

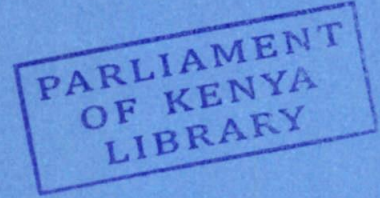
REPUBLIC OF KENYA



Enhancing Accountability



DATE	12/2/2025
TABLED BY	Sen Chimera on behalf of Sen-Maji leader
COMMITTEE	Angela
CLERK AT THE TABLE	



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF KAJIADO

FOR THE ENDED

30 JUNE, 2024



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB.
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KAJIADO COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024.

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

TABLE OF CONTENTS

1.	Acronyms and Glossary of Terms.....	ii
2.	Key Entity Information and Management.....	iii
3.	Governance Statement.....	viii
4.	Foreword By the Clerk of The Assembly.....	xxxi
5.	Statement Of Performance Against County Assembly Predetermined Objectives	xlii
6.	Corporate Social Responsibility Statement/Sustainability Reporting	xliv
7.	Statement Of Management Responsibilities	xlvii
8.	Report of the Independent Auditor , County Assembly of Kajiado for the year ended 30 th June 2024.....	xlix
9.	Statement of Receipts and Payments for The Year Ended 30 th June 2024.....	1
10.	Statement Of Financial Assets and Liabilities As At 30th June 2024.....	2
11.	Statement Of Cash Flows for The Period Ended 30 th June 2024.....	2
12.	Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30 th June 2024.....	5
12A	Statement of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30 th June 2024.....	7
12B	Statement Of Comparison of Budget & Actual Amounts: Development for the year ended 30 th June 2024	9
13.	Budget Execution By Programmes And Sub-Programmes	11
14.	Significant Accounting Policies.....	12
15.	Notes to the Financial Statements	18
16.	Annexes	41

Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

Comparative FY	Means the financial year preceding the current financial year.
Fiduciary Management	Means officers directly involved in management of entity's finances and resources

Key Entity Information and Management

(a) Background information

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



(b) Key Management Team

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

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

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2024 and who had direct fiduciary responsibility were:

Name	Details of qualifications and experience
 <p data-bbox="252 719 448 752">1. Leboo Saisa</p>	<p data-bbox="651 250 1070 286">Kajiado County Assembly Clerk</p> <p data-bbox="651 309 1126 344">Signatory to the Assembly Accounts.</p> <p data-bbox="651 365 1305 400">Ongoing Master in Public Policy and Management.</p> <p data-bbox="651 421 1034 456">Postgraduate Diploma in Law</p> <p data-bbox="651 477 967 512">Bachelor of Laws (LLB)</p> <p data-bbox="651 533 1267 568">2002-2014 – Military Officer (Kenya Air Force)</p> <p data-bbox="651 589 1406 674">2011-2014 – Law Practice – Mwaniki Gitau & Co Advocates</p> <p data-bbox="651 694 1406 779">Apr 2014 - April 2015 – Legal Counsel, Kajiado County Assembly.</p> <p data-bbox="651 799 1406 884">May 2015 – August 2016 – Principal Legal Counsel, Kajiado County Assembly.</p> <p data-bbox="651 904 1406 990">Sept 2016 – March 2018 – Deputy Clerk, Legislation and Legal Affairs, Kajiado County Assembly.</p> <p data-bbox="651 1010 1406 1095">March 2018 – March 2019 – Acting Clerk, Kajiado County Assembly.</p> <p data-bbox="651 1115 1358 1151">March 2019 – to date Clerk, Kajiado County Assembly.</p>
 <p data-bbox="240 1603 584 1639">2. CPA Koitumet William</p>	<p data-bbox="651 1191 1406 1276">Senior Accountant, Kajiado County Assembly from July 2014 to 1st April 2022.</p> <p data-bbox="651 1296 1406 1382">Deputy Director Finance, Kajiado County Assembly from 1st April 2022 to date.</p> <p data-bbox="651 1402 1118 1438">Signatory to the Assembly Accounts.</p> <p data-bbox="651 1458 943 1494">ICPAK Member 23489</p> <p data-bbox="651 1514 1278 1550">Bachelor of Business Management – Accounting.</p> <p data-bbox="651 1570 1193 1606">Master of Business Management – Finance</p>



3. Jemimah Mateu Kilesi

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



4. Edward Saruni Metekai

August 2022- Date-Kajiado County Assembly **Assistant Director Supply Chain Management.**
2nd May 2017 – August 2022 -Kajiado County Assembly **Procurement Officer III**
16th May 2016- 16th November 2016 – Kenya Revenue Authority (KRA) **Domestic Tax Officer**
02nd November 2015 – 30th January 2016 Family Bank Limited (FBL) **Operations Officer**
Ongoing masters in Strategic Management-University of Nairobi.
Post Graduate Diploma (CIPS Level 4)
Bachelor of Business Management (Purchasing and Supplies Option)
KISM Member (Membership No. 74203)
Supply Chain Practitioners License No. K3919/2024

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

Audit committee activities

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

Finance committee activities

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

Public Accounts and Investment committee

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

Budget and Appropriation committee

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

The assembly was able to achieve the value-for money for the FY2023/2024 through the following ways;

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

(e) Entity Headquarters

Kajiado County Assembly

P.O. Box 94-01100

County Assembly Premises

Kajiado, Kenya.

(f) Entity Contacts

Telephone: (254)769 102 977

E-mail: info@kajiadoassembly.or.ke

Website: www.kajiadoassembly.or.ke

(g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue

**County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.**

P.O. Box 60000
City Square 00200
NAIROBI, KENYA

2. Other Commercial Banks

Kenya Commercial Bank
A/C 1153874830
Kajiado Branch

(h) Independent Auditor

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

(i) Principal Legal Adviser

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

(j) County Attorney

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

1. Governance Statement

The County Assembly

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

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

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

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

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

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

a) Select Committees

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

b) Sectoral Committees

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

The County Assembly has the following Select and Sectoral committees:

- a) Powers and Privileges Committee
- b) Audit Committee

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

There is established a committee to be known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held **one** meeting in FY 2023/24. The committee members during FY 2023/24 were:

*County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.*

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

b) Audit Committee

The audit committee was constituted on 3rd November 2020. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held Three meetings in FY 2023/24. The committee members during FY 2023/24 were:

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

c) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County’s finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held eleven extra sittings to deal with arising matters. The members who served in the committee during the year were: The Committee met on **(33)** Occasions

Member	Designation	Ward
Hon. Paul Metui Muterian	Chairperson	Lekism Ward
Hon. Ann Ntaatai	Vice – Chairperson	Special Elect
Hon. Timothy Saigilu Kanka	Member	Imbirikani Ward
Hon. Amos Solitei Semeyian	Member	Keekonyokie Ward
Hon. Bernard Supeet Moloma	Member	Kenyewa poka Ward
Hon. Eli Ochieng Gor	Member	Oloolua Ward
Hon. Mildred Milanoi Risancho	Member	Special Elect
Hon. Judy Komite Nkaabata	Member	Special Elect

d) Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The Committee has met on **(36)** Occasions. The members who served in the committee during the period were:

Member	Designation	Ward
Hon. James Kuya Nina	Chairperson	Kimana Ward

Hon. Paul Kipamet Matuyia	Vice – Chairperson	Kitengela Ward
Hon. Titus Matheka	Member	Ongata Rongai
Hon. John Lemayian Loisa	Member	Dalaletuk
Hon. Jonathan Koileken Koroine	Member	Mosiro
Hon. Rebecca Naisiae Karia	Member	Special Elect
Hon. Joseph Karatina Torris	Member	Ewuaso Oonkidong’i Ward
Hon. Joseph Mutunkei	Member	Ildamat
Hon. Jecinta Mamalai Lepaiton	Member	Special Elect

e) Medical Services and Public Health Committee

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

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

The Committee has met on (21) Occasions

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

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

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

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

Make reports and recommendations to the county assembly as often as possible, including recommendation of proposed legislation. The Committee met on (17) Occasions

*County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.*

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

g) Trade, Investments, and Enterprise Development Committee

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

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

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

County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.

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

h) Finance, Economic, Planning and ICT Committee

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

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

The Committee met on (36) Occasions.

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

i) Water, Environment and Natural Resources Committee

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

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

The Committee Meet on **(33)** Occasions.

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

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

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

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

The Committee met on (29) Occasions

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

k) Education, Vocational Training, Youth and Sports Committee

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

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

The Committee met on (32) Occasions.

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

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

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

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

The Committee has meet on (8) Occasions

*County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.*

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

m) Roads, Transport, Public Works and Energy Committee

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

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

The Committee met on **(30)** Occasions.

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

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

The Mandate of the Committee as per Standing Order no. 190 (1) there shall be a select Committee to be known as the Committee on Justice, Legal Affairs and Delegated County Legislation. The Committee shall comprise of the Chairperson and not more than (6) other Members. (3) Constitutional Affairs, the administration of law and Justice, including the elections, ethics, integrity and anti - corruption and human rights. The Committee met on (16) Occasions.

Member	Designation	Ward
Hon. Hussein Ali	Chairperson	Special Elect
Hon. Hamida Haji	Vice – Chairperson	Special Elect
Hon. Paul Metui	Member	Lenkism Ward
Hon. Daniel Memusi Kokan	Member	Imaroro Ward

*County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.*

Hon. Phoebe Makungu	Member	Special Elect
Hon. Isaack Kiresian	Member	Magadi Ward
Hon. James Mutiga Maina	Member	Nkaimurunya Ward
Hon. David Nkanini	Member	Special Elect
Hon. Tabitha Karanja	Member	Special Elect

o) Implementation Committee

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

Member	Designation	Ward
Hon. John Maina Mutiga	Chairperson	Nkaimurunya Ward
Hon. Phoebe Makungu	Vice – Chairperson	Special Elect
Hon. James Kuya	Member	Kimana Ward
Hon. Joshua Saitoti	Member	Loodokilani Ward
Hon. Peninnah Nchari	Member	Special Elect
Hon. Mildred Risancho	Member	Special Elect
Hon. Joseph Mutunkei	Member	Ildamat Ward
Hon. Abraham Osoi	Member	Matapato North Ward
Hon. Stephen Marush	Member	Sholinke Ward

p) Disability Mainstreaming Committee

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

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

The Committee met on (28) Occasion's.

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

q) Rules and Procedures Committee

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

Member	Designation	Ward
Hon. Justus Ngossor	Chairperson	Speaker
Hon. Everlyne Payiaton Milia	Member	Special Elect
Hon. James Mbiri	Member	Ngong Ward
Hon. Ann Ntaatai	Member	Special Elect
Hon. Stephen Marush	Member	Sholinke Ward
Hon. Grace Parantai	Member	Special Elect
Hon. Benard Moloma	Member	Kenyewapoka Ward
Hon. Simon Mumeita	Member	Purko Ward
Hon. Carolyne Ndeti	Member	Special Elect
Hon. Hussein Ali	Member	Special Elect

r) County Assembly Business Committee

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

*County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.*

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

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

s) Committee on Selection

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

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

t) Liaison Committee

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

*County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.*

- b) Deliberate on and apportion the annual operating budget among the Committees;
- c) Consider the Programmes of all Committees, including their need to travel and sit away from the Precincts of County Assembly.
- d) Ensure that Committees submit Reports as required by the Standing Orders;
- e) Determine, whenever necessary, the Committee submits reports as required by these Standing Orders;
- f) Give such advice relating to the work and Mandate of Select Committee as it may consider necessary;

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

The Committee met on (1) Occasions.

