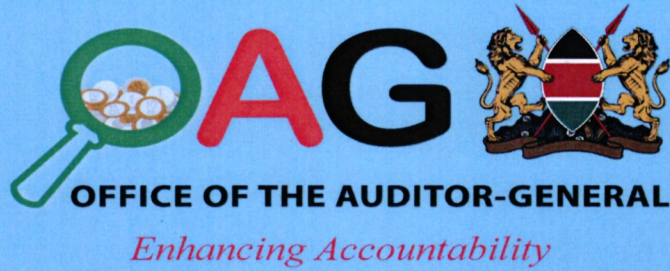
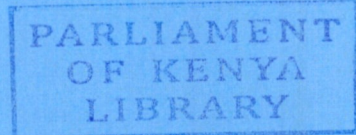


REPUBLIC OF KENYA



REPORT



OF

THE AUDITOR-GENERAL

ON

THE NATIONAL ASSEMBLY	
P. O. BOX 30000, NAIROBI	
DATE:	06 JUL 2023 Thursday
TABLED BY:	Hono Samuel Chepkonga, MP
CLEARANCE OFFICER:	Joyce Kemarielle

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

**FOR THE YEAR ENDED
30 JUNE, 2022**



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

25 MAY 2023

RECEIVED



KAJIADO NORTH
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

***Kajiado North National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

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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

***Kajiado North National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

The Kajiado North NGCDF day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Edwin Karani Wachira
2.	Sub-County Accountant	Lucy Njenga
3.	Chairman NGCDFC	Simon Gatheru
4.	Member NGCDFC	Julius Suyianka

(d) Fiduciary Oversight Arrangements

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

P.O. Box 72 – 00208 Ngong Hills
DCC Compound
Ngong Town.

(f) Kajiado North NGCDF Contacts

Telephone: (254) 740046701
E-mail: cdfkajiadonorth@ngcdf.go.ke
Website: ngcdf.go.ke/constituencies/kajiado-north/

(g) Kajiado North NGCDF Bankers

Equity Bank (*A/C no.0730294643739*)
Branch - Ngong

(h) Independent Auditors

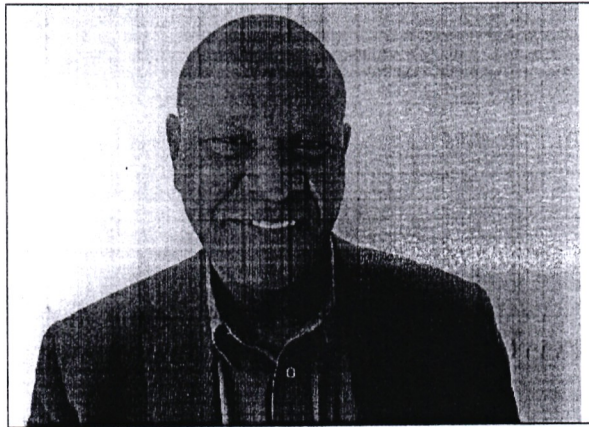
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
G.P.O 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

II. NG-CDFC Chairman's Report

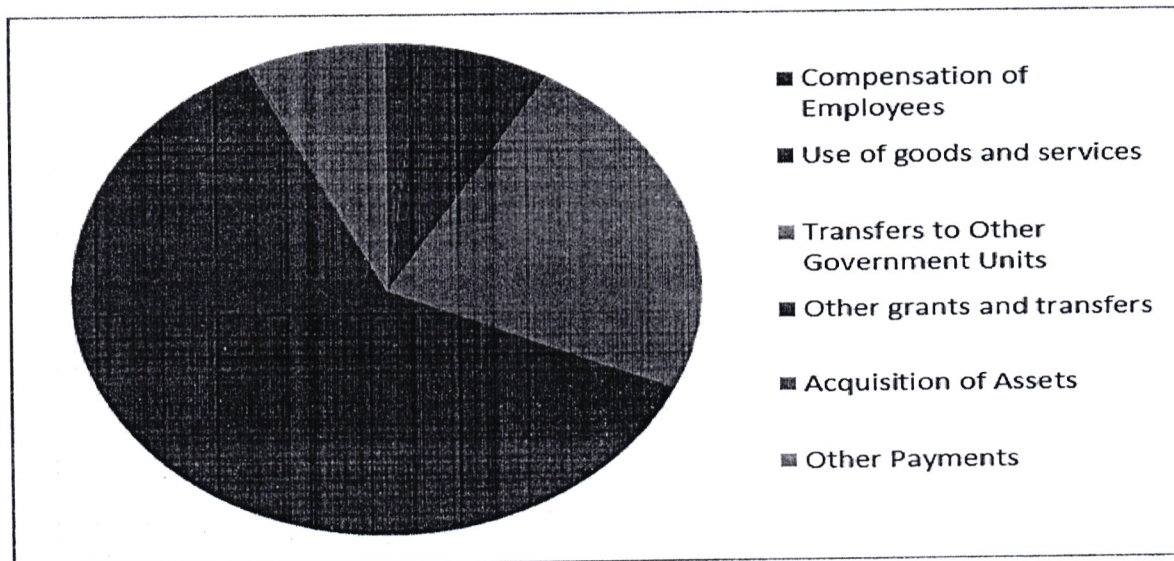
THE KAJIADO NORTH NG-CDF CHAIRMAN



Mr. Simon Gatheru

Budget performance for the financial year 2021/2022

With an original budget of Kshs 137,088,879.00, the following was the payment distribution for the funds.



The break down for the Pie chart is as follows:

1. Other grants and payment;

1	Bursary - Secondary	40,136,996.00
2	Bursary -Tertiary	27,372,680.00
3	Security Projects	62,250,000.00

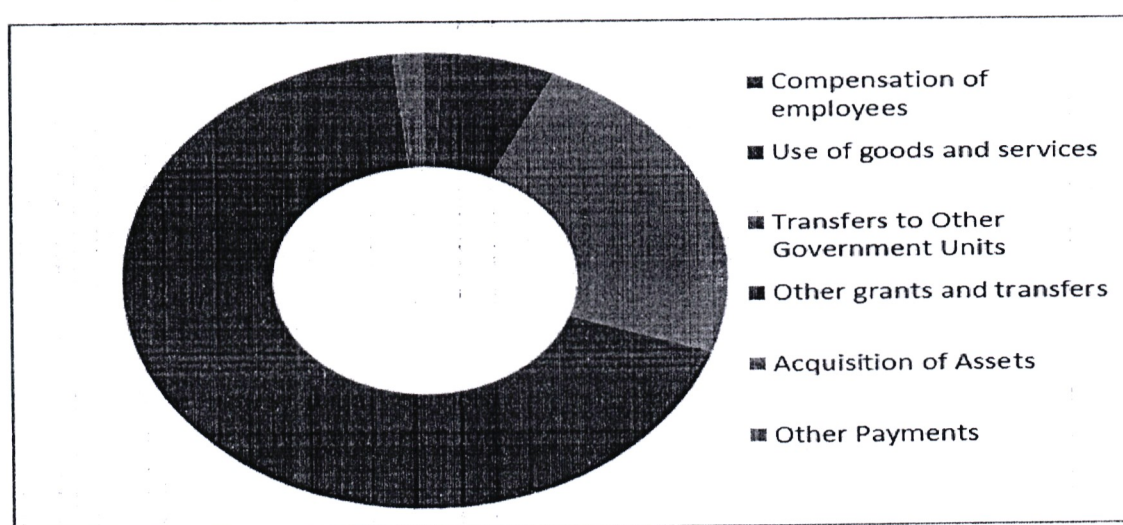
**Kajiado North National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

4	Sports Projects	2,787,450.00
5	Environment Projects	5,083,555.00
6	Emergency Projects	9,716,901.63
TOTAL:		147,347,582.63

2. Transfer to other Government Entities;

1	Transfers to Primary Schools	28,600,000.00
2	Transfers to Secondary Schools	23,470,854.00
3	Transfers to Tertiary Institutions	6,649,484.00
TOTAL		58,720,338.00

The following represents total payments made for the financial year 2021/2022



Olekasasi Police Station

This project is located in Ongata Rongai Ward, it includes Construction of a Perimeter wall to completion. The perimeter wall construction was essential to provide a buffer between the police station and the public. The project was funded to the tune of Kshs 2,000,000.

Ngong Chief's Office.

This project is located in Ngong ward, it includes the Construction of Chief's office consisting of 3 offices i.e. Chief's office, Boardroom and Reception to completion. The project was funded to the tune of Kshs 1.85 Million. The project shall increase community access to administrative services.

Ilmerijo primary school

This is a key educational project located in Olkeri Ward. The project was funded to the tune of Kshs 2,350,000. It includes 2 classrooms with a terrazzo floor finish. The constituency has laid emphasis on expansion of educational infrastructure in order to create room for the growing peri-urban population. In order to strengthen the quality of education, the focus is on construction of additional classrooms to provide better learning environment for students.

Oloolua Primary School

This is an educational institution in Oloolua Ward. The project involved construction of 2 classrooms to completion. The project was funded to the tune of Kshs 2,350,000.00.

