

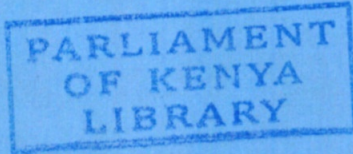
REPUBLIC OF KENYA



Enhancing Accountability

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REPORT



OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF KAJIADO

**FOR THE YEAR ENDED
30 JUNE, 2022**

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

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COUNTY GOVERNMENT OF KAJIADO

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

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KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Table of Content

1.	Key Entity Information And Management	iii
2.	Foreword by the CECM Finance and Economic Planning	viii
3.	Statement of Performance against County Predetermined Objectives	xiii
4.	CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY	xxiv
	REPORTING	xxiv
5.	STATEMENT OF MANAGEMENT RESPONSIBILITIES	xxxii
6.	Report of the Independent Auditor	xxxiv
7.	Statement of Receipts and Payments for the year ended 30th June 2022.	1
8.	Statement of Assets and Liabilities as at 30th June 2022.....	2
9.	Statement of Cash Flows for the period ended 30th June 2022.	3
10.	Statement of Comparison of Budget & Actual Amounts	5
11.	Statement of Comparison of Budget & Actual Amounts: Recurrent	7
12.	Statement of Comparison of Budget & Actual Amounts: Development	9
13.	Budget Execution by Programmes and Sub-Programmes	10
14.	Significant Accounting Policies	18
15.	Notes to the Financial Statements	25
16.	Progress On Follow Up On Prior Year Auditor's Recommendations	49
17.	Annexes	50

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.






1. Key Entity Information And Management

a) Background Information







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

b) Key Management



The County Government of Kajiado day-to-day management is under the following key organs:

	Name	Designation	Date of holding office
1	H.E. Hon. Joseph J. Ole Lenku 	Governor	18 th August 2017 to date
2	H.E. Hon. Martin Moshisho 	Deputy Governor Holds a bachelor degree in business administration	18 th August 2017 to date
3.	Alais Kisota 	CECM Public Service, Administration & Citizen Participation	September, 2021 to date
4	Michael Semera 	County Treasury Bsc Mathematics University Of Nairobi, ongoing, MA Strategic management. Kenyatta University. 18 years banking experience, 2 years Research officer ministry of water	September 2021 to date
5	Alex Kilowua 	CECM Roads, Public Works & Transport Master of business administration and bachelor degree in commerce and over 15 years of work experience	September, 2017 to date

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.



6	<p>Esther Somoire</p> 	<p>CECM Medical Services & Public Health Holds a master of art in diplomacy And bachelor degree in education and over 18 years of work experience</p>	<p>September, 2017 to date</p>
7	<p>Jeremiah Ole Ncharo</p> 	<p>CECM Education, Vocational Training, Youth & Sports</p>	<p>April, 2019 to date</p>
8	<p>Alvin Kimani</p> 	<p>CECM Trade, Industrialisation & Co-operatives Master's in public policy KU (ongoing) BA (Political Science and Public Administration)-Moi University Project Management-KIM CPS-k- KASNEB Chair Uwezo Fund -KJD N(3yrs) PA- KJD North MP(2yrs)</p>	<p>February, 2019 to date</p>
9	<p>Francis Sakuda</p> 	<p>County Secretary Masters in Business Administration</p>	<p>September, 2021 to date</p>
10	<p>Hamilton Parseina</p> 	<p>CECM Lands, physical Planning & Urban Development</p>	<p>September, 2017 to date</p>
11	<p>Jackline koin</p> 	<p>CECM Agriculture, Livestock & Fisheries - Presbyterian University- master in education planning and management (waiting graduation)</p>	<p>February, 2019 to date</p>

KAJIADO COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.**

		-Presbyterian University-BED(ECPE)	
12	Alias Kisota 	CECM Gender, Culture & Social Services	September, 2021 to date
13	Florence Waiganjo 	CECM Water, Irrigation Environment & Natural Resources Master's degree in corporate management 19 years' work experience	September, 2021 to date


c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No.	Name	Designation
1.	Michael Semera 	CECM – County Treasury Bsc Mathematics University of Nairobi, ongoing, MA Strategic management. Kenyatta University. 18 years banking experience, 2 years Research officer ministry of water
2.	Francis Sakuda 	County Secretary Master's in Business Administration
3.	Lekina Tutui	Chief Officer – County Treasury Holds a bachelor degree in engineering

KAJIADO COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

4.	Kerika Ole Ndere 	Accountant General Holder of degree in economics and CPAK
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d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30 June 2022 were:

1. County Assembly of Kajiado County;
2. Audit Committee;
3. Public Accounts Committee; and
4. Budget and Appropriations Committee.

e) County Executive Headquarters

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

f) County Executive Contacts

Telephone: (254) 0202043075
E-mail: ctreasury@kajiado.go.ke
Website: www.kajiado.go.ke

g) County Executive Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
2. Other Commercial Banks

I. Kenya Commercial Bank
P.O. Box 01100
Nairobi, Kenya

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

II. Equity Bank Ltd
P.O. Box 75104-00200
Nairobi, Kenya

h) Independent Auditors

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

i) Principal Legal Adviser

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

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

2. Foreworded by the CECM Finance and Economic Planning

It is my pleasure to present the Government of Kajiado County Executive Financial Statements for the Financial Year ended 30 June, 2022, The Financial Statements present the financial performance of the County Government over the financial year 2021/22.

Pursuant to Section 164 of the Public Finance Management Act, an Accounting Officer for a County Government shall prepare Financial Statements in respect of the County in formats prescribed by the Public Sector Accounting Standards Board. The law requires that these Statements are submitted to the Auditor General (OAG), the National Treasury, the Controller of Budget (COB) and Commission on Revenue Allocation (CRA) within three months after the end of each Financial Year. The Financial Statements have been prepared in line with the requirements of the Public Finance Management Act (PFMA), 2012, and present a true and fair view of the state of affairs of the County Government of Kajiado for the year ending 30 June, 2022.

County Governments' Financing

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

National Transfers

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

Own Source Revenue

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

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

- a) Revenue enforcement - The County has put revenue enforcement personnel in place to help seal any pilferage-s in revenue collection.

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

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

Financial performance

a) Revenue

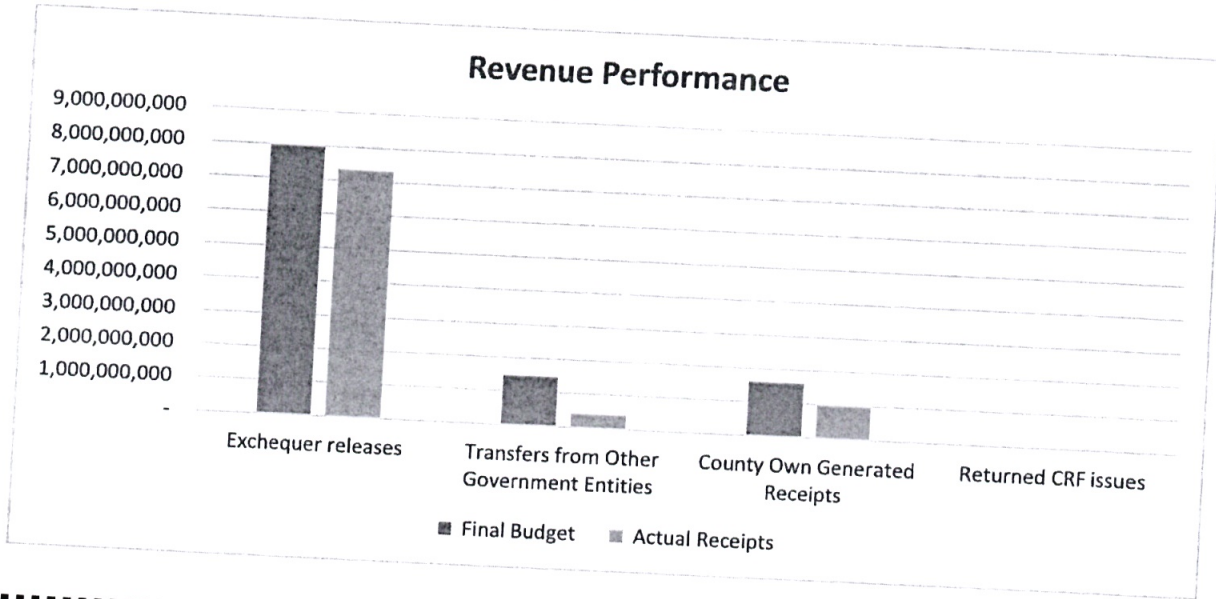
In the year ending 30 June, 2022 the County Government of Kajiado had projected revenue of Kshs. **11,022,090,439** comprising of Ksh 1,595,132,700 from own sources Kshs. 7,963,695,998 from exchequer and balances carried forward from previous year while Kshs. 1,463,261,741 from development partners.

Out of the budgeted revenue the county is able to realize a total Kshs. 8,367,104,690 representing 75% performance. The difference was a result of shortfall in revenue collection and donor find not realized as well as the delay of the final tranche of equitable share. The analysis of revenue performance is represented in the table below;

Items	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
Exchequer	7,954,768,229	0	7,954,768,229	7,318,386,768	92%
Local revenue	1,605,355,500	-223,911,583	1,595,132,700	527,973,636	33%
Conditional grants	1,687,173,324	-10,222,800	1,463,261,741	414,481,105	28%
Returned to CRF	8,927,769		8,927,769	8,927,769	100%
TOTAL	11,256,224,822	-234,134,383	11,022,090,439	8,269,769,278	75%

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

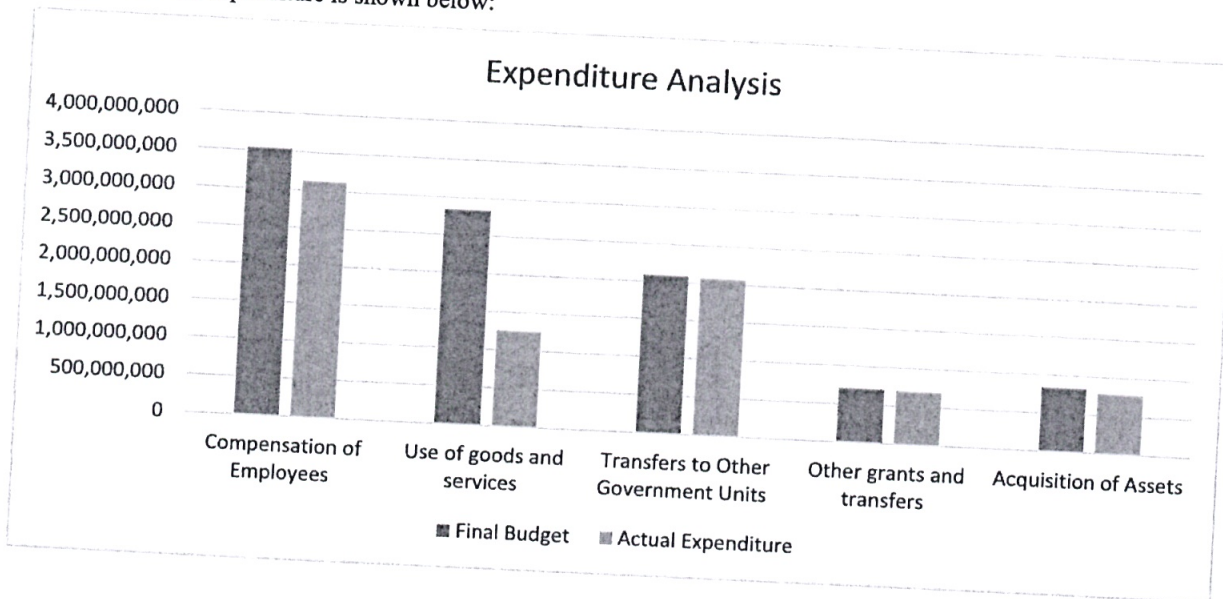
Graphical representation of budgeted revenue is shown below



b) Payments

The total expenditure for the financial year amounting to Kshs.8,219,666,148 out of which Kshs.788,642,694 was used for the acquisition of assets, Kshs.126,261,0751 was for use of goods and services, Kshs.3,125,482,350 was use for personnel emoluments and Ksh.701,922,588 for other grants and transfers while Kshs.2,070,696,873 was transferred to other government units.

