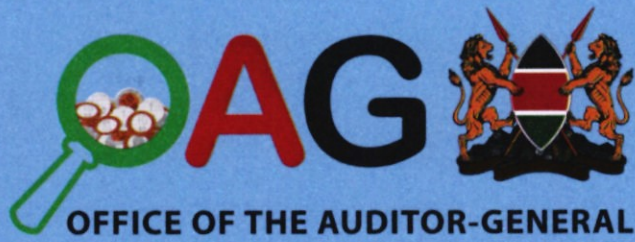


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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ON

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

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

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P. O. Box 30084 - 00100, NAIROBI
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KAJIADO WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

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

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***Kajiado West Constituency
National Government Constituencies Development Fund (NGCDF)
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I. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

II. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

- 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 West 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)

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Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 202X and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Richard Maritim
2.	Sub-County Accountant	Sarah Tarus
3.	Chairman NGCDFC	Daniel Patina
4.	Member NGCDFC	Agnes Sopiato

(c) Fiduciary Oversight Arrangements

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

(d) KAJIADO WEST Constituency NGCDF Headquarters

P.O. Box 1248- 00208 Ngong HILLS
KAJIADO WEST Building/House/Plaza
KAJIADO WEST Avenue/Road/Highway
Nairobi, KENYA

(e) KAJIADO WEST Constituency NGCDF Contacts

(f) Fund Contacts

Telephone: (254) 0720540633
E-mail: kajiadowest@ngcdf.go.ke
Website: www.ngcdf.go.ke

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(g) KAJIADO WEST Constituency NGCDF Bankers

Equity Bank of Kenya
Ngong Branch
P.O. Box 170-00208
NGONG HILLS

(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

III. NG-CDFC Chairman's Report



It is my great pleasure to present the annual report and financial statement prepared in accordance with the cash basis of accounting method under the international public sector accounting standard (IPSAS) for the year ended 30th June 2023.

Kajiado West NG-CDF expected a total budget of Kshs. 162,952,846. The constituency, actual budget was Kshs. 145,087,603. This is 55% out of the expected budget which is a drop from the previous year performance of 100%.

BIE CHART GRAHP

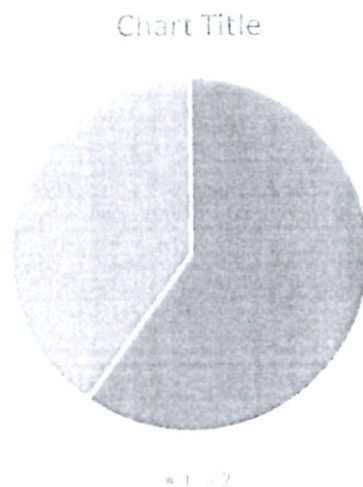


Fig 1: Representing the budget visa vis the actual funds received.

Out of the funds available, Kajiado West NGCDF had an expenditure totalling Kshs 73,218,724.29. This was 44.9% of the total budget funds available.

BAR GRAPH

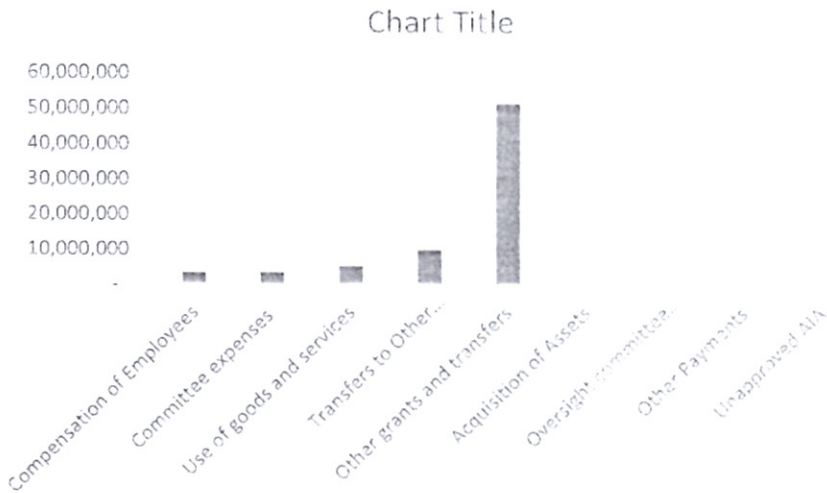


Fig 2. Representing the expenditure during the year.

The bursary received the largest share of the expenditure under other grants and transfer. Under the same category three security project were implemented namely Kajiado West DCC Extension and kajiado West OCPD offices.

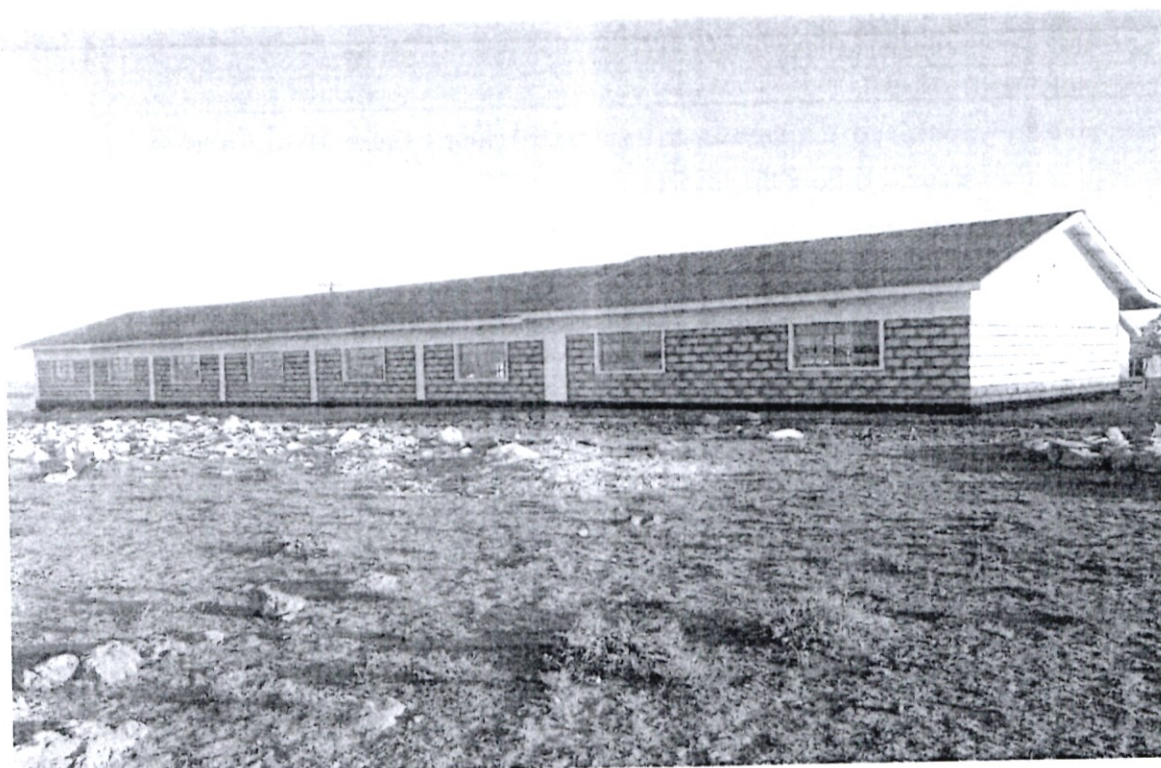
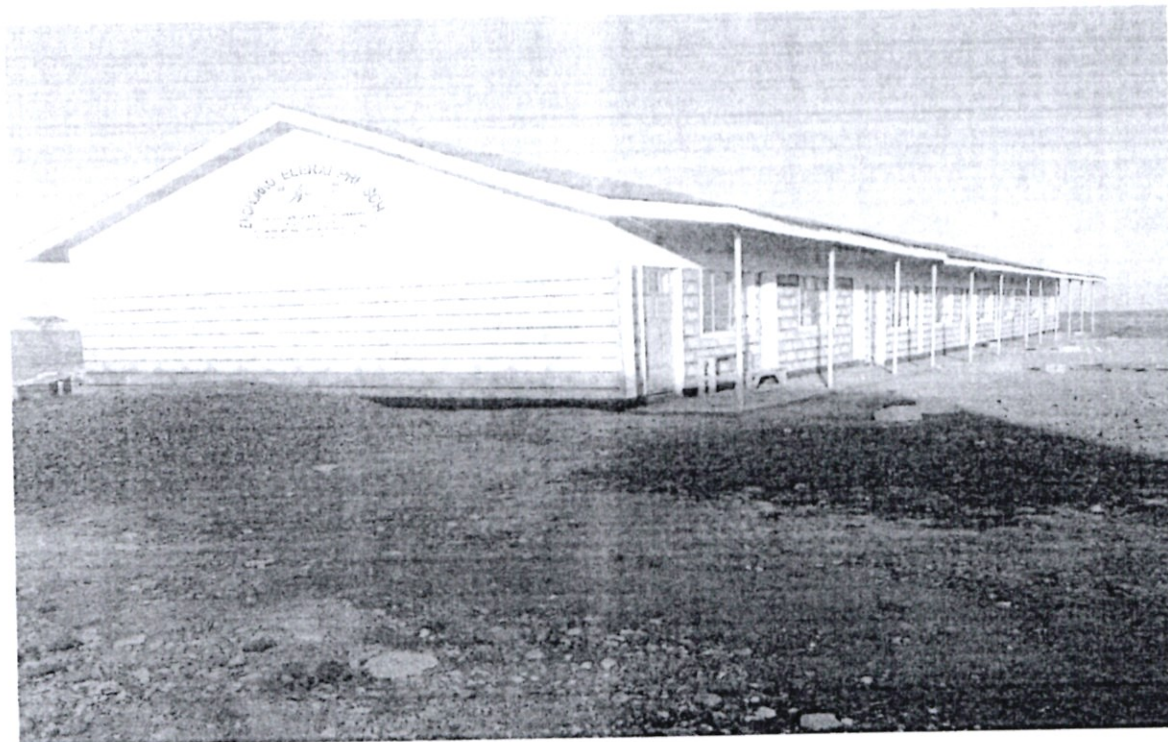
Transfer to other government unit includes to transfer to Primary and secondary schools. The projects were implemented namely Echoro Elarai Primary School, Leshuta and under Secondary School projects Kibiko and Patterson Secondary Schools

