

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
COUNTY EXECUTIVE OF KAJIADO**

**FOR THE YEAR ENDED  
30 JUNE 2017**



## **KAJIADO COUNTY GOVERNMENT**



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### **REPORTS AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED**

**30<sup>th</sup> JUNE 2017**

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

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# **KAJIADO COUNTY GOVERNMENT**

## **Reports and Financial Statements**

**For the year ended June 30, 2017**

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# **KAJIADO COUNTY GOVERNMENT**

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### **1. KEY ENTITY INFORMATION AND MANAGEMENT**

#### **a) Background information**

Kajiado County is constituted as per the Constitution of Kenya, 2010. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct Municipal Council and the ones that have been transferred from the national government. The county is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Planning is in charge of the County

#### **Vision**

To Promote Our Heritage and enhance ecofriendly Development

#### **Mission**

To provide Quality Services in collaboration with the stakeholders and ensuring equitable and sustainable utilization of available resources

#### **b) Key Management**

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

	<b>Name</b>	<b>Designation</b>	<b>Date of holding office</b>
1	H.E.Dr.David Nkiedienye	Governor	04 <sup>th</sup> March, 2013 – 17 <sup>th</sup> Aug, 2017
2	Mr. Paul Ntiati	Deputy Governor	04 <sup>th</sup> March, 2013 – 17 <sup>th</sup> Aug, 2017
3	Keswe Mapena	CEC, Finance and Economic Planning	2013 - 17 <sup>th</sup> Aug. 2017
4	Dickson Ntikoisa	CEC,Roads	2013 - 17 <sup>th</sup> Aug. 2017
5	Gladys Marima	CEC,Health	2013 - 17 <sup>th</sup> Aug. 2017
6	Jonah Orumoi	CEC,Agriculture	2013 - 17 <sup>th</sup> Aug. 2017
7	Richard Parsitau	CEC ICT	2013 - 17 <sup>th</sup> Aug. 2017
8	Joshua Majakusi	CEC,Education	2013 - 17 <sup>th</sup> Aug. 2017
9	Ali Letura	CEC,Lands	2013 - 17 <sup>th</sup> Aug. 2017
10	Florence Mutua	CEC,Trade	2013 - 17 <sup>th</sup> Aug. 2017
11	Nancy Gathैया	CEC,Public Service	2013 - 17 <sup>th</sup> Aug. 2017
12	Jeremiah Nairowua	CEC,Water	2013 - 17 <sup>th</sup> Aug. 2017

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### **c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2017 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Name</b>	<b>Designation</b>
1.	Keswe Mapena	CECM Finance
2.	Dr.kennedy Ole Kerei	County Secretary
3.	Morris Kaaka	Chief Officer Finance
4.	Jackson Ritei	Senior Accountant

### **d) Fiduciary Oversight Arrangements**

The key fiduciary oversight bodies at the County for the year ended 30th June 2017 were:

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

### **e) Entity Headquarters**

Kajiado county offices  
Off Kajiado – Namanga  
Road  
P.O. Box 11 – 01100  
Kajiado, Town  
KENYA

### **f) Entity Contacts**

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

### **g) Entity Bankers**

Central Bank of Kenya Haile  
Selassie Avenue  
P.O. Box 60000 City Square  
00200 Nairobi, Kenya

Kenya Commercial Bank  
P.O. Box ----- 01100  
Kajiado, Kenya

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**h) Independent Auditors**

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

**i) Principal Legal Adviser**

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

## **KEY MANAGEMENT**

**The County Executive team during the financial year consisted of:**



**H.E. David NKedianye, E.H - Governor**

H.E. **David NKedianye** was elected as Governor of Kajiado County on 04.03.2013. The governor was elected on an agenda of uplifting the living standards of the people of Kajiado County, improving the county's roads, boosting agriculture output, improving the health sector and uplifting the people of Kajiado County from poverty.

It is on these key pillars that the government of H.E. **David NKedianye** has been working on since coming into power.

His Excellency Dr. David Nkedianye is the first Governor of Kajiado County Government. He holds a PhD from University of Edinburgh- UK, between August 2005-August 2008, Masters in Rural Sociology and Community Development at the University of Nairobi in 2004. He studied Bachelor of Education from Catholic University of East Africa.



**H.E. Paul Ntiati- Deputy Governor**

H.E. **Paul Ntiati** was elected as the Deputy Governor of Kajiado County on 04.03.013. The governor was elected on an agenda of uplifting the living standards of the people of Kajiado County, improving the county's roads, boosting agriculture Deputy Governor **H.E. Paul Ntiati** output, improving the health sector and uplifting the people of Kajiado County from poverty.

It is on these key pillars that the government of H.E. Paul Ntiati has been working on since coming into power. Paul Ole Ntiati holds a Master's degree in Rural Social Development from University of Reading (UK) , a Post Graduate Certificate University of Bradford (UK) , Diploma in Range Management ( Egerton University),

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Certificate- Small & Medium Enterprise Development- Cranfield University (UK) and also has a Certificate – Rural Social Development – Clark University (USA)



**Keswe Mapena-CECM Finance and Economic Planning**

Holder of Bcom Accounting, Community Development, international conflicts management and worked in areas of food security in NGOS and Drought Mitigation and Recovery



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**Joshua Majakusi-CECM Education**

He holds a master's in business administration from the university of Nairobi, BBA in accounting and CPA-K  
Worked as Ag Manager at Nolturesh water company ltd



**Dickson Ntikoisa –CECM Roads and Public Works**

He holds a bachelor's degree in Civil Engineering (Hons) with 12 years working experience.

He has previously worked with Ewaso Ngiro South Development Authority and also at Olkejuado County council for a period of 8 years.



**Ali Letura-CECM Lands**

Appointed County executive for lands in 2014 to 2017  
During his tenure he was able to computerized land transaction.

And has worked previously as the teacher in public school

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**Nancy Gatheyia-CECM Public Service**

Nancy is a health professional with a Master's Degree in Mental Health and Psychiatry with massive experience in Health matters for over 28 years in various areas.



**Florence Mutua –Industrialization and Cooperatives Developments**

She holds a Bachelor of Business Management ( Hons) Major in Financial Accounting, she also has a CPA(K). Florence started her work as a Graduate Clerk in various Departments from 2003-2007 at the Bank of Baroda (K) Ltd.From 2007-2012 she worked as a Senior Officer, Compliance & amp; Quality Assurance Department in Imperial Bank (K) Ltd and her last job before being appointed in the county she worked as a Credit Analyst in Corporate Department- I &M Bank (K) Ltd between 2012-2013.



**Jonah P. Orumoi-CECM Agriculture**

Appointed as county Executive committee member for Agriculture in 2014 upto 2017 previously worked in the ministry of agriculture before devolution

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**Gladys Marima –CECM Health Services**

She is a born again believer with passion in her work, a communicator, holder of diploma in mass communication from KIMC, Bachelor's degree in Communication and Public Relations from Moi University and with high levels of integrity.



**Jeremiah Nairowua-CECM Water**

He has studied MBA- Project Planning and Management and holds a B.A in Community Development. He has previously worked for Tata Chemicals Magadi Co.Ltd for a period of four years as the Community Development and Resource Mobilization officer. Two years at Neighbors Initiative Alliance as Program Officer, Two years at Dupoto e-Maa - project officer and also worked for Teachers Service Commission for four years.



**Richard Parsitau-CECM ICT**

Has studied MBA in Finance and holds BBA in Finance and Accounting and CPA-K

Worked at the ministry of health as an accountant and appointed CECM 2013.

## **2. COMMENTARY BY THE CEC, FINANCE AND ECONOMIC PLANNING**

It is my pleasure to present the County Government of Kajiado financial statements for the year ended 30th June 2017. The financial statements present the financial performance of the County Government over the past year. The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County

### **Financing of the County Governments**

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's 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. The County also finances its operations through own generated revenues. These are revenues collected within the County.

The key local revenue sources for Kajiado County included business permits, land rates, business plan approval, advertising fees, cess and various other administrative charges.

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:

