



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**

THE NATIONAL ASSEMBLY
PADOUCIATD

DATE: 15 FEB 2023

DAY: Wood

TABLED BY: Deputy Majority Leader

CLERK AT THE TABLE: Fr. Muriuki







OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

3 JUN 2022

RECEIVED



KAJIADO SOUTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

***Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

Table of Content		Page
I.	KEY CONSTITUENCY INFORMATION AND MANAGEMENT	2
II.	NG-CDFC CHAIRMAN’S REPORT.....	5
III.	STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY’S PREDETRMINED OBJECTIVES	12
IV.	CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING	14
V.	STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	17
VI.	REPORT OF THE INDEPENDENT AUDITORS ON THE NGCDF- KAJIADO SOUTH CONSTITUENCY.	18
VII.	STATEMENT OF RECEIPTS AND PAYMENTS	19
VIII.	STATEMENT OF ASSETS AND LIABILITIES.....	20
IX.	SUMMARY STATEMENT OF APPROPRIATION.....	15
X	BUDGET EXECUTION BY SECTORS AND PROJECTS.....	17
XI.	SIGNIFICANT ACCOUNTING POLICIES	23
XII.	NOTES TO THE FINANCIAL STATEMENTS	26

I. 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 2016. 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 South 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)

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Johnson Karanja
2.	Sub-County Accountant	Onesmus Kimani
3.	Chairman NGCDFC	Kilelo Kilitia
4.	Member NGCDFC	Rosemary Nailantei

d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kajiado South 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.

e) Kajiado South Constituency NGCDF Headquarters

P.O. Box 299-00209
Loitokitok Sub-County headquarters
LOITOKITOK, KENYA.

**Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

(e) Kajiado South Constituency NGCDF Contacts

Telephone: (254) 724722509
E-mail: cdfkajiadossouth@ngcdf.go.ke
Website: www.ngcdf.go.ke/kajiadossouth

(f) Kajiado South Constituency NGCDF Bankers

Equity Bank Limited
Loitokitok Branch
P.O Box 254-00209
Loitokitok.
Account Number: 0740261436159

(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

f) **Kajiado South Constituency NGCDF Contacts**

Telephone: (254) 724722509
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i) **Principal Legal Adviser**

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

I. NG-CDFC CHAIRMAN'S REPORT



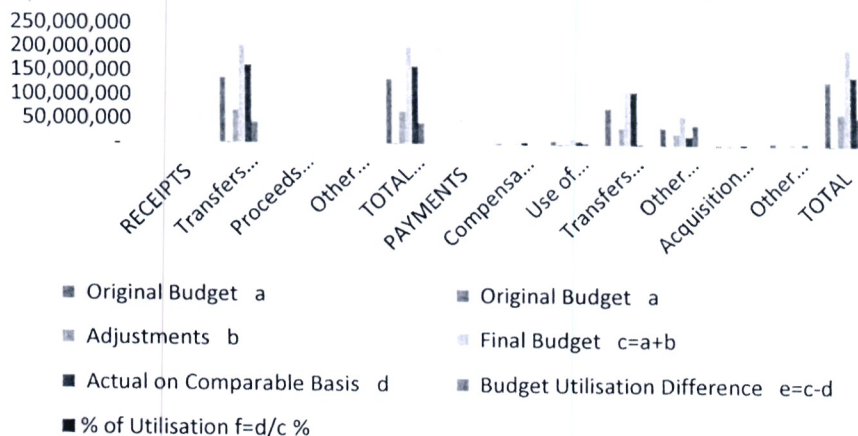
**MR. KILELO KILITIA-
CHAIRPERSON, KAJIADO
SOUTH NGCDFC**

On behalf of Kajiado South NGCDFC, I hereby present the financial statements for Kajiado South Constituency for the financial year ended 30th June 2021.

During the year, the Constituency was allocated a total of Ksh. 137,088,879 as normal allocation, Ksh.1,222,876 as balance from financial year 2019/20 and Ksh. 69,367,724 as previous years' outstanding disbursements.

Ksh. 162,067,724 was received from the board during the financial year this being Ksh. 92,700,000 financial year 2020/21 budget and Ksh. 69,367,724 as previous years' outstanding disbursements. On receipt of the above allocations, Kajiado South National Government Constituency Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency and disbursed at total Ksh. 146,891,323 as illustrated.

BUDGET EXECUTION BY SECTORS AND PROJECTS



The NG-CDF (Amendment) Act 2016 introduced a major shift in the scope of projects eligible to be funded. Under this Act only projects falling within the functions of the National Government as outlined in the Constitution of Kenya 2010 will be funded. This effectively means that the Fund has since been concentrating primarily on education, security, sports and environment sectors as well as other national government residual functions. During the FY 2020/2021, the Committee undertook to expedite the disbursement of funds to earmarked projects in accordance with the provisions of the NGCDF Act, 2015, as amended in 2016, and the requirements of the Annual Performance Contract. The disbursements saw the implementation of approved project activities across the constituency.

The Committee disbursed a total of Ksh. 15,018,240 as bursary to needy students in tertiary institutions this consisted of students in universities and technical institutions during the financial year.