All the project that were submitted to the board were approved but delayed disbursement of 54m from NGCDF Board

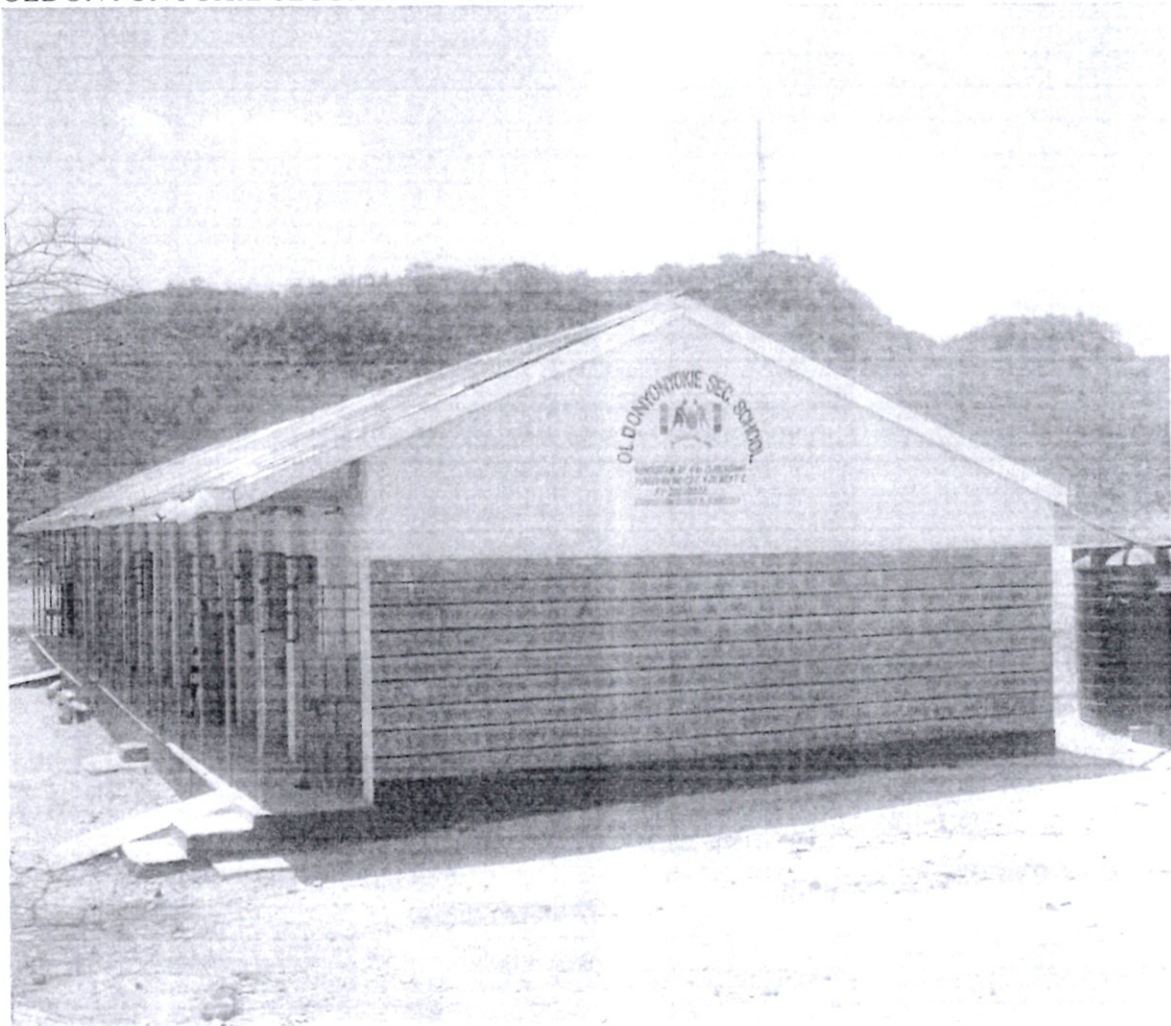
The projects implemented are as follows:

ECHORO ELARI PRIMARY SCHOOL CLASSROOM CONSTRUCTION

*Kajiado West Constituency
National Government Constituencies Development Fund (NGCDF)
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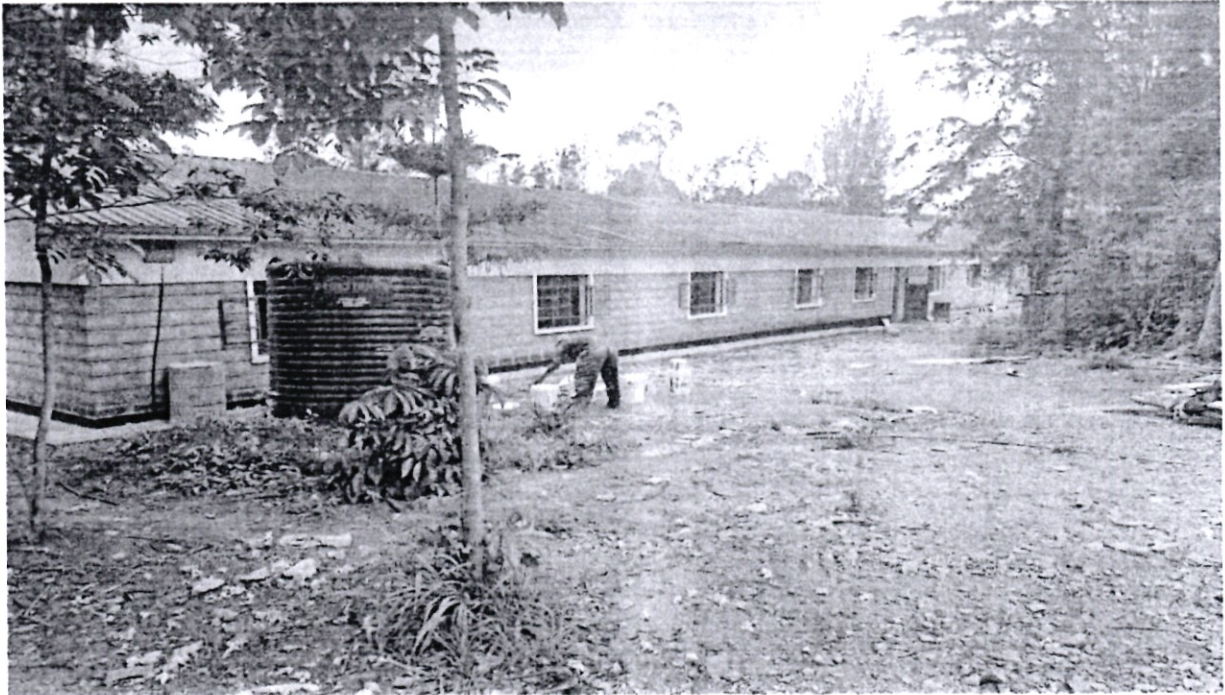


OLDONYONYOKIE SECONDARY SCHOOL



KIBIKO SECONDARY SCHOOL





EXTENSION OF DCC OFFICES BLOCK

Challenges

In course of the project implementation the NGCDF encountered a number of challenges:

- Delay in implementation of projects led to high cost of implementation due to inflation
- Delay in receipt from the NGCDF Board leading to underutilization of the budget
- Vastness of the constituency hence not able to cover many areas with the allocation given.

