

REPUBLIC OF KENYA



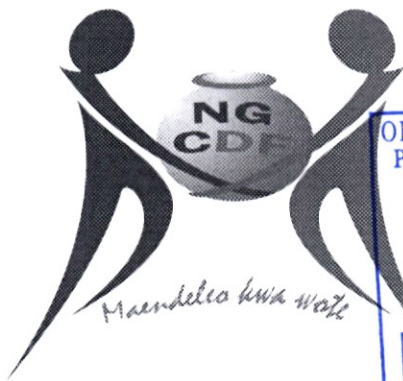
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 24 JUL 2024	DAY: WEDNESDAY
TABLED BY: Hon. SAMUEL CHEPKONGYA, MP	OF THE AUDITOR-GENERAL
CLERK AT THE TABLE: ANNE SHIBUKO	

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ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – KAJIADO CENTRAL
CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2023**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
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KAJIADO CENTRAL CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

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***Kajiado Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023***

I. Acronyms and Abbreviations

Provide a list of all applicable acronyms and abbreviation e.g.

NGCDF - National Government Constituency Development Fund

PFM - Public Finance Management

IPSAS - International Public Sector Accounting Standards.

PMC - Project Management Committee

FY - Financial Year

II. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

The mandate of the Fund as derived from sec (3) of NG-CDF Act, 2015 is to:

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;

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- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

To provide leadership and policy direction for effective and efficient management of the Fund

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

Functions of NG-CDF Committee

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

The Kajiado Central Constituency NGCDF day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Paul Nteiya
2.	Sub-County Accountant	Rose Ireri
3.	Chairman NGCDFC	Joshua Kompe
4.	Member NGCDFC	Irene Musul

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kajiado Central Constituency NGCDF. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(d) Kajiado Central Constituency NGCDF Headquarters

P.O. Box 550 - 01100
Next to District Land Office
Kajiado, KENYA

(e) Kajiado Central Constituency NGCDF Contacts

Telephone: (254)
E-mail: ngdcfkajiadocentral.go.ke
Website: www.ngcdf.go.ke

(f) Kajiado Central Constituency NGCDF Bankers

Equity Bank Kajiado
P.O. Box 5328-20100
Nairobi, Kenya

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

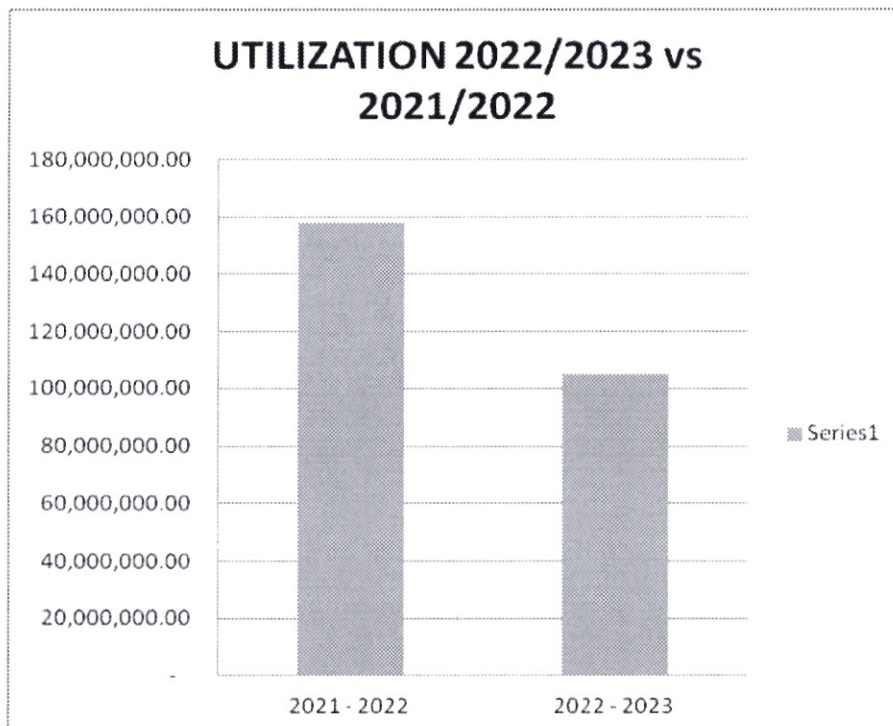
III. NG-CDFC Chairman's Report

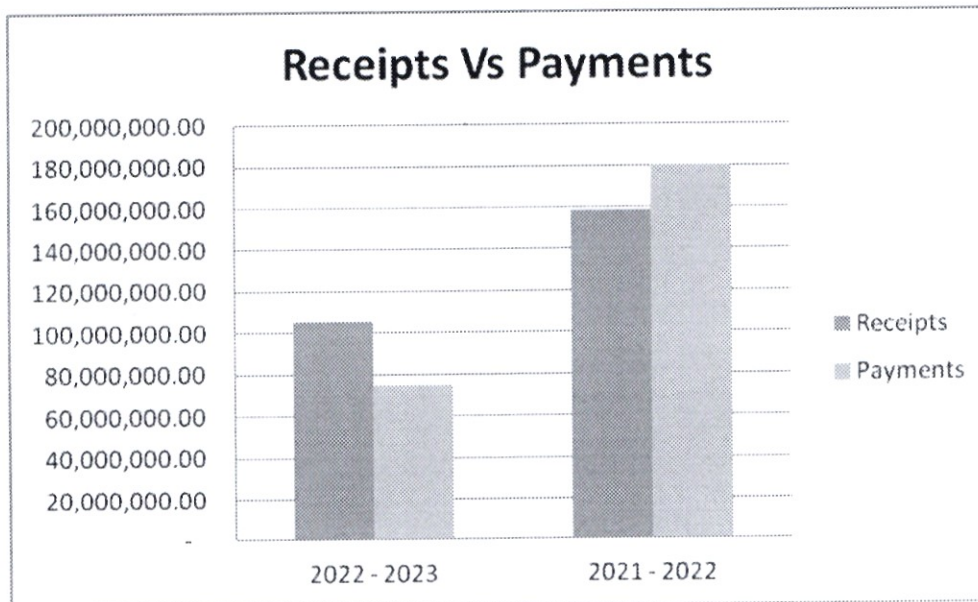


Joshua Kompe
Chairman
Kajiado Central NG CDF

In the financial 2022/2023 we received Kshs. 68,000,000.00 from the NG CDF board and had an opening cash book balance of Kshs. 37,129,860.55. The Constituency spent Kshs 75,293,591.40 and closed with a cashbook balance of Kshs. 29,935,269.15 reflecting a utilization of 72%. There is still room for improvement regarding utilization and we will strive to continuously improve our utilization in the coming years.

On behalf of Kajiado Central Constituents, we are thankful to the NG CDF board for guidance and support as we serve our constituents to the best of our ability. We commit to continue utilizing the fund in a way that maximum benefit is derived to the constituents.





Key Achievement

Despite the prolonged drought that gravely affected our constituents who are majorly pastoralist hence rely on livestock as their main source of income, we were able to support more than 3,000 students with bursary to ensure minimal interruptions to learning.

Below are some of the projects implemented during the financial year.

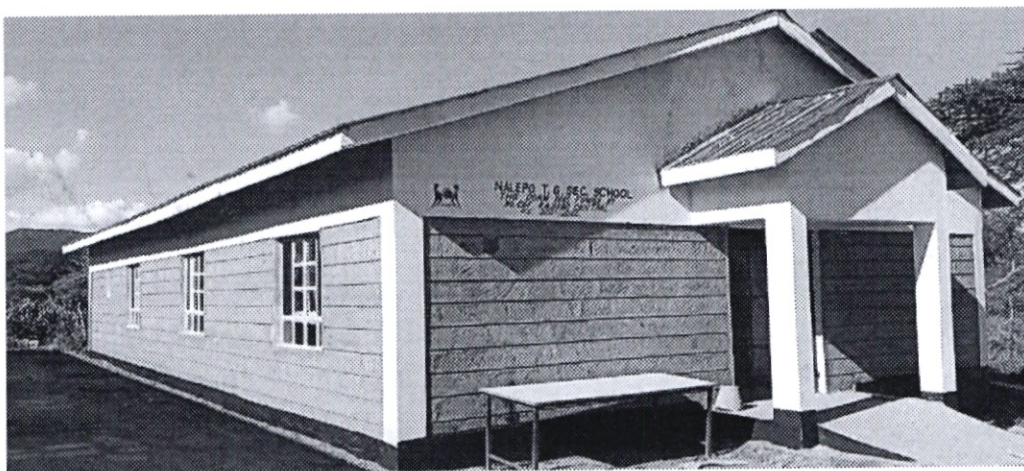


Fig 1: 70 bed Capacity Dormitory at Nalepo Taegon Secondary School

Nalepo Taegon Girls Secondary School is a girls only boarding secondary school in Purko Ward, Kajiado Central Constituency. It is a sub county level school. The school’s enrolment is about 300 students.

The school had only one dormitory with a capacity of 70 students which was already congested. This facility has helped the school decongest the existing dormitory. The entire Taegon Community was thrilled and very thankful to NG CDF for the development.



Fig 2: Isilale Primary School 100 bed Capacity Dormitory

Isilale Primary School is a mixed gender day and boarding primary School in Dalalekutuk Ward of Kajiado Central Constituency. It is a public school offering 844 curriculum with an enrolment of about 250 pupils.

Construction of this dormitory has ensured that the pupils will have better boarding facilities compared to what they had before.



Fig 3: Lositeti Primary School Administration Block

Lositeti Primary School is a Public primary school located in Matapato South Ward in Kajiado Central Constituency. It's a day school with an enrolment of about 280 pupils. Before the construction of this administration block, the teachers had occupied one of the classrooms as their office.

The construction of this administration block enable decongestion in the school since this classroom was released to be used by the pupils.

