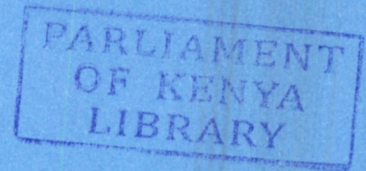


REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF KAJIADO**

**FOR THE YEAR ENDED  
30 JUNE, 2023**

PAPERS LAID	
DATE	21/2/2024
TABLED BY	Majority Whip
COMMITTEE	—
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**COUNTY GOVERNMENT OF KAJIADO**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2023**

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**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
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**

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

## 2. Key Entity Information and Management

### a) Background information

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
4661	Office Of The Governor and The Deputy Governor	General policy and strategic direction of the County as well as ensuring service delivery to the County Citizens
4664	County Public Service Board	Performs, recruitments, promotion and discipline of the County employees
4666	Medical Services and Public Health	Overseeing County Medical Services and Public Health services
4669	Water, Environment and Natural Resources	Overseeing Water, Environment and Natural Resources
4670	Roads, Transport, Public Works, and Energy	Overseeing and ensuring implementation of the County Projects and Transport services
4671	Public Service, Administration Social Services and Inspectorate Services	Overseeing day to day Human resource management and welfare of employees
4672	Finance, Economic Planning and ICT	Management of County Treasury and Planning
4674	Lands, Physical Planning And Urban Development	Management of County Lands, Physical Planning And Urban Development
4677	Education, Vocational Youth and Sports	Management and overseeing Education, Vocational Youth and Sports activities
4678	Gender, Culture, Tourism and Wildlife	Overseeing Gender, Culture, Tourism and Wildlife services
4679	Agriculture, Livestock and Fisheries	Overseeing County Agriculture, animal husbandry and Fish farming
4681	Trade, Cooperative Development and Enterprise Development	Management of Trade, Cooperative Development and Enterprise Development
4682	Kajiado Municipality	Management and implementation of Kajiado Municipality goals
4683	Ngong Municipality	Management and implementation of Ngong Municipality goals
4684	Office Of The County Attorney	Provide legal services to the County




**b) Key Management team**

The *County Executive's* day-to-day management is under the following key organs: **(Include all the accounting officers of departments within the County)**

No.	Designation	Name
1.	The County Secretary	Francis Nkitoria Ole Sakuda
2.	Chief Officer - Finance, Economic Planning and ICT	Lekina Koinary Tutui
3.	Chief Officer – Governor’s Delivery Unit	Sankaire Tima
4.	CEO/Secretary - County Public Service Board	Noel Tayiai
5.	Chief Officer - Medical Services	Stephen Kintalel Pelo
6.	Chief Officer - Public Health	Wilson Tayiai
7.	Chief Officer - Water, and Irrigation	Grace Saitoti
8.	Chief Officer - Environment and Natural Resources	James Mwangi
9.	Chief Officer – Roads & Transport	Jacob Sampeke
10.	Chief Officer - Public Works, and Energy	Peter Nzuki Ngao
11.	Chief Officer - Public Service & Citizen Participation	Naomi Parinkoi
12.	Chief Officer - Administration and Inspectorate Services	Julius Moipaa
13.	Chief Officer - Lands, Physical Planning And Urban Development	Julius Marao
14.	Chief Officer - Education, Vocational Youth and Sports	Samson Parashina
15.	Chief Officer - Gender, Culture, Tourism and Wildlife	Joshua Mepukori
16.	Chief Officer - Agriculture	Douglas Konana
17.	Chief Officer - Livestock and Fisheries	Francis Metian
18.	Chief Officer - Trade, Cooperative Development and Enterprise Development	Tonic Moraa
19.	Manager - Kajiado Municipality	James Saruni Tono
20.	Manager - Ngong Municipality	David Kobaa
21.	The County Attorney	Augustine Sekeyian

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No.	Name	Designation
1.	Francis Sakuda 	County Secretary
2.	Alais Kisota 	CECM – County Treasury
3.	Lekina Tutui	Chief Officer – Finance & Economic Planning
4.	Joshua Majakusi 	Director Finance

**d) Fiduciary Oversight Arrangements**

The key fiduciary oversight bodies at the County for the year ended 30 June 2023 were:

- Audit and finance committee activities
- Parliamentary committee activities
- County Assembly
- Development partner oversight activities

**e) County Executive Headquarters**

P.O. Box 11-01100  
Kajiado County Offices  
Along Namanga Road  
**KAJIADO, KENYA**

**f) County Executive Contacts**

Telephone: (254) 0202043075  
E-mail: [ctreasury@kajiado.go.ke](mailto:ctreasury@kajiado.go.ke)  
Website: [www.kajiado.go.ke](http://www.kajiado.go.ke)

**g) County Executive Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
**NAIROBI, KENYA**
2. Other Commercial Banks
  - I. Kenya Commercial Bank  
P.O. Box 01100  
Nairobi, Kenya
  - II. Equity Bank Ltd  
P.O. Box 75104-00200  
Nairobi, Kenya

**h) Independent Auditors**

Auditor-General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
**NAIROBI, KENYA**

**i) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

**NAIROBI, KENYA**

**j) County Attorney**

1. Augustine Sekeyian





### 3. Governance Statement

Kajiado County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.





The County is made up of a County Assembly, County Executive and 10 number of County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

#### The County Executive

a)

	Name	Designation	Date of holding office
1	H.E. Hon. Joseph J. Ole Lenku 	Governor	18 <sup>th</sup> August 2017 to date
2	H.E. Hon. Martin Moshisho 	Deputy Governor	18 <sup>th</sup> August 2017 to date
3.	Alais Kisota 	CECM – The County Treasury	September, 2021 to date
4	Michael Semera 	CECM - Roads, Transport, Public Works, and Energy Bsc Mathematics	September 2021 to date

**County Government of Kajiado**  
**County Executive – Kajiado County Executive**  
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5	Alex Kilowua 	CECM - Medical Services and Public Health	September, 2017 to date
6	Jeremiah Ole Ncharo 	CECM - Education, Vocational Youth and Sports	April, 2019 to date
7	Francis Sakuda 	The County Secretary	September, 2021 to date
8	Hamilton Parseina 	CECM - Lands, Physical Planning And Urban Development	September, 2017 to date
9	Dr. Jackton Achola	CECM Agriculture, Livestock & Fisheries	2023 to date
10	Dr. Leina Mpoke	CECM - Water, Environment and Natural Resources	2023 to date
11	Janet Sereu	CECM - Gender, Culture, Tourism and Wildlife	2023 to date
12	Leah Marias	CECM - Trade, Cooperative Development and Enterprise Development	2023 to date
13	Hon. Judy Neiyeyo Pere	CECM - Public Service, Administration Social Services and Inspectorate Services	2023 to date

#### **4. Foreword by the CECM Finance and Economic Planning**

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

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

#### **County Governments' Financing**

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

#### **National Transfers**

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

#### **Own Source Revenue**

Own Source Revenue is locally generated through taxes. Licences and user fees and charges as prescribes in Article 209 of the Constitution of Kenya. The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:

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

## Financial performance

### (a) Overview

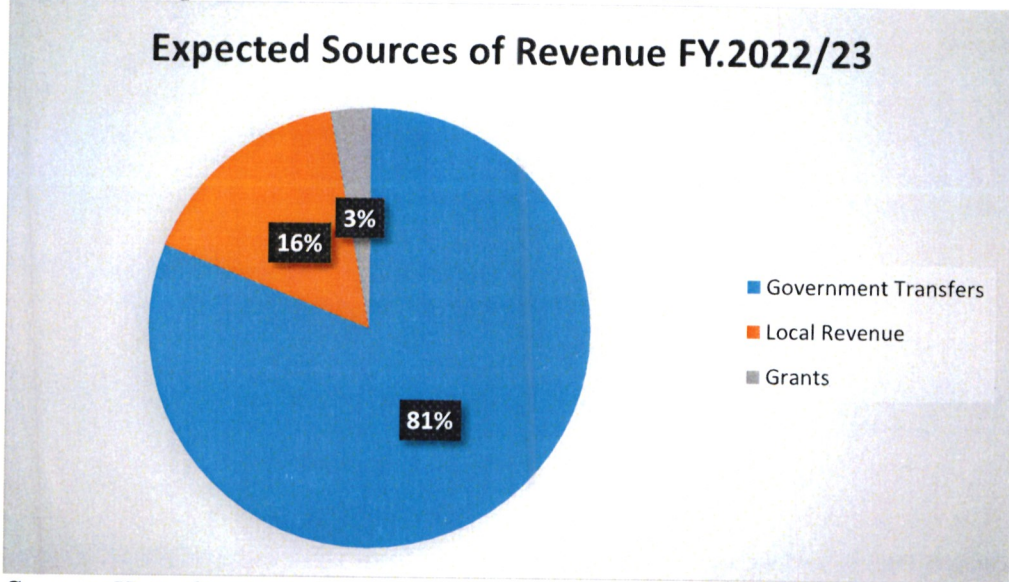
The Financial Year 2022/23 total resource as per then final Supplementary Budget-II, envelope amounts to Kshs.10.63 billion. The various sources of revenue comprise of the equitable share amounting to Kshs.8.59 billion, county own source revenue amounting to Kshs.1.74 billion; and Conditional Grants Kshs.298million. The Conditional Grants includes; THS-UCP Ksh.16,847,333. DANIDA Ksh.13,176,775. Nutrition International Grants Ksh.10,756,300 Kenya Devolution Support Programme Ksh.97,971,409. Kenya Urban Support Programme – UIG & UDG Ksh.53,534,476. Agricultural Sector Development Support Programme Ksh.9,134,197. and World Bank credit to finance Locally-Led Climate Action Program, (FLLoCA) Ksh. 22,000,000/- The total expenditure for the Financial Year as per Supplementary Budget-II amounts to Kshs.10.63 billion. This comprises of Kshs.7.44 billion (70 percent of the total budget) recurrent expenditure and Kshs.3.19 billion (30percent of the total budget) development expenditure. Personnel Emoluments (PE) amounts to Kshs.4.62 billion while Operations & Maintenance (O&M) amounts to Kshs.2.81 billion. This is as illustrated in Table 1 and Figures 1 and 2 below.

**Table 1: Expected Sources of Finances and Expenditure Estimates for FY 2022/23 Budget**

<b>BUDGET SUMMARY</b>		
<b>REVENUE</b>		
Government Transfers	8,591,149,690.00	81%
Local Revenue	1,743,946,728.00	16%
Grants	298,651,710.00	3%
<b>Total</b>	<b>10,633,748,128.00</b>	<b>100%</b>
<b>EXPENDITURE</b>		
<b>RECURRENT</b>		
Personnel Emoluments	4,627,748,166.00	44%
Operation and Maintenance	2,813,747,348.00	26%
<b>Total</b>	<b>7,441,495,514.00</b>	<b>70%</b>
<b>DEVELOPMENT</b>	<b>3,192,252,614.00</b>	<b>30%</b>
<b>TOTAL EXPENDITURE</b>	<b>10,633,748,128.00</b>	<b>100%</b>

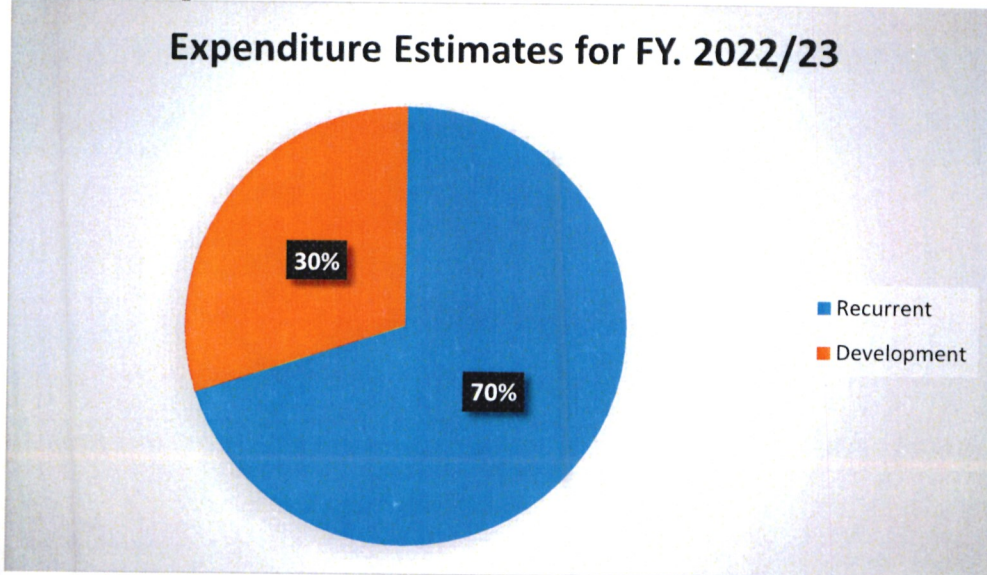
Source: Kajiado County Treasury

**Figure 1: Expected sources of Revenue FY 2022/23**



Source: Kajiado County Treasury

**Figure 2: Expenditure Estimates for FY 2022/23**



The 2022/23 FY budget adhered to the fiscal responsibility principles as stipulated in the Public Finance Management (PFM) Act, 2012. Development expenditure was allocated 30 percent, while recurrent expenditure was allocated 70 percent.

**(b) Revenue Performance**

The approved county revenue Supplementary Budget II for the FY 2022/23 totaled to Kshs.10.63 billion comprising of county own source revenue, Kshs.1.74 billion; Equitable Share, Kshs.8.59 billion, and Conditional Grants Kshs.298million. The overall actual revenues received during the reporting period amounted to Kshs.9.61 billion representing 90 percent performance against the twelve 12 months’ target/expectation as shown in Table 2.

**Table 2: Overall County Revenue Performance FY 2022/23**

Details	Approved Annual Estimates as per Final Supplementary Budget-II	Expected Targets for the FY	Actual Revenue Received for the FY	%age Performance (against expected for the FY)
Equitable share	8,591,149,690.00	8,591,149,690.00	8,591,149,690.00	100%
Own source revenue	1,743,946,728.00	1,743,946,728.00	875,281,130.03	50%
Returned to CRF	-	8,927,769.00	8,927,769.00	100%
Conditional grants	298,651,710.00	298,651,710.00	140,671,860.20	47%
<b>Total</b>	<b>10,633,748,128.00</b>	<b>10,642,675,897.00</b>	<b>9,616,030,449.23</b>	<b>90%</b>

Source: Kajiado County Treasury

**(c) Expenditure Performance**

The total expenditure budget for the FY 2022/23 amounted to Kshs.10.63billion. The total actual expenditure for the 12months of the year under review totalled to Kshs.8.58 billion and Ksh.933million for the County Executive and County Assembly respectively. This represent an absorption rate of 90percent for County executive and 89percent for County assembly. The County executive reported an actual expenditure on recurrent budget of Ksh.6.2 billion indicating an absorption rate of 96percent and Ksh.2.3billion of Development budget representing an absorption rate of 76percent of the total approved supplementary budget-II for the year. On the other hand, the county assembly spent an actual expenditure on recurrent budget of Ksh.880million representing 93percent absorption rate and Ksh.52million on development which represent 52percent during the period under review. This is well summarized in the table below:

**Table 4: Summary of Expenditure by Economic Classification FY 2022/23**

Classification	Approved Budget Estimates		Annual Actual Expenditure		Absorption	
	FY. 2022-2023		For the Year - FY. 2022-2023		%	
	Executive	Assembly	Executive	Assembly	Executive	Assembly
<b>Total Recurrent</b>	<b>6,495,649,397</b>	<b>945,846,117</b>	<b>6,226,679,349</b>	<b>880,869,172</b>	<b>96%</b>	<b>93%</b>
Personnel	4,344,758,282	282,989,884	4,305,013,843	275,747,432	99%	97%
Operation and Maintenance	2,150,891,115	662,856,233	1,921,665,506	605,121,740	89%	91%

<b>Total Development</b>	<b>3,092,252,614</b>	<b>100,000,000</b>	<b>2,359,314,989</b>	<b>52,255,904</b>	<b>76%</b>	<b>52%</b>
Development	3,092,252,614	100,000,000	2,359,314,989	52,255,904	76%	52%
<b>Grand Total</b>	<b>9,587,902,011</b>	<b>1,045,846,117</b>	<b>8,585,994,338</b>	<b>933,125,076</b>	<b>90%</b>	<b>89%</b>

Source: Kajiado County Treasury

#### **(d) Pending Bills**

The outstanding pending bills as at 30<sup>th</sup> June 2022 amounted to Kshs.2.06 Billion which comprise of Kshs.494 million for recurrent and Kshs.1.57 billion for development expenditure. At the beginning of FY. 2022/23, the County prepared a payment plan on settlement of pending bills. During the period under review the County managed to settle 50% of the pending bills amounting to Ksh.749million from the Development account.

