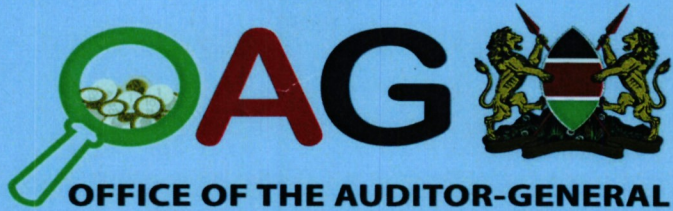


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

PARLIAMENT
OF KENYA
LIBRARY

REPORT

DATE: 23 MAR 2022 WGD (PM)

OF

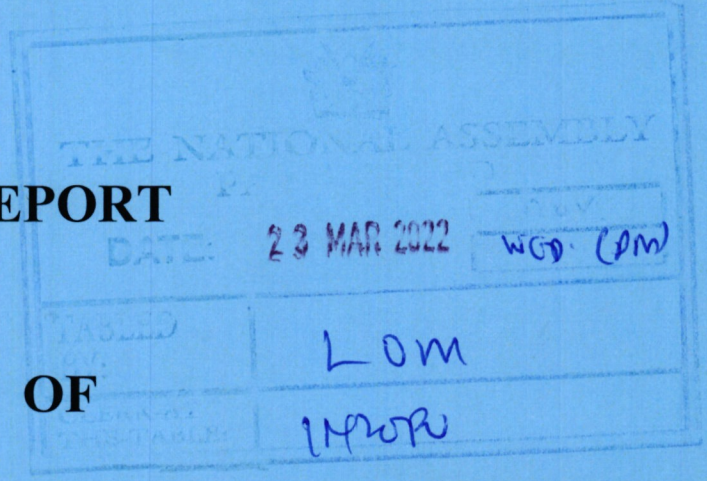
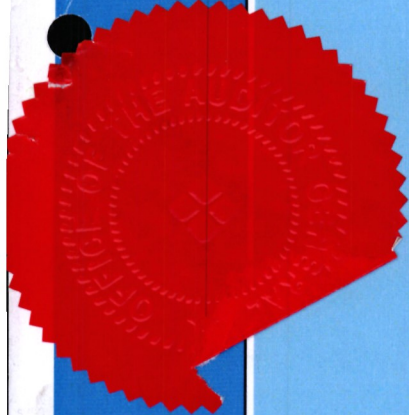
LOM
1420R

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2019**





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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

Table of Contents

Table of Contents.....	1
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	2
1 I. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE.....	5
1 I I. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....	10
IV. STATEMENT OF RECEIPTS AND PAYMENTS.....	11
V. STATEMENT OF ASSETS AND LIABILITIES.....	12
VI. STATEMENT OF CASHFLOW.....	13
VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	14
XI. SIGNIFICANT ACCOUNTING POLICIES.....	22
X. NOTES TO THE FINANCIAL STATEMENTS.....	25

1. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, 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.

(b) Key Management

The NGCDF KAJIADO CENTRAL Constituency 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 2019 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Josefrida Kameti
2.	Sub-County Accountant	Emmanuel Shikuku
3.	Chairman NGCDFC	John Lemayian
4.	Member NGCDFC	Solitei Meeli

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -KAJIADO CENTRAL Constituency. 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) NGCDF KAJIADO CENTRAL NG-Constituency Headquarters

P.O. Box 550 - 01100
KAJIADO

(f) NGCDF KAJIADO CENTRAL Constituency Contacts

Telephone: +254 0720 120 932

E-mail: jkameti@ngcdf.go.ke

Website: www.ngcdf.go.ke

(g) NGCDF KAJIADO CENTRAL Constituency Bankers

0860261949354

Equity Bank

Kajiado

P.o Box 5328-20100

Nairobi Kenya

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

11. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

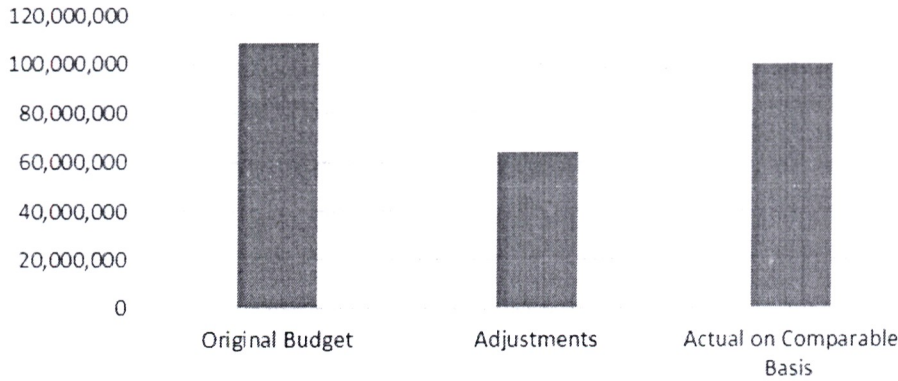
The people of Kajiado Central constituency are determined to participate effectively in domesticating objectives of vision the big Four in our development planning. The constituents now have power to implement the formulation and implementation of development programmes in the constituency for the works within the aspiration of the constitution of Kenya which makes public participation mandatory. The utilization of the NG-CDF has always been carried out with fairness, transparency, openness and accountability.

Summary of the budget performance against actual amounts for current year based on economic classification and programmes.



This is an indicator that more funds were received and absorbed in Year 2018/2019 compared to 2017/2018.

Original Budget, Adjustments against Actual Utilization of Funds



Key

Original Budget – Original Budget Allocation for the FY 2018/2019

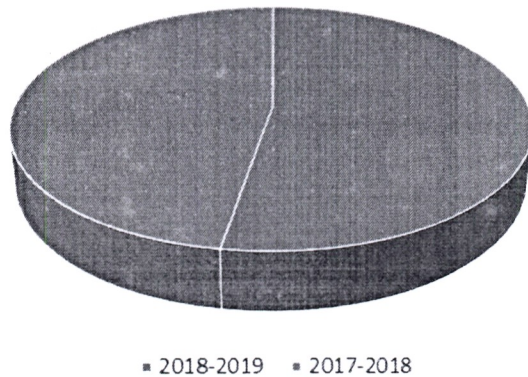
Adjustments – Total Adjustments Allocation during the Year 2018/2019

Actual on Comparable Basis – Total actual on comparable basis i.e The Total Funds allocated during the year was implemented at 90% comparatively.