Graphical of the expenditure is shown below:



**KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.**

c) Cashflows

The county government encountered liquidity challenges as due to effects of draught where several revenue clients are affected and business went down, this posits a challenge in revenue collection. The National Treasury as also unable to send exchequer releases on time.

Cash and cash equivalent increased from Kshs. 882,606,778 as at 30 June, 2021 to Kshs. 916,465,133 as at 30 June 2022.

d) Pending Bills

The Accounts Payable at the close of the financial year 2021/2022 will be disclosed and reported once the final report is completed by the constituted Committee on Pending Bills.

e) Fixed Asset

During the financial year 2021/2022 the fixed assets

Operational Performance

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

CHALLENGES

The County's optimum performance was constrained by the following factors:

Inadequate Funding: Inadequate funding is a major constraint in implementing defence programmes and activities. Inadequate funding has in particular delayed implementation of Programmes in the Development Budget occasioning Pending Bills in the both the Recurrent and Development Vote.

Ageing and Inadequate Infrastructure: The deterioration of County's infrastructure over the years due to inadequate funding continues to demand for more resources for the rehabilitation of most of the physical infrastructure and the rehabilitation of ageing equipment.

Technological Changes: The rapid changes being experienced in technology has continued to impact on the County's ability to retain military systems over extended periods. Consequently, this effect has resulted in frequent changes in communications and information systems.

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

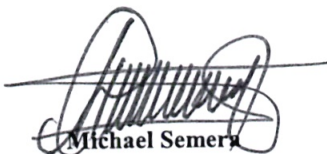
STRATEGIES

- a. Kajiado County Executive facilitated the training of personnel in various sustainability fields to enable better geospatial planning for environmental sustainability.
- b. Through the Environmental Sustainability Programme at the County Government of Kajiado continue to be engaged in clean-up programmes including the clean-up of Ngong dumpsite and Kitengela dumpsite.
- c. Kajiado County Executive has also instituted incorporation of its environmental experts in all projects' design, implementation and operation, to minimize its environmental footprint. Kajiado County Executive has implemented energy efficiency projects utilizing renewable energy
 - (1) Solar power project at borehole in Kajiado County.
 - (2) Implementation of energy saving lighting across various towns
 - (3) Installation of LED street lighting across major town.

Conclusion

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

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



Michael Semera

CECM: Finance, Economic Planning, ICT & Communication
County Government of Kajiado

3. Statement of Performance against County Predetermined Objectives

Introduction

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

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

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

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

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

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

Progress on Attainment of Strategic Development Objectives;

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

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

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

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Below we provide the progress on attaining the stated objectives:

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

KAJIADO COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

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

KAJIADO COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

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

KAJIADO COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

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

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

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

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

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

KAJIADO COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

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

KAJIADO COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

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

KAJIADO COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

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

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

KAJIADO COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

The development agenda is guided by the three pillars, economic, social and political pilar.

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

1. Sustainability Strategy and Profile

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



New Dr. Likimani in Kitengela Primary School started and completed by County Government.

2. Environmental Performance

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

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

towards solving out the issue of waste management through improved service delivery in sub counties including enhanced daily garbage collection and aesthetic improvement in all towns.



Taka ni Mali initiative committee members launching the project.



Rehabilitation and reclamation of Ngong dumpsite to a garden

3. Employee Welfare

The County has established a county performance management system with an elaborate mechanism for tracking results and improving performance. This is through performance contracting processes, which are cascaded through staff performance appraisals (SPAs). The County is committed to continuously improving the skills and capacities of the staff through periodical training and capacity building sessions. During the Corona Virus Disease (COVID) 19 pandemic, the County adhered to measures provided by the Ministry of Health which included working remotely at home and provision of sanitizers and hand washing facilities to the staff and community members. The County has comprehensive medical insurance service to cater for the welfare of the families and has constructed offices at the sub county level to provide secure and conducive environment for service delivery.

4. Market Place Practices-

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

a) Responsible Competition Practice.

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

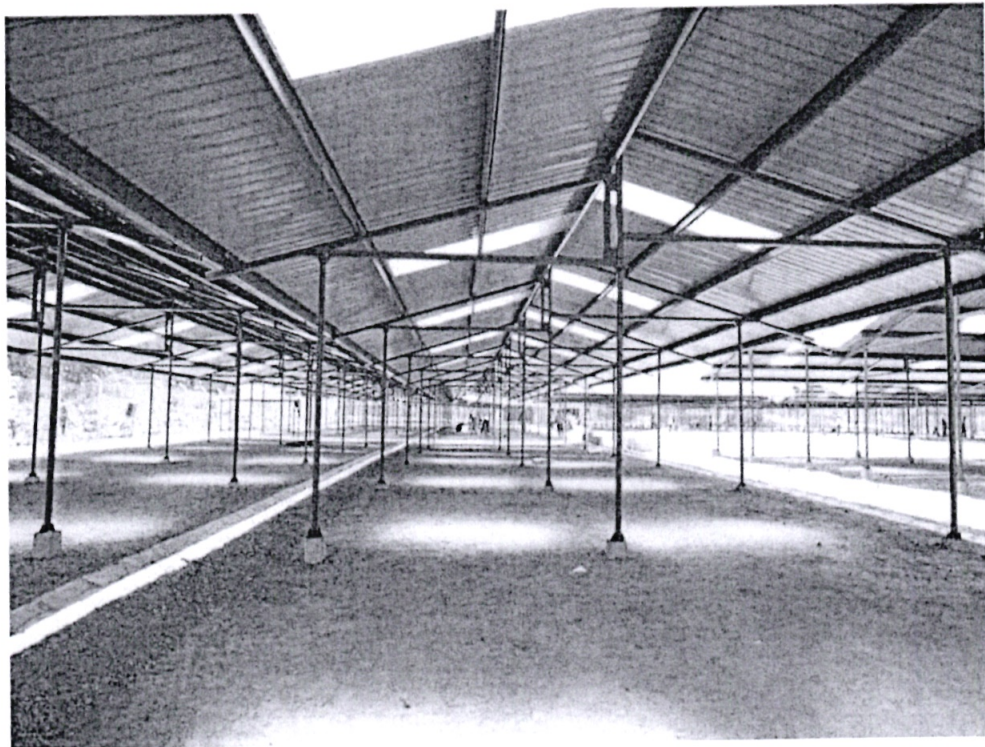
b) Responsible Supply Chain and Supplier Relations-

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

c) Responsible Marketing and Advertisement-

The County is in the process of establishing a marketing unit with the responsibility of coordinating market and marketing linkage as well as market information on intelligence to empower farmers and

local traders to access profitable and lucrative markets for their products. The County is also establishing a marketing portal which will be useful in connecting traders and market linkage. Currently the county in partnership with Safaricom is connecting farmers and markets through DIGIFARM, a Safaricom system through NARIG, a World Bank funded project farmers are supported to form cooperatives that links the with available market. The launch of Ngong Market and Kiserian Markets has enabled the locals to access ready markets for products.



Ngong Market



Kiserian Market

d) Product Stewardship-

The County during the year implemented consumer protection program whose objective is to safeguard the business owners and promote fair trade practices. The County through the Department of Trade, Industry, Marketing, Tourism and Cooperative inspected and verified 4,885 weights and measures equipment. Additionally, the county has promoted quality products from Kajiado Milk

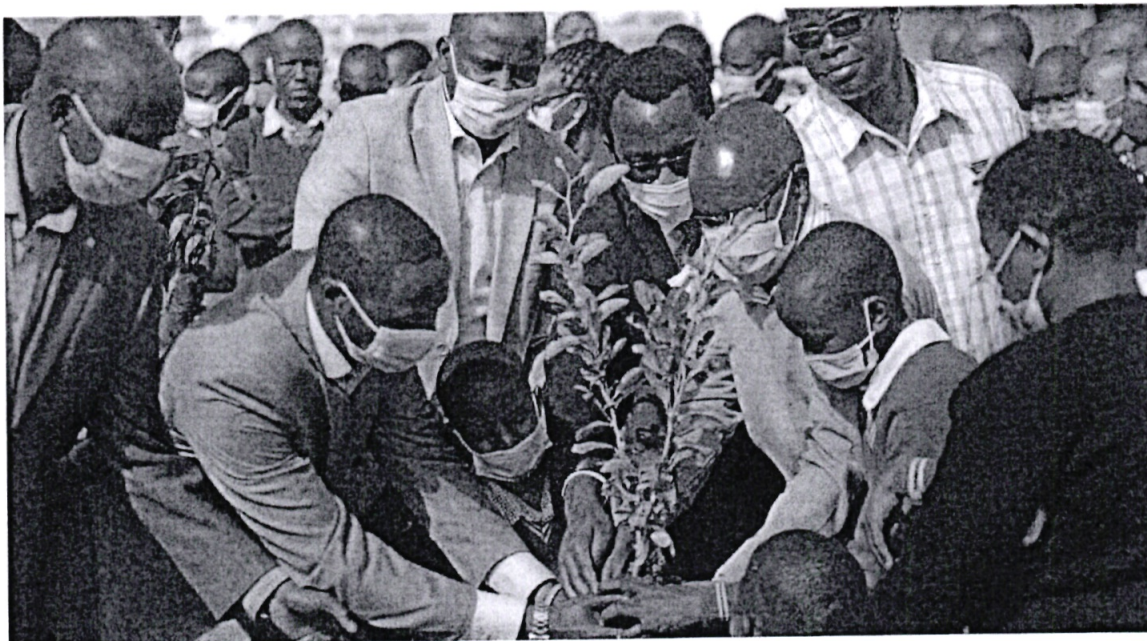
Processing Plant with the acquisition of additional equipment to process ready to drink milk. The County also uses project management committees to assure project completion in addition to normal statutory requirements for supporting payments. The committees and administrators are able to monitor implementation through the availed specification and BOQs. This has over the time enhanced value for money in our project implementation.

5. Community Engagements

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

- a) The community members are involved in identification of needs during planning stage through prioritisation during the annual participatory budget team process. In addition, the community members are involved in project implementation through project management committee. The committee provide oversight in the implementation of the projects.
- b) Village Cluster Development Initiative County has identified village clusters as the basic planning unit through which the County drives community local economic development.

6. Others



KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

The County Executive committee led by the Deputy Governor participating in tree planting exercise at SDA Rescue Centre in Kajiado Central.

The County Government carries out the above exercise every year in all sub counties so as to improve afforestation.

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic Planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the County Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC Member for Finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC Member for Finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2022, and of its financial position as at that date.

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

The CEC Member for Finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC Member for Finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC Member for Finance on

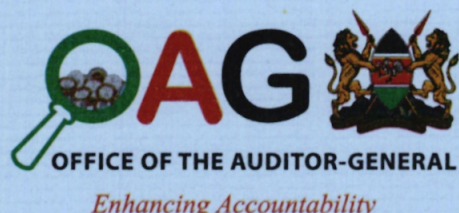
26/01 2022.



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

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KAJIADO FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Kajiado set out on pages 1 to 63, which comprise of the statement of financial assets and liabilities

as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Kajiado as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Variances between the Trial Balance and Financial Statement Amounts and Balances

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects Kshs.305,333,332 under domestic and subsistence and other transportation costs while the trial balance indicates Kshs.305,010,868 resulting to unexplained variance of Kshs.322,464. Further, Note 10 to the financial statements reflects overhaul and refurbishment of construction and civil works expenditure of Kshs.688,200,057 while the respective trial balance shows Kshs.688,146,057 resulting to unexplained difference of Kshs.54,000.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Variances between the Financial Statements and Ledger Balance

- i) The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects transfers from other Government entities amount of Kshs.416,999,017 while the ledger reflects an amount of Kshs.212,951,940 resulting in unexplained difference of Kshs.204,047,077.
- ii) Further the statement of receipts and payments and as disclosed in Note 7 to the financial statements also reflects transfers to other Government Units amount of Kshs.1,305,888,492 while the ledger reflects an amount of Kshs.2,070,696,873. The difference of Kshs.764,808,380 has not been explained.

In the circumstances, the accuracy and completeness of the amounts reflected in the financial statements could not be confirmed.