#### **(e) Challenges and Strategies**

##### **(i) Challenges**

During the reporting period, the county government faced the following challenges which hampered effective budget execution:

- Underperformance of own source revenue owing to the effects of drought across the County.
- Inadequate and delayed disbursement of funds from the exchequer equally affected during the political periods
- The lack of a robust Project Implementation Framework limits effective tracking of programmes/projects/policies

##### **(ii) Strategies**

Going forward, the county government will implement the following recommendations geared towards addressing the challenges so as to enhance budget execution:

##### **☐ Enhance own source revenue performance by:**

*o Broadening County's OSR base by identifying opportunities for optimizing OSR potential;*

*o Enhancing revenue administrative capacity by strengthening legal and institutional capacity; and;*

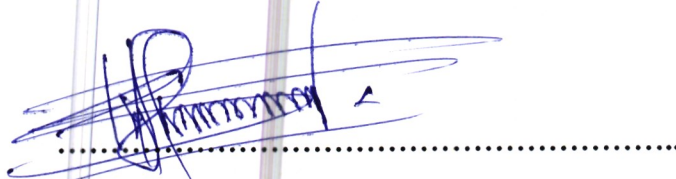
*o Putting in place strategies to handle issues such as corruption and revenue leakages.*

- ☐ Promote Public Private Partnerships (PPPs)
- ☐ Provide sufficient funds to settle outstanding pending bills
- ☐ Formulate and implement an effective resource mobilization framework
- ☐ Operationalize an effective Monitoring and Evaluation framework for effective tracking of programmes/projects/policies

#### **Conclusion**

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

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



**Alais Kisota**

**CECM Finance, Economic Planning & ICT  
County Government of Kajiado**

## **5. Statement of Performance against County Predetermined Objectives**

### **Introduction**

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer when preparing financial statements of each County Government Entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

The County's 2018-2022 CIDP has identified five key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's big four, SDIGs and the MTP III. The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

### **The Key Development Objectives of the Kajiado County's 2018 - 2022 CIDP are:**

The County's 2018-2022 CIDP has identified four key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

CIDPs overall goal 'increased household income for sustainable livelihoods', the specific objectives during the plan period are:

- To increase agricultural productivity and value addition
- To increase availability and access to water
- To enhance quality health care for all
- To economically empower youth, women and PWD

### **Progress on Attainment of Strategic Development Objectives;**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement. The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

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Reference	Objective as per CIDP	Performance/Progress	Remarks
Tarmacking of Roads	To enhance accessibility on both urban and rural areas	5.3 KM of tarmac done, and 8.3 KM of cabro roads and pavements done	In Ngong, Ongata Rongai, Kajiado and Kiserian
Road Construction and Maintenance		150 KM of new roads, 190 KM of routine maintenance and 400KM of gravelling done; 7 bridges/foot bridges constructed	Countywide
Street/Urban lighting	To Increase Access to Affordable and Reliable Energy	30 streetlights and 100 solar streetlights installed; 24 high mast lights installed in urban centers	Across the Country
Crop Husbandry and Construction of Irrigation Facility	To increase agricultural crop production and productivity	30,000 kgs of drought tolerant seeds distributed and irrigation facility under construction	Irrigation facility in Olkeriai-Eselenkei
Animal Production and Management	To improve animal production and productivity	11 cattle crushes constructed: 2 dairy houses in Lorngosua and Ngiito	Olooloitikoshi, Keekonyokie and Ewuaso
Healthcare Primary Care Facilities	To Improve access to healthcare services	Public primary care facilities established/equipped/rehabilitated, and 39 community health units established	
Maternal and Child Healthcare	To reduce the disease burden	29% of health facilities offering comprehensive RMNCH and family planning services	
Equipping of Medical Facilities	To improve the quality of healthcare access services	GIS and Lab equipment, ENT equipment and Isolation centers; Construction of county store and provision of ICU Equipment (Kajiado); CT scan and MRI at Kajiado Referral Hospital	Isolation Centers in Ole Kasasi, Kitengela and Kajiado
Early Childhood Development and Education	To retain learners throughout the learning period and improve the quality of education	60 pre-schools constructed/rehabilitated/equipped, 30 ECDE teachers recruited, and 39,926 pupils provided with hot mid-day meal; 10,000 students provided with bursary/scholarship	
Vocational Training Centers		8 VTC's infrastructure improved/renovated and 2 VTC instructors recruited	
Gender Mainstreaming	Q	1730 girls issued with sanitary towels	
Social Economic Empowerment		71 groups benefitted from the Kajiado Women and Youth Enterprise Fund	71 groups (46 Youth and 25 women groups)
Water Resource management and supply	To increase access to safe water for domestic, livestock and institutional consumption	Various water infrastructure including drilling and equipping of boreholes, construction of pipelines and storage facilities	Examples: Water reticulation in Bisil Town, Mashuuru-Imaroro Noulfresh Water Pipeline

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Below we provide the progress on attaining the stated objectives:

Sub programme	Key Output	Key Performance Indicator	Achieved Targets/Activities Implemented
<b>Department of Agriculture, Livestock and Fisheries</b>			
<b>Programme: Crop Production and Management</b>			
<b>Objective: To increase agricultural crop production and productivity</b>			
<b>Outcome: Increased crop production and productivity</b>			
Crop Husbandry	Drought Tolerant seeds	Quantity of seed distributed	30,000 kgs
<b>Program: Fish production and Fisheries management</b>			
<b>Objective: To increase fish production and income</b>			
<b>Outcome: Increased fish production and fish farming income</b>			
Promotion of aquaculture production	Supply of pond liners	No. of Fish Pond liners, fingerlings, predator nets and sein nets supplied	10 liners, 14,000 fingerlings, 750kgs of feeds, 30 nets, 5 ph metres
<b>Department of Lands, Urban planning, and Housing</b>			
<b>Programme:</b>	<b>Land Planning, Management and Administration</b>		
<b>Objective:</b>	<b>To ensure effective administration, management and development of land</b>		
<b>Outcome:</b>	<b>Improved land administration, planning and management</b>		
Physical planning	Digital Topographical Mapping and County Spatial Development Plan	Enactment of the Kajiado County Spatial Plan	Draft CSP ready
	Valuation roll updated and completed	Urban centres within the county updated with the valuation roll	36 Urban centers included in the valuation roll cumulatively
	Electronic Development Applications and Management System(e-DAMS)	% of Land Information and Management System installed and operationalized	60% complete
Land survey and mapping	County roads survey	Km of road surveyed and beacons	300km surveyed and beacons
	Land cases and disputes	% of cases reported and resolved	50% of cases reported and resolved
	Validation of plots	No of plots validated	100% of planned plots validated
Urban Management and Development	Municipalities Integrated Urban Development Plans	No of municipality Integrated Urban Development Plans	Policy documents for Kitengela Municipality prepared, gazettements, presentation to county assembly
<b>Department of Trade and Cooperatives</b>			
<b>Programme: Trade Promotion and Development</b>			
<b>Objective: To improve trade in the county</b>			
<b>Outcome: Enhanced trade and development in the county</b>			
Construction of trade market infrastructure	Market Centers	Number of market centers constructed	3 market centers constructed; Kitengela Market, Kiserian market and Kerarapon market; Facility improvement in 8 other trade and market centers
<b>Programme: Cooperatives and Enterprise development</b>			
<b>Objective: To improve governance and management of cooperative societies</b>			
<b>Outcome: Strengthened and operational cooperative societies</b>			

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Sub programme	Key Output	Key Performance Indicator	Achieved Targets/Activities Implemented
Cooperative Extension Services	Capacity building	No. of cooperative management officials trained	76 officials
	Capacity building	No. of Cooperatives Societies members trained	350 members
	New Societies	No. of new cooperative societies formed	19 new cooperatives formed
	Societies Revival	No. of dormant cooperative societies revived	4 dormant cooperatives revived
Cooperative Audit Services	Audit	No. of audited and auditable cooperative societies	62 cooperatives audited
	Compliance	No of compliant societies	94 compliant societies
	Coop Marketing	No. of members selling their produce through cooperative societies	140 members accessing market
<b>Department of Gender, Tourism &amp; Wildlife, Youth and Sports</b>			
<b>Programme: Tourism Development and Promotion.</b>			
<b>Objective: To develop and promote local tourism</b>			
<b>Outcome: Increased tourists' arrival and revenue</b>			
Tourism development and promotion	Tourist sites mapped	No. of tourist sites mapped	15 sites mapped
	County tourism documentary reviewed	Number of Reviewed County documentaries	1 tourism documentary updated
	Tourism marketing and promotion materials disseminated	Number of promotion materials disseminated	1 booklet published and disseminated
	Tourism marketing and promotion done	No. of tourism exhibitions done	300 brochures, 100 tourism guide booklets and 5 audio-visual presentations in all sub counties
<b>Programme: Wildlife Conservation and Management</b>			
<b>Objective: To reduce Human wildlife conflict and enhance wildlife conservation</b>			
<b>Outcome: Reduce Human wildlife conflict and enhance wildlife conservation</b>			
Community wildlife conservation initiatives	awareness campaigns on wildlife conservation done	No. of awareness campaigns done	50 game scouts trained, 300members of conservancies trained
	Community wildlife conservancies and sanctuary management training done	No. of conservancies and sanctuary trainings in management done	3 conservancies and 1 sanctuary stakeholders trained.
<b>Department of Medical Services, Public Health and Sanitation</b>			
<b>Programme 1: Healthcare Access Services</b>			
<b>Objective: To improve access to healthcare services</b>			
<b>Outcome: Increased access to healthcare services</b>			

**County Government of Kajiado**  
**County Executive – Kajiado County Executive**  
**Annual Report and Financial Statements for the year ended June 30 2023**

Sub programme	Key Output	Key Performance Indicator	Achieved Targets/Activities Implemented
Integrated Outreach healthcare	Integrated outreaches	No. of integrated outreaches conducted	930 outreaches conducted
Primary care facilities	Community health units established	No. of established and operational community units	39 community units established
Hospitals & Medical Training Colleges	Existing facilities upgraded and equipped to level 4 status	No. of health facilities upgraded/ equipped to level 4 hospital and have master plans- Ngong, Kitengela, Loitokitok and Kajiado West	1 facility upgraded level 4
<b>Programme 2: Healthcare Quality Assurance</b>			
<b>Objective: To improve the quality of healthcare access services</b>			
<b>Outcome: Improved quality of healthcare services</b>			
Healthcare human resource management	Public health facilities and posts staffed	% of public health facilities staffed	30% of public health facilities staffed
Health Leadership and governance	Support supervisions conducted	No. of scheduled support supervisions visits conducted by CHMT, SCHMTs, HMTs	144 supervision visits conducted
		% of Private facilities inspected and submitting monthly reports	All private health facilities
	Functional Health Committees	No. of health facilities with functional committees and boards	112 facilities have functional committees and boards
Health Information	National policies, guidelines and laws customized	% of health facilities with health policies and guidelines disseminated	70% of health facilities with health policies and guidelines
		No. of policies domesticated/developed	3 policies domesticated/developed
	Sectoral and strategic and investment plans developed	No. of health sectoral plans developed	1 sectoral plan developed
	Health facilities with robust ICT infrastructure	No. of health facilities with robust ICT infrastructure	2 health facilities with robust ICT infrastructure
No. of Health facilities with EMR Systems		3 health facilities have EMR systems	
<b>Programme 3: Preventive and Promotive Services</b>			
<b>Objective: To reduce the disease burden</b>			
<b>Outcome: Reduced disease burden</b>			
Health Promotion and disease prevention	Community awareness on NCDs, CDs and NTDs and their mitigation measures created	No. of community awareness forums held on adoption of healthy lifestyle practices and their mitigation measures created	930
	TB Prevented	% of TB defaulters traced and referred	705

**County Government of Kajiado**  
**County Executive – Kajiado County Executive**  
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Sub programme	Key Output	Key Performance Indicator	Achieved Targets/Activities Implemented	
HIV/AIDS and TB Prevention	HIV/AIDS prevented	% of all people living with HIV that know their HIV status	45%	
		% of all people diagnosed with HIV infection that receive sustained antiretroviral therapy	80%	
		% of all people receiving antiretroviral therapy that have viral suppression	56%	
Maternal and Child Healthcare	Improved maternal healthcare	Proportion of public facilities offering comprehensive RMNCH and FP services	29	
	Improved child healthcare	No. of immunization mop ups conducted	3	
		% of children that were fully immunized	88%	
		% of facilities providing IMCI services	90%	
		% of community units providing IMCI services	90%	
Environmental Health Services	Food and water safety and hygiene monitoring conducted	No. of water and food samples taken and appropriate action taken	35%	
		% of food/ trade premises licensed	60%	
		% of food handlers examined	80%	
	Excreta/ Solid Waste Disposal interventions done	Proportion of villages declared Open Defecation Free	28%	
		Proportion of urban and peri-urban sanitation coverage	47%	
		No of HH treated with chemical, physical and biological agents	2,853	
		% of received Building Plans Evaluated	90%	
		% of Public Institutions (non-food) monitored	75%	
		% of reported Vector infestations investigated & monitored	90%	
		No. of public toilets in public places constructed	6	
	Nutrition Services	Nutritional status of children and adults improved	% of targeted under 5's provided with Vitamin A and deworming	68%

**County Government of Kajiado**  
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Sub programme	Key Output	Key Performance Indicator	Achieved Targets/Activities Implemented
<b>Department of Education, Vocational Training, Youth and Sports</b>			
<b>Programme: Access to Basic Education and Tertiary Education</b>			
<b>Objective: Increase access to basic education and Tertiary Education</b>			
<b>Outcome: Improved access to basic education and Tertiary Education</b>			
Access to Early Childhood Development and Education	Pre-schools constructed/rehabilitated and equipping	No. of preschools constructed/rehabilitated/equipped	60 pre-schools constructed
	Infrastructure establishment/improvement in vocational training centers	No. of public VTCs' infrastructure improved/renovated	VTC infrastructure improved/renovated in 8 centers
	Specialized Tools	% of tools and equipment acquired	40% of VTC tools and equipment acquired
<b>Programme: Quality Assurance and Standards</b>			
<b>Objective: To improve the quality of education in the county</b>			
<b>Outcome: Improved education quality and standards</b>			
Teachers/Instructors recruitment	Staffing levels Improved	No. of ECDE teachers recruited	30 ECDE teachers recruited
		VTC youth training officers recruited	2 VTC officers recruited
		No. of VTCs instructors recruited	2 VTC instructors recruited
Teachers/Instructors trainings	SNE Teachers/Instructors trained	No. of SNE Teachers/Instructors trained	0
		No. of ECDE teachers trained	400 ECDE teachers trained
Vocational Educational and training Development	Training materials supplied to polytechnics	Ratio of Training materials to learners' polytechnics	Ratio of 1 training material to 20 learners in VTC
<b>Programme: Learner's retention in Educational Institutions</b>			
<b>Objective: To retain learners throughout the learning period</b>			
<b>Outcome: Increased completion rates</b>			
School Health Nutrition and meals	Pupils provided with hot mid-day meal	No. of pupils provided with hot mid-day meal	38926 pupils provided with hot mid-day meal
Secondary Bursary Management Services	Students receiving bursary, scholarships and other educational benefits annually	No. of students receiving, bursary, scholarships and other educational benefits annually	10000 students provided with bursary and scholarships
<b>Programme: Gender Equity and Women Empowerment</b>			
<b>Objectives: Enhance equality and empowerment of women and girls</b>			
<b>Outcome: Reduced Gender disparities Across all Levels and Sectors</b>			
Gender Mainstreaming	policies developed	No. of gender related policies and laws developed	1 policy developed/ completed- Women Economic Empowerment Policy - 1 ongoing- gender mainstreaming policy

