

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

**KAJIADO COUNTY
ALCOHOLIC DRINKS CONTROL FUND**

**FOR THE YEAR ENDED
30 JUNE, 2024**

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COMMITTEE	
CLERK AT THE TABLE	Angela

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

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KAJIADO COUNTY ALCOHOLIC DRINKS CONTROL FUND

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2024**

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

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**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

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**Kajiado County Alcoholic Drinks Control Fund
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1. Acronyms and Glossary of Terms

a) Acronyms

BOM	Board of Management
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
Kshs	Kenya Shillings

b) Glossary of Terms

Fiduciary Management	The key management personnel who had financial responsibility
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**Kajiado County Alcoholic Drinks Control Fund
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2. Key Entity Information and Management

a) Background information

The County Government Kajiado County Alcoholic Drinks Control Fund is established by and derives its authority and accountability from Kajiado Alcoholic Drinks Control Act 2014 and Alcoholic Drinks Control regulation 2020. The Fund is wholly owned by the County Government of Kajiado and is domiciled in Kajiado.

The fund's objective is to facilitate and enhance sustainable process geared towards a sober and responsible Society.

The Fund's principal activity is to enhance Controls, enforcement, management, inspection and licensing of Alcoholic Drinks Control businesses for compliance and revenue collection. The fund also facilitates prevention and Rehabilitation services through awareness, sensitization sessions and Youth friendly programs that leads to reduced levels of early Socialization of Alcohol, Drugs & Substance and promotes responsible behaviours)

b) Principal Activities

- Carrying out the functions of the County Board stipulated under section 4;
- assisting in the operations of the Sub- County Committees;
- Administration;
- any other matter incidental to the matters stated in paragraphs (a) and (b)

VISION: 'A sober and Responsible Society'

MISSION: To facilitate and enhance promotion of healthy family relationships, emotional wellness, prevention of alcohol, drugs and Substance Abuse, compliance and enforcement through parent education, dynamic Youth programs, and engagement with key community stakeholders.

MANDATE: The Fund mandate is to;

- | | |
|--|-----|
| • carrying out the functions of the County Board stipulated under section 4 | 40% |
| • assisting in the operations of the Sub- County Committees | 30% |
| • Administration. | 5% |
| • County Kitty | 10% |
| • any other matter incidental to the matters stated in paragraphs (a) and (b). | 15% |

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

c) Fund Administration Committee





Ref	Name	Position
1	Fund Accountant	Timothy Lompo
2	Fund Manager/ Administrator	Irene Katete

d) Key Management Steam

Ref	Name	Position
1	Fund Accountant	Timothy Lompo
2	Chief Officer Public Service & Services	Naomi Parinkoi
3	Chairman of the Board	Jonah Matampash
4	Fund Manager/ Administrator	Irene Katete

Key Entity and Management (Continued)

e) Fiduciary Oversight Arrangements

Name	Details of qualifications and experience
1.  Naomi Parinkoi	Chief officer-Public Service to June, 2024 Kajiado County Executive as a member to the fund. He Holds Bachelor of Education With Over 30yrs Experience in Teaching
2.  Jonah Matampash	Date of birth: 04 th April 1976, Academic level: Higher National Diploma in Human resources, 20 years of experience Chairperson of Kajiado Alcoholic Drinks Control Board
3.  Musa Letoya	Date of birth- 11/1/1967 Profession - Public Health Officer. Experience: - Health professional of Over 30 years working for the Government at different management levels within the County Health Management Team (CHMT) - Member Kajiado Alcoholic Drinks Control Board
4.  Irene Katete	Date of birth 23 rd NOV. 1970, BA in Community Development, Community Development Practitioner, 25 years of experience Fund Administrator –Kajiado Alcoholic Drinks Control Fund

a) Registered Offices

P.O. Box 11,01100
Kajiado County Headquarter
Kajiado, KENYA

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

b) Fund Contacts

Telephone: (254) 0202043075
E-mail: treasury.cgk@gmail.com
Website: www.kajiadocounty.go.ke

c) Fund Bankers

Family Bank
Kajiado Branch
P.O BOX 74145-00200
Nairobi Kenya.

d) Independent Auditors

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

e) Principal Legal Adviser

The County Attorney General
Attorney Office
Kajiado HQ
P.O. Box 40112
City Square 00200
Nairobi, Kenya

f) Fund Bankers

1. Equity Bank (Kenya) Ltd
Kajiado Branch
P.O. Box 75104-00100
Nairobi Kenya

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024

Key Entity and Management (Continued)