3. Cash and Cash Equivalent

The statement of assets and liabilities and as disclosed in Note 14 A to the financial statements reflects bank balances of Kshs.386,643,971. Review of the cashbooks, bank

reconciliation statements, bank statements and certificate of bank balances revealed various anomalies noted below:

i. Agriculture Sector Development Support Program II KCB A/C

Note 14 A to the financial statements reflects account bank balance of Kshs.1,492,745 while the bank reconciliation statement reflects a reconciled balance of Kshs.1,330,545. The Resultant difference of Kshs.162,200 has not been explained.

ii. Kajiado County ASDSP II-CBK A/C

Note 14 A to the financial statements shows Kshs. Nil balance for the account while the bank statement and certificate of bank balance shows a balance of Kshs.12,355,587. It was also noted that the County Executive did not maintain a cashbook for the account.

iii. Kajiado County Climate Smart Agriculture Grants-CBK A/C

Note 14A to the financial statements reflects a bank balance of Kshs.42,751. The bank statement and certificate of bank balance however, show a balance of Kshs.43,522,587. The cashbook shows a bank balance of Kshs.42,751 but bank reconciliation statement was not provided in support of the balance. Further, the bank statement reflects a transfer of Kshs.43,479,836 dated 13 July, 2022 which was recorded in the cashbook on 30 June, 2022.

iv. Kenya Climate Smart Account -KCB A/C

Note 14A to the financial statements reflects a bank balance of Kshs.176,318,333. The cashbook, certificate of balance, bank statement and bank reconciliation statement however, reflects a bank balance of Kshs.145,750,094. In addition, the cashbook also reflects cash in hand balance of Kshs.22,182,670 which was not reported in the financial statements.

v. Bank Accounts Erroneously Included in the Financial Statements

Note 14 A to the financial statements includes bank balances for accounts, which should not be included in the financial statements. The accounts are for entities established under various Acts and are reported separately. Thus, the county assembly bank balance is overstated. The accounts are detailed below:

Account Name	Account Number	Reported Bank balance (Kshs.)
Loitokitok Sub County Hospital	1153737159	3,839,552
Kitengela Sub County Hospital	1159002436	930,913
Rongai Sub County Hospital	1156103290	9,430,883
Ngong Sub County Hospital	860277392057	0
Kajiado District Hospital	115318567	873,107

vi. Account Balances not Disclosed in the Financial Statements

The accounts and bank balances indicated in the schedule below were either not disclosed in the financial statements or omitted.

Account Details	Financial Statements Balance as at 30 June, 2022 (Kshs)	Bank Balance as at 30 June, 2022 (Kshs)
Kajiado County ASDSP II- CBK 1000365347	0	12,355,587
Kajiado County Revenue Collection Account- Equity Bank 0860277392057	Omitted	459,625
Kajiado Debt Collection Account-Equity Bank 8602785855591	0	99,900
Urban Institutional Grants- Equity bank 0860278965864	0	34,608,915

vii. Kajiado County Primary Health Care-CBK A/C

Note 14 A to the financial statements reflects the account bank balance of Kshs.1,098,375. The certificate of bank balance, bank statement and bank reconciliation statement however, reflect a balance of Kshs.9,135,000. The financial statements balance is thus understated.

viii. Kajiado County Department of Health Grants-CBK A/C

Note 14 A to the financial statements reflects a bank balance of 16,847,333. The cashbook and the bank reconciliation statement however, reflects a balance of Kshs.16,720,248. Further, the bank reconciliation statement shows payments in cashbook not recorded in bank statement (unpresented cheques) totalling Kshs.17,714,016, which includes stale cheques totalling Kshs.205,716, an amount that was not recorded in the cashbook.

In addition, a cheque for Kshs.75,229 drawn in favour of Ilkilorit dispensary on 30 June, 2022 was not recorded in the cashbook.

ix. County Health Management Team-KCB A/C

Note 14 A to the financial statements reflects the account bank balance of Kshs.650,332. The bank reconciliation statement and cashbook however, reflects a balance of Kshs.603,523. The bank reconciliation statement showed unpresented cheques of Kshs.46,809 which were not supported with a schedule.

x. Kajiado County Nutrition Funds-CBK A/C

Note 14 A to the financial statements, cashbook and bank reconciliation statement reflects bank balance of Kshs.756,300 while the cashbook shows balance of Kshs.4,014,900 that was not disclosed in the financial statements. The cash and cash equivalents balance is therefore understated.

xi. Kajiado County KE Devolution Support Program Bank A/C

Note 14 A to the financial statements reflects a bank balance of Kshs.97,971,408. The certificate of bank balance shows a balance of Kshs.77,272,933. The cashbook and bank reconciliation statement were however, not provided for audit review and the balance is thus unsupported.

xii. Lack of a Board of Survey

The Management did not provide Board of survey report as at 30 June, 2022 for audit review.

Note 14 A to the financial statements erroneously show three (3) Bank Accounts with the same Account numbers as noted below. The correct account numbers are also included in the table below.

In the circumstances, the cash and cash equivalents balance of Kshs.386,643,971 could not be confirmed.

4. Unsupported Compensation for Casuals

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects compensation of employees amount of Kshs.3,125,482,350. Included in the amount are basic wages and personal allowances paid as reimbursement of Kshs.38,524,979 and Kshs.1,572,000 respectively. The expenditure has however, not been supported by a schedule as required. Further, basic wages amount of Kshs.38,524,979 was at variance with the IFMIS payment details amount of Kshs.21,000,619 by Kshs.17,524,360.

In the circumstances, the accuracy and completeness of the compensation of employees amount of Kshs.3,125,482,350 could not be confirmed.

5. Expenditure Charged to Wrong Accounts

The statement of receipts and payments and as disclosed in Notes 5 and 10 to the financial statements reflects use of goods and services and acquisition of assets amount of Kshs.1,262,610,751 and Kshs.1,476,842,751 respectively. The expenditure includes amounts of Kshs.131,011,114 and Kshs.23,474,717 respectively, irregularly charged to the accounts as indicated below;

Use of Goods and Services

	Account Charged	Correct Account	Amount Kshs.
1	Domestic travel and subsistence	Casuals, electricity and hire of equipment	103,239,944
2	Foreign travel and subsistence	Others	11,321,400
3	Training Expenses	Casual wages and Subscription	5,420,000
4	Routine maintenance- motor vehicle	Various Items	3,524,020
5	Utilities supplies and services	Motor vehicle maintenance	1,000,000
6	Insurance Cost	Basic wages of temporary employees	1,693,750
7	Insurance Cost	Basic wages of temporary employees	1,693,250
8	Insurance Cost	Basic wages of temporary employees	3,118,750
		Total	131,011,114

Acquisition of Assets

Account Charged	Correct Account	Amount Kshs.
Construction of Roads	Courier Services	23,474,717
	Total	23,474,717

In the circumstances, the total expenditure of Kshs.154,485,831 was charged to incorrect accounts thereby affecting activities for the items whose budget was utilized.

6. Unrecorded Expenditure

The statement of receipts and payments reflects use of goods and services amount of Kshs.1,262,610,751 which include other operating expenses of Kshs.104,085,378 as disclosed in Note 5 to the financial statements. Out of the amount, expenditure of Kshs.21,566,000 was not recorded in the account analysis/ledger accounts.

In the circumstances, the accuracy and completeness of other operating expenses of Kshs.21,566,000 could not be confirmed.

7. Unsupported Expenditure

- i. The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,476,842,751 which include unsupported expenditure of Kshs.343,530,231 as detailed below.

Account Code	Item	Expenditure Kshs.
3110200	Construction of Buildings- Medical equipment	39,797,293
3110200	Construction of Buildings- Building construction management	24,820,643
3110500	Construction and Civil works	244,704,183
3111100	Purchase of specialized plant, equipment and machinery-Building construction management	9,711,907
3111100	Purchase of specialized plant, equipment and machinery-Revenue Automation	12,248,103
3111100	Purchase of specialized plant, equipment and machinery-Revenue Automation	10,191,680
3111100	Purchase of specialized plant, equipment and machinery-Revenue Automation	2,056,421
	Total	343,530,231

- ii. The statement of receipts and payments also reflects Transfers to Other Government Entities of Kshs.1,305,888,492 which includes amounts transferred to undisclosed entities totalling to Kshs.170,750,048 as disclosed in Note 7 to the financial statements. Thus, without identifying the recipient entities confirmation of transfer was not possible.

In the circumstances, the propriety, accuracy and completeness of the acquisition of assets and transfers to other government entities amounts of Kshs.343,530,231 and Kshs.170,750,048 respectively could not be confirmed.

8. Non-disclosure of Accounts Payable (Deposits and Retentions) Balance

The statement of assets and liabilities and as disclosed in Note 16 to the financial statements reflect a Kshs. Nil account payables balance, being deposits and retention monies balances. The trial balance and retention monies schedule, however, reflects balances of Kshs.136,627 and Kshs.86,518,801 respectively. In addition, Note 14 A to the financial statements on cash and cash equivalents reflects a deposit account balance of Kshs.136, 628.

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

9. Non-disclosure of Pending Bills/Account Payables

The schedules for pending bills, under other important disclosures reflects Kshs.Nil balances for pending accounts payable, pending staff payables and other pending

payables. Further, Annexes 2,3 and 4 reflect Kshs.Nil balances for the three accounts. The financial statements for the previous financial year, however, reflects pending bills totalling to Kshs.1,732,181,257 and settlement of the balance has not been supported. In the circumstances, the opening accounts payable balance of Kshs.1,732,181,257 could not be confirmed.

10. Non-disclosure of County Revenue Fund Balance

Note 14 A to the financial statements reflects Kshs.Nil balance for Kajiado County Revenue Fund as at 30 June. 2022. The Fund is supposed to hold unspent monies from the County Government Entities at the end of the financial year and it has not been explained why the account has Kshs.Nil balance.

In the circumstances, the accuracy and completeness of the Kshs. Nil balance reported for the Kajiado County Revenue Fund not be confirmed.

11. Unsupported Prior Year Adjustment Balance

The statement of assets and liabilities reflects prior year adjustment balance of Kshs.264,690,574, being adjustments to bank account balances as disclosed in Note 18 to the financial statements. The adjustments have not however, been supported by records to support the corrections carried out and to which bank account.

In the circumstances, the accuracy and completeness of the prior year adjustment balance of Kshs.264,690,574 as at 30 June, 2022 could not be confirmed.

12. Unconfirmed Insurance Costs

The statement of receipts and payments reflects use of goods and services amount of Kshs.1,262,610,751, which includes insurance costs of Kshs.89,684,620 as disclosed in Note 5 to the financial statements. Out of the amount, Kshs.45million was paid to National Hospital Insurance Fund, being premium for the financial year 2021/2022. The confirmation of the amount received by the Fund revealed that an amount of Kshs.72 million was received from the County Government. Thus, the amount paid to the Fund is understated by Kshs.72 million.

In the circumstances, the accuracy and completeness of the reported insurance cost could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

i. Variances between Statement of Comparison of Budget and Actual Amounts and Approved Budget Amounts

The statement of comparison of budget and actual amounts reflects expenditure budget amounts which was at variance with the amounts reflected in the approved budget as indicated below;

Description	Statement of Comparison of Budget and Actual Amounts (Kshs)	Approved Budget (Kshs)	Unexplained Variance (Kshs)
Development Budget	3,775,036,249	3,385,066,539	389,969,710
Recurrent Budget	7,247,054,189	6,576,319,377	670,734,812
Total Budget	11,022,090,438	9,961,385,916	1,060,704,522

The variances have not been explained and the amounts in the statement of comparison of budget and actual amounts are misstated.

ii. Budget Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual amounts on a comparable basis of Kshs.11,022,090,439 and Kshs.7,489,421,574 respectively resulting to an under-funding of Kshs.3,532,668,865 (or 32%) of the budget. Similarly, the County Government expended Kshs.7,720,371,344 against an approved budget of Kshs.11,022,090,439 resulting to an under-expenditure of Kshs.3,301,719,095 or (30%) of the budget.

In the circumstances, the underfunding and under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness

and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Processing of Salaries Outside IPPD

The County Government of Kajiado operated two parallel payrolls, excel payroll and the Integrated Payroll and Personnel Database (IPPD). The County Government processed salaries totalling Kshs.12,276,565 through manual payroll.

Further, it was not possible to ascertain whether the officers under the manual payroll were drawing salaries from other government institutions as some are indicated as employees under contracts.

