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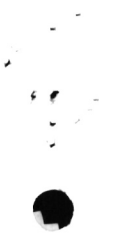
OF

THE AUDITOR-GENERAL

ON

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

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



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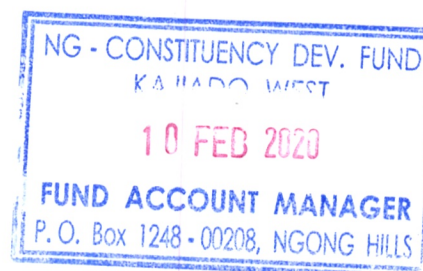


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -KAJIADO
WEST CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

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

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



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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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



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

Core Values

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

(b) Key Management

The NGCDF KAJIADO WEST Constituency day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	Richard Maritim FAM
2.	Sub-County Accountant	Sarah Tarus SCA
3.	Chairman NGCDFC	Francis Metian Chair
4.	Member NGCDFC	Hassan Sekento

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF KAJIADO WEST Constituency Headquarters

P.O. Box 1248, Ngong Hills

Kajiado West NGCDF Building

Magadi-Kiserian Road

KISAMISE, KENYA



(f) NGCDF KAJIADO WEST Constituency Contacts

Telephone: (254) 710771170

E-mail: kajiadowest.go.ke

Website: www.go.ke

(g) NGCDF KAJIADO WEST Constituency 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

GOP 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya



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

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Annual Constituency Allocation

I am pleased to present the unaudited financial statements for Kajiado West Constituency for the financial year 2018/2019 that ended 30th June 2019. During the year, the Constituency was allocated a total of Kshs **109,040,875**.

On receipt of the above allocations, that came in tranches, Kajiado West National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency. It is of importance to take note that during the FY 2018/2019, we received total funding equivalent to Kshs 109,232,099 which comprises of kshs 54,000,000 FY 2018/2019 and 55,182,099. All these funds were then disbursed to earmarked projects.

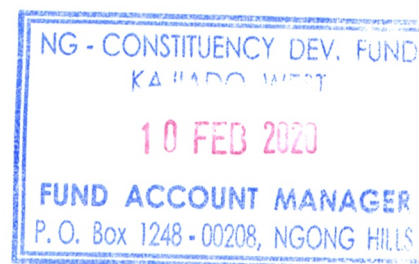
Sector Prioritization

During the year, a total of Kshs 59,400,000 was allocated as transfers to other Government Units which consist of transfers to primary schools, secondary schools and tertiary institutions while the actual payment was kshs 60,334,093. The Committee also allocated Kshs 38,327,196 towards other grants and transfers which consist of Bursary, security, sports, environment and emergency compared to actual payment of Kshs 42,584,608 in the FY 2018/2019. Other allocations during the FY 2018/2019 include Kshs 1,500,000 towards the Rural Electrification Authority that remains unapproved be NGCDF Board and a total of Kshs. 9,813,679 allocated towards administrative costs as well as the NGCDFC monitoring and evaluation programmes.

Achievements and Major Undertakings

During the year, the Committee disbursed a total of Kshs 28,436,540.00 as bursary to needy students in secondary, tertiary institutions and this benefitted a total of over 2,000 student Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories, toilets, lockers and chairs, desks and equipping of laboratories and libraries. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally.

Sample of projects undertaken during the year include the completed Elangata Oloymayat Primary school administration block, Inyonyori Primary School administration block, Naningoi secondary school staff houses and Komiya primary staff houses as shown below;