g) Independent Auditors

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

h) County Attorney


The county Attorney
Kajiado County Government
P.O.Box 11-01100
Kajiado

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

3. Board of Trustees




Name	Details of qualifications and experience
5. Naomi Parinkoi 	Date of birth: 08 September 1974 Chief officer-Public Service to June, 2024 Kajiado County Executive as a member to the fund. He Holds Bachelor of Education With Over 30yrs Experience in Teaching
6. Jonah Matampash 	Date of birth: 04 th April 1976, Academic level: Higher National Diploma in Human resources 20 years of experience As a Human Resource Practitioner Chairperson of Kajiado Alcoholic Drinks Control Board
7. Francis Githuku 	Date of Birth 01.01.1973 Academic level: O level Farmer and a Businessman Over 20 Years of Entrepreneur Skills Vice Chairperson -Alcoholic Drinks Control Board
8. William Ntakuka 	Date of birth: 12 th Nov. 1984 Academic qualification: MA PPM, BBA, DBM: Profession: Alcohol Control advocate, policy, research & Project Management specialist 12 years of work experience. Member Kajiado Alcoholic Drinks Control Board
9. John Senewa Kaurai 	Date of Birth: 1942 Former Councillor and a businessman Academic Level: O Level Over 20 Years Experience in Public administration Member Kajiado Alcoholic Drinks Control Board
10. Agnes Supeyo 	Date of birth 06 th Mar. 1976 Form 4 level, Community mobilizer. Member -Kajiado Alcoholic Drinks Control Board
11. Musa Letoya 	Date of birth- 11/1/1967 Profession - Public Health Officer. Experience: - Health professional of Over 30 years working for the Government at different management levels within the County Health Management Team (CHMT) - Member Kajiado Alcoholic Drinks Control Board
12. Robert Olweny 	Date of birth: 02/10/1979, Masters in Project Planning and Management. Profession: Prevention Coordinator Years of experience: 14 NACAD Regional Coordinator, South Rift – Member Kajiado Alcoholic Drinks Control Board
13. Felix Nkaru 	Date of Birth 01.02.1968 Former Councillor and Missionary Over 20 years' experience in community liaison Member Kajiado Alcoholic Drinks Control Board
14. Wilson Wanyanga 	Date of Birth 02.03.1975 County Commissioner Over 20 Years in Public administration Alcoholic Drinks Control Board Member
15. Muthuri Mwongera 	Date of Birth 04.05.1970 Over 20 years' Experience National Police Service County Police Commander

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024

	Alcoholic Drinks Control Board Member
16. Irene Katete 	Date of birth 23 rd NOV. 1970, BA in Community Development, Community Development Practitioner, 25 years of experience Fund Administrator –Kajiado Alcoholic Drinks Control Fund

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

4. Management Team

Name		Details of qualifications and experience
<p>1. Jonah Matampash</p> 		<p>Date of birth: 04th April 1976, Academic level: Higher National Diploma in Human resources, 20 years of experience Chairperson of Kajiado Alcoholic Drinks Control Board</p>
<p>2. CPA. Timothy Lompo</p> 		<p>Date Of Birth 01.01.1987 Fund Accountant-Liquor Fund He Holds Bachelor of Finance, MSC Finance & Investment. CPA(K) With Over 10yrs Experience in Finance</p>
<p>3. Irene Katete</p> 		<p>DoB 23rd Nov. 1970 Academic level: BA in Community Development. Profession: Community Development Practitioner, 25 years of experience Fund Administrator –Kajiado Alcoholic Drinks Control Fund</p>

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

5. Board/Fund Chairperson's Report

INTRODUCTION.

The Kajiado Alcoholic Drinks Control fund was established under the Alcoholic Drinks Control Act 2014 and being implemented through Alcoholic Drinks Control Regulation 2020.

The purpose of the fund is to facilitate and enhance Revenue collection, Management, Controls, Enforcement, and compliance of Alcoholic Drinks licensing process, further, the fund also facilitates the aspects of Prevention of Alcohol, Drugs & Substance Abuse, Treatment and Rehabilitation of those affected by the vice through strengthening of Community re-integration to reduce relapse, Stigma, Discrimination, guiding and counselling, awareness, sensitization and Youth friendly sessions/programs.

During the financial Year, the board carried out inspection of liquor premises where 172 outlets were inspected and confirmed to be fit to carry on with liquor business.

The ADCF 2023-2024 had minimal activities since the collection and control of the fund was transferred to the Department of Finance through gazette notice no. 6303, County government of Kajiado Office of the governor Executive order No. 1 of 2023 which transferred duties and responsibilities of revenue collection to the department of finance.

CHALLENGES.

- High number of illicit brews from Tanzania, Kiambu, Nakuru, Machakos and Nairobi.
- High number of mash-rooming substandard outlets from the neighbouring Counties
- Lack of approved list of all manufacturers and approved liquor products from NACADA/KEBS and EABL.
- Porous borders.
- Presence Ethanol within Kenya -Tanzania boarder.
- Increased market for bang

Name..... Jorah Matampah Signature..... Jorah Date..... 30/6/2024

Chairperson of the Board

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024

6. Report of The Fund Administrator

The Kajiado Alcoholic Drinks Control fund was established under the Alcoholic Drinks Control Act 2014 and being implemented through Alcoholic Drinks Control Regulation 2020.