Financial year budget

In the financial year 2018/19 the NG-CDF Kajiado Central was allocated Ksh. 109,040,876 in which the office has since only got Ksh. **54,000,000.00**. The utilization was effectively done giving priority to bursary which is at 100% utilization.

F/ Y 2018/2019 COMPARED TO F/ Y 2017/2018 ALLOCATION



KEY

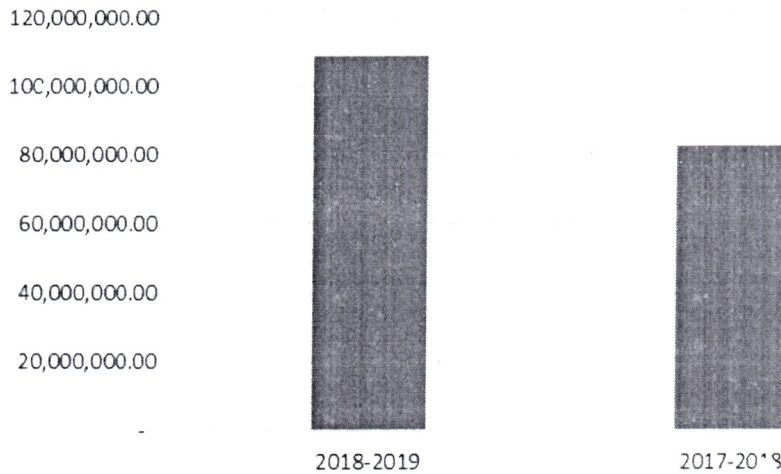
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO CENTRAL CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2019**

2019/2018 – Showing great improvement on financial year allocation

2018/2017– Allocation which shows less funds than the current year allocation

STATEMENTS OF RECEIPTS AND PAYMENTS



KEY

2018/2019 - Total receipts during the year from the NGCDF board

2017/2018 - Total expenditure during the year in NG-CDF Kajiado Central

Key achievements

During the financial year 2019/2018 we implemented 53 projects and some are already complete and in use while others are ongoing. The following are some of the projects.



FIG 1.1 Enkeresuna Primary School construction of classroom.

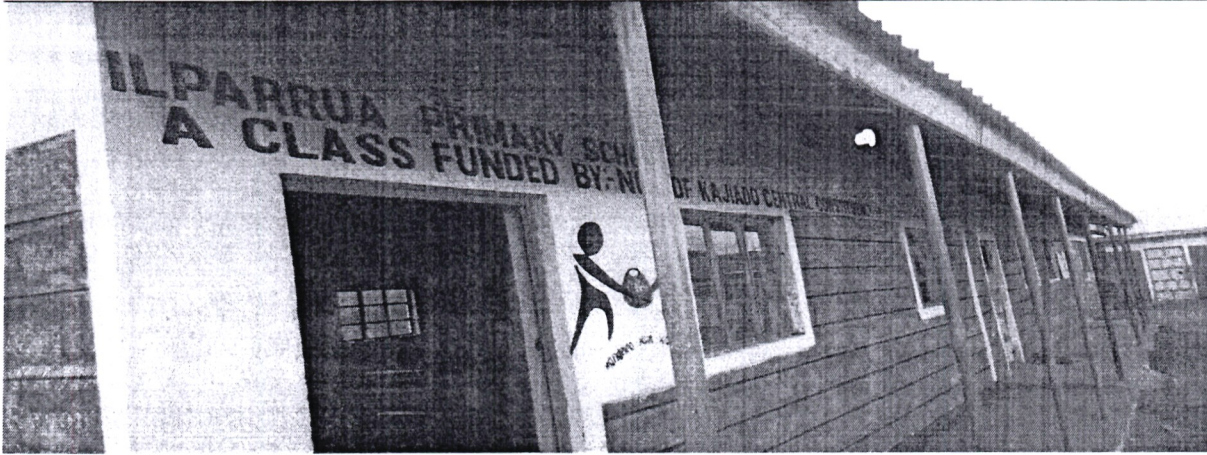


FIG 1.2 Ilparua Primary School construction of classroom.

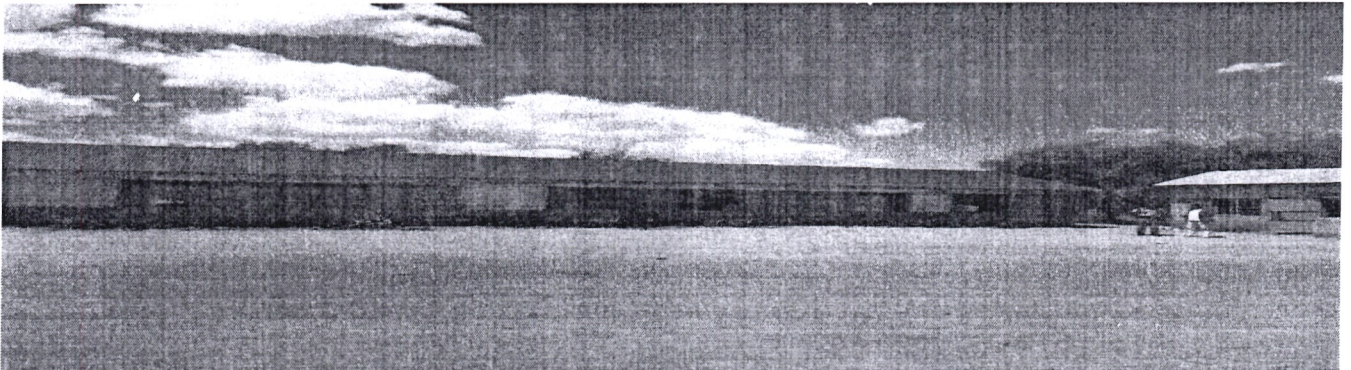


FIG 1.2 Ilpartimaro Primary School Before renovation.