**County Government of Kajiado**  
**County Executive – Kajiado County Executive**  
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Sub programme	Key Output	Key Performance Indicator	Achieved Targets/Activities Implemented
	persons sensitized on GBV	no. of persons sensitized/trained on GBV, FGM and child marriage	over 650 persons sensitized
			Department staff and Gender Sector Working Group trained on strengthening multi-sector approach on gender issues and resource mobilization.
	Anti-FGM campaigns	no. of persons sensitized FGM	5 Sub- County FGM management committees established and trained. 2 Ward Committees established and trained.
	Thematic/activities days marked	No. of gender related thematic days/activities marked	3 thematic activities/days observed. (16 days of activism against GBV, International Women's Day and Menstrual hygiene Day)
	Mentorship program	Boys and girls mentored	3313 in school boys and girls (2,770girls: 543boys)
		No. of girls issued with sanitary towels.	1,730 girls issued with sanitary towels
Socio-Economic Empowerment	women and youth enterprise fund	No. women and youth groups benefited from the fund	71 groups benefited (46 youth and 25 women)
	capacity building on entrepreneurial skills	No. of persons capacity built on entrepreneurial skills	262 Women trained on Entrepreneurial skills-MSMES
<b>Department of Roads, Public Works, Transport and Energy</b>			
<b>Programme: Roads, Transport and public works infrastructure development</b>			
<b>Objective: To enhance accessibility in both urban and rural areas</b>			
<b>Outcome: Enhanced accessibility in the county</b>			
Road Constructions and Rehabilitation	Trainings	No. of Training Carried out for Engineers	2 No.
	Trainings	No. of Trainings Carried out by Contractors on HIV/AIDS, COVID-19, Drug Use and Abuse	15 No.
Public Works	Project Designs and Supervision for: County Gardens, Ardhi House, Procurement Office, Kyangombe ECDE Complex	No. of designs requested, prepared and acted upon	4 No.
Promotion of alternative source of energy	Trainings	No. of trainings forums on alternative use of energy conducted	1 No
Fire Disaster Management	Trainings/ Fire Drills	No. of trainings/ drills conducted	3 No.
	Emergency Response	Proportion of fire incidences and emergencies responded	100%
<b>Department of Public Service, Administration and Citizen participation,</b>			

**County Government of Kajiado**  
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Sub programme	Key Output	Key Performance Indicator	Achieved Targets/Activities Implemented
<b>Programme: Human Resource Management &amp; Development</b>			
<b>Objective: To Enhance Service delivery</b>			
<b>Outcome: Improved Quality Service Delivery</b>			
<b>Human Resource Planning</b>	Staff and executive medical cover	Executive and Staff Insurance Cover Contracts	Covered 62 Executive members and 2800 county staff
	Develop County Departments Service Charters	No. of service charters developed and displayed	1 No. Service Charters developed and displayed (PS)
<b>Human resource management</b>	To conduct trainings and induction to county staff	No. of staff trained and inducted	103 staff trained and inducted
	Recruitment & Selection	Recruitment of new staff	221 staff were employed in various departments
	Leadership and Human Resource Reviews	Reduction in disciplinary cases in the County Public Service	Appraisal of County staff in all departments was achieved.
	Development of HR policies and guidelines	No of policies developed	The CPSB was able to develop a strategic plan as well as the HRM Manual for the County. The Board also developed a Policy guideline for Declaration of Assets and Liabilities by staff in the County Public Service as required by EACC
<b>Program name: County Administration and law enforcement</b>			
<b>Objective: To ensure compliance with county Government laws and policies</b>			
<b>Outcome: Enhanced compliance with County Government laws and policies</b>			
<b>County Administration and law enforcement</b>	County laws/bills enacted and enforced	County administrative Act	1 Act
		County enforcement Act	1 Act
<b>Programme: Liquor licensing Process</b>			
<b>Objective: To enhance Customer satisfaction and quality of Service delivery in Liquor Industry</b>			
<b>Outcome: Increased levels of Compliance &amp; enforcement</b>			
<b>Liquor Licensing Process</b>	Improved efficiency & effectiveness	1 Liquor pay system in place & functional	Liquor licensing automated
		3 users Trainings conducted for IT compliance	7 Officers trained on creating business, client, invoicing & licenses printing,
	Improved Compliance, Improved quality of life, Increased revenue collection	No. of outlets mapped out, No. of outlets inspected & licensed, amount of revenue raised, No. of Substandard outlets closed	3000 outlets mapped & registered, 100 outlets inspected & licensed, 26 million raised as revenue, 104 Sub Standard outlets closed
<b>Office of The Governor and Deputy Governor</b>			
<b>Programme: County Executive Affairs</b>			
<b>Objective: To provide strategic policy leadership in county development agenda</b>			
<b>Outcome: Enhanced strategic policy leadership in county development agenda</b>			
<b>Management of County Affairs</b>	Development partnership established	Partnerships/agreement collaborations discussed and approved	2 partnerships
	County Government policy and legislative	Proportion of policies discussed and approved	100 policies

**County Government of Kajiado**  
**County Executive – Kajiado County Executive**  
**Annual Report and Financial Statements for the year ended June 30 2023**

Sub programme	Key Output	Key Performance Indicator	Achieved Targets/Activities Implemented
	direction adopted and implemented	Proportion of Acts assented into law	100 acts
	County and State functions planned and held	No. of National functions organized	4 functions
		Annual State of the County Address	1 event
	Intergovernmental relations	No. of successful programs initiated	1 program
Disaster management	Disaster preparedness	Disaster risk preparedness reports	4
	Disaster and emergencies responded	% of disasters & emergencies responded to	70
<b>Department of Finance, Economic Planning and ICT</b>			
<b>Programme: Public Finance management</b>			
<b>Objective: To enhance transparency and accountability in management of public resources</b>			
<b>Outcome: Enhanced transparency and accountability in management of public resources</b>			
Resource Mobilization	Increased resources from development partners	Proportion of external resources to the total county budget	13%
		% of local revenue collected against the target	51%
	Progressive increase in Own Source Revenue	% growth of OSR (compared the previous FY)	21%
		% level of automation of all revenue streams	40%
Budget formulation, coordination and management	Timely county budgets and other fiscal documents	No. of budgetary policy documents prepared (Annual budget, CBROP, CFSP, DMS)	3
		Budget implementation reports (quarterly)	4
Internal Audit Services	Audits conducted and acted upon	No. of audits conducted and acted upon	6 exercises
Accounting services	Accounting reports	No. of accounting reports Prepared	1
		Monthly, quarterly expenditure and revenue reports	16
Supply Chain management services	Efficient procurement process	proportion of goods/services and works procured annually	50%
		Rate of e-procurement utilization	90%
<b>Programme: Economic and financial policy formulation and management</b>			
<b>Objective: To facilitate formulation of sound economic and financial policies</b>			
<b>Outcome: Sound and responsive economic and financial policies</b>			
Fiscal policy formulation,	Annual development plans	No. of ADPs developed	1 ADP

**County Government of Kajiado**  
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<b>Sub programme</b>	<b>Key Output</b>	<b>Key Performance Indicator</b>	<b>Achieved Targets/Activities Implemented</b>
development and management	Implementation of CIDP tracked	No. of county Annual Progress Reports	1 APR
<b>Department of Water, Environment and Natural Resources</b>			
<b>Programme 1: Water Resources Management and Supply</b>			
<b>Objective: Increase access to safe water for domestic, livestock and institutional consumption</b>			
<b>Outcome: Increased number of households with access to safe water</b>			
Water supply services management	Kajiado county water and Sewerage Company	Kajiado county water company established	Water company already registered with the Registrar of Companies. Forensic audit in the existing companies is ongoing
	County water policy formulation	Water policy formulated	Water policy draft at Assembly
	County Water harvesting Act	Water harvesting Bill enacted	Bill enacted, awaiting gazette
	Water and Sanitation Act	Water and Sanitation Bill enacted	Draft bill at stakeholder involvement stage
	community water committees trained	No. of water management committees trained	40

*Note; The Data and information provided here is verifiable against the ADP.*

## **6. Environmental and Sustainability Reporting**

Kajiado County exist to transform the livelihoods of its citizen guided by overcharging vision. This is a prosperous, globally competitive County, offering quality life through sustainable development. The delivery of the transformation agenda is guided by key principles and values which are integrity and accountability, inclusiveness& equity and fairness patriotism and responsiveness. The development agenda is guided by the three pillars, economic, social and political pilar.

The pillars have thematic interventions along six thematic areas namely: community economic empowerment, water resource management, lands and urban development, social development, universal health care.

### **1. Sustainability strategy and profile**

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





*Kajiado County Referral Hospital Eye Unit*

## **2. Environmental performance**

The County is committed to environmental conservation and sustainability. The county has developed several acts and policies to help in the delivery; Kajiado County Environment Protection Act 2020 and Kajiado Waste Management Strategy Plan 2020-2030.

The County posted to Sub Counties for improved service delivery including enhanced garbage collection and aesthetics in all towns.

- Acquisition of a specialized self-loading truck for efficient garbage collection in Kajiado North and parts of Kajiado West
- Routine maintenance of dump sites and their access roads which have remained open even during rainy seasons e.g Ngong and Kitengela dumpsites.
- Reduction of distance covered by people to get water from an average of 15km to about 8km
- Increased in the population of people getting clean and safe drinking water from 35% to 45%

- Over 150,000 tree seedlings planted county wide through donations to institutions, planting in county forests and public parks. This was also made possible through public private partnerships.
- Forestry devolved functions taken\*\*\* by signing of TIPS from county forestry office to county department of environment
- Delineation of boundaries and afforestation of water towers e.g the Entarara forest which we have planted 20000 tree seedlings and recruited forest guards to deter encroachment.
- Compliance on sand harvesting regulations to conserve river line ecosystems and access roads through ban on overloading.
- Partnerships on waste management plans e.g City of Umea in Sweden, Danish Environment Protection Agency
- Illegal charcoal production drastically by banning the trade and concerted efforts with other agencies like KFS to enforce the directive.



*Rehabilitation and reclamation of Ngong dumpsite to a garden*



*Rehabilitation and reclamation of Ngong dumpsite to a garden*

### **3. Employee welfare**

The County has established a county performance management system with an elaborate mechanism for tracking results and improving performance. This is through performance contracting processes, which are cascaded through staff performance appraisals (SPAs). The County is committed to continuously improving the skills and capacities of the staff through periodical training and capacity building sessions.

The County has comprehensive medical insurance service to cater for the welfare of the families and has constructed offices at the sub county level to provide secure and conducive environment for service delivery.



*Kajiado County Staff Team - KICOSCA Games*



*Kajiado County Staff Team - KICOSCA Games*

#### **4. Market Place Practices-**

The County has made efforts to promote fair practices in the following ways;

##### **a) Responsible Supply Chain and Supplier Relations-**

The County has implemented open contracting to enhance transparency and accountability in procurement which will eventually ensure fairness in distribution of contracts among suppliers and contractors. We also occasionally meet contractors to share experience and address challenges faced to ensure a smooth relationship. The county ensures prompt payments to minimise pending bills especially at the close of financial year. Where the bills arise, they are properly budgeted as a first charge in the reallocation budget. This has provided confidence to suppliers and contractors that they will be paid upon completion of works or delivery of goods and services over time. In addition to ensure efficiency and effectiveness in payment process, a central invoice registry has been operationalized.

##### **b) Responsible ethical practices-**

The County has fully adopted e-procurement process and further implemented open contracting in the procurement. This has greatly enhanced openness and transparency in conducting procurement. In promoting fair competition and trade in market places, the County introduced measures to safeguard small scale traders and business enterprises from unfair competition by structuring the working hours with wholesalers operating from early morning to mid-morning and the retailers operating in the afternoon through evening. This has ensured that the small businesses are protected from wholesalers who compete with the retailers.

##### **c) Stewardship of goods and services**

The County during the year implemented consumer protection program whose objective is to safeguard the business owners and promote fair trade practices. The County through the Department of Trade, Industry, Marketing, Tourism and Cooperative inspected and verified 4.885 weights and measures equipment. Additionally, the county has promoted quality products from Kajiado Milk Processing Plant with the acquisition of additional equipment to process ready to drink milk. The County also uses project management committees to assure project completion in addition to normal statutory requirements for supporting payments.

The committees and administrators are able to monitor implementation through the availed specification and BOQs. This has over the time enhanced value for money in our project implementation.



*Ngong Market*



*PAII Bridge in Kajiado East connecting Agricultural produce with the Market*



*Agricultural produce linked to the Market through PAII Bridge in Kajiado East*



*Agricultural farms linked to the market through PAII Bridge*

#### **5. Community Engagements**

The County has an elaborate public participation framework that guides participatory development initiative in the County. To strengthen community engagement and empowerment the County has the following innovations:

a) The community members are involved in identification of needs during planning stage through prioritisation during the annual participatory budget team process. In addition, the community members are involved in project implementation through project management committee. The committee provide oversight in the implementation of the projects.

b) Village Cluster Development Initiative County has identified village clusters as the basic planning unit through which the County drives community local economic development.



*H.E The President with Kajiado County Governor - Flagging off construction of Roads networks under operationalization of Ngong, Kajiado and Kitengela Municipalities in Kajiado County*



## **7. Statement of Management Responsibilities**

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2023. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive'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 CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2023, and of its financial position as at that date.

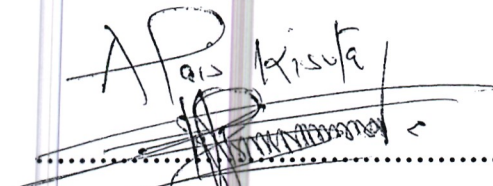
The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive’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 CEC member for finance confirms that the County Executive’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**

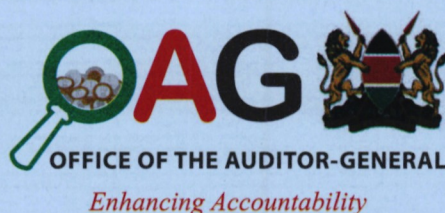
The County Executive’s financial statements were approved and signed by the CEC member for finance on 20<sup>th</sup> Dec 2023.

  
.....  
County Executive Committee Member – Finance and Economic Planning



# 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 EXECUTIVE OF KAJIADO FOR THE YEAR ENDED 30 JUNE, 2023**

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### **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 Executive of Kajiado set out on pages 1 to 45, 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; combined, recurrent and combined 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 Executive of Kajiado as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Accuracy of Cash and Cash Equivalents Balances**

The statement of financial assets and liabilities and as disclosed in Notes 13A and 13 B to the financial statements reflects bank and cash balances of Kshs.109,561,268 and Nil cash balances respectively all totalling to Kshs.109,561,268. However, the cash book reflects cash in hand balance of Kshs.20,327,978 in respect of outstanding imprest, that has not been disclosed in the financial statements. Further, Management did not provide a board of survey report for the financial year ended 30 June, 2023.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balances of Kshs.109,561,268 could not be confirmed.

#### **2. Unconfirmed Compensation of Employees Amount**

The statement of receipts and payments reflects compensation of employees amount of Kshs.4,039,723,988 while the statement of comparison of budget and actual amounts (recurrent and development combined) reflects an amount of Kshs.3,975,867,085 resulting to an unexplained and unreconciled variance of Kshs.63,856,903.

In the circumstances, the accuracy and validity of compensation of employees amount of Kshs.4,039,723,988 could not be confirmed.

#### **3. Expenditure Charged to Wrong Account Vote- Hospitality Expenses**

The statement of receipts and payments and Note 4 reflects use of goods and services amount of Kshs.1,589,433,651. Included in the expenditure is an amount of Kshs.84,438,538 in respect of hospitality, supplies and services expenses. However, review of the supporting account analysis provided for audit review revealed that expenses amounting to Kshs.43,660,434 were wrongly charged under hospitality, supplies and services.

In the circumstances, the hospitality, supplies and services expenses totalling Kshs.84,438,538 is overstated and the corresponding expenses understated.

#### **4. Non-disclosure of Accounts Payables -Deposits and Retention Monies**

The statement of assets and liabilities and as disclosed in Note 15 to the financial statements reflects Nil balance on account payables in respect of deposits and retention monies balances. However, Note 13A to the financial statements on cash and bank balances, the cash book and the bank reconciliation statement reflects Kajiado County Deposit account balance of Kshs.1,529,640 that included pending deposits and retention monies. Further, the schedule in support of the retention monies was not provided for audit review.

In circumstances, the accuracy of the accounts payable Nil balance could not be confirmed.

#### **5. Unsupported Adjustment Balance**

The statement of cash flows reflects adjustments during the year of Kshs.430,899,961. However, the adjustments have not been supported by way of journals, requisite documents and records to justify amendments.

In the circumstances, the accuracy of the adjustment during the year of Kshs.430,899,961 could not be confirmed.

#### **6. Unconfirmed Value of Non-Current Asset Register**

Annex 6 to the financial statements on summary of non-current assets register reflects assets balance of Kshs.12,080,838,018 as at 30 June, 2023 which comprise of historical cost balance brought forward from 2021/2022 of Kshs.10,230,977,500 and additions during the year amounting to Kshs.1,849,860,518. However, audit review of the asset register maintained revealed that land valued at Kshs.3,160,286,800 was not incorporated.

Further, examination of records provided revealed that the County through the County Demonstration Farm holds biological assets (cattle) valued at approximately Kshs.7,150,000. However, the biological assets were not disclosed in the financial statements alongside other assets belonging to the County Executive.

