,583	407,612,751	(18,712,168)	105%
Transfers to Other Government Entities	130,000,000	110,000,000	240,000,000	175,000,000	65,000,000	73%
Social Security Benefits	28,440,012	4,204,785	32,644,797	30,001,575	2,643,222	92%
Acquisition of Assets	144,400,000	(9,224,350)	135,175,650	83,051,179	52,124,471	61%
Finance Costs	-	-	-	-	-	-
TOTAL	928,302,894	118,763,223	1,047,066,117	941,089,062	105,977,055	90%
SURPLUS	-	-	-	5,321	-5,321	

Variance analysis:

Below is commentary on significant underutilization (below 90% of utilization/Realization)

- i. The under-realisation on receipts from Exchequer issues (Transfer from CRF) was due to the not receiving June 2023 allocation from the National Treasury
- ii. The underutilization on Acquisition of Assets was as a result of not receiving development funds from the County Treasury
- iii. The underutilization on other grants and transfers was as a result of not receiving development funds from the County Treasury

The changes between the original and final budget are as a result of reallocations within the budget and budget cuts resulting from a supplementary budget done during the period under review. (IPSAS 1.7.23).

The financial statements were approved on 4th December 2023 and signed by:


.....

Name: Josiah Leboo Saisa
Clerk of the Assembly


.....

Name: William Tootio Koitumet
Chief Finance Officer – County Assembly
ICPAK Member Number: 23489

Count Government of Kajiado
Kajiado County Assembly

Annual Report and Financial Statements For the year ended 30th June 2023.

12A. Statement of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30th June 2023.

Receipt/Expense Item	Original Budget		Adjustments		Final Budget		Actual on Comparable Basis		Budget Utilization difference		% Utilization difference	
	a	KShs	b	KShs	c=a+b	KShs	d	KShs	e=c-d	KShs	f=(d/c*%)	%
RECEIPTS												
Transfers from the County Treasury/ Exchequer Releases		820,333,587		118,763,223		939,096,810		880,869,172		58,227,638		94%
Other Receipts		7,969,307	-	7,969,307		7,969,307		7,969,307		-		100%
TOTAL		828,302,894		118,763,223		947,066,117		888,838,479		58,227,638		94%
PAYMENTS												
Compensation of Employees		270,430,552		(20,085,465)		250,345,087		245,423,557		4,921,530		98%
Use of goods and services		355,032,330		33,868,253		388,900,583		407,612,751		(18,712,168)		105%
Transfers to Other Government Entities		130,000,000		110,000,000		240,000,000		175,000,000		65,000,000		73%
Social Security Benefits		28,440,012		4,204,785		32,644,797		30,001,575		2,643,222		92%
Acquisition of Assets		44,400,000		(9,224,350)		35,175,650		30,795,275		4,380,375		88%
Finance Costs		-		-		-		-		-		
Other Payments		-		-		-		-		-		
TOTAL		828,302,894		118,763,223		947,066,117		888,833,158		58,232,959		94%
SURPLUS		-		-		-		5,321		- 5,321		

Variance analysis:

Below is commentary on significant underutilization (below 90% of utilization/Realization)

- i. The underutilization on other grants and transfers was as a result of not receiving from the County Treasury.

The changes between the original and final budget are as a result of reallocations within the budget and budget cuts resulting from a supplementary budget done during the period under review. (IPSAS 1.7.23).

The financial statements were approved on 4th December 2023 and signed by:


.....

Name: Josiah Leboo Saisa
Clerk of the Assembly


.....

Name: William Tootio Koitumet
Chief Finance Officer – County Assembly
ICPAK Member Number: 23489

12B. Statement Of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

Receipt/expense item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	100,000,000	-	100,000,000	52,255,904	47,744,096	52%
Total	100,000,000	-	100,000,000	52,255,904	47,744,096	52%
Payments						
Acquisition of assets	100,000,000	-	100,000,000	52,255,904	47,744,096	52%
Total	100,000,000	-	100,000,000	52,255,904	47,744,096	52%
Surplus/ deficit				-		

Variance analysis:

Below is commentary on significant underutilization (below 90% of utilization/Realization)

- i. The under-realisation on receipts from Exchequer issues (Transfer from CRF) was due to not receiving June 2023 allocation from the National Treasury.
- ii. The underutilization on Acquisition of Assets was as a result of not receiving development funds from the County Treasury

The changes between the original and final budget are as a result of reallocations within the budget and budget cuts resulting from a supplementary budget done during the period under review. (IPSAS 1.7.23).