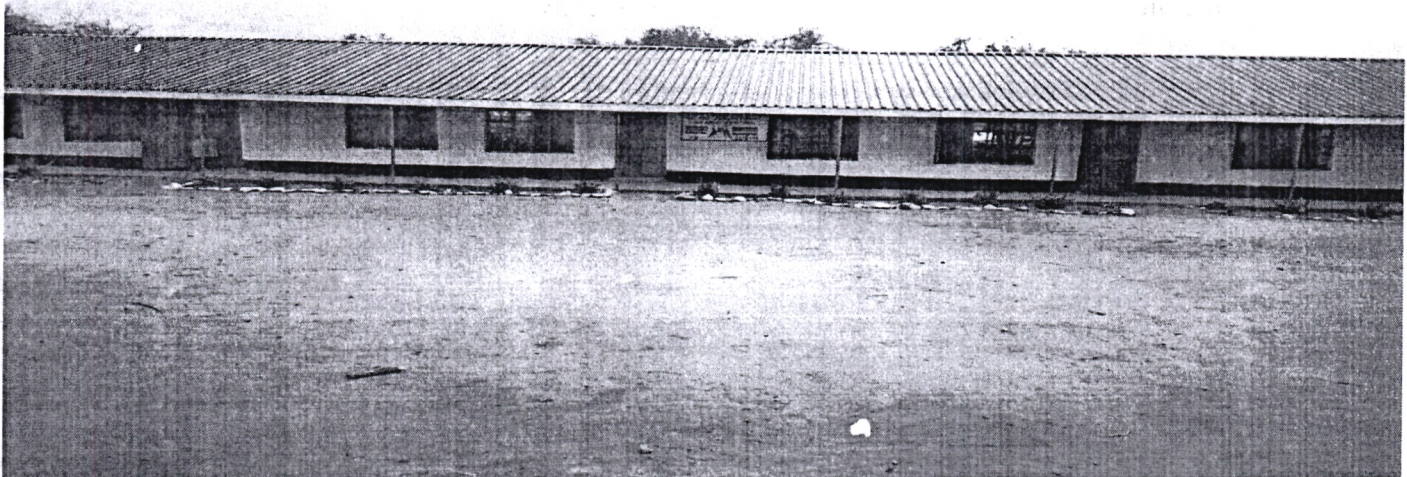


FIG 1.4 Ilpartimaro Primary School after renovation of the four of classrooms.



FIG 1.5 Enkaroni Primary School construction of a dormitory.

Challenges and emerging issues

The delay in implementing of the projects was due to the delayed disbursement for the project funds.

There is a great challenge of poor roads network thus most of the projects started late due to the heavy rains which washed away most of the bridges thus not able to transport materials to the site.

There is also a challenge in the education sector this is because there are many needy students who are in need of support through the bursary fund which is never enough; this is due to lower middle income economy status within the constituency.

There is still a challenge in the bursary, whereby most of the beneficiaries have failed to avail cheques to the bank thus having a huge number of unrepresented cheques in the bank reconciliation.

Sign

CHAIRMAN NGCDF COMMITTEE

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KAJIADO CENTRAL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

111. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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


The Accounting Officer in charge of the NGCDF-KAJIADO CENTRAL Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-KAJIADO CENTRAL Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-KAJIADO CENTRAL Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


The Accounting Officer in charge of the NGCDF-KAJIADO CENTRAL Constituency confirms that the entity 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 entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-KAJIADO CENTRAL Constituency financial statements were approved and signed by the Accounting Officer on _____ 2019.



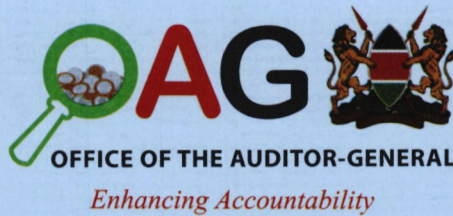
Fund Account Manager
Name:



Sub-County Accountant
Name:
ICPAK Member Number:

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 CENTRAL CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kajiado Central Constituency set out on pages 11 to 43, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the 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 Central Constituency as at 30 June, 2019, 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.

Basis for Qualified Opinion

1. Unsupported Grants and Transfers

The statement of receipts and payments reflects other grants and transfers balance of Kshs.45,664,801. Included in the balance and as reflected in Note 7 to the financial statements, are bursary disbursements of Kshs.29,183,000 of which Kshs.21,003,000 was disbursed to secondary schools and Kshs.8,180,000 to tertiary institutions. However, the supporting schedule reflected bursaries of Kshs.17,810,000 resulting into unexplained variance of Kshs.11,373,000.

Further, the bursary applications register showing the names of the applicants and their identification details, location of domicile and schools and colleges admitted to was not maintained. It was therefore, not possible to confirm that bursary awards were made fairly and transparently and that they were allocated to the intended beneficiaries.

Report of the Auditor-General on National Government Constituencies Development Fund - Kajiado Central Constituency for the year ended 30 June, 2019

In addition, as reflected at Note 7 to the financial statements, the other grants and transfers balance, included expenditure of Kshs.1,877,877 on environment which was paid to various suppliers for supply and delivery of seedlings to schools in the Constituency for a tree planting exercise. However, expenditure schedules and supporting documents showing the quantity of seedlings purchased, cost of labour, schools where the trees were planted and other associated costs such as pitting and manuring were not provided for audit.

Consequently, the validity and accuracy of the payments of Kshs.45,664,801 relating to other grants and transfers, could not be confirmed.

2. Unreconciled Variances on Unutilized Funds

The summary statement of appropriation - recurrent and development combined reflects a budget under-utilization of Kshs.73,180,950. However, Note 15.3 to the financial statements, reflects an unutilized funds balance of Kshs.71,688,708 while Annex 3 where the details of the unutilized funds are disclosed, reflects a total unutilized funds balance of Kshs.64,895,506.

In the circumstances, the accuracy of the unutilized funds balance as at 30 June, 2019, could not be confirmed.

3. Inaccurate Receipts Balance on the Summary Statement of Appropriation

The summary statement of appropriation - recurrent and development combined reflects total actual receipts of Kshs.117,871,691 instead of Kshs.117,957,691 thus understating the receipts by Kshs.86,000.

In the circumstances, the accuracy of the actual receipts balance, could not be confirmed.

