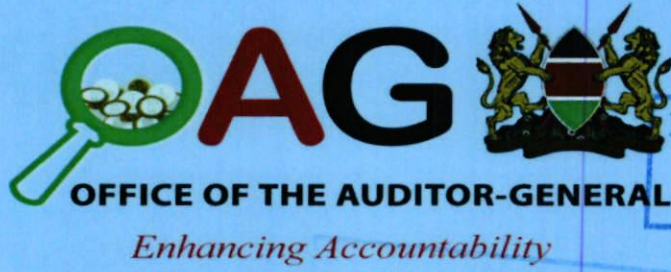


REPUBLIC OF KENYA

Scanned



PARLIAMENT  
OF KENYA  
LIBRARY

PAPERS LAID	
DATE	14/02/2020.
TABLED BY	SMZ.
COMMITTEE	
PRESENT AT THE TABLE	

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY ASSEMBLY OF KAJIADO**

**FOR THE YEAR ENDED  
30 JUNE, 2020**

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30034 - 00100, NAIROBI  
REGISTRY

- 1 DEC. 2020

**RECEIVED**



---

**KAJIADO COUNTY ASSEMBLY**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020**

---

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

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

---

**TABLE OF CONTENTS**

TABLE OF CONTENTS .....	i
1. KEY ENTITY INFORMATION AND MANAGEMENT .....	ii
2. FORWARD BY THE CLERK OF THE ASSEMBLY .....	iv
3. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES.....	v
4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING.....	vii
5. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	ix
6. REPORT OF THE INDEPENDENT AUDITORS ON KAJIADO COUNTY ASSEMBLY .....	x
7. FINANCIAL STATEMENTS .....	1
7.1. STATEMENT OF RECEIPTS AND PAYMENTS .....	1
7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES.....	2
7.3. STATEMENT OF CASH FLOWS.....	3
7.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED .....	4
7.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT ...	6
7.6. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT .....	8
7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	10
7.8. SIGNIFICANT ACCOUNTING POLICIES .....	11
7.9. NOTES TO THE FINANCIAL STATEMENTS .....	17
7.10. OTHER DISCLOSURES.....	23
5. PROGRESS ON FOLLOW ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS .....	25
ANNEXES.....	32
ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE.....	32
ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES.....	34
ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES.....	35
ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER .....	36
ANNEX 5 – ANALYSIS OF EXCHEQUER RELEASES .....	37
ANNEX 6 – CONTINGENT LIABILITIES REGISTER.....	38
ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT .....	40
ANNEX 8 – ANALYSIS OF ACCOUNTS PAYABLES-RETENTION.....	41

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

---

**1. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**(b) Key Management**

Kajiado County Assembly day-to-day management is under the following key organs:

1. Office of the Speaker
2. Office of the Clerk

**(c) Fiduciary Management**

The key management personnel who held office during the year ended 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	- Josiah Leboo Saisa
2.	Senior Accountant	- William Tootio Koitumet

**(d) Fiduciary Oversight Arrangements**

The assembly was able to achieve the value-for money for the FY2019/2020 through the following ways;

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

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

---

**(e) Entity Headquarters**

Kajiado County Assembly  
P.O. Box 94-01100  
County Assembly Premises  
Kajiado, Kenya.

**(f) Entity Contacts**

Telephone: (254)  
E-mail: [info@kajiadoassembly.or.ke](mailto:info@kajiadoassembly.or.ke)  
Website: [www.kajiadoassembly.or.ke](http://www.kajiadoassembly.or.ke)

**(g) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank  
A/C 1153874830  
Kajiado Branch

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**2. FORWARD BY THE CLERK OF THE ASSEMBLY**

The Assembly performance during the financial year 2019/2020 was as follows;

**Budget performance**

The Assembly had an original budget of Kshs. 785,759,406 Million. A total of Kshs. 645,016,148 Was disbursed of which Kshs. 644,771,623 Was absorbed forming absorption rate 82%.

**Operational Performance**

*Assembly has passed 7 bills, laws, 8 relevant policies approved; 6 Committee Reports including public participation were tabled. On representation role, 7 statements and 1 motion tabled. The assembly has participated 6 outreach programmes and 30% of staffs trained. Annual budget FY2019/2020 was approved on 30<sup>th</sup> June 2019 and supplementary budgets was approved on 5/12/2019, 4/4/2020 and 23/6/2020.*

**Performance of key development projects**

*During the period under audit the assembly has continued with the construction of new Assembly chambers complex, a major project for the year which is estimated to be complete by year 2022 the project is 32% complete to date ,construction of members lounge and renovation of the office of the majority leader and minority leader.*

**Comment on value-for-money achievements**

The assembly was able to achieve the value-for money for the FY2019/2020 through the following ways; a) Assembly's core business functions (legislation, oversight and representation) were effectively achieved during the year, b) Public participation was effective in that they were inclusive and a sense of ownership of the said projects felt by locals, c) Administration function: The assembly managed to facilitate adequate staffs development function as a way to improve productivity.

**Challenges and Recommended Way Forward**

*The Assembly did not face major challenges during the year except low implementation of development budget due to technical challenges involves on the building of the new chamber and covid-19 effects to the Assembly operation, which affected the operations of the Assembly ; a) Conducting public participation is a challenge due to the presidential directive to burn public gathering. b) Virtual meeting is not the best methodology to oversight fiscal affairs matters due to low geographical network on individual sites and verification of physical documents. c) Monitoring and evaluation of projects has been affected by restriction of movements. d) Delay in disbursements of funds affecting implementation of projects e.g. June 2020 disbursement.*

  
Sign

Clerk of the County Assembly

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**3. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES**

**Introduction**

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

The key mandate of the County Assembly of Kajiado is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output.

Below were the expected outputs of the assembly in FY 2019/2020.