The purpose of the fund is to facilitate and enhance Revenue collection, Management, Controls, Enforcement, and compliance of Alcoholic Drinks licensing process, further, the fund also facilitates the aspects of Prevention of Alcohol, Drugs & Substance Abuse, Treatment and Rehabilitation of those affected by the vice through strengthening of Community re-integration to reduce relapse, Stigma, Discrimination, guiding and counselling, awareness, sensitization and Youth friendly sessions/programs.

During the financial Year, the board carried out crack downs to enhance compliance and control of mash-rooming of illegal and substandard outlets and illicit brews per sub county as highlighted below.

CHALLENGES.

- High number of illicit brews from Tanzania, Kiambu, Nakuru, Machakos and Nairobi.
- High number of mash-rooming substandard outlets from the neighboring Counties
- Lack of approved list of all manufacturers and approved liquor products from NACADA/KEBS and EABL.
- Porous borders.
- Presence Ethanol within Kenya -Tanzania boarder.
- Increased market for bang

The process was challenged by the electioneering /campaign period which affected collection, enforcement and compliance. There is also an active court case for Isinya bar owners which barred collection in Kajiado east Sub County. The case is upcoming on 14th Nov. 2023 and optimistic that a conclusion will be reached out.

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024

7. Statement of Performance Against the County Fund’s Predetermined Objectives

The Kajiado Alcoholic Drinks Control fund was established under the Alcoholic Drinks Control Act 2014 and being implemented through Alcoholic Drinks Control Regulation 2020.

The purpose of the fund is to facilitate and enhance Revenue collection, Management, Controls, Enforcement, and compliance of Alcoholic Drinks licensing process, further, the fund also facilitates the aspects of Prevention of Alcohol, Drugs & Substance Abuse, Treatment and Rehabilitation of those affected by the vice through strengthening of Community re-integration to reduce relapse, Stigma, Discrimination, guiding and counselling, awareness, sensitization and Youth friendly sessions/programs.

The fund account had an opening balance of Kshs. 485,175.00 at as 1st July 2023, Receipts amount to kshs. **383,027.00** against total expenses of kshs **690,040.00** with bank charges amounting to 1,040.00 this resulted to a Deficit of Kshs. **307,013**.

The process of revenue collection was highly affected by the Court case which led to loss of revenue and enhanced drunkard and disorderly within the urban areas Nevertheless, we managed to inspect and license 172 outlets which generated a revenue of **383,027.00** from application fees of 1000/= per an outlet and licensing of the same with various charges per type of license.

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.

Progress on attainment of Strategic development objectives

Below we provide the progress on attaining the stated objectives:

Program	Objective	Outcome	Indicator	Performance
1.Liquor Licensing Process	To enhance revenue collection & Compliance through automation	Improved & timely Service delivery, Increased levels of customer satisfaction,	No. Automation systems implemented ‘ No. of liquor outlets that have applied, registered, inspected & licensed Amount of revenue raised	Increased revenue base & Compliance,
		Copies of minutes in place, list of attendance	No. of ADC Board and Committee meetings held	Increased efficiency & effectiveness in Service delivery
		Non-compliant outlets	No. of impromptu raids held,	Reduced illicit brews &

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

Program	Objective	Outcome	Indicator	Performance
		closed	No. of persons prosecuted in court.	Substandard Outlets
			No. of liquor outlets closed	Enhanced Controls & enforcement levels
			No. of Sub County ADC Committee meetings held	Enhanced compliance levels.
2	Objective	Outcome	Indicator	Performance
Control of Drugs & Pornography	To strengthening sustainable alternative livelihoods towards a drug free County		No. of beneficiaries mapped out. No. of bench marking done No. of Livelihoods identified & tested for implementation	Improved Quality of life, Improved economic status, Reduced levels of stress & depression, Reduced levels of domestic violence
3	Objective	Outcome	Indicator	Performance
Control of Drugs & Pornography	To facilitate Youth friendly programs that supports prevention & rehabilitation strategies.	Reduced level of Alcohol, Drug & Substance Abuse	No. of Youth forums held, No. of talents identified No. of addicts rehabilitated No. of prevention science held	Improved quality of life Enhanced synergies & teamwork Reduced stigma & discrimination Reduced levels of Relapse Enhanced Community R--integration

8. Corporate Governance Statement

Since corporate governance also provides the framework for attaining funds objectives, it encompasses practically every sphere of management, from action plans and internal controls to performance measurement and corporate disclosure.

The fund governance is important since it shows the fund direction and business integrity. Good governance helps the fund build trust with stakeholders and the community. As a result, governance helps promote financial viability by creating a long-term investment opportunity for market participants.

It is based on the above that Kajiado Alcoholic Drinks Control Act of 2014 under section part ii Administration established the County board, Part iii Establishment of the Sub-County Committees as basic structures to govern the fund and implementation of activities to enhance and facilitate accountability, transparency, fairness, and responsibility.