Member	Designation	Ward
Hon. Justus Ngossor	EX- Officio Member	Speaker
Hon. Daniel Kokan	Chairperson	Imaroro Ward
Hon. John Loisa	Member	Dalalekutuk Ward
Hon. James Kuya	Member	Kimana Ward
Hon. Jackson Angaine	Member	Rombo Ward
Hon. Joshua Saigilu	Member	Loodokilani Ward
Hon. Stephen Ngatho	Member	Olkeri Ward
Hon. Joseph Mutunkei	Member	Ildaamat Ward
Hon. Jonathan Koroine	Member	Mosiro Ward

*County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.*

Hon. Naisiae Karia	Member	Special Elect
Hon. Betty Mula	Member	Special Elect
Hon. James Mbiriri	Member	Ngong Ward
Hon. Titus Matheka	Member	Ongota Rongai Ward
Hon. Hussein Adan	Member	Special Elect
Hon. David Nkanini	Member	Matapato South Ward
Hon. Amos Solitei	Member	Keekonyokie Ward

u) Committee on Appointment

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

Member	Designation	Ward
Hon. Justus Ngossor	Chairperson	Speaker
Hon. John Loisa	Member	Dalalekutuk Ward
Hon. Isaac Kiresian	Member	Magadi Ward
Hon. James Kuya	Member	Kimana Ward
Hon. Stephen Ngatho	Member	Olkeri Ward
Hon. Ann Ntaatai	Member	Special Elect

County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.

Hon. Jonathan Koroine	Member	Mosiro Ward
Hon. Judy Komite	Member	Special Elect
Hon. Eli Gor	Member	Oloolua Ward

v) Gender Culture Cooperatives Wildlife and Tourism Committee

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

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

The Committee met on (21) Occasions

Member	Designation	Ward
Hon. Naisiae Karia	Chairperson	Special Elect
Hon. Peninnah Nchari	Vice – Chairperson	Special Elect
Hon. Isaack Kiresian Keser	Member	Magadi Ward
Hon. Betty Mula	Member	Special Elect
Hon. Titus Matheka	Member	Ongata Rongai Ward
Hon. Evalyne Paiyiaton	Member	Special Elect
Hon. Carolyne Nteti	Member	Special Elect

County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.

Hon. Jacinta Lepaiton	Member	Special Elect
Hon. Hamida Yare	Member	Special Elect

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

Communication with all Stakeholders

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

The County Assembly also subjected 16 bills through public participation as shown below:

No.	Title of the Bill	Bill No	Committee Responsible	Status
1	The Kajiado County Tax Waiver, Variant & Administration Bill, 2023	1/2023	Finance, Economic Planning & ICT	PASSED
2	The Kajiado County Finance Bill, 2023	6/2023	Finance, Economic Planning & ICT	PASSED
3	The Kajiado County Appropriation Bill, 2023		Budget & Appropriation	PASSED
4	The Kajiado County Early Childhood Education Bill, 2023	2/2023	Education, Vocational Training, Youth & sports	PASSED
5	The Kajiado County Vocational Training Centres Bill, 2023	3/2023	Education, Vocational Training, Youth & sports	PASSED
6	The Kajiado County Women Economic Empowerment Fund (Amendment) Bill, 2023	7/2023	Gender, Culture & Wildlife	PASSED
7	The Kajiado County Disability Mainstreaming Bill, 2023	8/2023	Disability & Mainstreaming	PASSED

County Government of Kajiado

Kajiado County Assembly

Annual Report and Financial Statements For the year ended 30th June 2024.

8	The Kajiado County Animal Disease Control Bill,2023	9/2023	Agriculture, Livestock, Veterinary Services, Fisheries & Irrigation	PASSED
9	The Kajiado County Pastoralist Development Centres Bill,2023	10/2023	Agriculture, Livestock, Veterinary Services, Fisheries & Irrigation	PASSED
10	The Kajiado County Animal Welfare Bill,2023	11/2023	Agriculture, Livestock, Veterinary Services, Fisheries & Irrigation	PASSED
11	The Kajiado County Crop Agriculture Bill,2023	12/2023	Agriculture, Livestock, Veterinary Services, Fisheries & Irrigation	PASSED
12	The Kajiado County Corporate Social Responsibility Bill, 2024	1/2024	Public service Administration, Social services, citizen participation & Inspectorate services	Committee Stage
13	The Kajiado County Public Participation Bill, 2024	2/2024	Public service Administration, Social services, citizen participation & Inspectorate services	PASSED.
14	The Kajiado County Roads Management Bill, 2024	3/2024	Roads, Public Works, Transport & Energy	Committee Stage
15	The Kajiado County Sand conversation & Quarrying Management Bill, 2024	4/2024	Water, Environment & Natural Resources	Committee Stage
16	The Kajiado County Appropriation Bill, 2023		Budget & Appropriation	PASSED

Risk management

- Are there effective arrangements for risk management and internal control?
Yes.
- Are there formal processes to identify and assess risks? Yes.
- Are there formal processes to analyse risks as a basis for how they should be managed? Yes.
- Are there formal processes to assess changes in the internal and external environments which could give rise to risks? Yes.
- Risks identified and analysed in the period and how they were managed.

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

How they were managed.

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

Service charter for the assembly.

- 4) Capacity building of Hansard staffs.

Compliance

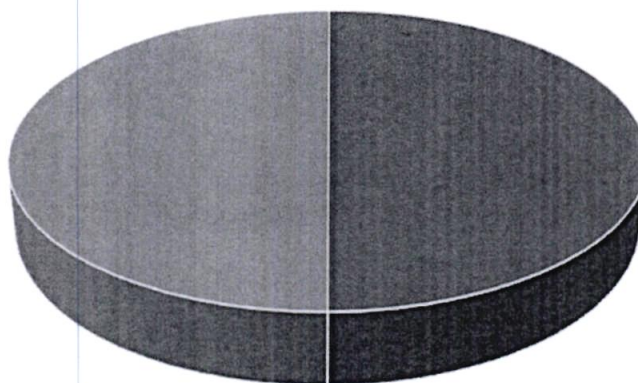
The Assembly operations are governed by the relevant laws and regulations among many PFM act and County Government Act 2015, of which its compliance to these laws. The Assembly's reports emanating from such compliance are prepared and discussed at the relevant levels or other government offices.

2. Foreword By the Clerk of The Assembly

(i) Budget performance

The Assembly had an original budget of Kshs.1,099,865,718. Following supplementary budgets, the final budget stood at Kshs.1,072,865,718. A total of Kshs. 883,021,059 was received from the CRF and other receipts of Kshs. 4,377,838 was received from Assembly borrowing from Car loan and Mortgage Fund, Partner’s Donation and Insurance recoveries totalling Kshs.887,398,897 receipts during the Financial Year. Of this amount, Kshs.884,884,189 was absorbed forming absorption rate 82%. The funds not absorbed were due to non-disbursement of the June 2024 tranche of equitable share from the National Treasury.

BUDGET PERFORMANCE REPORT FOR FY 2023/2024



■ RECEIPTS ■ EXPENDITURE ■ SURPLUS

(ii) Operational Performance

The Assembly has Passed 14 Bills/Acts, 5 relevant policies approved,3 relevant regulations approved, 32 Committee Reports including public participation tabled. On representation role, 23 statements and 62 motions were tabled. The Assembly has participated in 12 stakeholders’ engagements, has vetted 8 CECM and COs and 85% of staff has been trained. The below is the Assembly’s Committees, Mandates and Success for the Period FY2023/2024;

No	Name of Committee	Mandate	Achievements
1.	Budget and Appropriations	I. Investigate, inquire into, coordinate, control and monitor on all matters; a) The County Budget	✓ Consideration of accumulated pending bills report and the CBROP, 2023

		<p>b) Own Source Revenue Performance</p> <p>c) County Budget Review and Outlook Paper (CBROP)</p> <p>d) County Fiscal Strategy Paper (CFSP)</p> <p>II. Discuss and review the estimates and make recommendations to the County Assembly</p> <p>III. Examine Bills related to the County Budget, including Appropriations Bills.</p>	<p>✓ Consideration of the Intergovernmental Conditional Allocation Transfer Agreement</p> <p>✓ Consideration of the Supplementary budget</p> <p>✓ Scrutiny of the Budget Estimates for fy 2024/25</p> <p>✓ Public Participation on the Budget Estimates</p> <p>✓ Budget & Sector Meetings</p> <p>✓ Sector Chairs</p> <p>✓ Report Writing on Budget Estimates</p>
2.	Education and Vocational Training, Youth & Sports	<p>I. Investigate, inquire into, coordinate, control and monitor on all matters related to the County Department on Education;</p> <p>a) Early Childhood Education</p> <p>b) Village polytechnics</p> <p>c) Homecraft centres</p> <p>d) Childcare facilities</p>	<p>✓ Public Participation for ECDE Bill & Vocational Training Bill 2023 & Report writing</p> <p>✓ Consideration of the public views on Kajiado County Early Childhood Education Bill</p> <p>✓ Oversight of VCTs</p> <p>✓ Report Writing</p> <p>✓ Senate activity</p>
3.	PIC/PAC	<p>I. Examine accounts showing appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly.</p> <p>II. Examine reports, accounts and workings of the County public investments.</p> <p>III. Establish whether affairs of County Public Investments are being managed in accordance</p>	<p>✓ Consideration of the OAG Reports (Report Writing)</p> <p>✓ Report Writing Extended</p> <p>✓ Visit of water companies & Report Writing</p>

		with sound financial or business principles and prudent commercial practices.	
4.	Medical Service Public Health and Sanitation	<p>1) Investigate, inquire into, coordinate, control and monitor on all matters;</p> <p>a) County health facilities and pharmacies;</p> <p>b) Ambulance services;</p> <p>c) Promotion of primary health care;</p> <p>d) Licensing and control of undertakings that sell food for the public;</p> <p>e) Cemeteries, funeral parlours and crematoria.</p>	<p>✓ Oversight on Sanitation Status across the County</p> <p>✓ Report Writing Sanitation Status</p> <p>✓ Oversight on status of health projects for fy 2023/24</p>
5.	Finance Economic Planning and ICT	<p>1) Investigate, inquire into, coordinate, control and monitor on all matters;</p> <p>a) Finance Bill</p> <p>b) Revenue Performance</p> <p>c) Emergency Fund Expenditures</p> <p>d) County Integrated Development Plan (CIDP)</p> <p>e) Tax regimes and general review on waivers</p>	<p>✓ CIDP& ADP</p> <p>✓ Public Participation on Finance Bill and Tax Waiver Bill, 2023</p> <p>✓ Report Writing on the Finance Bill and Tax Waiver Bill, 2023</p> <p>✓ ADP Report Writing & Emergency Reports March-April & May-June, 2023.</p>
6.	Public Service Administration and Citizen Participation	<p>1) Investigate, inquire into, coordinate, control and monitor on all matters;</p> <p>a) Staffing and personnel Establishment in the County</p> <p>b) Wage bill</p>	<p>✓ Oversight on Liquor Licensing</p> <p>✓ Adhoc Committees</p> <p>✓ Report Writing on Liquor Licensing Status</p> <p>✓ Public Participation on the CSR and PP bill, 2024</p>