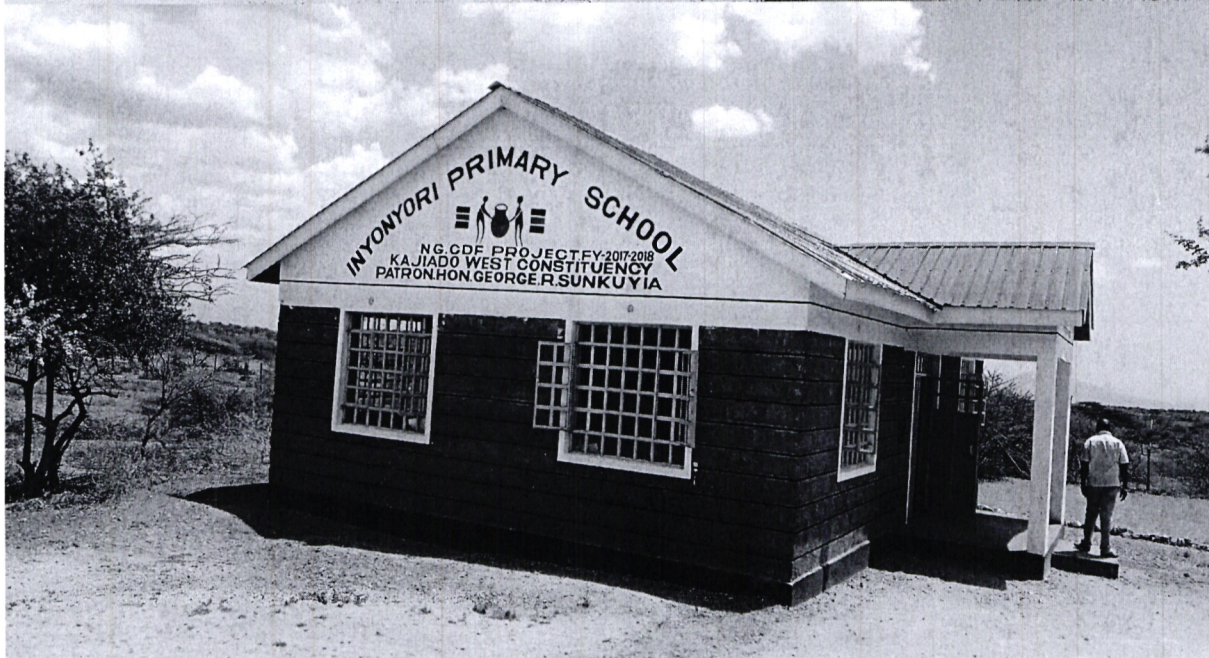




COMPLETED ELANGATA-OLOMAIYAT PRIMARY SCHOOL ADMINISTRATION BLOCK. FUNDED BY NGCDF KAJIADO WEST 2018/19

NG - CONSTITUENCY DEV. FUND
KAJIADO WEST
10 FEB 2020
FUND ACCOUNT MANAGER
P. O. Box 1248 - 00208, NGONG HILLS

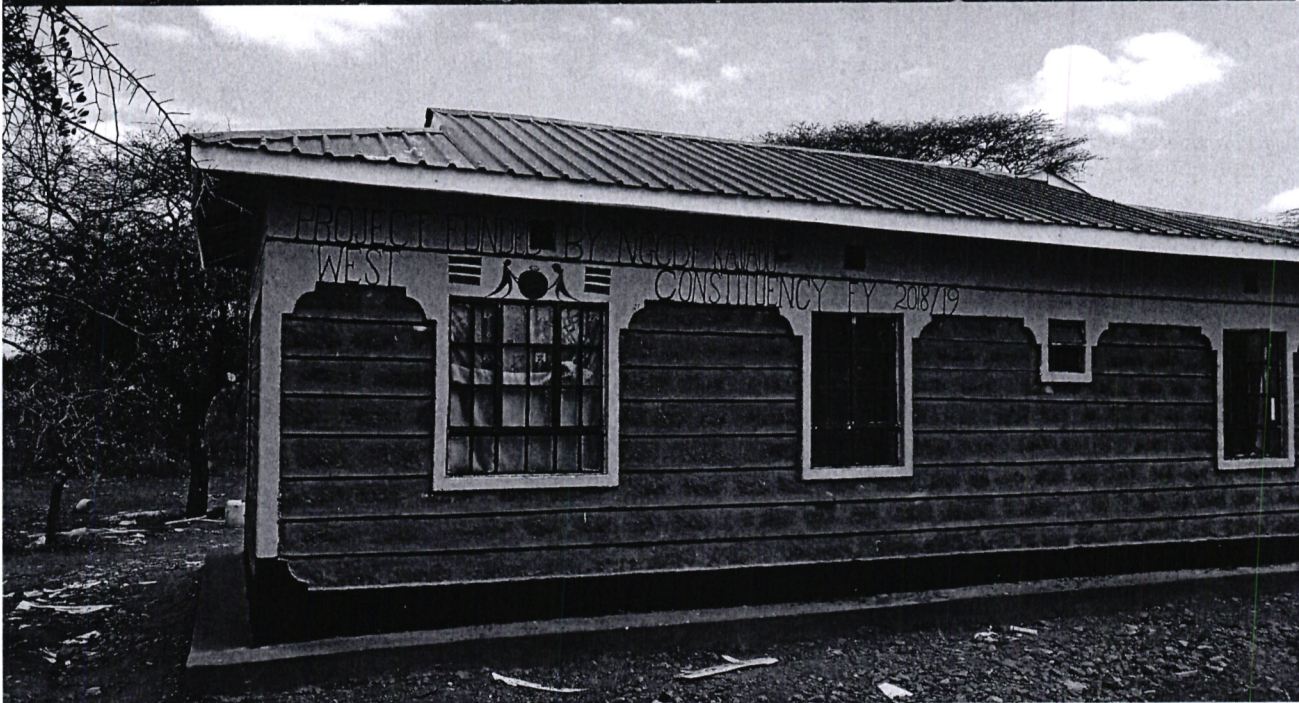
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**



COMPLETED INYONYORI PRIMARY SCHOOL ADMINISTRATION BLOCK. FUNDED BY NGCDF KAJIADO WEST 2017/18.

NG - CONSTITUENCY DEV. FUND
KAJIADO WEST
10 FEB 2020
FUND ACCOUNT MANAGER
P.O. Box 1248 - 00208, NGONG HILLS

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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For the year ended June 30, 2019**



**COMPLETED NANINGOI SECONDARY SCHOOL STAFF HOUSES FUNDED BY NGCDF
KAJIADO WEST 2018/19/**

NG - CONSTITUENCY DEV. FUND
KAJIADO WEST
10 FEB 2020
FUND ACCOUNTS MANAGER
P. O. Box 1248 - 00208, NGONG HILLS



**COMPLETED KOMIYA PRIMARY SCHOOL STAFF HOUSES FUNDED BY NGCDF
KAJIADO WEST 2018/19**

Budgetary Appropriations

During the financial year 2018/2019, the overall budget utilization stood at 100 percent based on the funds received. This was achieved due to expeditious disbursement of funds received to earmarked projects by the NGCDF Committee. During the period Kshs 54,000,000 2018/2019 FY and 55,182,099 2017/2018 FY was received against the total allocation of Kshs109,040,875 in normal funding.

Development Planning

The Constituency Development Funds continue to draw interest of beneficiaries and communities alike. This has seen the receipt of many proposals from communities spanning various sectors. To ensure focus and expedite Constituency development, the Committee is reviewing its strategic plan which is a formalized road map that spells out where the Constituency is going over the next five years in project identification, implementation and management taking cognizance of the global Sustainable Development Goals, Kenya Vision 2030 and related County Integrated Development Plans. The NGCDF Committee is convinced that the strategic plan shall help the Constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the Committee, its employees and other stakeholders are working towards a common goal and results.

Challenges

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2018/2019. These encompass, delayed disbursements of funds by NGCDFB of which only 49 percent was received during the period under review. We also noted that we had issues

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)


KAJIADO WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

at PMC level of inadequate record keeping, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed. Another notable challenge was the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2018/2019 scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NGCDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2018/2019.

I wish to sincerely thank the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions to even perform better and attain better assessments in its performance targets for FY 2019/2020.



