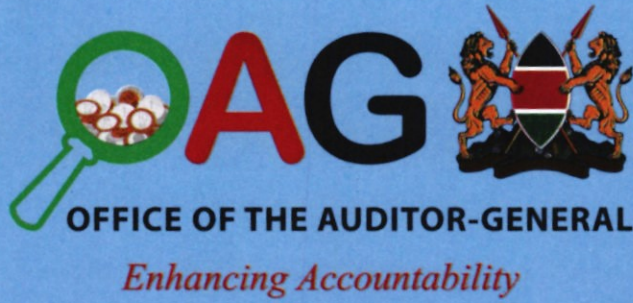


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REPORT


OF

THE AUDITOR-GENERAL

ON

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

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

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 09 AUG 2024	DAY: TUE
TABLED BY: W. KIMARI ICMONGWA LOM.	
CLERK AT THE TABLE: WILLIS OBIERO	



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB.
23 APR 2024
RECEIVED



KAJIADO EAST 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)

NG. CONSTITUENCY DEVELOPMENT FUND
KAJIADO EAST
* 27 APR 2024 *
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Kajiado East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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

1. 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-

FY-Financial Year

GDP - Gross Domestic Product

HIV - Human Immunodeficiency Virus

ICT - Information Communication Technology

M&E - Monitoring and Evaluation

MP - Member of Parliament

MoDP - Ministry of Devolution and Planning

MTP - Medium Term Plan

PESTEL - Political, Economic, Social, Technological, Environmental and Legal

PMC - Projects Management Committee

SWOT - Strengths, Weaknesses Opportunities and Threats



2. Key Constituency Information and Management

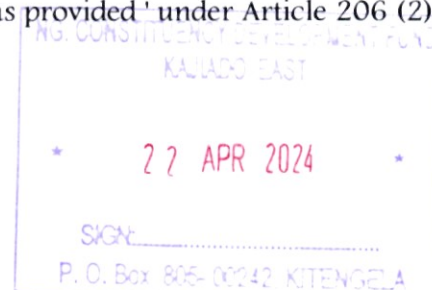
(a) Background information

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;



- 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.

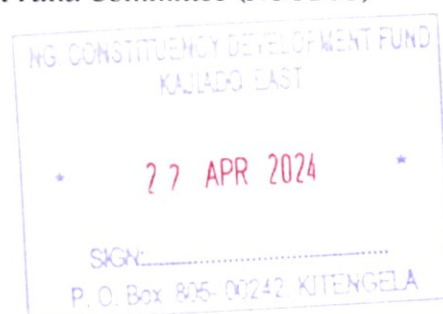
Functions of NG-CDF Committee

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 East 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)



Kajiado East Constituency
National Government Constituencies Development Fund (NGCDF)
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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	Jenaide Wangechi
2.	Sub-County Accountant	Susan Mwalimu
3.	Chairman NGCDFC	Mark Parkironka
4.	Member NGCDFC	George Magilu

(c) Fiduciary Oversight Arrangements

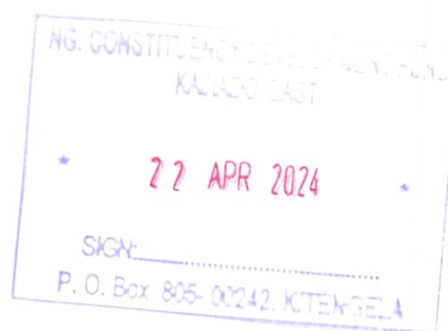
The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kajiado East Constituency NGCDF. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require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

(d) Kajiado East Constituency NGCDF Headquarters

P.O. Box 805-00242 Kajiado East
Kajiado East DO's Compound opp Kitengela Stage
Namanga Road Highway
Machakos, KENYA

(e) Kajiado East Constituency NGCDF Contacts

Telephone: (254) 714 21 08 35 KAJIADO EAST
E-mail: cdfkajiadoeast@cdf.go.ke
Website: www.ngcdf.go.ke



(f) Kajiado East Constituency NGCDF Bankers

Equity Bank

Account Number: 0700261666226

Branch: Kitengela

P.O.Box 805-00242

Kajiado East

(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

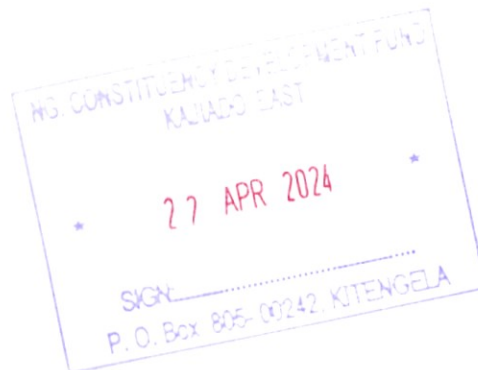
State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya



3. NG-CDFC Chairman's Report



Name: Mark Parkironka
Title: Chairperson, Kajiado East NGCDFC

Kajiado East constituents have continuously participated effectively in cascading the objectives of the big 4 agenda as envisaged in the National Development Plan. They are aware of their rights and the power bestowed on them by the Constitution of Kenya (2010) in relation to implementation of all the development programmes within the constituency. The Constitution of Kenya gives the right to participate in public forums in order to air their opinions as well as grievances through public participation. They too get an opportunity to give feedback in relation to the already implemented programmes by the government through different agencies. The utilization of the NG-CDF fund has always been carried out with fairness, transparency, openness and accountability.

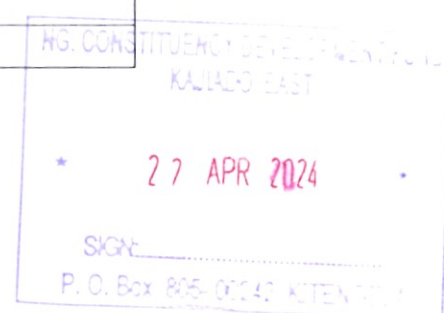
Financial year budget

In the financial year allocation 2022/2023 the NG-CDF Kajiado East Constituency received Kshs. **87,000,000**. The management too had at their disposal an amount of **Kshs. 69,365,430** which consisted of the opening balance for the FY 2021-2022. In total, Kajiado East NG-CDF had Kshs. **156,365,430** at disposal out of which, **Kshs. 99,023,348** was utilized translating to 63% budget utilization. The un-implemented projects as at 30th June 2023 was due to reasons that were beyond the control of the management.

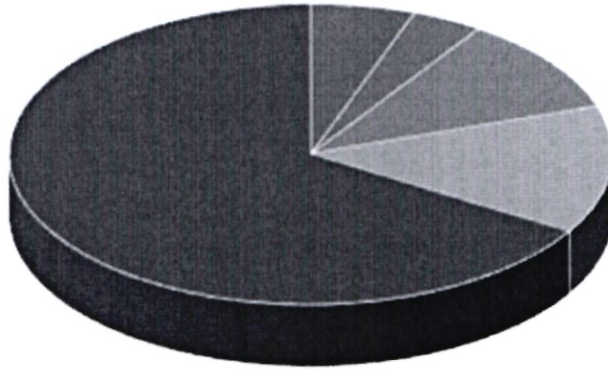
The continuous improvement of infrastructure in our education institutions clearly shows the commitment of Kajiado East NG-CDF towards achieving 100% transition rate. This gives an equal opportunity to all the school age-going children hence increasing the literacy levels in the constituency

BUDGET PERFORMANCE AGAINST ACTUAL AMOUNTS FOR CURRENT YEAR BASED ON SECTORS

Compensation of Employees	88 %
Committee expenses	57 %
Use of goods and services	83%
Transfers to Other Government Units	0%
Other grants and transfers	64 %
Acquisition of Assets	15%
Other Payments	0%

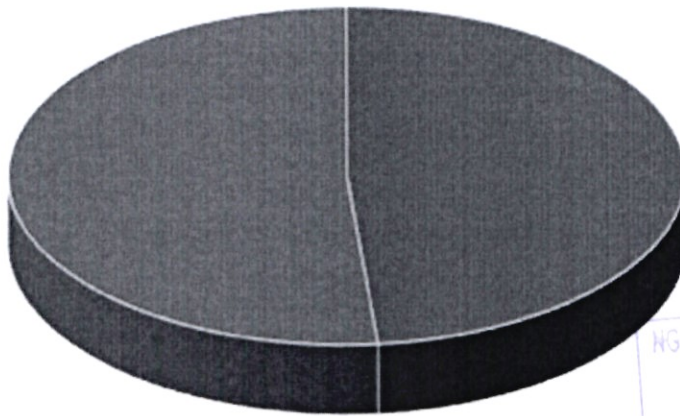


Key Achievements



- Compensation of Employees
- Use of goods and services
- Other grants and transfers
- Committee expenses
- Transfers to Other Government Units

Allocations



• 2021/2022 • 2022/2023 • •

NG. CONSTITUENCY DEVELOPMENT FUND
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KEY ACHIEVEMENTS

The spacious environment with the modern block has also improved service delivery within the constituency as well conducive working environment for the staff thus increased motivation. Security of government building as well the accountable documents is also enhanced as the building is located within a police post and has too been secured through installation of security gadgets.

In terms of bursaries, 99.9% of the allocation was disbursed to approximately 15,000 beneficiaries. This resulted to increased retention rates of the school going children within the year hence posting improved performance index among the beneficiaries.

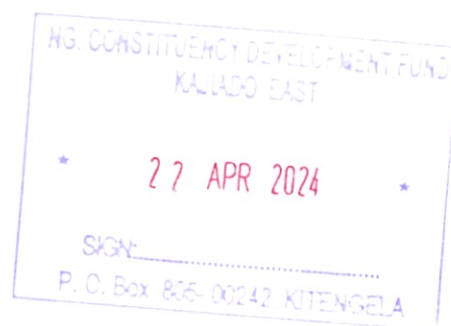
In the financial year 2021-22 quite a number of infrastructures were developed by the aid of the Constituency Development Fund. Some highlights of the developments are as follows;

1. Utumishi Secondary School – Administration block

The project was allocated 3,000,000 shillings. The construction works involved a series of activities right from the initiation to closure. The works carried out were as follows;

- Foundation and Sub-structures
- Walling
- Roofing
- Plastering
- Painting to the plastered walls
- Fixing of doors and windows
- Glazing to doors and windows

The building was completed in December 2022.



Impact

- Decongestion of the previous staffroom hence efficient service provision

2. PJ Dave Primary School – Dormitory

The project which was allocated 3,000,000 shillings involved works of;

- Sub-structure (foundation works and concreting)
- Superstructure (walling, ring beam concreting, fixing doors and windows)
- Roofing
- Finishes (Plastering and painting)
- Finishes to the floor



Project status: 100 % complete

Impact

- Learning conducive environment for the boarding students since facilities are at their reach without much interruption

EMERGING ISSUES

1. Increasing appetite for knowledge hence high demand for support on education bursaries
2. Government and non-government organizations interest in partnering with the fund due to its successful stories
3. Need to support talents through sporting activities though the talents may not be sport related.

IMPLEMENTATION CHALLENGES

1. Technical challenges due to inadequate technical labour force
2. Low level of literacy among the key project actors.

RECOMMENDED WAY FORWARD.

1. Improvement on the scheme of service for employees that would attract the technical expertise who can be engaged on terms and conditions that would boost the fund performance. The fund has prequalified consultancy firms in preparation of bill of quantities as well as supervision of the projects hence fast tracking the implementation timelines as well as utilize the funds within the timelines hence get value for money.
2. The management has invested heavily on bursaries and this helps to ensure each child is able to access education.
3. The management has invested heavily on construction of primary and secondary schools for the community to be able to access the institutions regardless of the hardship.

.....
**Name: Mark Parkironka
CHAIRMAN NGCDF COMMITTEE**



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

4. 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 East Constituency 2021-2025* plan are to:

(Enumerate all the objectives of the constituency as per the Strategic Plan)

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 Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions Increased in bursary allocation.	- Number of usable physical infrastructure build in primary, secondary, and tertiary institutions - Increase of bursary beneficiaries	In FY 22/23, we increased number of classrooms, approximately 20 in number, laboratories from 8 to 10 in various secondary School In FY 22/23, we increased number of beneficiaries from 1,200-1,500.
Security	To ensure all the Kajiado East Constituents have a right to security in their places of living.	Construction of Mashuuru Police post and chiefs office for people to access and register any complaints and to provide security for	Construction of a police post and a chiefs office respectively	In Fy 2022/23 we have constructed a chief's office and a police post at Oletepis and Mashuuru area respectively.

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		them		
Disaster Management	To allocate emergency funds to cater for any unforeseen occurrences	Timely response to any disaster within the constituency.		In FY 2022/2023, Kajiado East NGCDF had no emergency to respond too.