**Count Government of Kajiado
Kajiado County Assembly**

Annual Report and Financial Statements For the year ended 30th June 2023.

The financial statements were approved on 4th December 2023 and signed by:



Name: Josiah Leboo Saisa
Clerk of the Assembly



Name: William Tootio Koitumet
Chief Finance Officer – County Assembly
ICPAK Member Number: 23489

*Count Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023.*

13. Budget Execution By Programmes And Sub-Programmes

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
70400			254,426,013	21,917,903	276,343,916	311,045,170	-34,701,254
	704014660	Research and Policy Development	161,683,800	24,866,424	186,550,224	222,866,172	-36,315,948
	704024660	Capacity Building and Training	29,654,588	-5,814,350	23,840,238	22,835,657	1,004,581
	704034660	Directorate of Legislation and Procedures	63,087,625	2,865,829	65,953,454	65,343,341	610,113
71100			672,656,881	96,845,320	769,502,201	628,823,892	140,678,309
	711014660	Office of the Clerk	44,350,000	-1,500,000	42,850,000	37,998,679	4,851,321
	711024660	Directorate of Finance & Compliance	11,900,000	300,000	12,200,000	10,582,791	1,617,209
	711034660	Assembly Service Board	179,380,317	1,926,000	181,306,317	119,736,842	61,569,475
	711044660	Assembly Service Board	437,026,564	96,119,320	533,145,884	460,505,581	72,640,303
		Grand Total	927,082,894	118,763,223	1,045,846,117	939,869,062	105,977,055

14. Significant Accounting Policies

The Significant accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include third party deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on some classes of receivables and payables as outlined above.

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the Kajiado County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

The County Assembly recognises all receipts from the various sources when the event occurs, and the related cash has been received by the Assembly.

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

ii) Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

The entity recognises all expenses when the event occurs, and the related cash has actually been paid out by the entity.

i) Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

ii) Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

iii) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

Significant Accounting Policies (Continued)

4. In-kind contributions

In-kind contributions are donations that are made to the *entity* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *entity* includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county government is detailed in the notes to this financial statement.

6. 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.

7. Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, this amounted to **KShs.19,947,285.35** compared to **KShs. 15,636,841** in prior period as indicated on note 19. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

8. Imprests and Advances

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

9. Third party deposits and retention

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

10. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

11. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *entity* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

- a. A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b. A present obligation that arises from past events but is not recognised because:
 - (i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - (ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

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

Significant Accounting Policies (Continued)

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 8th June 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. Subsequent events

Events after submission of the financial year end financial statements to County Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of the County Treasury.

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

18. Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Relates party transaction is a transfer of resources of obligations between related parties regardless of whether a price is charged.

15. Notes to the Financial Statements

1. Transfer From CRF

	2022-2023	2021-2022
	Kshs	Kshs
Transfers from the county treasury for Q1	85,006,959	66,525,072
Transfers from the county treasury for Q2	270,873,097	258,180,096
Transfers from the county treasury for Q3	169,045,384	156,937,026
Transfers from the county treasury for Q4	408,199,636	303,166,187
Cumulative amount	933,125,076	784,808,381

2. Proceeds From Sale of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

Notes to the Financial Statements

3. Miscellaneous receipts

	2022-2023	2021-2022
	Kshs	Kshs
Insurance Recoveries (Motor Vehicle)	649,307	-
Assembly's Borrowings from Fund	7,320,000	1,943,941
Total	7,969,307	1,943,941

