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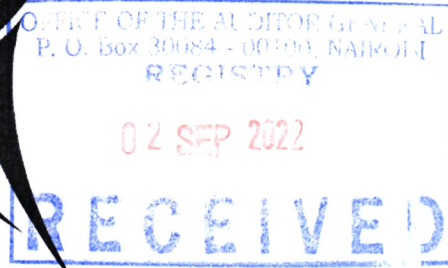
OF

THE AUDITOR-GENERAL

ON

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

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



KAJIADO EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Kajiado East Constituency
National Government Constituencies Development Fund (NGCDF)
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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 Constituency NG-CDF day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	PAUL S. OLE NTEIYA
2.	Sub-County Accountant	PURITY NGARI
3.	Chairman NGCDFC	GEOFFREY N.LEMAKO
4.	Member NGCDFC	REGINA NDUKU PETER

(d) Fiduciary Oversight Arrangements

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

(e) Kajiado Constituency NGCDF Headquarters

P.O. Box 804-00242
Kajiado Building/House/Plaza
Namanga Road/Highway
Nairobi, KENYA

(f) Kajiado East Constituency NGCDF Contacts

Telephone: (254) 0723364685
E-mail: kajiadoeastcdf@yahoo.com/kajiadoeast@cdf.go.ke
Website:

(g) Kajiado East Constituency NGCDF Bankers

Equity Bank (specify the constituency account banker details)
Kitengela
P.o Box

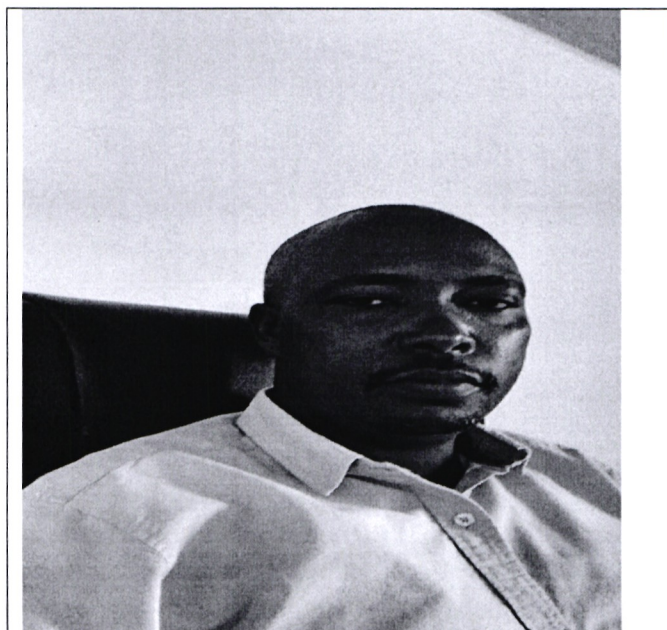
(h) Independent Auditors

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

I. NG-CDFC CHAIRMAN’S REPORT



**Mr GOEFFREY NTAPAYIA LEMAKO
NG-CDF CHAIRMAN KAJIADO EAST
CONSTITUENCY**

**SUMMARY THE BUDGET
PERFORMANCE AGAINST
ACTUAL AMOUNTS FOR
CURRENT YEAR BASED ON
SECTORS,**

INTRODUCTION

As we come to the end of our financial year 2020/2021, I wish to thank the highest God for granting us his grace and honour throughout the year. I also wish to comment and convey my sincere gratitude to the Area MP Hon PerisTobiko for her relentless effort and support that she has granted unto us in pursuit an effective service delivery to the people of Kajiado East. I also want to recognise the work and effort of the NG-CDF Board, Fund account manager, NG- CDFC members, staff, kajiado East residents and our stakeholders for their unwavering support they have granted to in realising the goals and objectives

we had set at the beginning of the year, It’s my wish that God almighty grant and reward you with sufficient grace to continue offering good services to the people of Kajiado east the country at large. It’s my humble request that as we begin these new financial year 2021/2022 you will continue to work tirelessly for the people of Kajido east who are looking upon you to better their life delivering services Equally and equitably.

BUDGETRAY PERFORMANCE AGAINST ACTUAL AMOUNTS FOR THE CURRENT YEAR BASED ON SECTORS.

1. DISBURSEMENT/RECEIPTS FROM THE NG-CDF BOARD

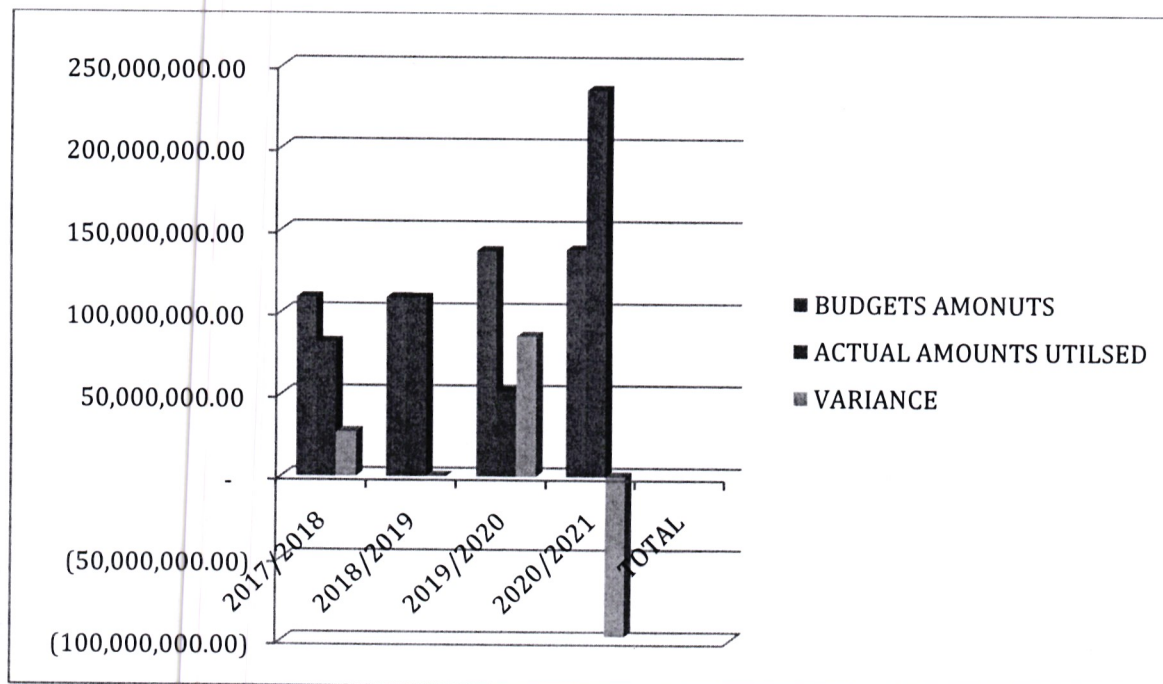
As the chairman of Kajiado east constituency am very much great full to The NG-CDF Board for the support they have granted to us these financial year. During the year 2020/2021 we received disbarments from the NG CDF Board amounting to Ksh 235,464,634 being the largest amount we have ever received from the board .in 2019/2020 we received Ksh 52,000,000 and in 2018/2019 we received Ksh 108,791,483 in 2017/2018 we received Ksh 81,797,413. I observed a drastic improvement in absorption and utilisation of funds which enabled us to get more disbursements form the board.

DISBURSEMENTS FROM THE NG CDF BOARD FOR FOUR FY YEARS

NO	FINANCIAL YEAR	BUDGETED AMOUNT	ACTUAL AMOUNT RECEIVED	VARIANCE
1	2017/2018	109,040,876.00	81,797,413.00	27,243,463.00
2	2018/2019	109,040,875.52	108,791,483.00	249,392.52

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3	2019/2020	137,367,724.00	52,000,000.00	85,367,724.00
4	2020/2021	138,088,879.31	235,464,634.00	(97,375,754.69)
	TOTAL	493,538,354.83	478,053,530.00	15,484,824.83



EDUCATION PROJECTS

Kajiado east constituency has made tremendous progress in initiating, implementing, and handingovers projects in the Education sector throughout the constituency. During the financial year 2020/2021 budget we allocated Ksh 17,000,000 for new secondary school projects in the constituency. We further received received ksh9,000,000 for the year 2019/2020 therefore the total amounts of money receive in respect to secondary school is Ksh 26,000,000 during 2020/2021 FY.

We also budgeted Ksh 63,000,000 for Primary school projects, We further received a total ksh 15,177,027 budgeted in 2019/2020. The actual amount received for primary school projects was Ksh 78,177,027. The total Number of education projects that were funded during these financial year are 44 being 36 for primary schools and 8 for secondary schools. These marks the highest numbers of projects we have managed to fund and implement compared to the previous financial years.