FRANCIS METIAN
CHAIRMAN NGCDF COMMITTEE



Sign

CHAIRMAN NGCDF COMMITTEE

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

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

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

The Accounting Officer in charge of the NGCDF-KAJIADO 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-KAJIADO WEST Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

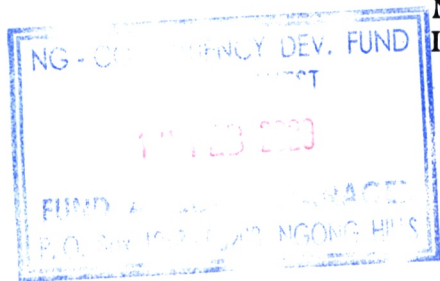
The NGCDF-KAJIADO WEST Constituency financial statements were approved and signed by the Accounting Officer on 15/02 2020



**Fund Account Manager
Name: Richard Maritim**

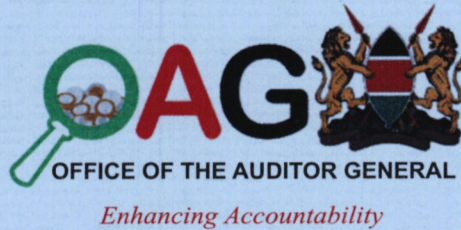


**Sub-County Accountant
Name: Sarah Taurus
ICPAK Member Number:**



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KAJIADO WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kajiado West Constituency set out on pages 11 to 47, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flow and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kajiado West Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

Erroneous Prior Year Adjustments

As disclosed under Notes 14 to the financial statements, the statement of cash flows for the year ended 30 June, 2019 reflects Kshs.2,160,332 and Kshs.1,652,692 in respect of prior year adjustment relating to Bank accounts and cash in hand respectively. However, prior year adjustment may arise either as a correction of an error in the financial statements reported for a prior period or change in accounting policy/ estimate from the previous year in accordance with the International Public Sector Accounting Standards (IPSAS) 3.

In the circumstances, this treatment does not conform to the International Public Sector Accounting Standards (IPSAS 3) and hence the accuracy of the cash flow statement for the year ended 30 June, 2019 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Kajiado West Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budget Control and Performance

The statement of appropriation recurrent and development combined reflects final budget and actual on comparable basis receipts of Kshs.179,665,925 and Kshs.124,575,050 respectively resulting in underfunding of Kshs.55,090,875 or 31%. Similarly, the Fund spent Kshs.118,529,988 against an approved budget of Kshs.179,665,925 resulting to an under-expenditure of Kshs.61,135,937 or 34% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Kajiado West Constituency

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unsupported Bursary Applications

As reported under Note 7 to the financial statements, the statement of receipts and payments reflects other grants and other payments amounting to Kshs.42,584,608 out of which Kshs.28,436,540 was paid out as bursaries to needy students in secondary schools and tertiary institutions. However, bursary applications register, showing the names of applicants and their identification details, location of domiciled, schools and colleges where admitted was not presented for audit.

2. Proposed Construction of Perimeter Boundary Wall not Requested for at Namunyak Primary School

As disclosed under Note 7 to the financial statements, the statement of receipts and payments reflects Kshs.42,584,608 in respect of other grants and transfers out of which an amount of Kshs.7,948,965 relates to emergency projects. Examination of contract documents revealed that Kajiado West National Government Constituencies Development Fund Committee disbursed funds amounting to Kshs.1,200,000 to Namanya Primary School for construction of a perimeter wall. However, there was no request for funding from the school or Ministry of Education for the emergency funding contrary to Section 24, 25 and 48 of National Government Constituencies Development Fund Act, 2015.

In the circumstances, it was not possible to confirm the nature of the emergency and value for money of the Kshs.1,200,000.

3. Uncompleted Proposed Construction of one classroom at Olteyani Primary School

Examination of contract documents revealed that Kajiado West National Government Constituencies Development Fund awarded a Firm for Construction of one (1) Classroom at Olteyani Primary School at a contract sum of Kshs.999,750. The contractor had been paid a total of Kshs.764,808 or 76% of the contract sum through certificate No.1 of Kshs.503,874 and certificate No.2 of Kshs.503,874, respectively.

Audit inspection undertaken on 22 January, 2020 revealed various anomalies. The roofing was incomplete, the windows had not been fixed and finishes and painting had not been done. Further, the contractor was not on site.

Further, the accounting officer failed to form a Constituency Oversight Committee for projects to monitor execution of the contract contrary to Section 53 of National Government Constituencies Development Fund Act, 2015.

In the circumstances, it was not possible to confirm the validity, regularity and value for use of the Kshs.764,808 paid.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a

basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

08 October, 2021

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KAJIADO WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
RECEIPTS			
Transfers from NGCDF Board	1	109,232,099	86,015,516
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	50,000	224,000
TOTAL RECEIPTS		109,282,099	86,239,516
PAYMENTS			
Compensation of employees	4	1,764,752	2,032,597
Use of goods and services	5	13,293,217	3,790,156
Transfers to Other Government Units	6	60,334,093	18,762,138
Other grants and transfers	7	42,584,608	43,621,899
Acquisition of Assets	8	553,318	685,481
Other Payments	9	-	-
TOTAL PAYMENTS		118,529,988	68,892,271
SURPLUS/(DEFICIT)		(9,247,889)	17,347,245

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAJIADO WEST Constituency financial statements were approved on 15/02/2020 and signed by:



Fund Account Manager
Name: Richard Maritim



Sub-County Accountant
Name: Sarah Tarus
ICPAK Member Number:




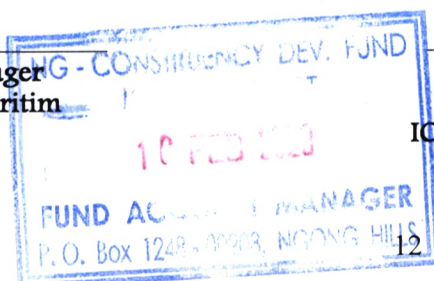
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019


V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	8,255,394	15,342,951
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		8,255,394	15,342,951
Current Receivables			
Outstanding Imprests	11	1,652,692	2,936,378
TOTAL FINANCIAL ASSETS		9,908,086	18,279,329
FINANCIAL LIABILITIES			
Accounts Payable		-	-
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		9,908,086	18,279,329
REPRESENTED BY			
Fund balance b/fwd	13	15,342,951	932,084
Surplus/Defict for the year		(9,247,889)	17,347,245
Prior year adjustments	14	3,813,024	
NET FINANCIAL POSITION		9,908,086	18,279,329

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAJIADO WEST Constituency financial statements were approved on 13/01/2020.