In addition, the supporting fixed asset register provided for audit had not been updated with the assets acquired during the year.

In the circumstances, the accuracy, and completeness of non-current assets balance of Kshs.12,080,838,018 could not be confirmed.

#### **7. Unconfirmed Expenditure on Acquisition of Assets**

The statement of receipts and payments and Note 9 to the financial statements reflects acquisition of assets amount of Kshs.1,006,851,896 while Annex 6 on summary of non-current asset register reflects addition of assets during the year amount of Kshs.1,849,860,518 resulting to an unexplained and unreconciled difference of Kshs.843,008,622.

In the circumstance, the accuracy and fair statement assets addition during year amount of Kshs.1,006,851,896 could not be confirmed.

#### **8. Unsupported Casual Payments**

Note 3 to the financial statements reflects Kshs.4,039,723,988 under compensation of employees. The amount includes Kshs.43,972,892 which represents basic wages of temporary employees whose schedules were not provided for audit review. Further, integrated financial management information system (IFMIS) payment details shows a total amount of Kshs.19,878,619 representing casual wages. The resultant variance of Kshs.24,094,273 remain unexplained.

In the circumstances, the accuracy and completeness of the basic wages of temporary employees amount of Kshs.43,972,892 could not be confirmed.

#### **9. Unsupported Expenditure**

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects use of goods and services amount of Kshs.1,589,433,651. The amount includes specialized materials and supplies expenses totalling Kshs.455,827,339. However, sampled payments vouchers totalling Kshs.281,195,030 included expenses totalling Kshs.42,405,090, whose payment vouchers were not provided for audit review.

Further, included in the amount of Kshs.1,589,433,651 is Kshs.242,823,413 relating to other operating expenses that also includes expenses totalling Kshs.13,025,067 whose payment vouchers were not provided for audit review.

In the circumstances, the accuracy of expenditure on use of goods and services amount of Kshs.1,589,433,651 could not be confirmed.

#### **10. Discrepancies in Other Grants and Transfers**

The statement of receipts and payments reflects an amount of Kshs.162,500,000 on other grants and transfers. This amount is in respect of grants for management of natural disasters while corresponding Note 6 to the financial statements show that the amount of Kshs.162,500,000 was in respect of grants and transfers to other Governments entities. Records maintained by the County however, indicates that the amount of Kshs.162,500,000 was transfers to Kajiado County Emergency Funds and not grants and transfers to other Government entities reflected in the financial statements. However, audit examination revealed that Kajiado County transferred Kshs.280,000,000 to the Emergency Fund as per the Fund's bank statements and financial statements. The amount included Kshs.150,000,000 that could not be traced in the County Executive's IFMIS account, an indication that these transfers were made through the bank but outside the IFMIS system. Further, the payment vouchers initiating and supporting the transfers were not provided for audit review.

In addition, the ledger provided for audit also shows that an amount of Kshs.32,500,000 was transferred from Kajiado County Executive to the Emergency Fund account.

However, review of the Emergency Fund account revealed that there was no credit entry of this transfer. It is therefore not clear where the transfer was made to.

In the circumstances, the validity and completeness of other grants and transfers amount of Kshs.162,500,000 could not be confirmed.

### **11. Unconfirmed Pending Bills**

Annex 2 to the financial statements reflects pending accounts payables balance of Kshs.1,197,584,070. However, the details of the pending bills have not been disclosed. Further, the foreword by the County Executive Committee Member (CECM) Finance and Economic Planning, under part 4(d) indicates outstanding pending bills of Kshs.2.06 billion as at 30 June, 2022. The pending bills comprise of recurrent and development expenditure of Kshs.494 Million and Kshs.1.57 billion. It further indicates that during the period under review the County settled 50% of the pending bills amounting to Kshs.749 Million from the development account.

However, the report on the status of County pending bills as at 30 June, 2023 indicated total invoiced amount of Kshs.2,639,811,488 and amount paid to date as Kshs.1,425,576,601 with outstanding balance of Kshs.1,197,584,070 which do not agree with information as indicated in the foregoing paragraph.

Recast of the summary of development pending bills revealed that the bills to date yielded Kshs.1,441,576,601 and not Kshs.1,425,576,601 reported, resulting in an unexplained difference of Kshs.16,153,210. Further, the difference between Kshs.2,639,811,488 and Kshs.1,441,729,811 is Kshs.1,214,234,887 and not Kshs.1,197,584,070 as reported in the status report and annex 2 to the financial statements, resulting in an unexplained difference of Kshs.16,650,817.

In the circumstances, the accuracy and fair statement of the pending bills of Kshs.1,197,584,070 as at 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 County Executive of Kajiado Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts recurrent and development combined reflects final receipts budget and actual on a comparable basis of Kshs.9,596,829,780 and Kshs.8,614,812,503 respectively, resulting to an under-funding of Kshs.982,017,277 or 10% of the budget. Similarly, the County expended Kshs.8,460,995,245 against an approved budget of Kshs.9,224,600,514 resulting to an under-expenditure of Kshs.827,462,172 (or 9%) of the budget.

The budget underperformance and under expenditure affected the planned activities and may have impacted negatively on service delivery to the residents of Kajiado.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

### **Unresolved Prior Year Matters**

In the audit reports of the previous year, several issues 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 failure to adhere to the provisions of the standards prescribed by the Public Sector Accounting Standards Board 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. Noncompliance with Ethnic Composition**

Review of human resource records revealed that the County Executive had 4,417 employees out of which 3,130 or 71% were from the local dominant community. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which stipulates that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff, and that no public establishment shall have more than one third of its staff from the same ethnic community.

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

#### **2. Non-Adherence to Fiscal Responsibility Principle on Employees Costs**

The statement of receipts and payments reflects compensation of employees amount of Kshs.4,039,723,988 representing 46.9% of the total revenue of Kshs.8,614,812,503. The

amount exceeded the set threshold as required by Regulation 25 (1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 that requires the employee costs not to exceed 35% of the total revenue.

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

### **3. Non-Compliance with One Third of Basic Salary Pay Rule**

Review and analysis of the monthly payroll revealed that one hundred and ten (110) employees earned a net salary less than a third (1/3) of the basic salary. This is contrary to the provision of Section 19(3) of the Employment Act 2007, which requires that an employee's salary should not be deducted beyond two thirds of the basic salary.

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

### **4. Non-Compliance with Contract Terms**

The County Government awarded a firm a contract for a period of one year for the construction of Outpatient Department at Kajiado Referral Hospital at a contract sum of Kshs.120,836,259 and the contractor paid vide six (6) payment certificates. Project verification conducted on 16 August, 2023 which was 17 months after commencement date revealed that the project was behind schedule as various works including exterior finishes, video surveillance system, stairs and ramps finishes, and greening and landscaping, car shades, some plumbing and electrical works and a section of the parking area were not done. There were materials on site but the contractor was not on site, indicating that the project may have stalled.

In the circumstances, the residents of Kajiado have not gotten value for money from the funds expended on the project.

### **5. Project Implementation**

During the year under review, the County Government implemented several projects. Review and physical verification visits to the sampled project sites revealed the following unsatisfactory matters: -

#### **5.1. Stalled Project- Naimurunya Primary**

The County Executive through the department of Education entered into a contract with a contractor for the construction of 2 No. ECDE classrooms at Naimurunya Primary School at a contract sum of Kshs.3,999,970 during the year under review. The contract agreement was signed on 30 March, 2023 for a contract period of 60 days. Available information indicates that the contractor was paid Kshs.2,728,807 on 30 June, 2023.

Physical inspection carried out in the Month of August, 2023 revealed that the construction is still at slab/substructure level and the contractor was not on site. The project seemed to have stalled while the payment certificate No.1 of 3 May, 2023 for Kshs.3,199,976 raised for payment showed that project was 80% complete.

Management did not explain reasons for failure to complete this project.

## **5.2. Incomplete Fencing of Tarda Farm**

The County Executive through the Department of Agriculture, Livestock and Fisheries awarded a tender to a firm for fencing of Tarda Farm in Emali in Kenyewa- Poka Ward at a contract sum of Kshs.29,575,082 on 10 April, 2018 for a period of 6 months. However, no documents such as final certificate issued for payment, inspection and acceptance report, project progress report to indicate the successful completion and handing over of the project were provided for audit. Review of financial records revealed that the contractor was paid an amount of Kshs.13,000,471 or about 44% of the contract sum on 31 December, 2018. It is not clear and no plausible explanation was provided on why the project has not successfully been completed.

In the circumstances, the projects have not been implemented as per the contract terms, and the residents of Kajiado have not received value for money from the funds expended on the above projects.

## **6. Non-Operationalization of Municipalities of Kajiado, Ngong and Kitengela**

Review of records indicated that the Governor granted special municipality status to two (2) urban areas namely Kajiado and Ngong Municipalities on 6 December, 2018. However, to date financial statements, books and records of accounts for the financial years 2018/2019, 2019/2020, 2020/2021, 2021/2022 and 2022/2023 have not been submitted for audit.

Although Kitengela Municipality has a Board of Management and an Administrator, no information was provided for audit review on when it was granted special municipality status and financial statements have equally not been prepared. This is contrary to Section 46(1) of the Urban Areas and Cities Act, 2011 which requires that the Board shall keep proper books and records of its incomes, expenditure, assets, and liabilities, and within a period of three months after the end of each financial year the Board shall submit them to the County Executive Committee Member for onward transmission to the Office of the Auditor-General together with the statement of assets and liabilities.

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

## **7. Failure to Comply with the Public Sector Accounting Standards**

Review of the financial statements revealed the following anomalies:

- a) The statement of receipts and payments referenced supporting Notes to the financial statements numbering are not corresponding to the respective Notes.
- b) Information on Progress on Follow Up of Prior Year Auditor's Recommendations not included.
- c) Annex 7 on inter-entity transfers is included in the financial statements but the amounts are omitted.

In the circumstances, the financial statements do not comply with the reporting template prescribed by the Public Sector Accounting Standards Board.

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

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

### Conclusion

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

### Basis for Conclusion

#### 1. Authenticity of Legal Expenses

Payment details maintained by the Office of the County Attorney for the year under review reflects total legal expenses of Kshs.149,328,456 arising from engagement of several consultants to render legal services. Review of the sampled documents and expenditures amounting to Kshs.106,748,456 however, revealed the following anomalies:

- i. There was no approval by the County Executive Committee to engage the legal consultants hence contravening Section 16(1) of the County Attorney Act of 2020.
- ii. Legal fees resulting from representation in land disputes were not supported with valuation reports or value estimates to inform charges shown in the fee notes as per schedule 6 of the Advocates Remuneration Order 2014.
- iii. Contract agreements setting out the terms of engagement with the consultants were not maintained by the Office of the County Attorney. In addition, fairness and competitiveness in their procurement process in terms of experience of the advocates and competence of the firms could not be confirmed as documentation on bidding and evaluation of the legal firms were not provided for audit review.
- iv. The case files do not include itemized fee notes and invoices to clearly outline how the consultants came up with the charges that the County incurred, except for one petition.
- v. There was no evidence of taxation of bills for the concluded cases, in order to confirm the accuracy of the final fee notes raised, especially where huge amounts were involved.

In the circumstances, the County total legal fees may not be sustainable in the long run, and the County did not demonstrate measures put in place to control legal expenditures.

## **2. Lack of an Approved Staff Establishment**

Review of the personnel records revealed that the County Government had no approved staff establishment as prescribed by Section 55(b) and (c) of the County Government Act, 2012 for the County Government to ensure staff requirements are kept at optimum levels for efficient, quality and productive services for the people of the County.

In the circumstances, the County Government may not operate at optimum staffing level and service delivery could be undermined.

## **3. Lack of Human Resources Plan**

Review of the Human Resource records revealed that the human resource plan for the financial year 2022/2023 was not in place. The goals and objectives of the County Government may not have been realized as the plans were not drawn for the year. Further, emerging issues and needs of staff may not have been addressed adequately.

The human resource plan includes the recruitment plan and which was consequently not drawn. Thus, it was not possible for the County Public Service Board to know the recruitment needs and fill the vacancies as required.

In the circumstances, optimum delivery of the services and achievement of the County objectives was not possible.

## **4. Lack of Risk Management Policy and a Disaster Recovery Plan**

Review of internal control records and information provided by Management indicates that the County Executive lacks a risk management policy, contrary to the requirements of Section 158(1) of Public Finance Management (County Governments) Regulations, 2015.

Further, the County Executive does not have in place disaster recovery and business continuity plans contrary to the provisions of Section 158 (1)(b) of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, the existence of effective measures to deal with risks and business continuity and disaster recovery could not be confirmed.

## **5. Decommissioning of Ngong Dumpsite- Phase II**

The County Government through the Department of Water, Irrigation, Environment and Natural Resources awarded a contract for a period of three (3) months for decommissioning of Ngong Dumpsite Phase II at Ngong Town at a contract sum of Kshs.169,906,940 on 15 January, 2021 out of which Kshs.89,839,350 was paid during the year under review. The contract file reviewed did not have a final completion certificate raised for payment to signify successful completion of the project. Moreover, although the contract period had lapsed, no extension had been requested and granted and it is therefore doubtful whether the project was successfully executed.

Additionally, review of the contract documents revealed the following anomalies:

- i. The notification of contract award stated that the performance guarantee was 2% of the tender sum and to be valid for at least three (3) months. However, the contractor provided performance guarantee of 2% of Kshs.50,000,000 equivalent to Kshs.1,000,000. No explanation was provided for the anomaly.
- ii. The contract documents also indicated that the engineer's cost estimate on the project was Kshs.50,000,000. However, the contract was procured as Kshs.169,906,940 resulting in over valuation of the contract by Kshs.119,906,940 or 240% over and above the engineer's estimate. It is not clear, and no explanation was provided on how the contract sum of Kshs.169,906,940 was determined and arrived at against the engineer's estimate.

In the circumstances, the effectiveness of the internal control mechanism by the County Executive in the procurement process and execution of the project could not be confirmed.

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

### **Responsibilities of the Management and those Charged with Governance**

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

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

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

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

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how Management monitors

compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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

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

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

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

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to

those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive'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 County Executive 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 County Executive 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**

County Government of Kajiado  
 County Executive – Kajiado County Executive  
 Annual Report and Financial Statements for the year ended June 30 2023

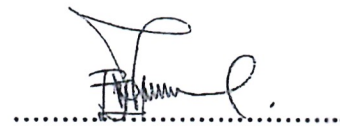
9. Statement of Receipts and Payments for the year ended 30th June 2023

	Note	2022-2023	2021-2022
<b>RECEIPTS</b>			
Transfers from the CRF - Exchequer	1	8,614,812,503	7,489,421,574
Miscellaneous receipts - OSR	2	0	0
<b>TOTAL RECEIPTS</b>		<b>8,614,812,503</b>	<b>7,489,421,574</b>
<b>PAYMENTS</b>			
Compensation of Employees	3	4,039,723,988	3,125,482,350.15
Use of goods and Services	4	1,589,433,651	1,262,610,751.25
Subsidies	5	0	0
Transfers to Other Government Units	6	610,854,095	1,305,888,493
Other Grants and Transfers	7	162,500,000	299,558,571.00
Social Security Benefits	8	320,606,239	250,310,891.25
Acquisition of Assets	9	1,006,851,896	1,476,842,751
Other creditors	10	731,025,376	0
Repayment of Principal on Domestic and Foreign Borrowing	11	0	0
<b>TOTAL PAYMENTS</b>		<b>8,460,995,245</b>	<b>7,720,693,807</b>
<b>SURPLUS/ (DEFICIT)</b>		<b>153,817,258</b>	<b>-231,272,233</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on ~~20<sup>th</sup>~~ 20<sup>th</sup> DECEMBER 2023 and signed by:



Name  
 Chief Officer -Finance



Head of Accounting Unit  
 ICPAK M/No.12128


County Government of Kajiado  
 County Executive – Kajiado County Executive  
 Annual Report and Financial Statements for the year ended June 30 2023

10. Statement of Assets and Liabilities as at 30th June 2023

	Note	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	13A	109,561,268	386,643,971.06
Cash Balances	13B	0	0.00
<b>Total Cash And Cash Equivalents</b>		<b>109,561,268</b>	<b>386,643,971.06</b>
Accounts Receivables - Outstanding Imprest	14	0.00	0.00
<b>TOTAL FINANCIAL ASSETS</b>		<b>109,561,268</b>	<b>386,643,971.06</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	15	0.00	0.00
<b>NET FINANCIAL ASSETS</b>		<b>109,561,268</b>	<b>386,643,971.06</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	16	386,643,971.00	882,606,778.00
Prior year adjustments	17	-430,899,961	-264,690,574
Surplus/Deficit for the Year		153,817,258	-231,272,233
<b>NET FINANCIAL POSITION</b>		<b>109,561,268</b>	<b>386,643,971</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on <sup>23<sup>TH</sup></sup> ~~23<sup>RD</sup>~~ DECEMBER 2023 and signed by:

  
 Name: Lekina Koinary Tutui  
 Chief Officer - Finance

  
 Name: Joshua Majakusi  
 Head of Accounting Services  
 ICPAK M/No.12128

**County Government of Kajiado**  
**County Executive – Kajiado County Executive**  
**Annual Report and Financial Statements for the year ended June 30 2023**

**11. Statement of Cash Flows for the period ended 30<sup>th</sup> June 2023**

	Note	FY 2022-2023	FY 2021-2022
		Kshs	Kshs
<b>Receipts from operating income</b>			
Exchequer releases	1	8,614,812,503	7,489,421,574
Proceeds from Domestic and Foreign Grants	2	0	0
Transfers from Other Government Entities		0	0
Reimbursements and Refunds		0	0
Returns of Equity Holdings		0	0
County Own Generated Receipts		0	0
Returned CRF issues		0	0
<b>Payments for Operating Expenses</b>			
Compensation of Employees	3	4,039,723,988	3,125,482,350
Use of goods and Services	4	1,589,433,651	1,262,610,751
Subsidies	5	0	0
Transfers to Other Government Units	6	610,854,095	1,305,888,493
Other Grants and Transfers	7	162,500,000	299,558,571.00
Social Security Benefits	8	320,606,239	250,310,891
Other creditors	10	731,025,376	0
<b>Adjusted for :</b>			
<b>Adjustments during the year</b>		-430,899,961	-264,690,574
<b>Net Cash From Operating Activities</b>	A	729,769,193	980,879,944
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sale of Assets		0	0

**County Government of Kajiado**  
**County Executive – Kajiado County Executive**  
**Annual Report and Financial Statements for the year ended June 30 2023**

Acquisition of Assets	9	-1,006,851,896	-1,476,842,751
<b>Net Cash Flow From Investing Activities</b>	<b>B</b>	<b>-1,006,851,896</b>	<b>-1,476,842,751</b>
<b>Cash flow from borrowing activities</b>			
Proceeds from Domestic Borrowings		0	0
Proceeds from Foreign Borrowings		0	0
Repayment of Principal on Domestic and Foreign Borrowing	11	0	0
<b>Net cash flow from financing activities</b>	<b>C</b>	<b>0</b>	<b>0</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	<b>A+B+C</b>	<b>-277,082,703</b>	<b>-495,962,807.00</b>
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		<b>386,643,971.00</b>	<b>882,606,778.00</b>
<b>Cash and Cash Equivalent at END of The Year</b>	<b>13A+13B</b>	<b>109,561,268</b>	<b>386,643,971.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:



.....  
**Name: Lekina Koinary Tutui**  
**Chief Officer Finance**



.....  
**Name: Joshua Majakusi**  
**Head of Accounting Services**  
**ICPAK Member Number 12128**

**County Government of Kajiado**  
**County Executive – Kajiado County Executive**  
**Annual Report and Financial Statements for the year ended June 30 2023**

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30<sup>th</sup> June 2023

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual	Utilization difference
	KShs	KShs	KShs	KShs	KShs
<b>RECEIPTS</b>					
Exchequer releases - Transfers from the CRF	10,633,748,128.00	(1,045,846,117)	9,587,902,011	8,614,812,503	973,089,508
Proceeds from Domestic and Foreign Grants	0	0	0	0	0
Transfers from Other Government Entities	0	0	0	0	0
Proceeds from Domestic Borrowings	0	0	0	0	0
Proceeds from Foreign Borrowings	0	0	0	0	0
Proceeds from Sale of Assets	0	0	0	0	0
Reimbursements and Refunds	0	0	0	0	0
Returns of Equity Holdings	0	0	0	0	0
County Own Generated Receipts	0	0	0	0	0
Returned CRF issues	0	0	0	0	0
<b>TOTAL RECEIPTS</b>	<b>10,633,748,128</b>	<b>1,045,846,117</b>	<b>9,596,829,780</b>	<b>8,614,812,503.20</b>	<b>973,089,508</b>
<b>PAYMENTS</b>					
Compensation of Employees	3,665,872,567	307,722,644	3,973,595,211	3,975,867,085	-2,271,874
Use of goods and Services	1,489,405,562	52,310,898	1,541,716,460	1,589,433,651	-47,717,191

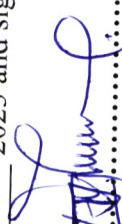
**County Government of Kajiado  
County Executive – Kajiado County Executive  
Annual Report and Financial Statements for the year ended June 30 2023**

Subsidies	0	0	0	0	0
Transfers to Other Government Units	838,339,965	-119,030,279	719,309,686	610,854,095	108,455,591
Other Grants and Transfers	280,000,000	75,000,000	355,000,000	162,500,000	192,500,000
Social Security Benefits	306,610,500	0	306,610,500	320,606,239	-13,995,739
Acquisition of Assets	1,332,981,964	46,434,693	1,379,416,657	1,006,851,896	372,564,761
Finance Costs, including Loan Interest	750,000,000.00	0	750,000,000	731,025,376	18,974,624
Repayment of Principal on Domestic and Foreign Borrowing	0	0	0	0	0
Other payments	-1,048,000.00	200,000,000	198,952,000	0	198,952,000
<b>TOTAL PAYMENTS</b>	<b>8,662,162,558</b>	<b>562,437,956</b>	<b>9,224,600,514</b>	<b>8,460,995,245</b>	<b>827,462,172</b>
<b>SURPLUS/ (DEFICIT)</b>				<b>153,817,258</b>	

The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:

.....  


**Name: Lekina Koinary Tutui  
Chief Officer Finance**

.....  


**Name: Joshua Majakusi  
Head of Accounting Services  
ICPAK Member Number:12128**

**County Government of Kajiado**  
**County Executive – Kajiado County Executive**  
**Annual Report and Financial Statements for the year ended June 30 2023**

**10A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30<sup>th</sup> June 2023**

Receipt/Expense Item	Original Budget		Adjustments		Final Budget		Actual		Utilization difference	
	KShs		KShs		KShs		KShs		KShs	
<b>RECEIPTS</b>										
Exchequer releases - Transfers from CRF	7,441,495,514.00		945,846,117.00		6,495,649,397.00		6,417,026,926.00		78,622,471.00	
Proceeds from Domestic and Foreign Grants	0		0		0		0		0	
Transfers from Other Government Entities	0		0		0		0		0	
Proceeds from Domestic Borrowings	0		0		0		0		0	
Proceeds from Foreign Borrowings	0		0		0		0		0	
Proceeds from Sale of Assets	0		0		0		0		0	
Reimbursements and Refunds	0		0		0		0		0	
Returns of Equity Holdings	0		0		0		0		0	
County Own Generated Receipts	0		0		0		0		0	
Returned CRF issues	0		0		0		0		0	
<b>TOTAL RECEIPTS</b>	7,441,495,514.00		945,846,117.00		6,495,649,397.00		6,417,026,926.00		78,622,471.00	
<b>PAYMENTS</b>										
Compensation of Employees	3,665,872,567.00		307,722,644.00		3,973,595,211.00		3,956,071,781.90		17,523,429.10	
Use of goods and Services	1,489,405,562.00		52,310,898.00		1,541,716,460.00		1,385,525,211.45		156,191,248.55	
Subsidies	0		0		0		0		0	

**County Government of Kajiado  
County Executive – Kajiado County Executive**


**Annual Report and Financial Statements for the year ended June 30 2023**

Transfers to Other Government Units	0	47,361,740.00	47,361,740.00	44,724,131.00	2,637,609.00
Other Grants and Transfers	0	50,000,000.00	50,000,000.00	50,000,000.00	0
Social Security Benefits	306,610,500.00	0	306,610,500.00	306,407,547.65	202,952.35
Acquisition of Assets	63,181,964.00	165,105,110.00	228,287,074.00	181,124,640.20	47,162,433.80
Finance Costs, including Loan Interest	0	0	0	55,000.00	-55,000.00
Repayment of Principal on Domestic and Foreign Borrowing	0	0	0	0	0
Other payments	-1,048,000.00	0	-1,048,000.00	0	-1,048,000.00
<b>TOTAL PAYMENTS</b>	<b>5,524,022,593.00</b>	<b>622,500,392.00</b>	<b>6,146,522,985.00</b>	<b>5,923,908,312.20</b>	<b>222,614,672.80</b>
<b>SURPLUS/ (DEFICIT)</b>				<b>493,118,613.80</b>	

(a) There was no significant underutilization during the period under review

The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by

.....

 .....

**Name: Lekina Koinary Tutui  
Chief Officer Finance**

**Name: Joshua Majakusi  
Head of Accounting Services  
ICPAK Member Number: 12128**

**County Government of Kajiado  
County Executive – Kajiado County Executive  
Annual Report and Financial Statements for the year ended June 30 2023**

**10B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2023**

Receipt/Expense Item	Original Budget		Adjustments		Final Budget		Actual		% Utilization difference KShs
	KShs	KShs	KShs	KShs	KShs	KShs	KShs	KShs	
<b>RECEIPTS</b>									
Exchequer releases - Transfers from CRF	3,192,252,614.00		100,000,000.00		3,092,252,614.00		2,197,785,577.20		894,467,036.80
Proceeds from Domestic and Foreign Grants	0		0		0		0		0
Transfers from Other Government Entities	0		0		0		0		0
Proceeds from Domestic Borrowings	0		0		0		0		0
Proceeds from Foreign Borrowings	0		0		0		0		0
Proceeds from Sale of Assets	0		0		0		0		0
Reimbursements and Refunds	0		0		0		0		0
Returns of Equity Holdings	0		0		0		0		0
County Own Generated Receipts	0		0		0		0		0
Returned CRF issues	0		0		0		0		0
<b>TOTAL RECEIPTS</b>	<b>3,192,252,614.00</b>		<b>100,000,000.00</b>		<b>3,092,252,614.00</b>		<b>2,197,785,577.20</b>		<b>894,467,036.80</b>
<b>PAYMENTS</b>									
Compensation of Employees	0		0		0		0		0
Use of goods and Services	0		0		0		0		0
Subsidies	0		0		0		0		0

**County Government of Kajiado  
County Executive – Kajiado County Executive**

**Annual Report and Financial Statements for the year ended June 30 2023**

Transfers to Other Government Units	838,339,965.00	-	671,947,946.00	376,954,878.60	294,993,067.40
Other Grants and Transfers	280,000,000.00	25,000,000.00	305,000,000.00	275,000,000.00	30,000,000.00
Social Security Benefits	0	0	0	0	0
Acquisition of Assets	1,269,800,000.00	-	1,151,129,583.00	937,655,502.25	213,474,080.75
Finance Costs, including Loan Interest	750,000,000.00	0	750,000,000.00	731,025,375.70	18,974,624.30
Repayment of Principal on Domestic and Foreign Borrowing	0	0	0	0	0
Other payments	0	200,000,000.00	200,000,000.00	0	200,000,000.00
<b>TOTAL PAYMENTS</b>	<b>3,138,139,965.00</b>	<b>-60,062,436.00</b>	<b>3,078,077,529.00</b>	<b>2,320,635,756.55</b>	<b>757,441,772.45</b>
<b>SURPLUS/ (DEFICIT)</b>				<b>-122,850,179.35</b>	

*There was no significant underutilization during the period under review*

The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:

.....

**Name: Lekina Koinary Tutui  
Chief Officer Finance**



**Name: Joshua Majakusi  
Head of Accounting Services  
ICPAK Member Number: 12128**

.....

*County Government of Kajiado  
County Executive – Kajiado County Executive  
Annual Report and Financial Statements for the year ended June 30 2023*

**13. Budget Execution by Programmes and Sub-Programmes for the year ended 30<sup>th</sup> June 2023**

Program	Sub Program	Description	Original Budget		Adjustments		Final Budget		Actual		Budget utilization difference KShs
			KShs	KShs	KShs	KShs	KShs	KShs	KShs	KShs	
101004660		General Administration, Planning and Support Services	196,684,404.00	14,000,000.00	210,684,404.00	206,022,847.95	4,661,556.05				
	101014660	Headquarters Administrative Services	196,684,404.00	14,000,000.00	210,684,404.00	206,022,847.95	4,661,556.05				
	101024660	General Administration and Support Services	0	0	0	0.00	0.00				
102004660		Crop and Plant Husbandry	415,460,273.00	304,457,247.00	111,003,026.00	110,945,193.00	57,833.00				
	102014660	Crop Development and Management.	410,014,450.00	304,457,247.00	105,557,203.00	105,555,510.00	1,693.00				
	102024660	Plant Diseases Management and Control	2,722,912.00	0	2,722,912.00	2,694,842.00	28,070.00				
	102034660	Agri-business and Market Development	2,722,911.00	0	2,722,911.00	2,694,841.00	28,070.00				
103004660		Livestock Resources Management and Development	37,125,528.00	-20,000,000.00	17,125,528.00	12,046,302.00	5,079,226.00				
	103014660	Animal Husbandry Management	9,533,741.00	0	9,533,741.00	7,057,333.00	2,476,408.00				
	103034660	Veterinary Services	5,168,839.00	0	5,168,839.00	4,023,611.00	1,145,228.00				
	103044660	Livestock Market Development	20,711,473.00	-20,000,000.00	711,473.00	680,513.00	30,960.00				
	103054660	Animal Disease Control	1,000,000.00	0	1,000,000.00	0	1,000,000.00				
	103064660	Demostration Farm - Kajiado	711,475.00	0	711,475.00	284,845.00	426,630.00				
104004660		Fisheries Development and Management	2,250,690.00	0	2,250,690.00	2,151,224.00	99,466.00				
	104024660	Fisheries	2,250,690.00	0	2,250,690.00	2,151,224.00	99,466.00				
106004660		Land Policy and Planning	21,143,418.00	32,000,000.00	53,143,418.00	51,928,118.00	1,215,300.00				
	106034660	Physical Planning	7,607,000.00	31,000,000.00	38,607,000.00	38,559,700.00	47,300.00				
	106044660	Land Survey and Mapping	4,570,000.00	500,000.00	5,070,000.00	4,663,000.00	407,000.00				

**County Government of Kajiado  
County Executive – Kajiado County Executive  
Annual Report and Financial Statements for the year ended June 30 2023**

	106054660	Housing	4,276,480.00	0	4,276,480.00	3,948,480.00	328,000.00
	106064660		4,689,938.00	500,000.00	5,189,938.00	4,756,938.00	433,000.00
<b>107004660</b>		<b>Animal Husbandry/Livestock Resource Management and Development</b>	<b>55,803,124.00</b>	<b>0</b>	<b>55,803,124.00</b>	<b>55,123,476.00</b>	<b>679,648.00</b>
	107034660	Animal Disease Control	55,803,124.00	0	55,803,124.00	55,123,476.00	679,648.00
<b>108004660</b>		<b>Agricultural Development</b>	<b>18,057,557.00</b>	<b>0</b>	<b>18,057,557.00</b>	<b>13,256,227.00</b>	<b>4,801,330.00</b>
	108014660	Crop Husbandry	0	0	0	0	0
	108024660	Plant Disease Control	0	0	0	0	0
	108034660	Agricultural Mechanization Services	5,668,839.00	0	5,668,839.00	2,363,105.00	3,305,734.00
	108054660	Agricultural Training Centre	1,896,063.00	0	1,896,063.00	1,817,467.00	78,596.00
	108064660	Irrigation	10,492,655.00	0	10,492,655.00	9,075,655.00	1,417,000.00
<b>109004660</b>		<b>Environment Management</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	109014660	Environmental Protection	0	0	0	0	0
	109034660	Control of Air Pollution	0	0	0	0	0
<b>110004660</b>			<b>11,730,000.00</b>	<b>8,201,740.00</b>	<b>19,931,740.00</b>	<b>17,056,520.00</b>	<b>2,875,220.00</b>
	110014660	Urban Development	11,730,000.00	8,201,740.00	19,931,740.00	17,056,520.00	2,875,220.00
<b>113004660</b>			<b>67,292,217.00</b>	<b>17,000,000.00</b>	<b>84,292,217.00</b>	<b>83,461,305.90</b>	<b>830,911.10</b>
	113014660	General Administration Planning and Support Services-Lands	67,292,217.00	17,000,000.00	84,292,217.00	83,461,305.90	830,911.10
<b>201004660</b>		<b>General Administration, Planning and Support Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	201024660	Roads	0	0	0	0	0
<b>204004660</b>		<b>Information Communication and Technology</b>	<b>120,354,724.00</b>	<b>11,500,000.00</b>	<b>131,854,724.00</b>	<b>128,634,615.85</b>	<b>3,220,108.15</b>
	204014660	General Administration, planning and Support Services	119,554,724.00	5,000,000.00	124,554,724.00	123,634,615.85	920,108.15
	204024660	Information Communication and Technology	800,000.00	6,500,000.00	7,300,000.00	5,000,000.00	2,300,000.00
<b>205004660</b>		<b>Citizen Participation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**County Government of Kajiado  
County Executive – Kajiado County Executive  
Annual Report and Financial Statements for the year ended June 30 2023**