The main purpose of the Fund is to enhance infrastructural and socio-economic development at the grassroots level to reduce poverty. Major physical facilities funded are infrastructural in nature; construction and refurbishment of buildings, classrooms, administration blocks, multipurpose halls, laboratories, pit latrines, erecting of fences, supply of lockers and chairs and metallic frame desks. The continued funding towards the education sector in the constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income earning households. The Fund continue to draw interest of beneficiaries and communities alike. There has been many proposals from communities spanning various sectors. To ensure focus and expedite development, the committee has its Strategic Plan 2018-2022 in place, this is a formalized road map that spells out where the Constituency is going through project identification, implementation and management taking cognizance of the Big Four Agenda, global Sustainable Development Goals, Kenya Vision 2030, Medium term plan and County Integrated Development Plan. The NGCDF Committee is convinced that the strategic plan has helped the constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the committee, its employees and other stakeholders are working towards a common goal and results. The committee intend to review the strategic plan in the financial year 2021-2022.

Key achievements for the entity

The committee major projects in the financial year 2020/21 were completion of Kimana primary school multi-purpose hall and acquiring a private secondary school and making it a public day secondary school and open to the public the school.

Korrinko secondary school Kajiado South NGCDF funded project. The school is in Korinko area in Kuku ward. Approximately 5kms from Loitokitok town.

The school was privately owned by the name Senate Secondary school and was closed down in 2017 by the private owner.

In 2020, the community approached the NGCDF to acquire the school through the fund. The school sits on a 5acre piece of land. And by that time, it's was operating on unfinished, low quality structures.

The committee engaged the community and took up the issue of acquiring the school to make it a public school for the community and Wananchi through the NGCDF Kajiado South kitty.

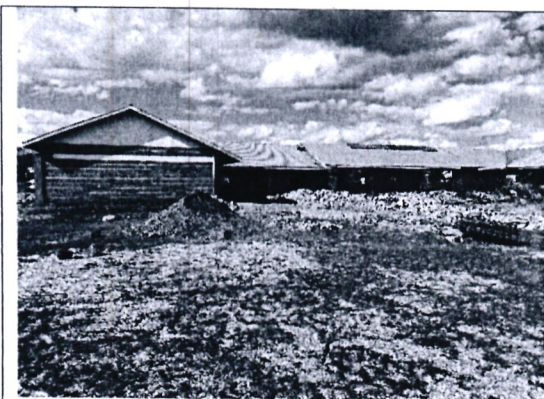
The committee acquired the school at 12M, then further funded completion of the administration block and 2 classrooms and provision of 100 lockers and chairs and office furniture constructed a block of 4 doors pit latrines for girls, a block of 3doors with urinal for boys and renovated the existing two door pit latrines to be used by the teaching staff at 3.5M for possible opening to the public in August 2021.

The NGCDF Board, Nairobi led by the Chief Executive Officer and the Chairman to the Board together with directors visited the school on 11th December 2020. They team highlighted acquisition of a private school and making it public for Wananchi as one of its kind.

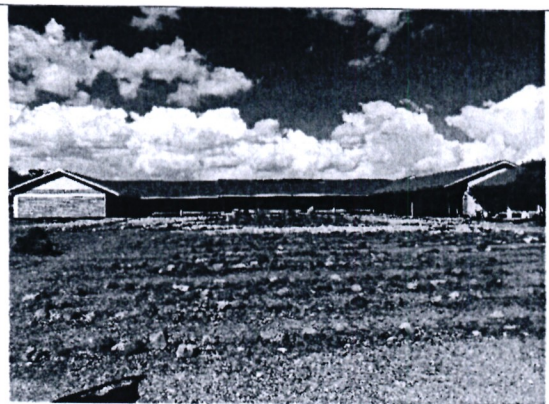
On 21st May 2021, the Principal Secretary State department of Planning (where NGCDF falls) visited the constituency on a tree planting activities. Accompanied by him were, directors of the Board and the Board secretariat staff. The team visited Korinko secondary school and planted trees.

The school is now registered as Korinko Secondary school a public day secondary school and they started the form one intake in August 2021. Currently the enrolment stands at 96 students (form ones)

In the Financial year 2021/22, Kajiado south NGCDF intends to renovate more classrooms, provide more desks and furniture to allow the school to admit more students.



Enkaji-Naibor primary school before renovations



Renovated school infrastructure at Enkaji-Naibor primary school



Supplied 3-seater metallic desks at Kalesirua primary school



Construction of two classrooms at Ilkisonko primary school



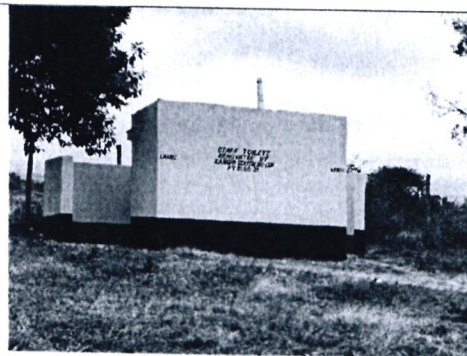
Supplied desks and lockers at Ilkisonko secondary school constructed classrooms



A block of staff latrines before renovation at Korinko secondary school



Constructed boys latrines at Korinko secondary school



Renovated staff latrines at Korinko secondary school



Completed administration block



Korinko secondary before completion



NGCDF Board visit. Chairperson, CEO, directors, MNA, NGCDFC, PMC and wanchi



PS planning on planting trees at Loitokitok forest



Board visit to Ilkisonko secondary school NGCDF project



Board visit to KMTC Loitokitok campus
NGCDF project



A parent trying out a desk and locker funded
by Kajiado South NGCDF



The PS Mr. Torome Saitoti planting a tree at
Korinko secondary school



Director Isabel Waiyaki planting a tree at
Korinko secondary school as Director George
Ole Meshuko looks on



NGCDFC at Kimana primary multipurpose hall during M&E



Construction of Kimana primary school multipurpose hall

The committee within the financial year hosted the members of the select committee on NG-CDF. The team led by Hon G.K. Kariuki MP Ndia and a member of the committee was assessing the progress of projects implementation and the best practices, success and challenges faced by Kajiado South committee. The team had a fruitful discussion with the NGCDFC and visited some assorted projects.