Challenges & Mitigation

1. Literacy levels among our constituents is very low. This at times may pose as a challenge when implementing projects. This we try to overcome through sensitization of parents on the importance of education.
2. We have too many schools hence not able to adequately fund all the needy schools. We however try as much as possible to prioritize funding to the most deserving.
3. Levels of poverty in the constituency especially the rural wards are very high. This puts a lot of pressure on our bursary fund. To overcome this we keep trying to strike a balance in allocating fund to the bursary vote Vs Projects. Additional overall funding from the board is also a welcomed solution.
4. Our road networks are very poor hence always a challenge in implementing projects especially during the rainy season. We therefore try as much as we can to implement projects during the dry seasons of the year.

It will be unfair to end my report without Acknowledging and thanking our Member of National Assembly Hon. Elijah Memusi, Deputy County commissioner, NG-CDF Committee, NG-CDFC staff, Project Management Committees, the Sub County Accountant, and all other stakeholders who have been instrumental in ensuring we deliver our mandate to the people of Kajiado Central Constituency.



.....

Name: Joshua Kompe
CHAIRMAN NG-CDF COMMITTEE

IV. Statement of Performance against Predetermined Objectives for FY2022/23

Introduction

Section 81 (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 National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity’s performance against predetermined objectives.

The key development objectives of *Kajiado Central Constituency 2022-2023* plan are to:

1. Establishing the extent to which set targets were met during the 3 years of implementation;
2. Documenting the challenges and emerging issues experienced during implementation;
3. Identifying and documenting the lessons learnt;
4. Identifying goals, objectives and targets that were not realized in the plan period to assist in the development of strategies for their achievement in the next planning cycle; and
5. Informing the formulation of the reviewed 2018 – 2022 strategy for Kajiado Central Constituency.

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	<i>To have all children of school going age attending school</i>	<i>Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</i>	<i>number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary’s beneficiaries.</i>	<i>In FY 2022/23</i> In the financial year we were able to facilitate construction of 10 classrooms, 3 Dormitories, Renovation of 6 classrooms, construction of 4 teachers quarters, 1 administration blocks and 4 toilet blocks. We also issued bursary of over Kshs. 35.3 Million to both Secondary & Tertiary Institutions,

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				benefiting 3,100 students.
Security	To enhance the capacity of the the security arms to improve service delivery to the constituents.	Better services delivered by the security arms	Number of infrastructure constructed in Security facilities.	In The FY 22/23 We constructed 2 chief offices.
Environment	To enhance environmental Conservation in the constituency.	Increase awareness of the need to conserve environmental resources.	Number of Institutions especially schools adopting environmental Conservation.	In the FY 22/23 we were able do water Harvesting at 1 primary school
Sports	To empower the youth discover and grow their talents.	Increased participation in sporting activities.	Number of youth participating in sporting activities.	In the FY 22/23 we did not implement any sporting project activities.
Emergency	To be responsive to unforeseen occurrences in the constituency.		Number of Emergency cases successfully handled.	We attended one Emergency Case.

V. Statement of Governance

APPOINTMENT OF NG-CDF MEMBERS

The process of appointing members to the National Government Constituencies Development Fund Committee (NG-CDFC) involves several steps as outlined in section 43 of the National Government Constituencies Development Fund Act, 2015.

This committee plays a crucial role in overseeing the allocation and utilisation of funds for constituency development projects. The process is summarised as below:

- An officer from the Board within fourteen days of the first meeting of the selection panel invites applications from persons who qualify for appointment to the constituency committee.
- Interested candidates from various constituencies submit their applications to the NG-CDF Office within the specified deadline. Applicants are typically required to provide their qualifications, experience, and other relevant information.
- The selection panel within fourteen days of receiving the applications selects five applicants taking into account age, gender, special interest groups and regional balance. Within seven days of the selection process, the officer of the Board submits to the Board the names of the selected candidates together with the report of the selection panel.
- The Board then submits the names of the seven persons selected from each constituency to the National Assembly for approval. Within fourteen days after receipt of the names approved by the National Assembly, the Board appoints the members of the constituency committee by a Gazette notice. The Board, within fourteen days of the gazettelement of members of the constituency committee, informs the members of their appointment in writing.

The above guide is what NG-CDF Kajiado used to appoint the new committee in the FY 2022/2023 as broken down below;

- Kajiado Central began the process by setting up the selection panel. We requested the constituency manager to give us in writing two nominees to be part of the selection panel. We also wrote a letter to the DCC requesting them to nominate a government official in charge of the subcounty to chair the meetings of the selection panel.
- The Selection Panel's 1st meeting was on the 29th September 2022 where they drafted a public notice inviting applicants to apply for the available committee positions.
- We run the public notice from 3rd to 11th October 2022 advertising the NG CDF Committee positions available.
- The selection panel had their 2nd meeting on the 25th Oct 2022 where the main agenda was to ascertain the number of applicants, Agree on a selection criteria and short list candidates.
- On the 27th October 2022 the selection panel had their 3rd meeting where they vetted applicants initially short listed and ranked them, making recommendations on the successful applicants according to the panel.
- The select panel then forwarded to the NG CDF Board their recommendations for onward transmission to the national assembly for approval.

After the rigorous process the Kajiado Central NG CDF Committee was Officially Gazetted on the 16th December 2022.

REMOVAL OF NG-CDFC MEMBERS

The removal of National Government Constituencies Development Fund Committee (NG-CDFC) members in Kenya can occur under certain circumstances and is as outlined in section 43 (13) of the National Government Constituencies Development Fund Act, 2015. A member of constituency committee may be removed from office on any one or more of the following grounds:

- Serious violation of the constitution or any other law a contravention of chapter six.
- Lack of integrity.
- Gross Misconduct or Incompetence.
- Embezzlement of public funds.
- Bringing the committee into disrepute through un becoming personal public conduct.
- Promoting unethical practices.
- Causing disharmony withing the committee.
- Physical or mental infirmity.
- Bankruptcy.

A decision to remove a member shall be made through a resolution of at least 5 members of the committee and the member sought to be removed shall be given a fair hearing before the resolution is made.

A vacancy arising as a result of removal of a member shall be filled in the manner set out in section 10 and minutes of the meeting shall indicate the reason of the removal or appointment of the member. In Kajiado Central no committee member has been removed from office.

ROLES AND FUNCTIONS OF NG-CDFC

The roles and functions of NG-CDF committee are as outlined in NGCDF Regulation 2016 and shall include but not limited to:

- Resource Allocation
- Project Identification
- Project Selection
- Budgeting
- Project Implementation
- Financial Management
- Accountability and Transparency
- Community Engagement
- Audit and Evaluation
- Compliance with Regulations
- Advocacy

INDUCTION AND TRAINING OF NG-CDFC MEMBERS

The training of members of a National Government Constituency Development Fund Committee (NG-CDFC) typically involves a combination of orientation, capacity building, and ongoing support. The NG-CDFC is responsible for overseeing the allocation and utilisation of funds allocated to constituencies for development projects, and their members need to have a good understanding of their roles and responsibilities.

Kajiado Central NG-CDFC members were trained between 19th - 24th February 2023 on the following areas;

- Legal and Regulatory Framework
- Roles of NG CDFC
- Financial Management
- Project Management
- Public Procurement
- Community Engagement
- Ethics and Integrity
- Conflict Resolution
- Monitoring and Evaluation
- Communication Skills.

NUMBER OF MEETING IN A YEAR.

NG-CDF Act stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings. NG-CDFC Kajiado Central held Fifteen meetings.

POLICY ON CONFLICT OF INTEREST.

NG-CDF Act specifies clearly that any member with an interest in the fund shall not participate in a meeting deliberation and shall withdraw from such a meeting. NG-CDF Kajiado Central did not have any occurrence on conflict of interest

REMUNERATION OF MEMBERS.

NG-CDFC members do not earn a salary but are allowed to be paid a sitting allowance when they conduct meetings. The chairman is paid Ksh 7,000 and the other members Ksh 5,000 per sitting. Kajiado Central NG CDF adhered to this.

RISK MANAGEMENT

Kajiado Central NG CDF has a risk policy which they observe and a risk register that is continually updated.

The NG CDF Committee ensures they enrich this process by ensuring they keep updating risks as they come across them in their day to day interactions in their bid to execute their mandates as the NG CDF committee.

ETHICS AND CODE OF CONDUCT

The NG-CDFC members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention of the act and PFM act which can lead to the loss of funds.

VI. Environmental and Sustainability Reporting

Kajiado Central NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

I. Sustainability strategy and profile -

To ensure sustainability of Kajiado Central NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Kajiado Central NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.

- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- Whenever NG CDF are handing over any project to any school they always have a tree planting ceremony.
- We sponsored a tournament in which the youth were sensitized on environmental conservation, drug abuse, childhood pregnancies among other cross cutting issues.
- We have a liaison officer in the office that assist in sensitizing the community of environmental issues such as overgrazing and cutting down trees for charcoal.
- We have funded construction of chief offices and empowered the area chiefs on environmental issues. They ensured that in every baraza they handle environmental challenges in the region.

3. Employee welfare

We invest in providing the best working environment for our employees. Kajiado Central constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Kajiado Central constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

Kajiado Central NGCDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

5. Community Engagements-

Kajiado Central NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

Kajiado Central NG-CDF have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



.....
Paul S. Nteiya

Fund Account Manager.

VII. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF- Kajiado Central Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. 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 entity; (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 entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

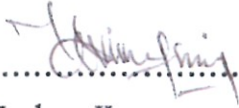
The Accounting Officer in charge of the NGCDF- Kajiado Central Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kajiado Central Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Kajiado Central Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted

for. Further the Accounting Officer confirms that the *constituency'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 NGCDF- Kajiado Central Constituency financial statements were approved and signed by the Accounting Officer on 9/9 2023.