NO OF EDUCATION PROJECTS FUNDED DURING THE FY YEAR AND AMOUNT SPENT

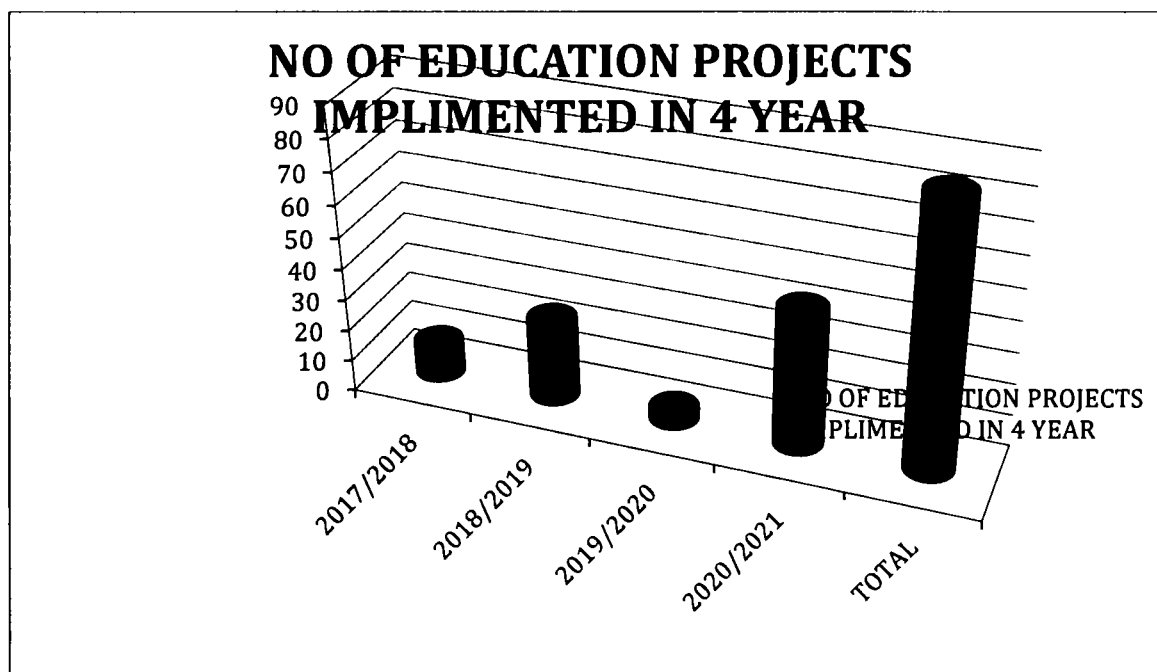
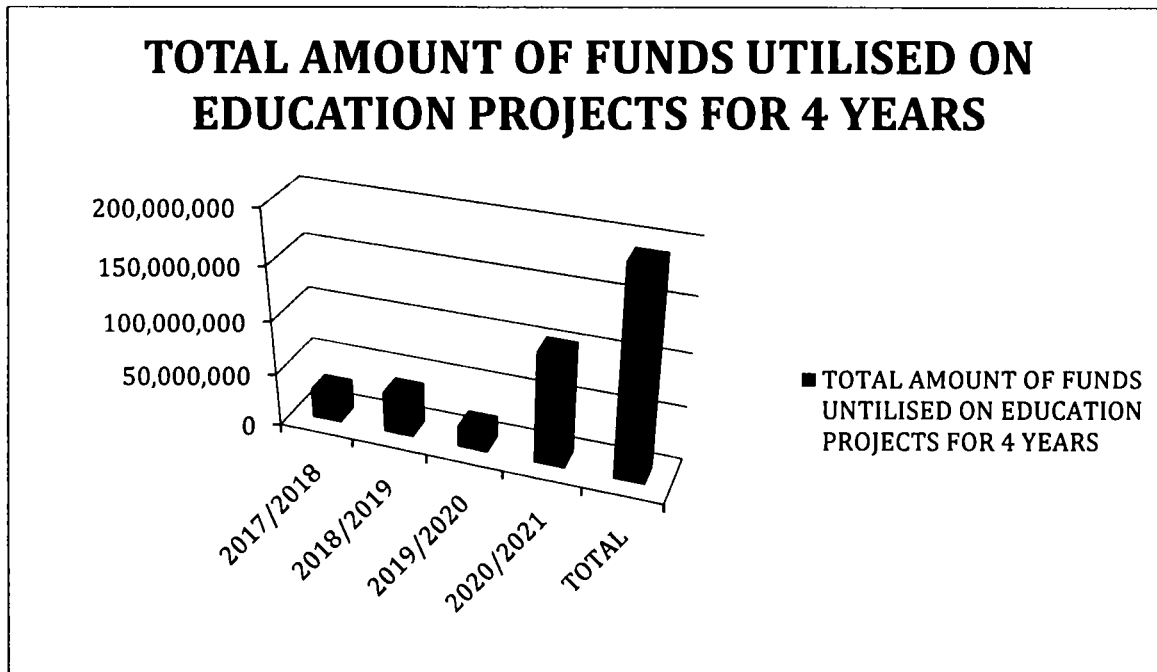
NO	FINANACIAL YEAR	SECONDARY PROJECTS	PRIMARY PROJECTS	TOTAL NO OF PROJECTS	TOTAL AMOUNT KSH
1	2017/2018	1	10	11	29,000,000
2	2018/2019	2	24	26	39,200,000

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3	2019/2020	1	3	4	20,000,000
4	2020/2021	8	36	44	104,177,027
	TOTAL	12	73	85	192,377,027



SECURITY PROJECTS

NgcdfKajiado east has been at the forefront in enhancing security to the residents across the constituency. We have undertaken several projects that support and enhance security in our constituency. We have supported the provincial administration and the police by initiating and

building offices for our chiefs and New police post in urban and rural parts of the constituency so as many people can access the services of security and provincial administration personnel within their administrative units.

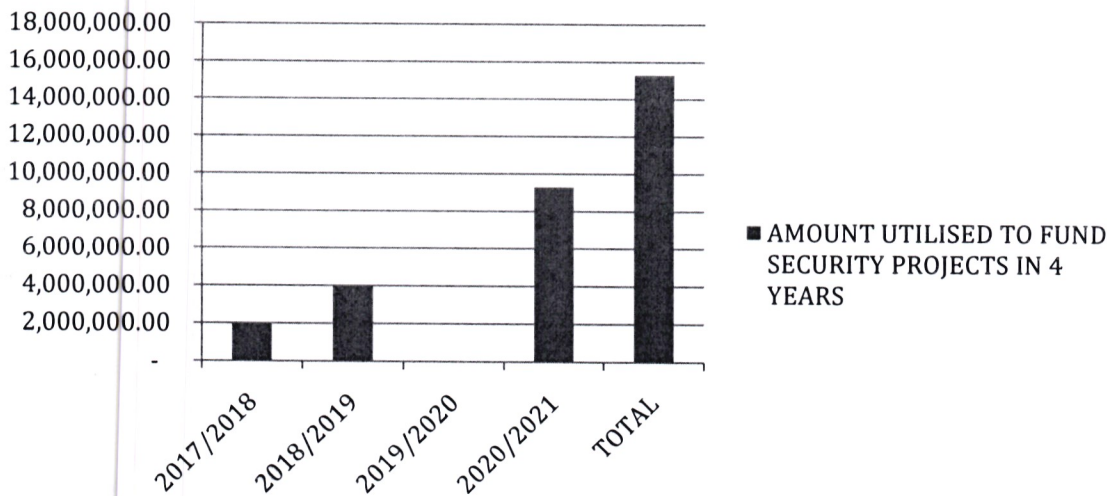
During the year 2020/2021 we have budgeted Ksh 18,000,000 for security projects. We have received ksh 9,300,000 during the financial year and we were able to utilise the funds and implement the projects as proposed.

Below is an analysis of security projects funded in four financial periods

NO OF SECURITY PROJECTS FUNDED BY NG-CDF FOR 4 YEARS

NO	FINANACIAL YEAR	NO OF PROJETSCS	AMOUNT
1	2017/2018	1	2,000,000=
2	2018/2019	3	4,000,000=
3	2019/2020	0	0
4	2020/2021	5	9,300,000=
	TOTAL	9	15,300,000

AMOUNT UTILISED TO FUND SECURITY PROJECTS IN 4 YEARS



BURSARY:

NG-CDF Kajiado east constituency in the financial year 2020/2021 budgeted for ksh17,600,000 being bursaries for needy secondary school students, ksh 17,508,038.45 for tertiary schools and Ksh 2,400,000 being bursary allocation for social security programmes. The above budgeted funds had not been received and utilised by the end of the financial year

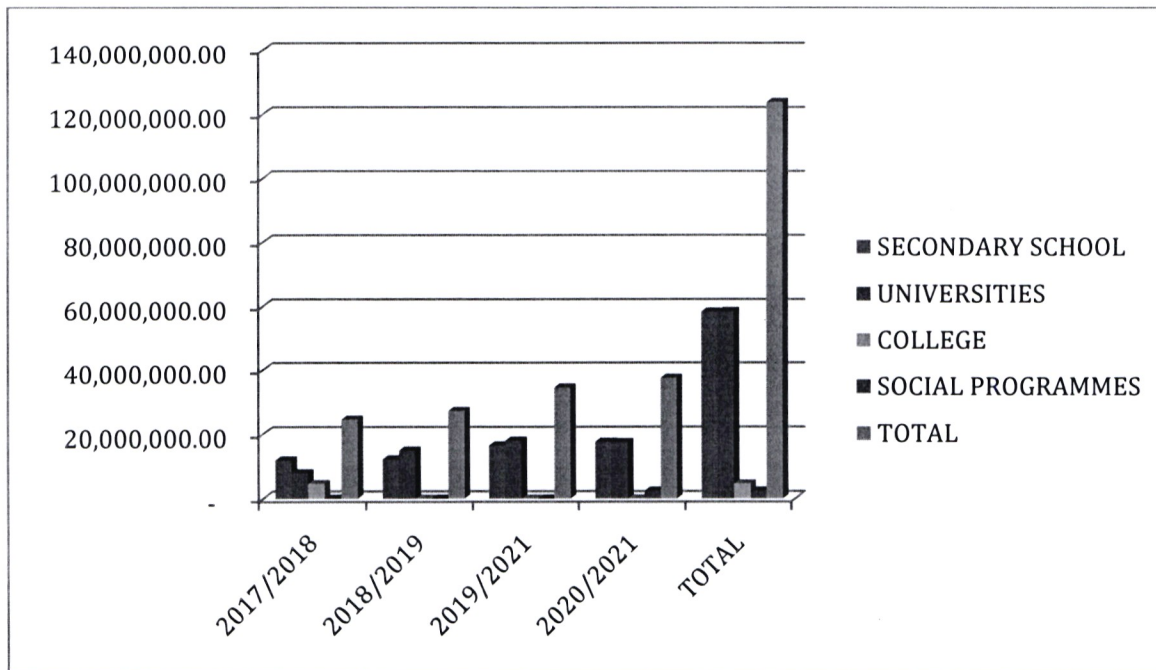
However we received Ksh 23,260,216.88 and ksh13,511,678.63 being amounts budgeted for in 2018/2019 that had not been received from the board by then.

The Bursary disbursement analysis for the years is as follows.