The ADC board functions are:

- a). In collaboration with other relevant county and national government agencies establish treatment and rehabilitation facilities and programs for person's dependent on alcoholic drinks in each Sub – County;
 - (b). Ensure that the treatment and rehabilitation facilities have the necessary human resources for effective operation and service delivery;
 - (c). ensure that the treatment and rehabilitation services are designed in a manner that is accessible and affordable to person's dependent on alcoholic drinks;
 - (d). support and facilitate Sub-County Committees in carrying out their functions;
 - e). carry out public education on alcoholic drinks control in the county directly and in collaboration with other public or private bodies and institutions;
 - (f). facilitate citizen participation in matters related to alcoholic drinks control in accordance to framework for citizen participation established under the County Governments Act, the Urban Areas and Cities Act or any other relevant written law;
 - (g). facilitate and promote in collaboration with other county and national government institutions the establishment of treatment and rehabilitation facilities and programmes;
 - (h). develop in collaboration with other County and National government departments strategies and plans for implementing this Act and control of alcohol abuse and any other relevant national legislation and coordinate and support their implementation, while the Sub Counties Committees functions are;
 - (a) recommend to the County Board the issuance of licenses in accordance with this Act; and
 - (b) perform such other functions as may, from time to time be assigned to it by the County Board.
- (2) The Sub- County Committee may, in the discharge of its functions under this Act, make inspection or other visits to premises at such times as it may deem appropriate.

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

(3) In carrying out its functions, the Sub- County Committee shall—

(a) ensure that there is effective public participation in accordance with the framework for citizen participation established under the County Governments Act, the Urban Areas and Cities Act or any other relevant written law;

(b) collaborate with ward administrators and village administrators and councils appointed under the County Governments Act, 2012 and the officers in charge of coordination of national government functions in the wards and villages;

(c) collaborate with similar committees in other counties for effective implementation of the Act.

The Kajiado Alcoholic Drinks Control Board has met more than 10 times so that it can establish and stabilize the running and management of the fund as well as Sub County Committees to enhance smooth implementation process. Attendance and participation at both levels has been 99 to 100%, this facilitated appropriate oversight, public relation, enhanced team work and strengthened leadership, Communication, strong customer satisfaction and work environment as well as ensuring transparency.

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024

9. Management Discussion and Analysis

The Alcoholic Drinks Control fund is established under section 6 of the Alcoholic Drinks Control Act 2014. The fund is administered through a secretariat lead by a fund administrator and other members drawn from relevant departments. The utilization of the fund is also guided by the Alcoholic Drinks Act 2014 and Alcoholic Drinks Control Regulation 2020 under section 9 of the regulation.

During the financial year under review there was no much activities that took place apart from two inspection that was carried county wide to make application of new liquor premises and sensitization of illicit brew that could have got into the market illegally.

There has been increased levels of abuse of hard Substances and other Psychosocial issues that have led to high number of persons requiring Psycho socio support and alternative livelihoods. In Kitengela, Kajiado East Sub County the revenue collection projection is high due to its cosmopolitan nature and proximity to the capital city Nairobi where business is booming. This was not realise due to a court order from the Isinya bar owners Association that barred collection of revenue in both application and licensing of outlets, this affected collection, the case is still on process and hoping that a conclusion will be reached.

The fund has a potential for growth in revenue base and other aspect of business when proper controls are in place to enhance coordination in both control and collection of revenue.

During the Financial Year 2023-2024, a total of Kshs. 383,027 was collected against as application fees for new premises against expenditure of Kshs. 690,040. This has brought about a deficit for the period of Kshs. 307,013.00.

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

10. Report of The Trustees

The Trustees submit their report together with the audited financial statements for the year ended June 30, 2024 which show the state of the Fund affairs.

Principal activities

The principal activities of the Fund are:

- (a) Carrying out the functions of the County Board stipulated under section 4;
- (b) assisting in the operations of the Sub- County Committees;
- (c) Administration;
- d) any other matter incidental to the matters stated in paragraphs (a) and (b)

Results

The results of the Fund for the year ended June 30, 2024 are set out on page

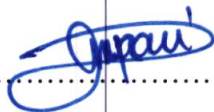
Trustees

The members of the Board of Trustees who served during the year are shown on page (v-vi). No changes in the Board during the financial year.

Auditors

The Auditor General is responsible for the statutory audit of the Fund in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015. The Auditor General to carry out the audit of the Kajiado county Alcoholic drinks control fund for the year/period ended June 30, 2023 in accordance to section 23 of the Public Audit Act.

By Order of the Board



.....
Chair of the Board/Fund Administration Committee

Date: 30/06/2024

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

11. Statement of Management’s Responsibilities

Section 167 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Administrator of a County Public Fund established by Kajiado county Alcoholic drinks control fund act 2014 shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

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


The Administrator of the County Public Fund accepts responsibility for the Fund’s financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and Kajiado county Alcoholic drinks control fund act 2014. The Administrator of the Fund is of the opinion that the Fund’s financial statements give a true and fair view of the state of Fund’s transactions during the financial year ended June 30, 2024, and of the Fund’s financial position as at that date. The Administrator further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund’s financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Administrator of the County Public Fund has assessed the Fund’s ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements. OR

Nothing has come to the attention of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Fund’s financial statements were approved by the Board on 30/06/2024 and signed on its behalf by:

.....