.....
Name: Joshua Kompe
Chairman – NGCDF Committee



.....
Name: Paul S. Nteiya
Fund Account Manager

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KAJIADO CENTRAL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund- Kajiado Central Constituency set out on pages 1 to 56, which comprise of the statement of assets and liabilities as at 30 June, 2023 and the

Report of the Auditor-General on National Government Constituencies Development Fund- Kajiado Central Constituency for the year ended 30 June, 2023

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund- Kajiado Central Constituency as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

Failure to Surrender Unutilized Project Management Committee Balances

Note 19.4 and Annex 5 to the financial statements reflects PMC closing balances of Kshs.34,728,488. The amount includes Kshs.12,968,488 for completed projects which were not transferred back to the Constituency Account.

In the circumstances, the accuracy and completeness of the Project Management Committee balances of Kshs.34,728,488 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on a comparable basis of Kshs.214,174,648 and Kshs.110,738,204 respectively, resulting to an under-funding of Kshs.103,436,444 or 48% of the budget. Similarly, the Fund spent Kshs.82,344,551 against actual receipts of Kshs.110,738,204 resulting to an under-utilization of Kshs.28,393,653 or 26%.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not resolved the issues or given any explanation for failure resolve them.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and 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, 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

In the circumstances, value for money for the expenditure incurred totalling Kshs.5,350,000 could not be confirmed.

The audit was conducted in accordance with ISSAIs 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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The Standards require that I plan and perform the audit to obtain assurance about whether effective

processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of 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 overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to terminate the Fund 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 Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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 non-compliance. 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 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 Management.
- Conclude on the appropriateness of Management's use of 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 Fund'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 Fund to cease 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 Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 May, 2024

Kajiado Central Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

IX. Statement of Receipts and Payments for the Year Ended 30th June 2023

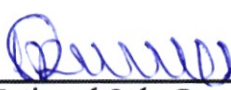
	Note	2022/2023	2021/2022
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	68,000,000	158,128,918
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	99,000	279,000
TOTAL RECEIPTS		68,099,000	158,407,918
PAYMENTS			
Compensation of employees	4	4,219,170	5,896,400
Committee expenses	5	2,607,400	2,388,900
Use of goods and services	6	4,003,782	4,606,445
Transfers to Other Government Units	7	34,500,000	103,932,852
Other grants and transfers	8	37,014,200	62,332,901
Acquisition of Assets	9	-	750,000
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
TOTAL PAYMENTS		82,344,551	179,907,498
SURPLUS/DEFICIT		(14,245,551)	(21,499,580)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

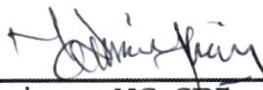
The Constituency financial statements were approved by the NGCDFC on 9/9 2023 and signed by:


Fund Account Manager

Name: Paul S Nteiya


National Sub-County
Accountant

Name: Rose Ireri
ICPAK M/No: 18138


Chairman NG-CDF
Committee

Name: Joshua Kompe

Kajiado Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023


X. Statement of Assets and Liabilities as At 30th June, 2023

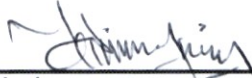
	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	28,393,653	37,129,860
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		28,393,653	37,129,860
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		28,393,653	37,129,860
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		28,393,653	37,129,860
Net Financial Assets		28,393,653	37,129,860
Represented By			
Fund Balance B/Fwd	15	37,129,861	58,629,440
Prior Year Adjustments	16	5,509,344	
Surplus/Deficit for The Year		(14,245,551)	(21,499,580)
Net Financial Position		28,393,653	37,129,860

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 9/9 2023 and signed by:


 Fund Account Manager


 National Sub-County
 Accountant


 Chairman NG-CDF
 Committee

Name: Paul S Nteiya

Name: Rose Ireri
 ICPAK M/No: 18138

Name: Joshua Kompe

XI. Statement of Cash Flows for the Year Ended 30th June 2023

	Notes	2022/2023	2021/2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	68,000,000	158,128,918
Other Receipts	3	99,000	279,000
		68,099,000	158,407,918
Payments for operating activities			
Compensation of Employees	4	4,219,170	5,896,400
Committee expenses	5	2,607,400	2,388,900
Use of goods and services	6	4,003,782	4,606,445
Transfers to Other Government Units	7	34,500,000	103,932,852
Other grants and transfers	8	37,014,200	62,332,901
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
		82,344,551	179,157,498
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	5,509,344	-
Net Adjustments		5,509,344	-
Net cash flow from operating activities		(8,736,207)	(20,749,580)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(750,000)
Net cash flows from Investing Activities		-	(750,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		(8,736,207)	(21,499,580)
Cash and cash equivalent at BEGINNING of the year	12	37,129,860	58,629,440
Cash and cash equivalent at END of the year		28,393,653	37,129,860

Kajiado Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 9/9 2023 and signed by:

 _____	 _____	 _____
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee

Name: Paul S Nteiya

Name: Rose Ireri
ICPAK M/No: 18138

Name: Joshua Kompe

XII. Summary Statement of Appropriation for the Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
Receipts	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	145,087,603	37,129,861	26,348,840	208,566,304	105,129,860	103,436,443	50.4%
Proceeds From Sale of Assets				-	-	-	0.0%
Other Receipts		5,608,344		5,608,344	5,608,344	-	100.0%
Totals	145,087,603	42,738,205	26,348,840	214,174,648	110,738,204	103,436,443	51.7%
Payments							
Compensation Of Employees	6,052,885	298,068	73,443	6,424,396	4,219,170	2,205,226	65.7%
Committee Expenses	2,577,000	87,376	-	2,664,376	2,607,400	56,976	97.9%
Use Of Goods and Services	4,428,000	55,646	-	4,483,646	4,003,782	479,865	89.3%
Transfers To Other Government Units	70,415,000	38,400,000	22,015,000	130,830,000	34,500,000	96,330,000	26.4%
Other Grants and Transfers	51,684,719	2,382,250	4,260,397	58,327,366	37,014,200	21,313,166	63.5%
Acquisition Of Assets	6,730,000	822,864	-	7,552,864	-	7,552,864	0.0%
Oversight Committee Expenses	1,000,000			1,000,000	-	1,000,000	0.0%
Other Payments	2,200,000	-	-	2,200,000	-	2,200,000	0.0%
Funds Pending Approval**		692,000	-	692,000	-	692,000	0.0%
Totals	145,087,603	42,738,205	26,348,840	214,174,648	82,344,551	131,830,096	38.4%

*Kajiado Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

ITEM	PERCENTAGE	REMARKS
COMPENSATION OF EMPLOYEES	65.7%	This was mainly due to staff gratuity that is not due for payment.
USE OF GOODS AND SERVICES	89.3%	The under utilization was as a result of changeover of the NGCDFC committee, from the old committee to the new one
TRANSFER TO OTHER GOVERNMENT ENTITIES	26.4%	Underutilization was as a result of late receipts of funds from NG CDF Board
OTHER GRANTS AND TRANSFERS	63.5%	Underutilization was as a result of late receipts of funds from NG CDF Board
ACQUISITION OF ASSETS	0.0%	Underutilization was as a result of late receipts of funds from NG CDF Board
OTHER PAYMENTS	0.0%	Underutilization was as a result of late receipts of funds from NG CDF Board

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	131,830,096
Less undisbursed funds receivable from the Board as at 30 th June 2022	103,436,443
	28,393,653
Increase/(decrease) Accounts payable	0
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2023	28,393,653

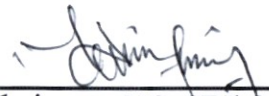
The Constituency financial statements were approved by NG CDFC on 9/9 2023 and signed by:


Fund Account Manager

Name: Paul S. Nteiya


National Sub-County Accountant

Name: Rose Ireri


Chairman NG-CDF Committee

Name: Joshua Kompe

ICPAK M/No: 18138

XIII. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	6,052,885	298,068	73,443	6,424,396	4,219,170	2,205,226	
1.2 Committee allowances	1,404,372	-		1,404,372	1,347,400	56,972	
1.3 Use of goods and services	1,248,000	3,632		1,251,632	800,400	451,232	
Total	8,705,256	301,700	73,443	9,080,399	6,366,970	2,713,429	
2.0 Monitoring and evaluation							
2.1 Capacity building	1,020,000	52,000		1,072,000	1,066,742	5,258	
2.2 Committee allowances	1,172,628	87,376		1,260,004	1,260,000	4	
2.3 Use of goods and services	2,160,000	14		2,160,014	2,136,640	23,375	
Total	4,352,628.09	139,391	-	4,492,019	4,463,382	28,637	
3.0 Emergency							
3.1 Lorngusua Secondary School	7,636,190	179,678		7,815,868	470,000	7,345,868	

Kajiado Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

3.2 Secondary schools				-		-
3.3 Tertiary institutions				-		-
3.4 Security projects			-	-		-
3.5 Unutilised				-		-
Total	7,636,190	179,678		7,815,868	470,000	7,345,868
4.0 Bursary and Social Security				-		
4.1 Secondary Schools	26,900,000	172		26,900,172	26,834,500	65,672
4.2 Tertiary Institutions	9,468,696	0		9,468,696	8,559,700	908,996
4.3 Social Security				-		-
4.4 Special Needs				-	-	
Total	36,368,696	172	-	36,368,868	35,394,200	974,668
5.0 Sports				-		-
5.1 Sports Activities	1,200,000	2,400.00		1,202,400		1,202,400
5.2 Regional Sports Tournament	300,000			300,000		300,000
Total	1,500,000	2,400.00	-	1,502,400		1,502,400
6.0 Environment						
Moipei Primary School	500,000			500,000		500,000
Saina Primary School	500,000			500,000		500,000