BUDGETED AMOUNT FOR BURSARIES FOR 4 YEARS

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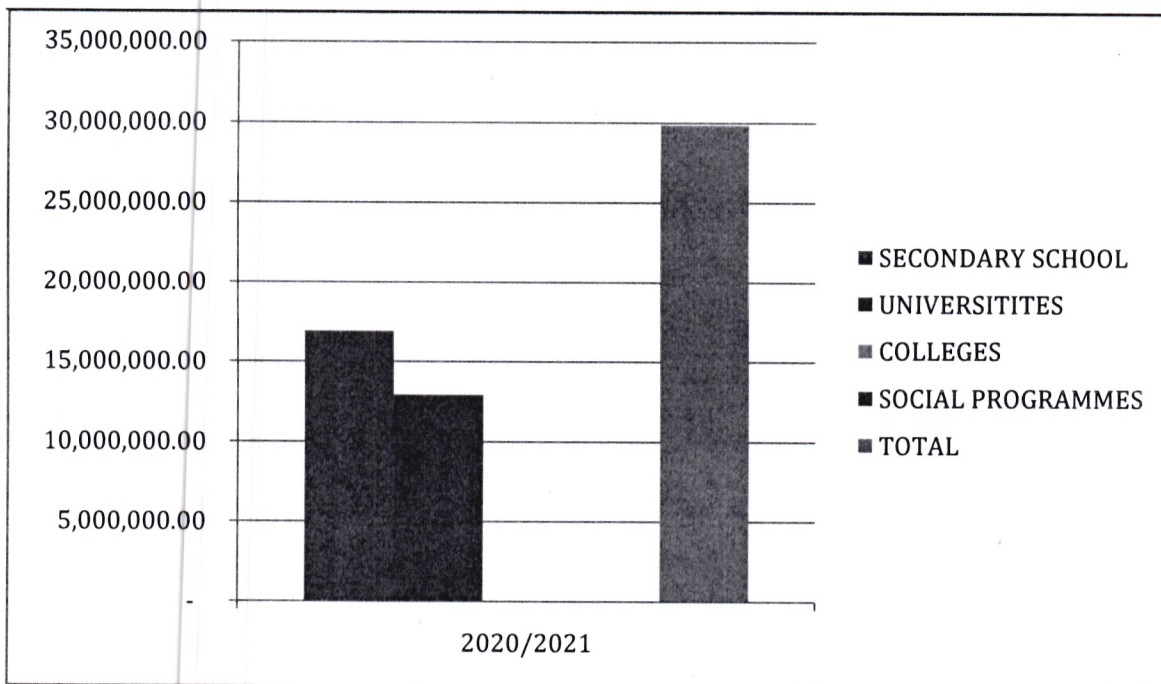
NO	FINANCIAL YEAR	SECONDARY SCHOOL	UNIVERSITIES	COLLEGE	SOCIAL PROGRAMMES	TOTAL
1	2017/2018	12,000,000.00	8,000,000.00	4,623,834.86	-	24,623,834.86
2	2018/2019	12,260,218.88	15,000,000.00	-	-	27,260,218.88
3	2019/2020	16,500,000.00	18,011,678.63	-	-	34,511,678.63
4	2020/2021	17,600,000.00	17,508,038.45	-	2,400,000.00	37,508,038.45
	TOTAL	58,360,218.88	58,519,717.08	4,623,834.86	2,400,000.00	123,903,770.82



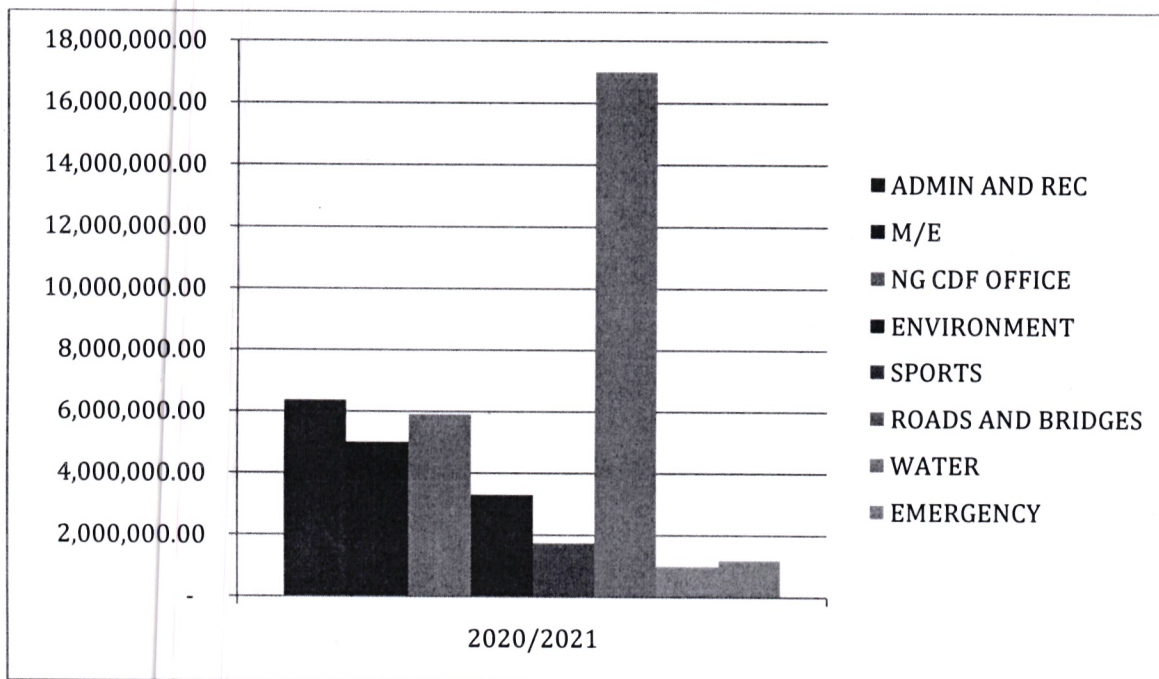
AMOUNT UTILISED FOR BURSARIES IN FY 2020/2021

NO	FINANCIAL YEAR	SECONDARY SCHOOL	UNIVERSITIES	COLLEGE	SOCIAL PROGRAMMES	TOTAL
1	2020/2021	16,911,000.00	12,947,343.00	-	-	29,858,343.00
	TOTAL	16,911,000.00	12,947,343.00	-	-	29,858,343.00

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OTHER SECTORS ALLOCATED FUNDS



DETAIL KEY ACHIEVEMENTS FOR THE ENTITY

Below are key projects implemented across the constituency

1. SECURITY PROJECTS



EDUCATION PRORJECTS



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ENVIRONMENT AND SPORTS PROJECTS





BURSARIES





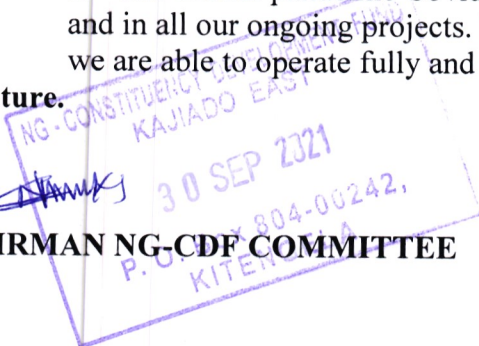
KEY CHALLENGES DURING THE YEAR

1. The Global pandemic Covid 19 has almost halted our operation both in the office and in all our ongoing projects. We have taken the necessary measures to ensure that we are able to operate fully and in a safe environment

Signature.



CHAIRMAN NG-CDF COMMITTEE



**II. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S
 PREDETRMINED OBJECTIVES**

Introduction

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

The key development objectives of *Kajiado Constituency 2018-2022* plan are to:

- a) To ensure that all our public schools are fully equipped with the necessary facilities and that all children of school going age can access these facilities
- b) To ensure that we participate in all environmental matter that will improve and better our semi-arid climate.
- c) To commence and facilitate sports activities in the constituency in order for us to nature talents and empower young people in the constituency
- d) To provide a peacefull, united and progressive environment that will enable Kenya to carry out economic, social, and cultural activities and safeguard life and properties.

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels	In FY 20/21 we increased number of classrooms, dormitories, laboratories etc from ... to... in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	To provide a peaceful, united and progressive	-increased in the number of police station	-Decrease in the level of crime especially in our	We have constructed 6 police post in all

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	environment that will enable Kenya to carry out economic, social, and cultural activities and safeguard life and properties.	and ap post in the constituency. -Good houses in the police post and stations	urban areas. -quick response by police officer when alarms are raised - Motivated police officer due to provision of good housing.	our densely populated areas enabling the government to deploy security officers in our constituency.
Environment	To ensure that we participate in all environmental matter that will improve and better our semi arid climate.	Increased number of seedlings and equipment distributed to all public institutions in the constituency	Increased level of forest cover in all public institutions.	WE have provide all out public school with tree seedling s and equipments to enable them plant and take care of the trees
Sports	To commence and facilitate sports activities in the constituency in order for us to nature talents and empower young people in the constituency	Increased number of sports clubs and sports teams in the constituency -increased number of organised leagues and sporting activities in the constituency	-Decrease in the level of young people engaging in drugs and criminal activities -increase in the number of young people engaging in sports and other social activities in the constituency	We have sponsored sports leagues in the constituency and all participants were granted uniforms, sports shoes and balls .winner were awarded with prizes.
Emergency				

III. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Kajiado East NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Kajiado east NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g planting trees once in an academic calendar
The NG-CDF Kajiado east Constituency frequently carries out environmental conservation activities in every financial year. We do involve NG-CDF supported

students to carry out this noble activity. During the financial year 2020/2021 we have carried out these activities twice. During our bursaries launch in January 2021 we visited the following public institution in the company of NG-CDF Supported students carrying out a tree planting exercise.

- KitengelaMagereza secondary school
- Noonkopir Primary School
- Athi-G.K prison primary school
- Utumishi primary school

We again carried out the same activity in May 2021 when we were launching and distributing bursary cheques. We are able to distribute trees seedlings to all our public institutions.

- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.

The NG-CDF Kajiado east Constituency carried out the sensitization the youth/community on the impact of drugs during the opening and handing over of the following security (police post) projects supported by NG-CDF.

- Chuna police post
- New valley police post
- Emali police post
- Merrueshipolce post
- Olooltepes police post
- Oloosirkon chief camp.

- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*

The NG-CDF Kajiado East constituency carries out sports tournaments during the December holidays when most of the young and talented students are available to participate in the tournaments. We do offer sports uniforms, balls and other facilities during the tournaments. The winning teams get a trophy and balls.

We do educate communities on environmental activities and sensitise them on the need to conserve the environment.

- *NG-CDF staff have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

The NG-CDF Kajiado east constituency encourages public schools to establish and maintain kitchen gardens and small scale farming in schools to act as demonstration centres to sensitise the local communities on proper methods that lead to soil conservation as well as crop and animal husbandry of NG-CDF supported projects.

3. Employee welfare

We invest in providing the best working environment for our employees. Xxx 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

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Cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Kajiado east constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

KajiadoEast NG-CDF 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.

NG-CDF has put in efforts to ensure:

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

5. Community Engagements-

Kajiado East NG-CDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

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

IV. 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 NG-CDF-Kajiado East Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NG-CDF-Kajiado Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Kajiado East Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF-Kajiado East Constituency financial statements were approved and signed by the Accounting Officer on 20 SEP 2021.


Chairman NG-CDF Committee

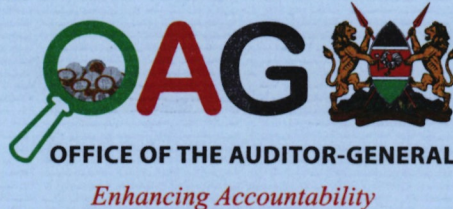
Name: GODFREY N LEMAKO


Fund Account Manager

Name: PAUL S. OLE NTEIYA

REPUBLIC OF KENYA

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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 EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Kajiado East Constituency set out on pages 27 to 83, which comprise of the statement of financial assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and the summary

Report of the Auditor-General on National Government Constituencies Development Fund – Kajiado East Constituency for the year ended 30 June, 2021

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund – Kajiado East Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Unconfirmed Use of Goods and Services

The statement of receipts and payments, reflects use of goods and services expenditure totalling Kshs.8,982,940 which differed with the supporting schedule balance of Kshs.8,538,440 by an unexplained variance of Kshs.444,500. Further, supporting schedules for each category of expenditure under use of goods and services as disclosed in Note 5 to the financial statements were not provided for audit verification.

As a result, the accuracy and completeness of use of goods and services expenditure totalling Kshs.8,982,940 could not be confirmed.

2.0 Unconfirmed Other Grants and Transfers

The statement of receipts and payments reflects other grants and transfers totalling Kshs.69,321,504. Included in the amount, is expenditure on environmental projects and emergency projects totalling to Kshs.3,303,389 and Kshs.1,200,000 respectively. However, Management did not provide supporting schedules for the amounts. Further, as disclosed in Note 7 to the financial statements, the amount includes Kshs.16,911,000 and Kshs.12,947,343 with respect to bursaries for secondary and tertiary education respectively, both totalling to Kshs.29,858,343, whereas the provided supporting schedule for bursaries reflected an amount of Kshs.30,679,500. The variance of Kshs.821,157 was not explained or reconciled.

In the circumstances, the accuracy and completeness of other grants and transfers totalling Kshs. 69,321,504 could not be confirmed.

3.0 Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.59,263,610. However, the balance was not supported with the bank statements, cash books and bank confirmation certificates.

In the circumstances, the accuracy and existence of the cash and cash equivalents balance of Kshs.59,263,610 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 East Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects actual income of Kshs.244,141,949 against a budget amount of Kshs.289,230,828 resulting to an under-collection of revenue of Kshs.45,088,879 or 16% of the budget. Further, the statement reflects budgeted total expenditure of Kshs.289,230,828 against actual expenditure of Kshs.184,878,338 yielding to a budget under absorption of Kshs.104,352,489 or 36% of the budget.

As a result, the Fund did not implement all planned and approved projects which may have had a negative impact on the services rendered to the residents of Kajiado East Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, 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 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, confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

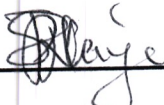
20 July, 2022

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


VI. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	235,464,634	52,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	77,000	
TOTAL RECEIPTS		235,541,634	52,000,000
PAYMENTS			
Compensation of employees	4	2,396,867	1,590,748
Use of goods and services	5	8,982,940	5,190,401
Transfers to Other Government Units	6	104,177,027	20,000,000
Other grants and transfers	7	69,321,504	52,152,878
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		184,878,338	78,934,027
SURPLUS/DEFICIT		50,663,295	(26,934,027)

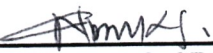
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-Kajiado East Constituency financial statements were approved on 20th 5/2021 and signed by:



Fund Account Manager
Name: PAUL S. OLE NTEIYA



**National Sub-County
Accountant**
Name: PURITY NGARI
ICPAK M/No: 20993




Chairman NG-CDF Committee
Name: GODFREY
N. LEMAKO

VII. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES			
	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	59,263,610	8,600,315
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		59,263,610	8,600,315
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		59,263,610	8,600,315
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		59,263,610	8,600,315
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	8,600,315	35,534,342
Prior year adjustments	14	-	
Surplus/Defict for the year		50,663,295	(26,934,027)
NET FINANCIAL POSITION		59,263,610	8,600,316

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kajiado East Constituency financial statements were approved on 31st 2021 and signed by:


Fund Account Manager
Name: PAULE S. OLE NTEIYA


National Sub-County
Accountant
Name: PURITY N NGARI


Chairman NG-CDF Committee

Name: GODFREY
N. LEMAKO


ICPAK M/No:20993

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

STATEMENT OF CASH FLOW			
		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	235,464,634	52,000,000
Other Receipts	3	77,000	-
		235,541,634	52,000,000
Payments for operating activities			
Compensation of Employees	4	2,396,867	1,590,748
Use of goods and services	5	8,538,390	5,190,401
Transfers to Other Government Units	6	104,177,027	20,000,000
Other grants and transfers	7	69,766,054	52,152,878
Other Payments	9	-	-
		184,878,338	78,934,027
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		50,663,295	(26,934,027)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
		50,663,295	(26,934,027)
Cash and cash equivalent at BEGINNING of the year	10	8,600,315	35,534,342
Cash and cash equivalent at END of the year		59,263,610	8,600,316

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kajiado east Constituency financial statements were approved on 30th Sep 2021 and signed by:


Fund Account Manager
Name: PAUL S. OLE NTEIYA


National Sub-County Accountant
Name: PURITY NGARI


Chairman NG-CDF Committee

Name: GODFREY N. LEMAKO

ICPAK M/No: 20993

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

VII. SUMMARY STATEMENT OF APPROPRIATION

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		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	8,600,315	143,464,634	289,153,828	244,064,949	45,088,879	84.4%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts		77000		77,000	77,000	-	100.0%
TOTAL RECEIPTS	137,088,879	8,677,315	143,464,634	289,230,828	244,141,949	45,088,879	84.4%
PAYMENTS							
Compensation of Employees	3,000,000	4,000,000	1,629,245	8,629,245	2,396,867	6,232,377	27.8%
Use of goods and services	8,690,701	4,600,315	7,863,095	21,154,111	8,538,390	12,171,171	42.5%
Transfers to Other Government Units	57,300,000		54,500,000	111,800,000	104,177,027	7,622,973	93.2%
Other grants and transfers	68,098,179		79,472,294	147,570,473	69,766,054	78,248,969	47.0%
Acquisition of Assets	0	0	0	0	-	-	#DIV/0!
Other Payments	0		0	0	-	-	#DIV/0!
Funds awaiting approval		77000		77,000		77,000	
TOTAL	137,088,879	8,677,315	143,464,634	289,230,828	184,878,338	104,352,489	63.9%

***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.*

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

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


- i. Compensation of employees was underutilised as much of the funds were pending from the board at the end of the year.
- ii. Use of goods was underutilised as much of the funds were pending from the board at the end of the year.
- iii. Transfer to other government units was underutilised as much of the funds were pending from the board at the end of the year.

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	104,352,489
Less undisbursed funds receivable from the Board as at 30th June 2021	45,088,879
	59,263,611
Add Accounts payable	
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	
Cash and Cash Equivalents at the end of the FY 202021	59,263,611

The NGCDF-Kajiado East Constituency financial statements were approved on 30th Sept 2021 and signed by:


Fund Account Manager
Name: PAUL S. OLE NTEIYA


National Sub-County Accountant
Name: PURITY NGARI
ICPAK M/No: 20993


Chairman NG-CDF Committee
Name: GODFREY LEMAKO

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2020/2021			2020/2021	30/06/2021	
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,000,000.00	4,000,000.00	2,317,140	9,317,140.30	2,396,867.00	6,920,273
1.2 Committee allowances	1,790,700.20	4,600,315.00	3,863,095	10,254,110.20	1,538,389	8,715,720
1.3 Use of goods and services	3,000,000.00		2,000,000	5,000,000.00	2,000,000.00	3,000,000
				0.00		
2.0 Monitoring and evaluation				0.00		
2.1 Capacity building	1,500,000.00		2,000,000	3,500,000.00	2,000,000.00	1,500,000
2.2 Committee allowances	1,200,000.00		1,344,997	2,544,996.67	2,000,000.00	544,996
2.3 Use of goods and services	1,200,000.00		1,000,000	2,200,000.00	1,000,000.00	1,200,000
3.0 Emergency				0.00		
3.1 Primary Schools	7,192,206.90		5,738,993	12,931,200.35	1,200,000.00	11,731,200
3.2 Secondary schools				0.00		
3.3 Tertiary institutions				0.00		
3.4 Security projects				0.00		
4.0 Bursary and Social Security				0.00		
4.1 Primary Schools				0.00		
4.2 Secondary Schools	17,600,000.00		17,260,219	34,860,218.88	19,137,000	15,723,2
4.3 Tertiary Institutions	17,710,105.00		16,000,000	33,710,105.00	11,165,893	22,544,2
4.4 Universities				0.00		