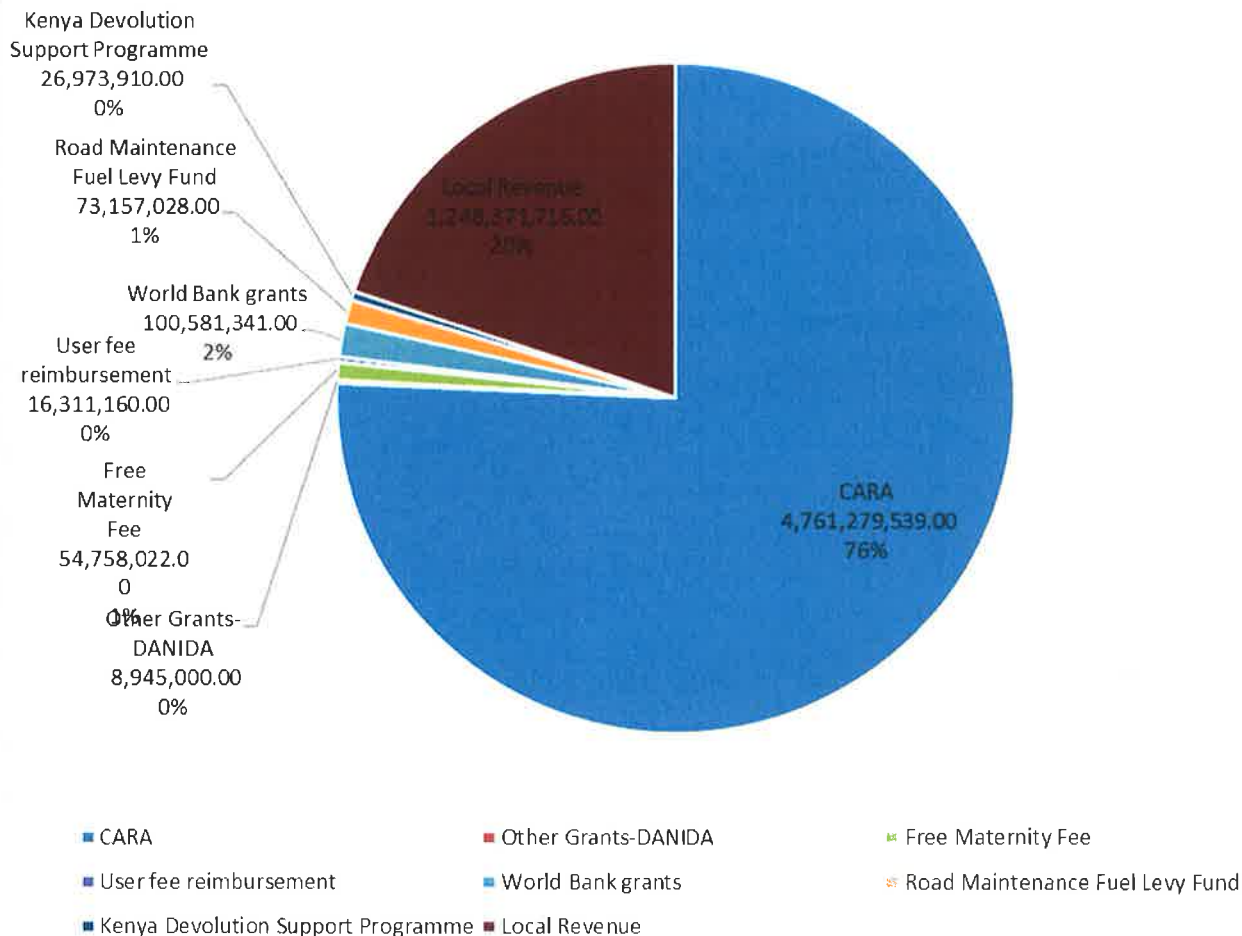
- i. Automation of revenue collection system
- ii. Mapping of Kajiado County land for land rates-
- iii. Preparation of valuation roll
- iv. Among others means

We noted with concern that the County Government didn't manage meet the target on revenue collection. The county has however enhance accountability process by employing an end to end revenue automation process.

## Financial Performance

### a) Revenue

In the year ended 30th June 2017, the County had projected revenues of KShs 6,290,377,716.00 consisting of Kshs 1,248,371,716.00 from own sources and Kshs 5,042,006,000 from other sources. A graphical representation of the revenue budget is as shown below:



**Figure 1: Kajiado County revenue sources in FY 2016/2017**

CARA revenues continue to form the largest part of our revenue budget, contributing 76% towards our budget. Our own generated revenues formed 20% of our budget. In order to plug in the deficit, we projected revenue from borrowings, subject to approval by the relevant institutions.

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Out of the projected revenue, the County was able to realize KShs 5,599,648,781 in actual revenues, representing 89% performance. This low performance was as a result of low realization of the own generated revenues whose performance was at 45%.

In the table below, we present an analysis of revenue performance during the year.

<b>Revenue classification</b>	<b>Revenue budget (KShs)</b>	<b>Actual (KShs)</b>	<b>Realization (%)</b>
CARA	4,761,279,539.00	4,761,279,539	100%
Other Grants-DANIDA	8,945,000.00	8,945,000	100%
Free Maternity Fee	54,758,022.00	56,312,500	103%
User fee reimbursement	16,311,160.00	16,311,160	100%
World Bank grants	100,581,341.00	100,315,410	100%
Kenya Roads Board	73,157,028	73,157,028	
Ministry of Health -Doctors Allowances	-	76,959,000	100%
Kenya Devolution Support Programs	26,973,910.00	26,232,000	97%
Local Revenue	1,248,371,716.00	557,096,144	45%
<b>Total</b>	<b>6,290,377,716.00</b>	<b>5,676,605,706</b>	<b>89%</b>

**Table 1: Revenue performance in FY 2016/2017**

**b) Payments**

The budget allocation of Kshs 7,010,377,716 was utilized to pay compensation of employees of Kshs 1,809,228,189 whereas Kshs 1,103,246,805 was for the use of goods and services, Kshs. 1,224,589,893 for Acquisition of Assets, Kshs 99,520,964 Other grants and transfers and Finance Costs Kshs 8,982,841.95. The acquisition of assets was expensed under the cash basis of accountings but included in the Fixed Assets Register.

The budget allocation though not enough was prudently and efficiently used to run the county government. However, there were challenges faced during the implementation of strategic objectives of the county. The exchequer requisitions delayed and two tranches were received on the closure of financial year. This forced us to carry forward pending bills.

To control expenditure, the county implemented Integrated Financial Information System (IFMIS) where the implementation of Procurement Module helped us to control procurement of goods and services. The county endeavored to capacity build the staff to cope with the task of providing





## KAJIADO COUNTY GOVERNMENT

### Reports and Financial Statements



**For the year ended June 30, 2017**

efficient financial management services to the public as well enhancing financial reporting as required by the Public Financial Management Act 2012.

Some of the development projects in FY 2016/2017 included the following:

Brief description of key/ flagship projects completed in the financial year	Photos
Isinya Public Toilet	
	

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<p>Ongata Rongai Health Centre</p>	

**Figure 2: County Government Flagship projects completed in FY 2016/2017**

Much of the recurrent budget was spent on compensation for employees. This was as a result of salary increments awarded to Doctors and Nurses over the past year. However, we appreciate that a well remunerated workforce is necessary for service delivery. As such, we are committed to improving the welfare of our staff.



**c) Cash flows**

In the FY 2016/2017, we have not had many liquidity disruptions. This was as a result of proper planning by the County and timely disbursements by the National Treasury.

**d) Accounts receivables**

Imprest management is a critical area of focus in Kajiado County. Our aim is to adhere to the PFM regulations on imprest management. Imprest management is a critical area of focus in ABC County. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been to get staff to account for their imprests on time. Going into FY 2017/2018, we will place more emphasis on complying with the PFM regulations with regards to imprests.

**e) Pending bills**

We have reduced the pending bills from previous financial year as compared to this year. Our focus as a County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

**f) Fixed assets**

Kajiado County has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct local authorities within the jurisdiction. We are in the process of developing a comprehensive asset management policy, which we hope to finalize in FY 2017/2018. The policy will among other things incorporate physical verification of all assets, valuation of assets, tagging of assets and maintenance of an asset register.

**Operational performance**

The County's operations are structured in terms of departments which are headed by a County Executive Committee member. For seamless service delivery, all departments have to work in unison and synergize. In the table below, we summarize the key activities carried out by each

Key activities	Key activities
Health Services	Four new dispensaries were constructed · Diagnosis equipment in the level 5 hospital · 5 new dialysis machines · Implementation of the Doctors' and the Nurses' CBA
Trade, Tourism and Industry	<ul style="list-style-type: none"><li>• New ultra-modern Kimana market commissioned in Loitoktok</li><li>• Increment in disbursements to youth, women and the disabled persons to</li></ul>

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	boost their economic standards
Transport and Infrastructure	<ul style="list-style-type: none"><li>• Refurbishment of access roads</li><li>• Construction of Kitengela bus park</li><li>• Construction of bridges.</li></ul>
ICT	Construction of a modern library
Finance and Economic Planning	Automation of revenue collections to boost county own sources of revenue

**Table 2: Departmental performance in FY 2016/2017**

Despite the notable achievements, we have experienced some challenges during the year. These include:

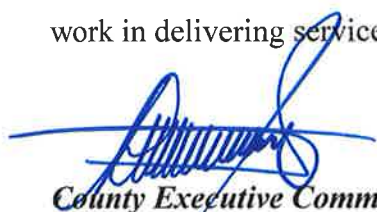
- 1) Poor own revenue collection – the actual revenue collected during the year was 45% of the projected revenues. We are exploring ways of boosting revenue collection as mentioned earlier;
- 2) We have also experienced challenges with IFMIS as a result of down times and poor internet connectivity. This has in some instance delayed payments to suppliers and lead to huge amount of pending bills
- 3) delay in disbursement of funds by the national treasury, this delayed some development projects scheduled for FY 2016/2017;

**Conclusion**

FY 2016/2017 was a good year in general. Good progress was made and the momentum has been created to enable Kajiado County continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that Kajiado County achieves its mission.

I thank all staff in the entire County for their continued commitment and dedication through hard work in delivering services to the people of Kajiado.



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

**County Government of Kajiado**

### **3. STATEMENT OF CORPORATE GOVERNANCE**

Kajiado County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County. The County is made up of a County Assembly and County Executive. The County Assembly (CA) consists of the Members of County Assembly (MCAs) who are elected by the people to represent them in the Assembly. The CA is headed by the Speaker. The County Executive is structured in terms of departments, headed by a County Executive Committee (CEC) Member. The CECs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution.