Kajiado Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Lorngusua Secondary School	500,000			500,000		500,000	
Naibala Primary School			300,000	300,000	300,000	-	
Total	1,500,000	-	300,000	1,800,000	300,000	1,500,000	
7.0 Primary Schools Projects							
Saina Primary School	1,000,000			1,000,000		1,000,000	
Saina Primary School	1,100,000			1,100,000		1,100,000	
Enkorika Primary School	1,000,000			1,000,000		1,000,000	
Impiro Primary School	700,000			700,000		700,000	
Ilmisigio Primary School	2,200,000			2,200,000		2,200,000	
Megumi Primary School	3,250,000			3,250,000		3,250,000	
Nkoile Primary School	2,000,000			2,000,000		2,000,000	
Kumpa Primary School	1,700,000			1,700,000		1,700,000	
Ilmolelian Primary School	1,700,000			1,700,000	1,100,000	600,000	
Enkaroni Primary School	2,000,000			2,000,000		2,000,000	
Oloirimirimi Primary School	600,000			600,000		600,000	
Oloirimirimi Primary School	1,415,000			1,415,000		1,415,000	
Kajiado Township Primary School	4,000,000			4,000,000		4,000,000	
Moipei Primary School	300,000			300,000		300,000	

Kajiado Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Olku Oloserian Primary School	200,000			200,000		200,000	
Paranae Primary School	750,000			750,000		750,000	
Olorum Primary School	1,700,000			1,700,000		1,700,000	
Enkorika Primary School			700,000	700,000	700,000	-	
Nalala Primary School			1,100,000	1,100,000	1,100,000	-	
Naboisho Primary School			1,100,000	1,100,000		1,100,000	
Oloilalei Primary School			700,000	700,000	700,000	-	
Nalepo Primary School			1,100,000	1,100,000	1,100,000	-	
Pcea Ilkeek Oigero Primary School			1,100,000	1,100,000	1,100,000	-	
Oloika Namunyak Primary			1,100,000	1,100,000	1,100,000	-	
Olmotiany Primary School			1,500,000	1,500,000	1,500,000	-	
Ilbisil Primary For The Deaf			1,100,000	1,100,000	1,100,000	-	
Mopia Primary School			600,000	600,000	600,000	-	
Enkeresuna Primary School			1,100,000	1,100,000		1,100,000	
Mpaluani Primary School			1,100,000	1,100,000		1,100,000	
Mpaluani Primary School			700,000	700,000		700,000	
Intinyika Primary School			1,100,000	1,100,000	1,100,000	-	
AIC Intinyika Primary School			1,100,000	1,100,000		1,100,000	

Kajiado Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
AIC Intinyika Primary School			1,200,000	1,200,000		1,200,000	
Nooretet Primary School			1,100,000	1,100,000		1,100,000	
Engaboli Primary School			700,000	700,000		700,000	
Kikelea Primary School		1,100,000		1,100,000	1,100,000	-	
Ilumbwa Primary School		1,100,000		1,100,000		1,100,000	
Oloirimirimi Primary School			700,000	700,000	700,000	-	
Enkaroni Primary School			1,350,000	1,350,000	1,350,000	-	
Iparua Primary School			1,700,000	1,700,000	1,700,000	-	
Ilmolelian Primary School		1,100,000		1,100,000		1,100,000	
Kumpa Holy Mothers Primary School		1,700,000		1,700,000	1,700,000	-	
Endoinyo Enkampi Primary School		200,000		200,000		200,000	
Enkaroni Primary School		500,000		500,000		500,000	
Nkoile Primary School		1,000,000		1,000,000	1,000,000	-	
Nkoile Primary School		200,000		200,000	200,000	-	
Moipei Primary School		200,000		200,000		200,000	
Township Primary School		1,000,000		1,000,000	1,000,000	-	
Esokota Primary School		400,000		400,000		400,000	
Intinyika Primary School (Ildamat Ward)		850,000		850,000	850,000	-	

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AIC Namanga Primary School		500,000		500,000	500,000	-	
Oloirimirim Primary School		1,000,000		1,000,000		1,000,000	
Lekishon Primary School		700,000		700,000		700,000	
Eseki Primary School		850,000		850,000		850,000	
Oldarpoi Primary School		1,500,000		1,500,000		1,500,000	
Emurua Dikir Primary School		850,000		850,000	850,000	-	
Esilalei primary School			65,000	65,000		65,000	
Oloshaiki Primary School		850,000		850,000	850,000	-	
Enkishui Primary School		850,000		850,000		850,000	
Alhuuda Primary School		2,000,000		2,000,000		2,000,000	
Eluanata Primary school		500,000		500,000		500,000	
Ilmolelian Primary school		500,000		500,000		500,000	
Kurket primary school		1,200,000		1,200,000		1,200,000	
Lempalakae primary school		400,000		400,000		400,000	
Mengumi primary school		1,250,000		1,250,000	1,250,000	-	
Sajiloni Primary School		1,000,000		1,000,000	1,000,000	-	
Enkasurai Primary School		850,000		850,000		850,000	
Olenarau Primary school		1,500,000		1,500,000	1,500,000	-	

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Oloontulugum Primary School		1,000,000		1,000,000		1,000,000	
Indonyio Primary School		400,000		400,000		400,000	
Total	25,615,000	27,050,000	22,015,000	74,680,000	26,750,000	47,930,000	
8.0 Secondary Schools Projects						-	
Oloontulugum Secondary School	4,500,000			4,500,000		4,500,000	
Oloontulugum Secondary School	4,500,000			4,500,000		4,500,000	
Saina Secondary School	4,000,000			4,000,000		4,000,000	
Saina Secondary School	4,500,000			4,500,000		4,500,000	
Saina Secondary School	4,000,000			4,000,000		4,000,000	
Saina Secondary School	4,000,000			4,000,000		4,000,000	
Sajiloni Secondary School	3,000,000			3,000,000		3,000,000	
Nkoile Secondary School	2,000,000			2,000,000		2,000,000	
Lorngusua Secondary School	4,500,000			4,500,000		4,500,000	
Kajiado Township Secondary School	2,300,000			2,300,000		2,300,000	
Senior Chief Rissa Secondary School	1,700,000			1,700,000		1,700,000	

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Ildamat Boys High School	1,100,000			1,100,000		1,100,000	
Ildamat Boys High School	1,200,000			1,200,000		1,200,000	
Maparasha Secondary School	3,500,000			3,500,000		3,500,000	
Namanga Mixed Secondary School		1,500,000		1,500,000	1,500,000	-	
Ildamat Boys High School		400,000		400,000		400,000	
Kajiado Township Secondary School		1,200,000		1,200,000		1,200,000	
Kajiado Township Secondary School		1,500,000		1,500,000	1,500,000	-	
Lorngusua Secondary School		250,000		250,000	250,000	-	
Nalepo Taegong Secondary School		4,500,000		4,500,000	4,500,000	-	
AIC Sajilon Secondary school		1,000,000		1,000,000		1,000,000	
Maparasha Secondary school		1,000,000		1,000,000		1,000,000	
				-		-	
				-		-	
Total	44,800,000	11,350,000	-	56,150,000	7,750,000	48,400,000	
9.0 Tertiary institutions Projects				-		-	
						-	
Total	-		-	-	-	-	
10.0 Security Projects				-		-	

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Ngatataek Deputy County Commissioner Office	4,679,833			4,679,833		4,679,833	
Enkorika Assistant County Commissioner's house			500,000	500,000		500,000	
Ngatataek Deputy County Commissioner Office Headquarters.			1,690,167	1,690,167		1,690,167	
Ngatataek Deputy County Commissioner Office Headquarters.			1,770,229.80	1,770,230		1,770,230	
Eluanata Chiefs office		500,000		500,000	500,000	-	
Iingosuani and Kumpa chief office		350,000		350,000	350,000	-	
Nairabala Chief office		850,000		850,000		850,000	
Bisil chiefs office		500,000		500,000		500,000	
Total	4,679,833	2,200,000	3,960,397	10,840,230	850,000	9,990,230	
11.0 Acquisition of assets				-		-	
Purchase of Constituency Motor Vehicle	6,100,000		-	6,100,000		6,100,000	
Purchase of Motor Cycle	170,000		-	170,000		170,000	
Purchase of Brother A3 Multifunction Printer	250,000		-	250,000		250,000	
Purchase of 2No Laptops	210,000		-	210,000		210,000	
NG CDF Office Patitioning		2,484	-	2,484		2,484	
Others Office Parking area renovation		270,380	-	270,380		270,380	

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Programme/Sub-programme	Original Budget(a) 2022-2023 Kshs	Adjustments(b)		Final Budget c = (a+b) 2022-2023 Kshs	Actual on comparable basis(d) 30/06/2023 Kshs	Budget utilization difference(e = c-d) Kshs	% of Utilisation(f=d/c %)
		Opening Balance (C/BK) and AIA	Previous years Outstanding Disbursements				
Purchase of office furniture and and General Equipment		260,000	-	260,000		260,000	
Landscaping and Tree planting NG - CDF office		180,000	-	180,000		180,000	
Rehabilitation and Renovation of Plant, Machinery and Equip.		110,000	-	110,000		110,000	
Total	6,730,000	822,864	-	7,552,864	-	7,552,864	
12.0 Oversight Committee Expenses (Itemize)							
COC - Payment of Travel Costs	120,000	-	-	120,000		120,000	
COC - Payment of Accommodation on Domestic Travel	180,000	-	-	180,000		180,000	
COC - Payment of Daily Subsistence Allowance	180,000	-	-	180,000		180,000	
COC - Payment of Advertising, Awareness and Publicity	100,000	-	-	100,000		100,000	
COC - Payment of Members Allowance	300,000	-	-	300,000		300,000	
COC - Payment of Refined Fuels and Lubricants for Transport	120,000	-	-	120,000		120,000	
Total	1,000,000	-	-	1,000,000	-	1,000,000	

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	30/06/2023		
	Kshs			Kshs	Kshs	Kshs	
13.0 Other payments							
Kajiado Central NG CDF Strategic Plan	2,200,000	-	-	2,200,000		2,200,000	
Total	2,200,000	-	-	2,200,000	-	2,200,000	
14.0 unallocated fund							
Unapproved projects							
13.1 A.I.A - 2018-2019		86,000.00		86,000		86,000	
13.2 A.I.A - 2019-2020		155,000.00		155,000		155,000	
13.3 A.I.A - 2020-2021		73,000.00		73,000		73,000	
13.4 A.I.A - 2021-2022		279,000.00		279,000		279,000	
13.5 A.I.A - 2022-2023		99,000.00		99,000		99,000	
Total		692,000		692,000	-	692,000	
	145,087,603	42,738,205	26,348,840	214,174,648	82,344,551	131,830,096	

XIV. 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 International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note 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 (gratuity and retentions).