*County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.*

			<ul style="list-style-type: none"> ✓ Report Writing on the Bills
7.	Trade, Investment & Enterprise Development	<p>1) Investigate, inquire into, coordinate, control and monitor on all matters trade development and regulation, including; Markets;</p> <ul style="list-style-type: none"> a) Trade licenses (excluding regulation of professions) b) Fair trading practices c) Local tourism d) Cooperatives societies 	<ul style="list-style-type: none"> ✓ Oversight on Management of County Industrial Development Centers ✓ Report Writing on CIDCs.
8.	Lands Physical Planning and Urban Development	<p>1) Investigate, inquire into, coordinate, control and monitor on all matters including;</p> <ul style="list-style-type: none"> a) County spatial plan b) Urban cities planning c) Oversight on Municipalities d) Land survey and mapping 	<ul style="list-style-type: none"> ✓ Report writing on two petitions on title registration ✓ Visit to Magadi/Oldonyokie group ranch to help form AJS Committee ✓ Visit to Magadi/Oldonyokie group ranch to resolve boundary issue ✓ Extension of the above Activity ✓ Konza Draft Plan
9.	Water, Irrigation, Environment and Natural Resource	<p>1) Investigate, inquire into, coordinate, control and monitor on all matters including;</p> <ul style="list-style-type: none"> a) Soil and water conservation b) Forestry c) Natural resources and environment conservation 	<ul style="list-style-type: none"> ✓ Report Writing on a Petition on Sand Harvesting ✓ Report writing on Waste mgt ✓ Public Participation on the Sand Conservation Bill ✓ Report Writing on the Sand Conservation Bill

10.	Roads, Transport, Public Works, Housing and Energy	1) Investigate, inquire into, coordinate, control and monitor on all matters including; a) Storm water management systems in built-up areas; b) Housing c) Electricity and gas reticulation and energy regulation	<ul style="list-style-type: none"> ✓ Status of Fire stations in the County ✓ Report Writing on Fire Stations ✓ Public Participation on the Roads Mgt Bill ✓ Report Writing on the Bill
11.	Agriculture Livestock, Veterinary Services Fisheries and Cooperative Development	1) Investigate, inquire into, coordinate, control and monitor on all matters including; a) Crop and animal husbandry b) Livestock sale yards c) County abattoirs d) Plant and animal disease control e) fisheries	<ul style="list-style-type: none"> ✓ Oversight of Irrigations Schemes ✓ Public Participation on 4 bills ✓ Report Writing on 4 bills
12.	Gender, Culture, Cooperatives, wildlife & Tourism	1) Investigate, inquire into, coordinate, control and monitor on all matters including; a) Betting, casinos and other forms of gambling b) Racing c) Liquor licensing d) Cinemas e) Video shows and hiring f) Libraries g) Sports and cultural activities and facilities h) County parks, beaches and recreational facilities	<ul style="list-style-type: none"> ✓ Benchmark to Narok ✓ Public Participation on the Women Empowerment Fund (Amendment) Bill, 2023 ✓ Report Writing on the Women Empowerment Fund (Amendment) Bill, 2023 ✓ Participation in the Maa Cultural Week in Narok ✓ Launch of Transitional Committee on transfer of Amboseli National Park

13.	Justices, Legal Affairs and Delegated County Legislation	<p>I. The Committee shall consider all Statutory instruments to ensure they are in accordance with the law and doesn't infringe any fundamental right.</p> <p>II. Review passed laws within the County and identifies gaps.</p>	<p>✓ Consideration of the Guidelines on Car Loan & Mortgages Regulations</p>
14.	Implementation	The Committee shall scrutinize the resolutions of the County Assembly (including adopted Committee reports), petitions and undertakings given by the County Executive Committee.	<p>✓ Consideration of Assembly Resolutions</p>
15.	House Business	<p>I. Coordination and generation of House Businesses</p> <p>II. Plan the affairs of the County Assembly through Order Papers and Calendar</p>	<p>✓ Review of Performance for Second Session</p>
16.	Disability Mainstreaming	<p>I. Investigate, inquire into, coordinate, control and monitor on all matters including;</p> <p>II. Mainstreaming of the disability policy in the Offices, Hospitals and Markets</p>	<p>✓ 3rd Nomadic MCAs Caucus Meeting</p> <p>✓ Public Participation on the Disability Mainstreaming Bill, 2023</p> <p>✓ Nondo Wheel Race</p> <p>✓ Report Writing on the Disability Mainstreaming Bill, 2023</p>
17.	Committee on Appointments	Investigate and test suitability of nominees	<p>✓ Report Writing for Vetting Exercise for Chief Officers, Municipality Board Members and County Executive Committee Member.</p>
18.	Committee on Rules & Procedures	Review of standing orders	<p>✓ Review of Standing Orders</p>
19.	Committee on Powers &	Take care of members welfare	<p>✓ Training on the ACT</p>

	Privileges		
20.	Liaison Committee	Overseeing operations	Committee ✓ Consideration of Committee Budget Ceilings for FY 2023-24

(iii) Performance of Key Development Projects

In the financial year 2023-24, the county Assembly had planned to implement the following projects;

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

Infrastructural Development: List of Projects, Outcome, Outputs, Performance Indicators and Progress for FY 2023/24.

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Progress in FY 2023/24
Name of Programme: Infrastructural development				
Outcome: Conducive working environment				
SP.1 ultra-modern chamber and workspaces	Office of the clerk and service board	Completed workspaces	No. of offices and chamber constructed.	The project is still ongoing since it was a rolling over project
SP.2 Construction of ten ward offices	Office of the clerk and service board	Ten Ward Offices Completed	No. of Ward Offices Constructed	The eight ward offices are complete though payments for the works still pending

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

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

ranging from Mandatory, technical and Financial, so as to ensure fairness and also to come up with the best Bidders and who are fully compliant.

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

(iv) Comment on value-for-money achievements

The Assembly was able to achieve value-for money for the FY2023/2024 through the following ways;

1. Assembly's core business functions (legislation, oversight and representation) were effectively achieved during the year,
The Assembly exercised its oversight role by holding the executive to account in its various areas of operations to ensure that the public funds are put into good use. This was enhanced further from the PIC/PAC reports tabled in the House for adoption.
2. Public participation was effective in that the same were inclusive and there was a sense of ownership of the said projects by locals,
3. Administration function: The assembly managed to facilitate adequate staffs' development function through Capacity Building and Continuous Professional Development.
4. The completion of Speaker's residence has reduced the burden of incurring monthly rental payments and helped the Assembly in establishing a permanent residence for the current speaker and for the future speaker office holders
5. The completion of the member's lounge has reduced tent related costs in offering hospitality services.
6. The new chambers under construction would create enough space for staff offices and offices for the Hon. Members for efficient service delivery for all.
7. The completion of 8 Ward offices has reduced the burden of incurring monthly rental payments and helped the Assembly in establishing a permanent residence for

the current Members of County Assembly and for the future Members of County Assembly office holders.

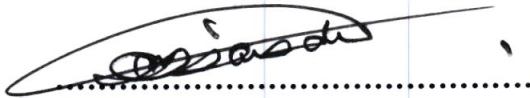
(v) Challenges and Recommended Way Forward

The Assembly did not face major challenges during the year except low implementation of development budget due to technical challenges involved on the building of the new chamber and Delay in disbursements of funds affecting implementation of projects e.g., June 2024 disbursement. Limited budget resources vis-à-vis demand for the resources because of Commission on Revenue Allocation (CRA) budget ceilings thus affecting funding of committees and provision of working tools.

Way Forward and Future out look

We recommend the following measures to address the challenges

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



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Name: Leboo Saisa

Clerk of the County Assembly

Statement Of Performance Against County Assembly Predetermined Objectives
Guidance

Strategic development objectives

The key mandate of the County Assembly of Kajiado is legislation, oversight, and representation. To achieve this, the Assembly’s program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2023/2024.

Program 1	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	No of bills passed in the County Assembly	In FY 23/24 MCA were able Passed 14 bills/acts ,32Committee Reports including public participation were tabled.
	Enhanced professional development of MCAs – Review standing orders	Review standing orders/approved policies and regulations.	% increase in efficient Assembly operation	In FY 23/24 MCA were able to approve 3 policies and 3 regulations to enhance efficient Assembly operation.
Program 2 General Administration, Planning and Support Services	Capacity Building	County Assembly staff and Hon Members performance enhanced through capacity building	% of Hon members and Staff capacity build.	The assembly has participated 12 community engagements and 85% of staffs trained.
	Infrastructure Development	Construction of County Assembly ultra-modern chamber, Speaker’s residence and renovation of the Assembly’s offices.	% of work done in the Ultra-modern chamber, speaker’s residence and No of Offices renovated.	In FY 23/24, the Assembly did not continue with the construction of new Assembly chambers complex has a major project for the year which is estimated to be

County Government of Kajiado

Kajiado County Assembly

Annual Report and Financial Statements For the year ended 30th June 2024.

				complete by year 2022 which its contracted team ended march 2022 at 40% complete to date, construction of the Speakers Official Residence which completion is at 100% and construction 8 ward offices done during the year.
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3. Corporate Social Responsibility Statement/Sustainability Reporting

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

a) Sustainability strategy and profile –

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

b) Environmental performance

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

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

c) Employee welfare

Kajiado County Assembly has approved the Security Regulations in line with Safety and Compliance with Occupational Safety and Health Act, 2007 and the OSHA Act, 2007. Kajiado County Assembly Service Board has provided a conducive work environment as well as several employee benefits: the car loan and mortgage scheme that seeks to improve the living standards of Members of County Assembly and employees,

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

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

d) Market place practices-

The organisation outlines its efforts to:

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

Kajiado County Assembly is in the forefront fighting corruption at all levels. All the staff and Honourable members are encouraged to adhere to the Chapter six of the constitution – Leadership and integrity. On political matters unlike many other County Assemblies that have engaged in wrangles, Kajiado County Assembly remain one of the Assemblies that consider reconciliations and mature engagements on

politics. The Assembly has a functional procurement department with excellent Supply Chain and best Supplier Relations. All procurement transactions are undertaken through e-procurement that ensures fairness, transparency, accountability and competitiveness. Suppliers' payments are done within the given timelines of 90 days. To ensure ethical marketing practices and effective public participations processes the Assembly informs the public on its activities, events, tenders among others seven days before the said date as required by law. Advertisements are done in Newspapers or broadcasts, with larger circulation, nationally or within the county.

e) Community Engagements

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

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

Corporate Social Responsibility (CSR) or Community Involvement (CI) are the initiatives undertaken by the County Assembly in an effort to give back to society. The Assembly is fully cognizant of the fact that the resources available to the government and its organs are limited and that there is need to complement them through Community Involvement programmes by the various stakeholder. In the FY 2023/2024 the Assembly did not undertake any CSR activity with only proposals tabled to be considered in the FY2024/2025.

4. Statement Of Management Responsibilities

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

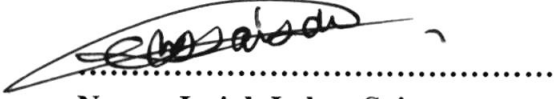
The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2024, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

5.

Approval of the financial statements

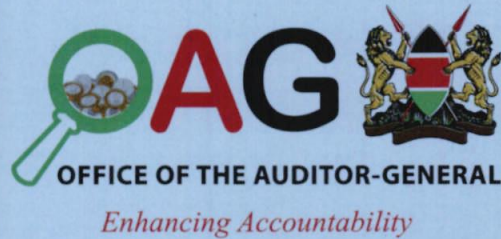
The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 5th December 2024.