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

4.5 Social Security	2,400,000.00			2,400,000.00		2,400,000
5.0 Sports				0.00		
5.1	2,597,933.45		1,747,354	4,345,287.45	1,747,354.00	2,597,933
5.2				0.00		
5.3				0.00		
6.0 Environment				0.00		
6.1	2,597,933.45		3,303,389	5,901,322.45	3,303,389.00	2,597,933
6.2				0.00		
6.3				0.00		
7.0 Primary Schools Projects (List all the Projects)						
7.1 ilmejooli primary sch	2,000,000.00			2,000,000.00	2,000,000.00	
7.2 Ilmukutani pri school	2,000,000.00			2,000,000.00	2,000,000.00	
7.3 Olooltepes primary sch	2,000,000.00			2,000,000.00		2,000,000
7.4 Oloserian primary school	2,000,000.00			2,000,000.00	2,000,000.00	
7.5 ilmunkush primary school	2,000,000.00			2,000,000.00	2,000,000.00	
7.6 Lesoit Primary school	2,000,000.00			2,000,000.00	2,000,000.00	
7.7 G.k prison primary sch	5,000,000.00			5,000,000.00	5,000,000.00	
7.8 Musa primary school	2,000,000.00			2,000,000.00	2,000,000.00	
7.9 Sultan hamud township	5,000,000.00			5,000,000.00		5,000,000
7.10 Ngusso Primary sch	5,000,000.00			5,000,000.00	5,000,000.00	
7.11 Endoinyo Enkerrpri school	1,500,000.00			1,500,000.00		1,500,000
7.12 Imbuko primary school	1,500,000.00			1,500,000.00	1,500,000.00	
7.13 Oloonkai primary school	1,000,000.00			1,000,000.00	1,000,000.00	
7.15 Sholinke primary school	3,300,000.00			3,300,000.00		3,300,000
7.16 Osarai primary school	2,000,000.00			2,000,000.00	2,000,000.00	
7.17 oloolngusuani primary sch	1,000,000.00			1,000,000.00	1,000,000.00	
7.18 oltingaloonkaikprisch	1,000,000.00			1,000,000.00		1,000,000
7.19 Kilo primary school			2,000,000	2,000,000.00	2,000,000.00	
kitengela primary school			2,000,000	2,000,000.00	2,000,000.00	

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

Merian primary school			4,000,000	4,000,000.00	4,000,000.00
Enkileele primary school			1,000,000	1,000,000.00	1,000,000.00
Utumishi primary school			2,000,000	2,000,000.00	2,000,000.00
embuya primary school			2,000,000	2,000,000.00	2,000,000.00
Ilmao primary school			1,000,000	1,000,000.00	1,000,000.00
Guadalupeoltepesiprimaryschool			1,000,000	1,000,000.00	1,000,000.00
Emarti primary school			2,000,000	2,000,000.00	2,000,000.00
Olmeleleki primary school			1,000,000	1,000,000.00	1,000,000.00
Imaroro primary school			1,000,000	1,000,000.00	1,000,000.00
Parsinti Primary school			1,500,000	1,500,000.00	1,500,000.00
Orperelongo primary school			3,000,000	3,000,000.00	3,000,000.00
Noonkobon primary school			2,000,000	2,000,000.00	2,000,000.00
Ilaimoror primary school			2,000,000	2,000,000.00	2,000,000.00
Isara primary school			2,000,000	2,000,000.00	2,000,000.00
ewuaso primary school			2,000,000	2,000,000.00	2,000,000.00
Lendorko primary school			2,000,000	2,000,000.00	2,000,000.00
emakoko primary school			2,000,000	2,000,000.00	2,000,000.00
noompopong primary school			500,000	500,000.00	500,000.00
oloshaiki primary school			1,000,000	1,000,000.00	1,000,000.00
emamparusuai primary schoo.			4,677,027	4,677,027.00	4,677,027.00
Isinya primary school day and boarding			7,000,000	7,000,000.00	7,000,000.00
Olturoto primary school			2,000,000	2,000,000.00	2,000,000.00
8.0 Secondary Schools Projects (List all the Projects)				0.00	
8.1 Ilmamen secondary school	5,000,000.00			5,000,000.00	5,000,000.00
8.2Kaputiei secondary school	2,000,000.00			2,000,000.00	2,000,000.00
8.3ilpolosat sec school	3,000,000.00			3,000,000.00	3,000,000.00
8.4 Ereteti sec school	2,000,000.00			2,000,000.00	2,000,000.00
8.4Kisaju Dipak sec school	5,000,000.00			5,000,000.00	5,000,000.00
sholinke secondary school			5,000,000	5,000,000.00	5,000,000.00
Ereteti sec school			2,000,000	2,000,000.00	2,000,000.00
Isinya boys secondary school			2,000,000	2,000,000.00	2,000,000.00
9.0 Tertiary institutions Projects (List all the Projects)				0.00	
9.1				0.00	
9.2				0.00	
9.3				0.00	
9.4				0.00	

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10.0 Security Projects				0.00		
10.1 Olooltepes police post	1,000,000.00			1,000,000.00	1,000,000.00	
10.2 Merrueshi chief camp	2,000,000.00			2,000,000.00	2,000,000.00	
EMALI POLICE POST			3,000,000	3,000,000.00	3,000,000.00	
10.3 Kitengela National Government CIPU COMPLEX	12,000,000.00			12,000,000.00	-	12,000,000
LKITENGELA AP LINE			300,000	300,000.00	300,000.00	
10.4 Oloosirkon chief camp	3,000,000.00		-	3,000,000.00	3,000,000.00	
11.0 Acquisition of assets				0.00		
11.1 Motor Vehicles (including motorbikes)				0.00		
11.2 Construction of CDF office			5,912,419	5,912,419.00	5,912,419.00	
11.3 Purchase of furniture and equipment				0.00		
11.4 Purchase of computers				0.00		
11.5 Purchase of land				0.00		
12.0 Others				0.00		
12.1 Strategic Plan				0.00		
12.2 Innovation Hub				0.00		
13.0 WATER PROJECTS				0.00		
13.1 Oldoinyolenkai water project			1,000,000	1,000,000.00	1,000,000.00	
14.0 ROADS AND BRIDGES				0.00		
ENKASITI RPIMARY SCHOOL RD			4,500,000	4,500,000.00	4,500,000.00	
ENKIRRGIRRI PRIMARY SCHOOL RD			4,300,000	4,300,000.00	4,300,000.00	
SAFARICOM UTUMISHI PRI SCHOOL RD			3,600,000	3,600,000.00	3,600,000.00	
KITENGELA BOADING SCHOOL RD			4,600,000	4,600,000.00	4,600,000.00	
Funds pending approval**		77,000.00		77,000.00		77,000
Total	137,088,879.00	8,677,315.00	143,464,633	289,230,827.30	184,878,339.00	104,352,488

(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)

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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.

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Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

In-kind contributions are donations that are made to the constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions

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can be reliably determined, the constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

***Kajiado East Constituency
National Government Constituencies Development Fund (NGCDF)
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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 2019 for the period 1st July 2020 to 30th June 2020 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

14. Errors

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

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

15. Related Party Transactions

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

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

XII. NOTES TO THE FINANCIAL STATEMENTS

I. NOTES TO THE FINANCIAL STATEMENTS								
1. TRANSFERS FROM OTHER GOVERNMENT AGENCIES								
Description		2020 - 2021	2019 - 2020					
		Kshs	Kshs					
	AIE NO. B 005108		4,000,000					
Normal Allocation	AIE NO. B 030184		18,000,000					
	AIE NO. B 030428		10,000,000					
	AIE NO. B 006370		10,000,000					
	AIE NO. B 042761		10,000,000					
	AIE NO. B 047007		0					
	AIE NO. B 1247747	3,000,000						
	AIE NO. B	69,367,724						
	AIE NO. B 124958	5,000,000						
	AIE NO. B 119814	12,000,000						
	AIE NO. B 128404	11,900,000						
	AIE NO. B 128416	9,000,000						
	AIE NO. B 138828	12,000,000						
		6,000,000						
		8,000,000						
		13,100,000						
		12,000,000						
		500,000						
		2,556,034						
		55,040,876						
		16,000,000						

Kajiado East Constituency
National Government Constituencies Development Fund (NGCDF)
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Conditional Grants	AIE NO...						
Receipt from other Constituency							
TOTAL		235,464,634	52,000,000				
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS							
Description		2020 - 2021	2019 - 2020				
		Kshs	Kshs				
Receipts from the Sale of Buildings			-				
Receipts from the Sale of Vehicles and Transport Equipment			-				
Receipts from the Sale Plant Machinery and Equipment			-				
Receipts from the Sale of Office and General Equipment			-				
TOTAL		-	-				
3 OTHER RECEIPTS							
Description		2020 - 2021	2019 - 2020				
		Kshs	Kshs				
Interest Received			-				
Rents			-				
Receipts Sale of Tender Documents		77,000					
Hire of plant/equipment/facilities		-	-				
Unutilized funds from PMCs			-				

Kajiado East Constituency
National Government Constituencies Development Fund (NGCDF)
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Other Receipts Not Classified Elsewhere (specify)		-	-				
TOTAL		77,000					
4							
COMPENSATION OF EMPLOYEES							
Description		2020 - 2021	2019 - 2020				
		Kshs	Kshs				
NG-CDFC Basic staff salaries		1,539,108	1,538,908				
Personal allowances paid as part of salary							
House allowance		-	-				
Transport allowance		-	-				
Leave allowance		-	-				
Gratuity-contractual employees		805,919					
Employer Contributions Compulsory national social security schemes		51,840	51,840				
TOTAL		2,396,867	1,590,748				
5 USE OF GOODS AND SERVICES							
Description		2020 - 2021	2019 - 2020				
		Kshs	Kshs				
Utilities, supplies and services		709,000	700,000				
Electricity		69,600	30,000				
Water & sewerage charges		357,600	100,000				
Office rent			-				
Communication, supplies and services		108,600	54,781				
Domestic travel and		677,000	100,000				