<b>Program 1</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	No of bills passed in the County Assembly	<i>In FY 19/20 MCA were able Passed 7 bills, laws, 8 relevant policies approved; 6 Committee Reports including public participation were tabled.</i>
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% increase in efficient Assembly operation	<i>In FY 19/20 MCA were able to approve reviewed standing orders to enhance efficient Assembly operation.</i>
<b><u>Program 2</u></b> General Administration, Planning and Support Services	Capacity Building	County Assembly staff and Hon Members performance enhanced through capacity building	% of Hon members and Staff capacity build.	<i>The assembly has participated 6 outreach programmes and 30% of staffs trained.</i>
	Infrastructure	Construction of	% of work done in	<i>In FY 19/20, the</i>

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

	Development	County Assembly ultra-modern chamber, Speaker's residence and renovation of the Assembly's offices.	the Ultra-modern chamber, speaker's residence and No of Offices renovated.	<i>assembly has continued with the construction of new Assembly chambers complex has a major project for the year which is estimated to be complete by year 2022 which is 32% complete to date ,construction of members lounge and renovation of the office of the majority leader and minority leader.</i>
--	-------------	---	--	---



**4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

**1. Sustainability strategy and profile -**

The County Assembly has endeavoured to undertake activities, some considered voluntary, and demonstrate the inclusion of social and environmental concerns in labour operations and interactions with stakeholders. In order to further its sustainability the top management is geared towards ensuring that Corporate Social Responsibility strategy is developed. This will go a long way in enabling the County Assembly exert impact on its surroundings among the constituents environment and social terms. In the Financial Year 2019/2020, Bunge Mashinani (conducting Assembly sessions in reachable areas to the people) was undertaken in all the five sub counties purposely to bring the Assembly sessions closer to the people. Kajiado County is vast, a large number of the population cannot travel to the County headquarters, and in that, matter the County Assembly made it easy for the locals to get to the chambers and get to understand the roles of their elected leaders.

Considering that, Kajiado County Assembly both internal and external stakeholders have embraced it and identified with the Assembly first did Bunge Mashinani concept.

**2. Environmental performance**

Kajiado County Assembly is in the process of drafting Security Regulation as well as Safety and Compliance with Occupational Safety and Health Act, 2007 though at preliminary stages the top management is set to ensure that the guiding policies are completed for the wellness of its employees. The waste management and the sanitation fall under the department of Administration. Line employees are involved in ensuring that the Assembly precinct is clean and wastes cleared and well disposed.

**3. Employee welfare**

At internal level measures and programs targeting employees on health and safety are continuously factored, this impact on productivity and performance. Hiring of employees is undertaken competitively as outlined in the Kajiado County Assembly Human Resource Manual. Labour relations are at the apex. Workers are not only motivated but also involved in team building. On capacity building the County Assembly, keep offering professional trainings to its workers across the departments. The administration section has already drafted a welfare manual that will see all the County Assembly employees contribute for the purpose of supporting themselves in case of any unforeseen eventualities.

**4. Market place practices-**

Kajiado County Assembly is in the forefront fighting corruption at all levels. All the staff and Honourable members are encouraged to adhere to the Chapter six of the constitution – Leadership and integrity. On political matters unlike many other County Assemblies that have engaged in wrangles, Kajiado County Assembly remain one of the Assemblies that consider reconciliations and mature engagements on politics. The Assembly has a functional procurement department with excellent Supply Chain and best Supplier Relations. All procurement transactions are undertaken through e-procurement that

## **KAJIADO COUNTY ASSEMBLY**

### **Reports and Financial Statements**

**For the year ended June 30, 2020**

---

ensures fairness, transparency, accountability and competitiveness. Suppliers' payments are done within the given timelines of 90days. To ensure ethical marketing practices and effective public participations processes the Assembly informs the public on its activities, events, tenders among others seven days before the said date as required by law. Advertisements are done in Newspapers or broadcasts, with larger circulation, nationally or within the county.

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

Civic education to enlighten the public has been constantly undertaken to educate and inform the public on matters devolution governance. The Assembly has also scaled its public participation through its Bunge Mashinani concept. The locals get time to be part of the Assembly sittings and directly engage their elected leaders.

In 2019/2020 Honourable members, funded community sports events to inspire youth in talents at ward levels. To encourage team building Honourable members and staff took part in games that brought together the entire Assembly. The Sports culminated in visiting a nearby school for a sports event giving trophies and game uniforms. Schools drawn from the County visit the Assembly chambers to glean more on the devolution governance and how the County Government works.

## **5. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year, ended June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2020, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

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

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 19<sup>th</sup> November 2020.



---

Clerk of the County Assembly

# REPUBLIC OF KENYA

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



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

## REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF KAJIADO FOR THE YEAR ENDED 30 JUNE, 2020

---

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Kajiado set out on pages 1 to 31, which comprise the statement of financial assets and liabilities as at 30 June, 2020 and the statement of receipts and payments, statement of cash flows, statement of comparison of budget and actual amounts and summary of significant accounting policies and other explanatory information in accordance with the provision of Article 229 of the Constitution of Kenya and Section 35 of the Public 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 audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects the financial position of the County Assembly of Kajiado as at 30 June, 2020 and of its financial performance and its cashflow for the year then ended in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with County Governments Act, 2012 and the Public Finance Management Act, 2012.

#### Basis for Qualified Opinion

##### 1.0 Variances Between Financial Statements and IFMIS Figures

The statement of receipts and payments for the year ended 30 June, 2020 reflects total expenditure of Kshs.644,771,623. Included in this expenditure is Kshs.374,041,437 in respect of use of goods and services as disclosed under Note 5 to the financial statements. This differs from the IFMIS ledger amount of amount of Kshs.309,158,196 resulting to an unexplained and unreconciled variance of Kshs.64,883,241.

Consequently, the accuracy and completeness of the expenditure of Kshs.374,041,437 in respect of use of goods and services for the year ended 30 June, 2020 could not be confirmed.

##### 2.0 Inaccuracies in Cash and Cash Equivalents

The statement of financial assets and liabilities and as disclosed under Note 8 to the financial statements reflects cash and cash equivalents balance of Kshs.10,071,385 as at 30 June, 2020. This excluded the brought forward fund balance of Kshs.11,517,387.

Consequently, the accuracy, completeness and fair statement of the cash and cash equivalents balance of Kshs.10,071,385 as at 30 June, 2020 could not be confirmed.

### **3.0 Fixed Asset Register**

Included in Annex 4 to the financial statements is a summary of fixed assets register with assets balance of Kshs.306,324,421 as at 30 June, 2020. However, during the year under review, the County Assembly did not maintain up to date assets register.

Consequently, the accuracy, completeness and ownership of the fixed assets balance of Kshs.306,324,421 as at 30 June, 2020 could not be confirmed.

### **4.0 Irregular Subscriptions to the Society of Clerks at the Table (SOCATT) and County Assembly Forum**

The statement of receipts and payments for the year ended 30 June, 2020 reflects of Kshs.374,041,437 in respect of use of goods and services. Included in this amount is Kshs.66,638,667 relating to other operating expenses which in turn includes Kshs.500,000 paid as subscription fees to the Society of Clerks at the Table (SOCATT) and Kshs.500,000 paid to County Assembly Forum. However, there was no legislation or policy in place to authorize such subscriptions and to justify the payments.