Oloolua Primary school is one of the large primary schools with a large pupil population in the Constituency. Additional classrooms are required every year in order to reduce the challenges posed by congestion among the pupils in the school. This project is part of the solution to this challenge.

EMERGING ISSUES

- 100% transition from Primary into Secondary schools has had both positive and negative impacts. The positive ones are that none of the children was disadvantaged by dropping out of school. Most pupils proceeded to secondary school. However, the pupils were faced situation characterized by inadequate resources such as desks, books, classrooms, science equipment and sanitary facilities among others.

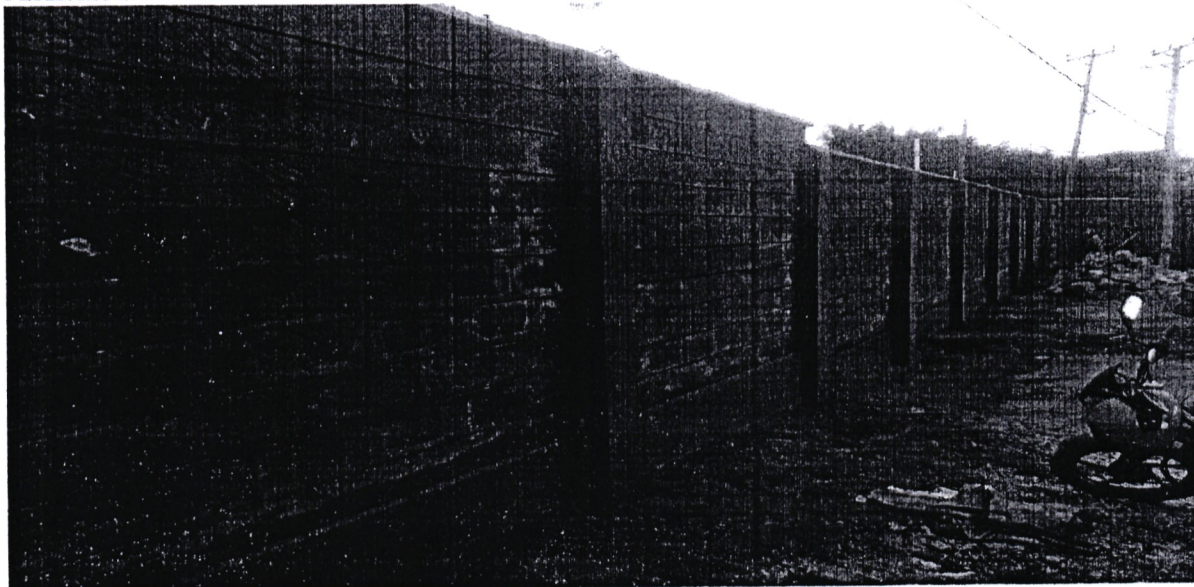
IMPLEMENTATION CHALLENGES.

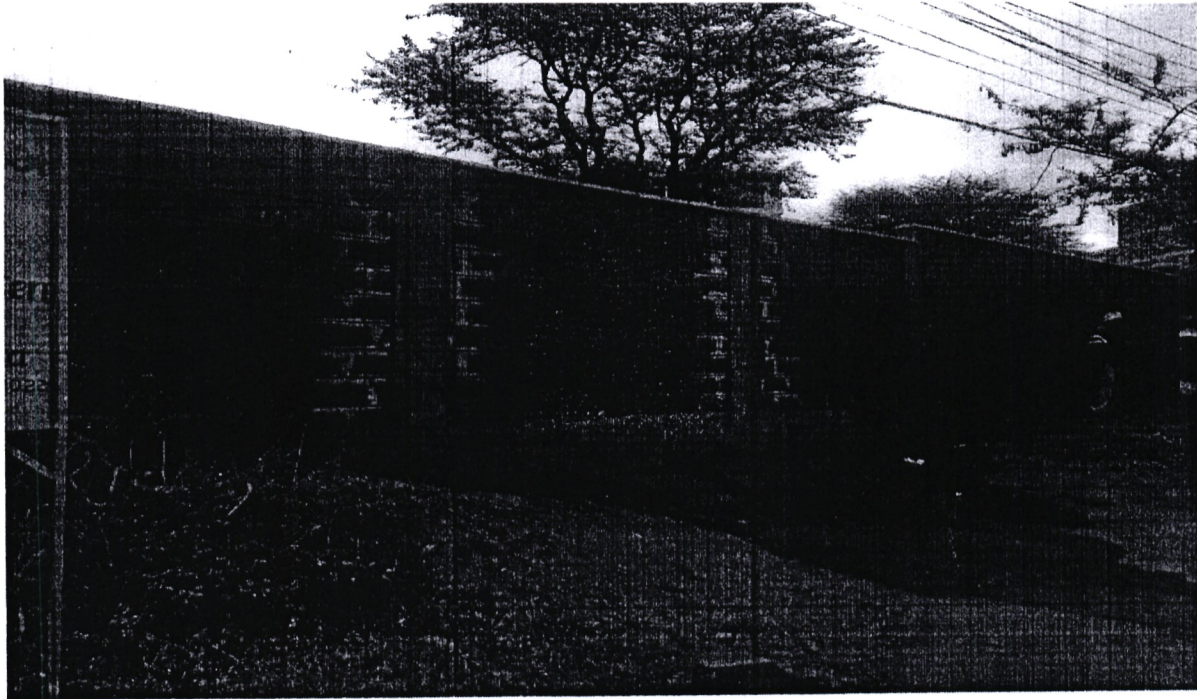
The following are challenges facing the implementation of projects and activities in the constituency. Service delivery to the communities has been a challenge seeing that chiefs and assistant chiefs have been sharing offices at the constituency, this inhibits offering of services at most areas inconveniencing the public. Kajiado North NG-CDF has endeavoured to construct chiefs' offices starting with the most populated sub location. This has resulted in Chiefs and Assistant Chiefs having different offices which has resulted in diversification of service delivery to the community.

Another challenge is the congestion of classrooms in various primary schools within our constitution due to the 100% transition directive by the government. We have since endeavoured to construct additional classrooms in these schools to aid in decongestion.

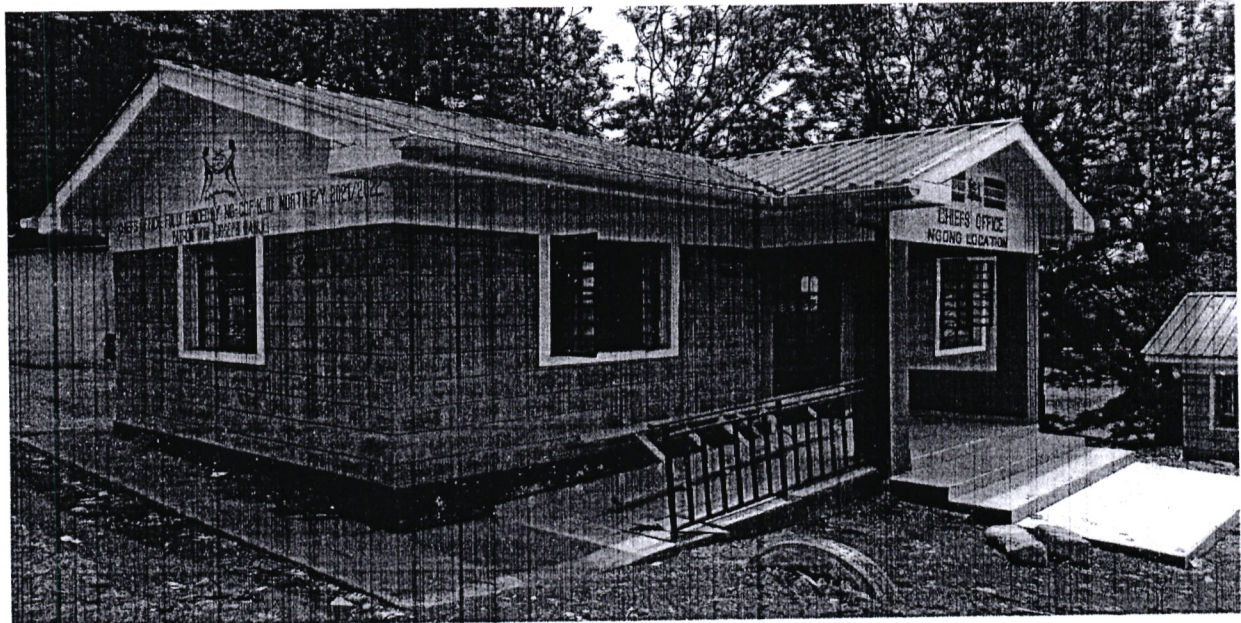
SUCCESSFULLY FINISHED PROJECTS IN THE CONSTITUENCY SECURITY ORIENTED PROJECTS

PERIMETER WALL IN OLEKASASI POLICE STATION





COMPLETED CHIEF'S OFFICE AT NGONG



TWO CLASSROOMS AT ILMERIJO PRIMARY SCHOOL






.....