NG. CONSTITUENCY DEVELOPMENT FUND
 KAJIADO EAST

* 27 APR 2024 *

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5. Statement of Governance

National Government Constituency Development Fund Committee

Appointment of National Government Constituency Development Fund Committee

(1) There is established a National Government Constituency Development Fund Committee for every constituency.

(2) Each Constituency Committee shall comprise of—

- (a) the national government official responsible for co-ordination of national government functions;
- (b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
- (c) Two women nominated in accordance with subsection (3). one of whom shall be a youth at the date of appointment;
- (d) one persons with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
- (e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
- (f) The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
- (g) One member co-opted by the Board in accordance with Regulations made by the Board.

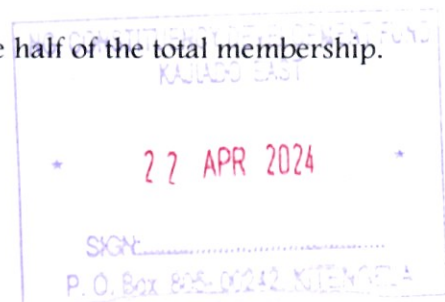
(3) The seven persons referred to in subsection (2)(b), (c), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.

(4) The names of the persons selected under subsection (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the Board.

(5) The Regulations made under subsection (3) shall be submitted to the National Assembly for approval before publication by the Board.

(6) The first meeting of the Constituency Committee shall be convened within one hundred and twenty days of the commencement of a new term of Parliament or the date of the holding of a by-election, by the national government official at the constituency or in his or her absence, by an officer of the Board seconded to the constituency.

(7) The quorum of the Constituency Committee shall be one half of the total membership.



***Kajiado East Constituency
National Government Constituencies Development Fund (NGCDF)
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(8) The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

(9) The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general elections or a by-election.

(10) Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days.

(11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

Appointment of Kajiado East NG-CDFC

In accordance with section 43 sub sections (1),(2) of the National Government Constituencies Development Fund act, Kajiado East NG-CDF advertised for the post of NGCDFC detailing the necessary requirements where several applicants showed interest for the same by forwarding their applications.

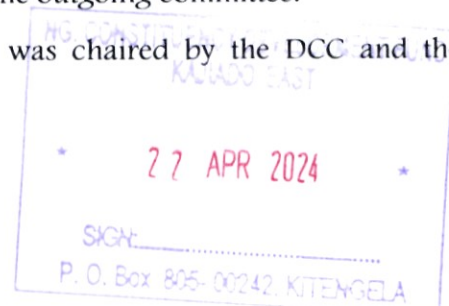
Vetting of the submitted application letters was done critically by a select committee which was created for the purpose. Successful applicants were thereafter contacted for an interview session which was scheduled at a later date.

The interviews were conducted and in accordance with section 43(3) of the NGCDF Act, the names of the successfully selected individuals were forwarded to the board together with the names forwarded by the DCC and the constituency manager.

The selected members were gazetted on 29th November 2022 in gazette notice number Vol. CXXIV—No. 254.

Handing over from the previous committee was then smoothly done between the outgoing committee and fam and the newly gazetted committee and new fam was overseen by the Regional Coordinator and the Deputy County Commissioner. A comprehensive hand over report was then prepared by the outgoing Fund Account Manager on behalf of the outgoing committee.

The first meeting was held on 13th December 2022 which was chaired by the DCC and the members were able to choose their office bearers.



Kajiado East Constituency
National Government Constituencies Development Fund (NGCDF)
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Removal of a committee member.

(1) A member of the Constituency Committee may be removed from office on any one or more of the following grounds—

- (a) lack of integrity;
- (b) gross misconduct;
- (c) embezzlement of public funds;
- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) Promoting unethical practices;
- (f) Causing disharmony within the committee.
- (g) Physical or mental infirmity.

(2) A decision to remove a member under subsection (13) shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made.

(3) A vacancy arising as a result of the removal of a member under subsection (13) shall be filled in the manner set out in subsection (10) and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

In Kajiado East NG-CDF, there was no committee who was removed under the above reasons, the change was brought about by the end of their tenure ship.

NGCDFC Meetings.

The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings. The below table shows the Kajiado East Ngcdfc meetings held in the fy 2022/23. The old committee had 5 meetings while the new had 10 meetings.

Committee meetings attendance register 2022/2023

No	Committee Member	July	Aug	Sep	Oct	Nov	Dec 13 th	Jan 11& 12	Feb 15 th & 27 th	Mar 24 th	Apr 17 th	May 12 th & 26 th	Jun 30 th
	Mark Parkironka - title	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
	Miriam Naserian	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

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- h) Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- i) Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- j) Ensure that all projects receive adequate funding and are completed within three years;
- k) Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- l) (I) ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- m) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- n) Ensure that project reports are prepared and submitted to the Board;
- o) Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- p) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
- q) Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
- r) Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act;
- s) Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- t) Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain-
 - i) A list of all the new projects commenced during the financial year and their completion status; and
 - ii) A list of all projects approved, funded and commenced during previous financial years, and their completion status;
- u) Enter into performance contracting with the Board on an annual basis;
- v) In exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution;



- w) Receive returns from project management committees in accordance with regulation 15;
- x) Maintain a database of project management committees and reports from the respective committees;
- y) Ensure that the reports referred to in paragraph (x) are received before funding is released for each phase of the project being implemented;
- z) Record the names of all the signatories of the accounts of a project management committee as communicated to a Constituency Committee by the project management committee upon assumption of office;
- aa) Receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
- bb) Ensure that the committee does not enter into commitments for which funding has not been allocated;
- cc) Ensure projects are labelled in accordance with the guidelines issued by the Board; and
- dd) Perform any other function assigned to it by the Board.

Induction, and training of NG-CDFC Members

The training of the New NG-CDFC members is coordinated by the region office through the regional coordinator and the fund's manager. The facilitators are from different departments of the NG-CDF Board and other experts from other ministries. The training was done in March 2023.

The objectives of training NG-CDF Committee are:

1. To carry out training of all the NG-CDF committee members
2. To impart knowledge to the participants who in turn will execute the NG-CDF mandate on behalf of the board.
3. To ensure smooth running of the NG-CDF offices across the Nairobi Region.

Expectations from NG-CDF Committee

- To see changes in the constituencies i.e. transformation of operations at the constituencies.
- To exchange of ideas with members from other constituencies.
- To understand the roles of the NG-CDF Committee.
- To learn and understand the procurement process.
- To get a clarification on the legal status of NG-CDF.
- To find out how people living with Disability helped.



- Share best practices for bench-marking purposes.

Ethics & Conduct

Members of NGCDFC are required to observe the following ethical issues

- Confidentiality - the NGCDFC members have a responsibility to ensure confidentiality unless in situations required by law.
- Honesty and integrity - NGCDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.
- Leadership - NGCDFC members should promote leadership in the constituency.

During the financial year 2022/2023 members of NGCDFC Kajiado East adhered to the stipulated ethical issues

Members' remuneration

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance seven thousand per meeting and all other members an allowance of five thousand per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

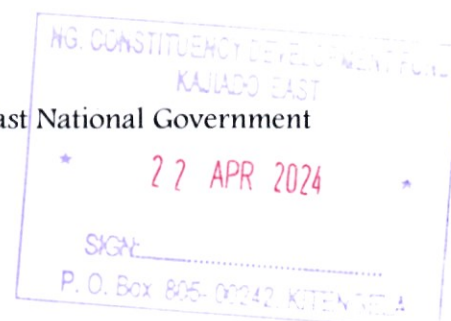
In this financial year the NGCDFC members adhered to the cabinet secretary's circular dated on 25th Oct 2011 on members sitting and field allowances.

Disclose policy on conflict of interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2022/2023 no member of NGCDFC Kajiado East contravened conflict of interest policy.

Risk Management

The below provides a summary of the range and types of risk the Kajiado East National Government Constituency Committee anticipates



Kajiado East Constituency
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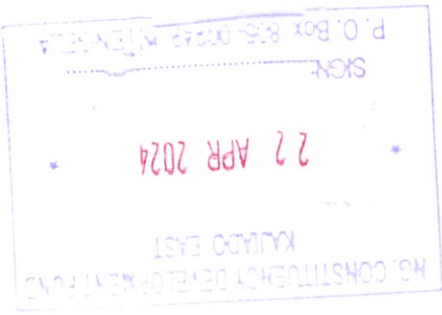
Risk Mapping

No	Objective	Critical Success Factors	What could go wrong? (Risk Event)	Cause of the Risk	Effect of the Risk
1	To ensure proper project implementation, Monitoring and Evaluation and effective management of the Constituency development funds	Projects ; equitable and fair distribution, transparent, reliable, sufficiently funded, well identified by the community, community involvement, relevant to the community, benefits a wide cross section of the community,with land ownership documents, suitable to People with Disability(PWD)	Low turnout in project identification forums by Constituents	Politicizing of project implementation by the constituents, Illiteracy and unavailability of the community, lack of sensitization,	Misplaced priorities, Delayed project implementation due to community wrangles, request for change of project activity, request for reallocation of funds
2			Failure to consider public participation input in developing project proposals	Lack of awareness of public participation Vested interest, white elephant project, Inadequate input by the public during public participation forum, presentation of large number of needs ,vis-à-vis the available resources, by the public, Direction from executive Emergence	Projects not representing community needs, Duplication of projects, white elephants projects, skewed development, white-elephant projects, , litigation, Inequitable distribution of projects within the constituency, Lack of project ownership, disruption of strategic plan, request for change of project activity, request for reallocation of funds
3		People With Disability(PWD) Projects: Available ,accessible, disability friendly environment,	Projects that do not suit People with disability(PWD)	Ignorance on implementation of PWD act 2003, Lack of proper planning of the projects, Lack of enough public participation for eligible projects, Extra costs of projects associated with disabilities, on adherence of NCA guidelines, Lack of awareness ,	Discrimination of PWD, Complaints from PWD, Increase illiteracy, Litigation

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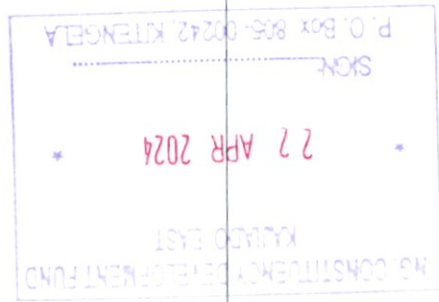
**Kajado East Constituency
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4	Implementation of projects that are not aligned to the Constituency Strategic Plan	strategic plan not reflecting constituency needs, disregard of the Strategic Plan, failure to monitor implementation of strategic plan, failure to align the annual Project Proposal with the constituency Strategic Plan and performance contracting, Strategic Plan not aligned to the Plan period, documentation of implementation matrix without timelines, cost estimates, Key performance indicators, Not fully constituted board, Delayed submission of project proposals to the board, failure to provide additional information requested.	Delayed approval of project proposals, resubmissions and reallocations by the NG-CDF Board	Delayed approval of project proposals, resubmissions and reallocations by the NG-CDF Board	Delayed implementation of projects, low absorption, Delayed implementation of projects, low absorption,
5	Implementation of projects that are not aligned to the Constituency Strategic Plan	strategic plan not reflecting constituency needs, disregard of the Strategic Plan, failure to monitor implementation of strategic plan, failure to align the annual Project Proposal with the constituency Strategic Plan and performance contracting, Strategic Plan not aligned to the Plan period, documentation of implementation matrix without timelines, cost estimates, Key performance indicators, Not fully constituted board, Delayed submission of project proposals to the board, failure to provide additional information requested.	Delayed approval of project proposals, resubmissions and reallocations by the NG-CDF Board	Delayed approval of project proposals, resubmissions and reallocations by the NG-CDF Board	Delayed implementation of projects, low absorption, Delayed implementation of projects, low absorption,
6	Allocation of funds to projects without considering realistic cost estimate	Unavailability of technical officer to prepare the bill of quantity, Failure by NGCDFC to employ clerk of works who can assist on preparation of bill of quantity, perceived political gain through funding many projects, leads to unutilized funds in PMC accounts or incomplete project.	Allocation of funds to projects without considering realistic cost estimate	Allocation of funds to projects without considering realistic cost estimate	Insufficient allocation of funds to project, over funding of the project which leads to misuse of funds, stalled project, frequent variation of contract, unrealistic cost estimates which leads to unutilized funds in PMC accounts or incomplete project.
7	Thin/piece-meal allocation of funds to projects	biassness, perceived political gain, conflict of interest,	Thin/piece-meal allocation of funds to projects	Thin/piece-meal allocation of funds to projects	Substandard projects and stalled projects, public dissatisfaction
8	Non allocation of funds to ongoing projects	Failure to prioritize ongoing projects during funds allocation, Reallocation of funding from ongoing projects, Change of guard, Change in voting patterns, political transitions	Non allocation of funds to ongoing projects	Non allocation of funds to ongoing projects	Stalled projects, wastage of resources, Negative image on NGCDF,
9	Unavailability of ownership documents on public land	Untimely subdivision and transfer of title deeds, land succession challenges	Unavailability of ownership documents on public land	Unavailability of ownership documents on public land	Delay in project implementation
10	Inadequate public land for new projects	land grabbing, overpopulation, leaders with vested interests	Inadequate public land for new projects	Inadequate public land for new projects	Difficulty in starting new projects, overcrowding of existing facilities