In the circumstances, the validity of the expenditure on subscription fees of Kshs.1,000,000 for the year ended 30 June, 2020 could not be confirmed.

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

### **Key Audit Matters**

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

### **Other Matter**

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

The statement of appropriation-recurrent and development combined reflects final budget expenditure and actual on comparable basis of Kshs.785,759,406 and Kshs.644,771,623 respectively resulting in under-absorption of Kshs.140,987,783 or 18% of the budget. The budget under-utilization mainly occurred under acquisition of assets. This implies

resources earmarked for development activities were lying idle. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

## **2.0 Delayed Exchequer Release**

The County Assembly received exchequer releases amounting to Kshs.645,016,148. Included in this amount is Kshs.232,388,635 received between during the month of June, 2020. The delay in disbursements of funds by The County Treasury adversely affected delivery of services to the residents.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1.0 Non-Compliance with Law on Ethnic Composition**

A review of Human Resource records maintained by the Assembly revealed that the Assembly had eighty-two (82) employees as at 30 June, 2020 out of which seventy-nine percent (79%) were from the dominant community. This was contrary to the provisions of Section 65(1)(e) of the County Governments Act, 2012 which requires the County Public Service Board to ensure that at least thirty percent (30%) of the vacant posts at the entry level are filled by candidates who are not from the dominant ethnic community. Consequently, the County Assembly Management was in breach of law.

#### **2.0 Non-Compliance with the Law on Fiscal Responsibility - Wage Bill**

During the year under review the County Assembly spent Kshs.246,049,065 on compensation of employees being 38% of total County revenue of Kshs.645,016,148. This is contrary to the provisions of Regulation 25(1) (a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which limits the County Executive's expenditure on wages and benefits to not more than 35% of the total revenue for the year.

Consequently, Management is in breach of the law.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the

financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### **Conclusion**

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

### **Basis for Conclusion**

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

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

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

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

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

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

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

to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from



fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue 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 Assembly to cease to continue 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 Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

03 December, 2021

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

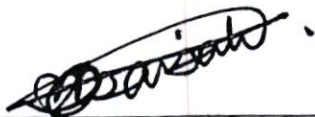
**7. FINANCIAL STATEMENTS**

**7.1. STATEMENT OF RECEIPTS AND PAYMENTS**

**FOR THE PERIOD ENDED 30th JUNE 2020**

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from the County Treasury/Exchequer Releases	1	645,016,148	752,003,490
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	2,215,741
<b>TOTAL RECEIPTS</b>		<b>645,016,148</b>	<b>754,219,231</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	260,049,065	283,869,223
Use of goods and services	5	374,041,437	370,415,331
Acquisition of Assets	6	10,673,079	94,712,224
Finance Costs	7	8,043	28,007
<b>TOTAL PAYMENTS</b>		<b>644,771,623</b>	<b>749,027,785</b>
<b>SURPLUS</b>		<b>244,525</b>	<b>5,191,446</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 19<sup>th</sup> November 2020 and signed by:



Clerk of the Assembly  
 Name: Josiah Leboo Saisa



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

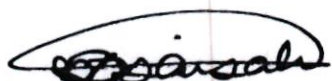
**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

**AS AT 30th JUNE 2020**

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8A	10,071,385	14,187,765
Cash Balances	8B	-	-
<b>Total Cash and cash equivalent</b>		<b><u>10,071,385</u></b>	<b><u>14,187,765</u></b>
Accounts receivables – Outstanding Imprests	9	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>10,071,385</b>	<b>14,187,765</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	10	<u>9,826,860</u>	<u>8,996,319</u>
<b>NET FINANCIAL ASSETS</b>		<b><u>244,525</u></b>	<b><u>5,191,446</u></b>
<b>REPRESENTED BY</b>			
Fund balance b/forward	11	5,191,446	11,517,387
Prior year adjustments	12	(5,191,446)	(11,517,387)
Surplus for the year		244,525	5,191,446
<b>NET FINANCIAL POSITION</b>		<b>244,525</b>	<b>5,191,446</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 19<sup>th</sup> November 2020 and signed by:



Clerk of the Assembly  
Name: Josiah Leboo Saisa



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

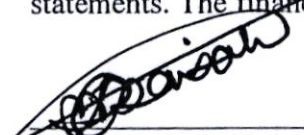
**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

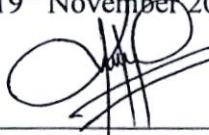
**7.3. STATEMENT OF CASH FLOWS**

**FOR THE PERIOD ENDED 30th JUNE 2020**

		2019-2020	2018-2019
		Kshs	Kshs
<b>Receipts from operating income</b>	NOTE		
Transfers from the County Treasury/Exchequer Releases	1	645,016,148	752,003,490
Other Receipts	3	-	2,215,741
<b>Payments for operating expenses</b>			
Compensation of Employees	4	(260,049,065)	(283,869,223)
Use of goods and services	5	(374,041,437)	(370,415,33)
Finance Costs	7	(8,043)	(28,007)
<b>Adjusted for:</b>			
Adjustments during the year:	12	(5,191,446)	-
Changes in Receivable	13	-	-
Changes in Payables	14	830,541	8,996,319
<b>Net cash flow from operating activities</b>		<b>6,556,699</b>	<b>108,899,989</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	6	(10,673,079)	(94,712,224)
<b>Net cash flows from Investing Activities</b>		<b>(10,673,079)</b>	<b>(94,712,224)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(4,116,380)</b>	<b>14,187,765</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>14,187,765</b>	
<b>Cash and cash equivalent at END of the year</b>		<b>10,071,385</b>	<b>14,187,765</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 19<sup>th</sup> November 2020 and signed by:

  
 Clerk of the Assembly  
 Name: Josiah Leboo Saisa

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

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT  
 COMBINED**

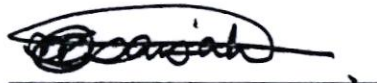
Receipts/Expenditure Item	Original Budget	Adjustments	Final Budget	Actual Amount	Budget Utilization	% Utilization
	KShs	KShs	KShs	KShs	KShs	(a/c %)
<b>RECEIPTS</b>					<b>KShs</b>	
Transfers from the County Treasury/Exchequer Releases	820,759,406	(35,000,000)	785,759,406	645,016,148	140,743,258	82%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	-	-	
<b>TOTAL</b>	<b>820,759,406</b>	<b>(35,000,000)</b>	<b>785,759,406</b>	<b>645,016,148</b>	<b>140,743,258</b>	<b>82%</b>
<b>PAYMENTS</b>						
Compensation of Employees	275,465,100	(12,500,000)	262,965,100	260,049,065	2,916,035	99%
Use of goods and services	386,694,306	11,400,000	398,094,306	374,041,437	24,052,863	94%
Subsidies	-	-	-	-	-	
Transfers to Other Government Entities	-	-	-	-	-	
Other grants and transfers	-	-	-	-	-	
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	158,600,000	(33,900,000)	124,700,000	10,673,079	114,026,921	9%
Finance Costs	-	-	-	8,043	-	
Other Payments	-	-	-	-	-	
<b>TOTAL</b>	<b>820,759,406</b>	<b>(35,000,000)</b>	<b>785,759,406</b>	<b>644,771,623</b>	<b>140,987,783</b>	<b>82%</b>
<b>SURPLUS/ DEFICIT</b>				<b>244,525</b>	<b>(244,525)</b>	

**Below is commentary on significant underutilization (below 10% of utilization) and any overutilization**

- (a) The under realization of 18% on Transfers from the County Treasury/Exchequer Releases is due to the fact that The National Treasury did not disburse county allocation funds for the month of June 2020
- (b) The underutilization of 6% on Use of goods and services is due to the fact that The National Treasury did not disburse county allocation funds for the month of June 2020
- (c) The underutilization of 90% on Acquisition of Assets is due to the fact that The County Executive did not disburse County Assembly development funds as requested.

The changes between the original and final budget was as a result of supplementary budgets done during within the year

The entity financial statements were approved 19<sup>th</sup> November 2020 and signed by:



Clerk of the Assembly  
Name: Josiah Leboo Saisa



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

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT**

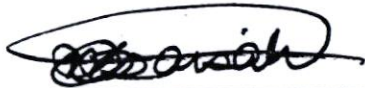
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Current-acc-Basis	Budgetary Difference	% Utilization
	a	b	c=a+b	d	e=d-a	f=(d/c %)
<b>RECEIPTS</b>						
Transfers from the County Treasury/ Exchequer Releases	665,759,406	-	665,759,406	635,105,762	30,653,644	95%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	-	-	
<b>TOTAL</b>	<b>665,759,406</b>	<b>-</b>	<b>665,759,406</b>	<b>635,105,762</b>	<b>30,653,644</b>	<b>95%</b>
<b>PAYMENTS</b>						
Compensation of Employees	275,465,100	(12,500,00)	262,965,100	260,049,065	2,916,035	99%
Use of goods and services	386,694,306	11,400,000	398,094,306	374,041,437	24,052,863	94%
Subsidies	-	-	-	-	-	
Transfers to Other Government Entities	-	-	-	-	-	
Other grants and transfers	-	-	-	-	-	
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	3,600,000	1,100,000	4,700,000	1,006,400	3,693,600	21%
Finance Costs	-	-	-	8,043	8,043	
Other Payments	-	-	-	-	-	
<b>TOTAL</b>	<b>665,759,406</b>	<b>-</b>	<b>665,759,406</b>	<b>635,104,944</b>	<b>30,654,462</b>	<b>95%</b>
<b>Surplus/ Deficit</b>				<b>818</b>	<b>(818)</b>	

**Below is commentary on significant underutilization (below 10% of utilization) and any overutilization**

- (a) The underutilization of 6% on Use of goods and services is due to the fact that The National Treasury did not disburse county allocation funds for the month of June 2020
- (b) The underutilization of 79% on Acquisition of Assets is due to the fact that The County Executive did not disburse County Assembly development funds as requested.

The changes between the original and final budget was as a result of supplementary budgets done during within the year

The entity financial statements were approved on 19<sup>th</sup> November 2020 and signed by:



\_\_\_\_\_  
Clerk of the Assembly  
Name: Josiah Leboo Saisa



\_\_\_\_\_  
Chief Finance Office – County Assembly  
Name: William Tootio Koitumet  
ICPAK Member Number: 23489



## 7.6. STATEMENT OF COMPARISON OF BUDGET &amp; ACTUAL AMOUNTS: DEVELOPMENT

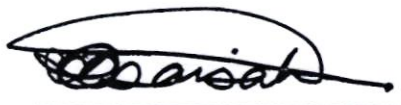
Revenue/Expenditure from	Original Budget		Actual Expenditure	Variance	Budget Utilization	% Utilization
	2020	2019				
<b>RECEIPTS</b>					<b>KShs</b>	
Transfers from the County Treasury/ Exchequer Releases	155,000,000	(35,000,000)	120,000,000	9,910,386	110,089,614	8%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	-	-	
<b>TOTAL</b>	<b>155,000,000</b>	<b>(35,000,000)</b>	<b>120,000,000</b>	<b>9,910,386</b>	<b>110,089,614</b>	<b>8%</b>
<b>PAYMENTS</b>						
Compensation of Employees	-	-	-	-	-	
Use of goods and services	-	-	-	-	-	
Subsidies	-	-	-	-	-	
Transfers to Other Government Entities	-	-	-	-	-	
Other grants and transfers	-	-	-	-	-	
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	155,000,000	(35,000,000)	120,000,000	9,666,679	110,333,321	8%
Finance Costs	-	-	-	-	-	
Other Payments	-	-	-	-	-	
<b>TOTAL</b>	<b>155,000,000</b>	<b>(35,000,000)</b>	<b>120,000,000</b>	<b>9,666,679</b>	<b>110,333,321</b>	<b>8%</b>
<b>SURPLUS/ DEFICIT</b>				<b>243,707</b>	<b>(243,707)</b>	

**Below is commentary on significant underutilization (below 10% of utilization) and any overutilization**

- (a) The under realization of 92% on Transfers from the County Treasury/Exchequer Releases is due to the fact that The National Treasury did not disburse county allocation funds for the month of June 2020
- (b) The underutilization of 92% on Acquisition of Assets is due to the fact that The County Executive did not disburse County Assembly development funds as requested.