4. Variances between the Comparative Balances and the Audited Balances

The comparative balances reflected in the Fund's financial statements differed with the ones reflected in the 2017/2018 audited financial statements as detailed below:

No.	Item	Financial Statement	Comparative Balances in the 2018/2019 Financial Statements (Kshs.)	Balances in the Audited 2017/2018 Financial Statements (Kshs.)	Variance (Kshs.)
1	Use of Goods and Services	Statement of Receipts and Payments and Statement of Cashflows	8,140,562	9,540,562	1,400,000
2	Other Payments	Statement of Receipts and Payments and Statement of Cashflows	1,400,000	nil	1,400,000

No.	Item	Financial Statement	Comparative Balances in the 2018/2019 Financial Statements (Kshs.)	Balances in the Audited 2017/2018 Financial Statements (Kshs.)	Variance (Kshs.)
3	Surplus for the year	Statement of Receipts and Payments and Statement of Assets and Liabilities	7,724,762	7,902,639	177,877

In the circumstances, the accuracy of the financial statements 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 Central 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 - recurrent and development combined reflects a final receipts budget and actual receipts on comparable basis of Kshs.172,912,566 and Kshs.117,957,691 respectively resulting into underfunding of Kshs.54,954,876 or 32%. Similarly, the statement reflects a final budgeted expenditure of Kshs.172,912,566 against actual expenditure Kshs.99,731,617 resulting to under absorption of Kshs.73,180,950 or 42%.

The under-funding and under-expenditure may have impacted negatively on service delivery to the constituents.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Failure to Withhold Retention Money for Projects

Examination of contract documents revealed that the Fund Management paid Kshs.53,054,801 to contractors without withholding any retention amounts. Any defects arising would therefore be rectified by the project beneficiaries or the Fund.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the ability of National Government Constituencies Development Fund - Kajiado Central Constituency to sustain services, disclosing and as applicable matters related to sustainability of services and using the going concern basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of

effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern 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 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 sustaining 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.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

11 November, 2021

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO CENTRAL CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018-2019	2017-2018
		Kshs	Kshs
RECEIPTS			
Transfers from NG CDF board-AIEs' Received	1	108,784,483	82,353,447
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	86,000	177,877
TOTAL RECEIPTS		108,870,483	82,531,324
PAYMENTS			
Compensation of employees	4	3,204,000	4,496,153
Use of goods and services	5	12,531,396	8,140,562
Transfers to Other Government Units	6	38,331,419	35,306,897
Other grants and transfers	7	45,664,801	25,172,950
Acquisition of Assets	8	-	290,000
Other Payments	9	-	1,400,000
TOTAL PAYMENTS		99,731,617	74,628,685
SURPLUS/DEFICIT		9,138,867	7,724,762

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAJIADO CENTRAL Constituency financial statements were approved on _____ 2019 and signed by:

Fund Account Manager
Name:

Sub-County Accountant
Name:
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KAJIADO CENTRAL CONSTITUENCY

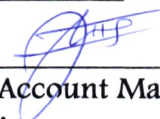
Reports and Financial Statements

For the year ended June 30, 2019


V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019	2017-2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	18,140,074	9,087,208
Cash Balances (cash at hand)	10B	86,000	-
Total Cash and Cash Equivalents		18,226,074	9,087,208
Current Receivables		-	-
Outstanding Imprests	11		-
TOTAL FINANCIAL ASSETS		18,226,074	9,087,208
FINANCIAL LIABILITIES			
Accounts payable-			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES			
NET FINANCIAL ASSETS		18,226,074	9,087,208
REPRESENTED BY			
Fund balance b/fwd	13	9,087,208	1,362,446
Surplus/Defict for the year		9,138,867	7,724,762
Prior year adjustments	14	-	
NET FINANCIAL POSITION		18,226,074	9,087,208

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAJIADO CENTRAL Constituency financial statements were approved on _____ 2019 and signed by:



 Fund Account Manager
 Name:



 Sub-County Accountant
 Name:
 ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KAJIADO CENTRAL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

V1. STATEMENT OF CASHFLOW

Receipts for operating income		2018-2019	2017-2018
Transfers from CDF Board	1	108,784,483	82,353,447
Other Receipts	3	86,000	177,877
Total receipts		108,870,483	82,531,324
Payments			
Compensation of Employees	4	3,204,000	4,496,153
Use of goods and services	5	12,531,396	8,140,562
Transfers to Other Government Units	6	38,331,419	35,306,897
Other grants and transfers	7	45,664,801	25,172,950
Other Payments	9	-	1,400,000
Total payments		99,731,617	74,338,685
Total Receipts Less Total Payments		9,138,867	8,014,762
Adjusted for:			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		9,138,867	8,014,762
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	290,000
Net cash flows from Investing Activities		9,138,867	7,724,762
NET INCREASE IN CASH AND CASH EQUIVALENT		9,138,867	7,724,762
Cash and cash equivalent at BEGINNING of the year	13	9,087,208	1,362,446
Cash and cash equivalent at END of the year	10A	18,226,074	9,087,208

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAJIADO CENTRAL Constituency financial statements were approved on _____ 2019 and signed by:

Fund Account Manager
 Name:

Sub-County Accountant
 Name:
 ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	109,040,876	63,871,691	172,912,566	117,871,691	55,040,876	68%
Proceeds from Sale of Assets						
Other Receipts		0		86,000	-86,000	
PAYMENTS						
Compensation of Employees	4,342,453	341,349	4,683,802	3,204,000	1,479,802	68.4%
Use of goods and services	5,471,227	7,060,169	12,531,396	12,052,816	478,580	96.2%
Transfers to Other Government Units	45,500,000	30,000,000	75,500,000	38,331,419	37,168,581	50.8%
Other grants and transfers	53,499,212	26,470,173	79,969,385	45,664,801	34,304,583	58.5%
Acquisition of Assets	227,984	0	227,984	0	227,984	0.0%
Other Payments	-	-	-	-	-	0.0%
TOTALS	109,040,876	63,871,691	172,912,566	99,731,617	73,180,950	57.7%

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" For fy 2018/2019 revenue incurred in kajiado central NG-CDF Ksh 86,000.6d.