Simon Gatheru
CHAIRMAN NGCDF COMMITTEE

***Kajiado North National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

III. Statement of Performance Against Predetermined Objectives for FY 2021/22

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 North Constituency 2018-2022* plan are to:

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 & Social Security Programme	To increase access and improve quality of education To increase access to health services for Needy and vulnerable persons in the constituency	Improve infrastructure at learning institutions Improve school retention programmes Improved access to health services	Kajiado North NG-CDF funded construction of usable physical infrastructure in 24 primary, secondary, and tertiary institutions Number of bursary's beneficiaries at all levels Number of beneficiaries for Social Security Programme	In FY 21/22 - NG-CDF Kajiado North supported construction of 12 number of classrooms, Renovation of 19 classrooms, Construction of modern toilets and septic tank in 2 schools and construction of a masonry wall in the constituency Technical and vocational college - Bursary beneficiaries were 4,905 students in Secondary schools and 1,494 in Tertiary schools - 1,000 NHIF Beneficiaries
Security	To improve security and bring government services close to the people	Improve welfare & working environment for security personnel	Construction of 3 Chief's offices Construction of 2 modern police post and station	37 different units of security apparatus benefitted from Purchasing of land, fencing,

**Kajiado North National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

			constructed Renovation of 3 offices Construction of Perimeter fence in 2 security apparatus Construction of Modern toilets in 4 Chief's offices Construction of modern toilet	construction of offices, purchase of office furniture and construction of modern toilets
Environment	To improve environmental conservation and protection	Improve green cover in the region Protection of water catchment areas and improve water harvesting	Kajiado North NG-CDF landscaped 9 security installations and one social hall Kajiado North NG-CDF planted 480 tree Seedlings in 2 secondary schools	7 security installations landscaped and 15 primary schools landscaped and tree seedlings planted
Sports	To engage in talent identification and development	To facilitate sporting activities and support local content To sensitize youths on available programs, opportunities and avoidance of drug and substance abuse	Kajiado North NG-CDF supported sporting activities in the constituency	160 football clubs benefitted with training balls and 10 training BIBS for each club
Emergency	To prevent adverse impacts on local communities	Improve sanitation facilities in schools	Assistance to mitigate emergency cases	Sanitation facilities were installed in 6 different primary schools. A septic tank was also funded in a Security apparatus in Ongata Rongai

IV. Environmental and Sustainability Reporting

KAJIADO NORTH 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 North NG-CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** KAJIADO NORTH 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; NG-CDF 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The NGCDF observed the opportunities and challenges occasioned by infrastructural developments as new and refurbished classrooms, laboratories, chief's offices and police stations were constructed. The situation is further aggravated by the impacts of climate change in area. The responses to the challenges have been:

Landscaping. This involves levelling the ground, marruming, gravelling and creation of pathways/ walkways in schools, chief's offices, police stations and posts.

Further, drainage channels have been created/dug out to direct run-off water and thus forestall imminent soil erosion.

Installation of water harvesting infrastructure (guttering) has been undertaken in all buildings done by NGCDF and water directed to appropriate collection points such as the water tanks.

Planting grass in recently levelled areas in schools, has been done to forestall sheet and rill erosion. This activity often involved students of the beneficially institutions and thus served as an opportunity for learning about environmental conservation.. Tree planting was undertaken by beneficiary institutions which included schools, chief offices and police stations.

3. Employee welfare

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

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

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

4. Market place practices-

Kajiado North 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 interest

5. Community Engagements-

Kajiado North 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.

***Kajiado North National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

Public Awareness

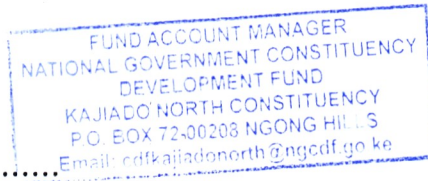
This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

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

P.P. 

Edwin Karani Wachira

FAM



V. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Kajiado North 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, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Kajiado North 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, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kajiado North Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Kajiado North 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.

***Kajiado North National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

Approval of the financial statements

The NGCDF- Kajiado North financial statements were approved and signed by the Accounting Officer on
_____ 2023

.....


Name: Simon Gatheru

Chairman – NGCDF Committee

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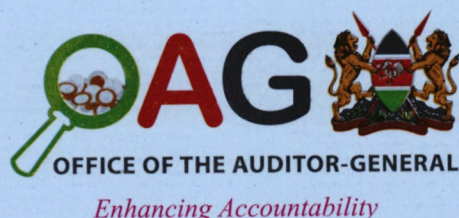

Name: Edwin Karani

Finance Account Manager

FUND ACCOUNT MANAGER
NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND
KAJIADO NORTH CONSTITUENCY
P.O. BOX 72-00208 NGONG HILLS
Email: cdfkajiadonorth@ngcdf.go.ke

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KAJIADO NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

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 North Constituency set out on pages 1 to 41, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statement of

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

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

Basis for Qualified Opinion

1. Unreconciled Records for Funds Transfer from the Board

The statement of receipts and payments reflects transfers from the National Government Constituencies Development Fund Board of Kshs.174,093,879. However, the Board website indicates that an amount of Kshs.152,093,879 was disbursed to the Constituency. The difference of Kshs.22,000,000, relates to AIE No. B 105785 not reported in the Board website which has not been explained or reconciled.

In the circumstances, the accuracy and completeness of the transfers from the National Government Constituencies Development Fund Board of Kshs.174,093,879 could not be confirmed.

2. Unsupported Use of Goods and Services Expenditure

The statement of receipts and payments reflects use of goods and services amount of Kshs.13,754,821 as disclosed in Note 5 to the financial statements. Review of a sample of transactions totalling to Kshs.7,115,856, drawn from the ledger revealed that expenditure of Kshs.2,133,550 was not supported by payment vouchers.

In the circumstances, the accuracy and regularity of expenditure of Kshs.2,133,550 could not be confirmed.

3. Inaccuracy and Lack of Valuation for Fixed Assets

Annex 4 on summary of fixed asset register reflects total assets of Kshs.19,311,749 as at 30 June, 2022 which differs with the asset register balance of Kshs.20,184,168 resulting to an unreconciled variance of Kshs.872,419. Included in the asset register are balances of Kshs.11,351,623 and Kshs.4,494,676 for building and motor vehicle, respectively whose valuation reports were not provided for audit.

In circumstances, the accuracy and completeness of the fixed assets balance of Kshs.19,311,749 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 North Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.264,855,444 and Kshs.239,171,565 respectively, resulting to an underfunding of Kshs.25,683,879 or 10% of the budget. Similarly, the Fund spent Kshs.225,777,249 against an approved budget of Kshs.264,855,444 resulting to an underperformance of Kshs.39,078,195 or 15% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Implement Projects

The statement of receipts and payments reflects other payments of Kshs.3,000,000 as disclosed in Note 9 to the financial statements for the year under review and comparative. The expenditure relates to partitioning and installation of ICT hubs at Embulbul Chief's Office, Ngong and Ongata Rongai for which the funds were transferred from constituency fund to project management committee account. However, the projects were not implemented and the funds were not returned to the Constituency Fund Account. Further,

procurement for the projects had also not been done as at the time of audit in the month of March, 2023.

In the circumstances, the public did not get value for money allocated for the projects.

2. Unsupported Procurement Process for Projects

The statement of receipts and payments reflects transfers to other Government units of Kshs.58,720,338 as disclosed in Note 6 to the financial statements. Review of procurement documents for the projects implemented revealed the following irregularities:

2.1. Ngong Technical and Vocational College Project

The project was awarded to a contractor at a contract sum of Kshs.5,600,000 for construction of three (3) classrooms with terrazzo floor. Review of the procurement documents revealed that advertisement was not done in National media though it met the threshold of the National tender.

2.2. Empakase Secondary School Project

The project was awarded to a contractor at a contract sum of Kshs.5,600,000 for construction of the three (3) classrooms on top of suspended floor slab and staircase to completion. Review of procurement documents revealed that advertisement was not done in National media though it met the threshold for the National tender. Further, notification was done on 9 November, 2021 however, the contract signed after forty-eight (48) days, on 27 January, 2022, instead of within 30 days. The statement of account indicated payment for extra works of Kshs.461,970, which was not approved by the Fund Board.

2.3. Enomatasiani Girls Secondary School Project

The project was awarded to a contractor at a contract sum of Kshs.5,587,840 for the construction of three (3) classrooms with terrazzo floor. However, it is not clear on why the lowest evaluated bidder at Kshs.4,715,644 was not awarded the contract. Further, review of the procurement documents revealed that advertisement was not done in National media though it met the threshold for the National tender.

In the circumstances, the regularity of the procurement process that includes competitiveness could not be confirmed.

3. Un-approved Emergency Projects

The statement of receipts and payments reflects other grants and transfers of Kshs.147,347,583 as disclosed in Note 7 to the financial statements. Included is expenditure on emergency projects of Kshs.9,716,902. However, Management did not prepare returns and reports of the emergency projects and presented to the National Government Constituencies Development Fund Board for approval within thirty (30) days as required by Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016.