The changes between the original and final budget was as a result of supplementary budgets done during within the year

The entity financial statements were approved on 19<sup>th</sup> November 2020 and signed by:



Clerk of the Assembly  
Name: Josiah Leboo Saisa



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

**7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Sub Program	Description	Approved Budget	Actual Payments	Variance
		0	0	0
0	Default - Non Programmatic	0	0	0
	<b>General Administration Planning and Support Services</b>	0	0	0
701019999	General Administration Planning and Support Services	0	0	0
		<b>316,945,783.00</b>	<b>197,341,096.45</b>	<b>119,604,686.55</b>
701014660	Headquarters Administrative Services	316,945,783.00	197,341,096.45	119,604,686.55
		<b>81,670,523.00</b>	<b>85,029,844.05</b>	<b>-3,359,321.05</b>
704014660	Research and Policy Development	0	0	0
704024660	Capacity Building and Training	11,300,000.00	12,841,038.65	-1,541,038.65
704034660	Directorate of Legislation and Procedures	70,370,523.00	72,188,805.40	-1,818,282.40
		<b>387,143,100.00</b>	<b>362,400,682.40</b>	<b>24,742,417.60</b>
711014660	Office of the Clerk	52,550,000.00	46,657,457.90	5,892,542.10
711024660	Directorate of Finance & Compliance	7,158,000.00	7,043,791.00	114,209.00
711034660	Assembly Service Board	58,170,000.00	44,558,085.70	13,611,914.30
711044660	Assembly Service Board	269,265,100.00	264,141,347.80	5,123,752.20
	<b>Grand Total</b>	<b>785,759,406.00</b>	<b>644,771,622.90</b>	<b>140,987,783.10</b>

## **7.8. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of compliance and basis of preparation**

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

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

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

### **2. Reporting entity**

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

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

The County Assembly t recognises all receipts from the various sources when the event occurs and the Assembly has actually received the related cash.

#### **Transfers from the Exchequer/ County Treasury**

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.

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

---

**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Other Receipts**

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

**b) Recognition of payments**

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

**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.

**Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**4. In-kind contributions**

In-kind contributions are donations that are made to the *Assembly* 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 *Assembly* 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.

**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**5. Third Party Payments**

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

**6. Cash and cash equivalents**

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

**Restriction on cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2020, this amounted to KShs 9,826,860 compared to KShs 8,996,319 in prior period as indicated on note 8A. There were no other restrictions on cash during the year.

**7. 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.

**8. 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 fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

---

**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**9. Non-current assets**

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

**10. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *Assembly* 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.

**11. Contingent Liabilities**

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

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

**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**12. Contingent Assets**

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

**13. Budget**

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *Assembly's* budget was approved as required by Law. The County Assembly approved the original budget on 30<sup>th</sup> June 2019 for the period 1<sup>st</sup> July 2019 to 30 June 2020 as required by law. There was three number of supplementary budgets passed in the year. The supplementary budgets were approved on 5/12/2019, 4/4/2020 and 23/6/2020. A high-level assessment of the *Assembly's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

**14. Comparative figures**

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

**15. Subsequent events**

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

**16. 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.



**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

---

**17. 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.

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7.9. NOTES TO THE FINANCIAL STATEMENTS**

**1. Transfers from the County Treasury/Exchequer Releases**

	2019/20	2018/19
	KShs	KShs
Transfers from the County Treasury for Q1	36,544,420	109,565,878
Transfers from the County Treasury for Q2	215,486,528	208,478,329
Transfers from the County Treasury for Q3	163,780,044	171,332,013
Transfers from the County Treasury for Q4	229,205,156	262,627,270
<b>Cumulative Amount</b>	<b>645,016,148</b>	<b>752,003,490</b>

A detailed annex showing the reconciliation of transfers between the County Treasury and County Assembly is included in annexes of this report.

**2. PROCEEDS FROM SALE OF ASSETS**

	2019/20	2018/19
	KShs	KShs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from the Sale Plant Machinery and Equipment		
Receipts from Sale of Certified Seeds and Breeding Stock		
Receipts from the Sale of Strategic Reserves Stocks		
Receipts from the Sale of Inventories, Stocks and Commodities		
Disposal and Sales of Non-Produced Assets		
<b>Total</b>		

**3. OTHER RECEIPTS**

	2019/20	2018/19
	KShs	KShs
Refund from Lapfund		2,215,741
Other Receipts II		
Other Receipts III		
Other Receipts IV		
<b>Total</b>		<b>2,215,741</b>

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**4. COMPENSATION OF EMPLOYEES**

	2019/20	2018/19
	KShs	KShs
Basic salaries of permanent employees	77,869,423	69,126,417
Basic wages of temporary employees	81,641,396	67,945,500
Personal allowances paid as part of salary	44,559,718	111,171,156
Personal allowances paid as reimbursements		
Personal allowances provided in kind		
Pension and other social security contributions	55,789,328	35,513,750
Compulsory national social security schemes	189,200	112,400
Compulsory national health insurance schemes		
Social benefit schemes outside government		
Other personnel payments		
<b>Total</b>	<b>260,049,065</b>	<b>283,869,223</b>

**5. USE OF GOODS AND SERVICES**

	2019/20	2018/19
	KShs	KShs
Utilities, supplies and services	8,821,383.60	4,769,890
Communication, supplies and services	2,125,092.15	1,495,190
Domestic travel and subsistence	167,723,909.60	164,362,251
Foreign travel and subsistence	20,158,332.20	47,674,683
Printing, advertising and information supplies & services	2,435,512.65	4,988,202
Rentals of produced assets	900,000.00	750,000
Training expenses	36,383,834.60	33,621,504
Hospitality supplies and services	28,317,996.85	22,260,522
Insurance costs	26,909,860.30	25,636,816
Specialized materials and services	666,318.90	-
Office and general supplies and services	4,554,500.00	5,402,739
Fuel Oil and Lubricants	1,729,250.00	1,000,000
Other operating expenses	66,638,667.60	53,098,829
Routine maintenance – vehicles and other transport equipment	6,676,778.55	5,354,705
Routine maintenance – other assets		
<b>Total</b>	<b>374,041,437</b>	<b>370,415,331</b>

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

---

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**6. ACQUISITION OF ASSETS**

<b>Non- Financial Assets</b>	<b>2019/20</b>	<b>2018/19</b>
	<b>KShs</b>	<b>KShs</b>
Purchase of Buildings		
Construction of Buildings	-	84,903,190
Refurbishment of Buildings	9,666,679	6,530,037
Purchase of Office Furniture and Equipment	774,400	2,413,681
Purchase of Specialized Plant, Equipment and Machinery	232,000	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	865,316
<b>Total purchase of non-financial assets</b>	<b>10,673,079</b>	<b>94,712,224</b>
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
<b>Total purchase of financial assets</b>		
<b>Total</b>	<b>10,673,079</b>	<b>94,712,224</b>