Kajiado East Constituency
National Government Constituencies Development Fund (NGCDF)
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subsistence							
Printing, advertising and information supplies & services		600,000	200,000				
Rentals of produced assets			-				
Training expenses		1,081,420	932,000				
Hospitality supplies and services			0				
Other committee expenses		1,054,000	640,000				
Committee allowance		1,163,999	847,600				
Insurance costs			-				
Specialised materials and services	32,800		-				
Office and general supplies and services		77,000	97,000				
Fuel , oil & lubricants			0				
Other operating expenses		476,000	560,000				
Bank service commission and charges		1,531,371	929,020				
Other Operating Expenses			-				
Security operations		600,000	-				
Routine maintenance - vehicles and other transport equipment			0				
Routine maintenance- other assets			0				
TOTAL		8,538,390	5,190,401				
6							
TRANSFER TO OTHER GOVERNMENT ENTITIES							
Description		2020 - 2021	2019 - 2020				
		Kshs	Kshs				
Transfers to Primary Schools		78,177,027	5,000,000				
Transfers to Secondary Schools		26,000,000	15,000,000				
Transfers to Tertiary							

Kajiado East Constituency
National Government Constituencies Development Fund (NGCDF)
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Institutions									
TOTAL			104,177,027	20,000,000					
7 OTHER GRANTS AND OTHER PAYMENTS									
Description			2020 - 2021	2019 - 2020					
			Kshs	Kshs					
Bursary - Secondary (see attached list)			19,137,000	12,791,500					
Bursary -Tertiary (see attached list)			11,165,893	9,920,000					
Bursary- Special Schools			-	-					
Mocks & CAT (see attached list)			-	-					
Social Security programmes (NHIF)									
Security Projects (see attached list)			9,300,000	-					
Sports Projects (see attached list)			1,747,354	1,227,586					
Environment Projects (see attached list)			3,303,389	1,227,586					
Emergency Projects (see attached list)			1,200,000	7,000,000					
Roads and Bridges			17,000,000	19,986,206					
Water			1,000,000						
Ng-cdf office			5,912,419						
TOTAL			69,766,054	52,152,878					
8 ACQUISITION OF ASSETS									
Non Financial Assets			2020 - 2021	2019 - 2020					
			Kshs	Kshs					
Purchase of Buildings									

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			-	-				
	Construction of Buildings		-	-				
	Refurbishment of Buildings		-	-				
	Purchase of Vehicles and Other Transport Equipment		-	-				
	Purchase of Bicycles & Motorcycles		-	-				
	Overhaul of Vehicles and Other Transport Equipment		-	-				
	Purchase of Household Furniture and Institutional Equipment							
	Purchase of office furniture and and General Equipment		0	-				
	Purchase of computers ,printers and other IT equipments		-	-				
	Purchase of ICT Equipment, Software and Other ICT Assets		-	-				
	Purchase of Specialized Plant, Equipment and Machinery		-	-				
	Rehabilitation and Renovation of Plant, Machinery and Equip.		-	-				
	Acquisition of Land		-	-				
	Acquisition of Intangible Assets							
	TOTAL		0	0				
	9 Other Payments							
	Strategic Plan		-					
	ICT Hubs		-	-				
				-				
	TOTAL		-	-				

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10A: Bank Balances (cash book bank balance)				
Name of Bank, Account No. & currency	Account Number	2020 - 2021	2019 - 2020	
		Kshs (30/6/2020)	Kshs (30/6/2019)	
<i>Equity Bank Kiengela</i>	<i>A/C no.0700261666226</i>	59,263,610	8,600,315	
		-	-	
		-	-	
TOTAL		59,263,610	8,600,315	
10B: CASH IN HAND)				
		2020 - 2021	2019 - 2020	
		Kshs (30/6/2021)	Kshs (30/6/2020)	
Location 1		-	-	
Location 2		-	-	
Location 3		-	-	
Other receipts (specify)		-	-	
TOTAL		-	-	
			<i>[Provide cash count certificates for each]</i>	
11: OUTSTANDING IMPRESTS				
<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>B al</i>

Kajiado East Constituency
National Government Constituencies Development Fund (NGCDF)
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					an ce (3 0/ 6/ 20 20) Ks hs			
		Date imprest taken	Kshs	Kshs	hs			
				-	-			
			-	-	-			
			-	-	-			
			-	-	-			
			-	-	-			
			-	-	-			
			-	-	-			
		TOTAL	-	-	-			
		12A Retention						
			2020-2021	2019-2020				
			KShs	KShs				
		Retention as at 1st July (A)	-	-				
		Retention held during the year (B)	-	-				
		Retention paid during the Year (C)	-	-				
		Closing Retention as at 30th June D= A+B-C	-	-				
		12 B Gratuity						
			2020-2021	2019-2020				
			KShs	KShs				
		Gratuity as at 1st July (A)	-	-				

Kajiado East Constituency
National Government Constituencies Development Fund (NGCDF)
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DEPOSITS AND RETENTION							
			2020- 2021	2019- 2020			
			Kshs	Kshs			
Deposits and Retention as at 1st July 2019 (A)			-	-			
Deposits and Retention held during the year (B)							
Deposits and Retention paid during the year ©							
Closing accounts payable at 30th June (D=A+B-C)				-			-
							-
17. OTHER IMPORTANT DISCLOSURES							
17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)							
			2020- 2021	2019- 2020			
			Kshs	Kshs			
Construction of buildings			-	-			
Construction of civil works			-	-			
Supply of goods			-	-			
Supply of services			-	-			
TOTAL			-	-			
17.2: PENDING STAFF PAYABLES (See Annex 2)							
			2020- 2021	2019- 2020			
			Kshs	Kshs			

Kajiado East Constituency
National Government Constituencies Development Fund (NGCDF)
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NGCDF Staff	-	884,256				
Others (specify)	-	-				
	-	884,256				
17.3: UNUTILISED FUNDS (See Annex 3)						
	2020- 2021	2019- 2020				
	Kshs	Kshs				
Compensation of employees	6,232,377.2	4,350,483.00				
Use of goods and services	12,171,170.7	7,895,437.50				
Amounts due to other Government entities (see attached list)	7,622,973.0	54,500,000.00				
Amounts due to other grants and other transfers (see attached list)	78,248,968.7	79,157,356.00				
Acquisition of assets	-	650,000.00				
Others (<i>specify</i>)	-					
Funds pending approval	77,000.0					
	0	-				
TOTAL	104,352,489	146,553,277				
17.4: PMC ACCOUNT BALANCES (See Annex 4)						
	2020- 2021	2019- 2020				
	Kshs	Kshs				
PMC account balances (see attached list)	41,869,236.82	14,177,868.43				
		0				

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE							O	O	
Supplier of Goods or Services	Original Amount		Date Contracted	Amount Paid To-Date	B	B	C		
					2	2	om		
					0	0	m		
					2	1	e		
					0	9	n		
					d		t		
	A		b	c	=		s		
					a				
					-				
					c				
Construction of buildings									
1.									

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

Compensation of employees		6,232,377.16					
Use of goods & services		12,171,170.68					
Amounts due to other Government entities		18,403,547.84					
oltinkaloonkaik primary school		1,000,000.00					
ololtepes primary school		2,000,000.00					
sholinke primary school		3,300,000.00					
Sultan Hamudtoweship		5,000,000.00					
endoinyoenkerr primary school		1,500,000.00					
Sub-Total		12,800,000.00					
Amounts due to other grants and other transfers							
secondary school bursary		17,600,000.00					
bursary tertiary school		17,710,105.00					
Social security programmes		2,400,000.00					
emergency		17,165,969.10					
kitengela National Government CIPU Complex		12,000,000.00					
Networking		1,000,000.00					
sports		2,597,933.45					
Environment		2,597,933.45	5,738,993.45				
			1,000,000.00				
			500,000.00				
Sub-Total		73,071,941.00	79,157,357.57				
Acquisition of assets							
Others (specify)			2,400,000.00				

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DISPENSARY CDF ACCOUNT				617.50	617.50			
ENDIKIRR PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262093591		213,687.50	213,687.50			
OLOSINYA CHYULU PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262105071		460.00	460.00			
OLTINKA LOONKAIK PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262115501		13,380.00	13,380.00			
ILMAO PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262118490		1,008,367.00	8,367.00			
ILKIMUNYAK PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262119319		150.00	150.00			
OLOIKA PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262127807		9,076.55	9,076.00			
OLOOSIRKON SECONDARY SCHOOL CDF ACCOUNT	EQUITY	700262130399		9,069.10	9,069.00			
NAMUNYAK PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262135669		159,275.00	159,275.00			
NASERIAN PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262138656		1,377,542.00				
OLTORUTO DISPENSARY CDF ACCOUNT	EQUITY	700262143386		44,380.00	44,380.00			
KORROMPOI COMMUNITY DISPENSARY CDF ACCOUNT	EQUITY	700262155243		73,280.00	73,280.00			
SHOLINKE APS CAMP CDF ACCOUNT	EQUITY	700262157657		3,332.50	3,332.50			
KAJIADO EAST CONSTITUENCY PROJECTS COMMITTEE	EQUITY	700262165158		6,414,316.63				
KAJIADO EAST CONSTITUENCY ENVIRONMENTAL AND SPORTS PROJECTS	EQUITY	700262177765		1,855,759.18				

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MUSA PRIMARY SCHOOL PMC-CDF ACCOUNT	EQUITY	700262261904	1,999,650.00				
ILMUKUTANI PRIMARY SCHOOL PMC-CDF ACCOUNT	EQUITY	700262262031	2,010,465.00				
KILOH PRIMARY SCHOOL PMC-CDF ACCOUNT	EQUITY	700262262278	348,527.00	348,527.00			
ENKUTOTO OO MBAA PRIMARY SCHOOL	EQUITY	700262262499	700.00	700.00			
NOONKOPIR GIRLS SEC SCHOOL PMC-CDF ACCOUNT	EQUITY	700262262669	1,549.00	1,549.00			
KAJIADO EAST CONSTITUENCY UWEZO FUND-MAIN ACCOUNT	EQUITY	700262407866	647,809.00	647,809.00			
KAJIADO EAST CONSTITUENCY UWEZO FUND-ADMINISTRATION ACCOUNT	EQUITY	700262407880	72,689.00	72,689.00			
KAJIADO EAST CONSTITUENCY UWEZO FUND-LOANS REPAYMENT ACCOUN	EQUITY	700262407899	5,523,176.00	5,523,176.00			
SAMULI PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	700263337717	2,755.00	2,755.00			
ENKASITI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263365364	36,251.00	36,251.00			
ENOORETET PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263366588	2,920.00	2,920.00			
NKATU PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263367136	320.00	320.00			
KUNCHU PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263375147	999,623.80				
LENCHANI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263375906	416,800.00	416,800.00			
ENKILELE PRIMARY SCHOOL-CDF	EQUITY	700263379748	999,503.70				

