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COUNTY GOVERNMENT OF KAJIADO
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

**Transitional Financial Statements /Prepared in accordance with the Accrual Basis of Accounting
Method Under International Public Sector Accounting Standards (IPSAS)**

The Municipality of Kitengela
P. O. Box 11-01100, Kajiado.
Municipal Manager
APPROVED

County Government of Kajiado
Annual Report and Financial Statements for the year ended June 30, 2025.

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I. Acronyms, Abbreviations and Definition of Key Terms

A. Acronyms and Abbreviations

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

B. Definition of Key Terms

Example

Fiduciary Management	The key management personnel who had financial responsibility
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(This list is an indication of acronyms, abbreviations, and key terms; the County entity should include all from the annual report and financial statements prepared)

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2. Key Entity Information and Management

(County Executive)

a) Background Information

The County Executive is constituted as per article 176 of the Constitution of Kenya 2010. It is headed by the Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

1.	Office of The Governor and The Deputy Governor	General policy and strategic direction of the County as well as ensuring service delivery to the County Citizens
2.	County Public Service Board	Performs, recruitments, promotion and discipline of the County employees
3.	Medical Services, Public Health & Sanitation	Management and overseeing of Medical Services, Public Health & Sanitation
4.	Water, Irrigation, Environment and Natural Resource	Overseeing County Water, Irrigation, Environment And Natural Resource
5.	Roads, Transport, Public Works, Housing and Energy	Management of Roads, Transport, Public Works, Housing And Energy
6.	Public Service, Administration and Citizen Participation	Management of Public Service, Administration And Citizen Participation
7.	County Treasury	Management of County Treasury and Planning
8.	Lands, Physical Planning and Urban Development	Management of Lands, Physical Planning And Urban Development
9.	Education, Youth And Sports	Overseeing County Education, Youth And Sports
10.	Gender, Social Services, Culture & Tourism And Wildlife	Management of Gender, Social Services, Culture & Tourism And Wildlife
11.	Agriculture, Livestock, Veterinary Services And Fisheries	Overseeing County Agriculture, animal husbandry and Fish farming
12.	Trade, Cooperative Development and Enterprise Development	Overseeing County Trade, Cooperative Development And Enterprise Development
13.	Kajiado Municipality	Management of Kajiado Municipality
14.	Ngong Municipality	Management of Ngong Municipality
15.	Office of The County Attorney	Management of Office of The County Attorney and County Legal Services
16.	Kitengela Municipality	Management of Kitengela Municipality

b) Key Management team

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

1.	Office of The Governor and The Deputy Governor	Governor - H.E Joseph J. Ole Lenku, EGH, Deputy Governor - H.E Martin M. Moshisho
2.	The County Secretary	Dr. Leina Mpoke
3.	Chief Officer - Governor's Delivery Unit	Sankaire Tima
4.	Chief Executive Officer - County Public Service Board	Noel Tayiai

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5.	CECM - Medical Services, Public Health & Sanitation	Alex Kilowua
6.	CECM - Water, Irrigation, Environment and Natural Resource	Michael Semera
7.	CECM - Roads, Transport, Public Works, Housing and Energy	Dr. Jackton Achola
8.	CECM - Public Service, Administration and Citizen Participation	Judy Neiyeyiyo Pere
9.	CECM - County Treasury	Alais Kisota
10.	CECM - Lands, Physical Planning and Urban Development	Hamilton Parseina
11.	CECM - Education, Youth And Sports	Janet Sereu
12.	CECM - Gender, Social Services, Culture & Tourism and Wildlife	Jeremiah Ole Ncharo
13.	CECM - Agriculture, Livestock, Veterinary Services and Fisheries	Francis Sakuda
14.	CECM - Trade, Cooperative Development and Enterprise Development	Leah Marias
15.	Municipal Manager - Kajiado Municipality	James Saruni
16.	Municipal Manager - Ngong Municipality	David Kobaii
17.	The County Attorney	Augustine Sekeyian
18.	Municipal Manager - Kitengela Municipality	Jospine Nashipae

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were: (Include all the accounting officers of departments within the County)