#### **The County Assembly**

The County Assembly is made of the MCAs. It is headed by the Speaker who is elected by the MCAs. The CA is the legislative authority in the county. It also plays an oversight role in ensuring that the county resources are well allocated and well spent. The CA is especially critical in the budgeting process. The MCAs meet every week in accordance with the Standing Orders of the County Assembly. In executing its mandate, the CA has the following oversight committees:

(Insert the correct names of committees)

1. Public investment and Accounts Committee
2. Budget and Appropriations Committee

#### **Public Investment and Accounts Committee**

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

No	Name	Position held	Period served
1	Hon. Justus Kilesi Ngusur	Chairperson	2013 to 2017
2	Hon. Leah Sopiato	Member	2013 to 2017
3	Hon. Daniel Kanchori	Member	2013 to 2017
4	Hon. Pariken Nanga	Member	2013 to 2017
5	Hon. Ngogoyo Onesmus	Member	2013 to 2017
6	Hon. Nkitinyo ole Lesere	Member	2013 to 2017
7	Hon. John Wanyoike	Member	2013 to 2017

**KAJIADO COUNTY GOVERNMENT****Reports and Financial Statements****For the year ended June 30, 2017**

8	Hon. Samson Mpapayiei Tipape	Member	2013 to 2017
9	Hon Doreen Beyo	Member	2013 to 2017

**Table 3: Public accounts committee members****Budget and Appropriations Committee**

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

No	Name	Position held	Period served
1	Hon Henry Kimiti	Chairperson	Apr. 2013 to 30 June 2017
2	Hon. James Kuya		Apr. 2013 to 30 June 2017
3	Hon. Joseph Mutunkei		Apr. 2013 to 30 June 2017
4	Hon. Paul Supet		Apr. 2013 to 30 June 2017
5	Hon John Matinda		Apr. 2013 to 30 June 2017
6	Hon. Elizabeth Sopiato		Apr. 2013 to 30 June 2017
7	Hon George Sunkuyia		Apr. 2013 to 30 June 2017
8	Hon. Mercy Gathoni		Apr. 2013 to 30 June 2017
9	Hon. Emily Lesian		Apr. 2013 to 30 June 2017

**Table 4: Budget and appropriations committee members****Audit Committee**

The audit committee was constituted in 2016. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held four meetings in FY 2016/2017. The committee members during FY 2016/2017 were:

**KAJIADO COUNTY GOVERNMENT****Reports and Financial Statements****For the year ended June 30, 2017**

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No	Name	Position held	Period served
1	Moses Minchil	Chairperson	September 2015 to date
2	Dr.Kennedy Ole kerei	Member	September 2015 to date
3	Julius Sekeyo	Member	September 2015 to date
4	Eng.merin koitalek	Member	September 2015 to date
5	Mary saitaga	Member	September 2015 to date

**Table 5: Audit Committee members**

#### **4. STATEMENT OF COMPLIANCE**

The County Government is regulated by various laws and regulations. As a County Government, we are committed to ensuring that we have complied with all the laws and regulations governing County Governments.

- a) Financial reporting – Section 166 of the PFM Act (2012) requires the County Treasury to submit quarterly reports to the County Assembly and deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation (CRA), no later than one month after the end of each quarter. Kajiado County complied with this requirement and submitted the quarterly reports within the stipulated timelines.
- b) Fiscal responsibilities – Section 107 of the PFM Act (2012) stipulates the requirements of the County Treasury in enforcing fiscal responsibility. “The county government’s recurrent expenditure shall not exceed the county government’s total revenue” – in FY 2016/2017, Kajiado County complied with this requirement whereby the recurrent expenditure was KShs **3,849,191,714** against total revenues of KShs **5,676,605,706** . “A minimum of thirty percent of the county government’s budget shall be allocated to the development expenditure” – in FY 2016/2017, KShs **2,655,902,268** was allocated to development expenditure against a total budget of KShs **7,010,377,716**

## **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.

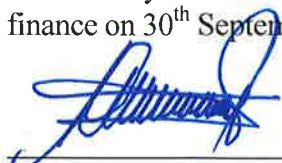
The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2017. 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 Government; (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 Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government'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 Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2017, 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 Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government'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 Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

### **Approval of the financial statements**

The County Government's financial statements were approved and signed by the CEC member for finance on 30<sup>th</sup> September 2017.



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



## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KAJIADO FOR THE YEAR ENDED 30 JUNE 2017

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#### REPORT ON THE FINANCIAL STATEMENTS

##### Qualified Opinion

I have audited the accompanying financial statements of County Executive of Kajiado set out on pages 22 to 62, which comprise the statement of financial assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation-recurrent and development for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Kajiado as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012 .

In addition, as required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, except for the matter described in the Basis for Qualified Opinion and Other Matter sections of my report, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

##### Basis for Qualified Opinion

##### 1. Local Revenue Collection

The statement of receipts and payments for the year ended 30 June 2017 reflects receipts totalling Kshs.5,676,605,706 which include other revenues of Kshs.557,094,069 (2015/16 - Kshs.650,928,888) relating to County Government collections under local revenues. This is indicative of a 55% shortfall on the financial year's target of Kshs.1,248,371,716 and a 17 % decline in comparison with the other revenues collected in the previous year. Further, there were no revenue collection control sheets maintained for the period under review for reconciliation purposes and revenues banked were not tied to the receipt books

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*Report of the Auditor-General On the Financial Statements of County Executive of Kajiado for the year ended 30 June 2017*



issued and used through the revenue collection control sheets. In addition, revenues collected were not posted to the cashbooks. Consequently, the completeness and accuracy of the other revenues of Kshs.557,094,069 for the year ended 30 June 2017 cannot be confirmed.

## **2. Compensation of Employees**

The statement of receipts and payments reflects an expenditure of Kshs.1,809,228,189 under compensation of employees. During the year, a number of officers were issued with imprests totalling Kshs.6,098,500 for the purposes of casual wages payment. However, the casual workers were engaged without the involvement of the County Public Service Board contrary to Section 74 of the County Government Act, 2012 which mandates the County Public Service Board to regulate the engagement of persons on contract, volunteer and casual workers, staff of joint ventures and attachment of interns in its public bodies and offices. It is not clear how the casuals were sourced, engaged and distributed across the county without the involvement of the County Public Service Board as required by the law. Consequently, the validity and propriety of the expenditure of 6,098,500 cannot be ascertained.

## **3. Transfers to Other Government Units and Other Grants and Transfers**

The statement of receipts and payments reflects expenditure of Kshs.948,737,155 and Kshs.99,520,964 under transfer to other government units and other grants and transfers, respectively. In the period under review, the County executive operated a Car Loan and Mortgage Fund for which an amount of Kshs.40,000,000 had been transferred under transfer to other government units' expenditure item during 2015/2016 financial year. In addition, the other grants and transfers in 2016/2017 includes an amount of Kshs.60,000,000 relating to scholarship and other education benefits that was transferred to Kajiado County Bursary Fund.

However, no financial statements for the two funds were prepared and submitted for audit contrary to the requirement of Section 116 (7) (a) of the Public Finance Management Act 2012, which require the administrator of a county public fund to prepare accounts of the fund for each of the financial year. In the circumstances, the County Government was in breach of the law. Further, it has not been possible to confirm the accountability of Kshs. 100,000,000 transferred to the two funds as at 30 June 2017 in the absence of the respective financial statements.

## **4. Expenditure incurred without Authority to Incur Expenditure (AIE)**

During the year under review, expenditure amounting to Kshs.5,194,305,849 was incurred in various departments without the heads of those departments being issued with necessary Authority to Incur Expenditure (AIE). This is contrary to the requirements of regulation 24(2) of the Public Finance Management (County Government) Regulations 2015 which states that; an Accounting Officer who finds it necessary to authorize a public officer in another county government entity or a national government entity to incur official expenditure on his or her behalf, should

do so by issuing an Authority to Incur Expenditure addressed to the Accounting Officer of the county government entity or national government entity. Further, regulation 51(a) provides that, no public officer shall spend or commit funds until he or she has been properly authorized by means of an Authority to Incur Expenditure (AIE). No satisfactory explanation has been provided for this omission.

## **5. Pending Accounts Payable**

Annex 1 to the financial statements reflects pending accounts payable amounting to Kshs.1,192,027,739, representing a 75% increase from the previous year's balance of Kshs.679,475,455. However, and as previously reported, the County Executive has not maintained an up-dated individual creditor's register/ledger with full details of the creditor's details of work done or service rendered, invoices, local purchase/service orders, certificates of completion, evidence of delivery and suppliers statements. Further the increase in the pending bills by Kshs.512,552,284 in the year under review has not been supported. In addition, had the bills been cleared in the period under review, the County Executive would have recorded an excess vote (deficit) of Kshs.709,727,882 instead of the surplus of Kshs.482,299,857 reflected in the statement of receipts and payments. In the circumstances, the accuracy and completeness of pending bills as disclosed in the financial statements and their effect on future service delivery of the County Executive cannot be confirmed.

## **6. Assets and Liabilities inherited from the Defunct Local Authorities in Kajiado County**

Disclosed in Annex 4 to the financial statements is a summary of fixed assets register showing that the County Government had non-current assets with a total historical cost of Kshs. 2,105,134,609 as of 30 June 2017. However, as mentioned in previous years' reports, the financial statements for the year ended 30 June 2017 similarly do not include assets amounting to Kshs. 91,605,348 acquired in the four (4) months period ending 30 June 2013 as well as assets and liabilities of undetermined values of the defunct local authorities and other devolved functions. The Transition Authority did not formally transfer the assets and liabilities of the defunct local authorities in Kajiado to the County Government of Kajiado. Therefore, the existence and carrying values of assets and liabilities that were inherited from the defunct local authorities have still not been established under the circumstances. Consequently, the completeness and accuracy of non-current currents including their historical costs as at 30 June 2017 as disclosed in annex 4 cannot be confirmed.