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the NGCDF-Kajiado Central Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the entity for all the years presented.

a) Recognition of Receipts

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

Significant Accounting Policies continued

Transfers from the National Government Constituency Development Fund (NG-CDF)

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

Proceeds from Sale of Assets

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

Unutilized Funds from PMCs.

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

External Assistance

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance received.

b) Recognition of payments

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

Significant Accounting Policies continued

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 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 constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

In-kind contributions are donations that are made to the constituency 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 constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

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 are 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 (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (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. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

Significant Accounting Policies continued

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the entity at the end of the financial year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

14. Errors

Material prior period errors are 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.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

15. Related Party Transactions

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa.

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XV. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2022/2023	2021/2022
NGCDF Board	Kshs	Kshs
AIE NO. B140907		31,430,206
AIE NO. B105449		44,000,000
AIE NO. B105783		22,000,000
AIE NO. B128519		5,000,000
AIE NO. B154028		12,000,000
AIE NO. B128831		12,000,000
AIE NO. B123456		10,398,712
AIE NO. B164471		19,000,000
AIE NO. A895063		1,500,000
AIE NO. A888998		800,000
AIE NO: A895096	11,000,000	
AIE NO: B185078	7,000,000	
AIE NO: B185616	15,000,000	
AIE NO: B206111	5,000,000	
AIE NO: B185349	6,000,000	
AIE NO: B206369	12,000,000	
AIE NO: B205750	12,000,000	
TOTAL	68,000,000	158,128,918

2. Proceeds From Sale of Assets

	2022/2023	2021/2022
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

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National Government Constituencies Development Fund (NGCDF)

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Notes To the Financial Statements (Continued)

3. Other Receipts

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	99,000.00	279,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	99,000.00	279,000

4. Compensation Of Employees

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,194,084	3,200,000
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	894,406	2,566,800
Employer Contributions Compulsory national social security schemes	130,680	129,600
Total	4,219,170	5,896,400

5. Committee Expenses

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Sitting allowance	1,347,400	1,340,000
Other committee expenses	1,260,000	1,048,900
Total	2,607,400	2,388,900

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Notes To the Financial Statements (Continued)

6. Use of Goods and services

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Utilities, supplies and services	247,820	9,690
Communication, supplies and services	127,400	50,000
Domestic travel and subsistence	800,400	334,900
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,066,742	1,737,000
Hospitality supplies and services	389,530	673,500
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	1,267,370	1,522,297.00
Fuel, oil & lubricants	97,900	200,000.00
Other operating expenses	6,620	79,058
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Total	4,003,782	4,606,445

*Notes To The Financial Statements (Continued)***7. Transfer to Other Government Units**

Description	2022/2023	2021/2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	26,750,000	85,400,000
Transfers To Secondary Schools (See Attached List)	7,750,000	18,332,852
Transfers To Tertiary Institutions TSC Office (See Attached List)	-	200,000
Total	34,500,000	103,932,852

8. Other Grants and Other transfers

Description	2022/2023	2021/2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	26,834,500	24,354,693
Bursary – tertiary institutions (see attached list)	8,559,700	18,181,506
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	850,000	8,800,000
Sports projects (see attached list)	-	2,402,500
Environment projects (see attached list)	300,000	1,500,000
Emergency projects (see attached list)	470,000	7,094,202
Roads projects (see attached list)	-	-
Total	37,014,200	62,332,901

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Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	600,000
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	150,000
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	750,000

10. Constituency Oversight Committee

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
COC Members Allowance	-	-
Other COC Expenses	-	-
Total	-	-

11. Other Payments

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
Total	-	-

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022/2023	2021/2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank, Kajiado Branch . Kajiado Central NG-CDF</i>	28,393,653	37,129,860
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	28,393,653	37,129,860
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
Total		-	-	-

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Notes to the Financial Statement Continued

14. Accounts Payables

A. Retention

	<i>2022/2023</i>	<i>2021/2022</i>
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

B. Gratuity

	<i>2022/2023</i>	<i>2021/2022</i>
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

15. Fund Balance B/F

	<i>(1st July 2023)</i>	<i>(1st July 2022)</i>
	Kshs	Kshs
Bank accounts	37,129,861	58,629,440
Cash in hand	-	-
Imprest	-	-
Total	37,129,861	58,629,440
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	-	-

16. Prior Year Adjustments

	Balance b/f FY 2021/2022 as per Audited Financial statements	Adjustments	Adjusted Balance** BF 2022/2023
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	37,129,861	5,509,344	42,639,205
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	37,129,861	5,509,344	42,639,205

17. Changes in Accounts Receivable – Outstanding Imprests

	2022/2023	2021/2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes in Accounts Payable – Deposits and Retentions

	2022/2023	2021/2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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Notes to the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Compensation of employees	2,205,226	114,827
Use of goods and services	536,841	140,363
Amounts due to other Government entities (see attached list)	974,668	172
Amounts due to other grants and other transfers (see attached list)	116,668,498	61,807,475
Acquisition of assets	7,552,864	822,864
Oversight Committee Expenses	1,000,000	
Others NG CDF Strategic Plan	2,200,000	-
Funds pending approval	692,000	593,000
Total	131,830,096	63,478,701

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19.4: PMC account balances (See Annex 5)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	34,728,488	43,265,001
Total	34,728,488	43,265,001

XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
1.0 Administration and Recurrent				
1.1 Compensation of employees	Payment of Staff Salaries & Gratuity	2,205,226	114,827	Staff Gratuity Accruals
1.2 Committee allowances	Payment of Committee Allowances	56,972	10,110	Minimal Balance C/F
1.3 Use of goods and services	Payment for Goods & Services	451,232	972	NG CDFC Committee came into office in between the FY
Total		2,713,429	125,909	
2.0 Monitoring and evaluation				
2.1 Capacity building	Payment for Capacity building initiatives	5,258	5,000	Minimal Balance C/F
2.2 Committee allowances	Payment of Committee Allowance	4	124,266	Minimal Balance C/F
2.3 Use of goods and services	Payment for Goods & Services	23,375	14	Minimal Balance C/F
Total		28,637	129,281	
3.0 Emergency				
3.1 Primary Schools	Payment for Emergency events	7,345,868	179,678	Fewer Emergency Cases in the FY
3.2 Secondary schools		-		
3.3 Tertiary institutions		-		
3.4 Security projects		-		
3.5 Unutilised		-		
Total		7,345,868	179,678	
4.0 Bursary and Social Security				

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
4.1 Secondary Schools	Payment of Bursary to Secondary School students	65,672	172	Minimal Balance C/F
4.2 Tertiary Institutions	Payment of Bursary to University & College students	908,996	0	NG CDFC Committee came into office in between the FY
4.3 Social Security		-		
4.4 Special Needs				
Total		974,668	172	
5.0 Sports				
5.1 Sports Activities	Sporting Activities	1,202,400	2,400	Funds For Activity Not Received Within The FY
5.2 Regional Sports Tournament	Regional Sporting Activities	300,000		Funds For Activity Not Received Within The FY
Total		1,502,400	2,400	
6.0 Environment				
Moipei Primary School	Water Harvesting	500,000		Funds For Activity Not Received Within The FY
Saina Primary School	Water Harvesting	500,000		Funds For Activity Not Received Within The FY
Lorngusua Secondary School	Water Harvesting	500,000		Funds For Activity Not Received Within The FY
Naibala Primary School	Water Harvesting	-	300,000	Project Funds Utilised
Total		1,500,000	300,000	
7.0 Primary Schools Projects				
Saina Primary School	Constuction of Classroom	1,000,000		Funds For Activity Not Received Within The FY
Saina Primary School	Constuction of	1,100,000		Funds For Activity Not

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
	Classroom			Received Within The FY
Enkorika Primary School	Constuction of Classroom	1,000,000		Funds For Activity Not Received Within The FY
Impiro Primary School	Construction of Toilet	700,000		Funds For Activity Not Received Within The FY
Ilmisigio Primary School	Construction of Dormitory	2,200,000		Funds For Activity Not Received Within The FY
Megumi Primary School	Construction of Dormitory	3,250,000		Funds For Activity Not Received Within The FY
Nkoile Primary School	Fencing School Compound	2,000,000		Funds For Activity Not Received Within The FY
Kumpa Primary School	Construction of Dormitory	1,700,000		Funds For Activity Not Received Within The FY
Ilmolelian Primary School	Fencing School Compound	600,000		Funds For Activity Not Received Within The FY
Enkaroni Primary School	Fencing to Completion of School	2,000,000		Funds For Activity Not Received Within The FY
Oloirimirimi Primary School	Purchase of Generator	600,000		Funds For Activity Not Received Within The FY
Oloirimirimi Primary School	Borehole Pending Works Payment	1,415,000		Funds For Activity Not Received Within The FY
Kajiado Township Primary School	Proposed Construction to completion of 16 Door Eco Toilet block	4,000,000		Funds For Activity Not Received Within The FY
Moipei Primary School	Renovation of Teachers Quaters	300,000		Funds For Activity Not Received Within The FY
Olkiu Oloserian Primary School	Renovation of Classroom	200,000		Funds For Activity Not Received Within The FY
Paranae Primary School	Renovation of Classrooms	750,000		Funds For Activity Not Received Within The FY
Oliorum Primary School	Construction of Teachers Quaters	1,700,000		Funds For Activity Not Received Within The FY
Enkorika Primary School	Completion of Teachers Quaters	-	700,000	Project had not been implemented in 21/22 but has now been implemented
Nalala Primary School	Constuction of	-	1,100,000	Project had not been