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11			Failure by the NGCDF to implement project through PMC	Conflict of interest by NGCDFs and other stakeholders, perceived low Capacity of PMC to implement Complex Projects, inadequate training of the PMCs	Violation of Section 36 of NG-CDF Act 2015 which recognize PMC as the project implementers, lack of sustainability and ownership of projects, Delayed implementation of projects, delayed use of projects by the beneficiaries, overlap of projects, poor financial year, poor realization of performance targets				
12			Funds - available and adequate, accountable, voted, budgeted	Delayed disbursement of funds by the NG-CDF Board	Delayed submission of project proposals to the board, Lack of funds at the board, piecemeal disbursement of funds by the board, having huge balances in the constituency account, legal suits, not fully constituted Board.				
13			Use of Emergency fund for other purposes not of emergency in nature	Insufficient allocation of funds to a project, board disbursing funds specifically for emergency vote before disbursement of other funds, influencing government offices to issue letters to justify non-emergency projects as emergencies	Lack of funds to address genuine emergency cases that may arise within the constituency, Misuse of emergency fund, corruption				
14			Misuse of Emergency funds	Use of Emergency fund for other purposes not within National government mandate, Low levels of integrity, vested interests in projects,	Loss of funds, corruption, overlapping NGCDF mandate, litigation				
15			Irregular procurement process at the constituency level	Failure to implement a procurement plan, Failure to prepare bid documents, Failure to train PMC on procurement process, Conflict of interest, Political pressure from stakeholders, Failure by the AIF holder to give the right information, Low Capacity of FAs on contract management, failure to involve competent technical experts, Variation of contracts without adhering to provisions of PPDAs, Failure to disclose vital information to unsuccessful bidder as required under section 86(1), 87(3), of PPDa act 2015 and section 82 of the PPDa regulation 2020	Contract awarded to the unqualified contractor, Audit issues, Litigations, Poor workmanship, Loss of funds, incomplete projects, cost escalation due to delays in subsequent funding, disciplinary action, dismissal from employment or as a NGCDF, Payment of provisional sum without supporting document, stalled projects, and irregular Award of contract for an amount more than the budget.				



**Kajado East Constituency
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16	Weak accountability and transparency in procurement, investigations, offence as under section 176(m) of PDA act 2015	Inadequate compliance training and/or poor compliance monitoring, ignorance	Failure to comply with PRA circular on mandatory reporting requirement		
17	Poor services delivery, project delays, failure to meet statutory requirements, unable to attract/retain qualified and competent staff.	Flawed recruitment process because of interest, nepotism, tribalism, political influence, poor remuneration	Unqualified NG-CDF staff	NG CDFC Members and staff: Literate, High Integrity, Informed, Disciplined, self-driven, motivated, respected by the public, good team players, result oriented, participatory, self-driven.	
18	Poor services delivery, project delays in monitoring and evaluation, undue advantage technical officers	Lack of adequate training and capacity building, Low literacy levels, nepotism in appointment of PMCs, Lack of policy and regulations on appointment of PMC members	Inadequate managerial, technical and supervision skills among, NGCDFCs, PMCs and Staff		
19	Inability to conduct M&E for all projects in a year, Inadequate M&E reports, Ambiguous project monitoring & evaluation process, Unexpected project reports, poor workmanship, loss of funds, litigations, variations, Non implementation of M&E recommendation due to poor communication & follow up, Substandard report writing, unavailability of technical officers during M&E exercise	Lack of M&E framework as required by the NGCDF Act 2015, Failure by NGCDFC to employ staff as per section 45 of NGCDF act 2015, Inadequate understanding by the NGCDFC on their roles in M&E, Inefficient use of M&E resources, Lack of M&E work plan, Inaccessibility, insecurity, inadequate resources, Inadequate capacity for NGCDFC, staff on M&E report writing, unavailability of technical officers during M&E exercise	Failure to monitor/ effectively monitor implementation of projects by NGCDFC		
20	Strained administration vote, poor remuneration, idle staff, overlapping job description and specification, high administration cost, inadequate office space and working tools.	Conflict of interest, political pressure, lack proper of employment structure at NGCDF,	Over staffing of NGCDFC Offices		
21	Delay on project implementation	Delayed communication by the Board on decisions made for resubmissions and reallocations of projects	Insufficient feedback systems from board to constituency		
22	Delayed use & Underutilization of NG-CDF project	Lack of cooperation and coordination between NG-CDF and PMC, Inadequate framework for handover of completed NG-CDF projects)	NGCDF projects completed but not in use (White elephant project)		

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23			Inadequate framework for handover of devolved projects previously undertaken by NG-CDF	Lack of cooperation and coordination between NG-CDF and PMC	Reputation damage, stalled projects, wastage of funds, litigations.
24			Misuse of sports /environment funds	Lack of policy on use of sports and environment, Inadequate guidance on implementation of sports and environment funds, lack of proper accountability document	Non-uniformity on advice given by the Board on use of environment and sports funds, implementation of sports/environment project by NGCDFC, project unsustainability and ownership
25			Failure to brand/inappropriate branding of NGCDF funded projects	inadequate branding of NGCDF projects, Use of wrong NGCDF Colors, Logo & information	Low visibility/ Publicity of NGCDF Projects, Poor reputation, misuse of funds
26			Undefined mechanism of accounting and implementation for co-funded projects	Corruption, inadequate knowledge on records keeping	Loss of funds, poor reputation, lack of project ownership, sustainability and accountability
27		Project Management Committee (PMC)- Competent, knowledgeable, skilled and upholds integrity	Delay on implementation of project by NGCDFC/PMCs after funds disbursement	Conflict of interest among the stakeholders, Delays by Technical Officers to provide advisory services, Lengthy procurement process, Delayed ground breaking ceremonies by MP, Unforeseen events such as floods, pandemics insecurity. Political control in awarding of works to certain politically correct person(s)	Loss of funds, cost escalations as a result of inflation, delayed project benefits
28			Poor reporting and records management by the PMCs.	Failure to train PMC on project implementation and record keeping, inadequate skills, illiteracy,	Audit issues, Slow project implementation, wastage of funds, litigations, reputation damage, loss of data, on accounted funds
29			Misappropriations of project funds by the PMCs	Failure to train PMC before commencement of the project, Conflict of interest, greed, Insufficient project funding, payment of materials & labour though cash	Poor workmanship, incomplete and stalled projects, unpaid project bills
30			Irregular change of Project Scope/Activities	Political pressure, Conflict of interest, self-interest, Inadequate M&F, Inadequate/faulty project identification process, Inadequate funding of project, Lack of proper consultation with technical officer	incomplete/stalled projects, poor reputation of NGCDF, Poor implementation of projects, financial losses, dissatisfied stakeholders.

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31			Ghost' projects	Lack of integrity, Self-interest, corrupt practices, failure to monitor projects	Financial losses, Failure to fulfill NGCDF mandate, negative image/reputation, litigation, disciplinary action
32		Service Providers/ Merchants/Contractors; Professional, Transparent, Honest, Integrity, reliable, timely, friendly, cooperative, efficient and effective, result oriented,	Fraudulent service providers/merchants and contractors	lack of integrity, vested interests, greed	Stalled projects, lack of value for money, Litigation
33			Poor workmanship on projects by contractors	Failure to supervise the work by works officer, clerks of works and FAM, Failure to monitor the work by the NGCDFC and the FAM, Political influence, vested interests, conflict of interest	Wastage of funds, stalled project, white elephant project, litigation,
34		Technical Officers: reliable, provide technical input for all projects -BQS, drawings, relevant certificates and adequate technical staff. Facilitation of technical officers	Unavailability of Technical officers to provide the requisite technical support as required	Insufficient staffing of technical department, inefficient officers and inadequate remuneration, Failure by NGCDFC to employ clerk of works who works hand in hand with Works' officer	Delayed preparation and presentation of BQs by the technical officers, Unrealistic cost estimates for proposed projects, Delay in project implementation, low absorption of funds, Poor project monitoring and misleading reports
35			Preparation of BQs and drawings by technical departments without site visit for projects	Insufficient staffing of technical department, inefficient officers and inadequate remuneration,	Frequent variation of contract, unrealistic cost estimates which leads to unutilized funds in PMC accounts or incomplete project,
36		Sub county treasury (and its staff): Available, qualified, adequate, integrity, professionalism	Improper planning & coordination between NGCDF FAM & Sub County Treasury	Understaffing at the Treasury, Lack of team work among treasury staff, NGCDFC and NGCDFC staff, Poor planning by NGCDFC and the FAM, uncooperative Treasury staff.	Delays by the Sub county Treasury in facilitating disbursement of projects funds and bursary cheques, Slow project implementation, wastage of funds, slow rate of absorption, conflict between treasury staff and political stakeholders
37			Failure to maintain and update Government required books of accounts by sub-county treasury	Incompetent sub-county treasury staff, Inadequate sub-county treasury staff	Inaccurate accounting records and reports, Late preparation of financial reports by the Sub county Treasury for submission to the board, Delayed or non-retrieval of documents and/or information from the sub-county treasury, overdue

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38			Failure to deduct and remit statutory deductions	Negligence, Lack of awareness of statutory deductions laws, Inadequate NGCDF staff, Incompetent NGCDF staff, Political interference, Inadequate administration funds,	Penalties, Litigation, negative image, failure of staff to access essential services, demotivated staff
39			High level of reconciling items in bank reconciliations for constituencies	Lack of structures and measures for cheque disbursement to beneficiary institutions/ individuals; lack of regular checks to on the books of accounts; Failure by Sub County Treasury to reconcile items on time. Delay by beneficiary institutions to present cheques at banks, understaffing of treasury department, Poor system of internal control, failure to maintain duplicate books of accounts by the FAM	Inaccurate and late reporting,
40		Fund Account Managers (FAM): Reliable, available, Integrity, Objectivity.	Non implementation of recommendations from technical officer (Risk officers, Auditor, Works' officer, FAM, procurement officer, Sub-county accountant, clerk of works)	Conflict of interest, ignorance, lack of personal responsibility	Wastage of time and resources

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41			Misappropriation/over commitment of administration & recurrent vote	Failure to implement a procurement plan, Inappropriate use of NG-CDFC Assets, Exceeding 24 NGCDFC meetings in a financial year, Equipment breakdown, Theft of assets and office equipment, Poor and unreliable internet connectivity in NGCDF offices, Obsolete machines and equipment, Overstaffing, using rented offices instead of constructing, under budgeting at proposal stage, penalties due to non-remittance statutory deductions, over commitment of administration & recurrent vote of 6%, reliance on administrative cost by constituency office	High administrative cost e.g. high security, transport cost, Insufficient funds for admin operations, funding admin activities from other vote heads, disciplinary action against the FAM, non-implementation of some of the admin activities
42			Failure to set aside gratuity for NGCDFC employees	Inadequate mechanism on how to set aside, Lack of budgetary allocation by NGCDF, Failure to take personal responsibility, Budgetary Constraints because huge number of employees,	Litigations, demotivated staff, unbudgeted payment
43			Failure by FAM to maintain financial and accounting records	Lack of personal initiative, ignorance, Lack of accounting knowledge and understanding	Inaccurate and late reporting, Late preparation of financial reports
44		Political Stakeholders; Political good will, noninterference, integrity, Development conscious, Cooperative, reasonable, dedicated, not biased	Conflict of interest among key stakeholders (NGCDFC, PMC, FAM, Technical officers, Political stakeholder, Procurement officer)	Inadequate training, flawed recruitment process,	Corruption, incompetent NG-CDFC staff, public complains, Poor project implementation, wastage of funds, litigations, reputation damage, unqualified service providers, poor workmanship, Costly projects, wastage of funds, Audit queries as a result of not following the proper procedure
45		Security: Projects sites and roads should be safe for monitoring for all involved in supervision and site workers.	Exposure to insecurity incidences in the Constituency	Community disputes, Constituency borders volatile,	loss of life, loss of property, delayed projects, hinders proper project implementation and monitoring