Way forward

However, the NGCDFC is in process of finalizing their strategic plan for proper planning and ensure efficient and effective project management

Name: Daniel Ole Patina
CHAIRMAN NGCDF COMMITTEE

IV. Statement Of Performance Against Predetermined Objectives for FY2022/23

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of *Kajiado West Constituency 2022-2026* plan are to:

- a) To improve education performance at all levels of education in academic and co - curricular activities
- b) To support equity and inclusiveness in development
- c) To enhance security of the constituents through multi stakeholders pronged approaches
- d) To harness the potential of the vulnerable groups in combating un employment
- e) To integrate ICT in development initiatives
- f) To assist in environment management and conservation program

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To improve education performance at all levels of education in academic and co-curricular activities	Increased enrolment and retention in primary schools and improved transition to secondary schools and tertiary institutions and improved school performance	number of usable physical infrastructure build in primary, secondary, and tertiary institutions	In FY 22/23 we supported three primary schools and 1 secondary school to construct classrooms, renovation works, dormitory construction. Other funding came after 30 th June 2023
			number of bursary beneficiaries at all levels	in FY 22/23 through Bursary fund amounting to 33.6 m. we supported over 4,750 students' in secondary schools (3,983), Tertiary (377) and University (390)

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Security	To enhance security of the constituents through multi stakeholders pronged approaches	Improved security which provides conducive environment for the constituents undertake their economic activities	number of physical infrastructure supported under administration and security docket	During the year we supported completion OCPD Offices and purchase of furniture and construction of DCC extension Offices
Environment	To assist in environment management and conservation program	Improved conservation and management of the environment in the constituency	number of physical infrastructure supported assist in conservation and management of the environment	During the year we had budgeted to construct toilets at NGCDF Offices which is yet to be implemented in the next FY (Delayed funds)
Disaster Management	To support management of unforeseen occurrences in the constituency	Enhanced management of the disasters and emergencies that occur within the constituency	Number of projects and programs undertaken to support any emergency occurrence	institutions were supported to assist in management of emergencies occurring from the heavy rains and effects of covid-19 within the constituency
Social economic empowerment	To harness the potential of the venerable groups in combating un employment and ensuring equity and inclusiveness in development	Increased employment opportunities for the vulnerable groups	percentage of compliance to the award of tenders to the youth, women and the persons living with disabilities	During the year the constituency awarded 30% f its tender to the groups under AGFO certificates

**V.Statement of Governance
Background**

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43(1), (2), (3) and 57(1) and its regulations, provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency. The officer of the board facilitated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

In this regard section 5 and 6 of NG CDF regulations provides for procedure for nomination of the five members of the NG CDFC as outlined in section 43 (2) paragraph (b),(c), and (d) of the principal Act through a selection panel composed of:

- i. One person nominated by national Government official in charge of Sub County or designated representative who shall chair the panel
- ii. Officer of the Board seconded to the constituency who is be the secretary of the selection panel
- iii. Two persons one of either gender nominated by the constituency office (established under regulations made pursuant to the parliamentary service act)

Further the NG CDF regulations requires that one to serve as member of the NGCDF committee he or she must be (a) citizen of Kenya, (b) ordinarily resident voter of the constituency, (c) able to read and write and communicate in English and Kiswahili, (d) meet the chapter six of the constitution, (e) available to participate in the activities of the constituency (f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and (g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency.

Process

To facilitate this, the selection panel is invited interested and qualified members of the public for appointment to the NGCDF committee. The panel invited through advertisement publicised in churches, public offices notice boards and other public areas in the constituency.

Out of the total 46 applicants, the selection panel developed a shortlisting criterion which enabled picking of the nominees where 20 of applicants attended interview. Two additional nominees were proposed by Kajiado West Constituency Office as per section 43 of the NG-CDF Act, 2015.

NO:	NAME OF CANDIDATE	CATEGORY	WARD
1	DANIEL PATINA LESEYIO	MALE ADULT	LOODOKILANI
2	JOSPHAT PAIN MOPEL ESHO	MALE YOUTH	MOSIRO
3	MARY GAKU JULIUS	FEMALE ADULT	EWUASO

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4	AGNES SOINATO MUTUNKEI	FEMALE YOUTH	KEEKONYOKIE
NOMINEES OF THE BODY REPRESENTING PERSON WITH DISABILITY			
NO:	NAME	NOMINATING ORGANISATION	NATURE OF PHYSICAL IMPAIRMENT
1	JEREMIAH SAPATI LOLTAIKA	NASARUNI PERSONS WITH DISABILITIES	HAS NO RIGHT LIMP
NOMINEES OF THE CONSTITUENCY OFFICE			
NO:	NAME OF NOMINEE	CATEGORY	OCCUPATION
1	FLORENCE MUTHONI	FEMALE	BUSINESS
2	HASSAN SEKENTO	MALE	FARMER
NOMINEES OF THE NG CDF BOARD CO-OPTED MEMBER			
NO:	NAME OF NOMINEE	CATEGORY	OCCUPATION
1	DAVID SAINAH MARERU	CO-OPTED	PASTOR

The members went through the process electing the chairperson and the secretary of the committee. The following member were elected.

The members as per NG.CDF Act 2015 Section 43(2) (b),(c),or (d) and regulation 6(2)(3) of the regulations agreed on the following.

- Mr. Daniel Patina Leseiyio to serve as the Chairman.
- Agnes Soinato Mutunkei to serve as the Secretary

FORMATION OF SUB COMMITTEES

Members as per NG.CDF Act 2015 Section 7(6) (7) agreed on the following two subcommittees to be formed for proper performance of the constituency Committee

BURSARY SUB-COMMITEE

- Josphat Pain Mopel Esho Chairperson
- Florence Muthoni Secretary
- Hassan Senkento Member
- Agnes Soinato Mutunkei Member

MONITORING AND EVALUATION SUB-COMMITTEE

- David Sainah Mareru Chairman
- Mary Gakii Julius Secretary
- Jeremiah Sapati Loltaika Member

- Daniel Patina Leseyo Member

Any other committee shall be form on need basis

The Member held total of sixteen full meeting during the year and one subcommittee meeting for bursary.

The functions of the National Government Constituency Development Fund Committees members are;

- convene public meetings in every ward in the constituency to deliberate to on development matters,
- Deliberate on project proposals and any other projects considers beneficial to constituency,
- list of projects to be submitted in accordance with the Act to be submitted to the to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act
- ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund,
- ensure that all projects receive adequate funding and are completed within three years;
- monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;;
- submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
- Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- enter into performance contracting with the Board on an annual basis;
- Receive and address all complaints concerning the

The term of office for the members of the Constituency Committee is two vears and will be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act.

Section 43(13) of the Act provides that a member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- lack of integrity;

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- (b) gross misconduct;
- (c) embezzlement of public funds;
- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) promoting unethical practises;
- (f) causing disharmony within the committee;
- (g) physical or mental infirmity.

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

VI. Environmental and Sustainability Reporting

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

- a. **Education and Training:** Kajiado West 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 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- NG-CDF, Kajiado West Constituency, often sensitizes the PMC on proper environment conservation: planting of environmental friendly trees, inclusion of water harvesting and storage facilities and storm water control measures like construction of gabions during project implementation.

3. Employee welfare

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

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

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Kajiado West 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.

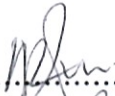
The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

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.

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


.....
Name **RICHARD MAZI TIM**
Fund Account Manager.

VII. Statement Of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-KAJIADO WEST Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-KAJIADO WEST Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- KAJIADO WEST 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 WEST 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

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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 WEST Constituency financial statements were approved and signed by the Accounting Officer on 30th / 09 / 2023.


.....

Name:
Chairman – NGCDF Committee


.....

Name: *RUTHANZA MARITHA*
Fund Account Manager

REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development - Kajiado West Constituency set out on pages 1 to 47, which comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement

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

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

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

Basis for Qualified Opinion

1. Failure to Return Unspent Balances

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.35,647,519. However, Note 19.4 to financial statements reflects Project Management Committee (PMC) bank account balances of Kshs.6,086,529 which include a balance of Kshs.2,137,127 in respect to ninety- six (96) completed projects which has not been transferred to the Fund account.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.35,647,519 could not be confirmed.

2. Inaccuracies in Fixed Assets Balance

Annex 4 to the financial statements on summary of fixed assets register reflects assets balance of Kshs.35,579,509 which includes land valued at Kshs.2,630,000. However, the value was not supported by a valuation report and the size of the land occupied by the Fund, donated by the Kajiado County Government does not have an allotment letter or title deed as a proof of ownership. In addition, the log book for a motor vehicle with a value of Kshs.10,400,000 was not provided for audit.