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	72,475,478	71,848,198
Basic wages of temporary employees	92,936,619	94,275,743.10
Personal allowances paid as part of salary	65,851,479	108,132,355.90
Personal allowances paid as reimbursements		
Personal allowances provided in kind		-
Employer contribution to compulsory national social schemes	220,202	233,000
Employer contribution to compulsory national health insurance schemes	3,390,250	
Pension and other social security contributions	10,549,528	
Social benefit schemes outside government		
Other personnel payments		
Total	245,423,557	274,489,297

Notes To The Financial Statements (Continued)

5. Use Of Goods And Services

	2022-2023	2021-2022
	KShs	KShs
Utilities, supplies and services	9,139,408	8,699,513
Communication, supplies and services	1,841,690	1,545,002
Domestic travel and subsistence	215,168,442	198,573,616
Foreign travel and subsistence	14,328,928	39,765,579
Printing, advertising and information supplies & services	10,868,889	5,469,137
Rentals of produced assets	-	900,000
Training expenses	34,234,322	38,266,290
Hospitality supplies and services	41,893,566	39,038,611
Insurance costs	27,519,418	29,168,926
Specialized materials and services	153,600	-
Office and general supplies and services	3,933,672	3,232,481
Fuel, oil and lubricants	4,075,000	2,965,185
Other operating expenses	39,436,076	71,395,477
Routine maintenance – vehicles and other transport equipment	5,019,740	3,684,644
Routine maintenance – other assets	-	-
Total	407,612,751	442,704,461

Notes To The Financial Statements (Continued)

6. Subsidies

Description	2022-2023	2021-2022
	Kshs	Kshs
Subsidies To County Corporations	-	-
Subsidies To Private Enterprises	-	-
Total	-	-

7. Transfers To Other Government Entities

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to other county assembly entities		
Car loan scheme fund	175,000,000	-
Total	175,000,000	-

Notes To The Financial Statements (Continued)

8. Other Grants And Transfers

	2022-2023	2021-2022
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Membership fees and dues and subscriptions to organizations	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	-	-

9. Social Security Benefits

	2022-2023	2021-2022
	Kshs	Kshs
Government Pension and Retirement Benefits	29,781,373	28,506,612
Social Security Benefits	220,202	-
Total	30,001,575	28,506,612

Notes To The Financial Statements (Continued)

10. Acquisition Of Assets

<u>Non- financial assets</u>	2022-2023	2021-2022
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	45,075,615	-
Refurbishment of buildings	2,741,239	19,407,279
Construction of roads	-	-
Construction and civil works	4,439,050	-
Overhaul and refurbishment of construction and civil works	-	-
Purchase of vehicles and other transport equipment	11,290,000	-
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	-	-
Purchase of office furniture and general equipment	10,192,948	2,158,000
Purchase of specialized plant, equipment and machinery	9,312,327	10,715,226
Rehabilitation and renovation of plant, machinery and equip.	-	-
Research, studies, project preparation, design & supervision	-	-
Rehabilitation of civil works	-	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	83,051,179	32,280,505
<u>Financial assets</u>		
Domestic public non-financial enterprises		
Domestic public financial institutions		
Total acquisition of financial assets	83,051,179	32,280,505
Total acquisition of assets	83,051,179	32,280,505

Notes To The Financial Statements (Continued)

11. Finance Costs

	2022-2023	2021-2022
	Kshs	Kshs
Bank charges		3,591
Total		3,591

12. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other Payments	-	-
Total	-	-

Notes To The Financial Statements (Continued)

13. Cash And Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2022-2023	2021-2022
			Kshs	Kshs
Kajiado County Assembly (KES)	1000199024	Development	0	0
Kajiado County Assembly (KES)	1000199016	Recurrent	467	8,763,223
Kajiado County Assembly (KES)	1000199032	Deposit	19,947,285	15,636,841
Kenya Commercial Bank; (KES)	1153874830	Imprest Account	4,854	4,633
Total			19,952,606	24,404,697

13B. Cash In Hand

	2022-2023	2021-2022
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	-	-
Cash In Hand – Held In Foreign Currency	-	-
Total	-	-