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
	Classroom			implemented in 21/22 but has now been implemented
Naboisho Primary School	Constuction of Classroom	1,100,000	1,100,000	Project procurement Delays
Oloilalei Primary School	Construction of Toilet	-	700,000	Project had not been implemented in 21/22 but has now been implemented
Nalepo Primary School	Constuction of Classroom	-	1,100,000	Project had not been implemented in 21/22 but has now been implemented
Pcea Ilkeek Oigero Primary School	Constuction of Classroom	-	1,100,000	Project had not been implemented in 21/22 but has now been implemented
Oloika Namunyak Primary	Constuction of Classroom	-	1,100,000	Project had not been implemented in 21/22 but has now been implemented
Olmotiany Primary School	Fencing School Compound	-	1,500,000	Project had not been implemented in 21/22 but has now been implemented
Ilbisil Primary For The Deaf	Constuction of Classroom	-	1,100,000	Project had not been implemented in 21/22 but has now been implemented
Mopia Primary School	Renovation of Classrooms	-	600,000	Project had not been implemented in 21/22 but has now been implemented
Enkeresuna Primary School	Constuction of Classroom	1,100,000	1,100,000	Project procurement Delays
Mpaluani Primary School	Constuction of Classroom	1,100,000	1,100,000	Project procurement Delays
Mpaluani Primary School	Construction of Toilet	700,000	700,000	Project procurement Delays
Intinyika Primary School	Constuction of Classroom	-	1,100,000	Project had not been implemented in 21/22 but has now been implemented
AIC Intinyika Primary School	Constuction of Classroom	1,100,000	1,100,000	Project procurement Delays
AIC Intinyika Primary School	Water Installation	1,200,000	1,200,000	Project procurement Delays

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Nooretet Primary School	Constuction of Classroom	1,100,000	1,100,000	Project procurement Delays
Engaboli Primary School	Construction of Toilet	700,000	700,000	Project procurement Delays
Kikelea Primary School	Constuction of Classroom	-	1,100,000	Project had not been implemented in 21/22 but has now been implemented
Ilumbwa Primary School	Constuction of Classroom	1,100,000	1,100,000	Project procurement Delays
Oloirimiri Primary School	Purchase of Generator	-	700,000	Project had not been implemented in 21/22 but has now been implemented
Enkaroni Primary School	Renovation of Classrooms	-	1,350,000	Project had not been implemented in 21/22 but has now been implemented
Ilparua Primary School	Construction of Teachers Quarters	-	1,700,000	Project had not been implemented in 21/22 but has now been implemented
Ilmolelian Primary School	Renovation of Classrooms	1,100,000	1,100,000	Project procurement Delays
Kumpa Holy Mothers Primary School	Construction of Teachers Quarters	-	1,700,000	Project had not been implemented in 21/22 but has now been implemented
Endoinyo Enkampi Primary School	Completion of Teachers Quarters	200,000	200,000	Project Conditionally Approved
Enkaroni Primary School	Construction of Biodigester	500,000	500,000	Project procurement Delays
Nkoile Primary School	Renovation of Classrooms	-	1,000,000	Project had not been implemented in 21/22 but has now been implemented
Nkoile Primary School	Purchase of Desks	-	200,000	Project had not been implemented in 21/22 but has now been implemented
Moipei Primary School	Completion of Teachers Quarters	200,000	200,000	Project Conditionally Approved
Township Primary School	Completion of Admin Block	-	1,000,000	Project had not been implemented in 21/22 but has now been implemented

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Esokota Primary School	Construction to completion of 2Door Pit Latrine	400,000	400,000	Project procurement Delays now been implemented
Intinyika Primary School (Ildamat Ward)	Fencing School Compound	-	850,000	Project had not been implemented in 21/22 but has now been implemented
AIC Namanga Primary School	Fencing School Compound	-	500,000	Project had not been implemented in 21/22 but has now been implemented
Oloirimiri Primary School	Completion of 2 NO classrooms	1,000,000	1,000,000	Project Conditionally Approved
Lekishon Primary School	Completion of Teachers Quaters	700,000	700,000	Project Conditionally Approved
Eseki Primary School	Completion on 2NO classrooms	850,000	850,000	Project Conditionally Approved
Oldarpoi Primary School	Borehole Pending Works Payment	1,500,000	1,500,000	Project Conditionally Approved
Emurua Dikir Primary School	Completion of Teachers Quaters	-	850,000	Project had not been implemented in 21/22 but has now been implemented
Esilalei primary School	Borehole Pending Works Payment	65,000	65,000	Project Conditionally Approved
Oloshaiki Primary School	Construction of Classroom	-	850,000	Project had not been implemented in 21/22 but has now been implemented
Enkishui Primary School	Construction of Classroom	850,000	850,000	PMC related delays
Alhuuda Primary School	Renovation of Classrooms	2,000,000	2,000,000	Project to be reallocated
Eluanata Primary school	Repair of a water tank	500,000	500,000	Project procurement Delays
Ilmolelian Primary school	Purchase of 60 double decker beds	500,000	500,000	Project procurement Delays
Kurket primary school	Completion of administration block	1,200,000	1,200,000	Project procurement Delays

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Lempalakae primary school	Completion of a classroom	400,000	400,000	Project procurement Delays
Mengumi primary school	Construction of Dormitory	-	1,250,000	Project had not been implemented in 21/22 but has now been implemented
Sajiloni Primary School	Fencing School Compound	-		Project had not been implemented in 21/22 but has now been implemented
Enkasurai Primary School	Construction of Classroom	850,000		PMC related delays
Olenarau Primary school	Construction of Teachers Quaters	-		Project had not been implemented in 21/22 but has now been implemented
Oloontulugum Primary School	Completion of Dormitory	1,000,000		PMC related delays
Indonyio Primary School	Completion of Classroom	400,000		PMC related delays
Total		47,930,000	44,315,000	
8.0 Secondary Schools Projects				
Oloontulugum Secondary School	Construction of Administration block	4,500,000		Funds For Activity Not Received Within The FY
Oloontulugum Secondary School	Construction to Completion of 70 Bed capacity Dormitory	4,500,000		Funds For Activity Not Received Within The FY
Saina Secondary School	Construction to completion of 16 Door Eco Toilet block	4,000,000		Funds For Activity Not Received Within The FY
Saina Secondary School	Construction of Administration block	4,500,000		Funds For Activity Not Received Within The FY
Saina Secondary School	Proposed Construction to completion of a 700 capacity School dining Hall and Kitchen	4,000,000		Funds For Activity Not Received Within The FY
Saina Secondary School	Construction to	4,000,000		Funds For Activity Not

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
	completion of 2No Classrom Block			Received Within The FY
Sajiloni Secondary School	Construction of Dining Hall	3,000,000		Funds For Activity Not Received Within The FY
Nkoile Secondary School	Fencing School Compound	2,000,000		Funds For Activity Not Received Within The FY
Lorngusua Secondary School	Construction of Admin Blaock	4,500,000		Funds For Activity Not Received Within The FY
Kajiado Township Secondary School	Construction of 2 Classrooms on Existing Storey Building	2,300,000		Funds For Activity Not Received Within The FY
Senior Chief Rissa Secondary School	Construction of Bathrooms	1,700,000		Funds For Activity Not Received Within The FY
Ildamat Boys High School	Construction of Classroom	1,100,000		Funds For Activity Not Received Within The FY
Ildamat Boys High School	Construction of Teachers Quaters	1,200,000		Funds For Activity Not Received Within The FY
Maparasha Secondary School	Construction Of Dormitory	3,500,000		Funds For Activity Not Received Within The FY
Namanga Mixed Secondary School	Completion of Admin Block	-	1,500,000	Project had not been implemented in 21/22 but has now been implemented
Ildamat Boys High School	Construction of Toilet	400,000	400,000	PMC related delays
Kajiado Township Secondary School	Construction of 2 Classrooms on Existing Storey Building	1,200,000	1,200,000	Project Awaiting Additional Funding
Kajiado Township Secondary School	Construction of Toilet Block	-	1,500,000	Project had not been implemented in 21/22 but has now been implemented
Lorngusua Secondary School	Construction of Water tank stand	-	250,000	Project had not been implemented in 21/22 but has now been implemented
Nalepo Taegong Secondary School	Construction Of Dormitory	-	4,500,000	Project had not been implemented in 21/22 but has now been implemented
AIC Sajilon Secondary school	Construction of Dining	1,000,000	1,000,000	Project Funds Being

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
	Hall			Reallocated
Maparasha Secondary school	Construction Of Dormitory	1,000,000	1,000,000	Project Awaiting Additional Funding
Total		48,400,000	11,350,000	
10.0 Security Projects				
Ngataek Deputy County Commissioner Office	Construction of DCC HQ	4,679,833		Project Deferred
Enkorika Assistant County Commissioner's house	Completion of ACC House	500,000	500,000	
Ngataek Deputy County Commissioner Office Headquarters.	Construction of DCC HQ	1,690,167	1,690,167	Project Deferred
Ngataek Deputy County Commissioner Office Headquarters.	Construction of DCC HQ	1,770,230	1,770,230	Project Deferred
Eluanata Chiefs office	Completion of Chief Office	-	500,000	Project had not been implemented in 21/22 but has now been implemented
Ilngosuani and Kumpa chief office	Completion of Chief Office	-	350,000	Project had not been implemented in 21/22 but has now been implemented
Nairabala Chief office	Completion of Chief Office	850,000	850,000	Project procurement Delays
Bisil chiefs office	Completion of Chief Office	500,000		PMC Related Delays
Total		9,990,230	5,660,397	
11.0 Acquisition of assets				
NG CDF OFFICE	Purchase of Constituency Motor Vehicle	6,100,000		Funds For Activity Not Received Within The FY
NG CDF OFFICE	Purchase of Motor Cycle	170,000		Funds For Activity Not Received Within The FY
NG CDF OFFICE	Purchase of Brother A3	250,000		Funds For Activity Not