Challenges

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2020/2021. The main challenge in the financial year was the Coronavirus Covid-19 disease, a respiratory illness that easily spread from person to person. The global pandemic brought to a standstill normal operations. The committee put all measures in place as per the guidelines from the Ministry of Health.

On project implementation, the challenges entailed inadequate record keeping by project management committees, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management.

To mitigate the above, the committee during the financial year scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of the Fund's projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the fiscal year 2021/2022.

I wish to sincerely thank the NGCDF Board, the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions to even perform better and attain better assessments in its performance targets for fiscal year 2021/2022.

MR. KILELO KILITIA

CHAIRMAN NGCDF COMMITTEE.

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

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 South Constituency 2018-2022** plan are to:

- a) Education
- b) Security
- c) Environment
- d) Bursaries
- e) Sports
- f) Social security
- g) Service delivery

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To increase and improve infrastructure in schools across the constituency	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions due to better learning conditions/environment	Number of usable physical infrastructure constructed/refurbished in primary, secondary, and tertiary institutions Number of new schools started by the committee Number of bursary's	In FY 20/21, the committee acquired a new school. The committee renovated and completed an administration block, staff latrines and two classrooms and constructed 2 blocks of pit latrines (Korinko secondary school) We increased the number of classrooms by 21 new classrooms (Kikelelwa, Oltiasika, Oyarata, Inkoisuk, shilishili and Nasipa primary schools), supplied 708 three seater metallic desks (Nasipa, Lenkism, Olgulului, Kikelelwa, oltiasika, Oyarata, Inkoisuk and shililishili primary schools),

			beneficiaries at all levels	constructed 5 administration blocks (Olgirra primary, Matepes primary, Iloirero primary, Emukutan primary and Namelok secondary schools), one modern science laboratory at Illasit secondary school, one multipurpose hall at Kimana primary school, renovated 3 primary schools completely (Rombo boys primary, Sompert primary and Olgulului primary schools), fenced 8 schools- 122 acres (Kuku mixed, Oloirien, Lenkism and Olchorro secondary schools, Inkisanjani, Enchoro-Enkai, Maisuyati and Enkusero and Lenkism primary schools), constructed 16 doors of pit latrines at Olchorro and Korrinko secondary schools. The committee also disbursed bursaries to tertiary schools totalling up to Ksh 15M
Security	To improve infrastructure in security premises	Better service delivery and security due to better working and living conditions to the security team	No of security projects funded	Within the financial year, the committee renovated the DCC Loitokitok sub-county residence at Ksh. 1m
Environment	To improve the environment	Better the environment for fresh air and garbage management	No trees planted Number of tanks supplied Number of water distribution lines constructed	The committee supplied 6 10,000 Litres PVC water tanks at Namelok secondary, Inkoisuk and Shurie primary schools The committee intends to supply for planting 1785 seedlings to Kuku mixed and Oloirien secondary and Enkusero and Inkisanjani primary schools.
Sports	To improve and enhance sports activities among the youth in the	To keep our youth engaged in sports activities for their wellbeing and keeping them away from drugs and substance abuse.	No of sports equipment supplied	In sports, the committee supplied sports equipment to the local 40 local clubs.

	constituency			
Emergency	To cater for unforeseen occurrences in the constituency	To assist institution in need during emergencies	Number of projects funded under the emergency fund	There was occurrences of emergency at Lemasusu primary school (the pit latrines sank and two collapsing classrooms at Nasipa primary school)

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Kajiado South 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 South NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Kajiado South 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 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g planting trees once in an academic calendar
- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.
- NG-CDF staff have at least one day in financial year to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

3. Employee welfare

We invest in providing the best working environment for our employees. Kajiado South 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 through the National Health Insurance Fund. Employees are encouraged and supported to continually build on their skills and knowledge. Kajiado South 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. Kajiado South constituency also has bursary programs aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

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 South 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 interests

5. Community Engagements-

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

V. 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 South 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, 2021. 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 South 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, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kajiado South 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 South Constituency confirms that the constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Kajiado South Constituency financial statements were approved and signed by the Accounting Officer on 20/5/2022 2021.



Chairman NGCDF Committee
Name: Kileo Kilitia



Fund Account Manager
Name: Johnson Karanja

REPUBLIC OF KENYA



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

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KAJIADO SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

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 Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on 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, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kajiado South Constituency set out on

pages 20 to 52, which comprise of the statement of assets and liabilities as at 30 June, 2021, statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with 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 the National Government Constituencies Development Fund - Kajiado South Constituency as at 30 June, 2021, 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 National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Errors and Inaccuracies in the Financial Statements

The summary statement of appropriation reflects total actual expenditure of Kshs.163,290,600. However, a recast of the amounts gives a total of Kshs.146,891,323, resulting to an unexplained variance of Kshs.16,399,277.