*Count Government of Kajiado
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Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2021-2022	Additions for the year	Paid during the year	Balance c/f FY 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	-	-	-	-
Construction Of Civil Works	12,062,775	-	(12,062,775)	-
Supply Of Goods	2,679,717	1,024,000	(2,679,717)	1,024,000
Supply Of Services	19,126,453	38,037,032	(19,126,453)	38,037,032
Total	33,868,943	39,061,032	(33,868,943.)	39,061,032

2. Pending Staff Payables (See Annex 2)

	Balance b/f FY 2021- 2022	Additions for the year	Paid during the year	Balance c/f FY2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	-	-	-	-
Middle Management	-	-	-	-
Unionisable Employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

18. Changes In Third Party Deposits and Retentions

Description	2022-2023	2021-2022
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1 st July 2022	15,636,841	15,808,711
Closing Third Party Deposits and Retention As At 30 th June 2023	19,947,285	15,636,841
Change In Third Party Deposits and Retention	4,310,444	(171,870)

Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Deposits	-		-	
Retentions	19,947,285		15,636,841	
Total	19,947,285		15,636,841	
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	4,310,444	22%	1,940,728	12%
1-2 years	1,940,728	10%	4,699,794	30%
2-3 years	4,699,794	24%	8,996,319	58%
Over 3 years	8,996,319	45%	-	-
Total (tie to above total)	19,947,285		15,636,841	

16. Fund Balance Brought Forward

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Bank Accounts	24,404,697		16,659,248	
Cash In Hand	-		-	
Imprests and advances	-		-	
Third party deposits and retentions	(15,636,841)		(15,808,711)	
Total	8,767,856		850,537	

17. Changes In Imprests and Advances

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Opening Imprests and Advances As At 1 st July 2022	-		-	
Closing Imprests and Advances As At 30 th June 2023	-		-	
Change In Imprests and Advances	-		-	

Notes To The Financial Statements (Continued)

Cash in hand should be analysed as follows:

Description	2022-2023	2021-2022
	Kshs	Kshs
Location 1	-	-
Total	-	-

14. Imprests and Advances

Description	2022-2023	2021-2022
	Kshs	Kshs
<i>Government Imprests</i>	-	-
<i>Salary Advance</i>	-	-
<i>Clearance accounts</i>	-	-
Total	-	-

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Annual Report and Financial Statements For the year ended 30th June 2023.

Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

	Balance b/f FY 2021- 2022	Additions for the year	Paid during the year	Balance c/f FY 2022- 2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	8,767,856	5,321	(8,767,856)	5,321
Amounts due to County Government entities	-	7,320,000	-	7,320,000
Amounts due to third parties	21,065,993	4,310,444	(5,429,152)	19,947,285
Total	29,833,849	11,635,765	(14,197,008)	27,272,606

4. External Assistance

	2022-2023	2021-2022
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

a) External assistance relating loans and grants

	2022-2023	2021-2022
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

Notes To The Financial Statements (Continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2022-2023	2021-2022
Description		Kshs	Kshs
Undrawn External Assistance – Loans		-	-
Undrawn External Assistance – Grants		-	-
Total		-	-

c) Classes of providers of external assistance

	2022-2023	2021-2022
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Count Government of Kajiado

Kajiado County Assembly

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Notes To The Financial Statements (Continued)

d. Non-Monetary External Assistance

	2022-2023	2021-2022
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

Payments Made By Third Parties	2022-2023	2021-2022
Description	Kshs	Kshs
Compensation Of Employees	-	-
Use Of Goods and Services	-	-
Subsidies	-	-
Transfers To Other Government Units	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition Of Assets	-	-
Finance Costs, Including Loan Interest	-	-
Repayment Of Principal On Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

Notes To The Financial Statements (Continued)

f. External Assistance paid by Third Parties on behalf of the Entity by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the entity

	2022-2023	2021-2022
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY ASSEMBLY

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

	2022-2023	2021-2022
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Count Government of Kajiado

Kajiado County Assembly

Annual Report and Financial Statements For the year ended 30th June 2023.