In the circumstances, the accuracy, completeness and ownership to land balance of Kshs.2,630,000 and motor vehicle balance of Kshs.10,400,000 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final budget and actual on a comparable basis of Kshs.162,952,846 and Kshs.108,865,243 respectively resulting to an under-funding of Kshs.54,087,602 or 33% of the budget. However, the Fund spent Kshs.73,217,724 against actual receipts of Kshs.108,865,243 resulting to an under-utilization of Kshs.35,217,724 or 33% of the receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under Report on the Financial Statements, Report on Lawfulness and Effectiveness Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance which remained unresolved as at 30 June, 2023. However, Management has not provided satisfactory reasons for the delay in resolving these issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matter 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

Irregularities in Project Implementation

The statement of receipts and payments reflects transfers to other Government units amount of Kshs.9,797,130 as disclosed in Note 7 to the financial statements. The amount includes transfers of Kshs.4,000,000 for the construction of one hundred and sixty (160) bed capacity dormitory in Kibiko Secondary School. However, physical inspection in March, 2024 revealed that works in the Bill of Quantities amounting to Kshs.1,458,600

were either defective or they were not undertaken. Further, ceiling works had developed leakages while the curtain rods, fire alarm circuit, dhobi sinks and shower for persons with disabilities had not been fitted.

In the circumstances, value for money on the expenditure of Kshs.1,458,600 incurred on the construction of the dormitory could not be confirmed.

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

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

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the matter in the report on the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Issuance of Bursaries Above Approved Limit

The statement of receipts and payments reflects other grants and transfers amount of Kshs.51,303,368 as disclosed in Note 8 to the financial statements. The amount includes bursaries to secondary schools and tertiary institutions totalling Kshs.38,659,000. However, analysis of the payment vouchers and minutes of the bursary committee revealed that eight (8) beneficiaries were awarded bursaries above the set parameters which was not explained.

In the circumstances, the internal controls on issuance of bursaries could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease 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 Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 June, 2024

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

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


	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	91,000,000	182,177,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
		91,000,000	182,177,758
Payments			
Compensation Of Employees	4	3,386,312	2,162,022
Committee expenses	5	3,516,232	4,251,600
Use Of Goods and Services	6	5,214,682	4,186,645
Transfers To Other Government Units	7	9,797,130	107,561,531
Other Grants and Transfers	8	51,303,368	63,968,955
Acquisition Of Assets	9	-	359,600
Other Payments	11	-	-
Total Payments		73,217,724	182,490,353
Surplus/(Deficit)		17,782,276	(312,595)

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

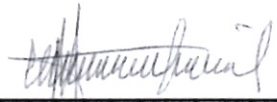
The Constituency financial statements were approved by the NGCDFC on 30th/09/ 2023 and signed by:


 Fund Account Manager

Name: RICHARD
MARITIM


 National Sub-County
 Accountant

Name: SARAH TARU
 ICPAK M/No:


 Chairman NG-CDF Committee

Name: PATRIK - S. LESSEYO


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


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

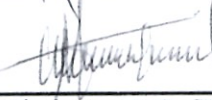
	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	35,647,519	17,865,243
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		35,647,519	17,865,243
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		35,647,519	17,865,243
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		35,647,519	17,865,243
Represented By			
Fund Balance B/Fwd	15	17,865,243	18,177,838
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		17,782,276	(312,595)
Net Financial Position		35,647,519	17,865,243

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

The Constituency financial statements were approved by NG CDFC on 30/09 2023 and signed by:


 Fund Account Manager
 Name: RICHARD MARTIN


 National Sub-County Accountant
 Name: SARAH TARU
 ICPAK M/No:


 Chairman NG-CDF Committee
 Name: PATINA-D-LOBEJW

*Kajiado West Constituency
National Government Constituencies Development Fund (NGCDF)
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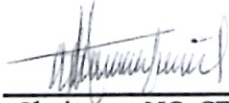
XI. Statement Of Cash Flows for The Year Ended 30th June 2023

	Notes	2022/2023	2021/2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	91,000,000	182,177,758
Other Receipts	3	-	-
Total Receipts		91,000,000	182,177,758
Payments			
Compensation Of Employees	4	3,386,312	2,162,022
Committee Expenses	5	3,516,232	4,251,600
Use Of Goods and Services	6	5,214,682	4,186,645
Transfers To Other Government Units	7	9,797,130	107,561,531
Other Grants and Transfers	8	51,303,368	63,968,955
Other Payments	11	-	-
Total Payments		73,217,724	182,130,753
Total Receipts Less Total Payments			
Adjusted For:			
Prior Year Adjustments	17	-	-
Decrease/(Increase) In Accounts Receivable	18	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Net Cash Flow from Operating Activities		17,782,276	47,005
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	(359,600)
Net Cash Flows from Investing Activities		-	(359,600)
Net Increase In Cash And Cash Equivalent		17,782,276	(312,595)
Cash & Cash Equivalent At Start Of The Year	12	17,865,243	18,177,838
Cash & Cash Equivalent At End Of The Year		35,647,519	17,865,243

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

The Constituency financial statements were approved by NG CDFC on 30/06/23 2023 and signed by:

		
<hr/> Fund Account Manager	<hr/> National Sub-County Accountant	<hr/> Chairman NG-CDF Committee
Name: <u>RICHARD MARTIN</u>	Name: <u>SARAH DRUG</u> ICPAK M/No:	Name: <u>PATINA D. LESETO</u>

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

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022/2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers from NG-CDF Board	145,087,603	17,865,243	0	162,952,846	108,865,243	54,087,602	
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts				0	-	-	#DIV/0!
TOTAL RECEIPTS	145,087,603	17,865,243	0	162,952,846	108,865,243	54,087,602.28	66.8%
PAYMENTS							
Compensation of Employees	2,958,720	2,370,541	0	5,329,26	3,386,312	1,942,949	63.5%
Committee expenses	5,648,876	1,397,125	0	7,046,001	3,516,232	3,529,769	
Use of goods and services	4,951,164	2,609,229	0	7,560,393	5,214,682	2,345,711	69.0%
Transfers to Other Government Units	70,349,850	850,000	0	71,199,850	9,797,130	61,402,720	13.8%
Other grants and transfers	58,578,993	10,193,348	0	68,772,341	51,303,368	17,468,973	74.6%
Acquisition of Assets	0	0	0	-	-	-	#DIV/0!

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022/2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022/2023	2022/2023		
Receipts							
Other Payments	2,600,000	0	0	2,600,000	-	2,600,000	0.0%
Unapproved AIA	0	445,000	0	445,000	-	445,000	0.0%
TOTAL	145,087,603	17,865,243	0	162,952,846	73,217,724	89,735,122	44.9%

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

Explanatory Notes.

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]


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


(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.

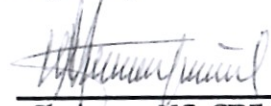
Kajiado West Constituency
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Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	89,735,122
Less undisbursed funds receivable from the Board as at 30 th June 2023	54,087,602
	35,647,519
Increase/(decrease) Accounts payable	0
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2023	35,647,519

The Constituency financial statements were approved by NG CDFC on 30/09 2023 and signed by:


 Fund Account Manager
 Name: RICHARD MARITIM


 National Sub-County Accountant
 Name: SARAH TARUJ
 ICPAK M/No:


 Chairman NG-CDF Committee
 Name: PATENT D. LESEYO

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

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,958,720	2,370,541		5,329,261	3,386,312	1,942,949
1.2 Committee allowances	2,080,000	337,200		2,417,200	644,822	1,772,378
1.3 Use of goods and services	3,666,536	1,311,729		4,978,265	1,912,535	3,065,730
Total	8,705,256	4,019,470	-	12,724,726	5,943,669	6,781,057
2.0 Monitoring and evaluation						
2.1 Capacity building	620,000	1,297,500		1,917,500	2,186,235	(268,735)
2.2 Committee allowances	3,568,876	1,059,925		4,628,801	3,392,232	1,236,569
2.3 Use of goods and services	664,628			664,628	595,090	69,538
Total	4,853,504	2,357,425	-	7,210,929	6,173,557	1,037,372
3.0 Emergency						
3.1 Primary Schools				-		-
3.2 Secondary schools				-		-
Oldonyonyokie sec sch	3,300,000			3,300,000	3,300,000	-
Enchoro elarai		1,573,700		1,573,700	2,423,700	(850,000)
3.3 Tertiary institutions				-		-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
3.4 Security projects			-	-		-
3.5 Unutilised	4,336,190			4,336,190		4,336,190
Total	7,636,190	1,573,700		9,209,890	5,723,700	3,486,190
4.0 Bursary and Social Security				-		
4.1 Secondary Schools	19,000,000	(14,500.00)		18,985,500	27,588,500	(8,603,000)
4.2 Tertiary Institutions	14,604,382	4,967,098		19,571,480	11,070,500	8,500,980
4.3 Social Security				-		-
4.4 Special Needs				-	-	
Total	33,604,382	4,952,598	-	38,556,980	38,659,000	(102,020)
6.0 Environment						
NG-CDF Office	901,752	717,798		1,619,550		1,619,550
Total	901,752	717,798	-	1,619,550	-	1,619,550
7.0 Primary Schools Projects						
Leshuta Primary School	199,454.38			199,454	199,454	0
Enchoro-Elerai Primary School	797,676.00			797,676	797,676	-
Taritik Primary School	2,400,000			2,400,000		2,400,000
Enkoiroroi Primary School	2,400,000			2,400,000		2,400,000
Rruya Primary School						