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	ACCOUNT							
	MASIMBA SECONDARY SCHOOL-CDF ACCOUNT	EQUITY	700263383694	2,695.00	2,695.00			
	IMARORO PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	700263402993	235,735.85	235,735.00			
	OLOOLTEPES DISPENSARY	EQUITY	700263417614	13,920.00	13,920.00			
	NASERIAN DISPENSARY	EQUITY	700263418998	165,950.60	165,950.60			
	IMARORO PRIMARY SCHOOL	EQUITY	700263422150	35.00	35.00			
	ENYUATA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263580389	1,415.00	1,145.00			
	ILKIUSHIN PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263645754	762.80	762.00			
	ISINYA BOYS SECONDARY SCHOOL-CDF ACCOUNT.	EQUITY	700263655427	2,002,810.00	2,810.00			
	ILMUNKUSH PRIMARY SCHOOL- PMC ACCOUNT	EQUITY	700263668204	2,005,580.00	5,580.00			
	SANARE PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263688427	5,470.00	5,470.00			
	NOONKOBEN PRIMARY SCHOOL- CDF ACCOUNT.	EQUITY	700263713592	1,179,255.00	79,255.00			
	OLE NKOTILA PRIMARY SCHOOL- CDF ACCOUNT	EQUITY	700264166423	85,859.00	85,859.00			
	LEMPEI CHIEF CAMP-CDF ACCOUNT	EQUITY	700264220543	350.00	350.00			
	MCK KIBOKO PRIMARY SCHOOL - CDF PROJECT ACCOUNT	EQUITY	700264264922	1,317.50	1,317.00			
	PARANAE PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700264301178	2,230.00	2,230.00			
	ENTARETOI SECONDARY SCHOOL CDF	EQUITY	700264306620	915.00	915.00			

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PROJECT ACCOUNT								
SHOLINKE CHIEF CAMP CDF PROJECT ACCOUNT	EQUITY	700264350201	245.00	245.00				
NASERIAN BOREHOLE CDF PROJECT ACCOUNT	EQUITY	700264358877	8,855.00	8,855.00				
G.K PRISON SECONDARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700264359052	135,198.51	215,791.60				
ILKILEKU PRIMARY SCHOOL CDF PROJECT	EQUITY	700264370766	255.00	255.00				
SAFARICOM PRIMARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700264411993	235,792.00	2,000,000.00				
OLTUROTO PRIMARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700264699801	9,360.00	9,390.00				
NOOMPALA PRIMARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700264718359	9,360.00	9,360.00				
KIMALAT SECURITY LIGHTING-CDF ACCOUNT	EQUITY	700264859472	97,290.00	97,290.00				
EMALI COMMUNITY WATER PROJECT- CDF ACCOUNT	EQUITY	700266415414	98,975.00	98,975.00				
NAIRATAT COMMUNITY WATER PROJECT-CDF ACCOUNT	EQUITY	700266415449	48,975.00	48,975.00				
ENKASITI- OLOOLOITOKOSHI ROAD-PMC	EQUITY	700266658865	1,460.00	1,460.00				
ESARUNOTO PRIMARY SCHOOL- CDF ACCOUNT.	EQUITY	700266675730	3,515.00	3,515.00				
OLDONYO LENKAI PROJECT-CDF ACCOUNT	EQUITY	700266687894	199,884.00	5,415.00				
ISARA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700266839482	989,550.00	3,830.00				

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

ENKIRGIRRI MIXED DAY AND BOARDING PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700267024381	2,725.00	1,501,330.00			
PARSINTI PRIMARY SCHOOL-PMC	EQUITY	700267024855	1,500,535.00	535.00			
MERRUESHI PRIMARY SCHOOL-CDF	EQUITY	700267124971	53,478.40	53,478.40			
ERANKAU PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269045350	267.50	1,504,890.00			
P.J.DAVE PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269470543	6,130.00	6,130.00			
KAPUTIEI SECONDARY SCHOOL-CDF ACCOUNT.	EQUITY	700269550954	2,000,324.20	312.58			
OLOSIRKON CHIEF CAMP-PMC	EQUITY	700281010273	-	-			
KISAJU DIPAK SECONDARY SCHOOL-CDF PMC ACCOUNT	EQUITY	700280974493	-	-			
OLTUROTO PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	700280856204	-				
OLOOLTEPES PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	700280823682	-				
OLESERIAN PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	700280820099	1,998,200.00				
OLOSHAIKI PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	700280815557	1,000,000.00				
OSARAI PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	700280813282	1,998,200.00				
ILMAMEN SECONDARY SCHOOL-PMC ACCOUNT	EQUITY	700280812727	4,998,200.00				
TOTAL	EQUITY		41,869,236.82	14,177,868.43			

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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)	Time frame: (Put a date when you expect the issue to be resolved)
	<p>The financial statements show that the constituency in the year under review spent Kshs. 5,190.401 under use of goods and services. However, the monthly expenditure returns (MER) and the ledgers availed in support of the expenditure were not in line with the notes to the financial statements. Further, the supporting payment vouchers were not fully supported by the relevant approvals including imprest warrants, committee minutes and utility bills. A review of P.V no.31 dated 20 February of Kshs.52, 617 and P.V. no.4 2 August 2020 of Kshs.97, 000 revealed that they were neither posted in the cash book nor traced in the MER. In addition, the Fund issued two imprests amounting to Kshs.200, 000 to the Officer Commanding Police Division Isinya vide warrant numbers 333165 and 3343166.</p>	<p><i>The above has been noted and rectified in the supporting ledger and monthly expenditure return to sufficiently support the expenditure see attached ledgers. We have also supported all the relevant</i></p>	<p>RESOLVED</p>	

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	<p>However, the purposes of issuing the imprest were not given.</p>	<p><i>vouchers with minutes, imprest warrant and utility bills see attached vouchers. The two payment vouchers earlier not seen in the cashbook have been posted as shown in the cashbook extract attached and marked E 4.1</i></p> <p><i>The imprest warrant issued to the officer commanding isinya police division was to facilitate for the movement during</i></p>		
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			<p><i>inspection of all police post in order to adhere to covid 19 rules and allowances issued to officers involved during covid 19 curfew period. See attached payment vouchers.</i></p> <p>Attached and Marked as E</p> <p>4.1.The inspection of this projects 9Kitengela AP line ,New valley police post, chuna police post, Olooltepes police post</p>		
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***Kajiado East Constituency
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		<p>among others was to mitigate the rise of covid 19 offenders apprehended with a view to decongest the two police station in the sub county and create more rooms to host offenders while keeping the covid 19 rule for safety of the constituents .Also in the formative early stages of covid 19 pandemic the government had set aside funds for</p>		
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		<p>tracking the covid 19 contacts hence the NGCDF came to assists the officers involved to achieve this.</p>		
	<p>The Fund incurred an expenditure of Kshs.640,000 under other committee expenses and Kshs.1,000,000 on committee allowances for monitoring and evaluation exercise and sitting allowances respectively during the year under review. However, no invitation letters, agendas, reports, schedule of project to be visited, project progress reports and their recommendations were availed for audit review. It was further noted that the Fund Account Manager and District Accountant assistant were paid allowances totaling of Kshs.286,600 for various meetings held on diverse dates contrary to Section 45(2) of the NGCDF Act 2015 which stipulates that any other payments from the Fund apart from personal emoluments to the officers should be determined by the Cabinet Secretary.</p>	<p><i>The above has been noted and the vouchers have been supported sufficiently see attached vouchers labeled E 4.1The invitation mostly are done via short text messages but also letters are provided as attached in</i></p>	<p>RESOLVED</p>	

**Kajiado East Constituency
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		<i>the E4.1 as well as agendas and projects implementation status (PIS)</i>		
	<p>Examination of the Cash book revealed the following anomalies;</p> <ol style="list-style-type: none"> 1. The cashbook was not systematically updated /posted whereby it was posted haphazardly with earlier dates posted after. 2. The cash book was not reviewed and approved by senior official and the closing balances were not narrated and dated. 3. The cash book was poorly maintained with cancellations, overwrites and calculation and notes done inside. 4. The balances brought forward in the cash book page number 0027 was Kshs.54,748,025 while the recomputed figure was Kshs.54,615,336 resulting to an un-reconciled variance of Kshs.132,579 and a similar difference of Kshs.132,579 on the payment side. 	<p><i>The above anomalies have been corrected in the cashbook and bank reconciliation see cashbook extracts and copies of bank reconciliation. Evidence 4.3</i></p>	RESOLVED	

	<p>Examination of 30 June 2020 Bank Reconciliations availed for audit revealed the following</p> <ol style="list-style-type: none">1. Bank statements for the year under review were not availed for audit scrutiny.2. The bank reconciliation as at that 30 June 2020 showed cash book balance as per calculation of Kshs.8,555,315 and as per cash book Kshs.8,600,315 resulting to unexplained differences of Kshs.45,000.3. The bank reconciliations did not indicate the preparer and the approver.4. Unpresented cheques were neither dated nor verified.5. Reconciling items of			
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	<p>unpresented cheques of Kshs.100,000 dated 15/10/2020 relate to 2020/21 financial year.</p> <p>6. Reconciling items in payment in bank statement not yet recorded in cash book were unsupported bank charges of Kshs.938,180. Included in those were balances brought forward dated 31/8/2019 amounting to Kshs.752,200.</p> <p>7. Reconciling items in bank statement not posted in the cash book of Kshs.938,200 were not posted in the cash book.</p> <p>8. Receipts in bank statement not yet recorded in the cash</p>			
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	<p>book of Kshs. 395,000 were not dated, cheque numbers and the payees were not indicated.</p> <p>9. Bank reconciliations for July, August, October, November and December 2019 and January, February, March, April and May 2020 were not availed for audit review.</p>			
	<p>Project Management Committees' Bank confirmation certificate as at 30 June 2020 showed bank account numbers 0700279694744 and 0700279694831 with balances of Kshs.6,485,693 and Kshs.13,499,486 respectively which had not been utilized. Further, the same funds had not been utilized as at the time of audit on 4 March 2021. No explanation was provided for not having put the funds for the purpose they were appropriated for and the reasons for which they were appropriated (Construction of roads).</p>	<p><i>The above road projects were being implemented by the Kenya rural roads Authority. The NG-CDF Kajiado east had disbursed the funds to the respective pmc's account</i></p>	<p>RESOLVED</p>	