Administrator of the County Public Fund

REPUBLIC OF KENYA



Enhancing Accountability

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

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

REPORT OF THE AUDITOR-GENERAL ON KAJIADO COUNTY ALCOHOLIC DRINKS CONTROL FUND FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Kajiado County Alcoholic Drinks Control Fund set out on pages 1 to 27 which comprise of the statement of financial

Report of the Auditor-General on Kajiado County Alcoholic Drinks Control Fund for the year ended 30 June, 2024

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of Kajiado County Alcoholic Drinks Control Fund as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Kajiado County Alcoholic Drinks Control Act, 2014 and the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. I have determined that there are no key audit matters to communicate in my report.

Other Matters

1. Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised. However, Management has not resolved all the prior year matters as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board. Management has not provided any explanation for the delay in resolving the issues.

2. Uncertainty on Sustainability of Services

The statement of financial performance reflects total revenue amounting to Kshs.383,027 in the year under review while in the year 2022/2023 total revenue amounted to Kshs.14,730,229 reflecting a drop of Kshs.14,347,202 or approximately 97% drop compared to prior year. The significant drop in revenue collection is attributed to a litigation that saw the County Government of Kajiado lose some of its revenue streams

within the Fund. The Fund operated on a deficit of Kshs.307,013 which was catered for by the accumulated surplus from the previous year (2022-2023). As at 30 June 2024, the Fund had Kshs.177,162 as net assets.

In the circumstances, the County Government of Kajiado is likely to make financial losses in terms of excess administration fees against declining revenue.

Other Information

Management is responsible for the other information set out on pages iii to xxiv which comprise of Key Entity Information and Management, Board of Trustees/Fund Administration Committee, Management Team, Board/Fund Chairperson's Report, Report of the Fund Administrator, Statement of Performance Against the County Fund's Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Trustees and Statement of Management's Responsibilities. The other information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Late Submission of Financial Statements

The financial statements for the year ended 30 June 2024 were presented to the Auditor-General on 13 November 2024. Management acknowledged the lapse which they attributed to administrative procedures that saw a change in the administration of the Fund. This is contrary to Section 167 (3) of the Public Finance Management Act, 2012 which requires that, not later than three months after the end of each financial year, the

administrator of a County Public Fund shall submit the financial statements prepared under this section to the Auditor - General.

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

2. Failure to Prepare a Budget

During the year under review, the Fund Management did not prepare a budget to guide its operations in revenue collection and expenses. This was despite the Fund having a total revenue of Kshs.383,027 and an expenditure of Kshs.690,040. It is not clear how the Fund planned and expensed the funds in the absence of a budget. This is contrary to Section 31 (1) of the Public Finance Management Act, of 2012 which stipulates that the Accounting Officer shall ensure that the draft estimates relating to her or his department are prepared in conformity with the Constitution, the Act and the Regulations.

Although Management explained that the Fund operates on an Appropriation in Aid (AIA) procedure where Management requests for operation expenditure based on the available budget, no budget was provided for audit review.

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

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

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

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

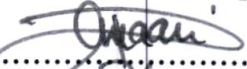
20 December, 2024


**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

13. Statement of Financial Performance for the Year Ended 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Revenue From Non-Exchange Transactions			
Public Contributions and Donations	1	383,027.00	14,730,229.00
Transfers From the County Government		-	-
Fines, Penalties and Other Levies		-	-
Revenue From Exchange Transactions			
Interest Income		-	-
Other Income		-	-
Total Revenue		383,027.00	14,730,229.00
Expenses			
Employee Costs		-	-
Use of goods and services	2	690,040.00	14,049,262
Depreciation and Amortization Expense		-	-
Finance Costs		-	-
Total Expenses		690,040.00	14,049,262
Other Gains/Losses			
Gain/Loss on Disposal of Assets		-	-
Gain /Loss on fair value of investments		-	-
Surplus/(Deficit) for the Period		(307,013.00)	680,967.00

The notes set out on pages 6 to 26 form an integral part of these Financial Statements


 Name: Philip Murree
 Administrator of the Fund

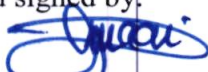

 Name: Timothy Lompo
 Fund Accountant
 ICPAK Member Number: 28015


**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

14. Statement of Financial Position As at 30 June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash Equivalents	3	177,162.00	851,041.00
Total current assets		177,162.00	851,041.00
Non-Current Assets			
Property, Plant and Equipment		-	-
Intangible Assets		-	-
Total non- current assets		-	-
Total Assets (A)		177,162	851,041.00
Liabilities			
Current Liabilities			
Trade and Other Payables from Exchange Transactions		-	-
Total current liabilities		-	-
Non-Current Liabilities			
Non-Current Provisions		-	-
Long Term Portion of Borrowings		-	-
Total Liabilities (B)		-	-
Net Assets (A-B)		177,162	851,041.00
Represented By:			
Revolving Fund		-	-
Reserves		170,074.00	170,074.00
Accumulated Surplus		7,088.00	680,967.00
Net Assets		177,162.00	851,041.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2024 and signed by:


 Name: Philip Moore
 Administrator of the Fund


 Name: Timothy Lompo
 Fund Accountant
 ICPAK Member Number: 28015

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

15. Statement of Changes in Net Assets for the year ended 30th June 2024

Description	Revolving Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs	Kshs	Kshs
Balance As At 1 July 2022	-	-	-	-
Surplus/(Deficit) For the Period	-	170,074.00	680,967.00	851,041.00
Funds Received During the Year	-	-		-
Transfers	-		(-)	
Revaluation Gain	-	-	-	-
Balance As At 30 June 2023	-	170,074.00	680,967.00	851,041.00
Balance As At 1 July 2023	-	170,074.00	680,967.00	851,041.00
Opening Balance Adjustment			(366,866.00)	(366,866.00)
Balance As At 1 July 2023	-	170,074.00	314,101.00	484,175.00
Surplus/(Deficit) For the Period		-	(307,013.00)	(307,013.00)
Funds Received During the Year	-	-	-	-
Transfers	-		(-)	(-)
Revaluation Gain	-	-	-	-
Balance As At 30 June 2024	-	170,074.00	7,088	177,162

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

16. Statement of Cash Flows for The Year Ended 30 June 2024

Description	Note	Current FY	Current FY
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Receipts from other operating activities		383,027.00	14,730,229.00
Total receipts		383,027.00	14,730,229.00
Payments			
Fund administration expenses		(689,000.00)	(14,043,132.00)
General expenses		-	-
Bank Charges		(1,040.00)	(6,130.00)
Other payments		-	-
Net cash flows from operating activities	24	(307,013.00)	680,967.00
Cash flows from investing activities			
Purchase of property, plant, equipment and Intangible assets		(-)	(-)
Proceeds from sale of property, plant & equipment		-	-
Proceeds from loan principal repayments		-	-
Loan disbursements paid out		(-)	(-)
Net cash flows used in investing activities		(-)	(-)
Cash flows from financing activities			
Proceeds from revolving fund receipts		-	-
Additional borrowings		-	-
Repayment of borrowings		(-)	(-)
Net cash flows used in financing activities		(-)	(-)
Net increase/(decrease) in cash & cash Equivalents		(307,013.00)	680,967.00
Cash and cash equivalents at 1 July		484,175.00	170,074.00
Cash and cash equivalents at 30 June		177,162.00	851,041.00

18. Notes to the Financial Statements

Significant Accounting Policies

1. General Information

The Kajiado Alcoholic Drinks Control fund is established by and derives its authority and accountability from the Alcoholic Drinks Control Act 2014 and being implemented through Alcoholic Drinks Control Regulation 2020. The entity is wholly owned by the Kajiado County Government and is domiciled in Kenya. The entity’s principal activity is: Carrying out the functions of the County Board stipulated under section 4; assisting in the operations of the Sub- County Committees; Administration; any other matter incidental to the matters stated in paragraphs (a) and (b)

2. Statement of compliance and basis of preparation

The Fund’s financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Fund. The accounting policies have been consistently applied to all the years presented. The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

3. Adoption of new and revised standards

(i) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024

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

(ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024.

Standard	Effective date and impact:
IPSAS 43	<p>Applicable 1st January 2025</p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024

	Irrelevant to the entity
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p>Applicable 1st January 2025</p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p>Irrelevant to the entity</p>
IPSAS 45- Property Plant and Equipment	<p>Applicable 1st January 2025</p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>Irrelevant to the entity</p>
IPSAS 46 Measurement	<p>Applicable 1st January 2025</p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>Irrelevant to the entity</p>
IPSAS 47- Revenue	<p>Applicable 1st January 2026</p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>Irrelevant to the entity</p>

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

<p>IPSAS 48- Transfer Expenses</p>	<p>Applicable 1st January 2026 The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers. Irrelevant to the entity</p>
<p>IPSAS 49- Retirement Benefit Plans</p>	<p>Applicable 1st January 2026 The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan. Irrelevant to the entity</p>

(i) Early adoption of standards

The Entity did not adopt any new or amended standards in the financial year.

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024

1. Summary of Significant Accounting Policies

a) Revenue recognition

i. Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

ii. Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

There was no original budget for FY 2023-2024 that was approved by the County Assembly on Kajiado County Liquor Control Fund. Only application fees of liquor selling premises were deposited to the account and formed part of the budget.

The entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

Summary of Significant Accounting Policies (Continued)

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented under section xxx of these financial statements.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

a) Intangible Assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The useful life of the intangible assets is assessed as either finite or indefinite.

b) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition.

Summary of Significant Accounting Policies (Continued)

c) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

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

Summary of Significant Accounting Policies (Continued)

Amortized cost

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

Fair value through net assets/ equity

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

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Note xx.