205034660	Citizen Participation	0	0	0	0	0	0	0	0
<b>206004660</b>	<b>Roads and Public Works</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
206014660	Public Works	0	0	0	0	0	0	0	0
<b>207004660</b>		<b>493,408,970.00</b>	<b>-50,500,000.00</b>	<b>442,908,970.00</b>	<b>429,638,278.55</b>	<b>13,270,691.45</b>			
207014660	Roads	416,443,159.00	-44,500,000.00	371,943,159.00	361,473,548.05	10,469,610.95			
207024660	Public Works	8,865,811.00	0	8,865,811.00	8,282,411.00	583,400.00			
207034660	Energy	50,000,000.00	-6,000,000.00	44,000,000.00	43,633,687.50	366,312.50			
207044660	Fire Fighting	5,950,000.00	0	5,950,000.00	4,667,965.00	1,282,035.00			
207054660	Transport	12,150,000.00	0	12,150,000.00	11,580,667.00	569,333.00			
<b>208004660</b>		<b>50,000,000.00</b>	<b>3,929,806.00</b>	<b>53,929,806.00</b>	<b>19,959,388.00</b>	<b>33,970,418.00</b>			
208014660	Urban Development	50,000,000.00	3,929,806.00	53,929,806.00	19,959,388.00	33,970,418.00			
<b>301004660</b>	<b>General Administration, Planning and Support Services</b>	<b>124,884,968.00</b>	<b>25,100,000.00</b>	<b>149,984,968.00</b>	<b>139,653,125.90</b>	<b>10,331,842.10</b>			
301014660	General Administration, Planning and Support Services	124,884,968.00	25,100,000.00	149,984,968.00	139,653,125.90	10,331,842.10			
<b>303004660</b>	<b>Cooperative Development and Management</b>	<b>10,680,131.00</b>	<b>0</b>	<b>10,680,131.00</b>	<b>6,706,904.60</b>	<b>3,973,226.40</b>			
303014660	Cooperative Services	10,680,131.00	0	10,680,131.00	6,706,904.60	3,973,226.40			
<b>304004660</b>	<b>Trade Development</b>	<b>102,757,927.00</b>	<b>-47,750,000.00</b>	<b>55,007,927.00</b>	<b>36,105,413.35</b>	<b>18,902,513.65</b>			
304024660	Trade Development	87,508,025.00	-38,500,000.00	49,008,025.00	34,544,811.35	14,463,213.65			
304044660	Enterprise Development	15,249,902.00	-9,250,000.00	5,999,902.00	1,560,602.00	4,439,300.00			
<b>306004660</b>		<b>2,086,037.00</b>	<b>0</b>	<b>2,086,037.00</b>	<b>1,936,037.00</b>	<b>150,000.00</b>			
306014660	Local Tourism promotion and Wildlife Management	2,086,037.00	0	2,086,037.00	1,936,037.00	150,000.00			
<b>401004660</b>	<b>General Administration, Planning and Support Services</b>	<b>1,975,599,769.00</b>	<b>-21,374,828.00</b>	<b>1,954,224,941.00</b>	<b>1,949,312,251.10</b>	<b>4,912,689.90</b>			
401024660	General Administration and Support Services	1,975,599,769.00	-21,374,828.00	1,954,224,941.00	1,949,312,251.10	4,912,689.90			
<b>402004660</b>	<b>Preventive &amp; Promotive Health Services</b>	<b>223,437,291.00</b>	<b>-50,803,861.00</b>	<b>172,633,430.00</b>	<b>144,820,508.50</b>	<b>27,812,921.50</b>			
402014660	Promotion of Primary Health Care	223,437,291.00	-50,803,861.00	172,633,430.00	144,820,508.50	27,812,921.50			
402014660	Promotion of Primary Health Care	0	0	0	0	0			0

**County Government of Kajiado  
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402044660	Reproductive Maternal Neo-natal Child & Adolescent Health-RMNC	57,964,068.00	-12,340,910.00	45,623,158.00	44,309,449.00	1,313,709.00
402054660	Communicable and Non- Communicable diseases	4,516,348.00	0	4,516,348.00	4,287,188.00	229,160.00
402064660	Primary Health Care Services	133,213,375.00	-40,319,351.00	92,894,024.00	75,496,187.80	17,397,836.20
402074660	Disease Surveillance and Response	3,989,500.00	-1,100,000.00	2,889,500.00	2,529,099.70	360,400.30
402084660	Environmental Health and Sanitation Services	23,754,000.00	2,956,400.00	26,710,400.00	18,198,584.00	8,511,816.00
<b>404004660</b>	<b>Curative and Rehabilitative</b>	<b>598,370,041.00</b>	<b>56,486,968.00</b>	<b>654,857,009.00</b>	<b>436,545,342.50</b>	<b>218,311,666.50</b>
404034660	Hospital Services	279,593,108.00	10,193,650.00	289,786,758.00	77,251,284.45	212,535,473.55
404044660	Health Products and Technologies	307,914,133.00	51,116,133.00	359,030,266.00	353,263,919.05	6,566,346.95
404054660	Emergency Response services	10,862,800.00	-4,822,815.00	6,039,985.00	6,030,139.00	9,846.00
<b>405004660</b>	<b>Public Health and Sanitation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
405014660	Preventive and Promotive	0	0	0	0	0
<b>501004660</b>	<b>General Administration, Planning and Support Services</b>	<b>645,835,372.00</b>	<b>-51,300,000.00</b>	<b>594,535,372.00</b>	<b>572,535,143.35</b>	<b>22,000,228.65</b>
501014660	Headquarters Administrative Services	645,835,372.00	-51,300,000.00	594,535,372.00	572,535,143.35	22,000,228.65
<b>504004660</b>	<b>Education Support</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
504014660	Pre-Primary Education	0	0	0	0	0
<b>505004660</b>	<b>Social Protection and Recreation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
505014660	Control of Drugs and Ponography	0	0	0	0	0
<b>506004660</b>	<b>Early Childhood Development and Education</b>	<b>246,338,071.00</b>	<b>29,000,000.00</b>	<b>275,338,071.00</b>	<b>193,722,936.60</b>	<b>81,615,134.40</b>
506014660	Early Childhood Development and Education	246,338,071.00	29,000,000.00	275,338,071.00	193,722,936.60	81,615,134.40
<b>507004660</b>	<b></b>	<b>6,440,000.00</b>	<b>20,000,000.00</b>	<b>26,440,000.00</b>	<b>20,075,998.50</b>	<b>6,364,001.50</b>

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507014660	Technical Vocational Training	6,440,000.00	20,000,000.00	26,440,000.00	20,075,998.50	6,364,001.50
<b>701004660</b>	<b>General Administration and Policy Coordination</b>	<b>627,781,472.00</b>	<b>291,320,494.00</b>	<b>919,101,966.00</b>	<b>891,962,200.95</b>	<b>27,139,765.05</b>
701014660	Headquarters Administrative Services	627,781,472.00	291,320,494.00	919,101,966.00	891,962,200.95	27,139,765.05
701054660	County Executive Committee	0	0	0	0	0
701074660	County Inspectorate	0	0	0	0	0
<b>702004660</b>	<b>Executive Committee Affairs</b>	<b>23,541,121.00</b>	<b>0</b>	<b>23,541,121.00</b>	<b>22,567,456.00</b>	<b>973,665.00</b>
702024660	Information Communication Services	23,541,121.00	0	23,541,121.00	22,567,456.00	973,665.00
<b>703004660</b>	<b>Public Services Coordination and Management</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
703014660	Human Resource Management	0	0	0	0	0
<b>705004660</b>	<b>Public Financial Management</b>	<b>125,482,454.00</b>	<b>0</b>	<b>125,482,454.00</b>	<b>81,020,505.15</b>	<b>44,461,948.85</b>
705014660	Resource Mobilization	24,612,454.00	0	24,612,454.00	20,958,497.00	3,653,957.00
705044660	Accounting services	14,562,000.00	0	14,562,000.00	12,777,709.45	1,784,290.55
705054660	Supply Chain Management Services	59,231,000.00	0	59,231,000.00	22,368,875.70	36,862,124.30
705074660	Budget	15,280,000.00	0	15,280,000.00	13,287,693.00	1,992,307.00
705094660	Procurement	0	0	0	0	0
705104660	Internal Audit	11,797,000.00	0	11,797,000.00	11,627,730.00	169,270.00
<b>706004660</b>	<b>Economic Policy Coordination and Supervision</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
706014660	Economic Planning Coordination Services	0	0	0	0	0
<b>707004660</b>	<b>Devolution Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
707034660	County Government Advisory Service	0	0	0	0	0
<b>708004660</b>	<b>Public Service, Administration and Citizen Participation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
708034660	County administration	0	0	0	0	0

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710004660	ICT, Special Programmes and Service Delivery	0	0	0	0	0	0	0
710014660	Information, Communication and Technology	0	0	0	0	0	0	0
<b>712004660</b>		<b>24,934,861.00</b>	<b>0</b>	<b>24,934,861.00</b>	<b>19,634,830.00</b>	<b>0</b>	<b>0</b>	<b>0</b>
712014660	County Administration	19,150,000.00	0	19,150,000.00	15,495,980.00	0	0	5,300,031.00
712024660	County Inspectorate	5,784,861.00	0	5,784,861.00	4,138,850.00	0	0	3,654,020.00
<b>713004660</b>		<b>156,790,000.00</b>	<b>20,000,000.00</b>	<b>176,790,000.00</b>	<b>163,535,935.50</b>	<b>163,535,935.50</b>	<b>163,535,935.50</b>	<b>13,254,064.50</b>
713014660	Human Resource Management and Development	156,790,000.00	20,000,000.00	176,790,000.00	163,535,935.50	163,535,935.50	163,535,935.50	13,254,064.50
<b>714004660</b>		<b>14,747,360.00</b>	<b>0</b>	<b>14,747,360.00</b>	<b>12,482,410.00</b>	<b>12,482,410.00</b>	<b>12,482,410.00</b>	<b>2,264,950.00</b>
714014660	Citizen Participation	14,747,360.00	0	14,747,360.00	12,482,410.00	12,482,410.00	12,482,410.00	2,264,950.00
<b>715004660</b>		<b>151,570,287.00</b>	<b>4,321,000.00</b>	<b>155,891,287.00</b>	<b>155,401,408.90</b>	<b>155,401,408.90</b>	<b>155,401,408.90</b>	<b>489,878.10</b>
715014660	General Administration Planning and Support Services-Office	151,570,287.00	4,321,000.00	155,891,287.00	155,401,408.90	155,401,408.90	155,401,408.90	489,878.10
<b>716004660</b>		<b>76,866,803.00</b>	<b>-2,099,900.00</b>	<b>74,766,903.00</b>	<b>67,184,467.05</b>	<b>67,184,467.05</b>	<b>67,184,467.05</b>	<b>7,582,435.95</b>
716014660	County Executive Committee Affairs	33,946,000.00	-624,000.00	33,322,000.00	27,547,162.05	27,547,162.05	27,547,162.05	5,774,837.95
716024660	Intergovernmental Relations	20,688,000.00	-712,900.00	19,975,100.00	19,922,200.00	19,922,200.00	19,922,200.00	52,900.00
716034660	County Advisory Services	10,440,000.00	0	10,440,000.00	8,715,715.00	8,715,715.00	8,715,715.00	1,724,285.00
716044660	Special Programmes	11,792,803.00	-763,000.00	11,029,803.00	10,999,390.00	10,999,390.00	10,999,390.00	30,413.00
<b>717004660</b>		<b>1,312,569,015.00</b>	<b>632,668,248.00</b>	<b>1,945,237,263.00</b>	<b>1,682,244,011.45</b>	<b>1,682,244,011.45</b>	<b>1,682,244,011.45</b>	<b>262,993,251.55</b>
717014660	General Administration Planning and Support Services-County Tr	1,312,569,015.00	632,668,248.00	1,945,237,263.00	1,682,244,011.45	1,682,244,011.45	1,682,244,011.45	262,993,251.55
<b>718004660</b>		<b>29,681,892.00</b>	<b>0</b>	<b>29,681,892.00</b>	<b>27,885,599.60</b>	<b>27,885,599.60</b>	<b>27,885,599.60</b>	<b>1,796,292.40</b>
718014660	Economic Planning	14,975,973.00	0	14,975,973.00	13,254,472.70	13,254,472.70	13,254,472.70	1,721,500.30
718024660	Monitoring and Evaluation	14,705,919.00	0	14,705,919.00	14,631,126.90	14,631,126.90	14,631,126.90	74,792.10
<b>902004660</b>		<b>71,786,388.00</b>	<b>-5,850,000.00</b>	<b>65,936,388.00</b>	<b>64,953,203.55</b>	<b>64,953,203.55</b>	<b>64,953,203.55</b>	<b>983,184.45</b>
902014660	Gender	71,786,388.00	-5,850,000.00	65,936,388.00	64,953,203.55	64,953,203.55	64,953,203.55	983,184.45
<b>904004660</b>		<b>92,304,956.00</b>	<b>-8,000,000.00</b>	<b>84,304,956.00</b>	<b>20,648,871.00</b>	<b>20,648,871.00</b>	<b>20,648,871.00</b>	<b>63,656,085.00</b>
904014660	Social Protection	76,349,950.00	-8,000,000.00	68,349,950.00	5,713,050.00	5,713,050.00	5,713,050.00	62,636,900.00
904024660	Disability Mainstreaming	11,852,000.00	0	11,852,000.00	10,898,001.00	10,898,001.00	10,898,001.00	953,999.00

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904034660	Control of Alcohol and Substance Abuse	4,103,006.00	0	4,103,006.00	4,037,820.00	65,186.00
<b>905004660</b>		<b>5,172,864.00</b>	<b>-250,000.00</b>	<b>4,922,864.00</b>	<b>4,892,864.00</b>	<b>30,000.00</b>
905014660	Gender Mainstreaming	5,172,864.00	-250,000.00	4,922,864.00	4,892,864.00	30,000.00
<b>906004660</b>		<b>5,086,099.00</b>	<b>36</b>	<b>5,086,135.00</b>	<b>5,078,135.00</b>	<b>8,000.00</b>
906014660	Cultural Heritage	1,591,000.00	36	1,591,036.00	1,591,036.00	0
906024660	Cultural Activities	3,495,099.00	0	3,495,099.00	3,487,099.00	8,000.00
<b>907004660</b>		<b>19,887,665.00</b>	<b>700,000.00</b>	<b>20,587,665.00</b>	<b>15,491,815.00</b>	<b>5,095,850.00</b>
907014660	Sports Training and Competition	19,887,665.00	700,000.00	20,587,665.00	15,041,815.00	5,545,850.00
<b>1.001E+09</b>	<b>General Administration, Planning and Support Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1.001E+09	General Administration, Policy and Coordination	0	0	0	0	0
<b>1.006E+09</b>		<b>324,834,643.00</b>	<b>-40,880,400.00</b>	<b>283,954,243.00</b>	<b>229,048,505.55</b>	<b>54,905,737.45</b>
1.006E+09	Environment Management and Protection	304,712,659.00	-22,780,400.00	281,932,259.00	227,348,421.55	54,583,837.45
1.006E+09	Natural Resource Management	2,121,984.00	-100,000.00	2,021,984.00	1,700,084.00	321,900.00
1.006E+09	Irrigation	18,000,000.00	-18,000,000.00	0	0	0
<b>1.007E+09</b>		<b>106,763,741.00</b>	<b>3,900,000.00</b>	<b>110,663,741.00</b>	<b>108,446,161.40</b>	<b>2,217,579.60</b>
1.007E+09	General Administration Planning and Support Services	106,763,741.00	3,900,000.00	110,663,741.00	108,446,161.40	2,217,579.60
<b>1.008E+09</b>		<b>66,675,425.00</b>	<b>-4,424,100.00</b>	<b>62,251,325.00</b>	<b>38,978,531.00</b>	<b>23,272,794.00</b>
1.008E+09	Water Services	45,750,000.00	-4,030,000.00	41,720,000.00	27,075,731.00	14,644,269.00
1.008E+09	Storm Water Management	20,925,425.00	-394,100.00	20,531,325.00	11,902,800.00	8,628,525.00
	<b>Grand Total</b>	<b>8,662,217,558.00</b>	<b>562,437,956.00</b>	<b>9,224,655,514.00</b>	<b>8,244,544,068.75</b>	<b>980,111,445.25</b>

The Statement has been prepared, reviewed and approved by the following:

Prepared By: 

Date: 20/12/2023

*County Government of Kajiado  
County Executive – Kajiado County Executive  
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Reviewed  
By:



Date:

20/12/2023

Approved  
By:



Date:

20/12/23

#### **14. Significant Accounting Policies**

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

##### **a) Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and 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 deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive 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.