Notes To The Financial Statements (Continued)

5.2 Classification of payments made by Third Parties by Nature of expenses.

Payments made by third parties	2022-2023	2021-2022
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Other payments	-	-
Total	-	-

6. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Assembly:

1. Members of County Assembly.
2. Key management personnel that include the Clerk of the Assembly and heads of departments.
3. The County Executive.
4. County Ministries and Departments.
5. Other County Government entities including corporations, funds and boards.
6. The National Government.
7. Other County Governments; and
8. State Corporations and Semi-Autonomous Government Agencies.

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Related party transactions:

	2022-2023	2021-2022
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	92,936,619	87,250,350
Key Management Compensation (Clerk and Heads of departments)	32,536,430	32,455,320
Total Compensation to Key Management	125,473,049	119,705,670
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	175,000,000	-
Transfers to other entities under the Assembly	-	-
Total Transfers to related parties	175,000,000	-
<u>Transfers from related parties</u>		
Transfers from the CRF	933,125,076	784,808,381
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	933,125,076	784,808,381

7. Contingent Liabilities

Contingent liabilities	2022-2023	2021-2022
	Kshs	Kshs
Court case against the entity	31,900,000	27,174,908
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	31,900,000	27,174,908

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16. Progress On Follow On 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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Other matters					
1	Budgetary Performance	We concur with the finding however, the under expenditure was cause by underfunding or delays in fund disbursement by the National treasury to Counties. We endeavour to follows up through the County Treasury on timely disbursement of fund so as to achieve the yearly objectives.	Clerk		
2	Pending Accounts Payable	It is true that situation was as reported. However, all pending accounts payable have since being paid.	DFA		
3	Payment to Society of Clerks	We concur with the finding; The County Government Act. 2012 Section established the County Assembly Service Boards, which is a body corporate with perpetual succession and a common seal.	Clerk		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>Section 12 sub section 7 (e) provides the responsibilities of the Assembly Boards amongst others is to perform functions necessary for the wellbeing of the Members and staff of the County Assembly.</p> <p>The County Assemblies Forum (CAF) and Society of Clerk's at the table (SOCATT) are registered Societies under the Societies Act Cap 108 of the Laws of Kenya.</p> <p>The objectives of County Assemblies Forum are; To coordinate the 47 County Assemblies in Kenya through institutionalization of the law-making process in the Countries, representation, advancement of the Oversight capacities of County Assemblies, the National Government and Stakeholders who include the general public.</p> <p>The Society of Clerk's (K) is a replica of the technical Arm of common wealth Assemblies which deal</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>with procedures and give technical advice to the members of the County Assemblies and staff.</p> <p>Its main objective is to harmonize the County Assemblies operations, capacity development of both members and staff of the County Assemblies.</p>			
4	Inaccuracies in the Statement of Receipts and Payments	We agree with the findings. The discrepancies are as a result Gok payment details not recognizing the various commitment postings as imprests that are input as commitments. However, the financial figures are fully supported. Attached are the various Journal voucher posting to reconcile the two sets of figures.	Clerk		
5	Inaccuracies in the Fixed Assets Balances	We agree with the observation. The Asset register have since been printed and final hard book of the various assets, cost inclusion, acquisition date and inclusion of all columns as provided for in the newly issued Treasury circular Asset Register format.	Clerk		
6	Non-Compliance with	We concur with the audit findings. However, the	Clerk		

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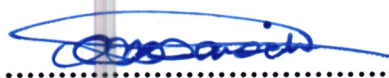
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Presidential Directive on Award of Procurement Opportunities	<p>management has endeavored to engage suppliers in the preferential category of youth, women and persons living with disabilities up to about 17%. We have since put in place measures to increase the number of suppliers in their category on our prequalified list as evidenced in the advert attached.</p> <p>We commit to ensure that we meet the 30% threshold for procurement of this category and thereby comply with the Presidential Directive.</p>			
7	Non-Compliance with Law on Staff Ethnic Composition	<p>We concur with the audit findings. However, unlike other County Assemblies, the Kajiado County Assembly has been proactive by engaging at least 17% of its staff from non-dominant ethnic</p>	Clerk		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		community in the County. The County Assembly undertakes to progressively work towards achieving the 30% requirement for non-dominant communities and thereby comply with the law.			
8	Weak Internal Controls on Payments	We concur with the finding. However, the Assembly management has endeavour to ensure that adequate and strong internal control measures are put in place, that all payments are properly requisition and supported at all time.	Clerk		


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Clerk of the County Assembly

Date: 4th December 2023.