Summary of Significant Accounting Policies (Continued)

Financial liabilities

Classification

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

d) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- Raw materials: purchase cost using the weighted average cost method
- Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

e) Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

f) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

Summary of Significant Accounting Policies (Continued)

g) Contingent liabilities

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Contingent assets

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

h) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements. Entity to state the reserves maintained and appropriate policies adopted.

i) Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

j) Employee benefits – Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable.

Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

Summary of Significant Accounting Policies (Continued)

k) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

l) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

m) Related parties

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

n) 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

o) Comparative figures

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

Summary of Significant Accounting Policies (Continued)

5. Significant judgments and sources of estimation uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

State all judgements, estimates and assumptions made e.g.

a) Estimates and assumptions –

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140.

b) Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the Entity
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

c) Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xxx.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024

6. Notes To The Financial Statements Continued

1. Public contributions and donations

Description	2023-2024	2022-2023
	Kshs	Kshs
Donation From Development Partners	-	-
Contributions From The Public/Application fees	383,027.00	14,730,229.00
Total	383,027.00	14,730,229.00

2. Use of Goods and Services

Description	2023-2024	2022-2023
	Kshs.	Kshs.
General Office Expenses	-	-
Loan Processing Costs	-	-
Professional Services Costs	-	-
Administration Fees	689,000.00	14,043,132.00
Committee Allowances	-	-
Bank Charges	1,040.00	6,130.00
Other (Specify)	-	-
Total	690,040.00	14,049,262.00

3. Cash and cash equivalents

Description	2023-2024	2022-2023
	Kshs	Kshs
On – Call Deposits	-	-
Current Account	177,162.00	851,041.00
Others (Specify)	-	-
Total Cash And Cash Equivalents	177,162.00	851,041.00

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

Notes to the Financial Statements Continued

Detailed analysis of the cash and cash equivalents are as follows:

Financial Institution	Account number	2023-2024	2022-2023
		Kshs	Kshs
a) Current Account			
Kenya Commercial Bank		-	-
Equity Bank-Kajiado	0860282581929	177,162.00	851,041.00
Sub- Total		177,162.00	851,041.00
b) Others (Specify)			
Cash In Transit		-	-
Cash In Hand		-	-
Sub- Total		-	-
Grand Total		177,162.00	851,041.00

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024

Notes To The Financial Statements (Continued)

4. Cash generated from operations.

Description	2023-2024	2022-2023
	Kshs	Kshs
Surplus/ (Deficit) For the Year Before Tax	(307,013.00)	680,967.00
Adjusted For:		
Depreciation	-	-
Amortisation	-	-
Gains/ Losses On Disposal Of Assets	(-)	(-)
Interest Income	(-)	(-)
Finance Cost	-	-
Working Capital Adjustments		
Increase In Inventory	(-)	(-)
Increase In Receivables	(-)	(-)
Increase In Payables	-	-
Net Cash Flow From Operating Activities	(307,013.00)	680,967.00

(The total of this statement should tie to the cash flow section on net cash flows from operating activities)

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

Notes To The Financial Statements (Continued)

5. Related party balances

a) Nature of related party relationships

Entities and other parties related to the Fund include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members. The fund/scheme is related to the following entities:

- a) The County Government;
- b) The Parent County Government Ministry;
- c) Key management;
- d) Board of Trustees; etc.

b) Related party transactions

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers From Related Parties'	-	-
Transfers To Related Parties	-	-

c) Key management remuneration

Description	2023-2024	2022-2023
	Kshs	Kshs
Board Of Trustees	-	-
Key Management Compensation	-	-
Total	-	-

d) Due from related parties

Description	2023-2024	2022-2023
	Kshs	Kshs
Due From Parent Ministry	-	-
Due From County Government	-	-
Total	-	-

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024

Other Disclosures Continued

e) Due to related parties

Description	2023-2024	2022-2023
	Kshs	Kshs
Due To Parent Ministry	-	-
Due To County Government	-	-
Due To Key Management Personnel	-	-
Total	-	-

6. Contingent assets and contingent liabilities

Contingent Liabilities	2023-2024	2022-2023
	Kshs	Kshs
Court Case Against the Kajiado County Liquor Fund	-	-
Bank Guarantees	-	-
Total	-	-

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

Notes To The Financial Statements (Continued)

7. Financial risk management

The Fund's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Fund's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Fund does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Fund's financial risk management objectives and policies are detailed below:

a) Credit risk

The Fund has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the entity's management based on prior experience and their assessment of the current economic environment. The carrying amount of financial assets recorded in the financial statements representing the entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

Description	Total amount Kshs	Fully performing Kshs	Past due Kshs	Impaired Kshs
At 30 June 2022				
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	-	-	-	-
Bank Balances	-	-	-	-
Total	-	-	-	-
At 30 June 2021				
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	-	-	-	-
Bank Balances	-	-	-	-
Total	-	-	-	-

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

Notes To The Financial Statements (Continued)

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

The board of trustees sets the Fund's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

b) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Fund Administrator, who has built an appropriate liquidity risk management framework for the management of the entity's short, medium and long-term funding and liquidity management requirements. The entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Fund under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
At 30 June (Current FY)				
Trade Payables	-	-	-	-
Current Portion Of Borrowings	-	-	-	-
Provisions	-	-	-	-
Employee Benefit Obligation	-	-	-	-
Total	-	-	-	-
At 30 June (Comparative FY)				
Trade Payables	-	-	-	-
Current Portion Of Borrowings	-	-	-	-
Provisions	-	-	-	-
Employee Benefit Obligation	-	-	-	-
Total	-	-	-	-

**Kajiado County Alcoholic Drinks Control Fund
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Notes To The Financial Statements (Continued)

c) Market risk

The board has put in place an internal audit function to assist it in assessing the risk faced by the entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The Fund's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies.