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]- N/A (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

RECEIPTS	% OF UTILIZATION	REASON FOR UTILIZATION
Transfers from CDF Board	68%	The disbursement for the financial year 2017/2018 was received late thus delaying the disbursement of the current year.
PAYMENTS		
Compensation of Employees	68.4%	This is to cater for gratuity which was paid from a borrowed vote.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Transfers to Other Government Units	50.8%	<i>The disbursement for the financial year 2017/2018 was received late thus delaying the implementation of the current year projects..</i>
Other grants and transfers	58.5%	

The NGCDF-KAJIADO CENTRAL Constituency financial statements were approved on _____ 2019 and signed by:


 Fund Account Manager
 Name: _____
 Sub-County Accountant
 Name:  _____
 ICPAK Member Number: _____

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	4,342,453	341,349	4,683,802	3,204,000	1,479,802
1.2 Committee allowances	1,200,000	1,509,801.40	2,709,801.40	1,890,950.00	818,851.40
1.3 Use of goods and services	1,000,000	700,000	1,700,000	1,693,115	6,885
2.0 Monitoring and evaluation					
2.1 Capacity building	1,271,226	2,900,000.00	4,171,226.00	3,985,000.00	186,226.00
2.2 Committee allowances	1,000,000	1,509,801.40	2,509,801.40	1,890,950.00	618,851.40
2.3 Use of goods and services	1,000,000	440,566.20	1,440,566.20	1,300,550.00	140,016.20
3.0 Emergency	5,738,993	4,887,931.49	10,626,924.49	10,626,924.49	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
Iratimaro Primary school				1,035,649.49	
Olepolos Primary school				1,000,000.00	
Elesai Primary school				750,000.00	
Lele Primary school				1,000,000.00	
Indoinyo primary school				300,000.00	
Ilmotiok primary school				1,000,000.00	
ACC Kajiado Sub county				250,000.00	
Imanyat Primary school				200,000.00	
Namanga mixed Secondary school				750,000.00	
Julixit Ventures				1,200,000.00	
Maparasha Primary				1,021,700.00	
Theletuz enterprises				1,599,575.00	
AIC Sajiloni Secondary school				150,000.00	
Kajiado High Court				370,000.00	
3.1 Primary Schools	27,750,000	19,800,000.00	47,550,000.00	24,200,000.00	23,350,000.00
3.2 Secondary schools	17,750,000	10,200,000.00	27,950,000.00	14,131,419.60	13,818,580.40
3.3 Tertiary institutions	-	-	-	-	-
3.4 Security projects	18,100,000	13,901,364.51	32,001,364.51	3,000,000.00	29,001,364.51
4.0 Bursary and Social Security					
4.1 Primary Schools	-	-	-	-	-
4.2 Secondary Schools	14,000,000	7,003,000.00	21,003,000.00	21,003,000.00	-
4.3 Tertiary Institutions	-	-	-	-	-
4.4 Universities	13,260,219	-	13,260,219	8,180,000	5,080,219
4.5 Social Security	-	-	-	-	-
5.0 Sports	1,200,000	-	1,200,000	977,000.00	223,000.00
5.1					
5.2					

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Programme/Sub-programme	Original Budget 2018/2019	Adjustments	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
5.3					
6.0 Environment	1,200,000	677,877.00	1,877,877.00	1,877,877.00	-
6.1					
6.2					
6.3					
7.0 Primary Schools Projects (List all the Projects)					
7.1 Enkirromu Primary school	750,000.00	750,000.00	1,500,000.00		1,500,000
7.2 Naibala Primary school	750,000.00	750,000.00	1,500,000.00		1,500,000
7.3 Oloibel Primary school	1,200,000.00	1,200,000.00	2,400,000.00		2,400,000
7.4 Oloomunyi Primary School	750,000.00	750,000.00	1,500,000.00		1,500,000
7.5 Mililima Primary school	750,000.00	750,000.00	1,500,000.00		1,500,000
7.6 Enkorika Primary school	1,000,000.00	1,000,000.00	2,000,000.00		2,000,000
7.7 Ilkimisho Primary school	850,000.00	850,000.00	1,700,000.00		1,700,000
7.8 Isilale Primary school	500,000.00	500,000.00	1,000,000.00		1,000,000
7.9 Oloontulugum primary school	700,000.00	700,000.00	1,400,000.00		1,400,000
7.10 Kajiado Township primary	1,000,000.00	1,000,000.00	2,000,000.00		2,000,000
7.11 Esokota primary school	1,250,000.00	1,250,000.00	2,500,000.00		2,500,000
7.12 Elarai primary school	750,000.00	750,000.00	1,500,000.00		1,500,000
7.13 Nalepo Primary school	750,000.00	750,000.00	1,500,000.00		1,500,000
7.14 Saina primary school	750,000.00	750,000.00	1,500,000.00		1,500,000
7.15 Entukai primary school	850,000.00	850,000.00	1,700,000.00		1,700,000
7.16 Endonyo Enkapi primary school	750,000.00	750,000.00	1,500,000.00		1,500,000
7.17 Nkoile primary school	750,000.00	750,000.00	1,500,000.00		1,500,000
7.18 Inkati primary school	750,000.00	750,000.00	1,500,000.00		1,500,000
7.19 Mpoori primary school	1,000,000.00	1,000,000.00	2,000,000.00		2,000,000
7.20 Oletumuke primary school	350,000.00	350,000.00	700,000.00		700,000
7.21 Lotiomiloe primary school	750,000.00	750,000.00	1,500,000.00		1,500,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

	Original Budget 7/1/2019	Adjusted 7/1/2019	Final Budget 2018/2019	Actual on comparable basis 30/06/2019	Budget utilization difference
7.22Mitoni primary school	750,000.00	750,000.00	1,500,000.00		1,500,000
7.23Oloirimimiri primary school	1,500,000.00	1,500,000.00	3,000,000.00		3,000,000
7.24Oloserian primary school	750,000.00	750,000.00	1,500,000.00		1,500,000
7.25Oloinyio Sampo Primary school	750,000.00	750,000.00	1,500,000.00		1,500,000
7.26 Mporokua Primary School	750,000.00	750,000.00	1,500,000.00		1,500,000
7.27Eseki Primary school	850,000.00	850,000.00	1,700,000.00		1,700,000
7.28Meideny Primary school	750,000.00	750,000.00	1,500,000.00		1,500,000
7.29 Ngataatak Primary school	850,000.00	850,000.00	1,700,000.00		1,700,000
7.30 Oiti Primary School	750,000.00	750,000.00	1,500,000.00		1,500,000
7.31 Ormotiany Primary school	600,000.00	600,000.00	1,200,000.00		1,200,000
7.32Letoire Primary school	750,000.00	750,000.00	1,500,000.00		1,500,000
7.33Emotoroki Primary school	750,000.00	750,000.00	1,500,000.00		1,500,000
7.34Ilmisigio Primary school	1,000,000.00	1,000,000.00	2,000,000.00		2,000,000
7.35Nalala Primary School.				750,000	-750,000
7.36Oloosuyian Primary School.				750,000	-750,000
7.37Entukai Primary school				750,000	-750,000
7.38Ilmolelian Primary School				500,000	-500,000
7.39Engaboli Primary School.				750,000	-750,000
7.40Mpoori Primary school.				750,000	-750,000
7.41Enkeresuna Primary School				750,000	-750,000
7.42PBS Primary School				1,000,000	-1000,000
7.43Namanga Primary School.				1,000,000	-1,000,000
7.44Mpiro Primary School.				750,000	-750,000
7.45Pelewa Primary school				750,000	-750,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