In the circumstances, the County Government was in breach of the law.

2. Noncompliance with Ethnic and Gender Composition

Review of human resource records revealed that during the financial year ended 30 June, 2022, the County Executive had 3727 employees and out of the number, 2499 or 67% were from the local dominant community. This is contrary to Section 65 (2) of the County Governments Act, 2012 on appointment, promotion or re-designation which requires recruitment to be undertaken in a fair and transparent manner that consider merit, fair competition and representation of the diversity of the county. Further, the biodata presented for audit review indicated that the County Government had 3,727 employees as at 30 June, 2022, out of which 2,045 were male (55%) while 1,682 (45%) were female. This is contrary to Article 232 (1)(i) of the Constitution of Kenya 2010.

In the circumstances, the County Government was in breach of the law.

3. Expenditure on Compensation of Employees Beyond Set Threshold

The statement of receipts and payments reflects compensation of employees amount of Kshs.3,125,482,350 representing 42% of the total revenue of Kshs.7,489,421,574 realized during the financial year. The amount exceeded the set threshold as required by Section 25 (1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015.

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

4. Non-Compliance with One Third Basic Pay Rule

Review and analysis of the monthly payroll revealed that one hundred and nine (109) employees received net salaries below one a third of their basic salary. This is contrary to the provisions of Section 19(3) of the Employment Act 2007, which requires that an employee's salary should not be deducted beyond two thirds of the basic salary.

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

5. Irregular Bursary Issuance Process

The County Government had a budget of Kshs.150,000,000 for scholarship and other educational benefits. Out of the amount, Kshs.4,500,000 or (3%) was allocated to administration cost and the balance of Kshs.145, 500,000 was to be distributed to the Wards equally as per the Bursary Act, of 2015 where each Ward was to receive Kshs.5,820,000.

The minutes and list of beneficiaries for 10 Wards provided, revealed that each of the Wards received an amount of Kshs.2,910,000, totalling to Kshs.29,100,000. The issuance of bursary for the balance of Kshs.116,400,000 could not be confirmed, as the minutes and lists of beneficiaries from 15 Wards were not provided for audit review.

Further, analysis of the vouchers for bursaries disbursement revealed that beneficiaries identified at the Wards were later replaced with other students. This is a contravention of the principles of Section 10 of Kajiado County Bursary Fund Act, 2015 on fairness in allocation of monies, equitable distribution of allocation of monies to all parts of the Ward, inclusivity and non-discrimination in distribution of bursary fund.

In the circumstances, the issuance of bursary in the County lacked fairness and equity in distribution and therefore the Management was in breach of the law.

6. Non Compliance with Contract Terms

i. Upgrade of Kiserian Market Roads

The County Government advertised Tender No. CGK/KAJNM/03/2020-2021 for upgrade of various Kiserian Market Roads to cabro standards and the contract was awarded at a contract sum of Kshs.62,327,588. Audit inspection carried out on 19 July, 2022 revealed that the street lighting and installation valued at Kshs.2,450,000 had not been executed yet were included in the contract. The roads do not also have proper road signage for users direction.

ii. Upgrade of Juanco- Olepolos Road

The County Government advertised for Tender No.CG/KAJNM/KUSP/02/2020/2021 for Upgrade of Juanco-Olepolos Road to bitumen standards and awarded the contract at sum of Kshs.57,378,472. The tender specifications required bidders to have Access to Government Procurement Opportunities (AGPO) certificate but the contracted tenderer did not have AGPO Certificate.

In the circumstances, the procurement was irregular and works carried out were substandard and no value for money was received.

7. Project Implementation-Noongabolo- Ereteti Road

The statement of receipts and payments reflect acquisition of assets amount of Kshs.1,476,842,751, which includes expenditure on projects undertaken during the

period under review. A contract for grading, gravelling and drainage works including culverts for Noongabolo- Ereteti Road was awarded to a contractor at a contract sum of Kshs.21,556,036. Physical verification carried out on the project during the month of July, 2022 revealed that only earthworks was done.

In the circumstances, the project has not been implemented as per the contract specifications. The residents of Kajiado have also not gotten value for money from the funds expended on the project.

8. Stalled Project-Construction of Out-Patient Department at Emotoroki Dispensary

The County advertised Tender No. CGK/SCM/AWARDS/DEV/HS/03/2020/2021 for the construction of Phase 1 of Out-Patient Department at Emotoroki Dispensary. The contract was awarded on 30 April, 2021 at a contract sum of Kshs.1,997,984 and was signed on 11 May, 2021 for a period of 60 days. The Bill of Quantities indicate Phase 1 of the project was to be done up to the superstructure roofing level. The project implementation status report indicated that the project was 75% complete. However, site inspection report from public works dated 22 June, 2021 also indicated that the construction of the substructure was complete, materials on site (walling and roofing) and a recommendation to pay the contractor the first payment was given. The County made payment of certificate No.1 of Kshs.1,504,775 on 29 December, 2021.

Physical verification conducted on 19 July, 2022 revealed that only the slab/ substructure was complete, no materials were on site and the contractor was also not on site. The project had stalled and the basis of arriving at 75% completion level was not clear. Further, the balance of Kshs.700,000 of the contract sum is inadequate to complete the project.

In the circumstances, the project has not been implemented as per the contract agreement and payment of the amount of Kshs.1,504,775 is irregular. The residents of Kajiado have also not gotten value for money from the funds expended on the project.

9. Failure to Prepare County Revenue Fund Financial Statements

The Management did not prepare and submit for audit County Revenue Fund financial statements contrary to section 167 of the of the Public Finance Management Act, 2012 which requires the county public fund administrator to prepare financial statements for the fund for each financial year in a form prescribed by the Public Sector Accounting Standards Board.

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

10. Failure to Comply with the Public Sector Accounting Standards

A review of the financial statements revealed the following anomalies:

- a) The templates guiding notes have been retained in a number of pages of the financial statements while the same ought to have been deleted on being acted on.

- b) Environmental and Sustainability Reporting has not been included as required by the reporting template.
- c) Note 10 on Contingent Liabilities and Note 16 on Other Important Disclosures have been omitted.
- d) Annex 2 on analysis of pending account payables, Annex 7 on inter-entity transfers, Annex 8 on contingent liabilities register, Annex 6 on summary of non-current asset register and Annex 11- bank reconciliation/FO 30 Report from IFMIS are included in the financial statements but the amounts and balances are omitted.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, 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 matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Lack of an Approved Staff Establishment

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

In the circumstances, the County Government may not operate at optimum staffing level and service delivery could be a challenge and also the possibility of excess staff engaged resulting to unsustainable wage bill.

2. Lack of a Human Resource Plan

A review of the Human Resource records revealed that the Human Resource plan for the financial year 2021/2022 was not in place. The goals and objectives of the County Government may not have been realised as the plans were not drawn for the year. Further, emerging issues and needs of staff may not have been addressed adequately. The Human Resource plans includes the recruitment plan and which was consequently not drawn. Thus, it was not possible for the County Public Service Board to know the recruitment needs and fill the vacancies as required.

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

3. Lack of Fixed Assets Register

Annex 6 to the financial statements on non-current assets register reflects Kshs. Nil balances for all the assets and the Management did not also provide a fixed assets register as required by Section 136(1) of the Public Finance Management (County Government) Regulations, 2015, which requires the accounting officer to maintain a register of assets under his or her control or possession.

In the circumstances, the accuracy and completeness of non-current assets balance could not be confirmed. Therefore, the expected internal control on fixed assets is lacking.

4. Lack of Imprest Register

A review of payment records revealed that imprests were issued to the County officers for various assignments during the year under review. The imprests were however not recorded in the imprest register as the Management did not maintain one for recording imprests details including staff name, date of issuance, staff number, imprest warrant number and due date for ease of managing and controlling of imprests.

In the circumstances, the County Government Imprest management is poor and accountability of the same is doubtful.

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

Responsibilities of 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 control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the County ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of intention to dissolve the County or 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 are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that

might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



CPA Nancy Gatundu, CBS
AUDITOR-GENERAL

Nairobi

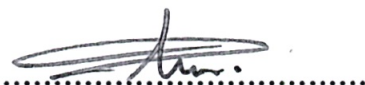
01 March, 2023

KAJIADO COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****7. Statement of Receipts and Payments for the year ended 30th June 2022.**

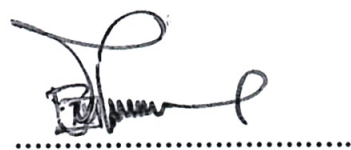
		2021/2022	2020/2021
	Note	Kshs	Kshs
RECEIPTS			
Exchequer releases	1	7,072,422,557	6,977,495,700
Proceeds for Sale of Assets	2	-	-
Other Receipts II - Transfers from Other Government Entities, OSR & CRF Issues	3	416,999,017	1,762,883,317
TOTAL RECEIPTS		7,489,421,574	8,740,379,017
PAYMENTS			
Compensation of Employees	4	3,125,482,350	3,417,114,354
Use of goods and services	5	1,262,610,751	889,556,604
Subsidies	6	-	-
Transfers to Other Government Units	7	1,305,888,493	1,644,868,561
Other grants and transfers	8	299,558,571	829,365,272
Social Security Benefits	9	250,310,891	221,466,414
Acquisition of Assets	10	1,476,842,751	1,710,425,776
Finance Costs, including Loan Interest	11	-	-
Repayment of principal on Domestic and Foreign borrowing	12	-	-
Other Payments	13	-	-
TOTAL PAYMENTS		7,720,693,807	8,712,796,981
SURPLUS/DEFICIT		(231,272,233)	27,582,036

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

25th Jan 2023 and signed by:



Name
Chief Officer -Finance



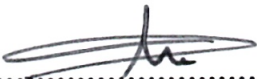
Head of Accounting Unit
ICPAK M/No 12128

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

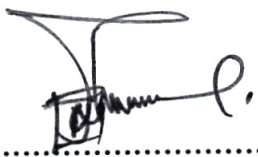
8. Statement of Assets and Liabilities as at 30th June 2022

		2021/2022	2020/2021
FINANCIAL ASSETS	Note	Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	14A	386,643,971	882,606,778
Cash Balances	14B	-	-
Total Cash and cash equivalents		386,643,971	882,606,778
Accounts receivables	15	-	-
TOTAL FINANCIAL ASSETS		386,643,971	882,606,778
FINANCIAL LIABILITIES			
Accounts Payables	16	-	-
NET FINANCIAL ASSETS		386,643,971	882,606,778
REPRESENTED BY			
Fund balance b/fwd	17	882,606,778	855,024,742
Prior year adjustments	18	(264,690,574)	
Surplus/Deficit for the year		(231,272,233)	27,582,036
NET FINANCIAL POSITION		386,643,971	882,606,778

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 26th Jan 2022 and signed by:



Name:
 Chief Officer - Finance



Name: CPA JOSHUA MAJAKURI
 Head of Accounting Services
 ICPAK M/No 12128

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

9. Statement of Cash Flows for the period ended 30th June 2022.

		2021-2022	2020-2021
	Note	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	7,072,422,557	6,977,495,700
Other Receipts II - Transfers from Other Government Entities, OSR & CRF Issues	3	416,999,017	1,762,883,317
Sub Total		7,489,421,574	8,740,379,017
Payments for operating expenses			
Compensation of Employees	4	3,125,482,350	3,417,114,354
Use of goods and services	5	1,262,610,751	889,556,604
Subsidies	6	-	-
Transfers to Other Government Units	7	1,305,888,493	1,644,868,561
Other grants and transfers	8	299,558,571	829,365,272
Social Security Benefits	9	250,310,891	221,466,414
Finance Costs, including Loan Interest	11	-	-
Repayment of Principal on Domestic Lending and On-Lending	12	-	-
Other Payments	13	-	-
Sub Total		6,243,851,056	7,002,371,205
Adjusted for:			
Decrease/(Increase) in Accounts Receivables	19	-	-
Increase/(Decrease) in Accounts Payables	20	-	-
Other Adjustments-Prior year Adjustments	18	(264,690,574)	-
Sub Total		(264,690,574)	7,002,371,205
Net cash flows from operating activities		980,879,944	1,738,007,812
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	1,476,842,751	1,710,425,776
Net cash flows from investing activities		(1,476,842,751)	1,710,425,776
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(495,962,807)	27,582,036
Cash and cash equivalent at BEGINNING of the year		882,606,778	855,024,742
Cash and cash equivalent at END of the year		386,643,971	882,606,778