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

4. Irregular Expenditure on Emergency Fund

The statement of receipts and payments reflects other grants and transfers amount of Kshs.147,347,583 which includes payments for emergency projects of Kshs.9,716,902 as disclosed in Note 7 to the financial statements. The expenditure includes three (3) payments, which are not of emergency nature, as prescribed by the Act and as detailed below:

- i. Payment of Kshs.595,000 for repairs of Fund motor vehicle.
- ii. Payment of Kshs.660,000 which was not supported by payment voucher and pertinent documents.
- iii. Transfers of Kshs.1,000,000 to Kajiado North NGCDF Social Hall PMC account for the construction of social hall.

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

5. Unconfirmed Appointment of the Committee

The statement of receipts and payments reflects use of goods and services amount of Kshs.13,754,821 as disclosed in Note 5 to the financial statements. This amount includes other committee expenses and committee allowances of Kshs.3,445,350 and Kshs.3,772,000 respectively. However, the appointment letters for the committee members were not provided for audit.

In the circumstances, the regularity of the appointment of the committee members could not be confirmed.

6. Unsatisfactory Project Implementation

The statement of receipts and payments reflects transfers to other government units and other grants and transfers of Kshs.58,720,338 and Kshs.147,347,583 respectively which includes expenditure on projects. Field visits conducted in the month of March, 2023 revealed the following anomalies:

6.1. Poor Workmanship at Ngong Chief's Office Project

The construction of Ngong Chiefs office was allocated Kshs.1,250,000. However, site visit revealed that the office walls had cracks.

6.2. Kiserian Primary School Project

The project for construction of two (2) classrooms to completion cost Kshs.2,000,000. The project was complete and in use. However, the veranda along the classes was chipped.

6.3. Kiserian Mixed Day Secondary School Project

The project for the construction of three (3) classrooms to completion cost Kshs.3,000,000. The project was complete and in use. The classroom floors, however, were chipped. Further, there were cracks on the walls and six (6) fluorescent bulbs out of the twenty-one (21) in the contract were not fitted.

6.4. Ongata Rongai Chief's Office Project

The project was allocated Kshs.7,000,000 for purchase of land and renovation of a chief's office. The project was complete and branded and not in use. This was attributed to lack of sanitation facilities.

In the circumstances, value for money for the projects implemented was not obtained.

7. Project Implementation Status

Review of project implementation status as at 30 June, 2022 revealed that the management proposed to implement sixty-nine (69) projects with a total allocation of Kshs.136,146,672, out of which, fifty (50) projects valued Kshs.47,598,034 were complete while nineteen (19) projects valued Kshs.88,548,638 were on-going.

Review of the approved code list revealed that eighty-one (81) projects, valued at Kshs.137,088,879 had been approved for implementation resulting to a variance of twelve (12) projects.

In the circumstances, the constituents did not get value for money for the projects not completed and the number of projects planned for implementation could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of 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 controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to terminate the Fund or to cease its 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 controls 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 controls 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

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


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

19 June, 2023

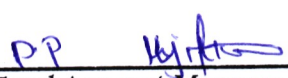
***Kajiado North National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

VII. Statement of Receipts and Payments for the Year Ended 30th June 2022


	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	174,093,879	143,767,724
Proceeds From Sale Of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		174,093,879	143,767,724
Payments			
Compensation Of Employees	4	2,150,307	2,184,457
Use Of Goods And Services	5	13,754,821	8,453,283
Transfers To Other Government Units	6	58,720,338	49,045,240
Other Grants And Transfers	7	147,347,583	37,128,444
Acquisition Of Assets	8	804,200	-
Other Payments	9	3,000,000	3,000,000
Total Payments		225,777,249	99,811,424
Deficit/Surplus		(51,683,370)	43,956,300

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


The Constituency financial statements were approved on _____ 2023 and signed by:


Fund Account Manager

Name: Edwin Karani


National Sub-County Accountant

Name: Lucy Njenga
ICPAK M/No: 11287


Chairman NG-CDF Committee

Name: Simon Gatheru

FUND ACCOUNT MANAGER
NATIONAL GOVERNMENT CONSTITUENCY
DEVELOPMENT FUND
KAJIADO NORTH CONSTITUENCY
P.O. BOX 72-00208 NGONG HILLS
Email: cdfkajiadonorth@ngcdf.go.ke


**Kajiado North National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

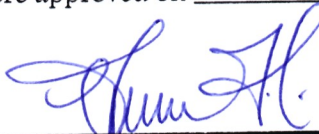
VIII. Statement of Assets and Liabilities as at 30th June, 2022


	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances (as per the cash book)	10A	14,639,076	65,077,686
Cash balances (cash at hand)	10B	-	-
Total cash and cash equivalents		14,639,076	65,077,686
Accounts receivable			
Outstanding imprests	11	-	-
Total financial assets		14,639,076	65,077,686
Financial liabilities			
Accounts payable (deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Net financial assets		14,639,076	65,077,686
Represented by			
Fund balance b/fwd 1st july...	13	65,077,686	20,222,783
Prior year adjustments	14	1,244,760	898,603
Surplus/deficit for the year		(51,683,370)	43,956,300
Net financial position		14,639,076	65,077,686

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

The Constituency financial statements were approved on _____ 2023 and signed by:

P.P. 
Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: Edwin Karani

Name: Lucy Njenga
ICPAK M/No: 11287

Name: Simon Gatheru

2

FUND ACCOUNT MANAGER
NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND
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Email: cdfkajiadonorth@ngcdf.go.ke

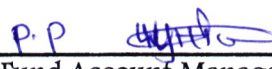
**Kajiado North National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

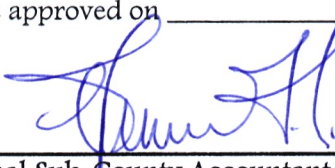
IX. Statement of Cash Flows for the Year Ended 30th June 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	174,093,879	143,767,724
Other receipts	3	-	-
		174,093,879	143,767,724
Payments for operating activities			
Compensation of Employees	4	2,150,307	2,184,457.00
Use of goods and services	5	13,754,821	8,453,283.00
Transfers to Other Government Units	6	58,720,338	49,045,240
Other grants and transfers	7	147,347,583	37,128,444
Other payments	9	3,000,000	3,000,000
		224,973,049	99,811,424
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	1,244,760	898,603
Net adjustments		1,244,760	898,603
Net cash flow from operating activities		(49,634,410)	44,854,903
Cashflow from investing activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(804,200)	-
Net cash flows from Investing Activities		(804,200)	-
Net increase in cash and cash equivalent		(50,438,610)	44,854,903
Cash & cash equivalent at beginning of the year	10	65,077,686	20,222,783
Cash and cash equivalent at end of the year		14,639,076	65,077,686

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

The Constituency financial statements were approved on _____ 2023 and signed by:


Fund Account Manager

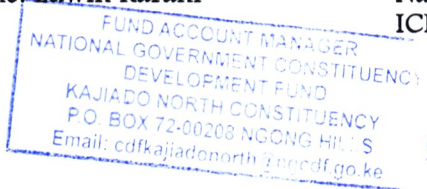

National Sub-County Accountant


Chairman NG-CDF Committee

Name: Edwin Karani

Name: Lucy Njenga
ICPAK M/No: 11287

Name: Simon Gatheru



**Kajiado North National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipt/Expense Item	Original Budget a	Opening Balance (C/Bk) and AIA	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS			Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879.00	65,077,685.96	62,688,879.31	264,855,444.27	239,171,564.96	25,683,879.31	90%
Proceeds from Sale of Assets			-	-	-	-	-
Other Receipts			-	-	-	-	-
TOTAL RECEIPTS	137,088,879.00	65,077,685.96	62,688,879.31	264,855,444.27	239,171,564.96	25,683,879.31	90%
PAYMENTS							
Compensation of Employees	2,490,000.00	-	1,890,000.00	4,380,000.00	2,150,306.64	2,229,693.36	49%
Use of goods and services	9,230,082.44	2,216,664.07	6,606,918.13	18,053,664.65	13,754,821.39	4,298,843.25	76%
Transfers to Other Government Units	31,848,034.40	4,556,788.62	25,767,516.39	62,172,339.41	58,720,338.40	3,452,001.01	94%
Other grants and transfers	83,850,762.16	54,778,233.27	28,358,244.79	166,987,240.22	147,347,582.74	19,639,657.48	88%
Acquisition of Assets	350,000.00	388,000.00	66,200.00	804,200.00	804,200.00	-	100%
Other Payments	9,320,000.00	3,000,000.00	-	12,320,000.00	3,000,000.00	9,320,000.00	24%
AIA	-	138,000.00	-	138,000.00	-	138,000.00	-
TOTAL	137,088,879.00	65,077,685.96	62,688,879.31	264,855,444.27	225,777,249.17	39,078,195.10	0.85%

**Kajiado North National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Under utilisation of funds in Other Payments, Use of Goods and Services and Compensation of Employees was as a result of delay in approval and release of funds for the financial year 2020/2021 and 2021/2022.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	39,078,195.10
Less undisbursed funds receivable from the Board as at 30th June 2022	25,683,879.31
	13,394,315.79
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	1,244,760.00
Cash and Cash Equivalents at the end of the FY 2021/2022	14,639,075.79

The Constituency financial statements were approved on 2023 and signed by:

P.P. Karani
Fund Account Manager

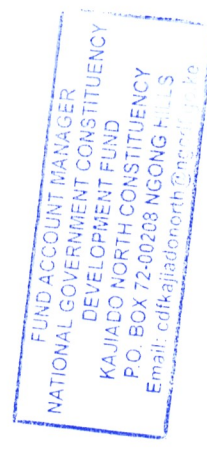
Name: Edwin Karani

Lucy Njenga
National Sub-County Accountant

Name: Lucy Njenga
ICPAK M/No:11287

Simon Gatheru
Chairman NG-CDF Committee

Name: Simon Gatheru



**Kajiado North National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

programme/Sub-programme	Original Budget(a) 2021/2022 Kshs	Adjustments(b)		Final Budget c = (a+b) 2021/2022 Kshs	Actual on comparable basis(d) 30/06/2022 Kshs	Budget utilization difference(e = c-d) Kshs	% of Utilisation(f=d/ c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
0 Administration and Recurrent							
1 Compensation of employees	2,490,000.00	-	1,890,000.00	4,380,000.00	2,150,306.64	2,229,693.36	4
2 Committee allowances	2,700,000.00	57,000.00	2,000,000.00	4,757,000.00	3,772,000.00	985,000.00	7
3 Use of goods and services	2,684,416.07	606,440.97	1,294,252.13	4,585,109.17	4,536,871.39	48,237.78	9
total	7,874,416.07	663,440.97	5,184,252.13	13,722,109.17	10,459,178.03	3,262,931.14	
0 Monitoring and evaluation							
1 Capacity building	1,758,000.00	705,272.15	1,800,000.00	4,263,272.15	1,790,600.00	2,472,672.15	4
2 Committee allowances	1,875,000.00	847,950.95	1,291,635.00	4,014,585.95	3,455,350.00	559,235.95	8
3 Use of goods and services	212,666.37	-	221,031.00	433,697.37	200,000.00	233,697.37	4
total	3,845,666.37	1,553,223.10	3,312,666.00	8,711,555.47	5,445,950.00	3,265,605.47	
3.0 Emergency							
1 Primary Schools	2,700,000.00	1,057,211.39	-	3,757,211.39	2,700,000.00	1,057,211.39	7
2 Secondary schools	1,750,000.00	500,000.00	-	2,250,000.00	1,750,000.00	500,000.00	7
3 Tertiary institutions	1,250,000.00	-	-	1,250,000.00	1,250,000.00	-	10
4 Security projects	492,207.00	500,000.00	2,024,689.61	3,016,896.61	3,016,901.61	(5.00)	10
5 Others	1,000,000.00	-	-	1,000,000.00	1,000,000.00	-	10
total	7,192,207.00	2,057,211.39	2,024,689.61	11,274,108.00	9,716,901.61	1,557,206.39	
0 Bursary and Social Security							
1 Secondary Schools	21,000,000.00	18,290,000.00	6,000,000.00	45,290,000.00	40,136,996.00	5,153,004.00	8
2 Tertiary Institutions	14,000,000.00	12,790,000.00	1,000,000.00	27,790,000.00	27,372,680.00	417,320.00	9
3 Social Security	6,000,000.00	-	-	6,000,000.00	-	6,000,000.00	
4 Special Needs	-	-	-	-	-	-	
total	41,000,000.00	31,080,000.00	7,000,000.00	79,080,000.00	67,509,676.00	11,570,324.00	
0 Sports							
1	2,741,778.58	-	2,741,777.59	5,483,555.17	2,787,450.00	2,696,105.17	5
total	2,741,778.58	-	2,741,777.59	5,483,555.17	2,787,450.00	2,696,105.17	

**Kajiado North National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d. c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
0 Environment							
Impakase Secondary School	100,000.00	-	-	100,000.00	-	100,000.00	
ntomoto Assistant Chefs Camp	200,000.00	-	-	200,000.00	-	200,000.00	
ngata Rongai Assistant chiefs ffice -Helena road	200,000.00	-	-	200,000.00	200,000.00	-	100
ahuho Chiefs Camp	200,000.00	-	-	200,000.00	200,000.00	-	100
ajiado North NG-CDF Social Hall	441,777.58	191,021.88	-	632,799.46	441,777.58	191,021.88	7
iserian Chiefs Camp	200,000.00	-	-	200,000.00	200,000.00	-	100
ower Matasia Chiefs Camp	200,000.00	-	-	200,000.00	200,000.00	-	100
Ikoroi Secondary School	100,000.00	-	-	100,000.00	100,000.00	-	100
lekasasi Assistant Chiefs Camp	200,000.00	-	-	200,000.00	100,000.00	100,000.00	50
lkeri Chiefs Camp	200,000.00	-	-	200,000.00	200,000.00	-	100
loika Police Station	350,000.00	-	-	350,000.00	350,000.00	-	100
loolua Police Station	350,000.00	-	-	350,000.00	350,000.00	-	100
lekasasi Primary School	-	-	182,785.17	182,785.17	182,785.17	-	100
erapon primary school	-	-	182,785.17	182,785.17	182,785.17	(0.00)	100
gong township primary school	-	-	182,785.17	182,785.17	182,785.17	(0.00)	100
lkaimurunya primary school	-	-	182,785.17	182,785.17	182,785.17	-	100
ngata rongai primary school	-	-	182,785.17	182,785.17	182,785.17	-	100
rap moi primary school	-	-	182,785.17	182,785.17	182,785.17	-	100
mbulbul primary school	-	-	182,785.17	182,785.17	182,785.17	-	100
lakeel secondary school	-	-	182,785.17	182,785.17	182,785.17	-	100
merijo primary school	-	-	182,785.17	182,785.17	182,785.17	-	100
iserian primary school	-	-	182,785.17	182,785.17	182,785.17	-	100
loolua primary school	-	-	182,785.17	182,785.17	182,785.17	-	100
lpper matasia primary school	-	-	182,785.17	182,785.17	182,785.17	-	100
noomatasi primary school	-	-	182,785.17	182,785.17	182,785.17	-	100
lkeri primary school	-	-	182,785.17	182,785.17	182,785.17	-	100
lalepo primary school	-	-	182,785.17	182,785.17	182,785.17	-	100
Total	2,741,777.58	191,021.88	2,741,777.59	5,674,577.05	5,083,555.17	591,021.87	

**Kajiado North National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d, c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
1.0 Primary Schools Projects	2021/2022			2021/2022	30/06/2022		
mbulbul Primary School	250,000.00	-	-	250,000.00	-	250,000.00	-
rap Moi Primary School	2,350,000.00	-	-	2,350,000.00	2,350,000.00	-	100
mbulbul primary school	950,000.00	-	1,200,000.00	2,150,000.00	2,150,000.00	-	100
noomatasiyani primary School	2,000,000.00	-	2,000,000.00	4,000,000.00	4,000,000.00	-	100
merijo Primary School	2,350,000.00	-	-	2,350,000.00	2,350,000.00	-	100
lkeri Primary School	800,000.00	-	1,050,000.00	1,850,000.00	1,850,000.00	-	100
loolua Primary School	2,350,000.00	-	1,050,000.00	3,400,000.00	3,400,000.00	-	100
CEA Upper Matasia Primary school	2,150,000.00	-	-	2,150,000.00	2,150,000.00	-	100
lekasi primary school	0.00	-	2,000,000.00	2,000,000.00	2,000,000.00	-	100
kaimurunya primary school	0.00	-	-	2,000,000.00	2,000,000.00	-	100
erapon primary school	0.00	2,000,000.00	-	2,000,000.00	2,000,000.00	-	100
gong township primary school	0.00	2,000,000.00	1,550,000.00	1,550,000.00	1,550,000.00	-	100
lakeel primary school	0.00	-	2,000,000.00	2,000,000.00	800,000.00	1,200,000.00	40
iserian Primary School	0.00	-	2,000,000.00	2,000,000.00	2,000,000.00	-	100
ngata rongai primary school	0.00	-	2,000,000.00	2,000,000.00	-	2,000,000.00	-
Total	13,200,000.00	4,000,000.00	14,850,000.00	32,050,000.00	28,600,000.00	3,450,000.00	
2.0 Secondary Schools Projects							
mbulbul Mixed Day Secondary school	710,049.40	-	-	710,049.40	710,049.40	-	100
mpakase Secondary School	250,000.00	-	3,000,000.00	3,250,000.00	3,250,000.00	-	100
noomatasiyani Girls Secondary school	5,600,000.00	-	-	5,600,000.00	5,600,000.00	-	100
noomatasiyani Mixed Day secondary School	250,000.00	-	400,000.00	650,000.00	650,000.00	-	100
erapon Secondary School	2,888,500.00	-	-	2,888,500.00	2,888,500.00	-	100
iserian Secondary School	250,000.00	-	3,000,000.00	3,250,000.00	3,250,000.00	-	100
lkeri Secondary School	250,000.00	-	3,000,000.00	3,250,000.00	3,250,000.00	-	100
lkeri Mixed Day Secondary School	250,000.00	-	-	250,000.00	250,000.00	-	100