Name: Josiah Leboo Saisa
Clerk of the County Assembly

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF KAJIADO FOR THE YEAR ENDED 30 JUNE, 2024

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Kajiado set out on pages 1 to 40, which comprise of the statement of financial assets and liabilities

Report of the Auditor-General on County Assembly of Kajiado for the year ended 30 June, 2024

as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kajiado County Assembly as at 30 June, 2024 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 County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Expenditure on Domestic Travel and Subsistence

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflect use of goods and services amounting to Kshs.437,580,806. Included in the expenditure is Kshs.228,825,386 for domestic travel and subsistence. The amount includes Kshs.1,000,000 paid to an airline on 27 November, 2023, for purchase of air tickets which was not supported with invoices, list of officers, the cost of each ticket and proof of travel.

In the circumstances, the accuracy of domestic travel and subsistence amount of Kshs.228,825,386 could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts; recurrent and development reflects total budgeted receipts and actual on comparable basis of Kshs.1,077,243,556 and Kshs.887,398,897 respectively, resulting in an under-funding of Kshs.189,844,659 or 18% of the budget.

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

2. Pending Accounts Payables

Annex 1 to the financial statements reflects pending accounts payables amount of Kshs.98,824,284 some dating back to December 2022 which ought to have been settled

in the prior years and during the year under review. No satisfactory explanation was given for failure to settle the pending bills despite the County Assembly closing the year with a bank balances of Kshs.26,029,864.

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

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Prior Year Matters

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

Other Information

Management is responsible for the other information set out on page iii to vii which comprise of Key Entity Information and Management, Governance Statement, Forward by The Clerk of The Assembly, Statement of Performance Against County Assembly Predetermined Objectives, Corporate Social Responsibility Statement/Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Incomplete and Stalled Projects

Review of project files and physical verification of projects conducted in September 2024 revealed that three (3) projects started in the financial year 2021/2022, were incomplete. The contractors were not on site and the contract period had ended. However, an amount of Kshs.13,310,680 had been paid as detailed below:

- i. The contract for installation of electric fence, solar water heating system and fire extinguishers at speakers' residence was awarded to a Limited company at a contract sum of Kshs.4,705,708 and was to be completed in twelve (12) months from the contract date of 9 February 2022. As at the time of audit in September 2024, the contractor had been paid a total of Kshs.2,621,853 for materials on site with an estimated completion level of 30%, the project had stalled, and the contractor was not on site.
- ii. The contract for construction of perimeter wall, fencing and associated works at speakers' residence was awarded to a Limited company at a contract sum of Kshs.10,844,260 and was to be completed in twenty-four (24) months which expired on 26 February 2023. As at the time of audit, the contractor had been paid a total of Kshs.8,645,520 with an estimated completion level of 89%. Audit inspection carried out in September 2024 revealed that works including plastering of fence, internal walls, sentry box, greening and landscaping and car sheds had not been completed and the contractor was not on site.
- iii. The contract for installation and testing of IP video surveillance system at speaker's resident was awarded to a Limited company at a contract sum of Kshs.4,804,802 and was to be completed in twelve (12) months from the contract date of 16 February, 2022. As at the time of audit, the contractor had been paid a total of Kshs.2,043,307 for materials on site, cabling and fixing of CCTV cameras in the main house with an estimated completion level of 30% and the contractor was not on site.

In the circumstances, there is a likelihood of cost escalation for the stalled projects and the value for money of Kshs.13,310,680 paid to various contractors could not be confirmed due to delay in project completion.

2. Delayed Exchequer Receipts and Failure to Observe Cut-off Period

Review of revenue and expenditure records indicated that exchequer receipts totalling Kshs.145,537,494 were received in the month of July 2024. In addition, Kshs.27,005,817 was paid after 30 June, 2024 for acquisition of assets. This is contrary to Regulation 97 (1) of Public Financial Management (County Governments) Regulations, 2015 which provides that, the accounts of the County Government entities shall record transactions which take place during a financial year running from the 1st July to the 30th June.

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

3. Potential Nugatory Expenditure

A limited company was contracted to provide overhaul, repair and maintenance services of County Assembly toilets at a contract sum of Kshs.1,786,922. However, the County Assembly Management declined to pay the company for non-completion of the works. The company sued the County Assembly for failure to pay and alleged that they had completed the work by producing a completion certificate in court. The Court ruled in favor of the company and ordered the County Assembly to pay the company Kshs.3,481,589 inclusive of interest of Kshs.1,694,667 and additional legal fees of Kshs.580,000. As at the time of audit in September 2024, the amount had not been paid and was not disclosed as a contingent liability in the financial statements.

In the circumstances, the County Assembly is likely to incur nugatory expenses on interest and legal fees of Kshs.2,274,667.

4. Failure to Provide Implementation Status Report

During the year under review, one meeting was held by the Committee on Implementation which scrutinizes resolutions of County Assembly petitions and undertakings given by the County Executive Committee. However, no implementation status report was provided for audit review.

In the circumstances, lack of oversight from the Committee on Implementation may lead to nonperformance from other committees leading to poor service delivery to the public.

5. Non-Compliance with Law on Ethnic, Gender and Diversity in Employment

As previously reported, review of the human resource records indicated that out of two hundred and thirty-four (234) County Assembly staff, one hundred and seventy-six (176) or approximately 75% of them were from the dominant ethnic community in the County. Further, out of a staff population of two hundred and thirty-four (234), a total of one hundred and sixty (160) or approximately 68% were male contrary to Section B 22 (2) of the Human Resource Policies and Procedures Manual for the Public Service May, 2016 states that the Government will endeavor to have a gender balanced Civil Service by ensuring that not more than 2/3 of positions in its establishment are filled by either gender.

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

6. People Living with Disability

Review of human resource records revealed that out of a staff population of 234, the County Assembly had six (6) employees with disabilities which represent approximately 3% of the workforce. This is contrary to Section 13 of Persons with Disabilities Act, 2003 which states that the Council shall endeavor to secure the reservation of five percent of all casual, emergency and contractual positions in employment in the public and private sectors for persons with disabilities.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 based on the audit procedures performed, except for the effect of 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. Un-updated Assets Register

The summary of non-current assets register at Annex 4 to the financial statements reflects historical cost of non-current assets balance of Kshs.565,889,788 as at 30 June 2024. However, the fixed assets register balance excludes the cost of two parcels of land on which the County Assembly office block and Speaker's Residence have been constructed on.

In the circumstances, the existence of effective internal controls in respect to non-current assets could not be confirmed.

2. Failure to Develop a Hansard Operational Policy

The County Assembly had not developed a policy to guide in service delivery as required by standing order number 221 on functions of Hansard Department which comprises development and maintenance of policies, rules, standards, and procedures governing Hansard production for efficiency of the unit.

In the circumstances, the efficiency in coordination of activities in the Hansard Department could not be confirmed.

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

Review of payroll records revealed that thirty-four (34) staff of the County Assembly were not in the Integrated Personnel and Payroll Database (IPPD) system. The staff were paid salaries using a manual (Excel format) payroll system outside the IPPD system. The Clerk of the County Assembly wrote a request dated 16 January, 2024 to the Principal Secretary in the State Department of Public Service for the Staff to be issued with personal numbers. However, no response had been received from the state department as at the time of Audit in September 2024.

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

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

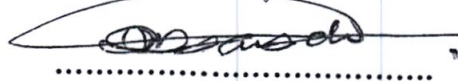
20 December, 2024

*County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.*


6. Statement of Receipts and Payments for The Year Ended 30th June 2024

		FY 20232024	FY 20222023
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	883,021,059	933,125,076
Proceeds from sale of assets	2	-	-
Miscellaneous receipts	3	4,377,838	7,969,307
Total receipts		887,398,897	941,094,383
Payments			
Compensation of employees	4	230,875,847	245,423,557
Use of goods and services	5	437,580,806	407,612,751
Subsidies	6	-	-
Transfers to other government entities	7	32,698,376	175,000,000
Other grants and transfers	8	81,180,400	-
Social security benefits	9	34,573,238	30,001,575
Acquisition of assets	10	67,975,522	83,051,179
Finance costs	11	-	-
Other payments	12	-	-
Total payments		884,884,189	941,089,062
Surplus/deficit		2,514,708	5,321

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 5th December 2024 and signed by:



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



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

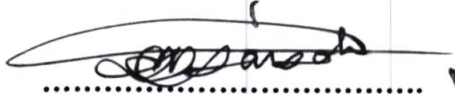
County Government of Kajiado
Kajiado County Assembly

Annual Report and Financial Statements For the year ended 30th June 2024.

7. Statement Of Financial Assets and Liabilities As At 30th June 2024.

		FY 20232024	FY 20222023
Financial assets	Note	KShs	KShs
Cash and cash equivalents			
Bank balances	13A	26,029,864	19,952,606
Cash balances	13B	-	-
Total cash and cash equivalents		26,029,864	19,952,606
Imprests and Advances	14	-	-
Total financial assets		26,029,864	19,952,606
Financial liabilities			
Third party deposits and retention	15	23,515,156	19,947,285
Net financial assets		2,514,708	5,321
Represented by			
Fund balance b/fwd	16	5,321	8,767,856
Prior year adjustment	17	(5,321)	(8,767,856)
Surplus/(deficit) for the year		2,514,708	5,321
Net Financial Position		2,514,708	5,321

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 5th December 2024 and signed by:



Name: Josiah Leboo Saisa
Clerk of the Assembly



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

County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.

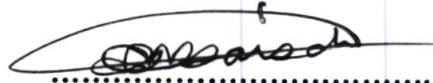
8. Statement Of Cash Flows for The Period Ended 30th June 2024.

		FY 20232024	FY 20222023
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	883,021,059	933,125,076
Miscellaneous receipts	3	4,377,838	7,969,307
Total receipts from operating income		887,398,897	941,094,383
Payments for operating expenses			
Compensation of employees	4	230,875,847	245,423,557
Use of goods and services	5	437,580,806	407,612,751
Subsidies	6	-	-
Transfers to other government entities	7	32,698,376	175,000,000
Other grants and transfers	8	81,180,400	-
Social security benefits	9	34,573,238	30,001,575
Finance costs	11	-	-
Other payments	12	-	-
Total payments for operating expenses		816,908,667	858,037,883
Net receipts/(payments) from operating activities		70,490,230	83,056,500
Adjusted for:			
Prior year adjustment	17	(5,321)	(8,767,856)
Decrease/(increase) in accounts receivable:	18	-	-
Increase/(decrease) in accounts payable:	19	3,567,871	4,310,444
Net cash flows from operating activities		74,052,780	78,599,088
Cashflow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	67,975,522	83,051,179
Net cash flows from investing activities		(67,975,522)	(83,051,179)

County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.

		FY 20232024	FY 20222023
	Note	KShs	KShs
Cash flow From Financing Activities			
Proceeds from borrowing		-	-
Repayment of principal on domestic and foreign borrowing		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		6,077,258	(4,452,091)
Cash & cash equivalent at Start of the year		19,952,606	24,404,697
Cash & cash equivalent at end of the year		26,029,864	19,952,606

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 5th December 2024 and signed by:



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



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

County Government of Kajiado
 Kajiado County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2024.

9. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2024.