## **7. Contingent Liability**

The Contingent Liability is in reference to Court Case HCC Miscellaneous Application No. 442 of 2011 - Kilimanjaro Safari Club V/S County Government of Kajiado. Available information indicate that the former Olkejuado County Council had entered into a contract with the above Club to lease a structure belonging to the County Council on condition that the County Council was not to allow the

construction of another competing club/hotel on a certain radius. However, the County Council breached the contract and allowed Oltukai Lodge to construct a modern hotel next to Kilimanjaro Safari Club. Consequently, Kilimanjaro Safari Club instituted a suit reference HCCC No. 182 of 2005 against Olkejuado County Council on 17 February 2005 to restrain the County Council from levying rent in distress. This commenced a dispute that was referred to an arbitration way back in 2007.

In an award delivered on 5 November 2009 the arbitrator awarded the claimant approximately Kshs. 300,000,000.00 (Three hundred million) plus interest at 12%. On 10 January 2010 the arbitrator further awarded the claimant on assessment of costs an additional Kshs 7,259,399.00. On 13 December 2011 following an application in the High Court by Kilimanjaro Safari Club vide HCC MISC. APP. No. 442 of 2011, the arbitration award was adopted in the High Court as a judgement and the claimant was granted leave to enforce the award.

On 30 May 2013, the High Court allowed a notice of motion application dated 2nd March 2013 through which the County Council had filed an application to appeal the award as earlier ordered by the High Court and to stay execution pending determination of the application. The notice of motion application was allowed, however, on condition that the County Council shall within 45 days from the above date deposit one third of entire decretal sum due with costs or Kshs.105,000,000.00 whichever was higher in an interest earning account in the joint names of the parties' counsel. The amount was never deposited within 45 days as provided. The amount owing currently is approximately Kshs 670 Million and has, however, not been as a Contingent Liability in the financial statements of County Executive of Kajiado for the year ended 30 June 2017.

## **8. Unresolved Prior-year Audit Matters**

### **8.1. Compensation of Employees**

The statement of receipts and payments for the year ended 30 June 2016 reflected expenditure of Kshs.1,527,491,356 under compensation of employees, which included an amount of Kshs.1,200,000 paid to a project consultant under County partnership with Umea City in Sweden. The nature of the expenditure, however, did not qualify for classification as compensation of employees cost. No documentation has been provided so far to show how the consultant was identified. In the circumstances, the propriety of the expenditure of Kshs.1,200,000 can still not be ascertained.

### **8.2. Consultancy Services**

The statement of receipts and payments for the year ended 30 June 2016 also reflected expenditure of Kshs.1,630,274,525 under acquisition of assets. The expenditure included consultancy fees amounting to Kshs.8,119,081 paid to an architect for the provision of professional services for the construction of a modern County Library. Documents in support of payments to the consultant totalling Kshs.2,320,000 has not been made available for audit verification to date. In the

circumstances, the propriety of the expenditure of Kshs. 2,320,000 has remained unascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Government of Kajiado in accordance with ISSAI 30 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.

### **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. Except for the matter described in the Basis for Qualified Opinion and Other Matter sections of my report, there are no Key Audit Matters to report in the year under review.

### **Other Matter**

#### **1. Stalled Projects**

##### **1.1. Construction of Modern Library-Kajiado Town**

The County Executive contracted a contractor, Tynen Limited, to construct a modern library in Kajiado town on 1 April 2016 for a period of 36 months at a contract price of Kshs. 119,989,444. The County Executive also engaged an architect, Abbey Architect, as a lead consultant for the project at an agreed contract price of 10% of the cost of the project which translate to Kshs.11,998,944.40. A site visit to the project on 16 November 2017 revealed that the project had stalled and no works were done in the financial year 2016/2017. Works certified as of 16 November 2017 relating to earlier period (2015/2016) was 41%.

Available records indicate that both the contractor and the lead consultant had been paid Kshs.52,375,225 and Kshs.12,666,085 respectively as at 30 June 2017. Further, payments made to the contractor of Kshs.52,375,225 were processed against certified amounts of Kshs.49,528,800 resulting in unexplained difference of Kshs.2,846,425. It has not been explained also why the management processed payments amounting to Kshs.12,666, 085 to the lead consultant against a contract sum of Kshs.11,998,944 without due regard to the project implementation status.

The Architect, through a letter dated 6 February 2017, resigned/ pulled out of the contract citing delayed payments by the County Government, faulty non-enforceable contract documents, lack of cooperation by contractor and manipulation of bills of quantities (BQs). On the other hand, the contractor through a letter dated 7 January 2017 complained of malicious sabotage and incompetence on the side of the lead consultant and delay in issue of certificates for payment and asked the County Secretary to intervene. The project Bill of Quantities(BQ) were

not made available for audit review hence making it difficult to assess conformity of the contractor's work with the specifications of tender and the extent of manipulation of BQs, if any, as alleged by the lead consultant.

In the circumstances, it is not possible to confirm that there was value for money for the project and efficient use of resources given the notable delay in implementation, wrangles and the likely cost overruns that are likely to impact the project negatively thus affecting service delivery to the public.

## **1.2. Ngong Sports Complex**

The County Government of Kajiado contracted M/S York Investments (EA) Limited of Box 43997-00100, Nairobi to construct a Modern Sports Complex in Ngong Town for Kshs.198,464,940 under the department of Education, Youth, Sports Culture and social services. The project was scheduled to be undertaken in four phases for consecutive four financial years from 2014/2015 to 2017/2018 or 48 months from the date of the agreement. The agreement was signed on 6 July 2015 implying expected completion date of 5 July 2019. It therefore follows that at minimum, 25% of the project should be achieved every financial year for the four years under consideration. Consequently, the project ought to have been at 50% completion by 30 June 2017. However, records presented for audit review revealed that as at 21 June 2016, only Kshs.34,387,474 had been absorbed as per interim certificate No. 1 indicating 17% completion.

In the year under review, no works were carried out implying either the project had been abandoned or works had stalled with physical verification confirming the same. That notwithstanding, a payment of Kshs.3,000,000 was made to the architects, M/S Abbey Architects Limited, for consultancy services in respect of the project on 11 May 2017 despite the fact that no works had been carried out during the year. In addition, no fee notes, invoice, authority or any other documentary evidence has been presented for audit verification in support of this payment.

In the circumstances, I cannot confirm that the public got value for the total amount of Kshs.37,387,474 spent so far on the project. Further, there may be cost over runs in the event that the project is not delivered in time and other associated costs including interest and penalties, loss of value by delaying the accruing benefits to the tax payers and possible litigations arising from breach of contract.

## **1.3. Nalepo Primary School Access Road**

The County Government awarded a contract for grading and gravelling of Napelo Primary School access road in Olkeri ward on 16 March 2017 to M/S Sharrif Steel Paints and Hardware at a contract sum of Kshs. 1,995,960. The contract was for a period of 90 days effective from the date of signing the contract agreement. An amount of Kshs. 611,784 was paid to the Contractor on 28 June 2017 being the value of certified works as per interim certificate No. 1 of 22 June 2017. However, the contract period expired on 16 June 2017 when the Contractor had only implemented 31% of the contract works. No evidence has been provided for audit to confirm that the Contractor requested for extension of the contract period as

required under section 139 (2a) of Public Procurement and Assets Disposal Act, of 2015. Consequently, it is not possible to confirm that there was efficient use of resources and benefit accruing to the tax payers in the implementation of this project.

#### **1.4. Kajiado County Referral Hospital Maternity Wing**

The County Executive contracted M/S Central Works Ltd of P.O. Box 16476 – 00100, Nairobi to construct maternity wing and ward at Kajiado County Referral Hospital at an initial contract sum of Kshs. 53,729,145 through contract agreement dated 24 April 2015 following a Tender No. CGK/MOH/CWS/O8/2014-15. The initial contract sum was subsequently varied by Kshs. 13,188,838 on 26 April 2017, which is 24.5% of the contract sum, exceeding the 20% ceiling authorized under section 139(4)(c) of Public Procurement and Asset Disposal Act, of 2015. Further, the variation included an amount of Kshs. 4,197,736 for building, re-alignment and modifications of the project as a result of the technical department designing, without involvement of the user department as indicated in a letter reference KCG/HEALTH SERVICES/20/VOL3/222 of 13 February 2017. Consequently, it is not possible to confirm that there was efficient use of resources and benefits accruing to the tax payers in the implementation of this project.

## **2. Budget and Budgetary Performance**

The County Government collected local revenue amounting to Kshs.557,094,069 against a budget of Kshs. 1,248,371,716 for the year ended 30 June 2017. This represents 45% of the estimated local revenue leading to a deficit of Kshs.691,277,647 or 55%. Further, the summary statements of appropriation (development and recurrent combined) show a total expenditure budget of Kshs.7,010,377,716 against total budgeted receipts of Kshs.6,290,377,716 resulting in a budget deficit of Kshs.720,000,000.