*Kajiado West Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2,400,000			2,400,000		2,400,000
Inaudot Primary School	2,400,000			2,400,000		2,400,000
Kurja Primary School	2,700,000			2,700,000		2,700,000
Olkiramatian Arid Zone Primary School	3,000,000			3,000,000		3,000,000
Inkiito Primary School	3,200,000			3,200,000		3,200,000
Enchoro-Elerai Primary School	4,800,000			4,800,000	4,800,000	-
Ololropil Primary School	3,000,000			3,000,000		3,000,000
Total	27,297,130	-	-	27,297,130	5,797,130	21,500,000
8.0 Secondary Schools Projects						-
Kibiko Secondary School	7,385,770			7,385,770	4,000,000	3,385,770
Patterson Memorial Secondary School	5,698,950			5,698,950		5,698,950
Ewuaso Girls Secondary School	3,000,000			3,000,000		3,000,000
NAROMORU SEC SCHOLL		850,000		850,000		850,000
Naningo Secondary School	4,000,000			4,000,000		4,000,000
Oloika Secondary School	3,500,000			3,500,000		3,500,000
Naromoru Secondary School	6,500,000			6,500,000		6,500,000
Nameelok Secondary School	4,000,000			4,000,000		4,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Oloyiankalani Secondary School	8,568,000			8,568,000		8,568,000
Torosei Secondary School	400,000			400,000		400,000
				-		-
				-		-
Total	43,052,720	850,000	-	43,902,720	4,000,000	39,902,720
9.0 Tertiary institutions Projects				-		-
				-		-
Total	-		-	-	-	-
10.0 Security Projects				-		-
Kajiado West Deputy County Commissioners Office	7,583,738			7,583,738	3,481,691	4,102,047
kibiko chief Office		231,454		231,454		231,454
Kajiado West Deputy County Commissioners Office	300,000			300,000		300,000
Kajiado West Sub-County Offices-Police Post	721,179			721,179	721,179	-
Torosei Chief Office	3,000,000			3,000,000		3,000,000
Musenke Chief Office	430,000			430,000		430,000
Kisaju Chief Office	1,000,000			1,000,000		1,000,000
Mosiro Cheifs Office	500,000			500,000		500,000

*Kajiado West Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
				-		-
Total	13,534,917	231,454	-	13,766,371	4,202,870	9,563,502
11.0 Acquisition of assets				-		-
Total	-		-	-		-
12.0 Other payments				-		-
Kajiado West NG-CDF Strategic plan	2,000,000			2,000,000		2,000,000
Sub County Registrar Of Persons Office	600,000			600,000		600,000
Total	2,600,000	-	-	2,600,000	-	2,600,000
13.0 unallocated fund						
Unapproved projects	-	-	-	-	-	-
AIA		445,000		445,000		445,000
PMC savings						
Total		445,000	-	445,000	-	445,000
Total	145,087,603	17,865,243	-	162,952,846	73,217,724	89,735,122

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

XIV. Significant Accounting Policies

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits (gratuity and retentions).

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

In-kind contributions are donations that are made to the constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 202x.

14. Errors

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

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

15. Related Party Transactions

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

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XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022/2023	2021/2022
NGCDF Board	Kshs	Kshs
AIE NO. B140911		33,000,000
AIE NO. B105387		34,000,000
AIE NO. B105602		10,000,000
AIE NO. B105787		24,000,000
AIE NO. B128523		5,000,000
AIE NO. B128835		12,000,000
AIE NO. B154032		15,000,000
AIE NO. B164475		37,088,879
AIE NO. B155952		12,088,879
AIE NO. B 185082	7,000,000	
AIE NO. B 185620	14,000,000	
AIE NO. B 185382	7,000,000	
AIE NO. B 206116	5,000,000	
AIE NO. B 206370	12,000,000	
AIE NO. B205754	12,000,000	
AIE NO. B207878	16,000,000	
AIE NO. B207516	18,000,000	
TOTAL	91,000,000	182,177,758

2. Proceeds From Sale of Assets

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

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3. Other Receipts

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,995,692	1,935,440
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	1,358,020	213,782
Employer Contributions Compulsory national social security schemes	32,600.00	12,800.00
Total	3,386,312	2,162,022

5. Committee Expenses

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Sitting allowance	3,392,232	2,515,500
Other committee expenses	124,000	1,736,100
Total	3,516,232	4,251,600

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6. Use of Goods and services

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Utilities, supplies and services	329,354	0
Communication, supplies and services	315,468	18,900
Domestic travel and subsistence	-	0
Printing, advertising and information supplies & services	-	0
Rentals of produced assets	-	
Training expenses	2,186,235	1,978,800
Hospitality supplies and services	686,628	0
Insurance costs	-	
Specialized materials and services	-	
Office and general supplies and services	484,175	673,000
Fuel, oil & lubricants	263,500	565,100
Other operating expenses	612,115	300,000
Security operations	-	
Routine maintenance – vehicles and other transport equipment	-	650,845
Routine maintenance – other assets	337,207	0
Total	5,214,682	4,186,645

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Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022/2023	2021/2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	5,797,130	77,606,981
Transfers To Secondary Schools (See Attached List)	4,000,000	29,954,550
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	9,797,130	107,561,531

8. Other Grants and Other transfers

	2022/2023	2021/2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	27,588,500	25,314,500
Bursary – tertiary institutions (see attached list)	11,070,500	14,822,500
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	4,202,870	13,771,950
Sports projects (see attached list)	2,717,798	2,717,798
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	5,723,700	7,342,207
Roads projects (see attached list)	-	-
Total	51,303,367	63,968,955

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Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	2022/2023	2021/2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	359,600
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	359,600

10.

11. Other Payments

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

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022/2023	2021/2022
	Kshs	Kshs
12 A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank, Ngong, Account No. 0730261636510</i>	35,647,519	17,865,243
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	35,647,519	17,865,243
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

<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>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
Total		-	-	-

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Notes to the Financial Statement Continued

14. A Retention

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

14. B Gratuity

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

15. Fund Balance B/F

	<i>(1st July 2022)</i>	<i>(1st July 2021)</i>
	Kshs	Kshs
Bank accounts	17,865,243	18,177,838
Cash in hand	-	-
Imprest	-	-
Total	17,865,243	18,177,838
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	17,865,243	18,177,838

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16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others	-	-	-
Total	-	-	-

17. Changes In Accounts Receivable – Outstanding Imprests

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

18. Changes In Accounts Payable – Deposits and Retentions

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

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Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

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

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	1,942,949	2,370,541
Committee expenses	3,529,769	
Use of goods and services	2,345,711	4,006,353
Amounts due to other Government entities (see attached list)	61,402,720	-
Amounts due to other grants and other transfers (see attached list)	17,468,973	11,043,348
Acquisition of assets	2,600,000	-
Others (<i>specify</i>) Un Approved AIA	445,000	445,000
Funds pending approval		
Total	89,735,122	17,865,242

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19.4: PMC account balances (See Annex 5)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	6,086,529	50,926,236
Total	6,086,529	50,926,236