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
	Multifunction Printer			Received Within The FY
NG CDF OFFICE	Purchase of 2No Laptops	210,000		Funds For Activity Not Received Within The FY
NG CDF OFFICE	NG CDF Office Patitioning	2,484	2,484	Minimal Balance C/F
NG CDF OFFICE	Others Office Parking area renovation	270,380	270,380	Reallocation Process Delayed Implementation
NG CDF OFFICE	Purchase of office furniture and and General Equipment	260,000	260,000	Reallocation Process Delayed Implementation
NG CDF OFFICE	Landscaping and Tree planting NG - CDF office	180,000	180,000	Reallocation Process Delayed Implementation
NG CDF OFFICE	Rehabilitation and Renovation of Plant, Machinery and Equip.	110,000	110,000	Reallocation Process Delayed Implementation
Total		7,552,864	822,864	
12.0 Oversight Committee Expenses (Itemize)				
COC - Payment of Travel Costs		120,000		Funds For Activity Not Received Within The FY
COC - Payment of Accommodation on Domestic Travel		180,000		Funds For Activity Not Received Within The FY
COC - Payment of Daily Subsistence Allowance		180,000		Funds For Activity Not Received Within The FY
COC - Payment of Advertising, Awareness and Publicity		100,000		Funds For Activity Not Received Within The FY
COC - Payment of Members Allowance		300,000		Funds For Activity Not Received Within The FY
COC - Payment of Refined Fuels and Lubricants for Transport		120,000		Funds For Activity Not Received Within The FY
Total		3,200,000		
13.0 Other payments				
		-		

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Kajiado Central NG CDF Strategic Plan		2,200,000		Funds For Activity Not Received Within The FY
Total		2,200,000		
13.0 unallocated fund				
Unapproved projects		-		
13.1 A.I.A - 2018-2019		86,000	86,000	AIA Not surrendered to Board
13.2 A.I.A - 2019-2020		155,000	155,000	AIA Not surrendered to Board
13.3 A.I.A - 2020-2021		73,000	73,000	AIA Not surrendered to Board
13.4 A.I.A - 2021-2022		279,000	279,000	AIA Not surrendered to Board
13.5 A.I.A - 2022-2023		99,000		Current FY AIA
Total		692,000	593,000	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f FY 2021/2022 (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End FY 2022/2023
Land	-	-	-	-
Buildings and structures	10,340,315	-	-	10,340,315
Transport equipment	1,472,365	-	-	1,472,365
Office equipment, furniture and fittings	1,335,000	-	-	1,335,000
ICT Equipment, Software and Other ICT Assets	282,495	-	-	282,495
Other Machinery and Equipment	9,822,619	-	-	9,822,619
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	23,252,794			23,252,794

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Annex 5 –PMC Bank Balances As At 30th June 2023

Aic Sajiloni Secondary	Co-Operative	1141322134300	165.00	165
Enkaroni Primry School	Co-Operative	1141322265000	1,275.00	1,275
Emaoi Primary School	Co-Operative	1141322134400	6,386.00	574,320
Endonyio Primary School	Co-Operative	1141322130800	103,325.00	103,325
Engaboli Primary School	Co-Operative	1141322265900	75.00	75
Enkeresuna Primary School	Co-Operative	1141322268000	275.00	275
Enkorika Ass. County Commissioner House	Co-Operative	1141322266400	1,275.00	1,275
Enkorika Secondary School Ng Cdf Pmc	Co-Operative	1141322265300	685.00	685
Entukai Primary School	Co-Operative	1141322265400	735.50	735
Esilalei Primary School Ng Cdf Pmc	Co-Operative	1141322371500	1,420.00	1,420
Illmolelian Primary School	Co-Operative	1141322266000	2,275.00	2,275
Ilmarba Secondary School	Co-Operative	1141322250600	198,075.50	198,076
Kajiado Township Sec School	Co-Operative	1141322266900	2,500,165.00	1,000,165
Kisapuk Primary School	Co-Operative	1141322130700	1,325.00	1,325
Kumpa Primary School	Co-Operative	1141322265200	75.00	75
Maparasha Primary School	Co-Operative	1141322244700	2,175.00	2,175
Maparasha Secondary School	Co-Operative	1141322269400	575.70	576
Marandawua Primary School	Co-Operative	1141322270200	20,145.00	20,145
Mpiro Primary School	Co-Operative	1141322265700	275.00	275
Mpoori Primary School	Co-Operative	1141322265100	567,628.00	294,007
Nalala Primary School	Co-Operative	1141322265500	275.00	275
Namanga Primary School	Co-Operative	1141322265600	1,275.00	1,275
Nkoile Boys Secondary School	Co-Operative	1141322137200	4,755.00	4,755
Oldarpoi Primary School	Co-Operative	1141322271600	624,550.00	624,550
Olorum Primary School	Co-Operative	1141322265800	275.00	275

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PMC Account Name	BANK	Account Number	BANK BALANCE 2022/2023	BANK BALANCE 2021/2022
Olkejuado High School	Co-Operative	1141322270100	75.00	75
Oloosuyian Primary School	Co-Operative	1141322270500	500,270.00	1,275
Orinie Chief's Office	Co-Operative	1141322266500	275.00	275
Pbs Primary	Co-Operative	1141322264700	20,097.00	295
Pelewa Primary School	Co-Operative	1141322267000	18,435.00	18,435
Senior Chief Risa Secondary School	Co-Operative	1141322267300	1,309.00	176,433
Aic Child Care	Co-Operative	01141322138400	768.00	768
Enkolili Primary School	Co-Operative	0114322129000	647.80	648
Enkorika Primary School	Co-Operative	0114320164700	3,083.20	3,083
Ensoosampurpur Primary School	Co-Operative	01141322129800	100,518.00	1,000,025
Kajiado Nalepo Primary School	Co-Operative	01141322129300	830.00	830
Kurket Primary School	Co-Operative	01143322137000	1,375.00	1,375
Lenkishon Primary School	Co-Operative	1141322129100	73,485.00	73,485
Lesinko Primary School	Co-Operative	01141322129200	1,325.00	1,325
Lesoit Primary School	Co-Operative	01141322140200	85,037.00	825
Meguara Primary School	Co-Operative	01141322134500	325.00	325
Nairrabala Primary School	Co-Operative	01141322129700	980,441.00	2,357,325
Namanga Mixed	Co-Operative	01141322128600	878,951.00	350,825
Nkuseron Primary School	Co-Operative	01141322134100	600.00	600
Noontotok Primary School	Co-Operative	0114322138700	225.00	225
Noosikitok Primary School	Co-Operative	01141322138800	55.00	55
Oloontulugum Primary School	Co-Operative	01141322136900	12,805.00	12,805
Olpolosie Primary School	Co-Operative	01141322137100	805.00	805
Ormotiany Primary School	Co-Operative	01141322128900	3,025.00	3,025
Pcea Letoire Secondary School	Co-Operative	01141322134000	225.00	225
Aic Intinyika Primary School	Equity Bank	860278452253.00	97.50	98
Al Taqwa Education Centre	Equity Bank	860280839106.00	5,251.00	84,103

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Elerai Primary School	Equity Bank	860279319718.00	16,050.50	100,975
Elesai Primary School	Equity Bank	860278715021.00	1,880.00	1,880
Emashin Primary School	Equity Bank	860278495315.00	1,500.00	1,500
Emukutan Primary School	Equity Bank	860280835453.00	17,628.00	17,628
Endoinyo Enkapı Primary School	Equity Bank	860279309349.00	7,113.00	7,113
Endonyo Wuas Primary School	Equity Bank	860280900069.00	420	83,920
Enkeju Errap Primary School	Equity Bank	860170241944.00	106,876.00	219,803
Enkutoto Primary School	Equity Bank	860280062130.00	419	458,799
Enoomayai Primary School	Equity Bank	860280835503.00	743.00	743
Ilkinye Primary School	Equity Bank	860279041069.00	14,146.00	14,146
Ilmisigio Primary School	Equity Bank	860276347640.00	2,894,241.20	2,302,462
Ilmotiok Primary School	Equity Bank	860278721852.00	900,212.50	1,620,813
Ilumbwa Aic Pry School	Equity Bank	860276417256.00	509,364.00	1,715
Imanyat Primary School	Equity Bank	860199392137.00	196.95	7
Impaluani Primary School	Equity Bank	860278150524.00	340.00	340
Irvatmaro Primary School	Equity Bank	860278686243.00	1,189.00	1,189
Kalia Primary School	Equity Bank	860280866644.00	850,000.00	850,000
Lele Primary School	Equity Bank	860278697473.00	367.50	368
Lorngusua Secondary School	Equity Bank	860277410113.00	179,766.75	4,647,388
Marandawua Primary School	Equity Bank	860280956210.00	34,840.00	868,083
Nailumpe Primary School	Equity Bank	860278212721.00	73,855.00	73,855
Nalepo Taegon Sec Sch	Equity Bank	860280445558.00	495,673.69	18,467
Ngatataek Secondary	Equity Bank	860277398409.00	44,047.15	44,047
Nkoile Primary School	Equity Bank	860279357933.00	4,861,689.84	(10,381)
Ole Mkonge Primary School	Equity Bank	860280134481.00	54,897.00	2,202,450
Oleleshua Primary School	Equity Bank	860281002461.00	3,865.00	3,865
Olepolos Primary School	Equity Bank	860278700634.00	59,367.50	59,368