The Offices of the Governor and Deputy Governor had a total recurrent budget of Kshs.166,708,973. However, analysis of the vote book indicates that the two Offices incurred a total actual expenditure of Kshs.168,185,990 excluding commitments hence surpassing the budget by Kshs.1,477,017 or 1%. Further, although the County received 89% of the total budgeted revenue, the budget implementation in most departments was below 80% as shown below:

	Department	2016-2017 Budget (a)	2016-2017 Actual (b)	Variance ( Budget- Actual) C= a-b	% variance d=c/a
1	Office Of The Governor And The Deputy Governor	166,708,973	161,428,284	5,280,689	3%
2	County Public Service Board	78,042,231	71,768,230	6,274,001	8%



3	Education, Youth, Sports, And Culture	788,148,407	442,883,715	345,264,692	44%
4	Health Services	1,865,240,167	1,509,960,140	355,280,027	19%
5	ICT, Gender And Social Services	183,138,952	73,839,466	109,299,486	60%
6	Agriculture, Livestock And Fisheries	307,518,950	246,863,205	60,655,745	20%
7	Water And Irrigation	502,470,372	241,674,490	260,795,882	52%
8	Public Works, Roads, Energy And Transport	881,081,620	501,936,164	379,145,456	43%
9	Finance And Economic Planning	529,835,793	377,585,673	152,250,120	29%
10	Industrialization And Enterprise Development	286,652,710	215,799,306	70,853,404	25%
11	Lands, Physical Planning, Environment, Wildlife And Natural Resources	301,733,748	243,550,892	58,182,856	19%
12	County Assembly	681,395,477	534,874,387	146,521,090	22%
13	Public Service, Administration And Citizen Participation	438,410,318	325,557,615	112,852,703	26%

### 3. Projects Budgeted and Implemented without Public Participation

During the year under review, evaluation of internal controls on budget process and identification of projects, and other records produced for audit review, revealed that a total of twenty-eight sampled flagship projects with a budget of Kshs.239,200,000 were conceived and started without going through the full cycle of budget process including public participation, sectoral working groups forums, and validation. This was done contrary to provisions of regulation 221(5) of the Public Finance Management (County Governments) Regulations, 2015 which provides that, the County Treasuries shall arrange for effective public participation during the development of their annual budget estimates including the publication of citizens' budgets which shall explain and summarize the budget proposals. In the circumstances, it is not possible to ascertain that there was proper involvement of the public in identification of the projects to ensure transparency and accountability.

#### **4. IT Controls**

A review of the County's IT controls revealed that the IT department lacks the basic controls that enable the department to function effectively. This is largely caused by insufficient allocation of resources both financial and human to the department thus rendering it either disabled or unable to meet the mandate for which it was established. The following significant weaknesses have been noted:

- (i) No IT strategy committee.
- (ii) No IT steering committee.
- (iii) No training program in place to build IT capacity.
- (iv) No approved IT security policy.
- (v) No policies in place which cover physical access to IT environments.
- (vi) No Approved disaster recovery plan.
- (vii) No Approved backup and retention strategy.
- (viii) No Formal approved user account management policy.
- (ix) Insufficient fire extinguishers and fire suppression systems in the computer rooms.
- (x) No formal, documented and tested emergency procedure in place.
- (xi) Not all the computers have anti-virus installed.

The County risks non-adherence to regulation 110(1) of the Public Finance Management Act (County Government) Regulations, 2015 which requires an Accounting Officer for a county government to institute appropriate access controls needed to minimize breaches of information confidentiality, data integrity and loss of business continuity.

#### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

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 such 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.

In preparing the financial statements, management is responsible for assessing the County's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the County's or to cease operations, or have no realistic alternative but to do so.

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.

Those charged with governance are responsible for overseeing the County's financial reporting process.



## **Auditor-General's Responsibilities for the Audit of the Financial Statements**

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.

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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the County's 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 going concern 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's 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's to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**16 July 2018**

## **6. FINANCIAL STATEMENTS**

### **6.1 STATEMENT OF RECEIPTS AND PAYMENTS**

	<b>Note</b>	<b>2016-2017 Kshs</b>	<b>2015- 2016 Kshs</b>
<b>RECEIPTS</b>			
Tax Revenues	<b>1</b>	-	-
Social Security Contributions	<b>2</b>	-	-
Proceeds from Domestic and Foreign Grants	<b>3</b>	-	-
Transfers from National Treasury	<b>4</b>	4,761,279,539	4,412,625,800
Transfers from Other Government Entities	<b>5</b>	358,232,098	165,722,396
Proceeds from Domestic Borrowings	<b>6</b>	-	-
Proceeds from Foreign Borrowings	<b>7</b>	-	-
Proceeds from Sale of Assets	<b>8</b>	-	-
Reimbursements and Refunds	<b>9</b>	-	-
Returns of Equity Holdings	<b>10</b>	-	-
Other Revenues	<b>11</b>	557,094,069	650,928,888
<b>TOTAL REVENUES</b>		<b>5,676,605,706</b>	<b>5,229,277,084</b>
<b>PAYMENTS</b>			
Compensation of Employees	<b>12</b>	1,809,228,189	1,527,491,356
Use of goods and services	<b>13</b>	1,103,246,805	1,064,092,353
Subsidies	<b>14</b>	-	-
Transfers to Other Government Units	<b>15</b>	948,737,155	649,463,654
Other grants and transfers	<b>16</b>	99,520,964	122,500,000
Social Security Benefits	<b>17</b>	-	-
Acquisition of Assets	<b>18</b>	1,224,589,893	1,630,274,525
Finance Costs, including Loan Interest	<b>19</b>	8,982,842	36,723,542
Repayment of principal on Domestic and Foreign borrowing	<b>20</b>	-	-
Other Expenses	<b>21</b>	-	-
<b>TOTAL PAYMENTS</b>		<b>5,194,305,849</b>	

**KAJIADO COUNTY GOVERNMENT**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**5,030,545,429**

**SURPLUS/DEFICIT**

**482,299,857**

**198,731,655**

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 30/07/ 2017 and signed by:



**Chief Officer -Finance and Economic Planning**  
**Name: Morris Kaaka**



**Head of Treasury-Accounting**  
**Name: Jackson Ritei**  
**ICPAK Member Number:**  
**19996**

**KAJIADO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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**6.2 STATEMENT OF ASSETS AND LIABILITIES**

	<b>Note</b>	<b>2016-2017 Kshs</b>	<b>2015-2016 Kshs</b>
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	1,004,080,356	521,553,028
Cash Balances	22B	442,040	669,510
<b>Total Cash And Cash Equivalents</b>		<b>1,004,522,396</b>	<b>522,222,538</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23		-
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,004,522,396</b>	<b>522,222,538</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits	24	-	51,698,146
<b>NET FINANCIAL ASSETS</b>		<b>1,004,522,396</b>	<b>470,524,393</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	25	<b>522,222,538</b>	<b>271,792,738</b>
<b>Surplus/Deficit for the year</b>		<b>482,299,857</b>	<b>198,731,655</b>
<b>Prior year adjustments</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL POSITION</b>		<b>1,004,522,396</b>	<b>470,524,393</b>

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 \_\_\_ 2017 and signed by:

  
**Chief Officer -Finance and Economic Planning**  
**Name: Morris Kaaka**

  
**Head of Treasury-Accounting**  
**Name: Jackson Ritei**  
**ICPAK Member Number:**  
**19996**

**KAJIADO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

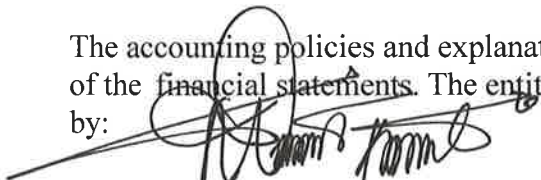
**6.3 STATEMENT OF CASH FLOWS**


	Note	2016-2017	2015-2016
		Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Tax Revenues	1	-	-
Social Security Contributions	2		
Proceeds from Domestic and Foreign Grants	3	-	-
Transfers from National Treasury	4	4,761,279,539	4,412,625,800
Transfers from Other Government Entities	5	358,232,098	165,722,396
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	557,094,069	650,928,888
		<b>5,676,605,706</b>	<b>5,229,277,084</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	12	1,809,228,189	,527,491,356
Use of goods and services	13	1,103,246,805	1,064,092,353
Subsidies	14		-
Transfers to Other Government Units	15	948,737,155	649,463,654
Other grants and transfers	16	99,520,964	122,500,000
Social Security Benefits	17	-	-
Finance Costs, including Loan Interest	19	8,982,842	36,723,542
Other Expenses	21	-	-
		<b>3,969,715,955</b>	<b>3,400,270,905</b>
<b>Adjusted for:</b>			
Changes in receivables		-	-
Changes in payables		-	51,698,146
Adjustments during the year		-	-
<b>Net cash flow from operating activities</b>		<b>1,706,889,750</b>	<b>1,880,704,325</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	8	-	-
Acquisition of Assets	18	(1,224,589,893)	(1,630,274,525)
<b>Net cash flows from Investing Activities</b>			

**KAJIADO COUNTY GOVERNMENT****Reports and Financial Statements****For the year ended June 30, 2017**

		(1,224,589,893)	(1,630,274,525)
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-
<b>Net cash flow from financing activities</b>		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>482,299,857</b>	<b>250,429,800</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>522,222,538</b>	<b>271,792,738</b>
<b>Cash and cash equivalent at END of the year</b>		<b>1,004,522,396</b>	<b>522,222,538</b>

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 2017 and signed by:

  
\_\_\_\_\_  
**Chief Officer Finance and Economic Planning**  
Name : Morris Kaaka

  
\_\_\_\_\_  
**Head of Treasury-Accounting**  
Name: Jackson Ritei  
ICPAK NO: 19996