Fund Account Manager
Name: Richard Maritim




Sub-County Accountant
Name: Sarah Taurus
ICPAK Member Number:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KAJIADO WEST CONSTITUENCY

Reports and Financial Statements


For the year ended June 30, 2019

VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	109,232,099	86,015,516
Other Receipts	3	50,000	249,000
Total receipts		109,282,099	86,264,516
Payments			
Compensation of Employees	4	1,764,752	2,032,597
Use of goods and services	5	13,293,217	3,790,156
Transfers to Other Government Units	6	60,334,093	18,762,138
Other grants and transfers	7	42,584,608	43,621,899
Other Payments	9	-	-
Total payments		117,976,670	68,206,790
Total Receipts Less Total Payments		(8,694,571)	18,057,726
Adjusted for:			
Outstanding imprest	11	1,652,692	2,936,378
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	2,160,332	25,000
Net Adjustments		3,813,024	25,000
Net cash flow from operating activities		(4,881,547)	15,096,348
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(553,318)	(685,481)
Net cash flows from Investing Activities		(553,318)	(685,481)
NET INCREASE IN CASH AND CASH EQUIVALENT		(5,434,865)	14,410,867
Cash and cash equivalent at BEGINNING of the year	13	15,342,951	932,084
Cash and cash equivalent at END of the year		9,908,086	15,342,951

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAJIADO WEST Constituency financial statements were approved on 10/02/2020 and signed by:


Fund Account Manager
Name: Richard Maritim


Sub-County Accountant
Name: Sarah Tarus
ICPAK Member Number:



VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NGCDF Board	109,040,875	70,575,050	179,615,925	124,575,050	55,040,875	69.4%
Proceeds from Sale of Assets			-		-	
Other Receipts		50,000	50,000	-	50,000	0.0%
	109,040,875	70,625,050	179,665,925	124,575,050	55,090,875	69.3%
PAYMENTS						
Compensation of Employees	2,500,000	724,567	3,224,567	1,764,752	1,459,815	54.7%
Use of goods and services	7,313,679	6,161,850	13,475,528	13,293,217	182,311	98.6%
Transfers to Other Government Units	59,400,000	27,967,031	87,367,031	60,334,093	27,032,938	69.1%
Other grants and transfers	38,327,196	31,710,505	70,037,701	42,584,608	27,453,093	60.8%
Acquisition of Assets	-	553,318	553,318	553,318	-	100.0%
Other Payments	-	3,507,779	3,507,779	-	3,507,779	100.0%
Project pending approval (NGCDFB)	1,500,000	-	1,500,000	-	1,500,000	0.0%
TOTALS	109,040,875	70,625,050	179,665,925	118,529,988	61,135,937	66.0%

- i. Compensation of Employees. Utilization is at 54.7 % due to the fact account assistant and driver had remained vacant
- ii. Transfers to Other Government Units Utilization is at 69% due to the fact only half of the total had been received during the year
- iii. Other grants and transfers Utilization is at 60.8% due to the fact only half of the total funding had been received in the year



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

The NGCDF-KAJIADO WEST Constituency financial statements were approved on 12/02 2020 and signed by:



Fund Account Manager
Name: Richard Maritim



Sub-County Accountant
Name: Sarah Tarus
ICPAK Member Number:



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2019		2018/2019	43,646	
	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,500,000	724,567	3,224,567	1,764,752	1,459,815
1.2 Committee allowances	2,300,000	1,280,000	3,580,000	3,560,000	20,000
1.3 Use of goods and services	1,742,453	266,200	2,008,653	2,008,713	(60)
2.1 Capacity building	1,200,000	341,379	1,541,379	1,470,000	71,379
2.2 Committee allowances	1,991,170	682,759	2,673,928	2,631,982	41,946
2.3 Use of goods and services	80,056	-	80,056	80,455	(399)
3.0 Emergency				-	-
3.1 Primary Schools				-	-
OLOSURITIA PRIMARY	137,000	-	137,000	137,000	-
NAMUNYAK PRI SCH	633,000	-	633,000	633,000	-
Marantawua Primary Sch	1,100,000	-	1,100,000	1,100,000	-
Iloshon Pri Sch	400,000	-	400,000	400,000	-
Ewaso Pri Sch	900,000	-	900,000	900,000	-
Kirkuria Pri Sch	400,000	-	400,000	400,000	-
Ng CDF office	200,000	-	200,000	200,000	-

NG - CONSTITUENCY DEV. FUND
KAJIADO WEST
10 FEB 2020
FUND ACCOUNT MANAGER
P. O. Box 1248 - 00208, NGONG HILLS

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

Kimuka Primary School	700,000	-	700,000	700,000	-
OLEKIMUNKE PRI	500,000	-	500,000	500,000	-
undisbursed	38,993		38,993		38,993
NAMUNYAK PRI SCH	-	568,966	568,966	568,966	-
NAMUNYAK PRI SCHOOL	-	1,200,000	1,200,000	1,200,000	-
3.2 Secondary schools			-	-	-
INKIITO SEC SCHOOL	-	480,000	480,000	480,000	-
3.4 Security projects			-	-	-
MOSIRO CHIEF OFFICE	30,000	-	30,000	30,000	-
DCC OFFICE	700,000	-	700,000	700,000	-
4.0 Bursary and Social Security			-	-	-
4.1 Primary Schools			-	-	-
4.2 Secondary Schools	5,703,909	15,134,296	20,838,205	16,891,540	3,946,665
4.3 Tertiary Institutions	19,451,750	10,348,403	29,800,153	11,545,000	18,255,153
5.0 Sports			-	-	-
5.1	2,180,818	-	2,180,818	2,180,818	-
Sports	-	359,957	359,957	359,957	-
6.0 Environment			-	-	-
Kibiko Secondary School	100,000	-	100,000		100,000
Kimuka Secondary School	100,000	-	100,000		100,000