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XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 20xx	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
ADM				
Compensation of employees	Compensation of employees	1,941,508	2,370,541	
Use of goods & services	Use of goods & services	2,345,711	337,200	
Committee Allowances	Committee allowances	3,529,769	1,311,729	
			4,019,470	
Monitoring and evaluations				
	Capacity building	-	1,297,500.00	
	Committee allowances	-	1,059,925.00	
	Use of goods and services	-	-	
Sub-Total		7,818,429	2,357,425.00	
Amounts due to other Government entities				
	Taritik Primary School	2,400,000		
	Enkoiroroi Primary School	2,400,000		
	Rruya Primary School	2,400,000		
	Inaudot Primary School	2,400,000		
	Kurja Primary School	2,700,000		
	Olkiramatian Arid Zone Primary School	3,000,000		
	Inkiito Primary School	3,200,000		
	Enchoro-Elerai Primary School			
	Ololropil Primary School	3,000,000		
	Echoro elarai p sch	850,000		
	Kibiko Secondary School	3,385,770		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	Patterson Memorial Secondary School	5,698,950		
	Ewuaso Girls Secondary School	3,000,000		
	Naningo Secondary School	4,000,000		
	Oloika Secondary School	3,500,000		
	Naromoru Secondary School	6,500,000		
	Namelok Secondary School	4,000,000		
	Oloyiankalani Secondary School	8,568,000		
	Torosei Secondary School	400,000		
Sub-Total		61,402,720		
Amounts due to other grants and other transfers				
Bursary	Bursary - Secondary	1,000	(14,500.00)	
Bursary	Bursary -Tertiary	1,980	4,967,098.00	
Social Security programmes	(NHIF)	-		
Sub total		2,979	4,952,598.00	
Security Projects				
	Kibiko Chiefs Camp		231,454.00	
	Kajiado West Deputy County Commissioners Office	4,102,047		
	Kajiado West Deputy County Commissioners Office	300,000		
	Torosei Chief Office	3,000,000		
	Musenke Chief Office	430,000		
	Kisaju Chief Office	1,000,000		
	Mosiro Cheifs Office	500,000		
Sub total		9,332,047	231,454.00	

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Sports Projects	Constituency Sports Tournament	2,601,752	2,717,798.00	
	Regional Sports Tournament	300,000		
Sub total		2,901,752	2,717,798.00	
Emergency Projects				
	Naromoru Secondary School		850,000.00	
	Unallocated	3,612,645	1,573,700.00	
Sub total		3,612,645	2,423,700.00	
Environment	NG-CDF Office	1,619,550	717,798.00	
Sub-Total		1,619,550	717,798.00	
Others (specify)				
strategic plan		2,000,000		
Kajiado West Registrar office		600,000		
Sub-Total		2,600,000		
Funds pending approval	Un Approved AIA	445,000	445,000	
Grand Total		89,735,123	17,865,243	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	2,630,000	-	-	2,630,000
Buildings and structures	15,398,684	-	-	15,398,684
Transport equipment	10,400,000	-	-	10,400,000
Office equipment, furniture and fittings	1,581,545	-	-	1,581,545
ICT Equipment, Software and Other ICT Assets	5,569,280	-	-	5,569,280
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	35,579,509	-	0	35,579,509

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
BARAKA OONTOYIE SECONDARY SCHOOL	Equity	0730277117804	300.00	123,069.00
DEPUTY COUNTY COMMISSIONER RESIDENCE-CDF	Equity	0730269131923	0.00	-
EDONYO ELASHO PRIMARY SCHOOL	Equity	0730278838651	1,160.00	601,760.00
ELANGATA OLOMAIYAT PRIMARY SCHOOL-CDF	Equity	1680278737286	20.00	20.00
ELANGATA WUAS CHIEFS CAMP	Equity	0860171409315	160.00	160.00
ELANGATA-WUAS HEALTH CENTRE-CDF PROJECT KAJIADO WEST	Equity	0730263480335	0.00	-
ELANGATA-WUAS PRIMARY SCHOOL-NG-CDF	Equity	0860278456277	280.00	280.00
EMAROROI PRIMARY SCHOOL-CDF	Equity	0730263463075	1,348.40	1,348.40
EMBARBAL PRIMARY SCHOOL-CDF ACCOUNT	Equity	0730271495711	550.00	212,950.00
EMBOLIEI PRIMARY SCHOOL-PMC ACCOUNT	Equity	0730280162202	92.00	13,887.00
EMUKUTAN PRIMARY SCHOOL	Equity	0730282140946	104,855.00	224,832.00
EMURKEYA PRIMARY SCHOOL	Equity	0730268725049	50,623.00	50,623.00
ENARAU PRIMARY SCHOOL	Equity	1680281293330	382	1,430,063.00
ENCHORRO ELERAI PRIMARY SCHOOL	Equity	0730278850902	470,827.00	600,449.00
ENDOINYO-OLASHO PRIMARY SCHOOL	Equity	0730278838651	1,160.00	601,760.00
ENDONYO SIDAI PRIMARY SCHOOL-CDF ACCOUNT	Equity	0730268720765	479.00	95,599.00
ENKoirenitu Primary School	Equity	0730281023199	148.00	130,184.00
ENKoireroi Primary School-PMC	Equity	0730280976923	5,667	5,667
ENKOMONO PRIMARY SCHOOL-PMC ACCOUNT	Equity	0730280010405	1,685.00	1,685.00

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
ENKORO SAMPU PRIMARY SCHOOL	Equity	1680281916624	27,996.00	1,167,012.00
ENTASHATA PRIMARY SCHOOL	Equity	0860282703733	4,855.00	2,400,000.00
ENTASOPIA PRIMARY SCHOOL-CDF A/C	Equity	0730271614320	25,667.00	146,184.00
EREMIT PRIMARY SCHOOL	Equity	1680272452572	403	300.00
EREMIT SECONDARY SCHOOL-CDF ACCOUNT	Equity	0730266799596	1,628.00	1,628.00
ESILANKE PRIMARY SCHOOL	Equity	1680282508934	102.00	875,875.00
ESOIT ILPARAKUO PRIMARY SCHOOL	Equity	0730282408392	456.00	2,400,000.00
ESONORUA ADMINISTRATION POLICE POST	Equity	0730272079602	1,505.00	1,505.00
ESONORUA PRIMARY SCHOOL NG-CDF ACCOUNT	Equity	0730279816411	233,502.00	233,502.00
EWANGAN SIDAI PRIMARY SCHOOL-PMC A/C	Equity	0730280228736	975	975
EWASO GIRLS SECONDARY SCHOOL NG-CDF ACCOUNT	Equity	0730278888444	10.50	10.50
EWUASO ONKIDONGI PRIMARY SCHOOL-CDF	Equity	0730261515388	1,318.00	82,318.00
ILKILORIT PRIMARY SCHOOL	Equity	0730278347780	22,041.50	22,041.50
ILMASIN PRIMARY SCHOOL-CDF ACCOUNT	Equity	0730268722551	0.00	-
ILINGAROOJ PRIMARY SCHOOL NG-CDF ACCOUNT	Equity	0730279823354	106,576.00	106,576.00
ILINGRROJ MARKET-OLKERI ROAD-KAJIADO WEST CDF PROJECT	Equity	0730263524874	0.00	-
ILOODARIAK SECONDARY SCHOOL - CDF	Equity	0610297297455	257,794.00	257,794.00
ILOODOKILANI SECONDARY SCHOOL-CDF ACCOUNT	Equity	0860268507299	525.60	525.60
ILOSHON PRIMARY SCHOOL-CDF	Equity	0730278559484	1,740.00	1,740.00
ILPARAKUO PRIMARY SCHOOL (CDF)	Equity	1680268741156	140,562.15	140,562.15

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
ILUANAT PRIMARY SCHOOL-CDF	Equity	0730263464964	10,225.75	84,825.75
INAUDOT PRIMARY SCHOOL-KID WEST CDF PROJECT	Equity	0730264524069	1,554.00	1,554.00
INDEPEN PRIMARY SCHOOL	Equity	1680281226251	5,908.00	131,827.00
INDUPA CDF ACCOUNT	Equity	0860264483222	2,533.20	2,533.20
INKORIENITO PRI SCH	Equity	0730281023199	148.00	130,184.00
INYONYORI PRIMARY SCHOOL-CDF	Equity	1680278455505	2,076.00	2,076.00
IYARAT PRIMARY SCHOOL	Equity	0730268719475	850	850
KAJIADO WEST CDF OLTEYIAN MIXED SECONDARY SCHOOL CDF PROJECT	Equity	0730299825889	0.00	-
KAJIADO WEST CONSTITUENCY SPORTS NG-CDF A/C	Equity	0730278915835	1,278.00	1,576.00
KAJIADO WEST EMERGENCY COMMITTEE NG-CDF A/C	Equity	0730279879696	1,000.00	1,000.00
KAJIADO WEST ENVIRONMENTAL-CDF	Equity	0730278680052	7,212.00	7,212.00
KAJIADO WEST HUDUMA CENTRE-CDF	Equity	0730269131966	42.50	42.50
KAJIADO WEST OFFICE STORE PROJECT-CDF ACCOUNT	Equity	0730271757949	461	461
KAJIADO WEST SUB COUNTY OCPD OFFICES	Equity	1680280722817	443.00	68,587.00
KAJIADO WEST SUB COUNTY OCPD OFFICES NG-CDF ACCOUNT	Equity	1680280722817	443.00	68,587.00
KAJIADO WEST SUB-COUNTY HEADQUARTERS-CDF	Equity	0730271916128	6,008.65	6,008.65
KAJIADO WEST SUB-COUNTY HEADQUARTERS-CDF	Equity	0730269032960	0.00	-
KAJIADO WEST SUBCOUNTY HEADQUARTERS-CDF A/C	Equity	0730272621544	3,825.25	3,825.25
KAJIADO WEST TECHNICAL AND VOCATIONAL COLLEGE-CDF	Equity	0730278896538	3,080.00	3,080.00
KARERO PAOLO PRIMARY SCHOOL-PMC ACCOUNT	Equity	0860280013779	439.50	439.50