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46		Bursaries:- Available, adequate, well vetted, transparency, accountable, within the guideline	Inadequate allocation of bursary fund to match beneficiary needs	Lack of proper guidance on bursary vetting and award, Large number of applicants, Inadequate bursary funds, conflict of interest	Needy students dropping out of school, high number of bursary related complaints
47			Needy and deserving cases missing out on bursary/Social security fund	Alteration of bursary/Social security fund beneficiary list, Bursary funds/Social security fund not reaching intended beneficiary, Erroneous bursary cheques, Misuse of bursary funds/Social security fund, uneven distribution of bursary, Unreliable system of allocating bursary/Social security fund, Bursary/Social security fund allocation not transparent, political mileage, nepotism, tribalism,	School drop outs, Image reputation, high illiteracy rate, lack of health for the old/needy within the constituency
48			Failure to account for allocated/disbursed bursary	Inadequate modalities on accounting, lack of follow up, lack of commitment	Misuse of bursary, negative publicity,
49		Office and Equipment: Should be adequate, modern, well maintained & secure.	Inadequate safeguarding of constituency assets	Failure to set aside budget for insurance cost, Budgetary constraints because of high cost of premiums, Failure to take personal responsibility, Lack of commitment by the NG-CDFC, Ignorance of potential risks by the NG-CDFC, Constituency Office claiming ownership of NGCDF Assets, Unauthorized sharing of NGCDF Assets by Constituency Office, Lack of properly maintained assets register, Unauthorized use of vehicle by members for personal use	Loss of Assets and Recoveries, Litigation,
50			Inadequate office work station and uncondusive working environment	lack of adequate office space, failure to construct NGCDF office, Inadequate funds, faulty equipment, overstaffing,	Slow performance, long queues in offices, increased complaints from constituents
51			Vandalism of NG-CDFC offices and projects	Political rivalry, Noninvolvement of stakeholders, wrong project sites, Biased development and distribution of resources	Stalled projects, Litigation, loss of funds, lack of public participation at constituency

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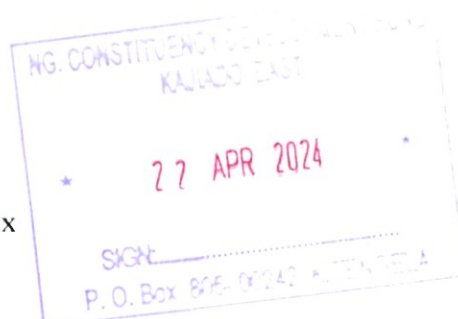
6. Environmental and Sustainability Reporting

Kajiado East 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.

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Kajiado East 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.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

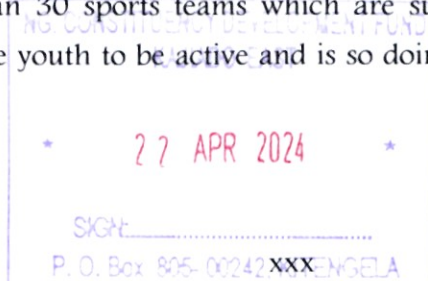
Kajiado East Environment Sustainability guidelines have been developed to;

1. Ensure that the Kajiado East NGCDF establishes systems of environmental impact assessment, environmental audit, monitoring and reporting of the environmental activities undertaken at the Constituency levels.
2. Ensure that the Constituencies continue to priorities and improve environmental sustainability projects.
3. Encourage Community participation in identification, protection and conservation of environment.
4. Improve on planning and utilisation of allocation for environmental sustainability funds in all constituencies
5. Ensure proper mechanisms of monitoring and reporting of the environmental activities

In this, Kajiado East NG-CDF has prioritized in supplying of water tanks and water harvesting in the constituency i.e. Schools.

In Kajiado East, we have undertaken in construction of chief's offices, e.g. Olooltepis chiefs office, Mashuuru police post, - with these security projects, there is enough security in the constituency which helps in the control of insecurity.

Kajiado east has more than 30 sports teams which are supported by the constituency through tournaments, this helps the youth to be active and is so doing, they are sensitized on environment conservation.



3. Employee welfare

We invest in providing the best working environment for our employees. Kajiado East 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 East 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-

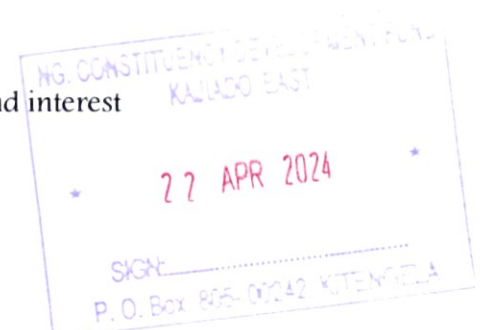
Kajiado East NGCDF Constituency is committed to fair and ethical market practises.

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



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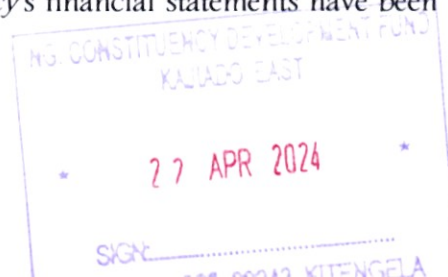
7. Statement of Management Responsibilities

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 East 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 East 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 East 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 East 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



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

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 East Constituency financial statements were approved and signed by the Accounting Officer on 22/04/2024.

.....
Name: Mark Parkironka
Chairman – NGCDF Committee

.....
Name: Jenaide Wangechi
Fund Account Manager
* 27 APR 2024 *
SIGN: _____
P. O. Box 805-01042 KITENGEA

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KAJIADO EAST 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 the 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 the National Government Constituencies Development Fund - Kajiado East Constituency set out on pages 1 to 53, which comprise of the statement of assets and liabilities as at 30 June, 2023 and the 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kajiado East Constituency as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

1. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of Kshs.82,401,102 and as disclosed in Note 8 to the financial statements which includes bursary payments amounting to Kshs.38,174,845 and Kshs.36,879,600 disbursed to secondary schools and tertiary institutions respectively. However, no acknowledgement letters from beneficiary institutions were provided for audit.

In the circumstances, the accuracy and completeness of bursary payments totalling Kshs.75,054,445 could not be confirmed.

2. Long Outstanding Unpresented Cheques

The statement of assets and liabilities reflects a balance of Kshs.57,569,882 in respect to bank balances as disclosed in Note 12A to the financial statements. However, review of the bank reconciliation statements revealed long outstanding unpresented cheques amounting to Kshs.13,218,495 whose clearance dates were not indicated.

In the circumstances, the accuracy and completeness of bank balances of Kshs.57,569,882 could not be confirmed.

3. Unsupported Project Management Committee Balances

Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balance totalling Kshs.14,772,386. However, the cashbooks, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit. Further, the PMC opening bank balance of Kshs.88,545,889 differs with the audited financial statements for the year ended 30 June, 2022 balance of Kshs.96,137,760 resulting to an unexplained difference of Kshs.7,591,871.

In the circumstances, the accuracy and completeness of PMC balance of Kshs.14,772,386 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 East 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 comparable basis of Kshs.226,748,403 and Kshs.156,572,430 respectively resulting to under-funding of Kshs.70,175,973 or 31% of the budget. However, the Fund spent an amount of Kshs.99,023,348 against receipts of Kshs.156,572,430 resulting to an under-utilization of Kshs.57,549,082 or 37% of the actual receipts.

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 the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or given any explanation.

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

1. Delay in the Implementation of the Projects

Review of the approved code list and Project Implementation Status report revealed that Management had budgeted to implement forty-two (42) projects totalling Kshs.86,852,038 which had not started.

In the circumstances, value for money of Kshs.86,852,038 allocated to projects which had not commenced could not be confirmed.

2. Unsupported Expenditure on Emergency Projects

The statement of receipts and payments reflects an amount of Kshs.82,401,102 in respect to other grants and transfers as disclosed in Note 8 to the financial statements. Included in the amount is Kshs.7,346,657 spent on three (3) emergency projects at Noompala, OlooIngosuani and Namunyak Primary Schools but the respective Bill of Quantities and request for quotations were not provided for audit. Further, the minutes approving Noompala Primary School project were not signed and out of the five (5) classrooms that were expected to be completed only one class had been completed by the end of the financial year.

In the circumstances, value for money in respect to the three (3) projects that were allocated emergency funds of Kshs.7,346,657 could not be confirmed.

The audit was conducted in accordance with the ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 the ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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 overall 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 the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 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

11 June, 2024

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

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

	Note	2022-2023	2021-2022
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	87,000,000	170,088,879
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	207,000	228,000
TOTAL RECEIPTS		87,207,000	170,316,879
PAYMENTS			
Compensation of employees	4	2,912,126	1,796,151
Committee expenses	5	4,580,292	2,400,000
Use of goods and services	6	7,160,528	5,634,339
Transfers to Other Government Units	7	-	91,800,000
Other grants and transfers	8	82,401,102	58,584,570
Acquisition of Assets	9	1,969,300	-
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
TOTAL PAYMENTS		99,023,348	160,215,060
SURPLUS/DEFICIT		(11,816,348)	10,101,819

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 22/04/2024 and signed by:

Fund Account Manager

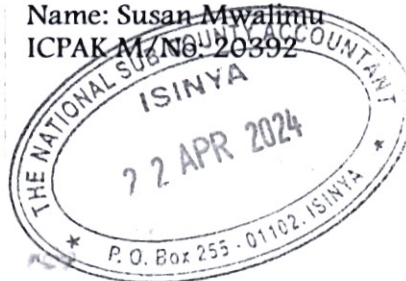
Name: Jenaide Wangechi

National Sub-County
Accountant

Name: Susan Myalimu
ICPAK M/No. 20392

Chairman NG-CDF Committee

Name: Mark Parkironka




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

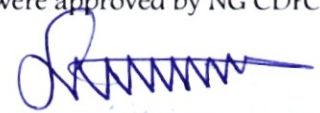
10. Statement Of Assets and Liabilities As At 30th June, 2023

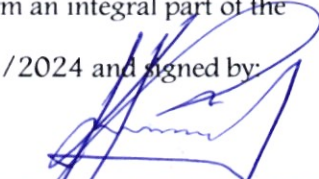
	Note	2022-2023 Kshs	2021-2022 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	57,569,882	69,365,430
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		57,569,882	69,365,430
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		57,569,882	69,365,430
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
NET FINANCIAL ASSETS		57,569,882	69,365,430
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	69,365,430	59,263,611
Prior year adjustments	16	20,800	-
Surplus/Deficit for the year		(11,816,348)	10,101,819
NET FINANCIAL POSITION		57,569,882	69,365,430

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 22/04/2024 and signed by:


Fund Account Manager
 Name: Jenaide Wangechi
 27 APR 2024
 SIGN: _____
 P. O. Box 805-00242, KITENGELA


National Sub-County Accountant
 Name: Susan Mwalimu
 ICPAK M/No: 20392


Chairman NG-CDF Committee
 Name: Mark Parkironka



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

11. 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	87,000,000	170,088,879
Other Receipts	3	207,000	228,000
		87,207,000	170,316,879
Payments for operating activities			
Compensation of Employees	4	2,912,126	1,796,151
Committee expenses	5	4,580,292	2,400,000
Use of goods and services	6	7,160,528	5,634,339
Transfers to Other Government Units	7	-	91,800,000
Other grants and transfers	8	82,401,102	58,584,570
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
		97,054,048	160,215,060
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	20,800	-
Net Adjustments		20,800	-
Net cash flow from operating activities		(9,826,248)	10,101,819
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(1,969,300)	-
Net cash flows from Investing Activities		(1,969,300)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(11,795,548)	10,101,819
Cash and cash equivalent at BEGINNING of the year	12	69,365,430	59,263,611
Cash and cash equivalent at END of the year		57,569,882	69,365,430

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 22/04/2024 and signed by:

NG. CONSTITUENCIES DEVELOPMENT FUND
 KAJIADO EAST

[Signature]

Fund Account Manager
 * 27 APR 2024 *
 Name: Jenaide Wangechi
 SIGN: _____
 P. O. Box 805-00242, KITENGELA

[Signature]

National Sub-County
 Accountant
 Name: Susan Mwanjiku
 ICPAK No. 20897

[Stamp: THE NATIONAL SUB-COUNTY ACCOUNTANT, 22 APR 2024, P. O. Box 255 - 01102, ISINYA]

[Signature]

Chairman NG-CDF Committee
 Name: Mark Parkironka

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

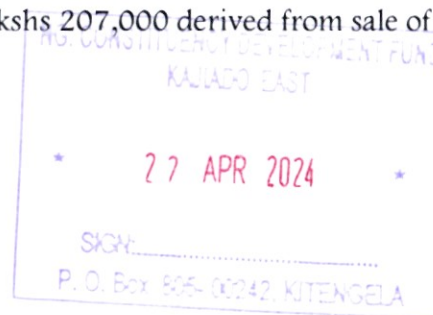
12. Summary Statement of Appropriation for The Year Ended 30th June 2023

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 %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers from NG-CDF Board	145,087,093	69,365,431	12,088,879	226,541,403	156,365,430	70,175,973	69
Proceeds from Sale of Assets	-	-	-	-	-	-	-
Other Receipts	-	207,000	-	207,000	207,000	-	-
TOTAL RECEIPTS	145,087,093	69,572,431	12,088,879	226,748,403	156,572,430	70,175,973	69
PAYMENTS							
Compensation of Employees	2,010,152	932,855	359,873	3,302,880	2,912,126	390,754	88
Committee expenses	2,508,000	2,565,001	1,600,560	6,673,561	4,580,292	2,093,269	69
Use of goods and services	6,568,260	500,000	2,936,239	10,004,499	7,160,528	2,843,971	72
Transfers to Other Government Units	58,800,000	-	-	58,800,000	-	58,800,000	-
Other grants and transfers	57,183,939	65,139,575	7,192,207	129,515,721	82,401,102	47,114,619	64
Acquisition of Assets	13,065,866	-	-	13,065,866	1,969,300	11,096,566	15
Oversight Committee Expenses	1,450,876	-	-	1,450,876	-	1,450,876	-
Other Payments	3,500,000	-	-	3,500,000	-	3,500,000	-
Funds Pending Approval	-	435,000	-	435,000	-	435,000	-
TOTAL	145,087,093	69,572,431	12,088,879	226,748,403	99,023,348	127,725,055	44

***Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

Explanatory Notes.