**7. FINANCE COSTS**

	<b>2019/20</b>	<b>2018/19</b>
	<b>KShs</b>	<b>KShs</b>
Bank Charges	8,043	28,007
Exchange Rate Losses		
Other Finance costs		
Interest on borrowings		
<b>Total</b>	<b>8,043</b>	<b>28,007</b>

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**8. CASH AND BANK BALANCES**

**8A. BANK BALANCES**

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2019/20 KShs	2018/19 KShs
Central Bank of Kenya; Account No.1000199032	Recurrent	204	21,093
Central Bank of Kenya; Account No.1000199016	Development	243,707	5,060,000
Central Bank of Kenya; Account No.1000199024	Deposit	9,826,860	8,996,319
Kenya Commercial Bank; Imprest Account No.1153874380	Commercial Imprest Account	614	110,353
<b>Total</b>		<b>10,071,385</b>	<b>14,187,765</b>

**8B. CASH IN HAND**

	2019/20 KShs	2018/19 KShs
Cash in Hand – Held in domestic currency		
Cash in Hand – Held in foreign currency		
<b>Total</b>		

**9. ACCOUNTS RECEIVABLE**

Description	2019/20 KShs	2018/19 KShs
Government Imprests		
Clearance Accounts		
Staff Advances		
Other Advances		
<b>Total</b>		

**10. ACCOUNTS PAYABLE**

Description	2019/20 KShs	2018/19 KShs
Deposits		
Retentions	9,826,860	8,996,319
<b>Total</b>	<b>9,826,860</b>	<b>8,996,319</b>

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

(NB: Amount under deposits and retentions should tie to cash held in deposit account)

**11. FUND BALANCE BROUGHT FORWARD**

Description	2019/20	2018/19
	KShs	KShs
Bank accounts	14,187,765	11,517,387
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	(8,996,319)	-
<b>Total</b>	<b>5,191,446</b>	<b>11,517,387</b>

**12. PRIOR YEAR ADJUSTMENTS** a prior period adjustment really applies to the correction of an error in the financial statements of a prior period

Description of the error	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019	Adjusted Balance FY 2018/2019
	Kshs	Kshs	Kshs	Kshs
Bank account Balances	14,187,765	(14,187,765)	-	(11,517,387)
Cash in hand				
Accounts Payables				
Receivables	(8,996,319)	8,996,319	-	
Others ( <i>specify</i> )				
<b>Total</b>	<b>5,191,446</b>	<b>(5,191,446)</b>	<b>-</b>	<b>(11,517,387)</b>

The prior year adjustments relate to the Closing Bank balances from the operational accounts transferred back to the CRF account. (Rec and Dev)

Deposits balances are not transferred to the CRF since they are 3<sup>rd</sup> Parties Retention monies.

**13. CHANGES IN RECEIVABLE**

Description of the error	2019-2020	2018-2019
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)	3,335,000	
Imprest issued during the year (B)	73,868,866.00	
Imprest surrendered during the Year (C)	77,203,866.00	
Net changes in account receivables D= A+B-C	0	3,335,000

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

---

**14. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	8,996,319	-
Deposit and Retentions held during the year (B)		8,996,319
Deposit and Retentions paid during the Year (C)		-
Net changes in account receivables D= A+B-C	9,826,860	8,996,319
Net changes in Account Payables Increase (Decrease) C=A-D	<b>830,541</b>	<b>8,996,319</b>

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7.10. OTHER DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLE (See Annex 1)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	1,437,368.00	28,408,711.06	2,270,062.00	27,576,017.06
Construction of civil works	4,079,900.00	6,554,085.00	7,396,617.00	3,237,368.00
Supply of goods	2,803,526.00	20,100,914.90	20,801,814.90	2,102,626.00
Supply of services	21,105,123.00	98,050,802.19	122,216,036.85	8,673,889.64
<b>Total</b>	<b>29,425,917</b>	<b>153,114,513.15</b>	<b>152,684,530.75</b>	<b>41,589,900.70</b>

**2. PENDING STAFF PAYABLES (See Annex 2)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Unionisable employees				
Others				
<b>Total</b>				

**3. OTHER PENDING PAYABLES (See Annex 3)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	5,191,446	244,707.00	5,191,446	244,707
Amounts due to County Government entities	-	-	-	747,800
Amounts due to third parties	8,996,319	830,541.00	-	9,826,860
<b>Total</b>	<b>14,187,765</b>	<b>1,075,248</b>	<b>5,191,446</b>	<b>10,819,367</b>



**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**4. RELATED PARTY DISCLOSURES**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly:

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

**Related party transactions:**

	2019-2020	2018-2019
	Kshs	Kshs
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	77,871,274	67,945,500
Key Management Compensation (Clerk and Heads of departments)	30,564,198	32,338,440
<b>Total Compensation to Key Management</b>	<b>108,435,472</b>	<b>100,283,940</b>
<b>Transfers to related parties</b>		
Transfers to other County Government Entities such as car and mortgage schemes		
Transfers to County Corporations		
Transfers to non-reporting entities e.g ECD centres, welfare centres etc		
<b>Total Transfers to related parties</b>		
<b>Transfers from related parties</b>		
Transfers from the County Executive- Exchequer	645,016,148	752,003,490
Payments made on behalf of the County Assembly by other Government Agencies		
(Insert any other transfers received)		
<b>Total Transfers from related parties</b>	<b>645,016,148</b>	<b>752,003,490</b>

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**5. PROGRESS ON FOLLOW ON PRIOR YEAR AUDITOR’S RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue/Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Presentation and disclosure of the statements of comparison of Budget and Actual Amounts	<i>We concur with the finding however; the difference of the two records was caused by the employees paid manually who were seconded during transition and they are awaiting clearance from their previous organizations. (Schedules attached). The non-remittance was caused by the assembly budgetary constraints, which forced the Assembly management to use the deductions for other management matters as a stop gap measure. However, the amount has henceforth been remitted. The County Assembly has a fully pledged Fund account and a Committee in place thus the issue of delays in remittance has been sorted.</i>	Accountant	Resolved	
2	Cash and Bank balances	<i>We concur with the finding. The management has put in place the internal control measures like maintaining a manual cashbook with</i>	Accountant	Resolved	