				Acquisition on a comparability basis 30/06/2019	Budget utilization difference
7.46	Marandawua Primary school.			750,000	-750,000
7.47	Olorium Primary School.			750,000	-750,000
7.48	Ormankeki Primary School			750,000	-750,000
7.49	Impaluani Primary School			750,000	-750,000
7.50	AIC Intinyika primary school			750,000	-750,000
7.51	Emashin primary school			750,000	-750,000
7.52	Ilmisigio Primary School			1,250,000	-1,250,000
7.53	Nailumpe primary school			750,000	-750,000
7.54	Oldarpoi Primary School			750,000	-750,000
7.55	Esilalei primary school			4,400,000	-4,400,000
7.56	kumpa primary school			750,000	-750,000
7.57	Ekaroni primary school			750,000	-750,000
7.58	emaoui pprimary school			750,000	-750,000
7.59	ilumbwa AIC PRY SCHOOL			750,000	-750,000
7.60	KISAPUK PRIMARY SCHOOL			300,000	-300,000
7.61	MAPARASHA PRY SCHOOL			750,000	-750,000
8.6 Secondary Schools Projects (List all the Projects)					
8.1	Oloontulugum Secondary school	3,600,000.00		3,600,000.00	3,600,000
8.2	Enkorika Secondary School	700,000.00	400,000	1,100,000.00	300,000
8.3	General Nkaiserry Secondary School	1,200,000.00		1,200,000.00	1,200,000
8.4	Paranae Secondary school	2,500,000.00		2,500,000.00	1,500,000
8.5	Senior Chief Risa Secondary school	1,500,000.00		1,500,000.00	1,500,000
8.6	Nkoile Boys Secondary school	1,700,000.00		1,700,000.00	500,000
8.7	Namanga Mixed Secondary School	1,500,000.00		1,500,000.00	1,500,000
8.8	Meto Secondary School	850,000.00	850,000.00	1,700,000.00	1,700,000
8.9	Kiluani Secondary school	1,200,000.00		1,200,000.00	1,200,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

									Budget utilization difference
8.10	Ibibil Girls Secondary School	1,000,000.00	1,000,000.00	2,000,000.00					2,000,000
8.11	Lomgusua Secondary school	2,000,000.00		2,000,000.00					800,000
8.12	NGATAEK SECONDARY								-1,200,000
8.13	Kajiado Township Secondary School								-1,200,000
8.14	Olkejuado High School								-2,200,000
8.15	Senior chief Risa Secondary School								-1,200,000
8.16	Ilmarba secondary School								-1,950,000
8.17	Maparasha Secondary school								-1,400,000
8.18	Iluanati Dispensary(retainer)								-781,419.60
9.0	Tertiary institutions Projects (List all the Projects)								
9.1									
9.2									
9.3									
9.4									
10.0	Security Projects								
10.1	Kajiado Woman - rison	750,000.00		750,000					
10.2	Kajiado Youth Centre	3,600,000.00	3,600,000.00	7,200,000.00					7,200,000
10.3	Enkaron Chief Office	750,000.00		750,000					750,000
10.4	Ngataek DCC Administrative Office	13,301,364.51	10,301,364.51	23,301,364.51					23,301,364.51
	Namanga CID office								-500,000
	Enkorika Assistant county commissioner House								-1,000,000
	Orinie Chief's Office								-750,000
11.0	Acquisition of assets								
11.1	Motor Vehicles (including motorbikes)								
11.2	Construction of CDF office- Painting office walls	227,984.40	-	227,984.40					227,984.40

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

	Budget utilization (9006/2019)	Budget utilization difference
11.3 Purchase of furniture and equipment		
11.4 Purchase of computers		
11.5 Purchase of land		
12.0 Others		
12.1 Strategic Plan		
12.2 Innovation Hub		
12.2		

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

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 and retentions.

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KAJIADO CENTRAL CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is 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 public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KAJIADO CENTRAL CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Entity 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 Entity 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 the Central Bank of Kenya and 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 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. 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 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 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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KAJIADO CENTRAL CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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 2019.

14. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

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

15. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

X. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
Description		2018-2019	2017-2018	
		Kshs	Kshs	
NGCDF Board	1		5,500,000	
AIE NO	2		38,948,275	
AIE NO	3		37,905,172	
AIE NO	1	54,784,483		
AIE NO	2	6,000,000		
AIE NO	3	10,000,000		
AIE NO	4	10,000,000		

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

KAJIADO CENTRAL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

AIE NO	5	11,000,000	-
AIE NO	6	17,000,000	
TOTAL		108,784,483	82,353,447

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

Description	2018-2019	2017-2018
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of office and general equipment	-	-
	-	-
Total	-	-

3 OTHER RECEIPTS

Description	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	-	
Rents	-	
Sale of tender documents	86,000	
Other Receipts Not Classified Elsewhere		177,877
Total	86,000	177,877