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17. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date invoice d/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			a	b	C	d=a+b-c	
Construction Of Buildings							
Sub-Total			-				
Construction Of Civil Works				12,062,775	-	(12,062,775)	-
Sub-Total			-	12,062,775	-	(12,062,775)	-
Supply Of Goods							
1. Nafroto traders			1,024,000				1,024,000
Sub-Total			1,024,000	2,679,717	1,024,000	(2,679,717)	1,024,000
Supply Of Services							
Weston hotel			3,300,720				

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Supplier of Goods or Services	Date invoice d/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Sai rock hotel			313,800				
Pride paradise			292,500				
Flamingo pride inn			594,000				
Nailiang'a ventures limited			434,000				
Dominion express travel			310,760				
Galaxy resort			202,250				
KCB leadership			4,387,490				
Panari hotel			2,469,990				
Nolvic ventures limited			2,027,680				
Nation media group			1,089,217				
Nile real			2,980,000				
Morgan Insurance Agency			1,356,115				
MFI Solutions			965,998.99				
Ace autocentre			190,240				
CFAO motors			715,119.50				

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Supplier of Goods or Services	Date invoice d/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Land mark motors			120,640				
KSG			970,340				
ICPAK			1,088,000				
Edgeways consultants			2,111,200				
Decode Business Solutions ltd			4,230,000				
Tahia Enterprises			291,000				
Nic and Del			285,000				
Ilkireu ventures			323,600				
Flight centre Ventures			5,937,371				
Kiuga Works			550,000				
Oloolit Consultant			500,000				
Sub-Total			38,037,032	19,126,453	38,037,032	(19,126,453)	38,037,032
Grand Total			39,061,032	33,868,943	39,061,032	(33,868,943)	39,061,032

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Annex 2 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	b	c=a-b		
Senior Management							
1.							
Sub-Total							
Middle Management							
2.							
Sub-Total							
Unionisable Employees							
3.							
Sub-Total							
Others (<i>specify</i>)							
4.							
Sub-Total							
Grand Total							

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Annex 3 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1. County Treasury					5,321		
Sub-Total					5,321		
Amounts Due To County Govt Entities							
2. Car loan and Mortgage Fund					7,320,000		
Sub-Total					7,320,000		
Amounts Due To Third Parties							
3. Retentions					19,947,285		
Sub-Total					19,947,285		
Others (Specify)							
4.							
5.							
6.							
Sub-Total					-		
Grand Total					27,272,606		

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Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2023.
Land					
Buildings and structures	36,672,592	-	-	-	36,672,592
Transport equipment	21,342,638	11,290,000	-	7,857,015	40,489,653
Office equipment, furniture and fittings	18,294,273	10,192,948	-	2,191,384	30,678,605
ICT equipment	13,370,464	9,312,327.	-	1,380,421	26,040,885
Machinery and equipment					
Biological assets					
Infrastructure assets					
Heritage and cultural assets					
Intangible assets					
Work in progress	310,841,963	52,255,904	-	-	363,097,867
Total	400,521,930	83,051,179		11,428,820	496,979,602

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Annex 5 – Analysis Of Accounts Receivables
(a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken KShs	Amount Surrendered KShs	Balance KShs
Name Of Officer Or Institution	-	-	-	-
Name Of Officer Or Institution	-	-	-	-
Name Of Officer Or Institution	-	-	-	-
Name Of Officer Or Institution	-	-	-	-
Total	-	-	-	-

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(b) Salary Advance

Name of Officer	Date Advanced	Amount Advanced Kshs	Amount Recovered Kshs	Balance Kshs
Name Of Officer	-	-	-	-
Name Of Officer	-	-	-	-
Name Of Officer	-	-	-	-
Name Of Officer	-	-	-	-
Total	-	-	-	-