**Kajiado North National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget (a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/ c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
Moolua Secondary School	1,050,000.00	-	-	1,050,000.00	1,050,000.00	-	10
CEA Ngong Hills Secondary School	250,000.00	-	-	250,000.00	250,000.00	-	10
CEA Upper Matasia Secondary school	250,000.00	-	-	250,000.00	250,000.00	-	10
Catholic Diocese Ngong Township secondary school	-	554,788.62	717,516.39	1,272,305.01	1,272,305.00	0.01	10
Mekasasi Secondary school	-	-	800,000.00	800,000.00	800,000.00	-	10
Total	11,998,549.40	554,788.62	10,917,516.39	23,470,854.41	23,470,854.40	0.01	
1.0 Tertiary Institution Projects							
Ngong Technical Training Institute	5,600,000.00	2,000.00	-	5,602,000.00	5,600,000.00	2,000.00	10
Ngong Technical Training Institute	1,049,485.00	-	-	1,049,485.00	1,049,484.00	1.00	10
Total	6,649,485.00	2,000.00	-	6,651,485.00	6,649,484.00	2,001.00	
0.0 Security Projects							
Mbulbul police post	550,000.00	-	-	550,000.00	550,000.00	-	10
Mpakase Assistant Chief's Office	300,000.00	-	-	300,000.00	300,000.00	-	10
Mahuho Chief's Office	300,000.00	-	-	300,000.00	300,000.00	-	10
Mahuho Chief's Office	550,000.00	1,800,000.00	-	2,350,000.00	2,350,000.00	-	10
Kajiado North Deputy County Commissioner's office	500,000.00	-	-	500,000.00	500,000.00	-	10
Merarapon Chief's Office	1,850,000.00	-	-	1,850,000.00	1,850,000.00	-	10
Miserian Chief's Office	300,000.00	-	-	300,000.00	300,000.00	-	10
Miserian Chief's Office	550,000.00	1,800,000.00	-	2,350,000.00	2,350,000.00	-	10
Miserian Police Station	8,600,000.00	-	-	8,600,000.00	8,600,000.00	-	10
Maiser hill Assistant Chief's office	800,000.00	-	-	800,000.00	800,000.00	-	10
Mower Nkoroi Assistant Chief's office	300,000.00	-	-	300,000.00	300,000.00	-	10
Total	300,000.00	-	-	300,000.00	300,000.00	-	10
Matasia Chief's office	300,000.00	-	-	300,000.00	300,000.00	-	10
Matasia Chief's office	550,000.00	-	-	550,000.00	550,000.00	-	10
Mosoi Range Chief's Camp	1,850,000.00	-	-	1,850,000.00	1,850,000.00	-	10

**Kajiado North National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d, c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
Gong Chief's Office	1,850,000.00	-	-	1,850,000.00	1,850,000.00	-	100
Gong Township Assistant Chief's Office	1,850,000.00	-	-	1,850,000.00	1,850,000.00	-	100
Lekeasasi Chief's Camp	300,000.00	-	-	300,000.00	300,000.00	-	100
Lekeasasi Police Station	2,000,000.00	-	-	2,000,000.00	2,000,000.00	-	100
Ilkeri police post	1,050,000.00	-	-	1,050,000.00	1,050,000.00	-	100
Ilolua police station	500,000.00	-	-	500,000.00	500,000.00	-	100
Ilolua Chief's office	550,000.00	-	-	550,000.00	550,000.00	-	100
Ilansidi Chief's office	450,000.00	-	-	450,000.00	450,000.00	-	100
Ile roimen police post	2,100,000.00	-	-	2,100,000.00	2,100,000.00	-	100
Ilolua Police Station	500,000.00	-	-	500,000.00	500,000.00	-	100
Ingata Rongai Chief's Office- Telena road	1,000,000.00	7,000,000.00	-	8,000,000.00	8,000,000.00	-	100
Upper Nkoroi Assistant Chief's Office	500,000.00	-	-	500,000.00	500,000.00	-	100
Ilansidi Police Post	-	10,000,000.00	2,000,000.00	12,000,000.00	12,000,000.00	-	100
Ingata Rongai Division Headquarters	-	100,000.00	-	100,000.00	100,000.00	-	100
Kajiado North Deputy County Commissioner's Public Toilet	-	750,000.00	500,000.00	1,250,000.00	1,250,000.00	-	100
Ilataka Police Station	-	-	7,100,000.00	7,100,000.00	7,100,000.00	-	100
Ingata Rongai Police Station	-	-	1,250,000.00	1,250,000.00	1,250,000.00	-	100
Illepolos Assistant chiefs Office Head	-	-	3,000,000.00	3,000,000.00	-	3,000,000.00	
Kajiado North NG-CDF Office	225,000.00	-	-	225,000.00	-	225,000.00	
total	30,175,000.00	21,450,000.00	13,850,000.00	65,475,000.00	62,250,000.00	3,225,000.00	
I. Acquisition of assets							
Kajiado North NG-CDF Office Furniture	350,000.00	388,000.00	66,200.00	804,200.00	804,200.00	-	100

**Kajiado North National Government Constituencies Development Fund (NGCDF)
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programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d, c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
total	350,000.00	388,000.00	66,200.00	804,200.00	804,200.00	-	
2.0 Other payments							
Kajiado North NG-CDF Social Hall	8,520,000.00	-	-	8,520,000.00	-	8,520,000.00	100
ICT Hubs	-	3,000,000.00	-	3,000,000.00	3,000,000.00	-	
Igong Law Court	800,000.00	-	-	800,000.00	-	800,000.00	
total	9,320,000.00	3,000,000.00	-	12,320,000.00	3,000,000.00	9,320,000.00	
3.0 unallocated fund							
Inapproved projects	-	-	-	-	-	-	
IA	-	138,000.00	-	138,000.00	-	138,000.00	
MC savings	-	-	-	-	-	-	
total	-	138,000.00	-	138,000.00	-	138,000.00	
Grand Total	137,088,879.00	65,077,685.96	62,688,879.31	264,855,444.27	225,777,249.21	39,078,195.05	

(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 North. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash 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.

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on **1st July 2021** for the period 1st July 2021 to 30th June 2022 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 2022.

Significant Accounting Policies continued

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 North National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO. B140560	13,000,000.00	47,367,724.10
AIE NO. B140909	33,000,000.00	13,000,000.00
AIE NO. B105650	44,000,000.00	11,000,000.00
AIE NO. B105785	22,000,000.00	6,000,000.00
AIE NO. B154030	12,000,000.00	8,500,000.00
AIE NO. B128521	5,000,000.00	1,000,000.00
AIE NO. B128833	12,000,000.00	6,900,000.00
AIE NO. B164473	19,000,000.00	12,000,000.00
AIE NO. B155832	14,093,879.00	8,000,000.00
		19,000,000.00
		11,000,000.00
TOTAL	174,093,879.00	143,767,724.10

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

***Kajiado North National Government Constituencies Development Fund (NGCDF)
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3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,341,612.00	1,357,270.35
Personal allowances paid as part of salary		
House allowance	261,000.00	228,000.00
Transport allowance	180,000.00	202,000.00
Leave allowance	-	-
Gratuity-contractual employees	246,494.64	322,186.77
Employer Contributions Compulsory national social security schemes	24,000.00	75,000.00
Internship Stipend	45,000.00	-
NHIF	52,200.00	
Total	2,150,306.64	2,184,457.12

***Kajiado North National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	246,552.00	530,000.00
Electricity	-	-
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	491,600.00	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	428,463.00
Rentals of produced assets		-
Training expenses	1,790,600.00	-
Hospitality supplies and services	-	-
Other committee expenses	3,455,350.00	3,055,850.00
Committee allowance	3,772,000.00	2,089,300.00
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	1,888,754.00	893,885.00
Fuel , oil & lubricants	496,600.00	450,000.00
Other operating expenses	-	-
Bank service commission and charges	50,000.00	45,000.00
Other Operating Expenses	550,000.00	7,175.00
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	1,013,365.39	953,610.00
Routine maintenance- other assets	-	-
Total	13,754,821.39	8,453,283.00

***Kajiado North National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	28,600,000.00	16,800,000.00
Transfers To Secondary Schools (See Attached List)	23,470,854.40	26,689,220.00
Transfers To Tertiary Institutions (See Attached List)	6,649,484.00	5,556,020.37
Total	58,720,338.40	49,045,240.37

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	40,136,996.00	2,877,001.00
Bursary – tertiary institutions (see attached list)	27,372,680.00	865,000.55
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	62,250,000.00	25,955,642.00
Sports projects (see attached list)	2,787,450.00	2,074,500.00
Environment projects (see attached list)	5,083,555.13	2,700,000.00
Emergency projects (see attached list)	9,716,901.61	2,656,300.00
Total	147,347,582.74	37,128,443.55

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8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
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	319,500.00	-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	484,700.00	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
Total	804,200.00	-

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic Plan	-	-
ICT Hubs	3,000,000.00	-
Social Hall	-	3,000,000.00
	3,000,000.00	3,000,000.00

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	Kshs	Kshs
	(30/6/2022)	(30/6/2021)
<i>Equity Bank, Ngong Branch . Kajiado North NG-CDF A/C no.0730294643739</i>	14,639,075.79	65,077,685.96
Total	14,639,075.79	65,077,685.96

**Kajiado North National Government Constituencies Development Fund (NGCDF)
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10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

11: Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
Total		-	-	-

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

Notes to the Financial Statement Continued

12A. Retention

	2021-2022	2020-2021
	<i>KShs</i>	<i>KShs</i>
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary.]