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 26th Jan 2023 and signed by:



Name:

Chief Officer Finance



Name: CPA JUSTINA MAJAKUSI

Chief Officer Finance

ICPAK Member Number 12128

KAJIADO COUNT EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2022

10. Statement of Comparison of Budget & Actual Amounts

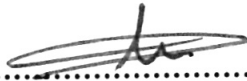
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	11,256,224,822	(234,134,383)	11,022,090,439	7,489,421,574	3,532,448,857.64	68%
Proceeds from Domestic and Foreign Grants	-		-	-	-	0%
TOTAL	11,256,224,822	(234,134,383)	11,022,090,439	7,489,421,574	3,532,448,858	68%
PAYMENTS						
Compensation of Employees	3,660,281,768	-131,000,000	3,529,281,768	3,125,482,350	403,799,417.85	89%
Use of goods and services	2,304,019,840	-378,504,894	1,925,514,946	1,262,288,288	663,226,657.86	66%
Subsidies	57,009,788	-28,504,894	28,504,894	-	8,504,894.04	70%
Transfers to Other Government Units	2,428,678,686	36,266,322	2,464,945,008	1,305,888,492	1,179,056,515.45	52%
Other grants and transfers	1,100,699,045	108,500,955	1,209,200,000	299,558,571	909,641,429.00	25%
Social Security Benefits	330,414,506	0	330,414,506	250,310,891	80,103,615.15	76%
Acquisition of Assets	1,375,121,189	159,108,128	1,534,229,317	1,476,842,751	57,386,566.80	96%
Finance Costs, including Loan Interest	0	0		0	-	0%
Repayment of principal on Domestic and Foreign borrowing	0	0		0	-	0%
Other Payments					-	0%
TOTAL	11,256,224,822	-234,134,383	11,022,090,439	7,720,371,344	3,301,719,095	70%

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Underutilization on the following below 90%;

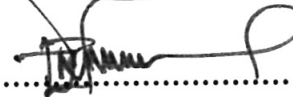
- ✓ transfers from other government entities less disbursement
- ✓ transfers to other government units-late exchequer receipts
- ✓ other grants and payments-projects spilling over to subsequent year and payment are based on work done

The County Executive's financial statements were approved on 26th Jan 2023 and signed by:



.....
Name:

Chief Officer Finance



.....
Name: CPA JOSHUA MAJAKUSI

Head of Accounting Services

ICPAK Member Number: 12128

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

11. Statement of Comparison of Budget & Actual Amounts: Recurrent

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	8,268,638,814	(290,217,139)	7,978,421,675	4,640,624,676	3,337,796,999	58%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	0%
TOTAL	8,268,638,814	(290,217,139)	7,978,421,675	4,640,624,676	3,337,796,999	58%
PAYMENTS						
Compensation of Employees	3,660,281,768	(131,000,000)	3,529,281,768	3,125,482,350	403,799,418	89%
Use of goods and services	1,928,764,537	(363,601,022)	1,565,163,515	1,262,288,288	302,875,227	81%
Subsidies	57,009,788	(28,504,894)	28,504,894	-	28,504,894	0%
Transfers to Other Government Units	1,075,031,421	-	1,075,031,421	-	1,075,031,421	0%
Other grants and transfers	724,977,922	73,780,649	798,758,571	299,558,571	499,200,000	38%
Social Security Benefits	250,314,020		250,314,020	250,310,891	3,129	100%
Acquisition of Assets	-	-		-	-	0%
Finance Costs, including Loan Interest	-	-		-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-		-	-	0%
Other Payments	-	-		-	-	0%
TOTAL	7,696,379,456	(449,325,267)	7,247,054,189	4,937,640,100	2,309,414,089	71%

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

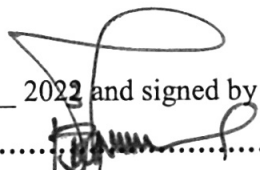
Underutilization on the following below 90%;

- ✓ transfers from other government entities less disbursement
- ✓ transfers to other government units-late exchequer receipts
- ✓ other grants and payments-projects spilling over to subsequent year and payment are based on work done

The County Executive's financial statements were approved on 26th Jan 2022 and signed by

.....


Name:
Chief Officer Finance

.....


Name: CPA JOLAVA MAJAKUSI
Head of Accounting Services
ICPAK Member Number: 12128

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

12. Statement of Comparison of Budget & Actual Amounts: Development

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,987,586,008	70,986,628	3,058,572,636	2,849,016,905	209,555,731	93%
TOTAL	2,987,586,008.18	70,986,627.60	3,058,572,636	2,849,016,905.10	209,555,730.68	93%
PAYMENTS						0%
Use of goods and services	375,255,302	- 14,903,872	360,351,430	-	360,351,430	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	1,353,647,265	36,266,322	1,389,913,587	1,305,888,492	104,025,095	94%
Other grants and transfers	375,721,123	34,720,306	410,441,429	-	410,441,429	0%
Social Security Benefits	80,100,486	-	80,100,486	-	80,100,486	0%
Acquisition of Assets	1,375,121,189	159,108,128	1,534,229,317	1,476,842,751	57,386,566.80	96%
Finance Costs, including Loan Interest						0%
TOTAL	3,559,845,365	215,190,884	3,775,036,249	2,782,731,243	1,012,305,007	74%

Underutilization on the following below 90%;

- ✓ transfers from other government entities less disbursement
- ✓ transfers to other government units-late exchequer receipts
- ✓ other grants and payments-projects spilling over to subsequent year and payment are based on work done

The County Executive's financial statements were approved on 26th Jan 2022 and signed by:

.....
 Name:
 Chief Officer Finance

.....
 Name: COA JOSNA MAJAKUSI
 Head of Accounting Services
 ICPAK Member Number: 12128

KAJIADO COUNT EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2022

13. Budget Execution by Programmes and Sub-Programmes

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
101004660		General Administration, Planning and Support Services	731,553,556.00	-500,000.00	731,053,556.00	656,862,722	74,190,833.70
	101024660	General Administration and Support Services	731,553,556.00	-500,000.00	731,053,556.00	656,862,722	74,190,833.70
103004660		Livestock Resources Management and Development	3,541,682.00	0	3,541,682.00	3,063,300.00	478,382.00
	103034660	Veterinary Services	3,541,682.00	0	3,541,682.00	3,063,300.00	478,382.00
104004660		Fisheries Development and Management	2,745,714.00	0	2,745,714.00	2,403,200.00	342,514.00
	104024660	Fisheries	2,745,714.00	0	2,745,714.00	2,403,200.00	342,514.00
106004660		Land Policy and Planning	58,618,438.00	-10,300,000.00	48,318,438.00	41,560,689	6,757,749.50
	106034660	Physical Planning	16,212,000.00	-1,500,000.00	14,712,000.00	13,705,300	1,006,700.00
	106044660	Land Survey and Mapping	7,919,838.00	0	7,919,838.00	7,942,600	-22,762.00
	106054660	Housing	5,345,600.00	50,000.00	5,395,600.00	4,269,199	1,126,401.50
	106064660		6,541,000.00	0	6,541,000.00	3,944,890	2,596,110.00
	106074660		22,600,000.00	-8,850,000.00	13,750,000.00	11,698,700	2,051,300.00
107004660		Animal Husbandry Livestock Resource Mangement and Development	140,493,385.00	122,000,000.00	262,493,385.00	205,920,333	56,573,052.00
	107014660	Animal Husbandry	87,461,899.00	122,000,000.00	209,461,899.00	171,761,721	37,700,178.00

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

	107024660	County Abattoirs	3,023,171.00	0	3,023,171.00	2,961,850	61,321.00
	107034660	Animal Disease Control	49,075,889.00	0	49,075,889.00	30,435,962	18,639,927.00
	107044660	Livestock Sale Yards	932,426.00	0	932,426.00	760,800	171,626.00
108004660		Agricultural Development	66,131,517.00	-30,000,000.00	36,131,517.00	32,926,980	3,204,537.00
	108014660	Crop Husbandry	27,177,143.00	-15,000,000.00	12,177,143.00	12,003,600	173,543.00
	108024660	Plant Disease Control	3,100,018.00	0	3,100,018.00	2,963,700.00	136,318.00
	108034660	Agricultural Mechanization Services	4,433,658.00	0	4,433,658.00	4,154,900.00	278,758.00
	108044660	Demostration Farm	622,144.00	0	622,144.00	465,800.00	156,344.00
	108054660	Agricultural Training Centre	1,875,014.00	0	1,875,014.00	1,052,300.00	822,714.00
	108064660	Irrigation	28,923,540.00	-15,000,000.00	13,923,540.00	12,286,680	1,636,860.00
109004660		Environment Management	122,347,231.00	21,600,000.00	143,947,231.00	134,565,157	9,382,074.00
	109014660	Enviromental Protection	115,377,231.00	21,600,000.00	136,977,231.00	127,982,857	8,994,374.00
	109024660	Noise Pollution Management	2,650,000.00	0	2,650,000.00	2,421,100.00	228,900.00
	109034660	Control of Air Pollution	870,000.00	0	870,000.00	888,500.00	-18,500.00
	109044660		3,450,000.00	0	3,450,000.00	3,272,700.00	177,300.00
110004660			50,000,000.00	0	50,000,000.00	0	50,000,000.00
	110014660	Urban Development	50,000,000.00	0	50,000,000.00	0	50,000,000.00
201004660		General Administration, Planning and Support Services	1,026,994,066.00	-260,551,966.00	766,442,100.00	524,950,336.80	241,491,763.20
	201014660	Headquarters Administrative Services	113,608,347.00	0	113,608,347.00	102,312,730	11,295,617.00
	201024660	Roads	861,385,719.00	260,551,966.00	600,833,753.00	377,284,407	223,549,346.20
	201034660	Energy	20,000,000.00	0	20,000,000.00	19,897,900	102,100.00

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

	201044660	Fire Fighting	12,000,000.00	0	12,000,000.00	10,972,243	1,027,757.0 0
	201054660	Transport	20,000,000.00	0	20,000,000.00	14,483,057	5,516,943.0 0
205004660		Citizen Participation	16,385,956.00	0	16,385,956.00	12,984,100	3,401,856.0 0
	205034660	Citizen Participation	16,385,956.00	0	16,385,956.00	12,984,100	3,401,856.0 0
206004660		Roads and Publis Works	8,000,000.00	0	8,000,000.00	7,377,600.00	622,400.00
	206014660	Public Works	8,000,000.00	0	8,000,000.00	7,377,600.00	622,400.00
301004660		General Administration, Planning and Support Services	84,094,464.00	168,000.00	84,262,464.00	75,480,926	8,781,538.1 5
	301014660	General Administration,Planning and Support Services	84,094,464.00	168,000.00	84,262,464.00	75,480,926	8,781,538.1 5
304004660		Trade Development	150,195,102.00	- 106,168,000.00	44,027,102.00	38,248,096	5,779,005.7 0
	304014660	Trade Licensing	8,802,400.00	-18,000.00	8,784,400.00	7,848,708.90	935,691.10
	304024660	Trade Development	125,168,234.00	106,150,000.00	19,018,234.00	16,509,867	2,508,366.6 0
	304034660	Cooperative Services and Development	13,329,566.00	0	13,329,566.00	11,567,020	1,762,546.0 0
	304044660	Enterprise Development	2,894,902.00	0	2,894,902.00	2,322,500.00	572,402.00
307004660		Culture And Local Tourism Promotion	3,209,288.00	0	3,209,288.00	2,785,500.00	423,788.00
	307024660	Local Tourism Promotion	3,209,288.00	0	3,209,288.00	2,785,500.00	423,788.00
401004660		General Administration, Planning and Support Services	2,087,263,327.0 0	- 174,224,100.00	1,913,039,227	1,818,820,81 2	94,218,414. 65
	401014660	Health Policy, Planning & Financing	0	0	0	0	0
	401024660	General Administration and Support Services	2,087,263,327.0 0	- 174,224,100.00	1,913,039,227	1,818,820,81 2	94,218,414. 65