Further, the financial statements have missing pages and Notes to the financial statements and several pages did not include headers to identify the financial statements.

In the circumstances, the financial statements for the year ended 30 June, 2021 as prepared and presented are not in the format prescribed by the Public Sector Accounting Standards Board (PSASB).

2. Variances between Financial Statements and the Ledger

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.7,652,251 as detailed in Note 5 to the financial statements. However, comparison of the financial statements and the ledger revealed variances as indicated in the table below which have not been explained or reconciled.

Item	Amount as per Financial Statement Kshs.	Amount as per the Ledger Kshs.	Variance Kshs.
Committee Expenses	2,800,000	5,130,420	2,330,420
Communication, Supplies and Services	700,000	-	700,000
Training Expenses	1,503,000	860,000	643,000
Office and General Supplies and Services	870,000	0	870,000
Bank Service Commission and Charges	27,770	15,620	12,150

In the circumstances, the accuracy of the use of goods and services expenditure of Kshs.7,652,251 could not be confirmed.

3. Cash and Cash Equivalents

The statement of assets and liabilities as at 30 June, 2021 reflects cash and cash equivalents balance of Kshs.16,477,167. However, bank reconciliation statement as at 30 June, 2021 includes stale cheques totalling to Kshs.946,436 which had not been reversed in the cash book as at 30 June, 2021.

In the circumstances, the accuracy of the cash and cash equivalents balance of Kshs.16,477,167 as at 30 June, 2021 could not be confirmed.

4. Unsupported Committee Allowances

The statement of receipts and payments reflects use of goods and services amount of Kshs.7,652,251, which includes Committee expenses amount of Kshs.2,800,000 as disclosed in Note 5 to the financial statements. However, Committee meeting minutes and monitoring and evaluation reports were not provided for audit.

In the circumstances, the accuracy and of committee the expenditure of Kshs.2,800,000 could not be confirmed.

5. Unsupported Bursary Awards

During the year under review, the Bursary Committee awarded sixty-five 65 students of Kibwezi Technical Training College full scholarship totalling Kshs.1,625,000 in two tranches of Kshs.1,000,000 and Kshs.625,000. However, applications for the bursaries and minutes of the Bursary Committee as evidence of approval of the bursaries award were not provided for audit.

In the circumstances the accuracy and propriety of bursary payments of Kshs.1,625,000 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual receipts on comparable basis of Kshs.207,679,479 and Kshs.163,290,600 respectively, resulting into an under-funding of Kshs.44,388,879 or 21% of the budget. Similarly, the Fund expended Kshs.146,891,323 against an approved budget of Kshs.207,679,479 resulting into an under-expenditure of Kshs.60,788,156 or 29% of the budget.

Further, during the year under review, Management allocated an amount of Kshs.48,139,740 towards bursary as per the budget execution by sectors and projects. However, only a total of Kshs.15,683,240 was disbursed, an indication that deserving students were denied the much needed bursaries.

In the circumstances, the under-funding and under expenditure may have impacted negatively on service delivery to the residents of Kajiado South Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Failure to Maintain an Imprest Register

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.7,652,251 which includes an amount of Kshs.339,400 in respects of domestic travel and subsistence as disclosed in Note 5 to the financial statements. However, the Fund did not maintain an imprest register. This was contrary to Regulation 92(4)(c) of the Public Finance Management (National Government) Regulations, 2015 which states that before issuing temporary imprests under paragraph (2), the Accounting Officer shall ensure that the applicant has been recorded in the imprest register including the amount applied for.

In the circumstances, Management was in breach of the law.

2.0 Transfers to Other Government Units

The statement of receipts and payments reflects transfers to other Government units amount of Kshs.111,487,450. Review of records provided for audit and physical verification of projects carried out on 07 April, 2022 revealed the following anomalies:

2.1 Erection of Masonry Fence at the Constituency Offices

During the year under review, the Fund contracted a firm to erect a masonry fence at the Constituency Offices at a contract price of Kshs.1,997,566. However, appointment letters for the Evaluation Committee Members and signed Inspection Reports were not provided for audit review. This was contrary to Section 68(1) of the Public Procurement and Assets Disposal Act, 2015 which provides that an accounting officer of a procuring entity shall keep records for each procurement for at least six years after the resulting contract has been completed or, if no contract resulted, after the procurement proceedings were terminated. Further, the signed contract did not specify the defect liability period.

In the circumstances, the validity of procurement process could not be confirmed, and Management was in breach of the law.

2.2 Completion of Sixty Capacity Modern Laboratory

During the financial year 2019/2020, the Fund awarded the contract for Completion of sixty (60) Capacity Modern Laboratory at Illasit Secondary School to a firm at a contract sum of Kshs.7,210,110. Review of the project records revealed that a total of Kshs.7,380,110 had been disbursed to the project as at 30 June, 2021. Although the full contract amount had been disbursed, physical verification of the project carried out on 07 April, 2022 revealed that the project was incomplete, and the contractor was not on site.