NG - CONSTITUENCY DEV. FUND
 KAJIADO WEST
 10 FEB 2020
 FUND ACCOUNT MANAGER
 P. O. Box 1248 - 00208, NGONG HILLS

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Najile Boys Sec School	100,000		100,000		100,000
Ewuaso Girls Sec School	100,000	-	100,000		100,000
Eroret Primary School	100,000	-	100,000		100,000
Oldonyonyokie Girls Secondary School	100,000	-	100,000		100,000
Magadi Secondary School	100,000	-	100,000		100,000
Perterson Memorial Sec School	100,000	-	100,000		100,000
KMQ Primary School	100,000	-	100,000		100,000
Elangate wuas Primary School	100,000	-	100,000		100,000
Iloodokilani Secondary School	100,000	-	100,000		100,000
Oloibor Soit Girls Secondary School	100,000	-	100,000		100,000
DCC Head Quarters Elangata wuas	80,818	-	80,818		80,818
Nangingoi Girls Secondary School	100,000	-	100,000		100,000
Nangingoi Primary School	100,000	-	100,000		100,000
Oldepe Primary School	100,000	-	100,000		100,000
Emparbal Primary School	100,000	-	100,000		100,000
Baraka Oontoyie Girls Sec School	100,000	-	100,000		100,000
Olchoro Onyori Primary School	100,000	-	100,000		100,000
Naromoru Primary School	100,000		100,000		100,000
Olooltepes Secondary School	100,000		100,000		100,000
DCCs Head quarters	100,000		100,000		100,000



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

Environment	-	329,377	329,377	329,377	-
6.2	-	1,637,931	1,637,931	1,637,931	-
7.0 Primary Schools Projects			-	-	-
Enkurtuk Endikir Primary School	2,400,000	-	2,400,000	2,400,000	-
Ooolera Primary School	1,000,000	-	1,000,000	1,000,000	-
Iloshon Primary School	1,500,000	-	1,500,000	1,500,000	-
Kimelok Girls Boarding Primary School	2,500,000	-	2,500,000	1,500,000	1,000,000
Olchoro Onyorri Primary School	2,000,000	-	2,000,000	1,000,000	1,000,000
Naromoru Primary School	2,000,000	-	2,000,000	2,000,000	-
Enchoro Elerai Primary School	1,200,000	-	1,200,000	1,200,000	-
Elangata Oomaianat Primary School	2,500,000	-	2,500,000	-	2,500,000
Oloirien Primary School	1,500,000	-	1,500,000	1,500,000	-
Kisaju Primary School	1,000,000	-	1,000,000	1,000,000	-
Oldorko Primary School	1,200,000	-	1,200,000	1,200,000	-
Endoinyo/Olasho Primary School	1,200,000	-	1,200,000	1,200,000	-
Murantawua Primary School	1,500,000	-	1,500,000	1,500,000	-
Olokeri Primary School	1,000,000	-	1,000,000	-	1,000,000
Oldepe Primary School	3,000,000	-	3,000,000	-	3,000,000
Olosirua Primary School	200,000		200,000	-	200,000
Komiya Primary School	900,000		900,000	-	900,000

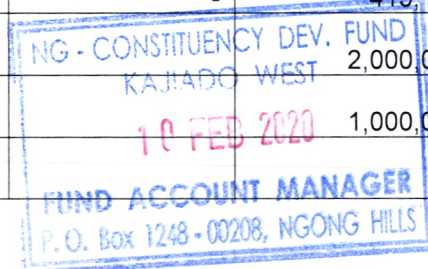
NG - CONSTITUENCY DEV. FUND
KAJIADO WEST
10 FEB 2020
FUND ACCOUNT MANAGER
P. O. Box 1248 - 00208, NGONG HILLS

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO WEST CONSTITUENCY

Reports and Financial Statements

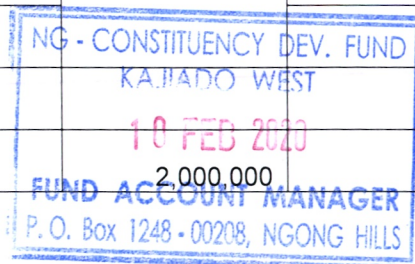
For the year ended June 30, 2019

Inaudot Primary School	-	60,000	60,000	60,000	-
Kibiko Primary School	-	1,000,000	1,000,000	1,000,000	-
OIng'arua Primary School	-	2,330,740	2,330,740	2,330,740	-
Inkilorit Primary School	-	2,000,000	2,000,000	2,000,000	-
Naromoru Primary School	-	1,000,000	1,000,000	1,000,000	-
Inyonyori Primary School	-	2,500,000	2,500,000	2,500,000	-
Olteyani Primary School	-	1,000,000	1,000,000	1,000,000	-
Olpirikata Primary School	-	1,000,000	1,000,000	1,000,000	-
Elangata-wuas primary school	-	1,000,000	1,000,000	1,000,000	-
Indupa Primary School	-	830,740	830,740	830,740	-
Komiya Primary School	-	1,500,000	1,500,000	1,500,000	-
Pakase Primary School	-	1,300,740	1,300,740	1,300,740	-
Oloishoibor Primary School	-	176,700	176,700	176,700	-
Embalbal Primary School	-	480,000	480,000	480,000	-
Iparakuo Primary School	-	360,000	360,000	360,000	-
Olchoro Onyori Primary School	-	1,000,000	1,000,000	1,000,000	-
Naromoru P sch	-	415,172	415,172	415,172	-
Oloolotikoshi primary School	-	2,000,000	2,000,000	2,000,000	-
OLOOSURUTIA PRI SCHOOL	-	1,000,000	1,000,000	1,000,000	-
8.0 Secondary Schools Projects			-	-	-



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

Torosei Secondary School	3,500,000	-	3,500,000	-	3,500,000
Torosei Secondary School	2,400,000	-	2,400,000	-	2,400,000
Ewuaso Girls Secondary School	6,500,000	-	6,500,000	6,500,000	-
Kibiko Secondary School	1,000,000	-	1,000,000	-	1,000,000
Namelok Girls Secondary School	3,000,000	-	3,000,000	-	3,000,000
Olooseos Girls Secondary School	2,000,000	-	2,000,000	2,000,000	-
Olteyani Day Secondary School	1,200,000	-	1,200,000	1,200,000	-
Oldonyonyokie Girls Secondary School	5,000,000	-	5,000,000	-	5,000,000
Oloika Secondary School	1,000,000	-	1,000,000	1,000,000	-
Oloobortoto Secondary School	1,200,000	-	1,200,000	1,200,000	-
Naningoi Secondary School	4,000,000	-	4,000,000	2,000,000	2,000,000
Eremit Secondary School	-	700,000	700,000	700,000	-
Naningoi Secondary School	-	480,000	480,000	480,000	-
Kisaju Secondary School	-	2,000,000	2,000,000	2,000,000	-
Naningoi Secondary School	-	2,400,000	2,400,000	2,400,000	-
Naningoi Secondary School	-	400,000	400,000	400,000	-
Olteyani Secondary School	-	500,000	500,000	500,000	-
Naningoi Secondary School		532,937	532,937		532,937
9.0 Tertiary institutions Projects			-	-	-
Kajiado west TTI	2,000,000	-	2,000,000	2,000,000	-