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Reference No. on the Internal Audit Report	Issue/ Observation from Auditor	Management comments	Local Point person to resolve the issue (Name and designation)	Status (Resolved/Not Resolved)	Timeframe (By a date when you expect the issue to be resolved)
		<p><i>reconciliation done at the end of every month and quarterly reports prepared to ensure accuracy and completeness of the bank and cash balances. The quarterly report is submitted to the County Treasury as compliance to regulation 90 of PFMA (County Government) Regulations 2015.</i></p> <p><i>The list of the bank accounts operated by the county assembly has since been disclosed.</i></p>			
3	Unsupported expenses-utilities, supplies and services	<i>The difference of Kshs.1.6Million was as a result of mis-posting from catering vote to utility vote when keying in through the date entry. This has now been identified and corrected as attached in schedule.</i>	Accountant	Resolved	
4	Failure to update the Fixed Assets Register	<i>We concur with the finding however, the asset register has since been updated as attached. The amount of Kshs.126,509,543.00 included Kshs.109,278,213 in respect to construction of Assembly Chambers which is work in progress and the balance of Kshs.17,231,330</i>	DFA	Ongoing	

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Reference No. on the external audit Report	Issue/Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<i>have been updated in the assets register.</i>			
<b>Other matters</b>					
1	Budgetary Performance	<i>We concur with the finding however, the anomaly occurred due to contingencies after the supplementary budget, which necessitated for an internal reallocation as per attached letter and Schedule. Now that we are enlightened of the procedure and rules, we shall endeavour to live as per law, procedure and rule.</i>	Accountant	Resolved	
2	Differences between Financial statements figures and IFMIS records	<i>It is true that situation was as reported. This was by our failure to reconcile the IFMIS System on the reported vote heads, as the Treasury reporting template which classify use of fuel, oil and lubricants as other payments as opposed to use of goods and services. As for the other vote heads have been reconciled in the year 2019/2020 (see attachment in FS). We have customized both records.</i>	Accountant	Resolved	

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Reference No. on the external audit Report	Issue/Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	Time frame (Put a date when you expect the issue to be resolved)
3	Failure to maintain Creditors ledgers/register-pending account payable	<i>We concur with the finding; the assembly management has put in place the creditor's ledger to track all the suppliers' invoices and reconciliation done at the end of the financial year to determine the pending invoices however, the surplus in question was in respect of development vote, which cannot be used to settle the recurrent pending bills. Attached Creditor's Ledger extract and the list of pending bills for Fy 2019-2020.</i>	Procurement officer	Resolved	
<b>Basic for conclusion</b>					
1	Irregular Payment in Respect to Construction of the County Assembly Chambers	<i>We concur with the finding; the delay in signing was caused by a complaint from one of the bidders to Public Procurement Review Board on the award in which case the Assembly had to wait for the resolution of the said board before signing the contract. (Attached is the Letter from the Review Board)</i>  <i>The certificates for the above transaction are available and are hereby attached however the Ksh.3, 228,560 was paid</i>	Clerk	On-going	

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p><i>to the Supplier as part of certificate No. 1 pending balance. No public resources that would have been lost since the project is a five year rolling project in which case if there is any anomaly the Assembly will recover from the supplier as the project progresses.</i></p> <p><i>The contractor requested for the Advance payment as per the attached letter. The improvement was in respect of insertion of a section into the contract document to allow for advance payment nevertheless the contract sum was never varied to warrant for a lapse of one year.</i></p>			
2	Irregular Awards of comprehensive medical cover	<p><i>We concur with the finding however; the delay in acceptance was due to negotiation after the award caused by the Gazette notice (Vol.CXIX-No. 89) Adjusting the Medical Cover and all other benefits for the Hon. Members. (Attached Negotiation Minutes and Gazette notice)</i></p> <p><i>The further adjustment was caused by the new-borns and</i></p>	DFA	Resolved	

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Reference No. of the external audit Report	Issue/Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	Timeframe (Period when you expect the issue to be resolved)
		<p><i>new employees for the speaker whom their recruitment process was not complete at the time of the tender submission and award.</i></p> <p><i>The addendum could not be issued since the adjustments came after the submission and award of the tender.</i></p> <p><i>As for the figure above the award, this came after the contract was being executed and we felt was necessary thus prompted the Management to constitute a negotiation team; see minutes attached.</i></p>			
3	Issue of multiple imprests	<p><i>We concur with the finding however; although by the end June 2018 they reflect unsurrendered in the IFMIS system due to IFMIS technically to clear imprests which shows that imprests were held in multiple. All the imprests were surrendered and accounted for as evidence by attached F.O 21 Vouchers.</i></p>	Accountant	Resolved	
4	Officers Acting in Vacant	<p><i>We concur with the finding however; the Clerk has seen</i></p>	CLERK	On process	

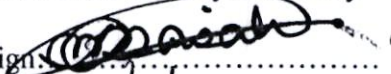
**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	positions beyond the stipulated period	<i>been confirmed for the position after undergoing the due process. The other officer was not confirmed due to the need to revise the Assembly scheme of services which then have been complete and approved by the Kajiado County Assembly Service Board. After which ,KCASB has issue a directive to the Staffs Advisory Committee to review all the staffs pending cases based on the new approved scheme of Service.</i>			

**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.

Clerk of the County Assembly

Sign: 

Date: 19/11/2020



**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEXES**

**ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
	A	b	c	d=a-c		
<b>Construction of buildings</b>						
1. Bayan Contractors				12,286,576.00		
2. Micronet Power Systems limited				3,488,124.00		
3. Wotech Kenya Limited				2,293,040.00		
4. Topchoice Surveillance Limited				9,508,277.06		
<b>Sub-Total</b>				<b>27,576,017.06</b>		
<b>Construction of civil works</b>						
5. Sakwal investment limited				1,800,000.00		
6. Yummy products				1,437,368.00		
<b>Sub-Total</b>				<b>3,237,368.00</b>		
<b>Supply of goods</b>						
7. NeseK				910,000.00		
8. Finacc Consulting ltd				1,078,626.00		
9. MFI Solutions				114,000.00		
<b>Sub-Total</b>				<b>2,102,626.00</b>		
<b>Supply of services</b>						
10. Kenya School of Government				46,400.00		
11. ESAMI				3,129,000.00		
12. Planet Play Kenya				2,494,580.00		
13. First Assurance Company Ltd				37,148.00		
14. Inset Ventures				64,589.00		
15. The standard Group				605,800.00		

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
16. Nation Media Group				189,605.00		
17. Flamingo Pride inn Beach				937,200.00		
18. Enchula Resort				457,736.00		
19. East Africa Law Society				586,388.00		
20. Kaylan Tours and Travel				54,307.64		
21. Kenya Literature Bureau Publisher				71,136.00		
<b>Sub-Total</b>				<b>8,673,889.64</b>		
<b>Grand Total</b>				<b>41,589,900.70</b>		