2.3 Completion of 1130 - Capacity Multipurpose Hall

The Fund awarded the contract for completion of 1130-Capacity Multipurpose Hall to a firm at a contract sum of Kshs.12,495,410 in 2019/2020 financial year. Review of the project record revealed that a total of Kshs.14,490,820 had been disbursed to the project as at 30 June, 2021, which had exceeded the contract price by Kshs.1,995,410. Although, the full disbursement had been done, physical verification of the project carried out on 07 April, 2022 revealed that the project was incomplete, and the contractor was not on site.

In the circumstances, the public may have achieved value for money from the projects.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain 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 cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 Fund's 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 continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi

29 July, 2022

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	162,067,724	70,637,340
Proceeds from Sale of Assets	2		
Other Receipts	3		
TOTAL RECEIPTS		162,067,724	70,637,340
PAYMENTS			
Compensation of employees	4	4,617,480	2,446,205
Use of goods and services	5	7,652,251	5,911,578
Transfers to Other Government Units	6	111,487,450	58,275,342
Other grants and transfers	7	19,858,240	26,073,000
Acquisition of Assets	8	3,275,902	-
Other Payments	9	-	-
TOTAL PAYMENTS		146,891,323	92,706,125
SURPLUS/(DEFICIT)		15,176,401	(22,068,785)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kajiado South Constituency financial statements were approved on 30/6/2022 and signed by:



Fund Account Manager

Name: Johnson Karanja


National Sub-County
AccountantName: Onesmus Kimani
ICPAK M/No: 20395

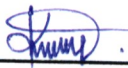
Chairman NG-CDF
Committee

Name: Kilelo Kilitia

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	16,477,167	1,222,876
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		16,477,167	1,222,876
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		16,477,167	1,222,876
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	77,890	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES		16,399,277	1,222,876
NET FINANCIAL ASSETS		-	-
REPRESENTED BY			
Fund balance b/fwd	13	1,222,876	23,291,661
Prior year adjustments	14	-	-
Surplus/Deficit for the year		15,176,401	(22,068,785)
NET FINANCIAL POSITION		16,399,277	1,222,876

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kajiado South Constituency financial statements were approved on 30/5/2022 and signed by:



Fund Account Manager

Name: Johnson Karanja



National Sub-County Accountant

Name: Onesmus Kimani
ICPAK M/No: 20325



Chairman NG-CDF Committee

Name: Kilelo Kilitia

Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

STATEMENT OF CASHFLOW


		2020 – 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	162,067,724	70,637,340
Other Receipts	3	-	-
Total receipts		162,067,724	70,637,340
Payments for operating activities			
Compensation of Employees	4	4,617,480	2,446,205
Use of goods and services	5	7,652,251	5,911,578
Transfers to Other Government Units	6	111,487,450	58,275,342
Other grants and transfers	7	19,858,240	26,073,000
Other Payments	9	-	-
Total payments		143,615,421	92,706,125
Total Receipts Less Total Payments			
Adjusted for:			
Decrease/ (Increase) in Accounts receivable: (outstanding imprest)	15		-
Increase/ (Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	77,890	-
Prior year adjustments	14		-
		18,530,193	(22,068,785)
Net cash flow from operating activities			
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(3,275,902)	-
Net cash flows from Investing Activities		(3,275,902)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		15,254,291	(22,068,785)
Cash and cash equivalent at BEGINNING of the year	10	1,222,876	23,291,661
Cash and cash equivalent at END of the year		16,477,167	1,222,876

Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kajiado South Constituency financial statements were approved on 30/5/2022 and signed by:



Name: Johnson Karanja



Name: Onesmus Kimani
ICPAK M/No: 20395



Name: Kilelo Kilitia

*Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

IX. SUMMARY STATEMENT OF APPROPRIATION

Receipts/Payments	Original Budget A	Adjustments B		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
RECEIPTS	2020/2021			2020/2021	30/06/2021		
Transfers from NGCDF Board	Kshs 137,088,879	1,222,876	69,367,724	Kshs 207,679,479	Kshs 163,290,600	Kshs 44,388,879	78.6%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts	0	0	0	0	-	-	0.0%
TOTALS	137,088,879	1,222,876	69,367,724	207,679,479	163,290,600	44,388,879	78.6%
PAYMENTS							
Compensation of Employees	3,369,660		1,610,515	4,980,175	4,617,480	362,695	92.7%
Use of goods and services	8,968,338	822,876	3,099,697	12,890,911	7,652,251	5,238,660	59.4%
Transfers to Other Government Units	77,827,451	400,000	37,070,000	115,297,451	111,487,450	3,810,001	96.7%
Other grants and transfers	37,731,223		25,810,470	63,541,693	19,858,240	43,683,453	31.3%
Acquisition of Assets	2,000,000		1,777,042	3,777,042	3,275,902	501,140	86.7%
Other Payments	7,192,206			7,192,207	-	7,192,207	0.0%
Funds pending approval**							
TOTALS	137,088,879	1,222,876	69,367,724	207,679,479	163,290,600	44,388,879	78.6%


Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

- i. Transfers from NG-CDF Board 78.6%- the constituency did not receive all the funds from the NGCDF Board.
- ii. **Use of goods and services 59.4%- underutilization of funds meant for goods and service/committee expenses was partly caused by covid-19 pandemic and guidelines from the MOH to reduced interactions**
- iii. **Other grants and transfers- 31.3%.** The difference is majorly because of bursaries. The committee had planned to train youth (bodaboda riders) on riding of motorcycles and driving of motor vehicle and provision of driving licences through the bursary programme. Due to the covid-19 disease, it was not possible to bring the youth together for the training due to the MoH guidelines.