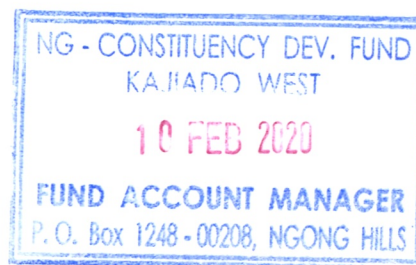


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

10.0 Security Projects			-	-	-
Saikeri Chiefs' Office	3,070,908	-	3,070,908	-	3,070,908
Shompole Chiefs Office	-	1,300,000	1,300,000	1,300,000	-
Kibiko Chiefs Office	-	351,576	351,576	391,575	(39,999)
11.0 Acquisition of assets			-	-	-
car park	-	553,318	553,318	553,318	-
12.0 Others			-	-	-
RURAL ELECTRIFICATION	1,500,000	-	1,500,000	-	1,500,000
12.1 Strategic Plan	-	3,541,512	3,541,512	3,541,512	-
12.2 Innovation Hub	-	3,507,779	3,507,779	-	3,507,779
	109,040,875	70,575,049	179,615,924	118,529,988	61,085,936



IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Kajiado 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

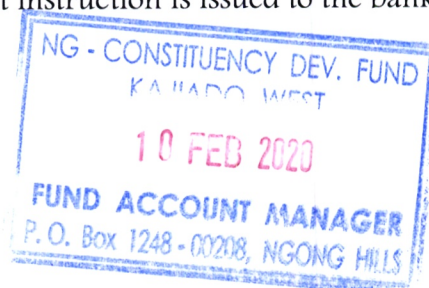
The Entity recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Entity.

Tax Receipts

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

Transfers from the Exchequer

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



SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

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

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

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

Compensation of Employees

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

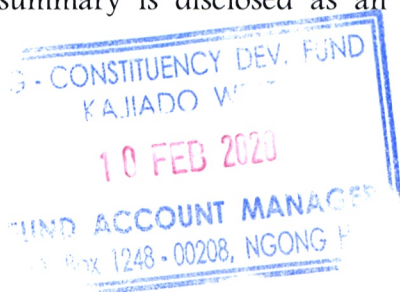
Use of Goods and Services

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

Acquisition of Fixed Assets

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

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



5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

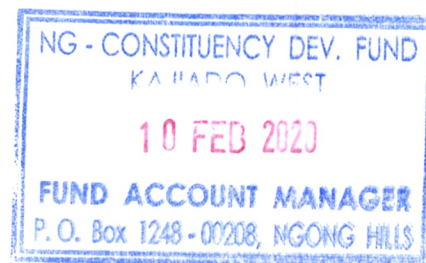
For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized Fund

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



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

Reports and Financial Statements

For the year ended June 30, 2019

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

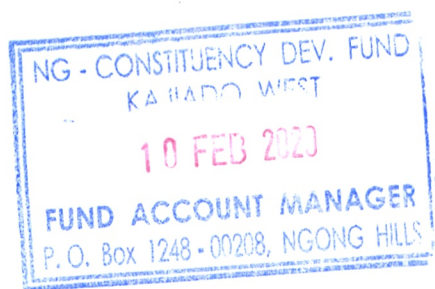
14. Errors

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

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

15. Related Party Transactions

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



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

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018-2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO A 855836	1		5,500,000
AIE NO A 892866	2		3,300,000
AIE NO A 892984	3		37,905,172
AIE NO A 892872	4		39,310,344
B 005363	1	53,594,168	
B 030003	2	1,637,931	
B 030180	3	10,000,000	
B 030417	4	12,000,000	
B 006359	5	7,000,000	
B 042754	6	14,000,000	
B 042896	7	11,000,000	
TOTAL		109,232,099	86,015,516

2. PROCEEDS FROM SALE OF ASSETS

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



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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	50,000	224,000
Other Receipts Not Classified Elsewhere	-	-
Total	50,000	224,000

4. COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	1,638,784	1,260,712
Basic wages of casual labour	106,768	62,000
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
NSSF	19,200	29,200
Gratuity Paid	-	680,685
Gratuity accrued	-	-
Total	1,764,752	2,032,597



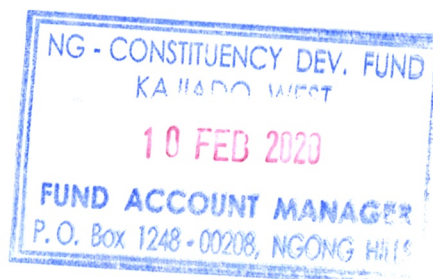
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO WEST
CONSTITUENCY**

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	3,560,000	898,690
Committee allowances	2,672,567	2,126,382
Utilities, supplies and services	40,425	62,345
Communication, supplies and services	172,900	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,470,000	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	483,500	50,000
Fuel , oil & lubricants	822,389	301,814
Other operating expenses	-	-
Bank service commission and charges	-	312,925
Routine maintenance – vehicles and other transport equipment	529,924	-
Routine maintenance – other assets	-	-
Strategic Plan	3,541,512	-
Total	13,293,217	3,790,156



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

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019	2017-2018
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	37,954,093	10,946,629
Transfers to secondary schools (see attached list)	20,380,000	7,815,509
Transfers to tertiary institutions (see attached list)	2,000,000	-
Transfers to health institutions (see attached list)	-	-
TOTAL	60,334,093	18,762,138

7. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bursary – secondary schools (see attached list)	16,891,540	13,490,000
	11,545,000	
Bursary – tertiary institutions (see attached list)		12,185,345
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	1,691,575	13,436,754
Sports projects (see attached list)	2,540,774	1,637,000
Environment projects (see attached list)	1,966,754	-
Emergency projects (see attached list)	7,948,965	2,872,800
Total	42,584,608	43,621,899



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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets

	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	553,318	-
Refurbishment of Buildings	-	485,481
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	200,000
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	553,318	685,481

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
ICT Hub	-	-
TIVET	-	-
	-	-



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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

	2018-2019	2017-2018
	Kshs	Kshs
EQUITY Bank NGONG, Account No. 730261636210 (KSHS)	8,255,394	15,342,951
Total	8,255,394	15,342,951
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		



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

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Purity Wangechi	24/02/2017	415,000	-	415,000
Purity Wangechi	20/06/2017	530,000	-	530,000
Purity Wangechi			-	707,692
Total				1,652,692

[Include an annex of the list is longer than 1 page.]