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
		A	b	C	d=a-c		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
		a	b	c	d=a-c		
<b>Amounts due to National Govt Entities</b>							
1.	National Treasury				244,525		
2.							
3.							
	<b>Sub-Total</b>				<b>244,525</b>		
<b>Amounts due to County Govt Entities</b>							
4.	County Assembly Fund				747,800		
5.							
6.							
	<b>Sub-Total</b>				<b>747,800</b>		
<b>Amounts due to Third Parties</b>							
7.	Bayan Construction				8,867,988		
8.	Yammy Product				355,337		
9.	Mzalendo General Merchant				173,959		
10.	Empirelink Enterprise				198,511		
	<b>Sub-Total</b>				<b>9,595,795</b>		
<b>Others (specify)</b>							
11.							
12.							
13.							
	<b>Sub-Total</b>						
	<b>Grand Total</b>				<b>10,588,120</b>		

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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

Asset class	Historical Cost b/f (KShs) 2018/19	Additions during the year (KShs)	Disposal during the year (KShs)	Transfers in/out	Historical Cost c/f (KShs) 2019/20
Land					
Buildings and structures	268,418,976	9,666,679	-	-	278,085,655
Transport equipment	13,000,000	-	--	-	13,000,000
Office equipment, furniture and fittings	10,673,947	774,400	-	-	11,448,347
ICT Equipment	3,558,419	232,000	--	--	3,790,419
Machinery and Equipment	-	-	-	-	-
Biological assets	--	--	--	--	-
Infrastructure Assets	-	-	-	-	-
Heritage and cultural assets	--	--	--	--	-
Intangible assets	-	-	-	-	-
Work In Progress	--	--	--	--	-
<b>Total</b>	<b>295,651,343.35</b>	<b>10,673,079</b>	<b>-</b>	<b>-</b>	<b>306,324,421</b>

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEX 5 – ANALYSIS OF EXCHEQUER RELEASES**

	Date	Ref	REG	AMOUNT	
Q1	23-Aug-19	FT19235D4F0H	Account Transfer	36,544,420.00	<b>36,544,420.00</b>
Q2	25-Oct-19	FT1929854L3C	Account Transfer	43,377,842.00	
	15-Nov-19	FT193194YCHZ	Account Transfer	50,181,306.00	
	01-Oct-19	FT192745BWBB	Account Transfer	53,047,111.00	
	17-Dec-19	FT19351J9Z9B	Account Transfer	68,880,269.00	<b>215,486,528.00</b>
Q3	20-Jan-20	FT2002023PSY	Account Transfer	44,624,017.00	
	07-Feb-20	FT20038FXRK2	Account Transfer	56,408,896.00	
	10-Mar-20	FT20070YHC2P	Account Transfer	62,747,131.00	<b>163,780,044.00</b>
Q4	01-Apr-20	FT20092JQSZZ	Account Transfer	48,189,755.00	
	19-May 20	FT20140RXMZQ	Account Transfer	59,865,880.00	
	14-Jul-20	FT20196SN8GQ	Account Transfer	50,272,732.00	
	17-Jun-20	FT20169JQ9VB	Account Transfer	60,966,403.00	<b>219,294,770.00</b>
			Total		<b>635,105,762.00</b>
Q4	Date	Ref	DEV	AMOUNT	
10-Jun-20	10-Jun-20	FT201623G8N0	Account Transfer	9,910,386.00	<b>9,910,386.00</b>
			<b>Grand Total</b>		<b>645,016,148.00</b>

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**ANNEX 6 – CONTINGENT LIABILITIES REGISTER**

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	Civil Case No 182 of 2017	Kiptiness & Odhiambo Associates (Citadel Law Africa)	KSHS.	Kshs 290,480/=	Paid	Matter is on-going before court.
2	Election Petition No 1 of 2019	Mckay Advocates	KSHS.	Kshs 1,821,200/=	Paid	Matter is on Hon Sandra nomination.
3	Judicial Review No 9 of 2018	Koin Lompo & Company Advocates	KSHS.	Kshs 464,000/=	Paid	The Parties challenged the County's decision to levy single business permit. Matter concluded and judgment delivered.
4	HCCC NO 60 of 2019	Muma & Kanjama Advocates	KSHS.	Kshs 1,950,000/=	Paid	Ongoing. Matter in court
5	HCCC NO 60 of 2019	Muma & Kanjama Advocates	KSHS.	Kshs 1,500,000/=	Paid	Ongoing. Matter in court
6	Political Parties Disputes Tribunal Complaint No 9 of 2019	Nairi & Company Advocates	KSHS.	Kshs 957,104/=	Paid	The matter was filed by Hon Kaesha contesting his removal as minority leader. The matter was finalised.

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

7	High Court Election Petition Appeal No 1 of 2019	Mckay Advocates	KSHS.	Kshs 1,972,000/=	Paid	The matter is on nomination of Hon Sandra. The issue in contention is the procedure used in nomination.
---	---	--------------------	-------	---------------------	------	---



**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

---

**ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT**

*(Attach FO 30 Reports from IFMIS)*

**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

---

**ANNEX 8 – ANALYSIS OF ACCOUNTS PAYABLES-RETENTION**

<b>Date</b>	<b>Particulars</b>	<b>Amounts</b>
12 Nov 2018	being 10% retention money receipt for bayan construction company	4,043,967.10
30 Jun 2019	being 10% retention money receipt for yammy products	128,330.80
30 Jun 2019	being 10% retention money receipt for bayan construction company	4,824,021.15
30 Jun 2020		99,689.25
30 Jun 2020		131,374.65
30 Jun 2020	being 10% retention in respective of Mzalendo General Merchants	173,959.40
30 Jun 2020	being 10% retention in respective of empirelink enterprises limited	198,511.25
30 Jun 2020	being 10% retention in respective of Yammy products	227,006.20
	<b>TOTAL</b>	<b>9,826,859.80</b>

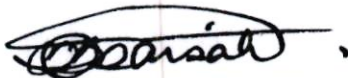
**KAJIADO COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

---

**ADDITIONAL DISCLOSURES**

During the financial year 2019/2020, The National Treasury modified its financial reporting template, especially the cash flow statement that has brought comparative difference from the FY2018/2019 Financial reports and statements.

The entity financial statements were approved on 19<sup>th</sup> November 2020 and signed by:



Clerk of the Assembly  
Name: Josiah Leboo Saisa



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