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

403004660		Curative Health Services	286,873,940.00	0	286,873,940.00	257,849,322.30	29,024,617.70
	403024660	Medical Services	286,873,940.00	0	286,873,940	257,849,322	29,024,617.70
404004660		Curative and Rehabilitative	5,507,600.00	0	5,507,600.00	3,002,473.65	2,505,126.35
	404024660	Ambulance services	5,507,600.00	0	5,507,600.00	3,002,473.65	2,505,126.35
405004660		Public Health and Sanitation	213,308,356.00	11,474,773.00	224,783,129.00	175,550,996.45	49,232,132.55
	405014660	Preventive and Promotive	192,721,550.00	11,474,773.00	204,196,323.	162,260,188	41,936,134.55
	405024660	Licensing and control of undertaking	8,223,316.00	0	8,223,316.00	5,588,620.00	2,634,696.00
	405034660	Sanitation	2,665,000.00	0	2,665,000.00	1,408,138.00	1,256,862.00
	405044660	Mobile Clinics	5,259,850.00	0	5,259,850.00	3,284,170.00	1,975,680.00
	405054660		4,438,640.00	0	4,438,640.00	3,009,880.00	1,428,760.00
501004660		General Administration, Planning and Support Services	475,242,654.00	-26,750,000.00	448,492,654	414,725,711	33,766,943.15
	501014660	Headquarters Administrative Services	475,242,654.00	-26,750,000.00	448,492,654.00	414,725,711	33,766,943.15
503004660		Social Protection, Culture and Recreation	43,100,000.00	0	43,100,000	42,465,300	634,700.00
	503014660	Homecraft Centres Development	2,100,000.00	0	2,100,000.00	1,465,300.00	634,700.00
	503024660	Control of Drugs and Pornography	41,000,000.00	0	41,000,000.00	41,000,000.00	0
504004660		Education Support	532,388,916.00	-	280,584,022	233,494,760	47,089,262.00
	504014660	Pre-Primary Education	438,219,128.00	223,300,000.00	214,919,128	177,411,332	37,507,796.00

KAJIADO COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

	504024660	Home Craft Centres	94,169,788.00	-28,504,894.00	65,664,894.00	56,083,428.00	9,581,466.00
						0	0
505004660		Social Protection and Recreation	52,574,560.00	0	52,574,560.00	44,771,270.00	7,803,290.00
						0	0
	505014660	Control of Drugs and Ponography	26,678,600.00	0	26,678,600.00	25,967,500.00	711,100.00
						0	
	505024660	Liquor Licensing	2,925,460.00	0	2,925,460.00	689,000.00	2,236,460.00
							0
	505034660	Betting and Casinos	1,388,000.00	0	1,388,000.00	525,968.00	862,032.00
	505054660	Disability Mainstreaming	21,582,500.00	0	21,582,500.00	17,588,802.00	3,993,698.00
						0	0
701004660		General Administration and Policy Coordination	2,329,445,050.00	776,248,604.00	3,105,693,654.00	2,307,714,086.05	797,979,567.95
	701014660	Headquarters Administrative Services	2,305,049,604.00	776,248,604.00	3,081,298,208.00	2,287,711,931.05	793,586,276.95
	701054660	County Executive Committee	12,580,000.00	0	12,580,000.00	9,998,105.00	2,581,895.00
							0
	701074660	County Inspectorate	11,815,446.00	0	11,815,446.00	10,004,050.00	1,811,396.00
						0	0
703004660		Public Services Coordination and Management	144,650,000.00	0	144,650,000.00	96,755,260.00	47,894,740.00
	703014660	Human Resource Management	144,650,000.00	0	144,650,000.00	96,755,260.00	47,894,740.00
						0	0
705004660		Public Financial Management	168,978,660.00	28,000,000.00	196,978,660.00	180,730,859.50	16,247,800.50
	705044660	Accounting services	0	0	0	0	0
	705054660	Supply Chain Management Services	59,231,000.00	-2,000,000.00	57,231,000.00	54,106,160.00	3,124,840.00
						0	0
	705064660	Fiscal and Economic Planning	15,600,000.00	0	15,600,000.00	13,770,300.00	1,829,700.00
						0	0
	705074660	Budget	17,580,000.00	0	17,580,000.00	16,063,530.00	1,516,470.00
						0	0
	705084660	Accounting	14,562,000.00	0	14,562,000.00	13,168,264.50	1,393,735.50
						0	0

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

	705104660	Internal Audit	11,797,000.00	0	11,797,000.00	8,860,600.00	2,936,400.00
	705114660	Revenue Collection	50,208,660.00	30,000,000.00	80,208,660.00	74,762,005.00	5,446,655.00
706004660		Economic Policy Coordination and Supervision	16,238,000.00	-598,700.00	15,639,300.00	14,028,699.00	1,610,601.00
	706034660	Monitoring and Evaluation Services	16,238,000.00	-598,700.00	15,639,300.00	14,028,699.00	1,610,601.00
707004660		Devolution Services	53,904,000.00	6,930,000.00	60,834,000.00	49,060,004.15	11,773,995.85
	707014660	Coordination Of Devolution Services	23,266,000.00	-2,000,000.00	21,266,000.00	14,346,466.00	6,919,534.00
	707024660	Intergovernmental Relations	22,588,000.00	10,000,000.00	32,588,000.00	29,335,850.00	3,252,150.00
	707034660	County Government Advisory Service	8,050,000.00	-1,070,000.00	6,980,000.00	5,377,688.15	1,602,311.85
708004660		Public Service, Administration and Citizen Participation	24,250,000.00	0	24,250,000.00	20,530,850.00	3,719,150.00
	708024660	Public Service, administration and citizen participation	0	0	0	0	0
	708034660	County administration	24,250,000.00	0	24,250,000.00	20,530,850.00	3,719,150.00
	708054660	Citizen participation	0	0	0	0	0
710004660		ICT, Special Programmes and Service Delivery	49,606,001.00	-10,000,000.00	39,606,001.00	35,602,264.00	4,003,737.00
	710014660	Information, Communication and Technology	39,426,401.00	-10,000,000.00	29,426,401.00	28,292,319.00	1,134,082.00
	710024660	Special Programmes	10,179,600.00	0	10,179,600.00	7,309,945.00	2,869,655.00
901004660			7,265,855.00	0	7,265,855.00	6,614,100.00	651,755.00
	901024660	Cultural Activities	4,875,855.00	0	4,875,855.00	4,494,000.00	381,855.00
	901034660	County Parks	690,000.00	0	690,000.00	652,400.00	37,600.00

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

	901044660	County Museums	1,700,000.00	0	1,700,000.00	1,467,700.00	232,300.00
902004660			112,797,281.00	-40,000,000.00	72,797,281.00	83,019,383.05	-10,222,102.05
	902014660	Gender	112,797,281.00	-40,000,000.00	72,797,281.00	83,019,383.05	10,222,102.05
903004660			27,929,210.00	-4,000,000.00	23,929,210.00	14,809,096.50	9,120,113.50
	903024660	Sports Training and Competitions	22,691,370.00	-4,000,000.00	18,691,370.00	10,944,592.30	7,746,777.70
	903034660	Gender Mainstreaming	5,237,840.00	0	5,237,840.00	3,864,504.20	1,373,335.80
1001004660		General Administration, Planning and Support Services	126,880,244.00	2,000,000.00	128,880,244.00	113,790,327.20	15,089,916.80
	1001024660	Storm Water Management Services	11,559,636.00	0	11,559,636.00	10,799,966.00	759,670.00
	1001034660	General Administration, Policy and Coordination	115,320,608.00	2,000,000.00	117,320,608.00	102,990,361.20	14,330,246.80
1003004660			282,689,769.00	-135,600,000.00	147,089,769.00	57,538,848.75	89,550,920.25
	1003014660	Water	282,689,769.00	135,600,000.00	147,089,769.00	57,538,848.75	89,550,920.25
467500100		County Assembly	1,160,704,523.00	-100,000,000.00	1,060,704,523.00	777,984,466.25	282,720,056.75
	1001034660	General Administration, Policy and Coordination	875,404,523.00	0	875,404,523.00	758,577,187.45	116,827,335.55
	1001034660	General Administration, Policy and Coordination	285,300,000.00	-100000000	185,300,000.00	19,407,278.80	165,892,721.20
468300100		Ngong Municipality	303,655,115.00	-79,884,734.00	223,770,381.00	81,633,824.30	142,136,556.70
	1001034660	General Administration, Policy and Coordination	215,950,300.00	-79884734	136,065,566.00	0.00	136,065,566.00
	1001034660	General Administration, Policy and Coordination	87,704,815.00	0	87,704,815.00	81,633,824.30	6,070,990.70

KAJIADO COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

468200100		Kajiado Municipality	109,184,699.00	33,426,634.00	142,611,333.00	56,810,813.50	85,800,519.50
	1001034660	General Administration, Policy and Coordination	50,000,000.00	33426634	83,426,634.00	0.00	83,426,634.00
	1001034660	General Administration, Policy and Coordination	59,184,699.00	0	59,184,699.00	56,810,813.50	2,373,885.50
468400100		Office of the County Attorney	177,876,663.00	0.00	171,876,663.00	73,724,284.85	98,152,378.15
	1001034660	General Administration, Policy and Coordination	177,876,663.00	0	171,876,663.00	73,724,284.85	98,152,378.15
		Grand Total	11,256,624,822.00	-	11,022,090,439.00	8,219,666,148.00	2,802,424,291.00

14. Significant Accounting Policies

The key 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 deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the County Revenue Fund (CRF)

Transfer from CRF is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and a notification received by the entity.

ii) Proceeds from sale of assets

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

b) Recognition of payments

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

i) Compensation of employees

Salaries and Wages, Allowances, 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) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

Significant Accounting Policies (Continued)

v) Acquisition of fixed assets

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

4. In-kind contributions

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

5. Third Party Payments

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

Significant Accounting Policies (Continued)

a) 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 2022, this amounted to KShs. 136,627 compared to KShs. 607,127 in prior period as indicated on note 14A.

(There were no other restrictions on cash during the year)

7. 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.

8. 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.

9. Non-current assets

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

Significant Accounting Policies (Continued)

10. Pending bills

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

11. Contingent Liabilities

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note on important disclosures and *Annex 8* of this financial statement is a register of the contingent liabilities in the year.

Significant Accounting Policies (Continued)

12. Contingent Assets

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

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on xxx for the period 1st July 2021 to 30 June 2022 as required by law. There was xxx 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.

14. Comparative figures

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

15. Subsequent events

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

Significant Accounting Policies (Continued)

16. Prior Period Adjustment

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

17. 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.

KAJIADO COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****15. Notes to the Financial Statements****1. Exchequer Releases (Transfer from the CRF)**

	2021-2022	2020-2021
	Kshs	Kshs
Total exchequer releases for quarter 1	688,460,647	552,545,700
Total exchequer releases for quarter 2	1,956,547,515	2,120,233,500
Total exchequer releases for quarter 3	1,902,396,489	1,060,116,750
Total exchequer releases for quarter 4	2,525,017,906	3,244,599,750
Total	7,072,422,557	6,977,495,700

*No significant change from prior period***2. Proceeds from Sale of Assets**

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

Notes to the Financial Statements Cont..**3. Other Receipts**

	2021-2022	2020-2021
	Kshs	Kshs
Tender Fees received	-	-
Other Receipts II - Transfers from Other Government Entities	416,999,017	1,762,883,317
Other Receipts III	-	-
Other Receipts IV	-	-
Total	416,999,017	1,762,883,317

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	1,739,775,013.10	2,010,250,652.80
Basic wages of temporary employees	38,524,979.00	50,886,221.00
Personal allowances paid as part of salary	1,321,110,358.05	1,334,780,452.00
Personal allowances paid as reimbursements	1,572,000.00	1,193,792.50
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	24,500,000.00	20,003,235.70
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	3,125,482,350.15	3,417,114,354

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	KShs
Utilities, Supplies and Services	80,309,706.30	57,879,105.65
Communication, Supplies and Services	34,582,619.00	22,096,881.70
Domestic Travel and Subsistence, and Other Transportation Costs	305,333,332.15	230,716,361
Foreign Travel and Subsistence, and other transportation costs	11,321,400.00	6,409,306.00
Printing , Advertising and Information Supplies and Services	45,875,021.50	19,987,918.45
Rentals of Produced Assets	4,316,300.00	1,859,100.00
Training Expenses	32,932,840.40	14,263,341.00
Hospitality Supplies and Servi	61,593,114.60	38,444,122.40
Insurance Costs	89,684,620.00	97,592,295.50
Specialised Materials and Supp	333,482,129.20	217,455,819.70
Office and General Supplies and Services	28,134,489.00	8,304,400.00
Fuel Oil and Lubricants	70,460,389.20	73,657,063.60
Other Operating Expenses	104,085,378.40	68,277,965.55
Routine Maintenance - Vehicles	32,765,120.50	18,413,286.00
Routine Maintenance - Other Assets	27,734,291.00	14,199,636.00
Total	1,262,610,751.25	889,556,604.20

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

6. Subsidies

Description	2021-2022	2020-2021
	Kshs	Kshs
Subsidies to Public Corporations	-	-
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Subsidies to Private Enterprises	-	-
<i>See List Attached</i>	-	-
Total	-	-

There was no allocation during the year

7. Transfer to Other Government entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to county government entities		
See attached list (under annex)	170,750,047.75	44,223,433.55
Other Current Transfers, Grants and Subsidies	535,822,699.70	247,668,510.90
Other Capital Grants and Trans	599,315,744.90	1,352,976,616.00
Total	1,305,888,492.35	1,644,868,560.45

The Transfers were meant to facilitate various established Funds according to their respective objectives and purposes as guided by the set regulations.