The changes between the original and the final budget are as a result of previous year's outstanding disbursement of Ksh. 69,367,724 due to untimely disbursement of funds from the NGCDF Board.


Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	60,788,157
Less undisbursed funds receivable from the Board as at 30 th June 2021	44,388,879
	16,399,278
Add Accounts payable	77,890
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2020/2021	16,477,168

The NGCDF-Kajiado South Constituency financial statements were approved on 30/5/ 2022 and signed by:




Fund Account Manager

Name: Johnson Karanja



National Sub-County Accountant

Name: Onesmus Kimani
 ICPAK M/No: 20375 -



Chairman NG-CDF Committee

Name: Kilelo Kilitia

*Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
1.0 Administration and Recurrent	Kshs		Kshs	Kshs	Kshs	Kshs
1.1 Compensation of employees	3,369,660		1,610,515.0	4,980,175	4,617,480	349,495
1.2 Committee allowances	1,400,000			1,400,000	1,000,000	400,000
1.3 Use of goods and services	3,468,873	822,876	799,697.0	5,091,446	3,349,251	1,742,195
2.0 Monitoring and evaluation						
2.1 Capacity building	1,400,000		1,800,000	3,200,000	1,503,000	1,697,000
2.2 Committee allowances	1,800,000		500,000	2,300,000	1,800,000	500,000
2.3 Use of goods and services	912,666			912,666		912,666
3.0 Emergency	7,192,207		7,198,241	14,390,448		7,190,448
3.1 Primary Schools						
Enkaji-Naijor primary school					6,000,000	
Nasipa primary school					600,000	
Lemasusu primary school					600,000	
4.0 Bursary and Social Security	32,272,220		15,867,520	48,139,740		19,121,500
Korinko secondary school (re-allocation)					14,000,000	
4.1 Tertiary Institutions					1,683,240	

Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

4.4 Universities						13,335,000	
5.0 Sports							
Korinko secondary school school (re-allocation)	2,741,777	2,697,355.0	5,439,132	1,290,000	2,149,132		
6.0 Environment							
Inkoisuk primary school	450,000		450,000	450,000	-		
Shurie primary school	450,000		450,000	450,000	-		
Enkusero primary school	75,000		75,000	-	75,000		
Inkisanjani primary school	75,000		75,000	-	75,000		
Namelok secondary school	450,000		450,000	450,000	-		
Kuku mixed secondary school	100,000		100,000	-	100,000		
Oloirien secondary school	100,000		100,000	-	100,000		
NGCDF offices	17,226	47,354.5	64,580	-	64,580		
7.0 Primary Schools Projects (List all the Projects)							
Kimana primary school	6,495,410	4,000,000.0	10,495,410	7,995,410	2,500,000		
Rombo Boys Mixed Primary School	3,311,930	1,000,000.0	4,311,930	4,311,930	-		
Kikelelwa primary school	5,000,000		5,000,000	2,750,000	2,250,000		
Matepes primary school	2,500,000		2,500,000	2,000,000	500,000		
Nasipa primary school	960,000		960,000	-	960,000		
Olmapiinu primary school	2,300,000		2,300,000	1,000,000	1,300,000		
Olgirra primary school	2,500,000		2,500,000	1,850,000	650,000		
Oltasika primary school	4,600,000		4,600,000	1,800,000	2,800,000		
Inkisanjani primary school	2,700,000		2,700,000	2,200,000	500,000		

Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Oyarata primary school	2,300,000			2,300,000	1,000,000	1,300,000
Enkusero primary school	2,200,000			2,200,000	1,500,000	700,000
Shokut primary school	750,000			750,000	-	750,000
Shilisili primary school	2,300,000			2,300,000	2,000,000	300,000
Inkoisuk primary school	2,300,000			2,300,000	1,000,000	1,300,000
Iloirero primary school	2,500,000			2,500,000	2,000,000	500,000
Emukutan primary school	2,500,000			2,500,000	1,750,000	750,000
Maisuyati primary school	3,600,000			3,600,000	3,400,000	200,000
Enchor - Enkai primary school	2,200,000			2,200,000	1,700,000	500,000
Sompot primary school	3,500,000			3,500,000	3,250,000	250,000
Olgulului primary school	1,102,500			1,102,500	1,102,500	-
Olgulului primary school	3,000,000			3,000,000	2,700,000	300,000
Lenkism primary school	397,500			397,500	397,500	-
Amboseli primary school			1,700,000	1,700,000	1,700,000	-
Enchurrai primary school			500,000	500,000	500,000	-
Enkolili primary school			1,900,000	1,900,000	1,900,000	-
Imisigyio Primary School			1,600,000	1,600,000	1,400,000	200,000
Impiron Shapashina primary school			3,000,000	3,000,000	2,900,000	100,000