##### **b) Reporting entity**

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

##### **c) Recognition of receipts and payments**

###### **i) Recognition of receipts**

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

###### **ii) Transfers from the County Revenue Fund (CRF)**

Transfer from CRF 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 a notification received by the entity.

###### **iii) Proceeds from sale of assets**

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

**Significant Accounting Policies (Continued)**

**d) Recognition of payments**

The County Executive recognises all expenses when the event occurs, and the related cash has been paid out.

**i) Compensation of employees**

Salaries and Wages, Allowances, and statutory contributions 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) Interest on borrowing**

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

**iv) Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. *The stock of debt is disclosed as an annexure to the County consolidated financial statements. (if applicable).*

**v) 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)**

**e) In-kind contributions**

In-kind contributions are donations that are made to the County Executive 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 County Executive 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.

**f) Third Party Payments**

This relates to payments done directly to supplier on behalf of the county Executive 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 Executive is detailed in the notes to these financial statements.

**g) 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.

***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 30<sup>th</sup> June 2023, this amounted to KShs 0 compared to KShs 0 in prior period as indicated on note / *(There were no other restrictions on cash during the year)*

**Significant Accounting Policies (Continued)**

**h) 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.

**i) 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.

**j) 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 County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

**k) 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 County Executive at the end of the year. Pending bills 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)**

**l) 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 County Executive 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. Note xx and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

**m) Contingent Assets**

The County Executive 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 County Executive 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)**

**n) 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 xxx for the period 1<sup>st</sup> July 2022 to 30 June 2023 as required by law. There was 1 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.

**o) Comparative figures**

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

**p) Subsequent events**

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

**q) Prior Period Adjustment**

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

**r) 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.

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

15. Notes to the Financial Statements

1. Transfer from the CRF

Item Description	2022-2023	2021-2022
	Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	0	0
Exchequer Releases/ Provisioning Account for Q2	0	0
Exchequer Releases/ Provisioning Account for Q3	0	0
Exchequer Releases/ Provisioning Account for Q4	8,614,812,503.20	7,489,641,581.20
<b>TOTAL</b>	<b>8,614,812,503.20</b>	<b>7,489,641,581.20</b>

*There was improvement in own source revenue and disbursement of equitable share*

2. Miscellaneous Receipts

	2022-2023	2021-2022
Description	Kshs	Kshs
Insurance Recoveries	0	0
Other Receipts ( <i>Specify</i> )	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

Compensation of Employees

Item Description	2022-2023	2021-2022
	Kshs	Kshs
Basic Salaries - Permanent Employees	2,555,041,474	1,739,775,013
Basic Wages - Temporary Employees	43,972,892	38,524,979
Personal Allowances paid as part of Salary	1,414,007,516	1,321,110,358
Personal Allowances paid as Reimbursements	2,202,591	1,572,000
Employer Contributions to Compulsory National Social Security Schemes	24,499,515	24,500,000
<b>TOTAL</b>	<b>4,039,723,988</b>	<b>3,125,482,350</b>

*Compensation of employees increased during the financial year under review as compared to the previous year because of promotions done to employees who were due and employment of additional health & medical officers due to high demand towards health service delivery*

**Notes to the Financial Statements (Continued)**

**3. Use of Goods and Services**

<b>Item Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	Kshs	Kshs
Utilities, Supplies and Services	64,723,146	80,309,706.30
Communication, Supplies and Services	33,159,665	34,582,619.00
Domestic Travel and Subsistence, and Other Transportation Costs	323,467,147	305,333,332.15
Foreign Travel and Subsistence, and other transportation costs	22,468,760	11,321,400.00
Printing , Advertising and Information Supplies and Services	53,405,034	45,875,021.50
Rentals of Produced Assets	8,326,380	4,316,300.00
Training Expenses	23,215,155	32,932,840.40
Hospitality Supplies and Servi	84,438,538	61,593,114.60
Insurance Costs	104,468,106.50	89,684,620.00
Specialised Materials and Supp	455,827,339	333,482,129.20
Office and General Supplies and Services	33,735,843	28,134,489.00
Fuel Oil and Lubricants	72,412,161	70,460,389.20
Other Operating Expenses	242,823,413	104,085,378.40
Routine Maintenance - Vehicles	44,099,857.00	32,765,120.50
Routine Maintenance - Other Assets	22,863,106	27,734,291.00
<b>TOTAL</b>	1,589,433,651	1,262,610,751.25

**4. Subsidies**

<b>Item Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	Kshs	Kshs
Subsidies to Public Corporations	0	0
Subsidies to Private Enterprises	0	0
<b>TOTAL</b>	0	0

Notes to the Financial Statements (Continued)

5. Transfer to other Government entities

Item Description	2022-2023	2021-2022
	Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	74,434,357.10	170,750,048
Capital Grants to Government Agencies and other Levels of Government	0	0
Other Current Transfers, Grants and Subsidies	34,465,998.50	535,822,700
Other Capital Grants and Trans	501,953,739	598,453,745
<b>TOTAL</b>	<b>610,854,095</b>	<b>1,305,026,492</b>

Details of these transfers are explained in self-reporting entities reports

6. Other Grants and Transfers

Item Description	2022-2023	2021-2022
	Kshs	Kshs
Grants and Transfers to other Governments Entities	162,500,000.00	299,558,571.00
Membership Fees and Dues and Subscriptions to International Organizations	0	0
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	0	0
Scholarships and other Educational Benefits	0	0
Emergency Relief and Refugee Assistance	0	0
Grants to Small Businesses, Cooperatives, and Self Employed	0	0
<b>TOTAL</b>	<b>162,500,000</b>	<b>299,558,571.00</b>

7. Social Security Benefits

Item Description	2022-2023	2021-2022
	Kshs	Kshs
Government Pension and Retirement Benefits	320,606,239	250,310,891.25
Social Security Benefits	0	0
Employer Social Benefits	0	0
Refund of Pension to UK Government	0	0

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Refund of Contributions to WCPS and other Ex-Gratia	0	0
<b>TOTAL</b>	<b>320,606,239</b>	<b>250,310,891.25</b>

*The benefits relate to Government Pension and Retirement Benefits*

**Notes to the Financial Statements (Continued)**

**8. Acquisition of Assets**

<b>Item Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Building	234,458,663	76,997,461.00
Refurbishment of Buildings	52,936,224	700,000.00
Construction of Roads	343,428,029	309,532,994.80
Construction and Civil Works	204,037,631	307,941,640.00
Overhaul and Refurbishment of Construction and Civil Works	11,601,600	688,200,057.00
Purchase of Vehicles and Other Transport Equipment	0	0
Overhaul of Vehicles and Other Transport Equipment	950,000	111,000.00
Purchase of Office Furniture and General Equipment	8,135,910	12,033,300.00
Purchase of Specialised Plant, Equipment and Machinery	115,528,279	62,208,112.40
Rehabilitation and Renovation of Plant, Machinery and Equipment	1,220,360	16,137,986.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	34,555,200	5,963,900.00
Rehabilitation of Civil Works	0	0
Purchase of Specialised Plant	0	0
Acquisition of Strategic Stocks	0	0
Acquisition of Other Inventori	0	0
Acquisition of Land	0	0
Acquisition of Other Intangible Assets	0	0
Domestic Lending and On-lending	0	0
Domestic Equity Participation	0	0
Other Domestic Accounts Receivable	0	0
Foreign Lending and On- Lending	0	0
Foreign Equity Participation	0	0
Other Foreign Accounts Receivable	0	0
<b>TOTAL</b>	<b>1,006,851,896</b>	<b>1,479,826,451.20</b>

**Notes to the Financial Statements (Continued)**

**9. Other creditors**

<b>Item Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	Kshs	Kshs
Pending bills payment	731,025,376	0
<b>TOTAL</b>	<b>731,025,376</b>	<b>0.00</b>

*There were no changes in prior period*

**10. Repayment of Principal on Domestic Lending and On-Lending**

<b>Item Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	Kshs	Kshs
Repayments on Borrowings from General Government	0	0
Repayments on Borrowings from Monetary Authorities (Central Bank)	0	0
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	0	0
Repayments on Borrowings from Other Domestic Financial Institutions	0	0
Repayments on Borrowings from Other Domestic Creditors	0	0
Principal Repayments on Foreign Borrowing	0	0
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	0	0
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	0	0
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	0	0
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>

*There were no changes in prior period*

**Notes to the Financial Statements (Continued)**

**11. Cash and Bank Balances**

**13A. Bank Balances**

<b>Name Of Bank, Account Name &amp; Currency</b>	<b>Account Number</b>	<b>Indicate whether Rec, Dev, Dep e.t.c</b>	<b>2022-2023</b>	<b>2021-2022</b>
			<b>Kshs</b>	<b>Kshs</b>
<i>Kajiado County Revenue Fund</i>	1000171642	Revenue	-	-
<i>Kajiado County Development</i>	1000171219	Development	104,862	124,970.19
<i>Kajiado County Recurrent</i>	1000171251	Recurrent	2,501,825	39,575.00
<i>Kajiado County Deposit Account</i>	1000199008	Deposit	1,529,640	136,627.60
<i>Kajiado County Roads Levy Fund A/C</i>	1000282193	Roads levy	330,774	330,773.50
<i>Kajiado County Dept of H/Grants A/C</i>	1000282207	Health Grants	326	16,847,332.55
<i>Kajiado County CLIM SMART AGR Gran</i>	1000365331	CLIM SMART AGR Gran	1	42,750.70
<i>Kenya Climate Smart</i>	1224001621	Grands - Climate Smart (KCB)	13,834,415	176,318,333.46
<i>Agri Setor Devpt Supp Pro II</i>	1234616955	Agri Grand (KCB)	3,702,474	1,492,744.75
<i>Kajiado County ASDSP II</i>	1000365347	ASDSP II	0	-
<i>Kajiado County Village Polytecnic</i>	1000368608	Village Polytecnic	250,227.00	250,227.00
<i>Kajiado Urban Support Programme</i>	1259000788	Ngong Urban Support	5,457,458	34,608,914.82
<i>Kajiado Urban Support Programme</i>	125900591	Kajiado Municipality	6,939,920.36	40,900,508.04
<i>Kajiado Debt Collection Account</i>	8.60279E+11	Debt Collection	99,900	-
<i>ngong subcounty hospital</i>	8.60277E+11	hospital account	-	-
<i>loitokitok Sub County Hospital</i>	1153737159	hospital account	-	3,839,551.90
<i>Kitengela Sub County Hospital</i>	1159002436	hospital account	-	930,912.50
<i>Rongai Sub County Hospital</i>	1156103290	hospital account	-	9,430,883.00
<i>Kajiado District Hospital</i>	115318567	hospital account	-	873,106.85
<i>County Health Management Team</i>	1240612621	Health Grants	629	650,332.00

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<i>Kajiado County KE Devol Sup Prog</i>	1000452536	KE Devol Sup Prog	60,911,921	97,971,408.35
<i>Kajiado County Covid 19 Funds</i>	1000455004	Covid 19 Funds	343.85	343.85
<i>Ngong County Urban Support Program ( UIG)</i>	1259000591	Urban Development Support	-	-
<i>Urban Institutional Grant (UIG)</i>	8.60279E+11	Urban Development Support	2,727,286	-
<i>Kajiado County Nutrition Funds Account</i>	1000524154	Nutrition Funds Account	6,322,857	756,300.00
<i>Kajiado County Climate Change Funds</i>	1000541768	Climate Change	4,303,900	-
<i>Kajiado County Primary Health Care</i>	1000560622	Primary Health Care	542,509	1,098,375.00
<b>Total</b>			<b>109,561,268</b>	<b>386,643,971.06</b>

**13 B Cash in Hand**

<b>Item Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	Kshs	Kshs
Cash in Hand	0	0
Foreign Currency and Foreign D	0	0
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

**Notes to the Financial Statements (Continued)**

Cash in hand should also be analysed as follows:

	2022-2023	2021-2022
	Kshs	Kshs
Location 1	0	0
Location 2	0	0
Location 3	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*There were no cash at hand during the period under review*

**12. Outstanding imprests and advances**

<i>Description</i>	2022-2023	2021-2022
	Kshs	Kshs
Government Imprests	0	0
Salary Advance	0	0
Clearance accounts	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*There were no Outstanding imprest and advances during the period under review*

<i>Breakdown of Imprest and Salary Advance per Department</i>	2022-2023	2021-2022
<i>Imprest</i>	Kshs	Kshs
Department	0	0
Department	0	0
Department	0	0
<b>Sub-Total</b>	<b>0</b>	<b>0</b>
<i>Salary Advance</i>		
Department	0	0
Department	0	0
<b>Sub-Total</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>0</b>	<b>0</b>

*There no further detailed analysis of the outstanding imprests and salary advance.*

**Notes to the Financial Statements (Continued)**

**13. Deposits and Retention**

	2022-2023		2021-2022	
	Kshs		Kshs	
Deposits	0		0	
Retention Monies	0		0	
<b>Total</b>	<b>0</b>		<b>0</b>	
<b>Ageing analysis for</b>	0		0	
<b>Ageing analysis: (deposits and retentions)</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Comparative FY</b>	<b>% of the Total</b>
Under one year	0	%	0	%
1-2 years	0	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
<b>Total (tie to above total)</b>	<b>0</b>		<b>0</b>	

*The deposit and retention monies is already included in the acquisitions of assets and hence will appear double counting if disclosed here above.*

**14. Fund Balance Brought Forward**

<b>Item Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	Kshs	Kshs
Bank Balances	386,643,971.00	882,606,778.00
Cash Balances	0.00	0.00
Accounts Receivables - Outstanding Imprest and Clearence Accounts	0.00	0.00
Accounts Payable	0.00	0.00
<b>TOTAL</b>	<b>386,643,971.00</b>	<b>882,606,778.00</b>

*The fund balances brought forward refers to the previous financial year's closing balances*

### 15. Prior Year Adjustments

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

	Balance b/f from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances	386,643,971.06	0	386,643,971.06
Cash in Hand	0	0	0
Outstanding Imprests and Advances	0	0	0
Third party deposits and Retention	0	0	0
Others ( <i>Specify</i> )	0	0	0
<b>Total</b>	<b>386,643,971.06</b>	<b>0</b>	<b>386,643,971.06</b>

**Notes to the Financial Statements (Continued)**

**16. Increase/ (Decrease) in Outstanding Imprests and Advances**

	<b>FY 2022 -2023</b>	<b>FY 2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Imprest and Advances as at 1 <sup>st</sup> July (A)	0	0
Imprest and Advances as at 30 <sup>th</sup> June (B)	0	0
Increase)/ Decrease in Imprest and Advances (C=(B-A))	<b>0</b>	<b>0</b>

**17. Increase/ (Decrease) in Deposits and Retention**

	<b>FY 2022 -2023</b>	<b>FY 2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Deposits and Retention s as at 1 <sup>st</sup> July (A)	0	0
Deposits and Retention as at 30 <sup>th</sup> June (B)	0	0
Increase/ (Decrease) in Deposits and Retentions C= B-A	<b>0</b>	<b>0</b>

## 18. Other Important Disclosures

### 1. Pending Accounts Payable (See Annex 2)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	0	0	0	0
Construction of Civil Works	0	0	0	0
Supply of Goods	0	0	0	0
Supply of Services	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,197,584,070</b>

### 2. Pending Staff Payables (See Annex 3)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Senior management	0	0	0	0
Middle management	0	0	0	0
Unionisable employees	0	0	0	0
Others	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 3. Other Pending Payables (See Annex 4)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	0	0	0	0
Amounts due to County Government Entities	0	0	0	0
Amounts due to Third Parties	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Other Important Disclosures**

**4. External Assistance**

	<b>FY 2022 -2023</b>	<b>FY 2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External Assistance received in Cash	0	0
External Assistance received as Loans and Grants	0	0
External Assistance received In Kind- as Payment by Third Parties	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**a) External assistance relating to loans and grants**