1.	The County Secretary	Dr. Leina Mpoke
2.	Chief Officer - Governor's Delivery Unit	Sankaire Tima
3.	Chief Executive Officer - County Public Service Board	Noel Tayiai
4.	Chief Officer - Medical Services, - Public Health & Sanitation	- Eddy Kimani - Kintale Peto
5.	Chief Officer - Water, Irrigation, Environment and Natural Resource	Lekina
6.	Chief Officer - Roads, Transport, Public Works, Housing and Energy	Jacob Sampeke

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7.	Chief Officer - Public Service, Administration and Citizen Participation	Wilson Mweka
8.	Chief Officer - County Treasury	Sankaire Tina
9.	Chief Officer - Lands, Physical Planning and Urban Development	Julius Marao
10.	Chief Officer - Education, Youth And Sports	Jacqueline Mwaniki
11.	Chief Officer - Gender, Social Services, Culture & Tourism and Wildlife	Julius Moipaa
12.	Chief Officer - Agriculture, Livestock, Veterinary Services and Fisheries	Francis Metian
13.	Chief Officer - Trade, Cooperative Development and Enterprise Development	Grace Saitoti
14.	Municipal Manager - Kajiado Municipality	James Saruni
15.	Municipal Manager - Ngong Municipality	David Kobaa
16.	The County Attorney	Augustine Sekeyian
17.	Municipal Manager - Kitengela Municipality	Josephine Nashipac

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d) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):

- *Audit and finance committee activities – oversight activities on budget implementations*
- *Parliamentary committee activities – follow up on implementation of Auditors' recommendations*
- *County Assembly - oversight and follow up on implementation of the budget & Auditors' recommendations*
- *Development partner oversight activities – periodical audits and oversight activities*

(Provide a brief explanation on fiduciary activities undertaken during the financial year)

e) County Executive Headquarters

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

f) County Executive Contacts

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

g) County Executive/Assembly Bankers

1. Central Bank of Kenya

Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

2. Other Commercial Banks

(i) Kenya Commercial Bank

P.O. Box 01100
Nairobi, Kenya

(ii) Equity Bank Ltd

P.O. Box 75104-00200
Nairobi, Kenya

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k) Independent Auditor

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GRN 00100

NAIROBI, KENYA

l) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

j) County Attorney

1. Augustine Sekeyian

P.O. Box 11-01100

Kajiado County Offices

Along Namanga Road

KAJIADO, KENYA

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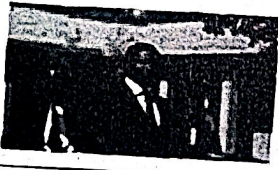
3. Governance Statement (County Executive)

Kajiado County is established as per Section 176 of 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 Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive

- a) Indicate the membership of the cabinet/County Executive Governance Structures (entire to tabulate and include photos of the Governor, Deputy Governor, the CECMs and County Secretary).

1.	H.E Joseph J. Ole Lenku, EGH, 	The Governor	18 th August 2017 to date
	H.E Martin M. Moshisho 	The Deputy Governor	18 th August 2017 to date
2.	Dr. Leina Mpoke	The County Secretary	
3.	Sankaire Tima	Chief Officer - Governor's Delivery Unit	
4.	Noel Tayiai	Chief Executive Officer - County Public Service Board	
5.	Alex Kilowua 	CECM - Medical Services, Health & Sanitation	September, 2017 to date

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6.	Michael Semera 	CECM - Water, Irrigation, Environment and Natural Resource	September, 2021 to date
7.	Dr. Jackson Achola	CECM - Roads, Transport, Public Works, Housing and Energy	
8.	Hon. Judy Pere	CECM - Public Service, Administration and Citizen Participation	
9.	Alais Kisota 	CECM - County Treasury	September, 2021 to date
10.	Hamilton Parseina 	CECM - Lands, Physical Planning and Urban Development	September, 2017 to date
11.	Janet Sereu	CECM - Education, Youth And Sports	2023 to date
12.	Jeremiah Ole Ncharo 	CECM - Gender, Social Services, Culture & Tourism and Wildlife	2023 to date
13.	Nkitoria Ole Sakuda 	CECM - Agriculture, Livestock, Veterinary Services and Fisheries	2024 to date
14.	Leah Murias	CECM - Trade, Cooperative Development and Enterprise Development	2023 to date