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,099,865,718	(27,000,000)	1,072,865,718	883,021,059	189,844,659	82%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	4,377,838	4,377,838	-	100%
Total	1,099,865,718	(27,000,000)	1,077,243,556	887,398,897	189,844,659	82%
Payments						
Compensation of employees	270,372,903	(13,983,400)	256,389,503	230,875,847	25,513,656	90%
Use of goods and services	413,433,925	24,561,238	437,995,163	437,580,806	414,357	99%
Subsidies	-	-	-	-	-	-
Transfers to other government entities	30,000,000	23,000,000	53,000,000	32,698,376	20,301,624	62%
Other grants and transfers	90,692,000	-	90,692,000	81,180,400	9,511,600	90%
Social security benefits	41,804,890	-	41,804,890	34,573,238	7,231,652	85%
Acquisition of assets	253,562,000	(56,200,000)	197,362,000	67,975,522	129,386,478	35%
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	1,099,865,718	(22,622,159)	1,077,243,559	884,884,189	192,359,367	-
Surplus/ deficit				2,514,708	(2,514,708)	-

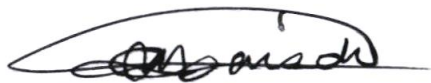
Variance analysis:

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

- i. The under-realisation on receipts from Exchequer issues (Transfer from CRF) was due to the not receiving June 2024 allocation from the National Treasury
- ii. The underutilization on Acquisition of Assets was as a result of not receiving development funds from the County Treasury
- iii. The underutilization on Transfers to other government entities was as a result of not receiving June 2024 exchequer releases from the National Treasury.
- iv. The underutilization on social security benefits was as a result of not receiving June 2024 exchequer releases from the National Treasury

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

The entity financial statements were approved on 5th December 2024 and signed by:



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



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

County Government of Kajiado
 Kajiado County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2024.

12A Statement of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30th June 2024.

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual Amounts Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	866,865,718	23,000,000	889,865,718	824,245,143	65,620,575	93%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	4,377,838	4,377,838	-	100%
Total	866,865,718	23,000,000	894,243,556	828,622,981	65,620,575	93%
Payments						
Compensation of employees	270,372,903	(13,983,400)	256,389,503	230,875,847	25,513,657	90%
Use of goods and services	413,433,925	24,561,238	437,995,163	437,580,806	414,357	99%
Subsidies	-	-	-	-	-	-
Transfers to other government entities	30,000,000	23,000,000	53,000,000	32,698,376	20,301,624	62%
Other grants and transfers	90,692,000	-	90,692,000	81,180,400	9,511,600	90%
Social security benefits	41,804,890	-	41,804,890	34,573,238	7,231,652	85%
Acquisition of assets	20,562,000	(6,200,000)	14,362,000	9,873,178	4,488,822	75%
Total	866,865,718	27,377,859	894,243,577	826,781,845	67,461,711	-
Surplus/ deficit	-	-	-	1,841,136	(1,841,136)	-

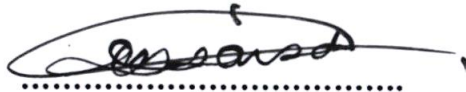
Variance analysis:

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

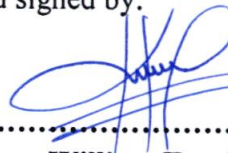
- i. The underutilization on Acquisition of Assets was as a result of not receiving June 2024 exchequer releases from the National Treasury
- ii. The underutilization on Transfers to other government entities was as a result of not receiving June 2024 exchequer releases from the National Treasury.
- iii. The underutilization on social security benefits was as a result of not receiving June 2024 exchequer releases from the National Treasury

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

The entity financial statements were approved on 5th December 2024 and signed by:



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



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

12B Statement Of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024.

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a-b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	233,000,000	(50,000,000)	183,000,000	58,775,916	124,224,084	32%
Total	233,000,000	(50,000,000)	183,000,000	58,775,916	124,224,084	32%
Payments						
Acquisition of assets	233,000,000	(50,000,000)	183,000,000	58,102,344	124,897,656	32%
Total	233,000,000	(50,000,000)	183,000,000	58,102,344	124,897,656	32%
Surplus/ deficit	-	-	-	673,572	(673,572)	-

Variance analysis:

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

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

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



The entity financial statements were approved on 5th December 2024 and signed by:

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

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

County Government of Kajiado
 Kajiado County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2024.

10. Budget Execution By Programmes And Sub-Programmes

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
70400			274,055,408.00	3,021,400.00	277,076,808.00	281,966,334.20	-4,889,526.20
	704014660	Research and Policy Development	189,811,921.00	2,283,400.00	192,095,321.00	197,468,939.20	-5,373,618.20
	704024660	Capacity Building and Training	16,941,487.00	(1,762,000.00)	15,179,487.00	14,304,444.00	875,043.00
	704034660	Directorate of Legislation and Procedures	67,302,000.00	2,500,000.00	69,802,000.00	70,192,951.00	-390,951.00
71100			825,810,310.00	(30,021,400.00)	795,788,910.00	601,197,851.65	194,591,058.35
	711014660	Office of the Clerk	47,700,000.00	4,400,000.00	52,100,000.00	50,121,107.45	1,978,892.55
	711024660	Directorate of Finance & Compliance	21,762,000.00	1,162,000.00	22,924,000.00	21,087,303.00	1,836,697.00
	711034660	Assembly Service Board	309,859,317.00	(46,600,000.00)	263,259,317.00	136,089,426.20	127,169,890.80
	711044660	Assembly Service Board	446,488,993.00	11,016,600.00	457,505,593.00	393,900,015.00	63,605,578.00
		Grand Total	1,099,865,718.00	(27,000,000.00)	1,072,865,718.00	883,164,185.85	189,701,532.15

11. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

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

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to Kshs **23,515,156** compared to Kshs **19,947,285** in prior period as indicated on note 15. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

8. Imprests and Advances

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

9. Third party deposits and retention

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

10. Non-current assets

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

11. Pending bills

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

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

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

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

13. Contingent Assets

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

Significant Accounting Policies (Continued)

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 18th July 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

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

18. Related Party Transactions

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

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

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

County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.

12. Notes to the Financial Statements

1. Transfer From CRF

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Transfers from the county treasury for Q1	158,230,354	85,006,959
Transfers from the county treasury for Q2	168,731,165	270,873,097
Transfers from the county treasury for Q3	305,525,681	169,045,384
Transfers from the county treasury for Q4	250,533,859	408,199,636
Cumulative amount	883,021,059	933,125,076

2. Proceeds From Sale of Assets

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.

Notes to the Financial Statements

3. Miscellaneous receipts

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Refund from Statehouse on wrong salary deduction	46,483	-
KCB Account B/F	4,855	
Insurance Recoveries	100,000	649,307
Refund of overpayment from MTTI	2,000	-
Donation from Partners	150,000	-
Assembly Borrowing from Fund Account	4,074,500	7,320,000
Total	4,377,838	7,969,307

4. Compensation Of Employees

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Basic salaries of permanent employees	77,685,615.20	72,475,478
Basic wages of temporary employees	64,190,879.20	92,936,619
Personal allowances paid as part of salary	47,698,674.00	65,851,479
Personal allowances paid as reimbursements	24,630,668.00	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	2,760,040	220,202
Employer contribution to compulsory national health insurance schemes	3,535,200	3,390,250
Pension and other social security contributions	10,374,770	10,549,528
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	230,875,846	245,423,557

Notes To The Financial Statements (Continued)

5. Use Of Goods And Services

	FY 20232024	FY 20222023
	Kshs	Kshs
Utilities, supplies and services	9,784,465	9,139,408
Communication, supplies and services	2,821,129	1,841,690
Domestic travel and subsistence	228,825,386	215,168,442
Foreign travel and subsistence	31,044,325	14,328,928
Printing, advertising and information supplies & services	3,929,381	10,868,889
Rentals of produced assets	-	-
Training expenses	29,377,827	34,234,322
Hospitality supplies and services	47,949,580	41,893,566
Insurance costs	28,792,324	27,519,418
Specialized materials and services	5,337,228	153600
Office and general supplies and services	5,105,149	3,933,672
Fuel, oil and lubricants	7,222,419	4,075,000
Other operating expenses (<i>Include Bank charges</i>)	34,509,808	39,436,076
Routine maintenance – vehicles and other transport equipment	2,881,784	5,019,740
Routine maintenance – other assets	-	-
Total	437,580,806	407,612,751

Notes To The Financial Statements (Continued)

6. Subsidies

Description	FY 20232024	FY 20222023
	Kshs	Kshs
Subsidies To County Corporations	-	-
Subsidies To Private Enterprises	-	-
Total	-	-

7. Transfers To Other Government Entities

Description	FY 20232024	FY 20222023
	Kshs	Kshs
Transfers to national government entities		-
Kenya Revenue Authority	32,698,376	-
Transfers to other county assembly entities		
Car loan & Mortgage scheme fund	-	175,000,000
Total	32,698,376	175,000,000

County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.

Notes To The Financial Statements (Continued)

8. Other Grants And Transfers

	FY 20232024	FY 20222023
	Kshs	Kshs
Car Reimbursement to Hon.MCA's	81,180,400	-
Total	81,180,400	-

9. Social Security Benefits

	FY 20232024	FY 20222023
	Kshs	Kshs
Government Pension and Retirement Benefits	18,844,735	29,781,373
Social Security Benefits	2,760,040	220,202
Employer Social Benefits	12,968,463	-
Total	34,573,238	30,001,575

*County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.*

Notes To The Financial Statements (Continued)

10. Acquisition Of Assets

Non- financial assets	FY 20232024	FY 20222023
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	36,593,112	45,075,615
Refurbishment of buildings	1,968,000	2,741,239
Construction of roads	-	-
Construction and civil works	19,541,232	4,439,050
Overhaul and refurbishment of construction and civil works	-	-
Purchase of vehicles and other transport equipment	414,000	11,290,000
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	-	-
		10,192,948
Purchase of office furniture and general equipment	1,102,000	
Purchase of specialized plant, equipment and machinery	8,357,178	9,312,327
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	-	-
Research, studies, project preparation, design & supervision	-	-
Rehabilitation of civil works	-	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	67,975,522	83,051,179
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	67,975,522	83,051,179
Total acquisition of assets	67,975,522	83,051,179

County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.

Notes To The Financial Statements (Continued)

11. Finance Costs

	FY 20232024	FY 20222023
	Kshs	Kshs
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

12. Other Payments

	FY 20232024	FY 20222023
	Kshs	Kshs
<i>Specify</i>	-	-
Total	-	-

*County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.*

Notes To The Financial Statements (Continued)

13. Cash And Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	FY2023-2024	FY 20222023
			Kshs	Kshs
Kajiado County Assembly (KES)	1000199024	Development	673,572	0
Kajiado County Assembly (KES)	1000199016	Recurrent	1,839,405	467
Kajiado County Assembly (KES)	1000199032	Deposit	23,515,156	19,947,285
Kenya Commercial Bank; (KES)	1153874830	Imprest Account	1,731	4,854
Total			26,029,864	19,952,606

13B. Cash In Hand

	FY 20232024	FY 20222023
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	-	-
Cash In Hand – Held In Foreign Currency	-	-
Total	-	-

County Government of Kajiado
 Kajiado County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2024.

Notes To The Financial Statements (Continued)

Cash in hand should be analysed as follows:

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14. Imprests and Advances

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

Breakdown Of Imprest And Salary Advance Per Department	FY 2023/2024	FY 2022/2023
Imprests	Kshs	Kshs
Department Xx	-	-
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Salary Advance	-	-
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Grand Total	-	-

County Government of Kajiado
 Kajiado County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2024.

Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	FY 2023/2024		FY 2022/2023	
	Kshs		Kshs	
Deposits	-		-	
Retentions	23,515,156		19,947,285	
Total	23,515,156		19,947,285	
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	5,539,439	27%	4,310,444	22%
1-2 years	1,719,148	7%	1,940,728	10%
2-3 years	2,560,456	10%	4,699,794	24%
Over 3 years	13,696,113	55%	8,996,319	45%
Total (tie to above total)	23,515,156		19,947,285	

16. Fund Balance Brought Forward

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Bank Accounts	19,952,606	24,404,697
Cash In Hand	-	-
Imprests and advances	-	-
Third party deposits and retentions	(19,947,285)	(15,636,841)
Total	5,321	8,767,856

County Government of Kajiado

Kajiado County Assembly

Annual Report and Financial Statements For the year ended 30th June 2024.