**KAJIADO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**7.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		a	b	c=a+b	d	e=d-c	f=d/c %
	<b>RECEIPTS</b>						
	Tax Receipts	-	-	-	-	-	
	Social Security Contributions	-	-	-	-	-	
	Proceeds from Domestic and Foreign Grants	-	-	-	-	-	
	Exchequer releases	4,761,279,539	-	4,761,279,539	4,761,279,539	-	100%
	Transfers from Other Government Entities	280,726,461	-	280,726,461	358,232,098	77,505,637	128%
	Proceeds from Domestic Borrowings	-	-	-	-	-	
	Proceeds from Foreign Borrowings	-	-	-	-	-	
	Proceeds from Sale of Assets	-	-	-	-	-	
	Reimbursements and Refunds	-	-	-	-	-	
	Returns of Equity Holdings	-	-	-	-	-	
	Other Receipts	1,248,371,716	-	1,248,371,716	557,094,069	691,277,647	45%
	<b>Total Receipts</b>	<b>6,290,377,716</b>	<b>-</b>	<b>6,290,377,716</b>	<b>5,676,605,706</b>	<b>768,783,284</b>	<b>90%</b>
	<b>Payments</b>						
21	Compensation of Employees	1,984,986,890	12,600,000	1,997,586,890	1,809,228,189	188,358,701	91%
22	Use of goods and services	1,145,255,991	500,000	1,145,755,991	1,103,246,805	42,509,186	96%
25	Subsidies	-	-	-	-	-	
263	Transfers to Other Government Units	1,076,093,675	-	1,076,093,675	948,737,155	127,356,520	88%
261/2/4	Other grants and transfers	130,000,000	-	130,000,000	99,520,964	30,479,036	77%
27	Social Security Benefits					-	



**KAJIADO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

		72,639,196	-	72,639,196	-	72,639,196	
31	Acquisition of Assets	2,590,946,677	13,100,000	2,577,846,677	1,224,589,893	1,353,256,784	48%
55	Repayment of principal on Domestic and Foreign borrowing	10,455,287	-	10,455,287	8,982,842	1,472,445	
28	Other Expenses	-	-	-	-	-	
<b>Grand Total</b>		<b>7,010,377,716</b>	<b>-</b>	<b>7,010,377,716</b>	<b>5,194,305,849</b>	<b>1,816,071,867</b>	<b>74%</b>


- Over utilization of 128% on transfer from other government was due to amount received from ministry of health to cater for doctors allowances

- Under of 48% on acquisition of assets was due to low uptake of development fund as results of late disbursement of funds from the national treasury and under collection of own sources of revenue

- 45% under collections of revenue due persistent court orders thus limiting collections of revenue.

The entity financial statements were approved on 30/9 2017 and signed by:

  
**Chief Officer Finance and Economic Planning**  
**Name: Morris Kaaka**

  
**Head of Treasury Accounts**  
**Name: Jackson Ritei**  
**ICPAK Number:**  
**19996**

**KAJIADO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**7.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		a	b	c=a+b	d	e=d-c	f=d/c %
	<b>RECEIPTS</b>						
	Tax Receipts	-				-	
	Social Security Contributions	-		-		-	
	Proceeds from Domestic and Foreign Grants	-		-		-	
	Exchequer releases	3,332,895,677		3,332,895,677	3,332,895,677	-	100%
	Transfers from Other Government Entities	107,254,023		107,254,023	184,759,660	- 77,505,637	172%
	Proceeds from Domestic Borrowings	-		-		-	
	Proceeds from Foreign Borrowings	-		-		-	
	Proceeds from Sale of Assets	-		-		-	
	Reimbursements and Refunds	-		-		-	
	Returns of Equity Holdings	-		-		-	
	Other Receipts	873,860,201		873,860,201	389,965,848	- 483,894,353	45%
	<b>Total Receipts</b>	<b>4,314,009,902</b>	<b>-</b>	<b>4,314,009,902</b>	<b>3,907,621,186</b>	<b>561,399,990</b>	<b>91%</b>
	<b>Payments</b>						
21	Compensation of Employees	1,984,986,890	12,600,000	1,997,586,890	1,809,228,189	188,358,701	91%
22	Use of goods and services	1,145,255,991	500,000	1,145,755,991	1,103,246,805	42,509,186	96%
25	Subsidies	-		-	-	-	
263	Transfers to Other Government Units	955,569,433	-	955,569,433	828,212,913	127,356,520	87%
261/2/4	Other grants and transfers	130,000,000	-	130,000,000	99,520,964	30,479,036	77%
27	Social Security Benefits	72,639,196	-	72,639,196	-	72,639,196	0%

**KAJIADO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
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31	Acquisition of Assets	55,568,651	- 13,100,000	42,468,651		42,468,651	0%
	Finance Costs, including Loan Interest	10,455,287	-	10,455,287	8,982,842	1,472,445	86%
55	Repayment of principal on Domestic and Foreign borrowing			-			
28	Other Expenses			-			
<b>Grand Total</b>		<b>4,354,475,448</b>	<b>-</b>	<b>4,354,475,448</b>	<b>3,849,191,714</b>	<b>505,283,734</b>	<b>88%</b>

The county financial statements were approved on

30/7

2017 and signed by:

**Chief Officer Finance and Economic Planning**  
**Name: Morris Kaaka**

**Head of Treasury Accounting**  
**Name: Jackson Ritei**  
**ICPAK Number:**  
**19996**

**7.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization Difference to Final Budget
		a	b	c=a+b	d	e=d-c	f=d/c %
	<b>RECEIPTS</b>						
	Tax Receipts	-	-	-	-	-	
	Social Security Contributions	-	-	-	-	-	
	Proceeds from Domestic and Foreign Grants	-	-	-	-	-	
	Exchequer releases	1,428,383,862	-	1,428,383,862	1,428,383,862	-	100%
	Transfers from Other Government Entities	173,472,438	-	173,472,438	173,472,438	-	100%
	Proceeds from Domestic Borrowings	-	-	-	-	-	
	Proceeds from Foreign Borrowings	-	-	-	-	-	
	Proceeds from Sale of Assets	-	-	-	-	-	
	Reimbursements and Refunds	-	-	-	-	-	
	Returns of Equity Holdings	-	-	-	-	-	
	Other Receipts	374,511,515	-	374,511,515	167,128,221	207,383,294	45%
	<b>Total Receipts</b>	<b>1,976,367,815</b>	<b>-</b>	<b>1,976,367,815</b>	<b>1,768,984,520</b>	<b>207,383,294</b>	<b>90%</b>
	<b>Payments</b>						
21	Compensation of Employees	-	-	-	-	-	
22	Use of goods and services	-	-	-	-	-	
25	Subsidies	-	-	-	-	-	
263	Transfers to Other Government Units	120,524,242		120,524,242	120,524,242	-	100%

**KAJIADO COUNTY GOVERNMENT**  
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261/2/4	Other grants and transfers	-	-	-	-	-	
27	Social Security Benefits	-	-	-	-	-	
31	Acquisition of Assets	2,535,378,026.00	-	2,535,378,026	1,224,589,893	1,310,788,133	48%
55	Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	
28	Other Expenses	-	-	-	-	-	
<b>Grand Total</b>		<b>2,655,902,268</b>	<b>-</b>	<b>2,655,902,268</b>	<b>1,345,114,135</b>	<b>1,310,788,133</b>	<b>51%</b>

The entity financial statements were approved on 30/9 2017 and signed by:



**Chief Officer Finance and Economic Planning**  
**Name: Morris Kaaka**



**Head of Treasury -Accounting**  
**Name: Jackson Ritei**  
**ICPAK Number:**  
**19996**

**Reports and Financial Statements  
For the year ended June 30, 2017**

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**7. SIGNIFICANT ACCOUNTING POLICIES**

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

**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 entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

**Reporting entity**

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

**Recognition of receipts and payments**

**Recognition of receipts**

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

**Tax receipts**

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

**Transfers from the Exchequer**

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

**External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

**Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Proceeds from borrowing**

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

**Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2017, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**County Own Generated Receipts**

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognized in the financial statements the time associated cash is received.

**Returns to CRF Issues**

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

**Recognition of payments**

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

**Compensation of employees**

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

**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.

**Interest on borrowing**

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

**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)**

**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.

**In-kind contributions**

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

**Cash and cash equivalents**

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

**Restriction on cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2017, this amounted to Kshs 3,229,210.55 compared to Kshs 14,254,120.30 in prior period as indicated on note

There were no other restrictions on cash during the year

**Accounts Receivable**

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.

**Accounts Payable**

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 fulfillment of obligations by the contractor and to hold deposits on behalf of third parties. This is an

## **KAJIADO COUNTY GOVERNMENT**

### **Reports and Financial Statements**

**For the year ended June 30, 2017**

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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.

#### **Non-current assets**

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

#### **Pending bills**

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

#### **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'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 30<sup>th</sup> June 2016 for the period 1<sup>st</sup> July 2016 to 30 June 2017 as required by law. There was no supplementary budgets passed in the year. A high-level assessment of the entity's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

#### **Comparative figures**

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

#### **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.

#### **Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

#### **Related party transactions**

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

**8. NOTES TO THE FINANCIAL STATEMENTS**

**1. TAX REVENUES**

<b>TAX REVENUES</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Taxes on Income, Profits and Capital Gains		-
Taxes on Property	-	-
Taxes on Goods and Services	-	-
Taxes on International Trade and Transactions	-	-
Other Taxes (not elsewhere classified)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**2. SOCIAL SECURITY CONTRIBUTIONS**

<b>SOCIAL SECURITY CONTRIBUTIONS</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts for Health Insurance Contribution	-	-
Receipts to NHIF for Health Insurance Contributions	-	-
Receipts from Govt Employees to Social & Welfare Schemes in Govt	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**3. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

<b>Name of Donor</b>	<b>Amount in foreign currency</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>			
DANIDA			
(Insert name of donor)			
<b>Grants Received from Multilateral Donors (International Organizations)</b>			
World Bank			
KDSP			
<b>Grants Received from other levels of government</b>			
RMLF			-

**KAJIADO COUNTY GOVERNMENT****Reports and Financial Statements**

Mistry of Health			-
Mistry of Health-free maternity			
Mistry of Health -user fee			
<b>Total</b>		-	-