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
KIBIKO SECONDARY SCHOOL	Equity	0730264540883	3,679.56	3,002,005.36
KIBIKO CHIEF CAMP-KJD WEST CDF PROJECT	Equity	0730264534703	47.80	47.80
KIBIKO PRIMARY SCHOOL	Equity	0730199774215	135,924.95	2,015,034.95
KIBIKO SECONDARY SCHOOL-KJD WEST CDF PROJECT	Equity	0730264540883	3,679.56	3,679.56
KILONITO PRIMARY SCHOOL-CDF ACCOUNT	Equity	0730268906918	559.7	559.7
KIMELOK GIRLS' BOARDING PRIMARY SCHOOL-CDF A/C	Equity	0730266135090	2,390.00	330,990.00
KIMELOK PRI SCH	Equity	0730281774698	1,425.00	1,425.00
KIMELOK WATER PROJECT-CDF	Equity	0730265612407	0.00	-
KIMUKA CHIEF'S OFFICE-CDF ACCOUNT	Equity	0730272052576	16,186.00	16,186.00
KIMUKA PRIMARY SCHOOL CDF AACOUNT	Equity	0730271597487	520.00	520.00
KIMUKA PRIMARY SCHOOL-PRIEDE	Equity	0730268917794	1,845.00	1,845.00
KIPETO PRIMARY SCHOOL-KAJIADO WEST CDF PROJECT	Equity	0730263877511	16,513.00	654,070.00
KIRKURIA PRIMARY SCHOOL-CDF	Equity	1680278768345	1,031.00	198,211.00
KISAJU MIXED SECONDARY SCHOOL-CDF	Equity	0730278637935	66,824.50	66,824.50
KISAJU CHIEFS OFFICE	Equity	1680281200152	733,837.00	774,845.00
KISAJU PRIMARY SCHOOL-CDF PROJECT	Equity	0730266407021	207.2	207.2
KISHARU PRIMARY SCHOOL -PMC	Equity	0730281010596	14,761.00	14,761.00
KJD WEST NGCDF SPORT	Equity	0730278915835	1,576.00	1,278.00
KJD WEST SUBCOUNTY DCC	Equity	1680278838922	172,166.62	658,397.00
KJD WEST SUBCOUNTY OCPD	Equity	1680280722817	443.00	68,587.00

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
KMQ PRIMARY SCHOOL	Equity	0730282533027	62.00	868,206.00
KOMITII PRIMARY SCHOOL-CDF A/C	Equity	0730279863808	1,239.00	1,239.00
KOMIYA PRIMARY SCHOOL-CDF	Equity	0730278581080	3,142.00	3,142.00
LANGERUANI PRIMARY SCHOOL-CDF PROJECT	Equity	0730266866285	0.00	50
LANGERUANI WATER PROJECT-KJD WEST CDF	Equity	0730264069995	160	160
LESHUTA PRIMARY SCHOOL	Equity	1680282477346	23,450.30	600,000.00
LOODARIAK PRIMARY SCHOOL NG-CDF ACCOUNT	Equity	0730279855648	10,431.00	10,431.00
LORGOSUA PRIMARY SCHOOL-CDF ACCOUNT	Equity	0730268723596	69.00	69.00
LOSINYAI PRIMARY SCHOOL-CDF A/C	Equity	0730279873879	209.00	119,269.00
MAGADI SECONDARY SCHOOL	Equity	0610263851843	1,785.85	11,845.85
MOSIRO BOYS SECONDARY SCHOOL CDF PROJECT	Equity	0730299951013	147.15	147.15
MOSIRO CHIEF'S OFFICE	Equity	0730266654322	500,350.00	500,350.00
MPIRRISHI PRIMARY SCHOOL-PMC A/C	Equity	0730279963221	13,762.00	13,762.00
MURANTAWUA CHIEFS OFFICE	Equity	0730276389761	363	363
MURANTAWUA PRIMARY SCHOOL-CDF PROJECT	Equity	0730278569484	5,220.00	5,220.00
MUSENKE CHIEFS OFFICE PROJECT(CDF)	Equity	1680271402786	84,106.00	84,106.00
MUSENKE PRI SCH	Equity	1680271678345	127,531.00	131,667.00
NADO NTERIT PRIMARY SCHOOL	Equity	0860262679940	2,922.40	2,922.40
NAJILE BOYS SECONDARY SCHOOL - KAJIADO WEST CDF	Equity	0730261186573	10,182.50	10,182.50
NAJILE CHIEFS OFF	Equity	0730282736231	2,483.00	2,500,200.00

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
NAMELOK SECONDARY SCH	Equity	07302791222085	329,081.00	1,354,463.00
NAMELOK GIRLS SECONDARY SCHOOL NG-CDF ACCOUNT	Equity	07302791222085	329,081.00	1,354,463.00
NAMUNYAK PRIMARY SCHOOL-CDF	Equity	0730262357091	8,461.90	8,461.90
NANINGOI GIRLS BOARDING PRIMARY SCHOOL-PMC ACCOUNT	Equity	0730280159302	491	491
NANINGOI PRIMARY SCHOOL-KAJIADO WEST CDF PROJECT	Equity	0730265273847	0.00	190.00
NANINGOI SECONDARY SCHOOL-CDF ACCOUNT	Equity	0730271542231	44,764.00	44,764.00
NARETOI PRIMARY SCHOOL-CDF PROJECT	Equity	0730263333729	1,070.00	1,070.00
NAROMORU PRIMARY SCHOOL-CDF ACCOUNT	Equity	0730266771420	26,491.50	26,491.50
NAROMORU SECONDARY SCHOOL	Equity	1680282098672	449,653.00	197,922.00
NASARU PRIMARY SCHOOL-CDF ACCOUNT	Equity	0730268822022	304	125,303.00
NASERIAN PRIMARY SCHOOL	Equity	0730282230891	727	119,847.00
NASERIAN PRIMARY SCHOOL(EMERGENCY)	Equity	0730280147634	1,328.50	2,500,326.50
NASERIAN PRIMARY SCHOOL-PMC	Equity	0730281023231	200,000.00	200,000.00
NDARKALALI PRIMARY SCHOOL CDF A/C	Equity	0730271613821	0.00	1,000.00
NEDORKO WATER PROJECT-CDF ACCOUNT	Equity	0730266494740	0.00	-
NENDORKO PRIMARY SCHOOL-PMC ACCOUNT	Equity	0730280161445	18.00	18.00
NG-CDF KAJIADO WEST COMMITTEE	Equity	0730278974796	380	380
NG-CDF KAJIADO WEST-OFFICE FURNITURE\DCC'S OFFICE	Equity	1680278838922	172,166.62	658,397.00
NKUYAN PRIMARY SCHOOL	Equity	1680282583816	6,377.00	-
NKUYAN PRIMARY SCHOOL-CDF	Equity	0730269053770	0.00	1,505,850.00

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
	Equity	0730282442336	300.00	120,295.00
OLASITI PRIMARY SCHOOL	Equity	0730280967361	399	240,799.00
OLASITI PRIMARY SCHOOL-PMC	Equity	0730268721419	55.04	143,155.04
OLCHORRO ONYORI PRIMARY SCHOOL-CDF ACCOUNT	Equity	0730279383273	346	346
OLDEPE PRIMARY SCHOOL-NG CDF A/C	Equity	0730280881244	1,529.00	1,529.00
OLDONYONYOKIE CHIEFS OFFICE-PMC	Equity	0730264187088	803.20	803.20
OLDONYONYOKIE PRIMARY SCHOOL-KJD WEST CDF PROJECT	Equity	0730262568589	309,708.70	190,296.70
OLDONYO-NYOKIE SECONDARY SCHOOL - CDF PROJECT	Equity	0730264322463	0.00	-
OLDORKO CHIEF CAMP-KAJIADO WEST CDF PROJECT	Equity	0730299981208	40.50	4,000,472.50
OLDORKO MOSIRO PRIMARY SCHOOL	Equity	0730278921789	38,132.80	38,132.80
OLE KIMUNKE PRIMARY SCHOOL	Equity	0730280533567	13,745.00	13,745.00
OLENTOKO PRIMARY SCHOOL-PMC ACCOUNT	Equity	0730279122298	2,032.00	1,507.00
OLEPOLOS PRIMARY SCHOOL NG-CDF ACCOUNT	Equity	0730265708249	0.00	6.00
OLEPOLOS STADIUM CDF	Equity	0730266136552	0.00	1,460.00
OLGUMI PRIMARY SCHOOL-CDF A/C	Equity	0730280042448	100,846.00	100,846.00
OLGUMI SECONDARY SCHOOL-PMC ACCOUNT	Equity	0730297469175	9,539.40	275,539.40
OLKERI MIXED DAY SECONDARY SCHOOL PROJECT ACCOUNT	Equity	0730264016689	60.00	60.00
OLKERI WATER PROJECT-CDF	Equity	0730280553150	79	79
OLKIRAMATIAN ARID ZONE PRIMARY SCHOOL-PMC A/C	Equity	0730262407556	0.00	-
OLKIRAMATIAN CHIEF'S OFFICE PROJECT	Equity	0730264420903	0.00	-
OLKIRAMATIAN DISPENSARY-KJD WEST CDF PROJECT				