17. Prior Year Adjustments

	Balance b/f from Comparative FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For Comparative FY
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	19,952,606	(5,321)	19,947,285
Cash In Hand	-	-	-
Imprests and advances	-	-	-
Third party deposits and retention	(19,947,285)	-	(19,947,285)
Others (<i>Specify</i>)	-	-	-
	5,321	(5,321)	0

18. Changes In Imprests and Advances

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Opening Imprests and Advances As At 1 st July 2023	-	-
Closing Imprests and Advances As At 30 th June 2024	-	-
Change In Imprests and Advances	-	-

19. Changes In Third-Party Deposits and Retentions

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1 st July 2023	19,947,285	15,636,841
Closing Third Party Deposits and Retention As At 30 th June 2024	23,515,156	19,947,285
Change In Third Party Deposits and Retention	3,567,871	4,310,444

County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.

Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2022/2023	Additions for the year	Paid during the year	Balance c/f FY2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	-	56,467,627.70	-	56,467,627.70
Construction Of Civil Works	-	5,242,589.00	-	5,242,589.00
Supply Of Goods	1,024,000.00	1,405,486.40	1,024,000.00	1,405,486.40
Supply Of Services	38,037,032.00	27,484,700.95	29,813,151.65	35,708,581.30
Total	39,061,032.00	90,600,404.05	30,837,151.65	98,824,284.40

2. Pending Staff Payables (See Annex 2)

	Balance b/f FY 2022/2023	Additions for the year	Paid during the year	Balance c/f FY 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	-	-	-	-
Middle Management	-	-	-	-
Unionisable Employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

County Government of Kajiado

Kajiado County Assembly

Annual Report and Financial Statements For the year ended 30th June 2024.

Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

	Balance b/f FY 20222023	Additions for the year	Paid during the year	Balance c/f FY20232024
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	5,321	3,739,562	(5,321)	3,739,562
Amounts due to County Government entities	7,320,000	4,170,000	(6,000,000)	5,490,000
Amounts due to third parties	19,947,285	49,972,794	(1,971,668)	67,948,411
Total	27,272,606	57,882,356	(7,976,989)	77,177,973

4. External Assistance

	FY 20232024	FY 20222023
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

a) External assistance relating loans and grants

	FY 20232024	FY 20222023
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

County Government of Kajiado
 Kajiado County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2024.

Notes To The Financial Statements (Continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2023/2024	FY 2022/2023
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

c) Classes of providers of external assistance

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

*County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.*

Notes To The Financial Statements (Continued)

d. Non-Monetary External Assistance

	FY 20232024	FY 20222023
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

Payments Made By Third Parties	FY 20232024	FY 20222023
Description	Kshs	Kshs
Compensation Of Employees	-	-
Use Of Goods and Services	-	-
Subsidies	-	-
Transfers To Other Government Units	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition Of Assets	-	-
Finance Costs, Including Loan Interest	-	-
Repayment Of Principal On Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

*County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.*

Notes To The Financial Statements (Continued)

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

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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

5.1 Classification by Source

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.

Notes To The Financial Statements (Continued)

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

Payments made by third parties	FY 20232024	FY 20222023
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Other payments	-	-
Total	-	-

6. Related Party Disclosures

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

The following comprise of related parties to the County Assembly:

- vii) Members of County Assembly.
- viii) Key management personnel that include the Clerk of the Assembly and heads of departments.
- ix) The County Executive.
- x) County Ministries and Departments.
- xi) Other County Government entities including corporations, funds and boards.
- xii) The National Government.
- xiii) Other County Governments; and
- xiv) State Corporations and Semi-Autonomous Government Agencies.

*County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.*

Related party transactions:

	FY 20232024	FY 20222023
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	69,748,674	92,936,619
Key Management Compensation (Clerk and Heads of departments)	31,316,314	32,536,430
Total Compensation to Key Management	101,064,988	125,473,049
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	-	175,000,000
Transfers to KRA	32,698,376	-
Total Transfers to related parties	32,698,376	175,000,000
<u>Transfers from related parties</u>		
Transfers from the CRF	883,021,059	933,125,076
Payments made on behalf of the County Assembly by other Government Agencies	-	-
Total Transfers from related parties	883,021,059	933,125,076

7. Contingent Liabilities

Contingent liabilities	FY 20232024	FY 20222023
	Kshs	Kshs
Court case against the entity	36,974,908	31,900,000
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	36,974,908	31,900,000

8. Program for Results (PforR) Disclosure

Name of the PforR: xxxxxxxx	
Financing Partners: xxxxxxxxxxxx	
Purpose of the PforR: xxxxx	
Expenditure Details	Amount in Kshs
Cumulative actual expenditures for the previous years	xxx
Actual expenditure in the current financial year.	
1. <i>Employee Cost</i>	xxx
2. <i>Use of goods and Services</i>	xxx
3. <i>Grants and Subsidies</i>	xxx
4. <i>Building of ECDE facilities</i>	xxx
5. <i>Others (specify)</i>	xxx
Sub-total	xxx
Cumulative Actual Expenditures to date	xxx

9. Progress On Follow On Prior Year Auditor’s Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/Not Resolved)	Time frame: (Put a date when you expect the issue to be resolved)
1.1	Unconfirmed Value of Assets	<p>We have since acquired the allotment letter for the parcel of land that the County Assembly sits on the land measures approximately 6 acres.</p> <p>The Speakers residence land is awaiting a further excision of additional land to the County Assembly from the Demonstration Farm. Upon this excision, the Assembly shall be provided with a single ownership document for the whole parcel.</p>	Partially resolved	On-going
1.2	Regularities on Training Expenditure	<p>We provided the auditors with further details that are contained in the concept notes for the various trainings. The scope of the trainings is normally wide and would not fit into the requisition form.</p> <p>The request for quotation is also normally sent with an attached concept note</p>	Resolved	Done

County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		detailing the scope of training required		
1.3	Budgetary Control and Performance	There has been improvement in the budgetary absorptions as should be detailed in the Financial Statements for the FY 2023/2024. However, we hasten to add that the County Assembly has limited control in disbursements especially where delays are attributable to the late release by the National Treasury.	Resolved	Done
1.4	Pending Bills	We have since settled the majority of the Pending Bills as will be seen in the Financial Statements for FY 2023/2024.	Partially Resolved	Immediately
1.6	Presentation and Disclosure Errors in the Financial Statements.	We have since attached the Financial Statement and the accompanying notes to reflect the correct positions.	Resolved	Done
1.7	Non-Compliance to the One Third Rule on Basic Pay.	This was explained as having been occasion by the introduction of new taxes, being the Housing Levy and the NSSF new rates. These taxes were introduced after commitments had been made by the affected officers. Management has ensured that the one thirds	Resolved	Done

County Government of Kajiado

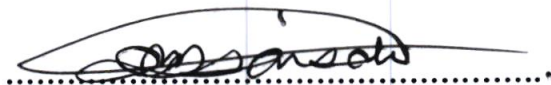
Kajiado County Assembly

Annual Report and Financial Statements For the year ended 30th June 2024.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		limit has been complied with in all other circumstances.		
1.8	Non-Compliance with the Law on Ethnicity.	We explained this to the Auditors and undertook to comply with this legal requirement progressively, we have not done recruitments in the year.	On-going	Immediately
1.9	Irregular Subscription Payments to Society of Clerks at the Table.	The County Assemblies have engaged the Senate on this matter and there is an amendment before the Senate's Committee on Devolution that is seeking to entrench this institution in the intergovernmental Act.	On-going	Immediately
2.1	Irregular Engagement of Consultants of Legal Services.	We responded to this matter and provided the Auditors with the legal position as pronounced by the Court. The contention is that as independent arms of Government, legislatures cannot seek approval from the County Attorney in discharge of their mandates and that Accounting Officers should conduct their functions independently. This is in line with the principle of separation of powers (Please see the detailed response in the management letter	Resolved	Done

County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		responses)		
2.2	Stalled Works on Kajiado County Assembly Chambers.	We provided the Auditor with our demand letter for the Performance Bond.	Resolved	Done
2.3	Non-Adherence to the Procurement Plan Reservations for the Special Groups.	We provided the Auditors with the relevant documents to support the AGPO compliance. We further undertake to continue providing preference procurement for the disadvantaged segments of society being the youths and women.	Resolved	Done



Clerk of the County Assembly

Date: 5th December 2024.

County Government of Kajiado
 Kajiado County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2024.

13. Annexes

Annex 1 – 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
			a	b	c	d=a+b-c	
Construction Of Buildings							
1. Melatet Limited	4/6/2024		3,427,365	-	-	-	3,427,365.00
2. Soleng Company Limited	4/6/2024		4,495,348	-	-	-	4,495,348.00
3. Top Choice Surveillance Limited	20/6/2023		21,282,591	-	-	-	1,404,459.70
4. Munyurra Construction Limited	11/6/2024		4,877,444	-	-	-	4,877,444.00
5. Chester Logistics Limited	7/6/2024		3,500,000	-	-	-	3,500,000.00
6. Nawia Kenya Limited	25/6/2024		4,989,160	-	-	-	4,989,160.00
7. Pulp Construction Company Ltd	11/6/2024		4,954,163.96	-	-	-	4,954,164.00
8. Dawn Contractor Company Limited	7/6/2024		3,820,460	-	-	-	3,820,460.00
9. Pelucier Kenya Limited	25/6/2024		2,992,800	-	-	-	2,992,800.00
10. Sismara holding enterprises	21/6/2024		4,631,000	-	-	-	3,303,825.00
11. Sub-Tropical Invest Company Limited	11/6/2024		4,376,970	-	-	-	4,376,970.00
12. Waxin Contractor	25/6/2024		3,499,730	-	-	-	1,399,892.00

**County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.**

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
13. Gemona Enterprises	25/6/2024		4,998,070	-	-	-	4,998,070.00
14. Sheeva Holdings	11/6/2024		4,885,359.90	-	-	-	2,980,570.00
15. Yegut Enterprises Limited	7/6/2024		3,791,350	-	-	-	1,100,100.00
16. Top choice Surveillance Limited	29/6/2022		21,282,591	-	-	-	3,847,000.00
Sub-Total							56,467,627.70
Construction Of Civil Works							
17. Sypruse Engineering Company	19/12/2023		3,481,589	-	-	-	3,481,589.00
18. Prison industry	29/06/2022		1,551,000	-	-	-	1,551,000.00
19. Shelter Zone Limited	13/2/2023		210,000	-	-	-	210,000.00
Sub-Total							5,242,589.00
Supply Of Goods							
20. Erashe Limited	20/20/2024		382,846	-	-	-	382,846.40
21. Sainar Investment Company Limited	25/8/2023		295,500	-	-	-	75,500.00
22. Adhil Ventures Limited	4/6/2024		947,140	-	-	-	947,140.00
23. Previous year pending bills				1,024,000		1,024,000	-
Sub-Total				1,024,000		1,024,000	1,405,486.40
Supply Of Services							