(a) Final budget column c, total receipts kshs 226,541,403 includes kshs 207,000 derived from sale of tender documents.



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

- (b) Transfer to Other Government Units, that is transfer to primary schools, secondary schools and tertiary institutions has zero utilization due to late disbursement of funds caused by the change of government.
- (c) Other grants and transfers- had underutilization of 70%- this was caused by late disbursement of funds as the country was recovering from the effects of change of government due to elections
- (d) There was no over expenditure during the financial year 2022/2023

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	127,725,055
Less undisbursed funds receivable from the Board as at 30th June 2023	70,175,973
	57,549,082
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	20,800
Cash and Cash Equivalents at the end of the FY 2022/2023	57,569,882

The Constituency financial statements were approved by NG CDFC on 15/9/2023 and signed by:


 Fund Account Manager
 Name: Jenaide Wangechi
 27 APR 2024
 SIGN: _____
 P. O. Box 805-00240 KITENGEJA


 National Sub-County Accountant
 Name: Susan Mwalimu
 ICPAK M/No: 20392



 Chairman NG-CDF Committee
 Name: Mark Parkironka

Kajiado East Constituency
National Government Constituencies Development Fund (NGCDF)
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13. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,010,152	932,855	359,873	3,302,880	2,912,126	390,754
1.2 Committee allowances	1,128,000	-	1,300,000	2,428,000	849,000	1,579,000
1.3 Use of goods and services	3,595,632	-	2,536,239	6,131,871	4,000,000	2,131,871
Sub-total	6,733,784	932,855	4,196,112	11,862,751	7,761,126	4,101,625
2.0 Monitoring and evaluation						-
2.1 Capacity building	1,365,943	500,000	200,000	2,065,943	1,987,321	78,622
2.2 Committee allowances	1,380,000	2,565,001	300,560	4,245,561	3,731,292	514,269
2.3 Use of goods and services	1,606,685	-	200,000	1,806,685	1,173,207	633,478
Sub-total	4,352,628	3,065,001	700,560	8,118,189	6,891,820	1,226,369
3.0 Emergency						
3.1 Primary Schools				-		-
3.11 Nembuya Primary School	-	-	7,192,207	7,192,207	-	7,192,207
3.12 Namunyak Primary School	1,000,000	-	-	1,000,000	1,000,000	-
3.13 Oloongosuani Primary School	2,792,160	-	-	2,792,160	2,792,160	-
3.14 Noompala Primary School	3,554,497	-	-	3,554,497	3,554,497	-

* 27 APR 2024 *

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
3.2 Secondary schools	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
3.5 Unutilised	289,533	-	-	289,533	-	289,533
Sub-total	7,636,190	-	7,192,207	14,828,397	7,346,657	7,481,740
4.0 Bursary and Social Security	-	-	-	-	-	-
4.1 Primary Schools	-	-	-	-	-	-
4.2 Secondary Schools	17,971,901	34,553,850	-	52,525,751	38,174,845	14,350,906
4.3 Tertiary Institutions	18,000,000	25,785,725	-	43,785,725	36,879,600	6,906,125
4.4 Universities	-	-	-	-	-	-
4.5 Social Security	-	4,800,000	-	4,800,000	-	4,800,000
Sub-total	35,971,901	65,139,575	-	101,111,476	75,054,445	26,057,031
5.0 Sports	-	-	-	-	-	-
5.1	2,901,752	-	-	2,901,752	-	2,901,752
5.2	-	-	-	-	-	-
5.3	-	-	-	-	-	-
Sub-total	2,901,752	-	-	2,901,752	-	2,901,752
6.0 Environment						
6.1 Esarunoto primary School	200,000	-	-	200,000	-	200,000
6.2 Olosinya Primary School	200,000	*	- 27 APR 2024	* 200,000	-	200,000

NG CONSTITUENCIES DEVELOPMENT FUND
KAJIADO EAST

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
6.3 Ewuaso Primary School	200,000	-	-	200,000	-	200,000
6.4 Kajiado tech and voc college	200,000	-	-	200,000	-	200,000
6.5 Senior chief mutunkei Pry School	200,000	-	-	200,000	-	200,000
6.7 Sholinke Primary School	200,000	-	-	200,000	-	200,000
6.8 Naretoi Primary School	200,000	-	-	200,000	-	200,000
6.9 Kalebwani Primary School	200,000	-	-	200,000	-	200,000
6.91 Guadalupe Primary School	200,000	-	-	200,000	-	200,000
6.92 Ole Nkotila Primary School	200,000	-	-	200,000	-	200,000
6.93 Lenchani Primary School	200,000	-	-	200,000	-	200,000
6.94 Oloitikosh Primary School	200,000	-	-	200,000	-	200,000
6.95 Osarai Primary School	200,000	-	-	200,000	-	200,000
6.96 Oldoinyo Sampu Pry School	200,000	-	-	200,000	-	200,000
Sub-total	2,800,000	-	-	2,800,000	-	2,800,000
7.0 Primary Schools Projects (List all the Projects)						
7.1 Dr. likimani primary school	3,000,000			3,000,000	-	3,000,000
7.2 Olosinya chyulu primary school	3,000,000			3,000,000	-	3,000,000
7.3 Nemasi primary school	1,200,000			1,200,000	-	1,200,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.4 Kunchu primary school	4,400,000	-	-	4,400,000	-	4,400,000
7.5 Eselenkei primary school	1,200,000	-	-	1,200,000	-	1,200,000
7.6 Arroi primary school	4,400,000	-	-	4,400,000	-	4,400,000
7.7 Olturoto primary school	1,200,000	-	-	1,200,000	-	1,200,000
7.8 Olturoto primary school	800,000	-	-	800,000	-	800,000
7.9 Isinya day and boarding pry school	2,400,000	-	-	2,400,000	-	2,400,000
7.91 Isinya day & Boarding pry school	500,000	-	-	500,000	-	500,000
7.92 Inkoirienito primary school	2,400,000	-	-	2,400,000	-	2,400,000
7.93 Imbuko primary school	2,000,000	-	-	2,000,000	-	2,000,000
7.94 Embuya primary school	2,400,000	-	-	2,400,000	-	2,400,000
7.95 Noompopong primary school	2,400,000	-	-	2,400,000	-	2,400,000
7.96 Kitengela mixed day and boarding pri sch	2,400,000	-	-	2,400,000	-	2,400,000
Sub-total	33,700,000	-	-	33,700,000	-	33,700,000
8.0 Secondary Schools Projects (List all the Projects)						
8.1 Merrueshi Girls High school	3,600,000	-	-	3,600,000	-	
8.2 Emaroro Secondary School	3,600,000	-	-	3,600,000	-	
8.3 Utumishi Secondary School	2,100,000	-	-	2,100,000	-	
8.4 Utumishi Secondary School	4,000,000	*	-	4,000,000	-	

NG. CONSTITUENCY DEVELOPMENT FUND
 KAJIADO EAST
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Kajiado East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.5 Enkasiti Secondary School	2,300,000	-	-	2,300,000	-	
8.6 Enkasiti Secondary School	4,000,000	-	-	4,000,000	-	
8.7 Korrompoi Secondary School	3,600,000	-	-	3,600,000	-	
8.8 Kikayaya Secondary School	1,900,000	-	-	1,900,000	-	
Sub-total	25,100,000	-	-	25,100,000	-	25,100,000
9.0 Tertiary institutions Projects (List all the Projects)						
9.1	-	-	-	-	-	-
9.2	-	-	-	-	-	-
9.3	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-
10.0 Security Projects						
10.1 Mashuuru Police Station	5,000,000	-	-	5,000,000	-	5,000,000
10.2 Olooltepes Metro Chief Camp	2,874,096	-	-	2,874,096	-	2,874,096
10.3	-	-	-	-	-	-
Sub-total	7,874,096	-	-	7,874,096	-	7,874,096
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes) Kajiado East Motor Vehicle	6,840,000	-	-	6,840,000	-	6,840,000
11.2 Construction of CDF office/Renovations of the office	4,254,392	-	-	4,254,392	-	4,254,392

NG CONSTITUENCIES DEVELOPMENT FUND
 KAJIADO EAST
 * 27 APR 2024 *
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*Kajiado East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.3 Purchase of furniture and equipment	921,474	-	-	921,474	921,200	274
11.4 Purchase of computers	1,050,000	-	-	1,050,000	1,048,100	1,900
11.5 Purchase of land	-	-	-	-	-	-
Sub-total	13,065,866	-	-	13,065,866	1,969,300	11,096,566
12.0 Oversight Committee Expenses (itemize)						
12.1 Constituency Oversight Committee	500,000	-	-	500,000	-	500,000
12.2 Sitting Allowance	300,000	-	-	300,000	-	300,000
12.3 Daily Subsistence Allowance	200,000	-	-	200,000	-	200,000
12.4 Monitoring & Evaluation Allowance	150,000	-	-	150,000	-	150,000
12.5 Hire of training facilities	35,000	-	-	35,000	-	35,000
12.6 Payment of catering services	40,000	-	-	40,000	-	40,000
Payment of instructors	25,000	-	-	25,000	-	25,000
12.7 Payment of travel allowance for 5 members	50,000	-	-	50,000	-	50,000
12.8 Purchase of fuel and lubricants	150,876	-	-	150,876	-	150,876
Sub-total	1,450,876	* -	22 APR 2024 -	* 1,450,876	-	1,450,876
13.0 Others						

K.S. CONSTITUENCY DEVELOPMENT FUND
Kajiado East

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
13.1 Kajiado East Strategic Plan	3,500,000	-	-	3,500,000	-	3,500,000
13.2 Innovation Hub	-	-	-	-	-	-
Sub-total	3,500,000	-	-	3,500,000	-	3,500,000
Funds pending approval**AIA	-	228,000.00	-	228,000	-	228,000
Funds pending approval**AIA	-	207,000.00	-	207,000	-	207,000
Sub-total	-	435,000	-	435,000	-	435,000
Total	145,087,093	69,572,431	12,088,879	226,748,403	99,023,348	127,725,055

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury

NG. CONSTITUENCY DEVELOPMENT FUND
 KAJIADO EAST
 * 27 APR 2024 *
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14. 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 East 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 11th 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.

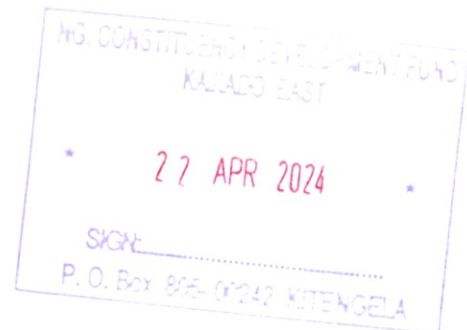
14. Errors

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.