	<b>FY 2022 -2023</b>	<b>FY 2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External Assistance received as Loans	0	0
External Assistance received as Grants	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**b) Undrawn external assistance**

	<b>Purpose for which the undrawn external assistance may be used</b>	<b>FY 2022 - 2023</b>	<b>FY 2021-2022</b>
<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
Undrawn External Assistance - Loans		0	0
Undrawn External Assistance - Grants		0	0
<b>Total</b>		<b>0</b>	<b>0</b>

**Other Important Disclosures**

**c) Classes of providers of external assistance**

	<b>FY 2022 -2023</b>	<b>FY 2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0

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National Assistance Organization	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*There was no external assistance e, g. Economic development or welfare objective, Emergency relief, Trading activities during the period under review*

**d) Non-monetary external assistance**

	<b>FY 2022 -2023</b>	<b>FY 2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Goods	0	0
Services	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*There was no non-monetary external assistance during the period under review.*

**Other Important Disclosures**

**e) Purpose and use of external assistance.**

Description	FY 2022 -2023	FY 2021-2022
	Kshs	Kshs
Compensation of Employees	0	0
Use of Goods and Services	0	0
Subsidies	0	0
Transfers to Other Government Entities	0	0
Other Grants and Transfers	0	0
Social Security Benefits	0	0
Acquisition of Assets	0	0
Finance Costs, including Loan Interest	0	0
Repayment of Principal on Domestic & Foreign Borrowing	0	0
Other Payments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*There was no such external assistance during the period under review.*

**f) External Assistance paid by Third Parties on behalf of the County Executive by Source**

*This relates to external assistance paid directly by third parties to settle obligations on behalf of the County Executive.*

Description	FY 2022 -2023	FY 2021-2022
	Kshs	Kshs
National Government	0	0
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*There was no such external assistance during the period under review.*

**Other Important Disclosures**

**5. Payments by Third Party on Behalf of the County Executive**

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

**5.1 Classification by Source**

	<b>FY 2022 -2023</b>	<b>FY 2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National Government	0	0
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Other County Entities	0	0
Others	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*There was no such classified payment to third parties during the period under review.*

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

	<b>FY 2022 -2023</b>	<b>FY 2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to other government units	0	0
Other grants and transfers	0	0
Social security benefits	0	0
Acquisition of assets	0	0
Finance costs, including loan interest	0	0
Repayment of principal on domestic & foreign borrowing	0	0
Other payments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**Other Important Disclosures**

**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 Executive:

- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

**Related party transactions**

	<b>FY 2022 -2023</b>	<b>FY 2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Key Management Compensation (Governor, CEC Members And Cos)	0	0
<b><u>Transfers To Related Parties</u></b>		
Transfers to Other County Government Entities	0	0
Transfers to Development Projects	0	0
Transfers to Non-Reporting Entities E.G Schools And Welfare	0	0
Transfers to County Water Service Providers	0	0
Expenses paid on Behalf Of County Water Service Providers	0	0
<b>Total Transfers To Related Parties</b>	<b>0</b>	<b>0</b>
<b><u>Transfers From Related Parties</u></b>		
Transfers From the CRF	8,614,812,503.20	7,489,641,581.20
Transfers From National Government MDAs	0	0
Transfers From SCs And SAGAs - National Government	0	0
(Insert Any Other Transfers Received)	0	0
<b>Total Transfers From Related Parties</b>	<b>8,614,812,503.20</b>	<b>7,489,641,581.20</b>

**Other Important Disclosures**

**7. Establishment of other County Government Entities**

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

<b>County Government of Kajiado</b>	<b>Date Established/Date taken over</b>	<b>Location</b>	<b>Accounting Officer responsible</b>
Olkejuado water and sewerage company	Inception of devolution	Kajiado county headquarters	MD
Oloolasiser Water and Sewerage Company	Inception of devolution	Ongata rongai	MD
Emergency Relief and Refugee Assistance	2015	Kajiado county headquarters	Fund Admin
County public service Board	2014	Kajiado county headquarters	Ceo/Secretary
Kenya Roads Board	2016	Kajiado county headquarters	Chief Officer Roads
Ministry of Health – DANIDA		Kajiado county headquarters	Chief Officer Health
Ministry of Health - Maternal Health Care		Kajiado county headquarters	Chief Officer Health
Ministry of Health - User Fees Foregone		Kajiado county headquarters	Chief Officer Health
Ministry of Health - WB-THUSCP		Kajiado county headquarters	Chief Officer Health
Kenya Urban Support Program KUSUP		Kajiado county headquarters	Chief Officer Lands and Physical Planning
Kenya Devolution Support Program KDSP		Kajiado county headquarters	Chief Officer Public Service
Youth Polytechnique (TVET)		Kajiado county headquarters	Chief Officer Education
Climate Smart Agriculture Project		Kajiado county headquarters	Chief Officer Agriculture
Mortgage and car loan		Kajiado county headquarters	Chief Officer Public Service
Disability Mainstreaming Fund		Kajiado county headquarters	Chief Officer Gender & Social Services
Youth Fund		Kajiado county headquarters	Chief Officer Gender & Social Services

Scholarships and other Benefits		Kajiado county headquarters	Chief Officer Education
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**8. Leasing of Medical Equipment**

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the current financial year amounts relating to leased medical equipment was Kshs xxx and Kshs xxx for the previous Financial year.

**9. Contingent Liabilities**

<b>Contingent Liabilities</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Court Cases Against The Entity	<b>308,557,339.00</b>	0
Bank Guarantees In Favour Of Subsidiary	0	0
Contingent Liabilities Arising From Ppps	0	0
<b>Total</b>	<b>308,557,339.00</b>	<b>0</b>

*(Further details on the Updated ANNEX 8 Contingent liabilities register)*

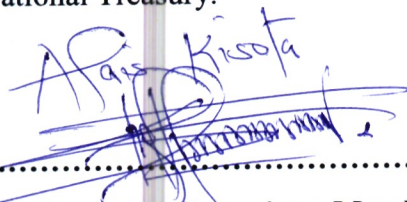
**16. Progress On Follow Up On Prior Year Auditor’s Recommendations**

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

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

**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your County Executive responsible for implementation of each issue.
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

  
 .....

**County Executive Committee Member – Finance and Economic Planning**

**Date**

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**17. Annexes**

**Annex 1 – Analysis of Transfers from the CRF**

<b>Period 2022 -2023</b>	<b>Quarter 1 (Kshs)</b>	<b>Quarter 2 (Kshs)</b>	<b>Quarter 3 (Kshs)</b>	<b>Quarter 4 (Kshs)</b>	<b>Total (Kshs)</b>
Equitable Share	913,580,326.30	2,017,680,750.30	2,630,180,802.30	2,896,249,423.30	8,457,691,302.20
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme				24,169,688.00	24,169,688.00
World Bank – THUSCP				9,998,800.00	9,998,800.00
National Agricultural & Rural Inclusive Growth Project (NARIGP)					-
Kenya Devolution Support Programme					-
Youth Polytechnic support grant					-
Abolishment of user fees in health centres and dispensaries					-
Kenya Urban Support Programme				17,634,474.00	17,634,474.00
Agriculture Sector Development Support Project (ASDSP)				10,272,303.00	10,272,303.00

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Kenya Climate Smart Agriculture Project (KCSAP)				76,231,220.00	76,231,220.00
Water and Sanitation Development Project				18,814,716.00	18,814,716.00
Construction of County Headquarters					-
<b>Total</b>	<b>913,580,326.30</b>	<b>2,017,680,750.30</b>	<b>2,630,180,802.30</b>	<b>3,053,370,624.30</b>	<b>8,614,812,503.20</b>

*Note: The above comprises transfers from the Exchequer based on CARA, comprising of equitable share, Level 5 and donor funds. Where there are changes in CARA amend as appropriate.*

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**Annex 2 – Analysis of Pending Accounts Payable**

Supplier Of Goods Or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	b	c	d=a+b-c	
Construction Of Buildings								
1.								
2.								
Sub-Total								
Construction Of Civil Works								
3.								
4.								
Sub-Total								
Supply Of Goods								
5.								
6.								
Sub-Total								
Supply Of Services								
7.								
Sub-Total								
Grand Total							1,197,584,070	
<i>Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments</i>								

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**Annex 3 – Analysis of Pending Staff Payables**

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
			a	b	c=a-b		
<b>Senior Management</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Unionisable Employees</b>							
5.							
6.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
7.							
8.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

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**Annex 4 – Analysis of Other Pending Payables**

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 20xx	Outstanding Balance 20xx-1	Comments
	Amounts Due To National Govt Entities		a	b	c=a-b		
1.							
2.							
Sub-Total							
	Amounts Due To County Govt Entities						
3.							
4.							
Sub-Total							
	Amounts Due To Third Parties						
5.							
Sub-Total							
	Others (Specify)						
6.							
Sub-Total							
Grand Total							

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**Annex 5 –Analysis of imprests and Advances**

**(a) Government Imprest**

<b>Name Of Officer Or Institution</b>	<b>Date Imprest Taken</b>	<b>Amount Taken Kshs</b>	<b>Amount Surrendered Kshs</b>	<b>Balance as at (insert current FY) Kshs</b>
Name Of Officer Or Institution	dd/mm/yy	0	0	0
Name Of Officer Or Institution	dd/mm/yy	0	0	0
Name Of Officer Or Institution	dd/mm/yy	0	0	0
Name Of Officer Or Institution	dd/mm/yy	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>

**(b) Salary Advance**

<b>Name Of Officer</b>	<b>Date Advanced</b>	<b>Amount Advanced Kshs</b>	<b>Amount Recovered Kshs</b>	<b>Balance as at (insert current FY) Kshs</b>
Name Of Officer	dd/mm/yy	0	0	0
Name Of Officer	dd/mm/yy	0	0	0
Name Of Officer	dd/mm/yy	0	0	0
Name Of Officer	dd/mm/yy	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>

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**Annex 6 – Summary of Non-Current Asset Register**

<b>Asset Class</b>	<b>Historical Cost b/f (Kshs)</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Transfers in/(out) during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 2022-2023</b>
	<b>Previous Year 2021-2022</b>				
Land					-
Buildings And Structures	3,650,109,063.00	235,138,982.95	-	-	3,885,248,045.95
Transport Equipment	630,758,466.00	950,000.00	-	-	631,708,466.00
Office Equipment, Furniture And Fittings	184,245,884.00	6,888,210.00	-	-	191,134,094.00
ICT Equipment	285,882,276.00	34,555,200.00	-	-	320,437,476.00
Machinery And Equipment	1,714,436,372.00	116,748,639.00	-	-	1,831,185,011.00
Heritage And Cultural Assets	-	-	-	-	-
Biological Assets	-	-	-	-	-
Intangible Assets	-	-	-	-	-
Infrastructure Assets- Roads, Rails	3,765,545,439.00	1,455,579,486.20	-	-	5,221,124,925.20
Work In Progress			-	-	-
<b>Total</b>	<b>10,230,977,500.00</b>	<b>1,849,860,518.15</b>	<b>-</b>	<b>-</b>	<b>12,080,838,018.15</b>

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**Annex 7 – Inter-Entity Transfers**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	Fund								
2.	Project								
3.	Board								
4.	Corporation								
5.									
6.									
7.									
8.	<b>Total</b>								



.....  
**Director of Finance**  
**County Executive**

.....  
**Director of Finance**  
**Fund/project/board/water company/hospital**

*(NB: This appendix must be agreed and signed by the issuing and receiving party)*

**Annex 8 – Contingent Liabilities Register**

<b>N O.</b>	<b>CASE NUMBER</b>	<b>PARTIES</b>	<b>STATUS</b>	<b>COST</b>
1.	KAJIADO ELC NO. 122 OF 2018	ABIJA WAKARINDI NJOMO -VS- JOSEPH AGWATA NYAMONGO,AG, THE NATIONAL LAND COMMISION & THE REGISTRAR OF TITLES	Matter involving a plot situated in Noonkopir Kitengela area. Judgement was entered in favor of the plaintiff to the effect that: The disputed plot belongs to him was awarded cost of the suit plus interest.	KSH. 116,340.00
2.	KAJIADO ELC NO. 504 OF 2017	JACKSON RATEMO OMOI & ESTHER MUTHONI RATEMO (through P. Sang &Co. Advocates) -VS- COUNTY GOVERNMENT OF KAJIADO & ANDREW KARKEENA KIBOSO	Matter involving a plot situated in Noonkopir Kitengela. The plaintiff's got orders to the effect that: The County Government issue a new allotment to the plaintiff's and pay the cost of the suit.	KSH. 91,280.00
3.	KAJIADO ELC NO. 525 OF 2017	ROBINS NYAGAU MOSONGO & TABITHA MBUTE LAVI -VS- NGOITOILEYIAN & KAJIADO COUNTY GOVERNMENT (SUCCESSOR TO COUNTY COUNCIL OF OLKEJUADO)	Matter involving a plot situated in Bulbul. The plaintiff got orders against the County Government to the effect that the plaintiff be reallocated a new plot The plaintiff was also allocated general damages, costs and interest due.	KSH. 1,118,619.00
4.	KAJIADO ELC JR APPLICATI	PAMELA WAITHERA MBURU -VS-	Matter involving as parcel of land situated in Kitengela in which the County	KSH. 2,243,250

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	ON NO. 95 OF 2019	THE COUNTY SECRETARY,COUNTY GOVERNMENT OF KAJIADO, CHIEF OFFICER FINANCE/COUNTY TREASURER,COUNTY GOVERNMENT OF KAJIADO,COUNTY GOVERNMENT OF KAJIADO	Government erected a road passing through the suit land. Judgement was hereby entered for the plaintiff as follows: General damages, exemplary damages and special damages amounting to 2,243,250	
5	CIVIL CASE NO.36 OF 2012	WILLIAM GITONGA MURUIGI CHRISTINE WENDY NKATH MURUIGI ANGELA NKONGE MURUINGI PETER NKINGE MURUINGIM (SUING AS ADMINISTRATORS OF THE ESTATE OF THE LATE ANICETA MUMO MURNGI) VS- COUNTY GOVERNMENT OF KAJIADO ERIC MBUVI	Matter involving a plot situated in Rongai, we instructed an advocate after judgement had been entered against the County Government. The advocate filed an application seeking leave to appeal out of time unsuccessfully.	KSH. 1,651,850
6	KAJIADO ELC NO .11 OF 2017	GUJRAL SANDEEP SINGH RAGHBIR VS- MINISTER FOR PUBLIC WORKS, ROAD AND TRANSPORT COUNTY GOVERNMENT OF KAJIADO	Matter involving a plot situated in Noonkopir Kitengela area. The plaintiff got orders to the effect that: The plot in dispute belonged to him. General damages for trespass amounting to 1,000,000 and exemplary damages amounting to 9,000,000 were also issued. The County Government through	KSH. 10,000,000

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			its advocate obtained a stay of execution of the judgement and has filed an appeal.	
7.	NAIROBI MISC APP NO.390 OF 2014	KILIMANJARO SAFARI CLUB LIMITED -VS- COUNTY GOVERNMENT OF KAJAIDO	Being a balance of the 392, 300,000 agreed in a settlement deed dated 9 <sup>th</sup> April ,2021 between the parties after the payment 100,000,000 being the first instalment .	KSH. 292,300,000
8.	KAJIADO JR. MISC CIVIL APP. NO. 1 OF 2019	REPUBLIC VS THE COUNTY EXECUTIVE IN CHARGE OF FINANCE COUNTY GOVERNMENT OF KAJIADO, THE COUNTY SECRETARY OF THE COUNTY GOVERNMENT OF KAJIADO & MICK SARUNI OLE SAMBEKE (EXPARTE)	The County Government has been ordered to pay the said police officer who was attached to the office of the Deputy Governor and was involved in an accident while on duty ,a sum of Ksh. 540,000 and the interest continue to accrue. The exparte has since been granted leave to apply for an order of mandamus to compel the County Government to satisfy the judgment.	KSH 540,000
9.	KJD CMCC NO.325 OF 2010	FRANCIS MUNGAI -VS- JOSEPH NGARA & COUNTY GOVERNMENT OF KAJIADO	It was a plot located in Rongai they were awarded cost.	<b>KSH.90,000</b>
10.	ELC NO.144 OF 2011	BEATRICE WAMBUI MUGI -VS- MOSES PARSANKA TIRIKE	The County Government was ordered to pay the plaintiff special	<b>Kshs.369,306.00</b>

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		OLEKEJUADO COUNTY COUNCIL JOSEPH MAINA NDIRIGI	damages on the land parcel in Rongai.	
			<b>TOTAL</b>	<b>308,557,339.00</b>

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

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**Annex: 9 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 10 Reporting on Disaster Expenditure**

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