12A. RETENTION

	2018 - 2019 Kshs	2017-2018 Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019 Kshs	2017-2018 Kshs
Name 1	-	-
Name 2	-	-
Name 3	-	-
Add as appropriate		
Total	-	-

[Provide short appropriate explanations as necessary]



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

13. BALANCES BROUGHT FORWARD

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	15,342,951	212,084
Cash in hand		-
Imprest		720,000
Total	15,342,951	932,084

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts		-
Cash in hand	2,160,332	
Imprest	1,652,692	-
Total	3,813,024	-



15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

15.2: PENDING STAFF PAYABLES (See Annex 2)

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

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	1,439,815	724,567
Use of goods and services	182,311	6,161,850
Amounts due to other Government entities (see attached list)	27,032,938	27,967,031
Amounts due to other grants and other transfers (see attached list)	27,453,093	31,710,505
Acquisition of assets		553,318
Others (Pending Board Approval)	5,007,779	3,507,779
	61,135,937	70,625,050



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

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	37,708,521	xxx
	37,708,521	xxx



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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

NG - CONSTITUENCY DEV. FUND
 KAJIADO WEST
 10 FEB 2020
 FUND ACCOUNT MANAGER
 P. O. Box 1248 - 00208, NGONG HILLS

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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



 NG - CONSTITUENCY DEV. FUND
 KAJIADO WEST
 10 FEB 2020
 FUND ACCOUNT MANAGER
 P.O. Box 1248 - 00208, NGONG HILLS

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

ANNEX 3 – UNUTILIZED FUNDS

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
1.1 Compensation of employees		1,459,815		
1.2 Committee allowances		20,000		
1.3 Use of goods and services		(60)		
2.1 Capacity building		71,379		
2.2 Committee allowances		41,946		
2.3 Use of goods and services		(399)		
Sub-Total		15,92,681		
Amounts due to other grants and other transfers				
Kimelok Girls Boarding Primary School		1,000,000		
Olchoro Onyorri Primary School		1,000,000		
Elangata Omaianat Primary School		2,500,000		
Oldepe Primary School		1,000,000		
Olosirua Primary School		3,000,000		
Komiya Primary School		200,000		
Komiya Primary School		900,000		
Torosei Secondary School		3,500,000		
Torosei Secondary School		2,400,000		
Kibiko Secondary School		1,000,000		
Namelok Girls Secondary School		3,000,000		
Oldonyonyokie Girls Secondary School		5,000,000		
Naningoi Secondary School		2,000,000		
Naningoi Secondary School		532,937		
Saikeri Chiefs' Office		3,070,908		
Kibiko Chiefs Office		(39,999)		

- CONSTITUENCY DEV. FUND
 KAJIADO WEST

10 FEB 2020

ACCOUNT MANAGER
 P.O. Box 1248 - 00208, NGONG HILLS

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Kibiko Secondary School		100,000		
Kimuka Secondary School		100,000		
Najile Boys Sec School		100,000		
Ewuaso Girls Sec School		100,000		
Ereret Primary School		100,000		
Oldonyonyokie Girls Secondary School		100,000		
Magadi Secondary School		100,000		
Perterson Memorial Sec School		100,000		
KMQ Primary School		100,000		
Elangate wuas Primary School		100,000		
Iloodokilani Secondary School		100,000		
Oloibor Soit Girls Secondary School		100,000		
DCC Head Quarters Elangata wuas		100,000		
Nangingoi Girls Secondary School		100,000		
Nangingoi Primary School		100,000		
Oldepe Primary School		100,000		
Emparbal Primary School		100,000		
Baraka Oontoyie Girls Sec School		100,000		
Olchoro Onyori Primary School		100,000		
Naromoru Primary School		100,000		
Olooltepes Secondary School		100,000		
DCCs Head quarters		100,000		
Secondary Schools		3,946,665		
Tertiary Institutions		18,255,153		
Emergency		38,993		
Sub-Total		54,485,475		
Acquisition of assets				
Others				



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

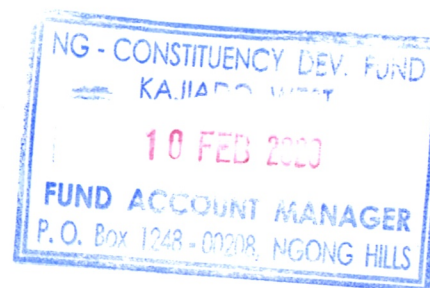
Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Un approved Projects		1,500,000		
Un approved reallocations		3,507,779		
	Sub-Total	5,007,779		
	Grand Total	61,085,936	70,775,338	

NG - CONSTITUENCY DEV. FUND
 KAJIADO WEST
 10 FEB 2020
 FUND ACCOUNT MANAGER
 P. O. Box 1248 - 00208, NGONG HILLS

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	2,630,000	0	0	2,630,000
Buildings and structures	1,485,481	553,318	0	2,038,799
Transport equipment	7,740,000	0	0	7,740,000
Office equipment, furniture and fittings	476,340	0	0	476,340
ICT Equipment, Software and Other ICT Assets	619,500	0	0	619,500
Other Machinery and Equipment	18,005,000	0	0	18,005,000
Heritage and cultural assets	-	0	0	0
Intangible assets	22,900	0	0	22,900
Total	30,979,221	553318	0	31,532,539



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

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

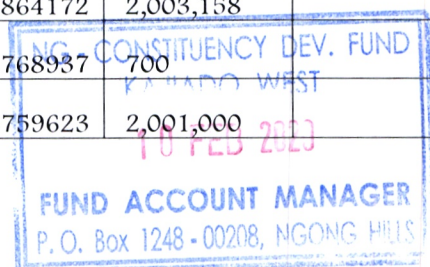
ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2019