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

15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE NO. B140908		33,000,000
AIE NO. B128320		5,000,000
AIE NO. B154029		12,000,000
AIE NO. B105450		44,000,000
AIE NO. B105784		22,000,000
AIE NO. B128832		12,000,000
AIE NO. B155831		10,088,879
AIE NO. B164472		19,000,000
AIE NO. A895006		13,000,000
AIE NO. B185079	7,000,000	
AIE NO. B185617	15,000,000	
AIE NO. B185350	6,000,000	
AIE NO. B206112	5,000,000	
AIE NO. B205751	12,000,000	
AIE NO. B206367	12,000,000	
AIE NO. B207512	15,000,000	
AIE NO. B207875	15,000,000	
TOTAL	87,000,000	170,088,879

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		

NG. CONSTITUENCY DEVELOPMENT FUND
 KAJIADO EAST
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Kajiado East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Notes To the Financial Statements (Continued)

3. Other Receipts

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	207,000	228,000
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	207,000	228,000

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,858,085	1,734,591
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	929,301	-
Employer Contributions Compulsory national social security schemes	124,740	61,560
Total	2,912,126	1,796,151

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	849,000	1,100,000
Other committee expenses	3,731,292	1,300,000
Total	4,580,292	2,400,000

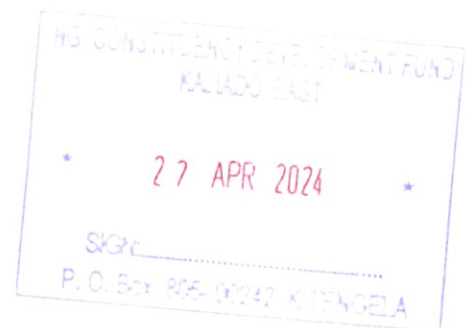
NG. CONSTITUENCY DEVELOPMENT FUND
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Kajiado East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Notes To the Financial Statements (Continued)

6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	60,000	821,900
Communication, supplies and services	151,420	435,000
Domestic travel and subsistence	-	238,000
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,987,321	1,321,150
Hospitality supplies and services	-	260,856
Insurance costs	-	-
Specialised materials and services	-	276,450
Office and general supplies and services	4,389,073	347,291
Fuel, oil & lubricants	-	-
Other operating expenses	-	599,853
Bank Charges	572,714	1,173,839
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	-
Routine maintenance- other assets	-	160,000
	-	-
Total	7,160,528	5,634,339



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

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)	-	65,800,000
Transfers To Secondary Schools (See Attached List)	-	26,000,000
Transfers To Tertiary Institutions (See Attached List)	-	
Total	-	91,800,000

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	38,174,845	20,096,000
Bursary – tertiary institutions (see attached list)	36,879,600	15,496,836
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	
Security projects (see attached list)	-	8,000,000
Sports projects (see attached list)	-	5,195,867
Environment projects (see attached list)	-	5,195,867
Emergency projects (see attached list)	7,346,657	4,600,000
Roads projects (see attached list)	-	-
Total	82,401,102	58,584,570

HG. CONSTITUENCY DEVELOPMENT FUND
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Kajiado East Constituency
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Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	921,200	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	1,048,100	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	1,969,300	-

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	-	-
TOTAL	-	-

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
Total	-	-

NG. CONSTITUENCY DEVELOPMENT FUND
 KAJIADO EAST

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

Notes To the Financial Statements (Continued)

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>Name Of Bank, Account No. (Main account) Equity Bank KITENGELA BRANCH Account Number: 0700261666226</i>	57,569,882	69,365,430
<i>Name of Bank, account No. (Deposit's account)</i>	-	-
Total	57,569,882	69,365,430
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

13. Outstanding Imprests

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

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Notes to the Financial Statement Continued

14. Retention and Gratuity

14 A. Retention	2022-2023	2021-2022
	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	-	-

14 B. Gratuity	2022-2023	2021-2022
	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

	(1 st July 2022)	(1 st July 2021)
	Kshs	Kshs
Bank accounts	69,365,430	59,263,611
Cash in hand	-	-
Imprest	-	-
Total	69,365,430	59,263,611
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	-	-



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Notes To the Financial Statements (Continued)

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	20,800		20,800
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	20,800	-	20,800

****** *The adjusted balances are not carried down on the face of the financial statement.
(Entity to provide disclosure on the adjusted amounts)*

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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18.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	14,772,386.21	88,545,889
Total	14,772,386.21	88,545,889

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Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

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

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	390,754	1,292,728
Committee expense	2,093,269	-
Use of goods and services	2,843,971	28,361
Amounts due to other Government entities (see attached list)	58,800,000	-
Amounts due to other grants and other transfers (see attached list)	47,114,619	79,905,220
Acquisition of assets	11,096,566	-
Oversight Committee Expenses	1,450,876	-
Other Payments (Strategic Plan)	3,500,000	-
Funds pending approval	435,000	228,000
Total	127,725,055	81,454,309

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16. 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	-	-	-	-	-

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 20xx	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 Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees		390,754	1,292,728	Delay of funding from the board
Committee Expenses		3,459,212	-	Delay of funding from the board
Use of goods & services		1,478,028	28,361	Delay of funding from the board
		33,700,000	-	Delay of funding from the board
Amounts due to other Government entities				
Dr. likimani primary school	Construction of 2 standard classroom.	3,000,000		Delay of funding from the board
Olosinya chyulu primary school	Construction of administration block	3,000,000		Delay of funding from the board
Nemasi primary school	Construction of one standard classroom	1,200,000		Delay of funding from the board
Kunchu primary school	Construction of a dormitory	4,400,000		Delay of funding from the board
Eselenkei primary school	Construction of a classroom	1,200,000		Delay of funding from the board
Arroi primary school	Construction of a dormitory	4,400,000		Delay of funding from the board
Olturoto primary school	Construction of a standard classroom	1,200,000		Delay of funding from the board
Olturoto primary school	Construction of a 4 door pit latrine	800,000		Delay of funding from the board
Isinya day and boarding pry school	Construction of 2 classroom	2,400,000		Delay of funding from the board
Isinya day & Boarding pry school	Electrical power installation of 6 classrooms	500,000		Delay of funding from the board
Inkoirienito primary school	Construction of 2 standard classroom.	2,400,000		Delay of funding from the board
Imbuko primary school	Primary school projects	2,000,000		Delay of funding from the board
Embuya primary school	Construction of 2 standard classroom.	2,400,000		Delay of funding from the board
Noompopong primary	Construction of 2 standard classroom.	2,400,000		Delay of funding from the board

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
school				
Kitengela mixed day and boarding pri sch	Construction of 2 standard classroom.	2,400,000		Delay of funding from the board
Merrueshi Girls High school	Construction of 3 standard classroom.	3,600,000		Delay of funding from the board
Emaroro Secondary School	Construction of 3 standard classroom.	3,600,000		Delay of funding from the board
Utumishi Secondary School	Construction of a 9-door pit latrine	2,100,000		Delay of funding from the board
Utumishi Secondary School	Construction of a laboratory	4,000,000		Delay of funding from the board
Enkasiti Secondary School	Construction of a 10-door pit latrine	2,300,000		Delay of funding from the board
Enkasiti Secondary School	Secondary school projects	4,000,000		Delay of funding from the board
Korrompoi Secondary School	Construction of 2 standard classroom.	3,600,000		Delay of funding from the board
Kikayaya Secondary School	Construction of 8 door pit latrine	1,900,000		Delay of funding from the board
Sub-Total		64,127,994	1,321,089	
Amounts due to other grants and other transfers	Emergency	7,481,740	10,637,646	Delay of funding from the board
	Bursary Sec	14,350,906	34,568,850	Delay of funding from the board
	Bursary Tertiary	6,906,125	29,898,725	Delay of funding from the board
	Social Security	4,800,000	4,800,000	Delay of funding from the board
	Sports	2,901,752	-	Delay of funding from the board

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
			-	Delay of funding from the board
Esarunoto primary School	Purchase and installation of a 10,000l tank	200,000		Delay of funding from the board
Olosinya Primary School	Purchase and installation of a 10,000l tank	200,000		Delay of funding from the board
Ewuaso Primary School	Purchase and installation of a 10,000l tank	200,000		Delay of funding from the board
Kajiado tech and voc college	Purchase and installation of a 10,000l tank	200,000		Delay of funding from the board
Senior chief mutunkei Pry School	Purchase and installation of a 10,000l tank	200,000		Delay of funding from the board
Sholinke Primary School	Purchase and installation of a 10,000l tank	200,000		Delay of funding from the board
Naretoi Primary School	Purchase and installation of a 10,000l tank	200,000		Delay of funding from the board
Kalebwani Primary School	Purchase and installation of a 10,000l tank	200,000		Delay of funding from the board
Guadalupe Primary School	Purchase and installation of a 10,000l tank	200,000		Delay of funding from the board
Ole Nkotila Primary School	Purchase and installation of a 10,000l tank	200,000		Delay of funding from the board
Lenchani Primary School	Purchase and installation of a 10,000l tank	200,000		Delay of funding from the board
Oloitikosh Primary School	Purchase and installation of a 10,000l tank	200,000		Delay of funding from the board
Osarai Primary School	Purchase and installation of a 10,000l tank	200,000		Delay of funding from the board
Oldoinyo Sampu Pry School	Purchase and installation of a 10,000l tank	200,000		Delay of funding from the board
Mashuuru Police Station	Construction of a police post.			Delay of funding from the board

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Olooltepes (Metro) Chief Camp	Construction of a chief's office	2,874,096		Delay of funding from the board
Sub-Total		111,242,613	81,226,310	Delay of funding from the board
Acquisition of assets				
	Kajiado East Ng-Cdf Office	4,254,392	-	Delay of funding from the board
	Office Furnitures and Fixtures	274	-	Delay of funding from the board
	Office Electronics	1,900	-	Delay of funding from the board
	Kajiado east NG-CDF Motor Vehicle	6,840,000	-	Delay of funding from the board
Oversight Committee Expenses (itemize)				
	Constituency Oversight Committee	500,000	-	Delay of funding from the board
	Sitting Allowance	300,000	-	Delay of funding from the board
	Daily Subsistence Allowance	200,000	-	Delay of funding from the board
	Monitoring & Evaluation Allowance	150,000	-	Delay of funding from the board
	Hire of training facilities	35,000	-	Delay of funding from the board
	Payment of catering services	40,000	-	Delay of funding from the board
	Payment of instructors	25,000	-	Delay of funding from the board
	Payment of travel allowance	50,000	-	Delay of funding from the board
	Purchase of fuel and lubricants			Delay of funding from the board


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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
		150,876	-	
Others (Strategic Plan)	Strategic plan	3,500,000	-	Delay of funding from the board
Sub-Total		127,290,055	-	
Funds pending approval		435,000	228,000	
Grand Total		127,725,055	81,454,310	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-	-	-	
Buildings and structures	23,905,668	-	-	23,905,668
Transport equipment	5,000,000	-	-	5,000,000
Office equipment, furniture and fittings	5,130,161	921,200	-	6,051,361
ICT Equipment, Software and Other ICT Assets	-	1,048,100	-	1,048,100
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	34,035,829	1,969,300	-	36,005,129

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
KEPIRO PRIMARY SCHOOL	700164248170	EQUITY	11,372	3,003,742
OLOOSIRKON CHIEF CAMP-PMC	700281010273	EQUITY	1,922	982,056
KISAJU DIPAK SECONDARY SCHOOL-CDF PMC ACCOUNT	700280974493	EQUITY	484,434	868,073
OLTUROTO PRIMARY SCHOOL-PMC ACCOUNT	700280856204	EQUITY	47,906	56,309
OLOOLTEPES PRIMARY SCHOOL-PMC ACCOUNT	700280823682	EQUITY	2,384	188,854
OLESERIAN PRIMARY SCHOOL-PMC ACCOUNT	700280820099	EQUITY	9,393	209,237
OLOSHAIKI PRIMARY SCHOOL-PMC ACCOUNT	700280815557	EQUITY	4,808	630,789
OSARAI PRIMARY SCHOOL-PMC ACCOUNT	700280813282	EQUITY	16,199	215,399
ILMAMEN SECONDARY SCHOOL-PMC ACCOUNT	700280812727	EQUITY	2,168	526,539
ILMEJOOI PRIMARY SCHOOL-PMC A/C	700280812286	EQUITY	6,203	14,788
OLOONKAI PRIMARY SCHOOL-PMC ACCOUNT	700280773895	EQUITY	-	15,983
MERRUESHI CHIEF CAMP-PMC ACCOUNT	700280748716	EQUITY	218,219	218,219
LENDORKO PRIMARY SCHOOL-PMC ACCOUNT	700280731235	EQUITY	32,644	278,387
ISINYA DAY AND BOARDING PRIMARY SCHOOL-PMC A/C	700280716151	EQUITY	468,475	7,000,000
ENKASITI PRIMARY SCHOOL ROAD - PMC	700280232563	EQUITY	8,800	8,800
SHOLINKE SECONDARY SCHOOL -PMC	700280209899	EQUITY	920,247	1,094,590
KITENGELA BOARDING PRIMARY SCHOOL ROAD -PMC	700280064245	EQUITY	-	9,760
SAFARICOM UTUMISHI PRIMARY SCHOOL ROAD-PMC	700280052248	EQUITY	-	3,465
ENKIRRGIRRI PRIMARY SCHOOL ROAD - PMC	700280023160	EQUITY	-	3,394