4 COMPENSATION OF EMPLOYEES

Description	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	3,156,000	3,064,753
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KAJIADO CENTRAL CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

payments			
employer contribution to NSSF		48,000	46,800
gratuity - Paid		-	1,384,600
-Accrued		-	-
Other personnel payments		-	-
		-	
Total		3,204,000	4,496,153
5 USE OF GOODS AND SERVICES			
Description		2018-2019	2017-2018
		Kshs	Kshs
Utilities, supplies and services		92,000.00	18,000
Office rent			-
Communication, supplies and services		100,000.00	100,000
Domestic travel and subsistence		115,000.00	30,000
Printing, advertising and information supplies & services		118,000.00	100,000
Rentals of produced assets			-
Training expenses		3,985,000.00	2,990,000
Other committee expenses		2,755,300.00	2,777,000
Committee allowance		3,781,900.00	1,115,200
Hospitality supplies and services		-	-
Insurance costs		-	-
Specialised materials and services		-	-
Office and general supplies and services		168,784.00	752,542.40
Fuel ,oil & lubricants		292,777.00	251,000
Other operating expenses			-
Routine maintenance – vehicles and other transport equipment		1,093,000.00	-
Bank charges		29,635	6,820
Total		12,531,396	8,140,562

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KAJIADO CENTRAL CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2019

6 TRANSFER TO OTHER GOVERNMENT ENTITIES				
Description		2018-2019	2017-2018	
		Kshs	Kshs	
Transfers to National Government entities		-		
Transfers to primary schools (see attached list)		24,200,000	25,406,897	
Transfers to secondary schools (see attached list)		13,350,000	9,900,000	
Transfers to tertiary institutions (see attached list)		-		
Transfers to health institutions (see attached list)		781,419.60		
TOTAL		38,331,419.60	35,306,897	
7 OTHER GRANTS AND OTHER PAYMENTS				
Description		2018-2019	2017-2018	
		Kshs	Kshs	
Bursary -Secondary		21,003,000	15,070,000	
Bursary -Tertiary, cats		8,180,000	8,490,000	
Bursary-Special NHIF		-		
Mocks & CAT		-		
water/Sewers				
Agriculture (Markets)				
Electricity projects				
Security		3,000,000	1,050,000	
Roads				
Sports		977,000	62,950	
Environment		1,877,877	(177,877)	
Emergency Projects (specify)		10,626,924	500,000	
Development - factories/stadiums		-		
CIT Hubs		-		
Total		45,664,801	24,995,073	
8 ACQUISITION OF ASSETS				
Non Financial		2018-2019	2017-2018	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

KAJIADO CENTRAL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Assets		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings			290,000
Refurbishment of Buildings		-	-
Purchase of Vehicles		-	-
Purchase of Bicycles & Motorcycles		-	-
Overhaul of Vehicles		-	-
Purchase of Office furniture and fittings		-	-
Purchase of computers ,printers and other IT equipments			-
Purchase of photocopier		-	-
Purchase of other office equipments		-	-
Acquisition of Land		-	-
		-	-
Total		-	290,000

9 OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
strategic plan		1,400,000
ICT Hub	-	-
		-
TOTAL	-	1,400,000

10A: Bank Balances (cash book bank balance)

Name of Bank	Account Number	2018-2019	2017-2018
		Kshs (30/6/2019)	Kshs (30/6/2018)
<i>Equity Bank</i>		18,140,074	9,087,208

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

Total		18,140,074	9,087,208	
10B: CASH IN HAND				
		2018-2019	2017-2018	
		Kshs (30/6/2019)	Kshs (30/6/2018)	
Location 1			-	
Location 2		-	-	
Location 3		-	-	
Other receipts (sale of Tenders)		86,000	-	
			-	
Total		86,000	-	
		<i>[Provide cash count certificates for each]</i>		
11: OUTSTANDING IMPRESTS				
Name of Officer	Date imprest taken	Amount Taken	Amount Taken	Balance (30/6/2018)
		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				-
12A Retention				
		2018 - 2019	2017 - 2018	
Supplier/Contractor	PV No.			
		-	-	
TOTAL		-	-	
12B STAFF GRATUITY OUTSTANDING				
		2018 - 2019	2017 - 2018	
NAME 1		-	-	
NAME 2		-	-	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 KAJIADO CENTRAL CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2019**

NAME 3		-	-
NAME 4		-	-
Total		-	-
13 BALANCES BROUGHT FORWARD			
		2018 - 2019	2017 - 2018
		Kshs (1/1/7/2019)	Kshs (1/1/7/2018)
Equity Bank		18,140,074	9,087,208
			-
Cash in hand		86,000.00	
Imprest		-	
Total		18,226,074	9,087,208
	<i>[Provide short appropriate explanations as necessary]</i>		
14 PRIOR YEAR ADJUSTMENTS			
		2018 - 2019	2017 - 2018
		Kshs	Kshs
Bank accounts			-
Cash in hand		-	-
Imprest		-	-
		-	-
Total		-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KAJIADO CENTRAL CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	xx	xx
Construction of civil works	xx	xx
Supply of goods	xx	xx
Supply of services	xx	xx
	xx	xx

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	xx	xxx
Middle management	xx	xxx
Unionisable employees	xx	xxx
Others (<i>specify</i>)	xx	xxx
	xx	xxx

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	1,479,802	7,847
Use of goods and services	478,580	13,574
Amounts due to other Government entities (see attached list)	37,168,581	11,593,103
Amounts due to other grants and other transfers (see attached list)	34,304,584	12,745,443
Acquisition of assets	227,984	563,448
Others (<i>specify</i>)	0	0
	73,659,531	24,923,416

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

KAJIADO CENTRAL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	16,267,482	0
	16,267,482	0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019
(Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	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 s.rvices					
10.					
11.					
12.					
Sub-Total					
Grand Total					

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019 (Kshs'000)

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
	Sub-Total					
Middle Management						
4.						
5.						
6.						
	Sub-Total					
Unionisable Employees						
7.						
8.						
9.						
	Sub-Total					
Others (<i>specify</i>)						
10.						
11.						
12.						
	Sub-Total					
	Grand Total					

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019
(Kshs'000)

ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees		1,479,802	7,847	
Use of goods & services		478,580	13,574	
Amounts due to other Government entities			11,593,103	
Ngataak DCC Administrative office		13,000,000		
Enkaron Chief Office		750,000		
Lorngusua Secondary school		2,000,000		
Ilbilil Girls Secondary school		1,000,000		
Kiluan Secondary school		1,200,000		
Meto Secondary school		850,000		
Namanga Mixed Secondary school		1,500,000		
Nkoile Boys Secondary school		1,700,000		
Senior Chief Risa Secondary school		1,500,000		
Paranae Secondary school		2,500,000		
General Nkaiserry Secondary school		1,200,000		
Enkorika Secondary school		700,000		
Oloontulugum Secondary school		3,600,000		
Ilmisigio Pr..nary school		1,000,000		
Oloirimimiri Primary school		1,500,000		
Mpoori Primary school		1,000,000		
Esokota Primary school		1,250,000		
Kajiado Township primary		918,581.00		
Sub-Total		37,168,581	11,614,524	
Amounts due to other grants and other transfers		32,333,761	12,745,443	
Sub-Total		32,333,761	12,745,443	
Sub-Total		64,667,522	24,359,967	
Acquisition of assets		227,984	563,448	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019 (Kshs'000)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	-	-	-	-
Buildings and structures	4,294,195	-	-	4,294,195
Transport equipment	1,472,365	-	-	1,472,365
Office equipment, furniture and fittings	200,000	-	-	200,000
ICT Equipment, Software and Other ICT Assets	132,495	-	-	132,495
Other Machinery and Equipment	9,822,619	-	-	9,822,619
Heritage and cultural assets		-	-	
Intangible assets		-	-	
Total	15,921,674	-	-	15,921,674

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019
(Kshs'000)

ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2019

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
Nalala Primary School.	Cooperative	01141322265500	275	-
Oloosuyan Primary School.	Cooperative	01141322270500	1,275	-
Entukai primary school.	Cooperative	01141322265400	735	-
Ilmolelian Primary School	Cooperative	01141322266000	2,275	-
Engaboli primary school	Cooperative	01141322265900	75	-
Mpoori Primary School	Cooperative	01141322265100	1,275	-
Enkeresuna Primary School	Cooperative	01141322268000	275	-
PBS Primary School	Cooperative	01141322264700	159,275	-
Namanga Primary School.	Cooperative	01141322265600	89,275	-
Mpiro Primary School.	Cooperative	01141322265700	275	-
Pelewa Primary school	Cooperative	01141322267000	18,435	-
Marandawua Primary school.	Cooperative	01141322270200	79,235	-
Oliorum Primary School.	Cooperative	01141322265800	74,275	-
Oldarpoi Primary School	Cooperative	01141322271600	5,150,000	-
kumpa primary school	Cooperative	01141322265200	248,975	-
Ekaroni primary school	Cooperative	01141322265000	1,275	-
emaoi pprimary school	Cooperative	01141322134400	2,825	-
KISAPUK PRIMARY SCHOOL	Cooperative	01141322130700	365,325	-
MAPARASHA PRY SCHOOL	Cooperative	01141322244700	2,175	-
Nkoile Boys Secondary School	Cooperative	01141322137200	1,201,325	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019 (Kshs'000)**

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
Kajiado Township Secondary School	Cooperative	01141322266900	598,675	
MAPARASHA SECONDARY	Cooperative	01141322269400	998,775.70	
AIC SAJILONI SECONDARY	Cooperative	01141322134300	165.00	-
Indoinyo primary school	Cooperative	01141322130800	279,325	
Enkorika Assistant county commissioner House	Cooperative	01141322266400	1,275.00	-
Orinie Chief's Office	Cooperative	01141322266500	49,275	-
Olkejuado High School	Cooperative	01141322270100	100,475	-
Senior chief Risa Secondary School	Cooperative	01141322267300	59,275	-
Ilmarba secondary School	Cooperative	01141322250600	198,075.50	-
Paranae Secondary school	Equity	0860277410079	1,149,223.90	-
Enkorika Secondary School	Equity	0860261949354	-	-
Ormankeki Primary School	Equity	0860278466446	1,252.50	-
Impaluani Primary School	Equity	0860278150524	340	-
AIC Intinyika primary school	Equity	0860278452253	72,507.50	-
Emashin primary school	Equity	0860278495315	85,000.00	-
Ilmisigio Primary School	Equity	0860276347640	527,702.20	-
Nailumpe primary school	Equity	0860278212721	73,855.00	-
Esilalei primary school	Equity	0860261949354	4,400,000	-
ilumbwa AIC PRY SCHOOL	Equity	0860276417256	1,715.00	-
NGATATAEK SECONDARY	Equity	0860277398409	84,107.15	-
Iorngusua Secondary school	Equity	0860277410113	182,068.75	-
KAJIADO HIGH COURT	Equity		-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019 (Kshs'000)

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
Irpitimaro Primary school	Equity	0860278686243	1,189.00	-
Olepolos Primary school	Equity	0860278700634	1,000,000	-
Elesai Primary school	Equity	0860278715021	1,880.00	-
Lele Primary school	Equity	0860278697473	1,000,000	-
Ilmotiok primary school	Equity	0860278721852	5,400,000	-
ACC Kajiado Sub county	Equity		250,000	-
Namanga mixed Secondary school	Equity		-	-
Namanga CID office	Equity	0860261949354	-	-
Kajiado Women Prisons	Equity		350,000	-
Imanyat Primary school	Equity		-	-
Total			16,267,482	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KAJIADO CENTRAL CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019 (Kshs'000)

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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Referen ce No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timefra me: (Put a date when you expect the issue to be resolve d)
3	Observation During the year, the management transferred Kshs. 1,000,000 for completion of Nkoile Secondary school laboratory. However, a site visit revealed that the laboratory was yet to be completed and there were no expenditure returns to show how the amount was utilized. There was no signed contract agreement and it was not clear how the contractor was identified.	PMC returned the expenditure file with all the documentation.	Josefrida Kameti	Resolved	5 days
4	Stoneset Builders and Supplies was awarded tender for construction of Dining Hall at AIC Child Care centre in the financial year 2013- 2014 at a contract price of Kshs. 4,686,855. As at the time of audit (1st February 2019), the project was not complete and the contractor was not in site. A total of Kshs. 3,000,000 had been	PMC returned the expenditure file with all the documentation.	Josefrida Kameti	Resolved	5 days

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019 (Kshs'000)

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	disbursed to the project but the project management committee did not provide expenditure returns to show how the amount was utilized.				
5	The financial statement balance of Kshs. 35,306,897 for Transfer to other government units included Kshs. 1,000,000 transferred to Enkorika primary school for construction of an administration block. However, there were no Bills of quantities, contract agreement and expenditure returns to show how the amount was utilized.	PMC returned the expenditure file with all the documentation.	Josefrida Kameti	Resolved	5 days