Imurrot Primary School				300,000	300,000	300,000	300,000	-
Kalesirua Primary School				2,400,000	2,400,000	2,400,000	2,400,000	-
Lemasusu primary school				1,300,000	1,300,000	1,300,000	1,300,000	-
Loolakir Primary School				2,200,000	2,200,000	2,200,000	2,200,000	-
Nameelok primary school				1,400,000	1,400,000	1,400,000	1,400,000	-
Ngasakinoi Primary School				100,000	100,000	100,000	100,000	-
Olbili primary school				100,000	100,000	100,000	100,000	-
Olkiloriti primary school				550,000	550,000	550,000	550,000	-
Olorika Primary School				1,700,000	1,700,000	1,700,000	1,700,000	-
Oloshonyokie primary school				1,550,000	1,550,000	1,550,000	1,550,000	-
Shurie Primary School				300,000	300,000	300,000	300,000	-
8.0 Secondary Schools Projects (List all the Projects)								
Illasit secondary school	3,710,110		1,670,000.0	5,380,110	3,880,110	1,500,000		
Lenkism secondary school	1,300,000		4,000,000.0	5,300,000	4,650,000	650,000		
Nameelok secondary school	4,500,000			4,500,000	3,000,000	1,500,000		
Olchorro secondary school	3,900,000			3,900,000	2,200,000	1,700,000		
Kuku mixed secondary school	2,700,000			2,700,000	2,000,000	700,000		
Oloirien secondary school	2,700,000			2,700,000	1,950,000	750,000		

Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Itital secondary school		400,000			400,000		400,000	
Entonet secondary school			1,500,000		1,500,000		-	
Ilkisonko secondary school			1,100,000		1,100,000		-	
Kimana girls secondary school			1,300,000		1,300,000		-	
Oloitokitok boys secondary school			1,100,000		1,100,000		-	
9.0 Tertiary institutions Projects (List all the Projects)								
KMTC Loitokitok campus			400,000		400,000		-	
10.0 Security Projects								
Loitokitok DCC offices		1,000,000			1,000,000		-	
11.0 Acquisition of assets								
NGCDF offices		2,000,000		1,777,042	3,777,042		3,275,902	
Total		137,088,879		1,222,876	69,367,724.50	207,679,479	146,891,323	60,788,156

XI. 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 SOUTH 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.

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.

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.

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year 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.

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 20th June 2020 for the period 1st July 2020 to 30th June 2021 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.

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 2021.

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.

XI. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
Normal Allocation	AIE NO. B049286		18,000,000
Normal Allocation	AIE NO. B 104310		15,000,000
Normal Allocation	AIE NO. B 096570		8,000,000
Normal Allocation	AIE NO. B 047703		5,000,000
Normal Allocation	AIE NO. B 047438		4,000,000
Normal Allocation	AIE NO. B 041282		18,000,000
Normal Allocation	AIE NO. B 047230		2,637,340
Normal Allocation	AIE NO. B 096958	15,000,000	
Normal Allocation	AIE NO. B 104609	20,000,000	
Normal Allocation	AIE NO. A 823526	34,367,724	
Normal Allocation	AIE NO. B 124531	9,000,000	
Normal Allocation	AIE NO. B 124961	8,500,000	
Normal Allocation	AIE NO. B 119816	13,000,000	
Normal Allocation	AIE NO. B 128106	6,900,000	
Normal Allocation	AIE NO. B 132162	6,000,000	
Normal Allocation	AIE NO. B 128418	6,000,000	
Normal Allocation	AIE NO. B 138830	13,000,000	
Normal Allocation	AIE NO. B 126125	8,300,000	
Normal Allocation	AIE NO. B 126415	10,000,000	
Normal Allocation	AIE NO. B 140561	12,000,000	
TOTAL		162,067,724	70,637,340

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	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	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	2,800,000	2,300,000
Utilities, supplies and services	-	357,550
Communication, supplies and services	700,000	564,000
Domestic travel and subsistence	339,400	495,000
Water & sewerage charges	66,861	13,190
Rentals of produced assets	-	-
Training expenses	1,503,000	351,000
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	870,000	710,535
Fuel , oil & lubricants	400,000	600,000
Bank service commission and charges	27,770	0
Other operating expenses	945,220	358,400
Routine maintenance – vehicles and other transport equipment	-	161,903
Routine maintenance – other assets	-	-
Total	7,652,251	5,911,578

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	3,275,902.00	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
	-	-
Total	3,275,902.00	-

4. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: 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>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Name of Officer</i>	-	-	-	-
<i>Total</i>	-	-	-	-

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	77,890	77,890
Retention paid during the Year (C)	-	-
Closing Retention as at 30th June D= A+B-C	77,890	77,890

These are funds retained (from contactors) from refurbishment and erecting of a perimeter wall at NGCDFC offices.

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	1,819,080	-
Closing Gratuity as at 30th June D= A+B-C	-	-

Staff service gratuity paid to the NGCDFC staff upon end of their contract in December 2020. The gratuity was paid in April 2021

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	77,890	-
Deposit and Retentions paid during the Year (C)	-	-
closing account receivables D= A+B-C	77,890	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees		
Use of goods and services	877,167	822,876
Amounts due to other Government entities (see attached list)	13,650,000	-
Amounts due to other grants and other transfers (see attached list)	1,450,000	400,000
Acquisition of assets	500,000	-
Others (<i>specify</i>)	-	-
Funds pending approval	-	-
TOTAL	16,477,167	1,222,876

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	2,757,089	24,636
TOTAL	2,757,089	24,636

*Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To- Date c	Outstanding Balance 2020 d=a-c	Comments
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.					
11.					
12.					
Sub-Total					
Grand Total					

*Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
			Sub-Total	
			Grand Total	

*Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees				
Use of goods & services				
Amounts due to other Government entities				
Namelok secondary school	Construction of an administration block	1,000,000		
Olchorro secondary school	Fencing of 15 acres of school land	1,200,000		
Kikelelwa primary school	Construction of five classrooms	1,200,000		
Oltiasika primary school	Construction of 4 classrooms	1,000,000		
Kimana primary school	Construction of a multi-purpose hall	1,500,000		
Inkoiisuk primary school	Construction of 2 classrooms and 40 supply of desks	1,100,000		
Iloirero primary school	Construction of an administration block	500,000		
Oyarata primary school	Construction of 2 classrooms	500,000		
Enkusero primary school	Fencing of 10 acres of school land	500,000		
Maisuyati primary school	Fencing of 30 acres of school land	200,000		
Inkisanjani primary school	Fencing of 15 acres of school land	500,000		
Olmapiuu primary school	Construction of 2 classrooms	1,000,000		
Shilishili primary school	Supply of 40 metallic desks	300,000		
Sompet primary school	Renovation of school facilities	250,000		
Olchorro secondary school	Fencing 15 acres of school land	300,000		
Kikelelwa primary school	Construction of five classrooms	1,050,000		
Oltiasika primary school	Construction of 4 classrooms	750,000		
Matepes primary school	Construction of an administration block	300,000		
Enchoro-Enkai primary school	Fencing of school land	500,000		
Iltial secondary school	Completion of multipurpose hall		400,0000	
Sub-Total		13,650,000	400,0000	
Amounts due to other grants and other transfers				
Sports				
	Funding of sports activities	700,000		
Emergency				
	To cater for unseen occurrences	750,000		

*Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	-	-	-	-
Buildings and structures	500,000	-	-	500,000
Transport equipment	7,653,893	-	-	7,653,893
Office equipment, furniture and fittings	299,800	-	-	299,800
ICT Equipment, Software and Other ICT Assets	97,000	-	-	97,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	8,550,693	-	-	8,550,693

Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Shilishili primary School	0740160897876	Equity Bank	783.50	
Lemasusu Primary School	0740195204962	Equity Bank	820.00	
Illasit Secondary School	0740263493290	Equity Bank	5,680.00	
Shurie Primary School	0740299005550	Equity Bank	310.00	
Maisuyiat Primary School	0740299792282	Equity Bank	21.20	
Inkisanjani primary School	0740280672876	Equity Bank	1,000.00	
Lenkism Secondary School	0740179994152	Equity Bank	740.00	
Kikelelwa Primary School	0740180766031	Equity Bank	4,700.00	
Enchorro-Enkai Primary School	0740268176308	Equity Bank	990.00	
Namelok Secondary School	0740293513786	Equity Bank	453,160.00	
DCC Offices/Residence	0740278696727	Equity Bank	3,830.00	
Kimana Primary School	0740266458523	Equity Bank	421.75	
Oloirrien Secondary School	0740264539762	Equity Bank	822.00	
Kuku Mixed Secondary School	0740180768154	Equity Bank	1,880.00	
Enkusero Primary School	0740280449390	Equity Bank	880.00	
Matepes Primary School	0740297379573	Equity Bank	1,895.00	
Rombo Boys Primary School	0740279702408	Equity Bank	312,130.00	
Emukutan Primary School	0740180706417	Equity Bank	20.00	
Iloirero Primary School	0740280885151	Equity Bank	2,168.00	
Olgulului Primary School	0850262016274	KCB	6,780.00	
Inkoisuk Primary School	0740266427739	Equity Bank	3,391.20	
Amboseli primary school	0740279841842	Equity Bank	92	
Belgrove Lemongo primary school	0740277300345	Equity Bank	100	
Iltlal secondary school	0740263723514	Equity Bank	15,705	

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Imurutot primary school		Equity Bank		
	0740271451660		355	
Kajiado South sports NGCDFC PMC		Equity Bank		
	0740273299026		555,310	
Kimana girls secondary school		Equity Bank		
	0740263531296		120	
Korinko Secondary school		Equity Bank		
	0740280325634		482,865	
Namelok primary school		Equity Bank		
	0740293513786		900,120	
Total			2,757,089.65	

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)
OAG/NG-CDF KJD SOUTH/2019-2020/VOL.I (4)	Accuracy of the Financial Statements	Management acknowledge the risk/implication. The financial statements have been amended accordingly.	Resolved	Immediately
OAG/NG-CDF KJD SOUTH/2019-2020/VOL.I (4)	Under-utilization of Budget	The underutilization was due to late of disbursement of funds from the National Government Constituencies development Fund Board.	All funds received	Continuous
OAG/NG-CDF KJD SOUTH/2019-2020/VOL.I (4)	Non acknowledgement of Bursary-Tertiary Institutions	Most of the acknowledgements were not availed since the institutions were closed in March 2020 when the bursaries were disbursed because of the Covid-19 pandemic. The NGCDF acknowledges the risk and have availed the acknowledgments.	Resolved	Immediately
OAG/NG-CDF KJD SOUTH/2019-2020/VOL.I (4)	Un- Utilized Project- Construction and Completion of Kimana Police Post	The management has been following up on the occupancy of Kimana police station. The user want to	Ongoing	Immediately

*Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

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)
		secure a backup generator to be in place before occupying. The NGCDF is following up and ensure the project is occupied as soon as possible		