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
OLKIRAMATIAN PRIMARY SCHOOL	Equity	0730280553150	79.00	79.00
OLMEROI PRIMARY SCHOOL-CDF	Equity	0730269044565	0.00	905.00
OLGARUA PRIMARY SCHOOL	Equity	0730269015598	3,858.20	3,858.20
OLODUNGORO PRIMARY SCHOOL-PMC	Equity	0730281023162	154,904.00	154,904.00
OLOIBORTOTO SECONDARY SCHOOL(CDF)	Equity	1680278904758	283,509.00	283,509.00
OLOIKA MOSHORO PRIMARY SCHOOL-PMC	Equity	0730280962204	511	457,302.00
OLOIKA PRI SCH	Equity	0730281048403	4,384.00	124,673.00
OLOIKA SECONDARY SCHOOL-CDF	Equity	0730263460662	12,205.00	601,015.00
OLOIRIEN PRIMARY SCHOOL-CDF	Equity	0730278974626	1,660.00	1,660.00
OLOISHAKI PRIMARY SCHOOL	Equity	1680281984623	1,190.00	110,190.00
OLOKERI PRIMARY SCHOOL KAJIADO WEST CDF	Equity	0730264449498	763.5	78,763.50
OLOKIRINGA PRIMARY SCHOOL	Equity	0730282650057	31,601.00	57,376.00
OLOKIRINGAI PRIMARY SCHOOL-CDF	Equity	0730261584503	270	270
OLOLOITIKOSHI PRIMARY SCHOOL-CDF PROJECT	Equity	0730263333424	30,850.00	30,850.00
OLOOLERA PRIMARY SCHOOL	Equity	0730278888444	10.5	10.5
OLOOLTEPES SECONDARY SCHOOL-CDF ACCOUNT	Equity	0730268722905	168.7	168.7
OLOOLUA PRIMARY SCHOOL-NG CDF	Equity	0730279484371	138,928.15	1,332,729.15
OLOONKURMAN PRIMARY SCHOOL-PMC A/C	Equity	0730280925955	716	120,690.00
OLOORKUNONO BOREHOLE PROJECT-KAJIADO WEST CDF	Equity	0730263501180	0.00	-
OLOOSEOS GIRLS SECONDARY SCHOOL-CDF PROJECT	Equity	0730266864172	2,167.50	94,752.50

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
OLOSEOS MIXED SECONDARY SCHOOL - CDF A/C	Equity	0730265683891	119,875.20	119,875.20
OLOOSERIAN PRIMARY SCHOOL-PMC ACCOUNT	Equity	0730280147634	1,328.50	2,500,326.50
OLOOSURUTIA PRIMARY SCHOOL-CDF ACCOUNT	Equity	0730266471832	175,889.55	238,619.55
OLOOSURUTIA RIMPA BRIDGE CDF PROJECT-KAJIADO NORTH	Equity	0730265331474	24,216.00	24,216.00
OLORIEN SECONDARY SCHOOL	Equity	0730281140775	65,369.00	139,969.00
OLOSSERIAN PRIMARY SCHOOL	Equity	0730280147634	1,328.50	2,500,326.50
OLOSHO-OIBOR PRIMARY SCHOOL-KJD WEST CDF PROJECT	Equity	0730264768937	700	700
OLOSIRWA PRIMARY SCHOOL	Equity	0730268711146	1,978.00	225,385.00
OLOYIANKALANI PRIMARY SCHOOL-PMC	Equity	0730281027684	200	200
OLOYIANKALANI SECONDARY SCHOOL-CDF ACCOUNT	Equity	0730268722118	137,990.00	137,990.00
OLTANKI PRIMARY SCHOOL-CDF A/C	Equity	0730279877232	1,362.00	1,362.00
OLTEPESI CHIEFS OFFICE ILOODOKILANI	Equity	0860171486303	1,140.00	1,140.00
OLTEPESI PRIMARY SCHOOL -CDF ACCOUNT	Equity	0730266430786	724.00	78,811.00
OLTEPESI(KEEKONYOKE)CHIEFS OFFICE-CDF ACCOUNT	Equity	0730271414155	70.00	70.00
OLTEYANI PRIMARY SCHOOL-KAJIADO WEST CDF PROJECT	Equity	0730263861723	281.8	281.8
OSUPUKO PRIMARY SCHOOL-CDF ACCOUNT	Equity	0730199784080	420.85	127,040.85
P.C.E.A KIMUKA GIRLS SCHOOL-CDF	Equity	0730269218206	23,031.00	23,031.00
PAKASE PRIMARY SCHOOL	Equity	1680278346673	127,511.20	127,511.20
PATTERSON SECONDARY SCHOOL	Equity	1680282655118	158	4,000,000.00
SAIKERI CHIEF OFFICE	Equity	0730278741952	1,047.00	1,047.00

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Previous FY
SAIRASHIE PRIMARY SCHOOL-CDF A/C	Equity	0730279867807	165,226.00	165,226.00
SANARE PRIMARY SCHOOL-CDF ACCOUNT	Equity	0730277361884	2,279.30	2,502,280.00
SHOMPOLE PRIMARY SCHOOL-PMC A/C	Equity	0730280199742	1,716.00	1,716.00
SHOMPOLE WEST CHIEFS CAMP(CDF)	Equity	1680271389503	6,640.00	6,640.00
SINGIRAINIE CHIEFS OFFICE	Equity	0860171420621	25,803.00	500,290.00
SINGIRAINIE PRIMARY SCHOOL-PMC	Equity	0730281003341	1,319.00	1,319.00
ST. AUGUSTINE OLPIRIKATA PRIMARY SCHOOL-NG-CDF	Equity	0860278457521	1,371.00	1,371.00
TOROSEI POLICE POST	Equity	0860171509350	10	10
TOROSEI PRIMARY SCHOOL-CDF ACCOUNT	Equity	0730268793209	2,645.00	2,645.00
TOROSEI SECONDARY SCHOOL	Equity	0860279140371	117,546.00	275,446.00
Total			6,086,528.59	50,926,236.32

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
LER/OAG/NGCDF/KJD WEST/2021/2022/ (16)	Irregular Emergency Projects	Approval of emergency usage via NGCDF Board letter Ref NGCDFB/KAJIADO WEST/VOL 3/7	Accounts awaiting Auditor General certification	
LER/OAG/NGCDF/KJD WEST/2021/2022/ (16)	Inaccuracy in the Financial Statements	The financial statement was been corrected to consider errors noted and Annexed as 2	Accounts awaiting Auditor General certification	
LER/OAG/NGCDF/KJD WEST/2021/2022/ (16)	Unsupported Bursaries	The committee allocated less than the threshold of 25% prescribed by Section 27 (1) of the National Government Constituencies Development Fund Regulations, 2016 for the reason being that the committee had previous years bursary of 12m which delayed to be disbursed by NGCDFB. Thus, there was no need of allocating more bursary	Accounts awaiting Auditor General certification	
LER/OAG/NGCDF/KJD WEST/2021/2022/ (16)	Unsupported Routine Maintenance of Vehicles and Other Transport Equipment	The anomaly was noted and shall be address accordingly in future payments	Accounts awaiting Auditor General certification	
LER/OAG/NGCDF/KJD WEST/2021/2022/ (16)	Summary of Fixed Asset Register	On the issue of land allocated to Kajiado west NGCDF, the management are still following up on the County Government of Kajiado with the aim obtaining land title for allocated parcel of land	Accounts awaiting Auditor General certification	
LER/OAG/NGCDF/KJD WEST/2021/2022/ (16)	Budgetary Control and Performance	The under expenditure of kshs 17,865,244 came as a result in delayed disbursement of funds funds by National Constituencies Development Fund Board which consequently negatively impacted on the implementation of projects budgeted for	Accounts awaiting Auditor General certification	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
LER/OAG/NGCDF/KJD WEST/2021/2022/ (16)	Unresolved Prior Year Matters	The management are still following up on prior years audit issues with a view of solving and concluding them	Accounts awaiting Auditor General certification	



 Name **RICHARD MARTIN**
 Fund Account Manager.