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

8. Other Grants and Payments

	2021-2022	2020-2021
	Kshs	Kshs
Scholarships And Other Educational Benefits	299,558,571.00	
Road Mantainace Levy Fund		182,376,511.00
Health Grants -THS		202,991,230.00
Health Grants-DANIDA		18,270,000.00
Health Grants-USER FEE		16,955,364.00
Village Polytechnic		28,504,894.00
Other Current Grants And Transfer		
Kenya Climate Smart (KCSAP)		249,633,083.90
Covid -19		
Keny Urban Support Programme (KUSP)		39,276,075.50
Devolution Suport Programme		75,000,000.00
ASDSP II		16,358,115.00
Total	299,558,571.00	829,365,273

The other grants and payments were meant to facilitate various established Funds according to their respective objectives and purposes as guided by the set regulations.

Most of the beneficiaries to these funds were from the Health and Agricultural sectors

9. Social Security Benefits

	2021-2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits	250,310,891.25	221,466,414.35
Social Security Benefits		
Employer Social Benefits		
Total	250,310,891.25	221,466,414

This was paid as part of the Salaries

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

10. Acquisition of Assets

Non- financial assets	2021-2022	2020-2021
	Kshs	Kshs
Purchase of buildings		
Construction of buildings	76,997,461.00	92,556,648.30
Refurbishment of buildings	700,000.00	1,898,637.00
Construction of roads	306,549,294.80	488,920,313.95
Construction and civil works	307,941,640.00	121,952,103
Overhaul and refurbishment of construction & civil works	688,200,057.00	908,005,648.20
Purchase of vehicles and other transport equipment	-	-
Overhaul of vehicles and other transport equipment	111,000.00	-
Purchase of household furniture and institutional equipment	-	-
Purchase of office furniture and general equipment	12,033,300.00	500,000.00
Purchase of specialized plant, equipment and machinery	62,208,112.40	80,278,604.25
Rehabilitation and renovation of plant, machinery and equip.	16,137,986.00	7,885,426.00
Purchase of certified seeds, breeding stock and live animals	-	-
Research, studies, project preparation, design & supervision	5,963,900.00	8,428,396.00
Total acquisition of non- financial assets	1,476,842,751.20	1,710,425,776.70
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	1,476,842,751.20	1,710,425,776.70

KAJIADO COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****Notes to the Financial Statements (Continued)****11. Finance Costs, including Loan Interest**

	2021-2022	2020-2021
	Kshs	Kshs
Bank charges	-	-
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	-	-

There was no change from prior period

12. Repayment of Principal on Domestic Lending and On-Lending

	2021-2022	2020-2021
	Kshs	Kshs
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
Total	-	-

There was no change from prior period

KAJIADO COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****Notes to the Financial Statements (Continued)****13. Other Payments**

	2021-2022	2020-2021
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
	-	-

14. Cash and Bank Balances**14A. Bank Balances**

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2021-2022	2020-2021
			Kshs	Kshs
<i>Kajiado County Revenue Fund</i>	1000171219	Revenue		256,337,871.00
<i>Kajiado County Revenue Collection Account</i>	1000171219	Collection		8,028,004.00
<i>Kajiado County Development</i>	1000171219	Development	124,970.19	463,338.60
<i>Kajiado County Recurrent</i>	1000171251	Recurrent	39,575.00	23,671.35
<i>Kajiado County Deposit Account</i>	1000199008	Deposit	136,627.60	607,127.40
<i>Kajiado County Roads Levy Fund A/C</i>	1000282193	Roads levy	330,773.50	33,733,753.40
<i>Kajiado County Dept of H/Grants A/C</i>	1000282207	Health Grants	16,847,332.55	90,326,517.00
<i>Kajiado County CLIM SMART AGR Gran</i>	1000365331	CLIM SMART AGR Gran	42,750.70	127,871,939.20
<i>Kenya Climate Smart</i>	1224001621	Grands - Climate Smart (KCB)	176,318,333.46	100,210,933.20
<i>Agri Setor Devpt Supp Pro II</i>	1234616955	Agri Grand (KCB)	1,492,744.75	23,895,293.75
<i>Kajiado County ASDSP II</i>	1000365347	ASDSP II	-	-
<i>Kajiado County Village Polytecnic</i>	1000368608	Village Polytecnic	250,227.00	250,227.00
<i>Kajiado Urban Support Programme</i>	1259000788	Ngong Urban Support	34,608,914.82	118,112,539.00

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

<i>Kajiado Urban Support Programme</i>	125900591	Kajiado Municipality	40,900,508.04	89,293,307.00
<i>Kajiado Debt Collection Account</i>	860278585591	Debt Collection	-	504,504.30
<i>ngong subcounty hospital</i>	860277392057	hospital account	-	3,123,895.90
<i>loitokitok Sub County Hospital</i>	1153737159	hospital account	3,839,551.90	-
<i>Kitengela Sub County Hospital</i>	1159002436	hospital account	930,912.50	2,185,060.50
<i>Rongai Sub County Hospital</i>	1156103290	hospital account	9,430,883.00	1,397,149.00
<i>Kajiado District Hospital</i>	115318567	hospital account	873,106.85	175,364.85
<i>County Health Management Team</i>	1240612621	Health Grants	650,332.00	6,952,008.60
<i>Kajiado County KE Devol Sup Prog</i>	1000452536	KE Devol Sup Prog	97,971,408.35	17,302,928.55
<i>Kajiado County Covid 19 Funds</i>	1000455004	Covid 19 Funds	343.85	1,499,045.85
<i>Ngong County Urban Support Program (UIG)</i>	1259000591	Urban Development Support	-	-
<i>Urban Institutional Grant (UIG)</i>	0860278965864	Urban Development Support	-	312,298
<i>Kajiado County Nutrition Funds Account</i>	1000524154	Nutrition Funds Account	756,300.00	-
<i>Kajiado County Climate Change Funds</i>	1000541768	Climate Change	-	-
<i>Kajiado County Primary Health Care</i>	1000560622	Primary Health Care	1,098,375.00	-
Total			386,643,971	882,606,778

Note: Amount should be as per amount in the cash book and bank reconciliation statements prepared for each account held.

These balances do not include bank balances for self-reporting entities and revenue collection accounts as at reporting date.

KAJIADO COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.**

14B Cash in Hand

	2021-2022	2020-2021
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
Total	-	-

KAJIADO COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****Notes to the Financial Statements (Continued)**

Cash in hand should also be analysed as follows:

	2021-2022	2020-2021
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

*There was no cash in hand to this effect as at the close of the year***15. Outstanding imprests and advances**

<i>Description</i>	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

<i>Breakdown of Imprest and Salary Advance per Department</i>	2021-2022	2020-2021
<i>Imprest</i>	Kshs	Kshs
Department	0	0
Department	0	0
Department	0	0
Sub-Total		
<i>Salary Advance</i>		
Department	0	0
Department	0	0
Sub-Total		
Grand Total		

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Notes to the Financial Statements (Continued)

16. Deposits and Retention

	2021-2022	2020-2021
	Kshs	Kshs
Deposits		
Retention Monies		
Total		

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

17. Fund Balance Brought Forward

	2021-2022	2020-2021
	Kshs	Kshs
Bank Accounts	882,606,777.55	855,024,742.00
Cash in Hand		
Accounts Receivables		
Accounts Payables		
Total	882,606,777.55	855,024,742.00

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

18. Prior Year Adjustments

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

	Balance b/f FY 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020-2021
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	882,606,777.55	(264,690,574)	617,764,059
Cash in Hand			
Accounts Payables			
Receivables			
Others (<i>Specify</i>)			
Total	882,606,777.55	(264,690,574)	617,764,059

(The were no adjusted balances to the financial statement for the prior year in relation to returned CRF issues and revenue collection accounts)

Notes to the Financial Statements (Continued)

19. Increase/ (Decrease) in Outstanding Imprests and Advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Imprest and Advances As At 1 st July (A)		
Imprest and Advances As At 30 th June (B)		
Increase)/ Decrease In Imprest and Advances (C=(B-A))		

20. Increase/ (Decrease) in Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	-	-
Deposits and Retention as at 30 th June (B)	-	-
Increase/ (Decrease) in Deposits and Retentions C= B-A	-	-

(Payables as at 1st July for FY 2020/21 should be the same as Payable as at 30th June for FY 2021/22)

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	0	0	0	0
Construction of Civil Works	0		0	0
Supply of Goods	0	0	0	0
Supply of Services	0	0	0	0
Total	0	0	0	0

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Senior management	0	0	0	0
Middle management	0		0	0
Unionisable employees	0	0	0	0
Others	0	0	0	0
Total	0	0	0	0

KAJIADO COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures (Continued)**3. Other Pending Payables (See Annex 4)**

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	0	0	0	0
Amounts due to County Government Entities	0	0	0	0
Amounts due to Third Parties	0	0	0	0
Total				

4. External Assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External Assistance received in Cash	0	0
External Assistance received as Loans and Grants	0	0
External Assistance received In Kind- as Payment by Third Parties	0	0
Total	0	0

KAJIADO COUNTY EXECUTIVE**Annual Report and Financial Statements for the year ended June 30, 2022.****Other Important Disclosures (Continued)****a) External assistance relating to loans and grants**

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External Assistance received as Loans		
External Assistance received as Grants		
Total		

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2021-2022	FY 2020-2021
Description		Kshs	Kshs
Undrawn External Assistance - Loans	0	0	0
Undrawn External Assistance - Grants	0	0	0
Total	0	0	0

c). Classes of providers of external assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
Ngos	0	0
National Assistance Organization	0	0
Total	0	0

No external assistance in terms of loans received during the year

KAJIADO COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures (Continued)**d. Non-monetary external assistance**

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Goods	0	0
Services	0	0
Total	0	0

e. Purpose and use of external assistance.