**4. EXCHEQUER RELEASES**

<b>Description and reference of the transfer</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
1st quarter transfer	809,417,522	353,010,064
2nd quarter transfer	785,611,124	1,125,219,579
3rd quarter transfer	1,190,319,885	1,103,156,450
4th quarter transfer	1,975,931,008	1,831,239,707
<b>Total</b>	<b>4,761,279,539</b>	<b>4,412,625,800</b>

**5. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers from Central government entities		
Kenya Roads Board	73,157,028	56,055,024
Ministry of Health – DANIDA	8,945,000	17,890,000
Ministry of Health - Maternal Health Care	56,312,500	44,112,500
Ministry of Health - User Fees Foregone	16,311,160	16,021,218
Ministry of Health – WB	100,315,410	31,643,654
Ministry of Health -Doctors Allowances	76,959,000	
KDSP	26,232,000	-
<b>TOTAL</b>	<b>358,232,098</b>	<b>165,722,396</b>

**KAJIADO COUNTY GOVERNMENT**  
**Reports and Financial Statements**

**6. PROCEEDS FROM DOMESTIC BORROWINGS**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Domestic Accounts Payable	-	-
<b>Total</b>	-	-

**7. PROCEEDS FROM FOREIGN BORROWINGS**

<b>PROCEEDS FROM FOREIGN BORROWINGS</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
<b>Total</b>	-	-

**8. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		-
Receipts from the Sale Plant Machinery and Equipment		-
Receipts from Sale of Certified Seeds and Breeding Stock		-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-

**KAJIADO COUNTY GOVERNMENT****Reports and Financial Statements**

Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
<b>Total</b>	-	-

**9. REIMBURSEMENTS AND REFUNDS**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Refund from World Food Programme (WFP)		
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organizations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organizations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
<b>Total</b>	-	-

**10. RETURNS OF EQUITY HOLDINGS**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Returns of Equity Holdings in Domestic organizations	-	-
Returns of Equity Holdings in International organizations	-	-
<b>Total</b>	-	-

**11. OTHER REVENUES**

<b>OTHER REVENUES</b>		
	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	-	-
Profits and Dividends		-
Rents		-

**KAJIADO COUNTY GOVERNMENT**  
**Reports and Financial Statements**

Other Property Income		-
Sales of Market Establishments		-
Receipts from Administrative Fees and Charges		-
Receipts from Administrative Fees and Charges - Collected as AIA		-
Receipts from Incidental Sales by Non-Market Establishments		-
Receipts from Sales by Non-Market Establishments		-
Receipts from Sale of Incidental Goods		-
Fines Penalties and Forfeitures		-
Receipts from Voluntary transfers other than grants		-
Sundry Revenues		
Other Receipts Not Classified Elsewhere	557,094,069	650,928,888
Business Permits		-
Cesses		-
Poll Rates	-	-
Plot Rents	-	-
Other Local Levies	-	-
Administrative Services Fees	-	-
Various Fees	-	-
Council's Natural Resources Exploitation	-	-
Sales Of Council Assets	-	-
Lease / Rental Of Council's Infrastructure Assets	-	-
Other Miscellaneous Revenues	-	-
Other Miscellaneous Revenues	-	-
Insurance Claims Recovery	-	-
Medium Term Loans (1-3 Yr. Repayment)	-	-
Long Term Loans (Over 3 Yr. Repayment)		



**KAJIADO COUNTY GOVERNMENT**  
**Reports and Financial Statements**

	-	-
Transfers From Reserve Funds		
Donations	-	-
Fund Raising Events	-	-
Other Revenues From Financial Assets Loan	-	-
Market/Trade Centre Fee		-
Vehicle Parking Fees		-
Housing	-	-
Social Premises Use Charges		-
School Fees	-	-
Other Education-Related Fees	-	-
Other Education Revenues	-	-
Public Health Services	-	-
Public Health Facilities Operations	-	-
Environment & Conservancy Administration	-	-
Slaughter Houses Administration	-	-
Water Supply Administration	-	-
Sewerage Administration	-	-
Other Health & Sanitation Revenues	-	-
Technical Services Fees	-	-
External Services Fees	-	-
System Required Revenue A/cs		
<b>Total</b>	<b>557,094,069</b>	<b>650,928,888</b>

**KAJIADO COUNTY GOVERNMENT****Reports and Financial Statements****12. COMPENSATION OF EMPLOYEES**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	986,318,852	791,919,713
Basic wages of temporary employees	54,848,600	14,348,730
Personal allowances paid as part of salary	669,752,428	639,179,382
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind		-
Pension and other social security contributions	71,896,117	82,043,531
Compulsory national social security schemes- employer contribution	26,41 2,193	
Compulsory national health insurance schemes		
Social benefit schemes outside government		
Other personnel payments		
<b>Total</b>	<b>1,809,228,189</b>	<b>1,527,491,356</b>

**13. USE OF GOODS AND SERVICES**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	26,360,379	28,387,429
Communication, supplies and services	17,949,100	20,823,227
Domestic travel and subsistence	161,980,658	283,878,741
Foreign travel and subsistence	31,002,270	8,367,578
Printing, advertising and information supplies & services	48,614,421	93,457,377
Rentals of Produced Assets	1,215,600	1,097,603
Training expenses	22,602,335	40,380,513
Hospitality supplies and services	65,835,878	63,935,720
Insurance costs	43,986,969	22,719,797
Specialized materials and services	233,068,808	247,954,629
Office and general supplies and services	26,574,313	34,493,062
Other operating expenses	288,360,147	112,118,834

**KAJIADO COUNTY GOVERNMENT****Reports and Financial Statements**

Routine maintenance – vehicles and other transport equipment	28,181,727	31,535,574
Fuel Oil and Lubricants	54,436,505	54,517,872
Routine maintenance – other assets	53,077,695	20,424,397
<b>Total</b>	<b>1,103,246,805</b>	<b>1,064,092,353</b>

**14. SUBSIDIES**

<b>Description</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Subsidies to Public Corporations		
<i>See list attached</i>	-	-
(insert name)	-	-
Subsidies to Private Enterprises		
<i>See list attached</i>	-	-
(insert name)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**15. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to Central government entities		
See attached list		
Other current transfer, grant and subsidies	301,150,252	105,637,987
other capital grant transfers County Assembly	647,586,903	503,825,667
Transfer to Car loan fund		40,000,000
<b>TOTAL</b>	<b>948,737,155</b>	<b>649,463,654</b>

**16. OTHER GRANTS AND OTHER PAYMENTS**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Scholarships and other educational benefits	60,000,000	92,500,000
Emergency relief and refugee assistance	29,520,964	

**KAJIADO COUNTY GOVERNMENT****Reports and Financial Statements**

		30,000,000
Subsidies to small businesses, cooperatives, and self-employed-Disability mainstreaming fund	10,000,000	-
<b>Total</b>	<b>99,520,964</b>	<b>122,500,000</b>

**17. SOCIAL SECURITY BENEFITS**

	<b>2016 - 2017</b>	<b>2014 - 2015</b>
	<b>Kshs</b>	<b>Kshs</b>
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**18. ACQUISITION OF ASSETS**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
<b><u>Non-Financial Assets</u></b>		
Purchase of Buildings	-	-
Construction of Buildings	371,105,818	586,243,315
Refurbishment of Buildings	204,400	833,797
Construction of Roads	365,320,695	439,274,545
Construction and Civil Works	297,652,785	381,466,241
Overhaul and Refurbishment of Construction and Civil Works	-	
Purchase of Vehicles and Other Transport Equipment	26,652,834	50,941,907
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	780,000	23,696,064
Purchase of Specialized Plant, Equipment and Machinery	66,434,776	97,936,231
Rehabilitation and Renovation of Plant, Machinery and Equip.	17,150,082	3,473,620

**KAJIADO COUNTY GOVERNMENT****Reports and Financial Statements**

Purchase of Certified Seeds, Breeding Stock and Live Animals	-	
Research, Studies, Project Preparation, Design & Supervision	79,288,503	46,408,804
Rehabilitation of Civil Works		
Acquisition of Strategic Stocks and commodities		
Acquisition of Land		
Acquisition of Intangible Assets		
Purchase of ICT Equipment		
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
Foreign financial Institutions operating Abroad		
Other Foreign Enterprises		
Foreign Payables - From Previous Years		
<b>Total</b>	<b>1,224,589,893</b>	<b>1,630,274,525</b>

**19. FINANCE COSTS, INCLUDING LOAN INTEREST**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	8,982,842	36,723,542
Interest on Borrowings from Other Government Units	-	-
<b>Total</b>	<b>8,982,842</b>	<b>36,723,542</b>

**KAJIADO COUNTY GOVERNMENT****Reports and Financial Statements****20. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**21. OTHER EXPENSES**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Budget Reserves	-	
Civil Contingency Reserves	-	-
Other expenses		-
Domestic Accounts	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

# KAJIADO COUNTY GOVERNMENT

## Reports and Financial Statements

### 22 A. Bank Accounts

Bank Accounts			
Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit, revenue, CRF etc.	2016 - 2017	2015 - 2016
		Kshs	Kshs
Central Bank of Kenya, 1000171219 & KES	development bank a/c	1,081,157	1,003,616
Central Bank of Kenya, 1000171251 & KES	recurrent bank a/c	253,286	188,099,726
Central Bank of Kenya, 1000199008 & KES	deposit bank a/c	3,229,211	14,254,120
Central Bank of Kenya, 1000171642 & KES	revenue fund a/c	802,500,322	308,033,890
Central Bank of Kenya, 1000282207 & KES	Kajiado County Dept. of H/Grants Account	107,600,484	-
Central Bank of Kenya, 1000282193 & KES	Kajiado County Roads Levy Fund Account	71,381,604	-
Kenya Commercial Bank, 114749870 & KES	revenue collection a/c	18,034,292	10,161,676
<b>Total</b>		<b>1,004,080,356</b>	<b>521,553,028</b>