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
NAMUNYAK PRI SCHOOL	Equity	730262357091	8,461	
INKIITO SEC SCHOOL	Equity		0	
NAMUNYAK PRI SCH	Equity	730262357091	8,462	
MOSIRO CHIEF OFFICE	Equity	730266654322	350	
OLOOSURITIA PRIMARY	Equity	730266471832	149,165	
NAMUNYAK PRI SCH	Equity	730262357091	8462	
Marantawua Primary Sch	Equity	730278569484	80,000	
Iloshon Pri Sch	Equity	730278559484	1740	
Ewaso Pri Sch	Equity	730261515388	900,705	
Kirkuria Pri Sch	Equity	1680278768345	400,000	
Ng CDF office	Equity	730272621444	0	
Kimuka Primary School	Equity	730271597487	299,640	
DCC OFFICE	Equity	1680278838922	499,880	
OLEKIMUNKE PRI	Equity	730278921789	500,000	
OLOOLOITIKOSHI PRI SCHOOL	Equity	730263333424	68,780	
INAUDOT PRIMARY SCHOOL	Equity	730264524069	1,554	
OLNG'ARUA PRI SCHOOL	Equity	730269015598	98	
NARUMORU PRI SCH	Equity	730266771420	2,516,032	
OLTIYANI PRI SCH	Equity	730263861723	1,004,382	
KIBIKO PRI SCH	Equity	730199774215	1,005,220	
ILKILORIT PRI SCH	Equity	730278347780	220,301	
INYONYORI PRIMARY	Equity	1680278455505	124,897	
OLPIRIKATA PRIMARY	Equity	860278457521	1,000,000	
ELANGATA WUAS PRIMARY	Equity	860278456277	98,880	
INDUPA PRIMARY	Equity	860264483222	383,895	



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

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
ILOSHON PRIMARY	Equity	730278559484	1,740	
KISAJU PRIMARY	Equity	730266407021	224,174	
KOMIYA PRIMARY	Equity	730278581080	1,400	
PAKASE PRI	Equity	1680278346673	40,620	
OLOISHOIBOR PRI	Equity	730264768937	700	
EMBALBAL PRIMARY	Equity	730271495711	47,580	
ILPARAKUO PRIMARY	Equity	1680268741156	463,151	
OLCHORO-ONYORI PRIMARY	Equity	730268721419	200,673	
Murantawua Pri	Equity	730278569484	80,000	
Naromoru Pri School	Equity	730266771420	2,516,032	
OLDORKO PRI	Equity	730268980042	1,200,410	
EDONYIO-OLASHO	Equity	730278838651	1,200,000	
ENKUT-EDIKIR PRI	Equity	860278891640	2,400,000	
OLOOLERA PRI	Equity	730278888444	1,000,000	
KIMELOK B.P.S	Equity	730266135090	79,090	
OLORIEN PRI	Equity	730278974626	1,500,000	
ENCHORO ELERAI	Equity	730278850902	1,200,500	
NANINGOI SEC SCHOOL	Equity	730271542231	2,065,380	
Eremitt Sec Sch	Equity	730266799596	1,628	
Olteyani Sec Sch	Equity	730278586995	660,014	
Kisaju Sec School	Equity	730278637935	721,490	
EWUASO GIRLS SEC SCH	Equity	730278896538	6,500,000	
OLOIBORTOTO SEC	Equity	1680278904758	1,200,000	
OLOOSEOS GIRLS SEC	Equity	730266864172	2,003,158	
OLOIKA SEC	Equity	730264768937	700	
Kajiado West TTI	Equity	730278759623	2,001,000	



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

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

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
KIBIKO CHIEF OFFICE	Equity	730264534703	391,675	
SHOMPOLE CHIEFS OFFICE	Equity	1680271389503	4,290	
K/WEST CONST. SPORTS	Equity	730278915835	715,578	
Kajiado West Environment	Equity	730278680052	6,634	
Total			37,708,521	



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

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
NG/CD F/MH/ KAJ WEST 2017-2018/ (3)	Financial Statement Inaccuracies	The amendments in the financial statement has been prepared taking into account all the errors/omissions that were highlighted on management letter from no 1 to 19 has been corrected as per the attached financial statement	FAM	RESOLVED	5
NG/CD F/MH/ KAJ WEST 2017-2018/ (3)	Other Grants and Transfers Returns from PMCs not provided	Due to late disbursements of funds by NGCDF Boards consequently led to late disbursements of funds to PMCs accounts for implementations of projects. Hence late implementations of projects which led to submission of returns to NGCDF Office.	FAM	RESOLVED	
NG/CD F/MH/ KAJ WEST 2017-2018/ (3)	Summary of Fixed Assets Register The accuracy of the fixed Assets Register could not be confirmed	The financial statement has been amended to reflect the correct balances of Kshs 30,979,221 for combined historical balance and additions made during the year under review	FAM	RESOLVED	
NG/CD F/MH/ KAJ WEST 2017-2018/	Cash & Cash Equivalents The accuracy of the financial statements figure cannot be confirmed	The Sub County Accountant have been preparing on monthly basis and forwarding bank reconciliation to Accountant General and copies are	FAM	RESOLVED	

RESOLVED
 NG - CONSTITUENCY DEV. FUND
 KAJIADO WEST
 10 FEB 2023
 FUND ACCOUNT MANAGER
 P.O. Box 1248 - 00203, NGONG HILLS

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
(3)		available for audit verification. The management has made a plan of action to be submitting copies of bank reconciliation on monthly basis to Auditor General as required			
NG/CD F/MH/ KAJ WEST 2017-2018/ (3)	Completion of NGCDF Office store In absence of expenditure returns, the management may not account for the amount disbursed towards the project	The project management committee are still implementing the projects as it was occasioned by late disbursements of funds from the NGCDF Board. However, please find attached hereto are copies of the documents available	FAM	RESOLVED	

NG - CONSTITUENCY DEV. FUND
 KAJIADO WEST
 10 FEB 2020
 FUND ACCOUNT MANAGER
 P. O. Box 1248 - 00208, NGONG HILLS



[Faint, illegible blue ink markings or text, possibly a stamp or bleed-through.]