Payments made by Third Parties	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Compensation of Employees	0	0
Use of Goods and Services	0	0
Subsidies	0	0
Transfers to Other Government Entities	0	0
Other Grants and Transfers	0	0
Social Security Benefits	0	0
Acquisition of Assets	0	0
Finance Costs, including Loan Interest	0	0
Repayment of Principal on Domestic & Foreign Borrowing	0	0
Other Payments	0	0
Total	0	0

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures (Continued)

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

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
National Government	0	0
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
Ngos	0	0
National Assistance Organization	0	0
Total	0	0

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

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

5.1 Classification by Source

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
National Government	0	0
Multilateral Donors	0	0
Bilateral Donors	0	0
International Assistance Organization	0	0
Ngos	0	0
National Assistance Organization	0	0
Total	0	0

Other Important Disclosures (Continued)

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

Payments made by third parties	FY 2021-2022	FY 2020-2021
	Kshs	Kshs
Compensation of employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to other government units	0	0
Other grants and transfers	0	0
Social security benefits	0	0
Acquisition of assets	0	0
Finance costs, including loan interest	0	0
Repayment of principal on domestic & foreign borrowing	0	0
Other payments	0	0
Total	0	0

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Other Important Disclosures (Continued)

Related party transactions

	2021- 2022	2020- 2021
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)		
<u>Transfers To Related Parties</u>		
Transfer to the County Assembly		
Transfers to Other County Government Entities	1,305,888,492.35	1,644,868,560.45
Transfers to Development Projects		
Transfers to Non-Reporting Entities E.G Schools And Welfare		
Transfers to County Water Service Providers		
Expenses paid on Behalf Of County Water Service Providers		
Total Transfers To Related Parties	1,305,888,492.35	1,644,868,560.45
<u>Transfers From Related Parties</u>		
Transfers From The Exchequer	7,072,422,557	6,977,495,700
Transfers From MDAs		
Transfers From SCs And SAGAs - National Government	416,999,017	1,762,883,317
(Insert Any Other Transfers Received)		
Total Transfers From Related Parties	7,489,421,574	8,740,379,017

7. Establishment of other County Government Entities

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

KAJIADO COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Other Important Disclosures (Continued)

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

8. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2021-2022	2020-2021
			Kshs	Kshs
<i>Kajiado revenue collection account 1140749870.00</i>	28,112,889	-	28,112,889	8,028,004
<i>Kajiado revenue collection account – Equity Bank 860277392057</i>	459,625	-	459,625	-
<i>Kajiado revenue collection account – Equity Bank 8602785855591</i>	99,900	-	99,900	-
Total	28,672,414	-	28,672,414	8,028,004

Other Important Disclosures (Continued)

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments in the year 2021/22 amounts relating to leased medical equipment was Kshs.0 (2021-2022 Kshs.0)

10. Contingent Liabilities

Contingent Liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court Case Xxx Against The Entity	0	0
Bank Guarantees In Favour Of Subsidiary	0	0
Contingent Liabilities Arising From Ppps	0	0
Total	0	0

(Give details- Update ANNEX 8 Contingent liabilities register)

11. Covid-19 Funds

Covid-19 Funds	2021-2022	2020-2021
	Kshs	Kshs
Receipts		
Receipts From The National Government (Note 3)	0	0
Other Donations For Covid-19 Received Directly (Note 2)	0	0
Others (Specify)	0	0
Total Receipts	0	0
Payments		
Purchase Of Covid 19 Materials- Masks, Sanitizers Etc	0	0

KAJIADO COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

Purchase Of Beds And ICU Units	0	0
Subsidies To The Community	0	0
Payment Of Hospital Bills	0	0
Donations To Schools And Other Institutions	0	0
Other Expenses (Specify)	0	0
Total Payments	0	0
Balance In The Covid 19 Fund	0	0

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

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

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)

Guidance Notes:

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



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CEC, County Treasury

Date

KAJIADO COUNT EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2022

17. Annexes

Annex 1 – Analysis of Transfers From the CRF

Period (2021-2022)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	688,460,647.00	1,956,547,515.00	1,902,396,489.00	2,525,017,906.00	7,072,422,557.00
Level 5 Hospitals	-				-
DANIDA - Universal Healthcare in Devolved Units Programme	-		2,017,312.50	7,117,688.00	9,135,000.50
World Bank – THUSCP	-			32,961,097.00	32,961,097.00
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-				-
Kenya Devolution Support Programme	-	132,797,633.00		66,231,532.00	199,029,165.00
Youth Polytechnic support grant	-				-
Abolishment of user fees in health centres and dispensaries	-				-
Kenya Urban Support Programme	-				-
Agriculture Sector Development Support Project (ASDSP)	-		8,000,000.00	12,355,587.00	20,355,587.00
Kenya Climate Smart Agriculture Project (KCSAP)	-			155,518,168.30	155,518,168.30
Water and Sanitation Development Project	-				-

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Construction of County Headquarters	-				-
Total	688,460,647.00	2,089,345,148.00	1,912,413,801.50	2,799,201,978.30	7,489,421,574.80

Note: The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer.

KAJIADO COUNT EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2022

Annex 2 – Analysis Of Pending Accounts Payable

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

KAJIADO COUNT EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2022

Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
4.							
Sub-Total							
Unionisable Employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

KAJIADO COUNT EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2022

Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
2.							
Sub-Total							
Amounts Due To County Govt Entities							
3.							
4.							
Sub-Total							
Amounts Due To Third Parties							
5.							
Sub-Total							
Others (Specify)							
6.							
Sub-Total							
Grand Total							

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Annex 5 –Analysis Of imprests and Advances

(a) Government Imprest

<i>Name Of Officer Or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer Or Institution</i>	dd/mm/yy	0	0	0
<i>Name Of Officer Or Institution</i>	dd/mm/yy	0	0	0
<i>Name Of Officer Or Institution</i>	dd/mm/yy	0	0	0
<i>Name Of Officer Or Institution</i>	dd/mm/yy	0	0	0
Total		0	0	0

(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	0	0	0
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
Total		0	0	0

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs)	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	2020-2021	(Kshs)	(Kshs)	(Kshs)	(Kshs) 2021-2022
Land	-	-	-	-	
Buildings And Structures	3,572,411,602.00	77,697,461.00	-	-	3,650,109,063.00
Transport Equipment	630,758,466.00	-	-	-	630,758,466.00
Office Equipment, Furniture And Fittings	172,212,584.00	12,033,300.00	-	-	184,245,884.00
ICT Equipment	209,281,868.00	62,208,112.00	-	-	271,489,980.00
Machinery And Equipment	1,698,298,386.00	16,137,986.00	-	-	1,714,436,372.00
Heritage And Cultural Assets	-	-	-	-	-
Biological Assets	-	-	-	-	-
Research, studies, project preparations, design and supervision	8,428,396.00	5,963,900.00	-	-	14,392,296.00
Intangible Assets	-	-	-	-	-
Infrastructure Assets- Roads, Rails	2,143,867,960.00	614,490,935.00	-	-	2,758,358,895.00
Rehabilitation of civil works and purchase of specialized plants	318,875,487.00	688,311,057.00	-	-	1,007,186,544.00
Total	8,754,134,749.00	1,476,842,751.00	-	-	10,230,977,500.00

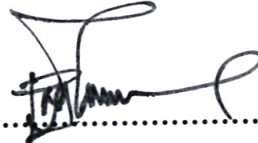
KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Executive. Additions during the year should tie to note 17 on acquisition of assets during the year.

A complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly								
2	Fund								
3	Project								
4	Board								
5	Corporation								
6									
7									
8									
9	Total								



Director of Finance
 County Executive

.....
Director of Finance
 County Assembly/fund/project

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

KAJIADO COUNT EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2022

Annex 8: Contingent liabilities register

No.	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Matter involving a plot situated in Noonkopir Kitengela area. Judgement was entered in favour of the plaintiff to the effect that: The disputed plot belongs to him was awarded cost of the suit plus interest.	Abija Wakarindi Njomo -Vs- Joseph Agwata Nyamongo, Ag, The National Land Commission & The Registrar Of Titles	KES	116,340.00	Once budgeted for	KAJIAD O ELC NO. 122 OF 2018
2	Matter involving a plot situated in Noonkopir Kitengela. The plaintiff's got orders to the effect that : The County Government issue a new allotment to the plaintiff's and pay the cost of the suit.	Jackson Ratemo Omoi & Esther Muthoni Ratemo (Through P. Sang & Co. Advocates) -Vs- County Government Of Kajiado & Andrew Karkeena Kiboso	KES	91,280.00	Once budgeted for	KAJIAD O ELC NO. 504 OF 2017
3	Matter involving a plot situated in Bulbul. The plaintiff got orders against the County Government to the effect that the plaintiff be reallocated a new plot The plaintiff was also allocated general damages, costs and interest due.	Robins Nyagau Mosongo & Tabitha Mbute Lavi -Vs- Ngoitoileyian & Kajiado County Government (Successor To County Council Of Olkejuado)	KES	1,118,619.00	Once budgeted for	KAJIAD O ELC NO. 525 OF 2017
4	Matter involving as parcel of land situated in Kitengela in which the County Government erected a road passing through the suit land. Judgment was hereby entered for the plaintiff as follows: General damages, exemplary damages and special damages amounting to 2,243,250	Pamela Waitera Mburu -Vs- The County Secretary, County Government Of Kajiado, Chief Officer Finance/County Treasurer, County Government Of Kajiado, County Governmnet Of Kajiado	KES	2,243,250	Once budgeted for	KAJIAD O ELC JR APPLICATION NO. 95 OF 2019
5	Matter involving a plot situated in Rongai, we instructed an advocate after	William Gitonga Muriugi	KES	1,651,850	Once budgeted for	CIVIL CASE

KAJIADO COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

	judgement had been entered against the County Government. The advocate filed an application seeking leave to appeal out of time unsuccessfully.	Christine Wendy Nkath Muruigi Angela Nkongge Muringi Peter Nkinge Muringim (Suing As Administartors Of The Estate Of The Late Aniceta Mumo Murngi) Vs- County Government Nof Kajiado Eric Mbuvi				NO.36 OF 2012
6	Matter involving a plot situated in Noonkopir Kitengela area. The plaintiff got orders to the effect that: The plot in dispute belonged to him. General damages for trespass amounting to 1,000,000 and exemplary damages amounting to 9,000,000 were also issued. The County Government through it's advocated obtained a stay of execution of the judgement and has filed an appeal.	Gujral Sandeep Singh Ragbhir Vs- Minister For Public Works, Road And Transport County Government Of Kajiado	KES	10,000,000	Once budget ed for	KAJIAD O ELC NO .11 OF 2017
7	Being a balance of the 450 million agreed in a settlement deed dated 7 th April ,2021 between the parties .	Kilimanjaro Safari Club Limited -Vs- County Government Of Kajiado	KES	350,000,000	Once budget ed for	NAIROBI MISC APP NO.390 OF 2014
8	The County Government has been ordered to pay the said police officer who was attached to the office of the Deputy Governor and was involved in an accident while on duty ,a sum of Ksh. 540,000 and the interest continue to accrue. The exparte has since been granted leave to apply for an order of mandamus to compel the County Government to satisfy the judgment.	Republic Vs The County Executive In Charge Of Finance County Governmnet Of Kajiado, The County Secretary Of The County Governmnet Of Kajiado & Mick Saruni Ole Sambeke (Exparte)	KES	540,000	Once budget ed for	KAJIAD O JR. MISC CIVIL APP. NO. 1 OF 2019
9	It was a plot located in Rongai they were awarded cost.	Francis Mungai -Vs- Joseph Ngara & County Government Of Kajiado	KES	90,000	Once budget ed for	KJD CMCC NO.325 OF 2010

KAJIADO COUNTY EXECUTIVE

Annual Report and Financial Statements for the year ended June 30, 2022.

10	The County Government was ordered to pay the plaintiff special damages on the land parcel in Rongai.	Beatrice Wambui Mugi -Vs- Moses Parsanka Tirike Olekejuado County Council Joseph Maina Ndirigi	KES	369,306.00	Once budget ed for	ELC NO.144 OF 2011
11	Application to have certificate of taxation converted into a judgment slated for hearing on 4 th October 2021	Mwagambo Okonjo Vs County Government Of Kajiado	KES	596,054.08	Once budget ed for	KAJIAD O ELC 14 OF 2018
12	Application to have certificate of taxation converted into judgement filed .awaiting hearing date .	Mwagambo & Okonjo Vs Kajiado County Government	KES	1,512,160.50	Once budget ed for	NAIROBI ELC MISC 83 OF 2016
13	Application to have certificate of taxation converted into judgement filed .awaiting hearing date .	Mwagambo Okonjo Vs County Government Of Kajiado	KES	1,735,769.20	Once budget ed for	NAIROBI ELRC MISC APP.NO 49 OF 2020

KAJIADO COUNT EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2022

Annex: 9 Reporting of Climate Relevant Expenditures

Name of the Organization
 Telephone Number
 Email Address
 Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications)

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

KAJIADO COUNTY EXECUTIVE
Annual Report and Financial Statements for the year ended June 30, 2022.

Annex 10 Disaster Expenditure Reporting Template

Date:						
Entity						
Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
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

KAJIADO COUNT EXECUTIVE
Consolidated Reports and Financial Statements
For the year ended June 30, 2022

Annex 11: – Bank Reconciliation/FO 30 Reports

(Attach FO 30 Reports from IFMIS for all CBK Accounts)