### 22 B. CASH IN HAND

Cash in hand		
	2016 - 2017	2015 - 2016
	Kshs	Kshs
Cash in Hand – Held in domestic currency	442,040	669,510
Cash in Hand – Held in foreign currency		
<b>Total</b>	<b>442,040</b>	<b>669,510</b>

### 23. OUTSTANDING IMPRESTS

Outstanding Imprests		
<i>Description</i>	2016 - 2017	2015 - 2016
	Kshs	Kshs
	-	
Government Imprests		
Clearance accounts		
<b>Total</b>	<b>-</b>	<b>-</b>



**KAJIADO COUNTY GOVERNMENT**  
**Reports and Financial Statements**

**24. ACCOUNTS PAYABLES**

<b>Accounts Payables</b>		
	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Deposits	-	51,698,146
<b>TOTAL</b>	<b>-</b>	<b>51,698,146</b>

**25. BALANCES BROUGHT FORWARD**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts opening balances	521,553,028	270,985,056
Cash in hand	669,510	807,682
Receivables - Outstanding Imprests	-	-
Payables – Deposits	-	-
<b>Total</b>	<b>522,222,538</b>	<b>271,792,738</b>

**26. PRIOR YEAR ADJUSTMENT**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Cash In Transit	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**KAJIADO COUNTY GOVERNMENT**  
**Reports and Financial Statements**

**21A: Bank Accounts**

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit,		
		Kshs	Kshs
Central Bank of Kenya, 1000171219 & KES	recurrent bank a/c	253,286.30	1,003,615.80
Central Bank of Kenya, 1000171251 & KES	development bank a/c	1,081,156.55	188,099,726.25
Central Bank of Kenya, 1000171642 & KES	deposit bank a/c	3,229,210.55	14,254,120.30
Central Bank of Kenya, 1000199088 & KES	revenue fund a/c	802,500,321.90	308,033,889.90
Central Bank of Kenya, 1000282207 & KES	Kajiado County Dept of H/Grants Account	107,600,484.15	-
Central Bank of Kenya, 1000282193 & KES	Kajiado County Roads Levy Fund Account	71,381,604.15	-
Kenya Commercial Bank, 114749870 & KES	revenue collection a/c	18,034,292.00	10,161,676.00
<b>Total</b>		<b>1,004,080,355.60</b>	<b>521,553,028.25</b>

**21B: CASH IN HAND**

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Cash in Hand – Held in domestic currency	442,040.00	669,510.00
Cash in Hand – Held in foreign currency		-
<b>Total</b>	<b>442,040.00</b>	<b>669,510.00</b>

Cash in hand should also be analysed as follows:

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Kajiado Central Sub-county		
Kajiado North Sub-county		
Kajiado South Sub-county		
Kajiado West Sub-county		
Kajiado East Sub-county		
<b>Total</b>		

**KAJIADO COUNTY GOVERNMENT****Reports and Financial Statements****For the year ended June 30, 2017****NOTES TO THE FINANCIAL STATEMENTS (Continued)****22: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

<i>Description</i>	<b>2016 – 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	-	-
Clearance accounts	-	-
<b>Total</b>	-	-

<i>Name of Officer or Institution</i>	<i>Date Imprest</i>	<i>Amount</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
<b>Total</b>				

**23. ACCOUNTS PAYABLE**

	<b>2016 – 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Deposits	-	51,698,145.60
<b>Total</b>		<b>51,698,145.60</b>

**24. FUND BALANCE BROUGHT FORWARD**

	<b>2016 – 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	521,553,028.25	270,985,056
Cash in hand	669,510.00	807,682.00
Accounts Receivables	-	-
Accounts Payables	-	-
<b>Total</b>	<b>522,222,538</b>	<b>271,792,738.00</b>

**KAJIADO COUNTY GOVERNMENT****Reports and Financial Statements****For the year ended June 30, 2017***NOTES TO THE FINANCIAL STATEMENTS (Continued)***25: PRIOR YEAR ADJUSTMENTS**

Description of the error	2016 – 2017	2015 – 2016
	<b>Kshs</b>	<b>Kshs</b>
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables		-
Others ( <i>specify</i> )		-
		-

**9. OTHER IMPORTANT DISCLOSURES**

**26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	<b>2016 – 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings		
Construction of civil works		
Supply of goods		
Supply of services		

**26.2: PENDING STAFF PAYABLES (See Annex 2)**

	<b>2016 – 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Senior management		
Middle management		
Union sable employees		
Others ( <i>specify</i> )		

**26.3: OTHER PENDING PAYABLES (See Annex 3)**

	<b>2016 – 2017</b>	<b>2015 – 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Amounts due to National Government entities		
Amounts due to County Government entities		
Amounts due to third parties		
Others ( <i>specify</i> )		

**KAJIADO COUNTY GOVERNMENT****Reports and Financial Statements****For the year ended June 30, 2017****10. 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 Government:

- 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;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

**Related party transactions:**

	<b>2016/2017</b>	<b>2015/2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Key Management compensation	=====	=====
Transfers to the County Assembly	619,837,538.90	
Transfers to other County Government entities	142,806,615.95	-
Transfers to County Ministries and Departments	-	-
Transfers from other County Government Entities	-	
	<b><u>762,644,154.85</u></b>	

**28 ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES**

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

<b>Entity</b>	<b>Date</b>	<b>Location</b>	<b>Accounting Officer</b>
Corporation			
Fund			
Board			
Project			
Scheme			

## 11. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
Audit report 14-15	Unplanned project		Director procurement	resolved	
Audit report 14-15	Lack of fixed asset register	Now in place		resolved	
Audit report 14-15	Provisional sums paid without supporting documents	Support provided	C o roads	resolved	
	Cash and cash equivalent Amount not supported	supported	Snr. Accountant	resolved	



**KAJIADO COUNTY GOVERNMENT**  
**Consolidated Reports and Financial Statements**  
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***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 entity 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.

CEC, County Treasury Sign  .....

Date 30/9/17 .....

**KAJIADO COUNTY GOVERNMENT**  
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**12. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Amount Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding	Comments
	A	B	c	d=a-c		
<b>Construction of buildings</b>						
1.	1,183,796,634.68	654,695,747.66	149,855,215.65	504,841,532.01		
2.						
3.						
<b>Sub-Total</b>	<b>1,183,796,634.68</b>	<b>654,695,747.66</b>	<b>149,855,215.65</b>	<b>504,841,532.01</b>		
<b>Construction of civil works</b>						
4.	555,182,953.50	569,184,979.32	86,485,496.80	482,699,482.52		
5.						
6.						
<b>Sub-Total</b>	<b>555,182,953.50</b>	<b>569,184,979.32</b>	<b>86,485,496.80</b>	<b>482,699,482.52</b>		
<b>Supply of goods</b>						
7.	58,100,000	17,780,800	-	17,780,800		
8.						
9.						
<b>Sub-Total</b>	<b>58,100,000</b>	<b>17,780,800</b>	<b>-</b>	<b>17,780,800</b>		
<b>Supply of services</b>						
10.	161,432,080.00	320,251,946.80	133,546,022.20	186,705,924.60		
11.						
12.						
<b>Sub-Total</b>	<b>161,432,080.00</b>	<b>320,251,946.80</b>	<b>133,546,022.20</b>	<b>186,705,924.60</b>		
<b>Grand Total</b>	<b>1,958,511,668.18</b>	<b>1,561,913,473.78</b>	<b>322,826,209.25</b>	<b>1,192,027,739.13</b>		



**KAJIADO COUNTY GOVERNMENT**  
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**13. ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		A	B	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Union sable Employees</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

**KAJIADO COUNTY GOVERNMENT**  
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**14. ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		A	B	c	d=a-c		
<b>Amounts due to National Govt Entities</b>							
1.							
2.							
3.							
	<b>Sub-Total</b>						
<b>Amounts due to County Govt Entities</b>							
4.							
5.							
6.							
	<b>Sub-Total</b>						
<b>Amounts due to Third Parties</b>							
7.							
8.							
9.							
	<b>Sub-Total</b>						
<b>Others (specify)</b>							
10.							
11.							
12.							
	<b>Sub-Total</b>						
	<b>Grand Total</b>						

**15. ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2015/2016</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 2016/2017</b>
Land				
Buildings and structures	869,135,334	465,466,642.15	-	1,334,601,976.15
Transport equipment	109,912,239	26,039,360.00	-	135,951,599.00
Office equipment, furniture and fittings	154,353,832	780,000.00	-	155,133,832.00
ICT Equipment, Software and Other ICT Assets			-	-
Other Machinery and Equipment	453,407,841	26,039,360.00	-	479,447,201.00
Heritage and cultural assets			-	-
Intangible assets			-	-
<b>Total</b>	<b>1,586,809,247</b>	<b>518,325,362.15</b>	<b>-</b>	<b>2,105,134,609.15</b>

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 18 on acquisition of assets during the year.

**KAJIADO COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
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**16. ANNEX 5: INTER- ENTITY TRANSFERS**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred Kshs	Amount Confirmed as received Kshs	difference	explanation
1	County Assembly	52,561,002	198,000,000	159,968,676	209,307,861	619,837,539	619,837,539		
2	Bursary				60,000,000	60,000,000	60,000,000		
3	Emergency				29,520,964	29,520,964.00	29,520,964		
4									
5									
6									
7									
8									
9	<b>Total</b>	<b>52,561,002</b>	<b>198,000,000</b>	<b>159,968,676</b>					

Head of treasury Accounting  
County Executive



Director of Finance  
County Assembly/fund/project