*County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.*

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
24. Weston hotel	26/1/2023		1,800,720				1,800,720.00
25. KCB Leadership	3/6/2023		4,519,030	4,519,030	-	1,500,000	3,019,030.00
26. Panari hotel	23/6/2023		2,469,990	2,469,990	735,065	1,500,000	1,705,055.00
27. Nolvic ventures limited	22/09/2022		2,027,680	2,027,680	-	-	2,027,680.00
28. Standard group	30/4/2024		2,442,844	-	-	-	2,442,844.00
29. Kaiki smart eaglets ltd	24/8/2022		2,478,660	-	-	-	2,478,660.00
30. Flight centre	20/3/2024		3,951,026	-	-	-	3,951,026.00
31. Pride inn flamingo	27/3/2023		718,000	-	-	-	718,000.00
32. Mombasa continental	22/1/2024		452,000	-	-	-	452,000.00
33. Lake naivasha resort	29/3/2024		63,000	-	-	-	63,000.00
34. Enserve ltd	29/8/2023		498,104	-	-	-	498,104.00
35. Auto Xpress Limited	27/6/2024		320,000	-	-	-	320,000.00
36. Ace Autocentre	14/6/2024		639,740	-	-	-	639,740.00
37. Moinket And Company	28/6/2024		1,944,000	-	-	-	1,944,200.00
38. Tobiko njoroge & company	2/4/2024		557,162	-	-	-	557,162.20
39. Mulondo And Company Advocates	19/1/2023		3,000,000	-	-	-	3,000,000.00
40. Mckay And Company	10/8/2023		3,530,000	-	-	1,700,000	1,830,000.00

*County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.*

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
41. Johnson And Partners	10/11/2023		2,830,000	-	-	-	2,830,000.00
42. ICPAK	15/4/2024		1,088,000	1,088,000	330,000	550,000	868,183.10
43. Soft skill Limited	15/4/2024		1,849,185	-	-	-	1,849,185.00
44. Institute of Human Resource Management	2/10/2023		58,000	-	-	-	58,000.00
45. Institute of Internal audit	27/5/2024		139,500	-	-	-	139,200.00
46. KIHBT	8/4/2024		74,000	-	-	-	74,000.00
47. Gardens Hotel	11/6/2024		475,460	-	-	-	475,460.00
48. PEC House Hotel	26/10/2023		45,000	-	-	-	45,000.00
49. National Media	26/9/2023		1,862,032	-	-	-	1,862,032.00
50. Classic Members Lounge	24/6/2024		60,300	-	-	-	60,300.00
51. Previous year pending bills				27,932,332		27,932,332	-
Sub-Total				38,037,032	1,065,065	33,182,332	35,708,581.30
Grand Total							98,824,284.40
Note: Pending bills comprise goods and services rendered and invoiced but not yet settled as at the end of the year.							

Annex 2 – Analysis Of Pending Staff Payables

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

County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.

Annex 3 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY2023/2024	Outstanding Balance FY2022/2023	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1. National Treasury			-	-	2,514,708	5,321	Paid
2. County Executive-Deposit Account					1,224,854		
Sub-Total			-	-	3,739,562	5,321	
Amounts Due To County Govt Entities							
3. Car loan & Mortgage Fund			-	-	5,490,000	7,320,000	Paid
Sub-Total					5,490,000	7,320,000	
Amounts Due To Third Parties							
Retention			-	-	-	19,947,285	Retained
Sub-Total					-	19,947,285	
Others (Specify)							
4. Gibert Mantura			-	-	46,483	-	-
5. Salaries for June 2024			-	-	31,527,952	-	-
6. Car reimbursement for Hon. Betty Mula			-	-	2,212,000	-	-
7. Car reimbursement for Hon.Musonera					663,600		
8. Reimbursement claims for Ward offices			-	-	800,000	-	-
9. Statutory Deductions -Lapfund			-	-	4,843,444	-	-

*County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.*

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance FY20232024	Outstanding Balance FY20222023	Comments
10. Statutory Deductions-Laptrust					1,258,367		
11. Salary Deductions-Car loan and Mortgage					26,596,565		
Sub-Total			-	-	67,948,411	-	-
Grand Total			-	-	77,177,973	27,272,606	-

County Government of Kajiado
 Kajiado County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2024.
 Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) FY2023/2024
Land					
Buildings and structures	36,672,592	58,102,344	-	-	94,774,936
Transport equipment	40,489,653	414,000	-	-	40,903,653
Office equipment, furniture and fittings	30,678,605	1,102,000	-	-	31,780,605
ICT equipment	26,040,885	8,357,178	-	-	34,398,063
Machinery and equipment	-	-	-	-	-
Biological assets	-	-	-	-	-
Infrastructure assets	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work in progress	363,097,867	-	-	-	363,097,867
Total	496,979,602	67,975,522	-	-	564,955,124

*County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.*

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

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
Name Of Officer Or Institution	dd/mm/yy	-	-	-
Name Of Officer Or Institution	dd/mm/yy	-	-	-
Name Of Officer Or Institution	dd/mm/yy	-	-	-
Name Of Officer Or Institution	dd/mm/yy	-	-	-
Total		-	-	-

County Government of Kajiado
 Kajiado County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2024.

(b) Salary Advance

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
Total		-	-	-

Annex: 6 Reporting of Climate Relevant Expenditures

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

Annex 7 Reporting on Disaster Expenditure

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

*County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.*

Annex 8: Contingent Liabilities Register

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

County Government of Kajiado

Kajiado County Assembly

Annual Report and Financial Statements For the year ended 30th June 2024.

Civil Case No 2 of 2019	Naikuni, Ngaah & Miencha Company Advocates	KSHS.	580,000	Christopher Chege & Sypruse engineering Company verses The County Government of Kajiado, Kajiado County Assembly
Appeal	Tobiko, Njoroge			Instructions to appeal the orders by court against Kajiado County Assembly
ELR Petition No 110 of 2016	Musyoki Mogaka & Company Advocates	KSHS.	1,600,000	Kelly Marina Kokuai verses Kajiado County Assembly Board & 3 others
Con Petition No E056 of 2023	Muga and Muga	KSHS		JEREMIAH NCHARO –VS- THE COUNTY ASSEMBLY OF KAJIADO & 3 OTHERS
Con Petition No E003 of 2023	Muga and Muga Associates	Kshs	2,000,000.0	Hon Isaac Kiresian Vs County Assembly & 3 others. Matter has been settled but the fees are yet to be paid.
Con Petition No E004 of 2023	Muga and Muga Associates	Kshs	2,900,000.0	Henry Namiti Shitanda Vs County Assembly & 2 others. Matter has been settled but the fees are yet to be paid.
Civil Case No. E250 of 2022	Mckay and Company Advocates	Kshs	1,700,000.0	Madison Insurance Kenya Ltd Vs Kajiado County Assembly. Matter has been settled.
Proposed Chambers Contract review and drafting	Mckay and Company Advocates	Kshs	1,500,000.0	Review of contract and draft of new contract.
	Moinket and Company	Kshs	1,700,000.0	
			36,974,908	

*County Government of Kajiado
Kajiado County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024.*

Annex 9: Analysis of Retention

Date	Voucher number	Particulars	Amounts
		Balance Brought Down	19,947,285.35
15/1/2024	23264	Uniree Ventures Limited	481,226.00
15/1/2024	23262	Cimeza Limited	349,900.70
15/1/2024		Osokoni Sasiri Initiative Limited	177,124.20
26/2/2024		Benjo Earth Builders Limited	(413,915.00)
27/2/2024	23250	Hygienia Services Limited	493,800.00
27/2/2024	23249	Sismara Holdings Limited	132,717.50
27/2/2024	23251	Neugen Company Limited	429,255.70
6/5/2024		Retention From Executive	565,597.40
4/6/2024	22278	Zasem Limited	417,124.00
4/6/2024	22277	Belion Hardware And Building Contractors Limited	357,808.50
11/6/2024		Retention	399,840.40
28/6/2024	22410	Soleng Company Limited	349,211.00
28/6/2024	22411	Raltops Enterprises Limited	349,218.00
28/6/2024	22409	Main Font General Contractors Limited	349,935.00
28/6/2024	22412	Alasow Investment Limited	488,535.95
28/6/2024	22413	Sidan Infinite Ventures Limited	499,802.00
28/6/2024	22408	Benin Properties Ltd	499,990.40
28/6/2024	23228	Qulmur Logistics Limited	163,889.40
28/6/2024		Retention From Executive	99,632.40
28/6/2024		Retention From Executive	159,784.15
28/6/2024	23242	Belion Hardware And Building Contra	(357,808.00)
28/6/2024	23229	Belion Hardware And Building Contra	(1,199,945.00)
TOTAL			24,740,010.05
Less: County Executive Deposit Receipts			(1,224,854.35)
ADJUSTED TOTAL			23,515,155.70

Trial Balance Comparison Report

Entity: 4675-Kajiado - County Assembly

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To JUN-23

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1110107 Intercompany Receivables	0	0	0	0
1110100 Receipt of Income Tax from Individuals	0	0	0	0
1110000 Taxes on Income, Profits and Capital Gains	0	0	0	0
1450101 Sundry Revenue	0	4,377,838.00	0	7,969,307.05
1450100 Paid to Exchequer	0	4,377,838.00	0	7,969,307.05
1450000 Other Receipts Not Elsewhere Classified	0	4,377,838.00	0	7,969,307.05
2110199 Basic Salaries - Permanent - Others	77,685,615.00	0	72,475,478.45	0
2110100 Basic Salaries - Permanent Employees	77,685,615.00	0	72,475,478.45	0
2110299 Basic Wages - Temporary -Other	83,879,744.00	0	113,247,837.00	0
2110200 Basic Wages - Temporary Employees	83,879,744.00	0	113,247,837.00	0
2110301 House Allowance	13,022,985.00	0	18,828,600.00	0
2110305 Prosecutorial and State Counsel Allowance	9,217,440.00	0	27,959,969.85	0
2110306 Foreign Service Allowance (Overseas Addition)	0.00	0	28,228,444.00	0
2110312 Responsibility Allowance	21,206,169.05	0	14,575,199.35	0
2110315 Extreneous Allowance	716,000.00			
2110317 Domestic Servant Allowance	15,080.00			
2110313 Entertainment Allowance	779,000.00			
2110314 Transport Allowance	0	0	0	0
2110320 Leave Allowance	109,602.95	0	109,602.95	0
2110325 Car Maintenance Allowance	14,773,731.00			
2110399 Personal Allowances paid - Oth	7,298,079.00			
2110322 Risk Allowance	0	0	0	0
2110300 Personal Allowances paid as part of Salary	67,138,087.00	0	89,701,816.15	0
2110405 Telephone Allowance	2,172,400.00	0	0	0
2110400 Personal Allowances paid as Reimbursements	2,172,400.00	0	0	0
2110000 Wages and Salary Contributions	230,875,846.00	0	275,425,131.60	0
2120103 Employer Contribution to Staff Pensions Scheme	2,760,040.00	0	0	0
2120100 Employer Contributions to Compulsory National Social Security Schemes	31,813,198.00	0	0	0
2120000 Social Contributions	34,573,238.00	0	0	0
2210101 Electricity	696,069.00	0	500,000.00	0
2210102 Water and Sewarage Charges	2,930,210.00	0	1,932,000.00	0
2210106 Utilities, Supplies- Other (6,158,186.00	0	6,707,408.15	0
2210100 Utilities, Supplies and Services	9,784,465.00	0	9,139,408.15	0
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,286,129.00	0	1,556,689.70	0
2210202 Internet Connections	0	0	0	0
2210203 Courier & Postal Services	0	0	0	0
2210204 Leased Communication Lines	0	0	0	0