There has been no change to the entity's exposure to market risks or the manner in which it manages and measures the risk.

i. Foreign currency risk

The entity has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate.

The carrying amount of the entity's foreign currency-denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

Description		Other currencies	Total
	Kshs	Kshs	Kshs
At 30 June (Current FY)			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors/ Receivables			
Liabilities			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

Notes To The Financial Statements (Continued)

Foreign currency sensitivity analysis

The following table demonstrates the effect on the Fund's statement of financial performance on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

Description	Change in currency rate	Effect on surplus/ deficit	Effect on Equity
	Kshs	Kshs	Kshs
(Current FY)			
Euro	10%	-	-
USD	10%	-	-
(Comparative FY)			
Euro	10%	-	-
USD	10%	-	-

ii. Interest rate risk

Interest rate risk is the risk that the entity's financial condition may be adversely affected as a result of changes in interest rate levels. The entity's interest rate risk arises from bank deposits. This exposes the Fund to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Fund's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

Sensitivity analysis

The Fund do not issued loans neither operate on leverage hence no interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease.

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

Notes To The Financial Statements (Continued)

d) Capital risk management.

The objective of the Fund's capital risk management is to safeguard the Fund's ability to continue as a going concern. The entity capital structure comprises of the following funds:

Description	Current FY	Comparative FY
	Kshs	Kshs
Revaluation reserve	170,074.00	170,074.00
Revolving fund	-	-
Accumulated surplus	7,088.00	680,967.00
Total funds	177,162.00	851,041.00
Total borrowings	-	-
Less: cash and bank balances	(177,162.00)	(851,041.00)
Net debt/(excess cash and cash equivalents)	177,162.00	851,041.00
Gearing	100%	100%

8. Events after the reporting period

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

9. Ultimate and Holding Entity

The Kajiado Alcoholic Drinks Control fund established under the Alcoholic Drinks Control Act 2014 and being implemented through Alcoholic Drinks Control Regulation 2020. Its ultimate parent is the County Government of Kajiado.

10. Currency

The financial statements are presented in Kenya Shillings (Kshs).

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

19. Annexes

Annex I: Progress on Follow Up Of 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)
REPORT OF THE AUDITOR-GENERAL ON KAJIADO COUNTY ALCOHOLIC DRINKS CONTROL FUND FOR THE YEAR ENDED 30 JUNE, 2023	Unconfirmed Cash and Cash Equivalents Balance	Certificate of Balance has been presented to confirm balance and an Opening balance adjustment to correct overstatement of bank Balance	Resolved	Immediately
REPORT OF THE AUDITOR-GENERAL ON KAJIADO COUNTY ALCOHOLIC DRINKS CONTROL FUND FOR THE YEAR ENDED 30 JUNE, 2023	Anomalies in the Presentation and Disclosure of the Financial Statements	Reporting template has been adhered to as per the PSASB and Correction made to adjust opening balances.	Resolved	Immediately
REPORT OF THE AUDITOR-GENERAL ON KAJIADO COUNTY ALCOHOLIC DRINKS CONTROL FUND FOR THE YEAR ENDED 30 JUNE, 2023	Poor Cash Management	The fund operates as an A in A. Appropriation in Aid and cash is requested on when need arises	Resolved	Immediately

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 Fund 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.

Fund Manager/Accounting Officer (enter title of head of Fund)

Date: 30/06/2024

**Kajiado County Alcoholic Drinks Control Fund
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Annex II: Inter-Fund Confirmation Letter



Kajiado County Alcoholic Drinks Control Fund
P.O. Box 11-01100

The County Treasury wishes to confirm the amounts disbursed to you as at 30th June 2024 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table below Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Kajiado County Alcoholic Drinks Control Fund as at 30 th June 2024							
Reference Number	Date Disbursed	Amounts Disbursed by County Treasury of Kajiado (Kshs) as at 30 th June 2024				Amount Received by [beneficiary Fund] (KShs) as at 30 th June 2024 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total							

In confirm that the amounts shown above are correct as of the date indicated.

Head of Accountants department of beneficiary Fund:

Name Philip Murre Sign [Signature] Date 30/6/2024

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

Annex III: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities	31/12/2024				Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended June 30, 2024**

Annex IV: Reporting on Disaster Management Expenditure

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