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Annex: 6 Reporting of Climate Relevant Expenditures

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

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Annex 7 Reporting on Disaster Expenditure

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

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Annex 8: Contingent Liabilities Register

Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
Civil Case No 182 of 2017	Kiptiness & Odhiambo Associates (Citadel Law Africa)	KSHS.	900,000		Matter is on-going before court.
HCCC NO 60 of 2019	Muma & Kanjama Advocates	KSHS.	1,950,000		Ongoing. Matter in court
Judicial Review No 9 of 2018	Koin Lompo & Company Advocates	KSHS.	928,000		R verses Kajiado County Assembly & 8 Others
Constitution Petition No 25 of 2020	Muga & Muga Company Advocates	KSHS.	1,950,000		Moses Mongote Verses Governor, CECM Education & Kajiado County Assembly
NO. E014/2021	Muga & Muga Advocates	KSHS.	1,856,000		Nusero Naimau Tiyie vs County Assembly of Kajiado and 2 Others
ECL Petition No. E002 of 2021	Wesonga Moinkett & Company Advocates	KSHS.	522,000		Sajiloni Group Ranch Verses Kajiado County Assembly & 2 others
HCJR/E060/2021	Kirisiet & Co. Advocates	KSHS.	860,000		Charles Ongaro Kiage & 4 others Verses Senate & 94 Others
MSC/107/2017	Mulondo & Mulondo	KSHS.	14,984,908		Mulondo Muriuki & Co Advocates Verses Kajiado County Assembly
Constitution Petition Number 10 of 2019	Wesonga Moinkett & Company Advocates	KSHS.	1,044,000		Small Five Veterinary Clinics Ltd & Others Verses Kajiado County Clerk & Others
Civil Case No 2 of 2019	Naikuni, Ngaah & Miencha	KSHS.			Christopher Chege & Sypruse engineering Company verses

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	Company Advocates		580,000		The County Government of Kajiado, Kajiado County Assembly
Appeal	Tobiko, Njoroge				Instructions to appeal the orders by court against Kajiado County Assembly
ELR Petition No 110 of 2016	Musyoki Mogaka & Company Advocates	KSHS.			Kelly Marina Kokuai verses
			1,600,000		Kajiado County Assembly Board & 3 others
Con Petition No E056 of 2023	Muga and Muga	KSHS			JEREMIAH NCHARO –VS- THE COUNTY ASSEMBLY OF KAJIADO & 3 OTHERS
Con Petition No E003 of 2023	Muga and Muga Associates	Kshs	2,000,000.0		Hon Isaac Kiresian Vs County Assembly & 3 others. Matter has been settled but the fees are yet to be paid.
Con Petition No E004 of 2023	Muga and Muga Associates	Kshs	2,900,000.0		Henry Namiti Shitanda Vs County Assembly & 2 others. Matter has been settled but the fees are yet to be paid.
			31,900,000		

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Annex 9: Analysis of Retention

Date	Voucher number	Particulars	Amounts
		Balance Brought Down	15,636,841
02/11/2022	16129	TOP CHOICE SURVEILLANCE LIMITED	227,023
02/11/2022	16127	JACKAM POWER	482,605
02/11/2022	16128	TOP CHOICE SURVEILLANCE LIMITED	205,332
02/11/2022	16130	TOPCHOICE SURVEILLANCE LIMITED	291,317
10/01/2023	17060	TIMAR CONSTRUCTION COMPANY LIMITED	(188,783)
28/04/2023	17989	MARSH CONSTRUCTION	795,288.50
28/04/2023	17359	BELION HARDWARE	511,270
30/06/2023	18832	SAKWAL INVESTMENT	420,633
30/06/2023	18834	OSOKONI SASIRI	322,708
30/06/2023	18836	TOP CHOICE SURVEILLANCE LTD	140,460
30/06/2023	18833	BELION HARDWARE	688,675
30/06/2023	18837	BENJO EARTH BUILDERS	413,915
TOTAL			19,947,285