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PMC Account Name	BANK	Account Number	BANK BALANCE 2022/2023	BANK BALANCE 2021/2022
Oloirimirimi Primary School	Equity Bank	860279448559.00	2,888,314.00	2,188,314
Ormaneki Primary School	Equity Bank	860278466446.00	1,252.50	1,253
Paranae Secondary School	Equity Bank	860277410079.00	592,935.00	417,363
Tsc Office Ng Cdf Pmc (Kajiado Sub County Tsc Office Ng)	Equity Bank	860279922389.00	7,574.50	204,305
Acc Kajiado Sub County Cdf	Equity Bank	0860278815623	110,000.00	110,000
Aic Namanga Primary School	Equity Bank	0850294667830	1,290.00	1,290
Aic Namanga Primary School	Equity Bank	0860284185638	50,000.00	-
Emotoroki Primary School	Equity Bank	0860279316881	82.00	1,700,820
Empoor Nalepo Primary School	Equity Bank	0860279300813	850,820.00	850,820
Empulaini Primary School	Equity Bank	0860278150524	340.00	340
Enkanasa Primary School	Equity Bank	0860281740202	480.00	84,580
Enkaroni Chief Office	Equity Bank	0860279374994	647.5	500,368
Enkirrumu Pre Primary School	Equity Bank	0860279300062	1,820.00	1,820
Entukai Primary School	Equity Bank	0860279349230	54,829.00	2,350,420
Eseki Primary School	Equity Bank	0860279426088	367.50	368
Esilalei Primary School	Equity Bank	0860277301109	25,315.00	25,315
Esokota Chief Office	Equity Bank	0860282628458	200	115,200
Esokota Primary School	Equity Bank	0860279299933	98,154.00	547,216
Ilbibil Boarding Primary Sch	Equity Bank	0860276346474	991,199.50	2,201,328
Ilbibil Township Primary School	Equity Bank	0860282089905	72	850,000
Ilbissil Girls Secondary School	Equity Bank	0860279337541	555.00	555
Ildamat Boys High School	Equity Bank	0860281312431	361,033.20	2,099,979
Ilesai Primary School	Equity Bank	0860278715021	1,880.00	1,880
Ilmarba Primary School	Equity Bank	0860282607853	29,107.00	113,980
Iparua Primary School	Equity Bank	0860276346381	842,757.00	149,730
Iltirpen Primary School	Equity Bank	0860281417552	2,250.00	87,445

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PMC Account Name	BANK	Account Number	BANK BALANCE 2022/2023	BANK BALANCE 2021/2022
Imanyat Primary School	Equity Bank	0860279304611	1,134.00	128,676
Indonyio Primary School	Equity Bank	0860281414354	103,177.00	103,177
Inkati Primary School	Equity Bank	0860279319495	1,000.00	1,000
Isilale Primary School	Equity Bank	0860279301034	1,395.00	1,000,800
Isinya Sampin Primary	Equity Bank	0860276642582	53,901.00	1,430
Kajiado County Commissioner Residence	Equity Bank	0860279668213	867.50	868
Kajiado Township Primary	Equity Bank	0860279302971	370,891.50	91,192
Kajiado Wowen Prison	Equity Bank	0860278670972	1,400.00	1,400
Kiluani New Life Secondary School Ng Pmc	Equity Bank	0860279303154	298,388.00	1,018,916
Kumpa Chief Office	Equity Bank	0860269266357	-	90
Kumpa Chief Office	Equity Bank	0860281218452	350,000.00	-
Lempalaka Primary School	Equity Bank	0860281002270	-	604,388
Letoire Primary School	Equity Bank	0860279313667	880.00	880
Loltiamiloi Primary School	Equity Bank	0860279305217	21,304.00	574,861
Lorngusua Chief Office	Equity Bank	0860282486715	8,060.00	8,060
Meidenyi Primary School	Equity Bank	0860279413561	880.00	880
Meto Secondary School	Equity Bank	0860279348861	2,050,000.00	850,000
Mitoni Primary School	Equity Bank	0860279299827	673.50	120,649
Mporokua Primary School	Equity Bank	0860279332437	5,940.00	5,940
Naibala Primary School	Equity Bank	0860279317344	820.00	820
Ngatataek Primary School	Equity Bank	0860277178818	1,995.00	1,995
Nkaissery High School	Equity Bank	0860279299676	880.00	880
Officer Comanding Station Kajiado	Equity Bank	0860281061870	2,150.00	2,150
Oiti Glory Primary School	Equity Bank	0860279305118	1,880.00	1,880
Olchooibor Primary School	Equity Bank	0860279025138	107.50	108
Oldarpoi Primary School	Equity Bank	0860281051590	23,573.00	1,599,400
Oldonyio Samou Primary School	Equity Bank	0860279424493	16,647.50	572,007

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Ole Kimaki Primary School	Equity Bank	0860279035858	915.00	915
Olerai Primary School	Equity Bank	0860279319718	16,050.50	100,975
Oletemuke Primary School	Equity Bank	0860279323695	400,306.00	850,000
Olorum Primary School	Equity Bank	0860280959801	170733	84,370
Olku Oloserian Primary School	Equity Bank	0860279323970	1068880	88,880
Olobelibel Primary School	Equity Bank	0860279301196	235,283.00	100
Oloiborr Sait Primary School	Equity Bank	0860281043693	39,431.00	647,929
Oloontulugum Chief Office	Equity Bank	0860280445610	500,745.00	500,745
Oloontulugum Secondary School	Equity Bank	1290280587521	321,195.00	4,512
Olooshaki Primary School	Equity Bank	0860281061012	10,872.00	760
Oloosuyan Secondary School	Equity Bank	0860196844550	300.15	20,420
Oloserian Primary School	Equity Bank	0860277061391	3,686.15	1,286,122
Olositeti Primary School	Equity Bank	0860281272239	160,845.00	969,745
Paranae Primary School	Equity Bank	0860282690378	467,628.00	850,000
Pelewa Chief Office	Equity Bank	0860282375069	920	100,620
Pelewa Primary School	Equity Bank	0860282698768	87,444.00	850,000
Eluanata Chief Office Pmc	Equity Bank	0860283657508	1,340.00	-
Emuruadikir Primary School Pmc	Equity Bank	0860283774030	85,270.00	-
Enkaroni Primary School	Equity Bank	0860164461745	287,693.85	-
Ilbisil Boarding School For The Deaf Pmc	Equity Bank	0860283735638	1,753.00	-
Ilkeek Oigero Primary School	Equity Bank	0860282814842	1,670.00	-
Intinyika Primary School Pmc	Equity Bank	0860282933729	136,535.00	-
Kikelea Primary School Pmc	Equity Bank	0860283723140	1,681.00	-
Megumi Osilalei Primary School-Pmc	Equity Bank	0860282944612	124,160.00	-
Nalala Primary School	Equity Bank	0860283672730	557,772.00	-
Oloilalei Primary School Pmc	Equity Bank	0860283642482	943.00	-
Oloshaiki Primary School Pmc	Equity Bank	0860283749891	2,685.00	-

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Osyamahili Oloika Primary School	Equity Bank	0860284199442	110,000.00	-
Sajiloni Mixed Day And Boarding Primary Pmc	Equity Bank	0860283538635	799,404.00	-
Enkeresuna Primary School	KCB	1202230415	840.00	840
Olgos Primary School	KCB	1108303897	-	1,019
Leboo Primary School	KCB	1107562171	-	453
Linti Primary School	KCB	1107459907	-	1,519
Ilmolehan Primary School	KCB	1291698337	56,627.00	500,000
Noontoto Primary School	KCB	1283583038	388.00	388
Kumpa Primary School Ng Cdf	KCB	1302678841	1,700,000.00	-
Mopia Primary School	KCB	1299504221	59,082.00	-
Nalepo Primary School	KCB	1300104767	12,656.00	-
Olmotiany Pri School	KCB	1298717450	241,832.00	-
TOTALS			34,728,488	43,265,001


Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
OAG/LER/NGCDF/KJDCENTL/2021/2022	Review of PIS revealed that an amount of Kshs. 112,532,852 was allocated to 107 projects. At the time of audit only 63 projects valued at 71,968,506 were completed while 44 valued at Kshs. 40,564,345 were ongoing.	The management noted the same and agreed to do prequalification of suppliers to shorten the procurement process	Resolved. Prequalification of suppliers was done and a working list available	Immediate
OAG/LER/NGCDF/KJDCENTL/2021/2022	The statement of receipts and payments reflects other grants and other transfers amount of Kshs.62,332,901, which includes expenditure on emergency projects of Kshs.7,094,202 as disclosed in Note 7 to the financial statement. There was however, no evidence that the fund reported the emergency expenditure to the Board as required by Section 20(2) of the NG-CDF Regulations, 2016.	The management Agreed to report all emergency project immediately they occur.	Resolved. Emergency projects for FY 2022/2023 were all reported	Immediate
OAG/LER/NGCDF/KJDCENTL/2021/2022	Note 7 to the financial statements reflects, Kshs. 63,332,901 in respect of	Management noted concern about publicizing bursary	Resolved. The NG CDFC will further train the	Immediate

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	other grants and transfers out of which bursary disbursements to secondary schools and tertiary institution amount of Kshs. 24,353,603 and 18,181,506 totalling to kshs. 42,536,199. However there was no evidence of having done public awareness and criteria of vetting and awarding bursaries.	as well as an elaborate vetting criteria.	locational Committees on the bursary issuance criteria	
OAG/LER/NGCDF/KJDCENTL/2021/2022	During the year under review, the procurement of construction works and services was done through request for quotations. However the list of prequalified suppliers was not provided for audit and there was no procurement plan	Management noted the same with concern and decided to no longer do open tenders for small projects, Hence prequalification of suppliers was to be done immediately.	Resolved	Immediate

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Paul S. Nteiya
Fund Account Manager.