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
EMBUYA PRIMARY SCHOOL-PMC	700279995530	EQUITY	13,267	13,267
ILAIMIRROR PRIMARY SCHOOL- PMC	700279981500	EQUITY	-	10,557
EWUASO PRIMARY SCHOOL - PMC	700279974156	EQUITY	-	1,035,361
GUADALUPE OLTEPESI PRIMARY SCHOOL- PMC	700279966617	EQUITY	7,230	107,222
OLPERELONGO PRIMARY SCHOOL-PMC	700279965726	EQUITY	-	12,090
KIKAYAYA SECONDARY SCHOOL- PMC	700279881909	EQUITY	-	2,831
SULTAN HAMUD TOWNSHIP PRIMARY SCHOOL-PMC	700279872035	EQUITY	22,714	39,956
KAG-OLE NKOTILA ROAD - PMC	700279694831	EQUITY	-	8,851
KCA-NASERIAN ROAD - PMC	700279694744	EQUITY	-	5,452
ERETETI MIXED SECONDARY SCHOOL-CDF ACCOUNT	700279214059	EQUITY	402,691	732,427
SUNDE PRIMARY SCHOOL-PMC	700278942805	EQUITY	-	3,653
ENKONEREI PRIMARY SCHOOL-PMC	700278870888	EQUITY	-	1,065
ILKIDEMY PRIMARY SCHOOL-PMC	700278735408	EQUITY	-	567
LESOIT PRIMARY SCHOOL-PMC	700278717754	EQUITY	-	43,422
ILPOLOSAT PRIMARY SCHOOL-PMC	700278717109	EQUITY	15,564	15,564
NARETOI PRIMARY SCHOOL-PMC	700278706148	EQUITY	-	60,239
NOONGABOLO PRIMARY SCHOOL-PMC	700278700460	EQUITY	-	1,082
OLKATETEMAI PRIMARY SCHOOL-CDF PROJECT ACCOUNT	700278698579	EQUITY	21,436	21,435
ESOIT SAMPU PRIMARY SCHOOL	700278689153	EQUITY	-	5,043
NEW VALLEY POLICE POST	700278216734	EQUITY	-	354

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
	700277459629	EQUITY	28,442	28,442
EMALI POLICE POST				
	700277220326	EQUITY	105,095	942,883
EMAMPARISUAI PRIMARY SCHOOL-PMC				
	700276615156	EQUITY	61,230	61,230
IMARORO-KIU ROAD				
	700276315983	EQUITY	-	1,564
KONZA MABATINI ROAD-CDF ACCOUNT				
	700276315329	EQUITY	-	1,887
SULTAN-ESELENKEI ROAD-CDF ACCOUNT				
	700273344743	EQUITY	-	10,348
CHUNA AP POST-CDF ACCOUNT				
	700272873471	EQUITY	302,535	302,535
KITENGELA AP LINE -CDF ACCOUNT				
	700272192359	EQUITY	115,399	154,091
OLTUKAI PRIMARY SCHOOL				
	700272036161	EQUITY	34,452	2,003,446
OLDUPAI PRIMARY SCHOOL CDF ACCOUNT				
	700272017006	EQUITY	40,928	155,790
OLMELELEKI PRIMARY SCHOOL CDF ACCOUNT				
	700271952512	EQUITY	86,307	86,819
NEMBUYA PRIMARY SCHOOL CDF ACCOUNT				
	700271927947	EQUITY	1,872	558,104
ATHI-RIVER GK PRIMARY SCHOOL-CDF ACCOUNT				
	700271863612	EQUITY	253,351	284,459
KITENGELA BOARDING PRIMARY SCHOOL-CDF ACCOUNT.				
	700271857685	EQUITY	14,596	2,155,649
SHOLINKE PRIMARY SCHOOL-CDF ACCOUNT				
	700271855757	EQUITY	376	184,284
EMARTI PRIMARY SCHOOL-CDF ACCOUNT				
	700271821714	EQUITY	66,207	66,206
NOOMPOONG PRIMARY SCHOOL CDF ACCOUNT				
	700271819697	EQUITY	-	1,000
DEPUTY COUNTY COMMISSIONER OFFICE ISINYA				
	700271819440	EQUITY	74,233	74,233
NOOMPEUTI PRIMARY SCHOOL CDF ACCOUNT				
	700271790155	EQUITY	-	1,230
MASHUURU BOARDING PRIMARY SCHOOL-PMC				
	700271774411	EQUITY	27,790	27,790
KORROMPOI PRIMARY SCHOOL-CDF ACCOUNT				

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
NKUSSO PRIMARY SCHOOL-CDF ACCOUNT	700271747649	EQUITY	14,841	36,326
KETOORA PRIMARY SCHOOL-CDF	700271261501	EQUITY	68,404	68,404
ULU WATER PROJECT	700271101843	EQUITY	-	1,890
OLOOLTEPES POLICE POST	700270982439	EQUITY	7,005	519,497
NOONKOPIRR SLUM FIRE EMERGENCY PROJECTS	700270776913	EQUITY	-	3,000
SULTAN HAMUD DAIRY MILK COLLECTION CENTRE	700270548708	EQUITY	-	1,348
LESONKOYO PRIMARY SCHOOL-CDF ACCOUNT	700270250938	EQUITY	57,069	57,069
KALEBWANI PRIMARY SCHOOL-CDF ACCOUNT.	700270176041	EQUITY	136,175	136,175
NOONKOPIR PRIMARY SCHOOL-CDF ACCOUNT	700270160959	EQUITY	23,384	2,131,799
NORI SECONDARY SCHOOL-CDF ACCOUNT.	700270056499	EQUITY	-	642
ARROI PRIMARY SCHOOL-CDF ACCOUNT	700269981991	EQUITY	22,032	295,899
ILMAMEN PRIMARY SCHOOL-CDF ACCOUNT	700269980177	EQUITY	7,192	7,192
OLDOINYO SAMPU PRIMARY SCHOOL-CDF ACCOUNT	700269953987	EQUITY	-	223
ENTUMOTO PRIMARY SCHOOL-CDF	700269911106	EQUITY	2,390	2,390
ENDOINYO ENKERR PRIMARY SCHOOL-CDF ACCOUNT	700269910148	EQUITY	12,854	19,542
ERETETI PRIMARY SCHOOL-CDF ACCOUNT	700269908735	EQUITY	-	20
OLOOLNG'OSUANI PRIMARY SCHOOL-CDF ACCOUNT	700269709915	EQUITY	516,287	105,305
ILKISHUMU PRIMARY SCHOOL-CDF ACCOUNT	700269668184	EQUITY	4,340	4,340
OLKATETEMAI PRIMARY SCHOOL-CDF PROJECT ACCOUNT	700278698579	EQUITY	21,436	21,436
ILPOLOSAT PRIMARY SCHOOL-PMC	700278715109	EQUITY	15,564	15,564

NG. CONSTITUENCIES DEVELOPMENT FUND
 KAJIADO EAST
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Kajiado East Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
IMBUKO PRIMARY SCHOOL CDF ACCOUNT	700262091888	EQUITY	4,406	869,515
NASERIAN PCEA PRIMARY SCHOOL CDF ACCOUNT	700262092161	EQUITY	32,393	266,669
OLOIBOR AJIIK PRIMARY SCHOOL CDF ACCOUNT	700262092384	EQUITY	-	1,408
EMARTI DISPENSARY CDF ACCOUNT	700262093414	EQUITY	-	618
ENDIKIRR PRIMARY SCHOOL CDF ACCOUNT	700262093591	EQUITY	287,058	3,063,751
OLOSINYA CHYULU PRIMARY SCHOOL CDF ACCOUNT	700262105071	EQUITY	-	-
OLTINKA LOONKAIK PRIMARY SCHOOL CDF ACCOUNT	700262115501	EQUITY	1,013,380	1,013,380
ILMAO PRIMARY SCHOOL CDF ACCOUNT	700262118490	EQUITY	28,151	127,341
ILKIMUNYAK PRIMARY SCHOOL CDF ACCOUNT	700262119319	EQUITY	-	150
OLOIKA PRIMARY SCHOOL CDF ACCOUNT	700262127807	EQUITY	-	9,076
OLOOSIRKON SECONDARY SCHOOL CDF ACCOUNT	700262130399	EQUITY	2,009,069	2,009,069
NAMUNYAK PRIMARY SCHOOL CDF ACCOUNT	700262135669	EQUITY	14,186	14,786
NASERIAN PRIMARY SCHOOL CDF ACCOUNT	700262138656	EQUITY	42,266	59,381
OLTORUTO DISPENSARY CDF ACCOUNT	700262143386	EQUITY	44,380	44,380
KORROMPOI COMMUNITY DISPENSARY CDF ACCOUNT	700262155243	EQUITY	73,280	73,280
SHOLINKE APS CAMP CDF ACCOUNT	700262157657	EQUITY	-	3,333
KAJIADO EAST CONSTITUENCY PROJECTS COMMITTEE	700262165158	EQUITY	23,492	1,675,645
KAJIADO EAST CONSTITUENCY ENVIRONMENTAL AND SPORTS PROJECTS COMMITTEE	700262177765	EQUITY	10,601	3,759,523
MUSA PRIMARY SCHOOL PMC-CDF ACCOUNT	700262261904	EQUITY	-	3,792
ILMUKUTANI PRIMARY SCHOOL PMC-CDF ACCOUNT	700262262031	EQUITY	229,025	2,010,465

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
KILOH PRIMARY SCHOOL PMC-CDF ACCOUNT	700262262278	EQUITY	158,494	158,494
ENKUTOTO OO MBAA PRIMARY SCHOOL	700262262499	EQUITY	-	700
NOONKOPIR GIRLS SEC SCHOOL PMC-CDF ACCOUNT	700262262669	EQUITY	-	1,549
SAMULI PRIMARY SCHOOL-CDF ACCOUNT.	700263337717	EQUITY	-	2,755
ENKASITI PRIMARY SCHOOL-CDF ACCOUNT	700263365364	EQUITY	-	-4,159
ENOORETET PRIMARY SCHOOL-CDF ACCOUNT	700263366588	EQUITY	301,192	1,126,892
NKATU PRIMARY SCHOOL-CDF ACCOUNT	700263367136	EQUITY	16,076	200,858
KUNCHU PRIMARY SCHOOL-CDF ACCOUNT	700263375147	EQUITY	448,141	999,624
LENCHANI PRIMARY SCHOOL-CDF ACCOUNT	700263375906	EQUITY	416,800	416,800
ENKILELE PRIMARY SCHOOL-CDF ACCOUNT	700263379748	EQUITY	-	3,999,504
MASIMBA SECONDARY SCHOOL-CDF ACCOUNT	700263383694	EQUITY	-	2,695
IMARORO PRIMARY SCHOOL-CDF ACCOUNT.	700263402993	EQUITY	19,918	23,953
ISINYA TOWNSHIP PRIMARY SCHOOL-CDF ACCOUNT	700263414782	EQUITY	-	470
OSARAI DISPENSARY	700263417125	EQUITY	-	80
OLOOLTEPES DISPENSARY	700263417614	EQUITY	-	13,920
NASERIAN DISPENSARY	700263418998	EQUITY	165,951	165,951
IMARORO PRIMARY SCHOOL	700263422150	EQUITY	-	35
ENYUATA PRIMARY SCHOOL-CDF ACCOUNT	700263580389	EQUITY	-	1,415
ILKIUSHIN PRIMARY SCHOOL-CDF ACCOUNT	700263645754	EQUITY	13,549	333,746
ISINYA BOYS SECONDARY SCHOOL-CDF ACCOUNT.	* 700263655427 *	EQUITY	10,763	1,477,410