2210205 Satellite Access Services	0	0	0	0
2210206 Licencing fees for Communication	1,535,000.00	0	285,000.00	0
2210299 Communication, Supplies - Othe	0	0	0	0
2210200 Communication, Supplies and Services	2,821,129.00	0	1,841,689.70	0
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	60,309,034.00	0	44,202,815.25	0
2210302 Accommodation - Domestic Travel	101,321,253.00	0	122,432,209.85	0
2210303 Daily Subsistence Allowance	67,195,090.00	0	48,533,417.00	0
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	228,825,377.00	0	215,168,442.10	0
2210401 Travel Costs (airlines, bus, railway, etc.)	3,385,367.00	0	1,550,460.00	0
2210402 Accommodation	18,197,829.00	0	8,278,468.00	0
2210403 Daily Subsistence Allowance	9,271,356.00	0	4,500,000.00	0
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	189,773.00	0	0	0
2210400 Foreign Travel and Subsistence, and other transportation costs	31,044,325.00	0	14,328,928.00	0
2210502 Publishing & Printing Services	1,824,054.00	0	5,207,546.15	0
2210503 Subscriptions to Newspapers, Magazines and Periodicals	0	0	0	0
2210504 Advertising, Awareness and Publicity Campaigns	2,105,327.00	0	5,661,343.30	0
2210505 Trade Shows and Exhibitions	0	0	0	0
2210500 Printing, Advertising and Information Supplies and Services	3,929,381.00	0	10,868,889.45	0
2210602 Payment of Rents and Rates - Residential	0	0	0	0
2210600 Rentals of Produced Assets	0	0	0	0
2210701 Travel Allowance	0	0	0	0
2210702 Remuneration of Instructors and Contract Based Training Services	23,006,414.00	0	28,678,896.75	0
2210703 Production and Printing of Training Materials	250,000.00	0	500,000.00	0
2210704 Hire of Training Facilities and Equipment	2,250,000.00	0	654,000.00	0
2210705 Field Training Attachments	0	0	0	0
2210708 Trainer Allowance	1,305,518.00	0	1,989,200.00	0
2210712 Trainee Allowance	0	0	0	0
2210714 Gender Mainstreaming	0	0	0	0
2210715 Kenya School of Government	2,565,895.00	0	2,412,225.00	0
2210716 Human Resource Reforms	0	0	0	0
2210799 Training Expenses - Other (Bud	0	0	0	0
2210700 Training Expenses	29,377,827.00	0	34,234,321.75	0
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	19,021,170.00	0	9,879,164.00	0
2210802 Boards, Committees, Conferences and Seminars	24,028,490.00	0	27,066,229.60	0
2210805 National Celebrations	0	0	0	0
2210808 Purchase of Coffins	0	0	0	0
2210899 Hospitality Supplies - other (4,899,920.00	0	4,948,172.60	0
2210800 Hospitality Supplies and Servi	47,949,580.00	0	41,893,566.20	0
2210901 Group Personal Insurance	0.00	0	2,030,924.75	0
2210902 Building Insurance	0	0	0	0
2210903 Plant, Equipment and Machinery Insurance	0	0	0	0
2210904 Motor Vehicle Insurance	3,076,904.00	0	1,988,493.00	0
2210910 Medical Insurance	25,715,421.00	0	23,500,000.00	0
2210900 Insurance Costs	28,792,325.00	0	27,519,417.75	0
2211009 Education and Library Supplies	0	0	0	0
2211010 Supplies for Broadcasting and Information Services	0	0	0	0
2211011 Purchase/Production of Photographic and Audio-Visual Materials	0	0	0	0
2211016 Purchase of Uniforms and Clothing - Staff	5,337,228.00	0	153,600.00	0
2211000 Specialised Materials and Supp	5,337,228.00	0	153,600.00	0
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	4,170,485.00	0	1,863,592.00	0

2211102 Supplies and Accessories for Computers and Printers	934,664.00	0	2,070,080.00	0
2211103 Sanitary and Cleaning Materials, Supplies and Services	0	0.00	0	0.00
2211100 Office and General Supplies and Services	5,105,149.00	0.00	3,933,672.00	0.00
2211201 Refined Fuels and Lubricants for Transport	7,222,419.00	0	4,075,000.00	0
2211200 Fuel Oil and Lubricants	7,222,419.00	0	4,075,000.00	0
2211301 Bank Service Commission and Charges	16,125.00	0	0	0
2211305 Contracted Guards and Cleaning Services	5,432,410.00	0	3,690,300.00	0
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade	961,200.00	0	6,328,026.20	0
2211308 Legal Dues/fees, Arbitration and Compensation Payments	9,300,000.00	0	7,317,000.00	0
2211310 Contracted Professional Services	2,980,000.00	0	776,000.00	0
2211313 Security Operations	0	0	0	0
2211329 HIV AIDS Secretariat workplace Policy Development	0	0	0	0
2211399 Other Operating Expenses - Oth	15,820,083.00	0	21,324,750.00	0
2211300 Other Operating Expenses	34,509,818.00	0	39,436,076.20	0
2210000 Goods and Services	434,699,023.00	0.00	402,593,011.30	0.00
2220101 Maintenance Expenses - Motor Vehicles	2,881,784.00	0	5,019,740.10	0
2220105 Routine Maintenance - Vehicles	0	0	0	0
2220100 Routine Maintenance - Vehicles	2,881,784.00	0	5,019,740.10	0
2220000 Routine Maintenance	2,881,784.00	0	5,019,740.10	0
2640502 Capital Transfer to Individual	0	0	0	0
2640599 Other Capital Grants and Trans	113,878,776.00	0	175,000,000.00	0
2640500 Other Capital Grants and Trans	113,878,776.00	0	175,000,000.00	0
2640000 Other Transfers and Emergency Relief	113,878,776.00	0	175,000,000.00	0
2710120 Govt. Pension and Retire - Oth	0	0	0	0
2710100 Government Pension and Retirement Benefits	0	0	0	0
2710000 Social Security Benefits	0	0	0	0
2990101 Outside Processing	0	0	0	0
2990105 Expenses	0	0	0	0
2990100 System Required Expenses	0	0	0	0
2990000 System Required Expense A/cs	0	0	0	0
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	0	0	0	0
3110299 Construction of Buildings - Ot	36,593,112.00	0	0	0
3110200 Construction of Building	36,593,112.00	0	0	0
3110399 Refurbishment of Buildgs - Oth	21,509,232.00	0	52,255,903.90	0
3110300 Refurbishment of Buildings	21,509,232.00	0	52,255,903.90	0
3110701 Purchase of Motor Vehicles	414,000.00	0	11,290,000.00	0
3110704 Purchase of Bicycles and Motorcycles	0	0	0	0
3110700 Purchase of Vehicles and Other Transport Equipment	414,000.00	0	11,290,000.00	0
3111001 Purchase of Office Furniture and Fittings	1,102,000.00	0	12,521,202.30	0
3111002 Purchase of Computers, Printers and other IT Equipment	8,357,178.00	0	5,073,073.00	0
3111003 Purchase of Airconditioners, Fans and Heating Appliances	0	0	0	0
3111005 Purchase of Photocopiers	0	0	0	0
3111008 Purchase of Printing Equipment	0	0	0	0
3111099 Purch. of Office Furn. & Gen. - Other (Budget)	0	0	0	0
3111000 Purchase of Office Furniture and General Equipment	9,459,178.00	0	17,594,275.30	0
3111111 Purchase of ICT Networking and Communication Equipment	0	0	0	0
3111112 Purchase of Software	0.00	0	1,911,000.00	0
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0	1,911,000.00	0
3111402 Engineering and Design Plans	0	0	0	0
3111400 Research, Feasibility Studies, Project Preparation and Design, Project	0	0	0	0

3110000 Acquisition of Fixed Capital Assets	67,975,522.00	0	83,051,179.20	0
6530101 Ministry HQ Recurrent Bank A/C	2,514,708.00	0	5,320.85	0
6530100 Recurrent Bank Accounts	2,514,708.00	0	5,320.85	0
6530000 Recurrent Bank Accounts	2,514,708.00	0	5,320.85	0
6540101 Ministry HQ Development Bank A	0	0	0	0
6540100 Development Bank Accounts	0	0	0	0
6540000 Development Bank Accounts	0	0	0	0
6550101 Ministry HQ Deposit Bank A/C	23,515,156.00	0	19,947,285.35	0
6550100 Deposit Bank Accounts	23,515,156.00	0	19,947,285.35	0
6550000 Deposit Bank Account	23,515,156.00	0	19,947,285.35	0
6580101 Cash	0	0	0	0
6580104 Cash in Transit	0	0	0	0
6580100 Cash in Hand	0	0	0	0
6580000 Cash in Hand	0	0	0	0
6740101 Prepayment	0	0	0	0
6740102 R/D Cheques	0	0.2	0	0.2
6740100 Other Debtors & Pre-payments	0	0.2	0	0.2
6740000 Other Debtors & Pre-payments	0	0.2	0	0.2
6760101 Standing Imprests	0	0	0	0
6760103 Temporary Imprests	0	0	0	0
6760100 Imprests	0	0	0	0
6760000 Government Imprests	0	0	0	0
7320101 PAYE	0	0	0	0
7320102 NHIF	0	0	0	0
7320106 NSSF	0	0	0	0
7320107 Co-operatives	0	0	0	0
7320108 Insurances	0	0	0	0
7320113 HELB Deductions	0	0	0	0
7320116 Mortgages / Bank Loans	0	0	0	0
7320118 Provident Fund	0	0	0	0
7320199 Salary Control Account	0	0	0	0
7320100 Salary Deductions	0	0	0	0
7320201 Contractors Retention Money	0	23,515,156.00	0	19,947,285.35
7320200 Other General Liabilities	0	23,515,156.00	0	19,947,285.35
7320000 Other Liabilities	0	23,515,156.00	0	19,947,285.35
7380101 General Withholding Tax	0	0	0	0
7380102 VAT Withholding	0	0	0	0
	7380100	0	0	0
7380000 Withholding Taxes	0	0	0	0
7390103 AP Liabilities	0	0	0	0
7390107 Intercompany Payables	0	0	0	0
7390100 System Required Liabilities	0	0	0	0
7399999 Cash Clearing A/c	0	0	0	0
	7399900	0	0	0
7390000 System Required Liabilities A/cs	0	0	0	0
9910101 Provision for Encumbrance	0	0.00	0	0.00
9910100 General Provisions	0	0.00	0	0.00
9910201 Exchequer Releases/ Provisioning Account	0	883,021,059.00	0	933,125,076.00
9910209 Remittances to Exchequer Miscellaneous Revenue	0.00	0	0.00	0
9910200 Exchequer Provisions	0.00	883,021,059.00	0.00	933,125,076.00

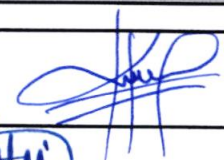

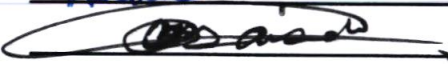
9910000 Provisions		0.00	883,021,059.00	0.00	933,125,076.00
9999999 Consolidated Fund		0.00	0	0.00	0
	9999900	0.00	0	0.00	0
9990000 Opening Balance Reserves		0.00	0	0.00	0
	Total		910,914,053.00	910,914,053.00	961,041,668.40

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

Prepared By: CPA William Kortumet

Reviewed By: Jemimah Kilesi

Approved By: Lebo Saisa

Date: 5/12/2024
Date: 05/12/2024
Date: 05/12/24