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		<p><i>.We wrote to Kenya rural roads authority appointing them as the project managers for the two roads. Therefore implementation was to be done by Kerra .see evidence E 4.12 KeRRA were under staffed due to covid-19 protocols at the time facing the globe, Nevertheless NGCDFC and KeRRA have since started the procurement</i></p>		
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		<p><i>process and the roads will be implemented soon. See E 4.12</i></p> <p><i>At the moment they are at the procurement stage process and herein attached find the attached copies of correspondence and the tender documents</i></p> <p><i>E4.12</i></p>		
	<p>Annex 4 to the financial statements reflects fixed assets with a total historical cost of Kshs. 34,035,829. Included in the Assets is a grounded motor vehicle under transport equipment of Kshs.5,000,000. The file for grounded motor vehicle was not provided for audit review. Further, the assets were not analyzed and the fixed assets register was not</p>	<p><i>We have an updated Motor vehicle file see evidence, The grounded motor vehicle will be</i></p>	<p>RESOLVED</p>	

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	availed for audit review.	<i>evaluated by a mechanical engineer for the decision to repair or to dispose to be taken in the next NG-CDF Meeting. See E 4.5</i>		
	The statement of assets reflects a previous year bank balance of Kshs.35,534,342 as at 30 June 2019, being unspent fund balance as at the closure of the financial year. However, no approval was given from the board authorizing the use of Kshs. 35,534,342 in the year 2019/2020 was produced for audit verification and therefore the expenditure incurred was contrary to section 26(1) of NG CDF Act 2015. No explanation was given for failure by the NCDFC to seek approval of the board as required by the Act.	<i>All the budgeted funds were all approved by the NG-CDF Board and issued us with a code list that authorises us to spend all fund even after the end of the financial year. See E 4.9</i>		
	The Constituency Bursary Disbursement Criteria Ref: NG-	<i>The bursary disbursement</i>	RESOLVED	

	<p>CDF/KJDEAST/BURSARYLETTERS/2020/01 dated 04/11/2020 outlined the procedures that should be adhered to when identifying, allocating and issuing bursaries to needy students in the constituency. However, the audit could not confirm that;</p> <ol style="list-style-type: none"> 1. The chairpersons in charge picked and distributed the forms to the village elders since there were no bursary registers availed for audit. 2. Evidence of village elders helping in identifying needy students and assisting them fill the forms was not availed. 3. There was no evidence of public baraza and vetting of the applicants done 4. Committee minutes on public participation barazas were not availed to confirm that the NG-CDFC adopted the recommendations arising from the vetting process 	<p><i>criteria was followed and it was transparent and open. See evidence 4.10.</i></p>		
	<p>The statement of receipts and payments reflects other grants and transfers balance of Kshs.52,152,878 while the respective note 7 to the financial statements reflects a balance of Kshs.52,137,878 leading to a variance of Kshs.15,000. Further, included in the balance</p>	<p><i>The expenditure file for sports and Environment activities has</i></p>	<p>RESOLVED</p>	

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	<p>of Kshs.52,137,878 at note 7 in other grants and other transfers is an expenditure on Sports and environment projects of Kshs.2,455,172.40. However, no expenditure schedules or supporting documents were availed for audit verification.</p>	<p><i>been attached to this response. See E 4.11</i></p>		
	<p>The financial statement reflects Other Grants and Other Payments amounting to Kshs.52,152,878. Examination of documents availed in support of the expenditure revealed that funds totaling to Kshs.19,986,206 had been transferred to the relevant PMC Accounts as tabulated below.</p>	<p><i>The NG-CDF Kajiado east had disbursed the funds to the respective pmc's account .We wrote to Kenya rural roads authority appointing them as the project managers for the two roads. Therefore implementation was to be done by Kerra.see evidence E 4.12</i></p>	<p>RESOLVED</p>	

		<p><i>KeRRA were under staffed due to covid-19 protocols at the time facing the globe, Nevertheless NGCDFC and KeRRA have since started the procurement process and the roads will be implemented soon. See E 4.12</i></p>		
	<p>Tender CWO/KJDE/CLSRM/0/2019/2020 for the proposed construction of 4No Classroom at Noonkopir Primary was awarded at a contract sum of Kshs.4,989,928. Examination of records availed indicated that a total of Kshs.4,490,935 had been paid to the supplier through Certificate No.1,2&3. Although the contractor had been paid for works done and a Certificate of Practical Completion issued dated 10/12/2020 and the classrooms were in use, a</p>	<p>Noonkopoir primary school has a high population of students and was in need of classrooms in order to comply with the covid-19</p>	<p>RESOLVED</p>	

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	<p>site visit carried out in the month of March 2021 revealed that floors that had been recently done were already chipping an indication of poor workmanship.</p>	<p><i>protocols. These forced them to use the classes immediately they were completed and before proper curing there were so many desks without rubber stoppers in the classrooms which caused the chipping off of the floor. However, we have recalled the contractor back to the site. We also have sufficient retention money tocushion the project work</i></p>		
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		<p><i>amounting to Ksh 498,991= in case the contractor will be unable to meet the required standard. See evidence 4.13</i></p>		
	<p>Contract CWO/KJDE/CLSRM/O4/2019/2020 for the proposed Construction 4No. Classroom Kikayaya Secondary School was awarded at a contract sum of Kshs.4, 992,663.20. However, the audit was unable to establish whether this contract was awarded in accordance to Article 227 (1) of the constitution since the following anomalies were noted: -</p> <ol style="list-style-type: none"> 1. Tender opening Register required in accordance with Section 78 (1) read together with sub-section (6) of Public Procurement and Asset Disposal Act (2015) was not availed. 2. Tenders were opened and evaluated by the same committee and there was no evidence that the bidders had an option of witnessing the opening exercise. 3. Technical evaluation was not 	<p><i>Kikayaya secondary school land was hived from Kikayaya primary school which is a public land and therefore there will be no dispute or demolition of the structure in future. We have enclosed a copy of the mutation, a project file and all</i></p>	<p>RESOLVED</p>	

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	<p>undertaken in accordance with Section 46 (4a) of the Public Procurement and Asset Disposal Act (2015) therefore the capacity of the contractors in terms of equipment, staff, records of similar works was not interrogated.</p> <p>4. Professional Opinion required in accordance with Section 84 (1) of the Public Procurement and Asset Disposal Act (2015) was not given.</p> <p>5. Notification of award and information to unsuccessful bidders required in accordance with Section 87(3) of the Public Procurement and Asset Disposal Act (2015) was not availed.</p> <p>6. Performance Security as required in accordance with Section 142(1) of the Public Procurement and Asset Disposal Act (2015) was not seen.</p> <p>7. Form of tender and Business Questionnaire was not fully filled.</p> <p>8. Oltarakuai Construction Limited did not meet any of the following requirements;</p> <ul style="list-style-type: none"> • Business Registration Certificate (did not attach) 	<p><i>relevant documents to show that all the requirements were fulfilled during the implementation of the project. See E 4.14</i></p>		
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<ul style="list-style-type: none">• Valid Tax compliance (did not attach)• Valid NCA (did not attach)• Valid trading license (did not attach)• Must have at least 3 years of building experience according to the advertisement done on 07/08/2020 <p>The scope of works being 4 Standard Classrooms with Verandah - Substructure work, Substructure concrete, Floors with Ramps(sloping), walling, roofing, doors, windows, external finishes, internal finishes, mechanical and electrical works.</p> <p>Examination of records availed indicated that Kshs.2, 657,978 had been paid to the contractor. It was however observed that no ownership documents of the land where the school had been constructed were kept. Further, no proposal from the community or architectural plan for the projects were produced for audit. A site inspection carried out in the month of March 2021 revealed that the construction was at truss level contrary to the PIS Status that indicated that it was at the roofing stage. Although the contract period had not been determined, the contractor was not on site.</p>			
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Kajiado East Constituency
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<p>In the year under review, the Fund allocated Kshs.7,000,000 to Enkoinerei M.C.K Kiboko Primary for renovations of classrooms being 13.5% of annual receipts of Kshs.52,000,000 instead of the 5% required by Section 8 (1) of the NG-CDF Act, 2015 which translates to Kshs.2,600,000. CFDC Minutes availed for audit indicated that the school had been destroyed during the rainy season. Bills of Quantities availed outlined the following as the Scope of Works;</p> <ul style="list-style-type: none"> • Roofing including Gutters • Supply of 2 Water storage Tanks of 10,000Ltrs each “KEN TANK” or “ROTTO” including concrete base and all connections from the roof catchment. • Doors and Window- Bring down wooden Doors and replace with standard Steel Door size and windows • Finishes – Prepare verandas, painting of the whole school. • Supply and Install Lighting points, Switches, Power points, socket outlets, Internal Power Distribution <p>The following anomalies were noted;</p>	<p><i>The emergency fund allocation are together with the total sum allocation occasionally affected by delays in disbursement and can be disbursed simultaiously just like the rest of the allocation as this was in our case. The emergency funds are calculated as a percentage of the total financial year allocation and not the</i></p>		
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	<ul style="list-style-type: none"> • There was no formal proposal or request of funds or assistance from the school to the NG-cdfKajiado East • The project was not indicated when it was implemented therefore audit could not confirm if the renovations were undertaken during the FY 2019/2020 as reported. • There's no evidence of competitive procurement since no evaluation minutes were availed. • Although the BQs were availed, the contractor who undertook the project has not been identified. • No tanks were seen. • No contract documents, progress reports, site meeting minutes have been availed for audit review in support of the expenditure • A project file was not availed for audit review. 	<p><i>amount received at any given time. The allocation for Emergency for the year2019/2020 was ksh 7,198,241.38. We have availed a detailed project file and pictures of an already labeled school and tank to clarify the issues concerning MCK Kiboko primary school. See E 4.15</i></p>		
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