12B. Gratuity

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	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	246,494.64	-
Gratuity paid during the Year (C)	246,494.64	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary]

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	65,077,685.96	20,222,783.30
Cash in hand		
Imprest		
Total	65,077,685.96	20,222,783.30

14. Prior Year Adjustments

Description of the error	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
	Kshs	Kshs	Kshs
Bank account Balances	-		-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	898,603.00	1,244,760.00	-
Total	898,603.00	1,244,760.00	-

Kajiado North National Government Constituencies Development Fund (NGCDF)
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15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Changes in Accounts Payable E= D-E	-	-

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	438,375.86
Others (<i>specify</i>)	-	-
Total	-	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	2,229,693.36	4,299,874.00
Use of goods and services	4,298,843.25	8,668,537.00
Amounts due to other Government entities (see attached list)	3,452,001.01	22,602,000.00
Amounts due to other grants and other transfers (see attached list)	19,639,657.48	88,159,552.00
Acquisition of assets	-	-
Funds pending approval/AIA	138,000.00	138,000.00
Other Payments	9,320,000.00	3,000,000.00
Total	39,078,195.10	126,867,962.67

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	80,245,146.19	22,624,443.25
Total	80,245,146.19	22,624,443.25

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Annexes
Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

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Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022.	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees				
Use of goods & services				
Amounts due to other Government entities				
Sub-Total				
Amounts due to other grants and other transfers				
Sub-Total				
Acquisition of assets				
Others (<i>specify</i>)				
Sub-Total				
Funds pending approval				
Grand Total				

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	-	-	-	-
Buildings and structures	11,351,623.00	-	-	11,351,623.00
Transport equipment	4,494,676.00	-	-	4,494,676.00
Office equipment, furniture and fittings	1,806,950.00	319,500.00	-	2,126,450.00
ICT Equipment, Software and Other ICT Assets	842,500.00	484,700.00	-	1,327,200.00
Other Machinery and Equipment	11,800.00	-	-	11,800.00
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	18,507,549.00	804,200.00	-	19,311,749.00

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Annex 5 –PMC Bank Balances As At 30th June 2022

NO.	PMC	Bank	Account Number	Bank Balance 2021/22	Bank Balance 2020/21
1	EMBULBUL PRIMARY SCHOOL -CDF A/C	EQUITY	0730266136743	130,101.17	1,023,228.00
2	OLOOLUA PRIMARY SCHOOL -NG-CDF	EQUITY	0730279484371	1,332,729.15	2,199,906.00
3	NAKEEL PRIMARY SCHOOL	EQUITY	0610272715585	896,266.70	120.00
4	ONGATA RONKAI PRIMARY SCHOOL CDF	EQUITY	0610264200581	7,550.15	133,515.00
5	ENOOMATASIA GIRLS SECONDARY SCHOOL -KJD NORTH CDF	EQUITY	0730264720572	3,001,655.00	246,655.00
6	NKOROI MIXED DAY SECONDARY SCHOOL	EQUITY	0610295274260	417,433.25	0.00
7	PCEA NGONG HILLS SECONDARY SCHOOL CDF PROJECT	EQUITY	0730299981133	275,796.55	4,082,296.55
8	OLEKASASI B CHIEFS CAMP CDF PROJECT	EQUITY	0610277641418	2,610.00	2,610.00
9	OLEKASASI POLICE POST CDF PROJECT	EQUITY	0610264748385	2,008,153.50	8,153.00
10	OLOIKA POLICE POST	EQUITY	1680279889576	307.50	2,394,767.50
11	OLOOLUA POLICE POST KAJIADO NORTH CDF PROJECT	EQUITY	0730265281650	51,817.40	3,219,157.40
12	OLOOLUA SECONDARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	0730266031534	1,410,901.60	0.00
13	ENOOMATASIAN MIXED DAY HIGH SCHOOL CDF	EQUITY	0730262330287	2,627,405.75	3,019,251.75
14	PCEA UPPER MATASIA SECONDARY	EQUITY	0730298318045	1,250,789.75	909.75
15	OLKERI CHIEF OFFICE -CDF	EQUITY	0730264014575	94.75	94.75
16	KISERIAN PRIMARY SCHOOL CDF ACCOUNT	EQUITY	0610262384880	2,117,521.20	2,001,093.05
17	CATHOLIC DIOCESE NGONG TOWNSHIP SECONDARY SCHOOL -CDF ACCOUNT	EQUITY	07302776330281	614,911.00	3,678,370.00

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18	OLKERI PRIMARY SCHOOL KJD NORTH CDF PROJECT	EQUITY	0730264721312	1,850,062.15	1,200,182.00
19	ENOMATASIAN PRIMARY SCHOOL KJD NORTH CDF PROJECT	EQUITY	0730264721682	2,105,023.90	4,860.00
20	LEKURUKI AP CAMP KAJIADO NORTH CDF	EQUITY	0730263642380	51,575.00	51,575.00
21	OLEPOLOS AP POST	EQUITY	0730263394274	4,495.90	4,496.00
22	EMPAKASE SECONDARY SCHOOL	EQUITY	0610272203980	2,464,864.75	0.00
23	OLKERI MIXED DAY SECONDARY SCHOOL	EQUITY	0730297469175	275,539.40	739.40
24	KAJIADO NORTH DCC'S PUBLIC TOILET	EQUITY	0730281115275	949,137.00	0.00
25	EMPAKASE ASSISTANT CHIEFS OFFICE	EQUITY	0610282346839	200.00	200.00
26	OLEKASASI SECONDARY SCHOOL	EQUITY	0610297413622	3,843,692.05	3,043,692.05
27	OLEKASASI CHIEF CAMP PROJECT	EQUITY	0610193946431	301,229.80	0.00
28	ONGATA RONGAI ASSISTANT CHIEFS OFFICE	EQUITY	0610282639865	1,000,000.00	0.00
29	KERARAPON ASSISTANT CHIEFS OFFICE PROJECT	EQUITY	0730282443949	1,850,200.00	0.00
30	NGONG CHIEFS OFFICE	EQUITY	0730282445354	1,850,013.00	0.00
31	OLE ROIMEN POLICE PATROL BASE	EQUITY	1680280718836	3,100,000.00	0.00
32	NALEPO PRIMARY SCHOOL	EQUITY	0730266325781	225,833.60	502,205.00
33	NGONG TOWNSHIP PRIMARY SCHOOL	EQUITY	0730264163550	2,111,839.83	1,820.00
34	KAHUHO SUB-LOCATION CHIEFS OFFICE	EQUITY	1680281029087	1,567,343.20	0.00
35	KANDISI CHIEFS OFFICE-CDF	EQUITY	0610282409870	102,300.00	0.00
36	ONGATA RONGAI ICT HUB PROJECT	EQUITY	0610281021556	700,000.00	0.00
37	KWARE CHIEFS CAMP	EQUITY	0610264488061	1,361.50	0.00

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38	MATASIA ASSISTANT CHIEFS OFFICE	EQUITY	0730279958600	556,960.00	6,960.00
39	ILMERIJO PRIMARY SCHOOL	EQUITY	0730280855291	2,519,903.15	0.00
40	ONGATA RONGAI POLICE STATION DEVELOPMENT- NG-CDF	EQUITY	0610281425733	1,142,480.20	0.00
41	NGONG ICT HUB	EQUITY	0730281052917	700,200.00	0.00
42	OLOOLUA CHIEFS OFFICE	EQUITY	0730282597029	550,300.00	0.00
43	EMBULBUL POLICE POST	EQUITY	0730282900119	0.00	0.00
44	OLKERI POLICE POST	EQUITY	0730282416913	1,050,200.00	0.00
45	EMBULBUL ICT HUB	EQUITY	0730281052960	1,600,200.00	0.00
46	DEPUTY COUNTY COMMISSIONER'S RESIDENCE	EQUITY	0730280200567	0.00	0.00
47	KISERIAN POLICE STATION- CDF PROJECT	EQUITY	0730268935208	5,203,030.00	0.00
48	LAISER HILL CHIEFS OFFICE	EQUITY	0610277645551	800,149.00	0.00
49	NGONG TOWNSHIP ASSISTANT CHIEFS OFFICE	EQUITY	0730282401938	1,250,000.00	0.00
51	UPPER NKOROI A.C PROJECT	EQUITY	1680282450830	500,000.00	0.00
52	LOWER NKOROI CHIEFS CAMP PROJECT	EQUITY	0610169811649	420.00	0.00
53	NGONG TECHNICAL AND VOCATIONAL COLLEGE	EQUITY	0730279951998	4,912,260.35	3,940,663.35
54	ASSISTANT CHIEFS OFFICE KISERIAN	EQUITY	1680281029163	635,006.50	0.00
55	OLEKASASI PRIMARY SCHOOL	EQUITY	0610160525705	187,138.52	2,003,288.05
56	KERARAPON SECONDARY SCHOOL	EQUITY	0730261944925	3,116,497.20	2,432,925.20
57	NKOROI MIXED DAY SECONDARY SCHOOL	EQUITY	0610295274260	417,433.25	0.00
58	ARAP MOI PRIMARY SCHOOL	EQUITY	0610264362237	2,356,802.65	6,437.50
59	MOSOI RANGE CHIEFS CAMP	EQUITY	0610282375924	1,850,000.00	0.00