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
	700263668204	EQUITY	2,203	164,875
ILMUNKUSH PRIMARY SCHOOL-PMC ACCOUNT				
	700263688427	EQUITY	33,742	299,924
SANARE PRIMARY SCHOOL-CDF ACCOUNT				
	700263713592	EQUITY	9,830	415,643
NOONKOBEN PRIMARY SCHOOL-CDF ACCOUNT.				
	700263735730	EQUITY	-	6,376
OLOITIKO PRIMARY SCHOOL-CDF ACCOUNT.				
	700263736512	EQUITY	-	387
MASHUURU DISPENSARY-CDF ACCOUNT				
	700263747562	EQUITY	-	425
NOOSIDAN PRIMARY SCHOOL-CDF ACCOUNT				
	700263754536	EQUITY	-	8,024
NEW VALLEY BRIDGE-CDF ACCOUNT				
	700263781678	EQUITY	1,123	131,755
MAZORD DRIVE-CDF PROJECT ACCOUNT				
	700263783533	EQUITY	-	1,355
NKATU PRIMARY SCHOOL CDF PROJECT ACCOUNT				
	700263786324	EQUITY	-	305
OLOOLTEPES DAM-CDF ACCOUNT				
	700263787013	EQUITY	-	70
INKUKOUN DISPENSARY-CDF ACCOUNT				
	700263921532	EQUITY	-	85
NOONGABOLO WATER PROJECT-CDF ACCOUNT				
	700264060871	EQUITY	328,213	3,016,137
OLTUROTO SECONDARY SCHOOL - CDF ACCOUNT				
	700264081487	EQUITY	-	3,590
EWANGAN PRIMARY SCHOOL-CDF ACCOUNT				
	700264121216	EQUITY	-	1,305
SHOLINKE ROAD-CDF ACCOUNT				
	700264166423	EQUITY	-	1,119
OLE NKOTILA PRIMARY SCHOOL-CDF ACCOUNT				
	700264220543	EQUITY	-	350
LEMPEI CHIEF CAMP-CDF ACCOUNT				
	700264264922	EQUITY	-	1,318
MCK KIBOKO PRIMARY SCHOOL - CDF PROJECT ACCOUNT				
	700264301178	EQUITY	13,276	848,069
PARANAE PRIMARY SCHOOL CDF ACCOUNT				
	700264306620	EQUITY	-	915
ENTARETOI SECONDARY SCHOOL CDF PROJECT ACCOUNT				

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
SHOLINKE CHIEF CAMP CDF PROJECT ACCOUNT	700264350201	EQUITY	-	245
NASERIAN BOREHOLE CDF PROJECT ACCOUNT	700264358877	EQUITY	-	8,855
G.K PRISON SECONDARY SCHOOL CDF PROJECT ACCOUNT	700264359052	EQUITY	135,199	135,199
ILKILEKU PRIMARY SCHOOL CDF PROJECT	700264370766	EQUITY	-	255
ELANGATA NANYOKIE PRY SCHOOL CDF PROJECT ACCOUNT	700264371008	EQUITY	120,980	1,109,864
SAFARICOM PRIMARY SCHOOL CDF PROJECT ACCOUNT	700264411993	EQUITY	-	1,573
OLOOSIRKON-ERANKAU ROAD CDF ACCOUNT	700264426890	EQUITY	-	350
OLOIKA-ACCACIA ROAD CDF ACCOUNT	700264428343	EQUITY	-	1,780
ERANKAU SECONDARY SCHOOL CDF PROJECT ACCOUNT	700264428503	EQUITY	-	442
NOOSIDAN SECONDARY SCHOOL CDF PROJECT	700264435171	EQUITY	-	2,899
NOONKOPIR AP LINE CDF PROJECT ACCOUNT	700264568982	EQUITY	-	175
LESONKOYO PRIMARY SCHOOL CDF PROJECT ACCOUNT	700264613046	EQUITY	-	8,490
OLTUROTO PRIMARY SCHOOL CDF PROJECT ACCOUNT	700264699801	EQUITY	-	9,360
NOOMPALA PRIMARY SCHOOL CDF PROJECT ACCOUNT	700264718359	EQUITY	26,869	3,755
KIMALAT SECURITY LIGHTING-CDF ACCOUNT	700264859472	EQUITY	97,290	97,290
EMALI COMMUNITY WATER PROJECT-CDF ACCOUNT	700266415414	EQUITY	6,445	98,975
NAIRATAT COMMUNITY WATER PROJECT-CDF ACCOUNT	700266415449	EQUITY	-	48,975
NAMUNYAK-NASERIAN ROAD PMC	700266529608	EQUITY	-	10
EWONGAN PRIMARY SCHOOL-PMC	700266658712	EQUITY	-	4,450
ENKASITI-OLOOLOITOKOSHI ROAD-PMC	700266658865	EQUITY	-	1,460

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
ESARUNOTO PRIMARY SCHOOL-CDF ACCOUNT.	700266675730	EQUITY	-	3,515
OLDONYO LENKAI PROJECT-CDF ACCOUNT	700266687894	EQUITY	-	199,884
ISARA PRIMARY SCHOOL-CDF ACCOUNT	700266839482	EQUITY	21,599	170,937
ENKIRGIRRI MIXED DAY AND BOARDING PRIMARY SCHOOL-CDF ACCOUNT	700267024381	EQUITY	-	2,725
PARSINTI PRIMARY SCHOOL-PMC	700267024855	EQUITY	-	10,652
MERRUESHI PRIMARY SCHOOL-CDF	700267124971	EQUITY	53,478	53,478
EMAKOKO-ERANKAU ROAD	700267502742	EQUITY	-	285
ROAD BLOCK ROAD ALONG EMALI-LOITOKITOK ROAD-CDF ACCOUNT.	700268015553	EQUITY	-	163
KAG-ENKEJU OOLAWARAK ROAD-CDF	700268015958	EQUITY	-	163
TIPATET EMAKOKO PRIMARY SCHOOL	700268979199	EQUITY	168,606	652,762
OLOIKARRA PRIMARY SCHOOL-CDF ACCOUNT.	700269043740	EQUITY	-	1,965
ESELENKEI PRIMARY SCHOOL-CDF ACCOUNT	700269043922	EQUITY	-	1,405
ERANKAU PRIMARY SCHOOL-CDF ACCOUNT	700269045350	EQUITY	-	268
OLOOSIRKON PRIMARY SCHOOL-CDF ACCOUNT.	700269066525	EQUITY	-	28
P.J.DAVE PRIMARY SCHOOL-CDF ACCOUNT	700269470543	EQUITY	810,904	3,006,130
KAPUTIEI SECONDARY SCHOOL-CDF ACCOUNT.	700269550954	EQUITY	1,353,439	5,000,324
UTUMISHI SECONDARY SCHOOL CDF PMC ACCOUNT	700282013262	EQUITY	798,372	6,142,008
ENKASITI SECONDARY SCHOOL-CDF PMC ACCOUNT	700282029187	EQUITY	321,929	4,873,455
NASERIAN CHIEFS CAMP-CDF PMC ACCOUNT	700282168707	EQUITY	170,664	2,000,000
KEPIRO PRIMARY SCHOOL	700164248170	EQUITY	11,372	3,003,742

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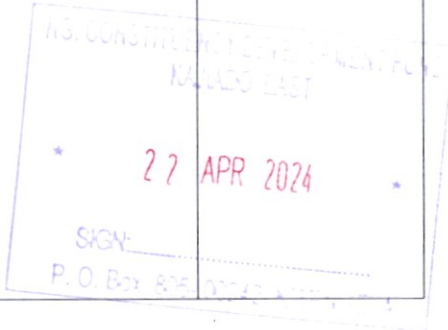
PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
ELERAI MCK GIRLS SECONDARY SCHOOL-CDF PMC ACCOUNT	700282053318	EQUITY	5,871	215,339
KISAJU CHIEFS OFFICE-PMC CDF ACCOUNT	700282070448	EQUITY	23,975	780,711
ILKELUNYETI PRIMARY SCHOOL-CDF PMC ACCOUNT	700282079267	EQUITY	17,590	3,000,000
OLOMAIYANA PRIMARY SCHOOL CDF PMC ACCOUNT	700282093953	EQUITY	10,957	1,018,422
OLPERELONGO PRIMARY SCHOOL-PMC	700279965726	EQUITY	5,629	12,090
NKUSSO PRIMARY SCHOOL-CDF ACCOUNT	700271747649	EQUITY	14,841	36,326
ILPOLOSAT PRIMARY SCHOOL-PMC	700278717109	EQUITY	15,564	15,563
Total			14,772,386.21	88,545,889

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 KAJIADO EAST
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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: (Put a date when you expect the issue to be resolved)
REF: OUR REF: NG-CDF/KE/OAG/2023/001	<p>The summary statement of appropriation for the year under review reflects actual transfers from NGCDF Board of Kshs. 229,352,489 against a budgeted amount of Kshs. 241,669,368 resulting to a variance of Kshs. 12,316,879 or 5.1% of the budget. Further, the statement reflects budgeted total expenditure of Kshs. 241,669,369 against actual expenditure of Kshs. 160,215,060 resulting to an overall budget under absorption of Kshs. 81,454,309 or 34% of the budget.</p> <p>Note 17.3 to the financial statements reflects unutilized funds of Kshs. 81,454,309 for the year under review. The Fund had budgeted to utilize Kshs. 54,649,850 and Kshs. 44,782,561 towards Bursary to Secondary and Tertiary Schools respectively. However, Kshs.</p>	<p>The management had received the funds towards the close of the financial year thus time limitations on the utilization due to procedures and processes required. However, funds balance of Kshs 66,170,672 was later disbursed towards bursaries to the needy students in subsequent FY 2022/2023.</p>	unresolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	34,568,850 and Kshs. 29,898,725 respectively remained unutilized and therefore the students of Kajiado East Constituency may not have benefited from the bursary. It is not clear why these amounts were not disbursed			
REF: OUR REF: NG-CDF/KE/OAG/2023/001	During the year under review the Fund recruited a designated driver. The recruitment documents, however, such as the advertisement of the position, application letter, evaluation and selection process documents were not provided for audit verification.	The management had misfiled the employment documents for the officer (Driver) from the staff file. We have however attached copies of the advertisement, application letters of various applicants and the selection process for authentication.	unresolved	
REF: OUR REF: NG-CDF/KE/OAG/2023/001	It was observed that the Fund does not make statutory payments in good time as required and this results to penalties and interests accrued which contributes to misuse of public funds. In addition, the Fund Management has been paying a higher rate to the National Social Security Fund which was in accordance with the National Social Security	The late payment was occasioned with system failures at the NSSF as most of these payments are done online. The management has been paying the higher rate because on the issue of paying higher rates for NSSF we made our tabulation on the basis of a public directive from	unresolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Fund (NSSF) Act No. 45 of 2013 that had been declared unconstitutional by the Employment and Labor Relations Court.	NSSF regarding the various rate. The directive was thus later found to be unconstitutional but no public directive was unknowingly. We have never found any difficulty remitting the funds no did NSSF raise or advise us on the above anomaly		
	The statement of receipts and payments and Note 5 reflects an amount of Kshs. 8,662,339 on use of goods and services, which, however, differs with the related supporting schedule amount of Kshs 8,664,339 resulting to a variance of Kshs. 2,000.	The financial statement has been amended accordingly. Attached is a copy of the financial statement for perusal and authentication. (See appendix I)	unresolved	
	The statement of receipts and payments and Note to the financial statements reflects an amount of Kshs. 100,000 on electricity expense. However, scrutiny of the payment vouchers and schedules and supplier statement provided	The financial statement has been amended accordingly. Attached is a copy of the financial statement for perusal and authentication. (See appendix I)	unresolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	showed that the amount due and paid was Kshs. 60,000.			
REF: OUR REF: NG-CDF/KE/OAG/2023/001	<p>M/s Latent Engineers Limited was awarded contract to construct administration block at a contract sum of Kshs. 2,952,154.</p> <p>Although the bill of quantities provided for Kshs. 33,000 for paving slabs around the building, however, the slab was partly done and not all round of the building.</p> <p>In addition, the bill of quantities provided for fitting of 78 ceramic tiles at a cost of Kshs. 15,600, however, the tiles were not fitted.</p> <p>Further, the bill of quantities also provided for electrical works at a cost of Kshs. 100,000, however, no electrical works was done.</p> <p>Besides, 6 steel casement windows size 2000mm by 2000mm costing Kshs. 16,000 each valued at Kshs. 96,000 fitted to the administration block appears to be double the cost of the market price.</p>	<p>Remeasured works BQ attached for both Utumishi Secondary School and Enkasiti Primary School respectively for your review on the matter. (See appendix VII)</p>	<p>unresolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>M/s. Luyiana Limited was awarded contract to construct administration block at a contract sum of Kshs. 2,999,535.52.</p> <p>The bill of quantities provided for Kshs. 28,270 for paving slabs around building, however, no slabs around building was done.</p> <p>In addition, the bill of quantities also provided for electrical works at a cost of Kshs. 100,000, however, no electrical works was done.</p> <p>Further, the bill of quantities provided for fitting of 78 ceramic tiles at a cost of Kshs. 62,400, however, the tiles were not fitted.</p> <p>Besides, the bill of quantities provided for fitting of curtain tracks rods at a cost of Kshs. 15,000, however, no curtain tracks rods were fitted</p>			
REF: OUR REF: NG-CDF/KE/OAG/2023/001	The amount of Kshs. 5,195,867 on sporting activities as disclosed in Note 7 under other grants and other payments tally with the amount of Kshs. 5,195,867 reflected in the	We have attached a copy of cash book extract to show the correctness of the above documents.		<p>NG. CONSTITUENCY DEVELOPMENT FUND KIAJADO EAST</p> <p>* 27 APR 2024 *</p> <p>SIGN: _____</p> <p>P. O. Box 805-00242</p>