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60	ENTOMOTO CHIEF CAMP	EQUITY	0610280032754	201,131.00	856,206.00
61	GATAKA POLICE STATION	EQUITY	0730280034712	8,598,200.00	1,498,200.00
62	KAJIADO NORTH SOCIAL HALL	EQUITY	0730280558142	85,925.00	1,106,980.00
63	OLEKASASI CHIEF CAMP PROJECT	EQUITY	0610193946431	301,229.80	0.00
64	KERARAPON PRIMARY SCHOOL	CO-COPERATIVE	01139544159100	98,936.85	2,152.50
65	EMBULBUL MIXED DAY SECONDARY SCHOOL	CO-COPERATIVE	01141543916000	187,845.07	3,306,345.42
66	NKAIMURUNYA SECONDARY SCHOOL	KCB	1167310403	107.00	107.00
67	NAKEEL SECONDARY SCHOOL	KCB	1265967466	78,873.00	293,999.00
68	NKAIMURUNYA PRIMARY SCHOOL	KCB	1170415768	843,162.15	23,877.00

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1. Inaccuracies in the Financial Statements	A review of Financial statements reflects variances between opening balance and balances of prior year financial statements of Kshs. 80,156,462.18. Further, PMC Bank account reflects a total balance of Kshs 22,624,443 in year under review while a calculation results to Kshs 36,656,595. In addition, AIE B140560 and B096818 were not included in the ledger therefore not possible to determine which period they relate	PMC Bank account balances to be amended to reflect true position. AIE B140560 relates to funds received but not recorded in cashbook as at 30 th June 2021	Not Resolved	1 st November 2022
2. Bursary Funding	Bursary to secondary schools and tertiary institutions totalled 3,472,000 against a total receipts of Kshs 163,990,507 or 2% of total receipts. The Fund Management is therefore in breach of law which requires funds allocated towards bursary not to be less than 25 of funds allocated For the Kshs 843,000 paid to Deebug ltd for supply of assorted sports equipment, the user requisitions, delivery notes and distribution list were not provided	Bursary for the financial year was issued in the financial year 2021/2022 to coincide with the 1 st term of the new Ministry of Education calendar User requisitions, delivery notes and distribution list will be provided for items procured. Voucher of expenditure of	Not Resolved	1 st December 2022
3. Sports Projects			Not Resolved	1 st December 2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	for audit. Further, Expenditure of Kshs 1,211,500 vouchers were not provided.	Kshs 1,211,500.00 availed for audit		
4. Environment Projects	<p>Kshs 2,700,000 for purchase and planting of seedlings for 27 schools, the method of procurement for seedlings was not disclosed, no cash receipt or invoices of seedlings supplied and no inspection report to ascertain that the seedlings were actually purchased.</p> <p>1. Embulbul Primary was allocated Kshs 1,500,000 as per the financial statement while Project status report reflects actual disbursement of Kshs 1,200,000.</p> <p>2. The financial statement reflects that no funds were disbursed towards projects in Enoomatasia Primary, Kerarapon Primary and Nkaimurunya Primary in the year under review, while status implementation report indicated that Kshs 6,000,000 was issued towards the school projects and Embulbul primary is 100% complete, Kerarapon 70% and Nkaimurunya 60% complete.</p> <p>3. That Nakeel and Ongata Rongai primary schools each received Kshs 2,000,000 while the project status report indicates that no</p>	<p>Procurement of seedlings was undertaken by the schools project management committee through open tendering/ restricted tendering. Cash receipts and invoices of purchase will be availed for audit.</p> <p>Embulbul Primary School Project of Kshs 1,500,000.00 was implemented in the financial year 2021/2022. The project of Kshs 1,200,000.00 was implemented in the financial year 2020/2021 but the funds were approved for the financial year 2019/2020.</p> <p>The funds for Enoomatasia Primary, Kerarapon Primary and Nkaimurunya Primary School were funds received in financial year 2020/2021 for the previous financial year</p> <p>At the time of audit Nakeel and Ongata Rongai</p>	Not Resolved	1 st December 2022
5. Transfer to other Government Units			Not Resolved	1 st December 2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (If a date when you expect the issue to be resolved)
	<p>funds were disbursed towards the school projects in the year under review.</p> <p>4. As per the project status report, Kiserian and Nkoroi Secondary schools each received Kshs 3,000,000 and the respective projects are at 60% and 80% respectively while the financial statements reflects no funds disbursed in the year under review.</p> <p>5. Funds totalling to Kshs 16,089,220 which is 60% of funds disbursed to secondary schools in respect to Catholic Diocese Of Ngong Secondary School, Embulbul Mixed Day, Enoomatiani Girls, Kerarapon, Nkaimurunya, Nkoroi Mixed and Olekasi whose project details and current status were not provided for audit review.</p> <p>6. Under security projects, Kahuho chief's office, Kajiado North Deputy Commissioner public toilet, Kiserian Chief's office and Ongata Rongai have their funds disbursed and the projects on going in the status report while according to the financial statements the respective funds totalling to Kshs 6,100,000 were</p>	<p>primary schools had not received funding from the NGCDF Board</p> <p>The funds indicated for Kiserian and Nkoroi Secondary schools are funds for the financial year 2019/2020.</p> <p>Project details for Catholic Diocese Of Ngong Secondary School, Embulbul Mixed Day, Enoomatiani Girls, Kerarapon, Nkaimurunya, Nkoroi Mixed and Olekasi Secondary will be provided to the audit team for review.</p> <p>The project status report provided during the time of audit was an up to date status report. The financial statements are an of transactions as at 30th June 2021. The projects aforementioned were implemented after 30th June 2021.</p>		

**Kajiado North National Government Constituencies Development Fund (NGCDF)
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>not disbursed. Further, as per the budget execution by sectors and projects, Oloika police Station received Kshs 8,600,000 against a budget of Kshs 7,100,000. The authority over expenditure was not provided.</p> <p>7. Included in transfers to secondary schools are provisional funds totalling to Kshs 1,530,000 to various contractors for various constructions however the sum remains unaccounted for. Further, examination of sampled of payment vouchers revealed the contracts and award letters for various constructions had various amounts, further it was noted that the amount paid towards some projects was also different from the contract and award price.</p>	<p>As pertains Oloika Police Station Kshs 1,500,000.00 was received in the financial year 2019/2020 and the rest amounting to Kshs 7,100,000.00 in the financial year 2020/2021</p> <p>The Office is working to dissect these Provisional costs and provide a comprehensive report</p>		
6. Other Payments	<p>The statement of receipts and payments reflects payment of Kshs 3,000,000 which was in respect to construction of social hall, however physical verification carried on the project revealed that it was incomplete and the entire amount had been exhausted. Further the project had stalled and there was no contractor on site.</p>	<p>The Social Hall project is located next to the NG-CDF office Kajiado North. Due to the topography of the area the project costs escalated due to creation of some basement offices and mini hall. At the time of audit the CDF office was awaiting for clearance approval for additional funding for financial year</p>	Resolved	

**Kajiado North National Government Constituencies Development Fund (NGCDF)
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		2021/2022 to complete the project		
7. Unsupported Prior Year Adjustments	The statement of assets and liabilities reflects a prior adjustment balance of Kshs 898,603 as being accumulated unrepresented cheques from previous financial year that were reversed back in the cash book and vote book at the end of the financial year under review. However the schedules of the unrepresented cheques, cash book and vote book entries and vote book entries were not provided for verification and confirmation.	Schedules of unrepresented cheques, cash book and vote book entries and vote book entries to be provided to the audit team	Not Resolved	1 st November 2022
8. Non-Implementation of Projects	Examination of budget execution by sectors and projects revealed that various projects under other grants and transfers were approved by the board and allocated funds for implementation during the year under review; however as at June 30, 2021, projects with an allocation of Kshs 22,500,000. Had not been implemented.	The projects aforementioned had not received funds as at 30 th June 2021. However, currently the projects have been implemented.	Resolved	
9. Cash and Cash Equivalents Balance	The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs 65,077, 686 as at 30 June, 2021, the bank reconciliation statement provided for audit reflected cheques of Kshs 5,552,795. Details as to when the respective cheques	Kshs 13,000,000.00 were funds received in June 2021 not recorded in the cashbook since the Authority to Incur expenditure had not been received. A breakdown for Kshs 65,077, 686.00 of	Not Resolved	1 st December 2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>cleared were not provided for audit. Further, the reconciliation statements reflect an amount of Kshs 13,000,000 as receipts in bank statements not yet in the cash book. Therefore, accuracy of cash and cash equivalent balance of Kshs 65,077, 686 could not be ascertained.</p>	<p>opening balance will be provided to audit for review.</p>		

.....P.P.....
Name

Fund Account Manager.

