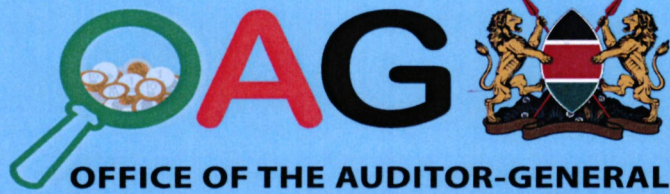


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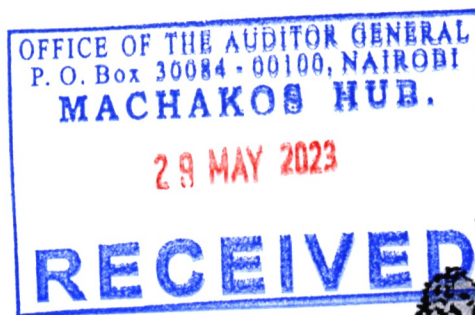
THE AUDITOR-GENERAL

ON

THE NATIONAL ASSEMBLY	
P. 0	
DATE: 06 JUL 2023	DAY: Thursday
BY: Hon. Samuel Chepkonga, MP	
CLEARANCE OFFICER: Joyce Kermetelle	

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

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



KAJIADO EAST CONSTITUENCY
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)

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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;

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

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The NG-CDF Kajiado East Constituency NGCDF day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

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

(d) Fiduciary Oversight Arrangements

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

(e) Kajiado East Constituency NGCDF Headquarters

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

(f) Kjaiado east constituency Constituency NGCDF Contacts

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

(g) Kajiado east Constituency NGCDF Bankers

Equity Bank (ACCOUNT NO 0700261666226)
Kitengela
P.o Box 805-00242

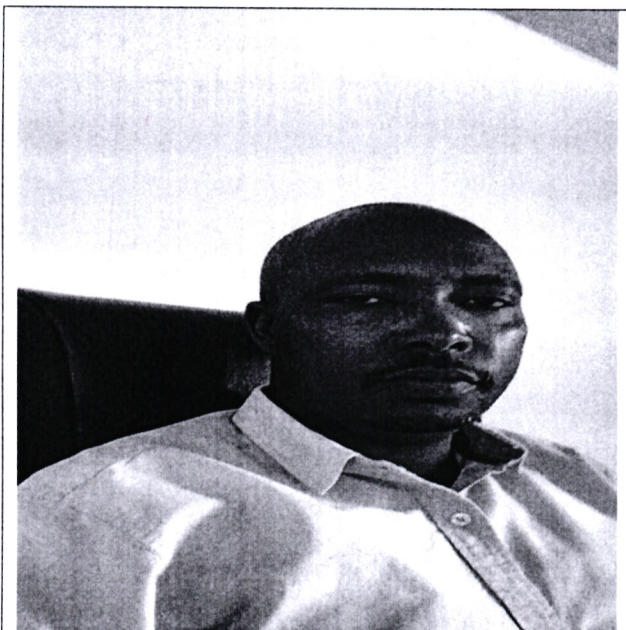
(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC Chairman's Report



**MR.GEOFFREY N.LEMAKO.
CHAIRMAN
NG-CDF KAJIADO EAST CONSTITUENCY**

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

INTRODUCTION

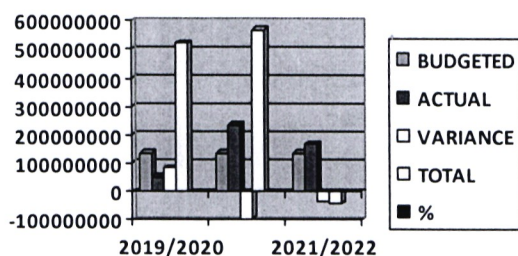
As we come to the end of the financial year 2021/2022 I would like to thank the almighty lord for his grace and honour he has granted unto us. My sincere gratitude also goes to my able member of parliament the Hon Peris P.Tobiko, NG-CDFC Members ,staff and Kajiado East Constituents for the 8years they have entrusted me chairmanship of these great constituency.

The assistance and cooperation that I have been offered to us as the NG-CDF Fraternity has enabled us to deliver services to Kajiado east residents.

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

1. **DISBURSEMENT/RECEIPTS FROM THE NG-CDF BOARD**

NG-CDF KAJIADO EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022



NO	FINANCIAL YEAR	BUDGETED AMOUNT	ACTUAL AMOUNT RECEIVED	VARIANCE
1	2018/2019	109,040,875.52	108,791,483.00	249,392.52
2	2019/2020	137,367,724.00	52,000,000.00	85,367,724.00
3	2020/2021	138,088,879.31	235,464,634.00	(97,375,754.69)
4	2021/2022	138,088,879.31	170,088,879.31	(32,000,000)
	TOTAL	522,586,358.14	566,344,996.31	(43,758,638.17)

2 EXPENDITURE

During the year we were able to spend ksh 160,215,060 out of the ksh 170,088,879 we received from the board. The expenditures were as follows.

Education projects		2021-2022
Description		Kshs
Transfers to Primary Schools		65,800,000.00
Transfers to Secondary Schools		26,000,000.00
Transfers to Tertiary Institutions		-
TOTAL		91,800,000.00
Other projects		
		Kshs

NG-CDF KAJIADO EAST Constituency
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Bursary - Secondary (see attached list)		20,096,000.00
Bursary -Tertiary (see attached list)		15,496,836.08
Bursary- Special Schools		-
Mocks & CAT (see attached list)		-
Social Security programmes (NHIF)		-
Security Projects (see attached list)		8,000,000.00
Sports Projects (see attached list)		5,195,866.89
Environment Projects (see attached list)		5,195,866.89
Emergency Projects (see attached list)		4,600,000.00
Roads and Bridges		-
Water		-
NG-CDF OFFICE		-
TOTAL		58,584,569.86

KEY PROJECTS

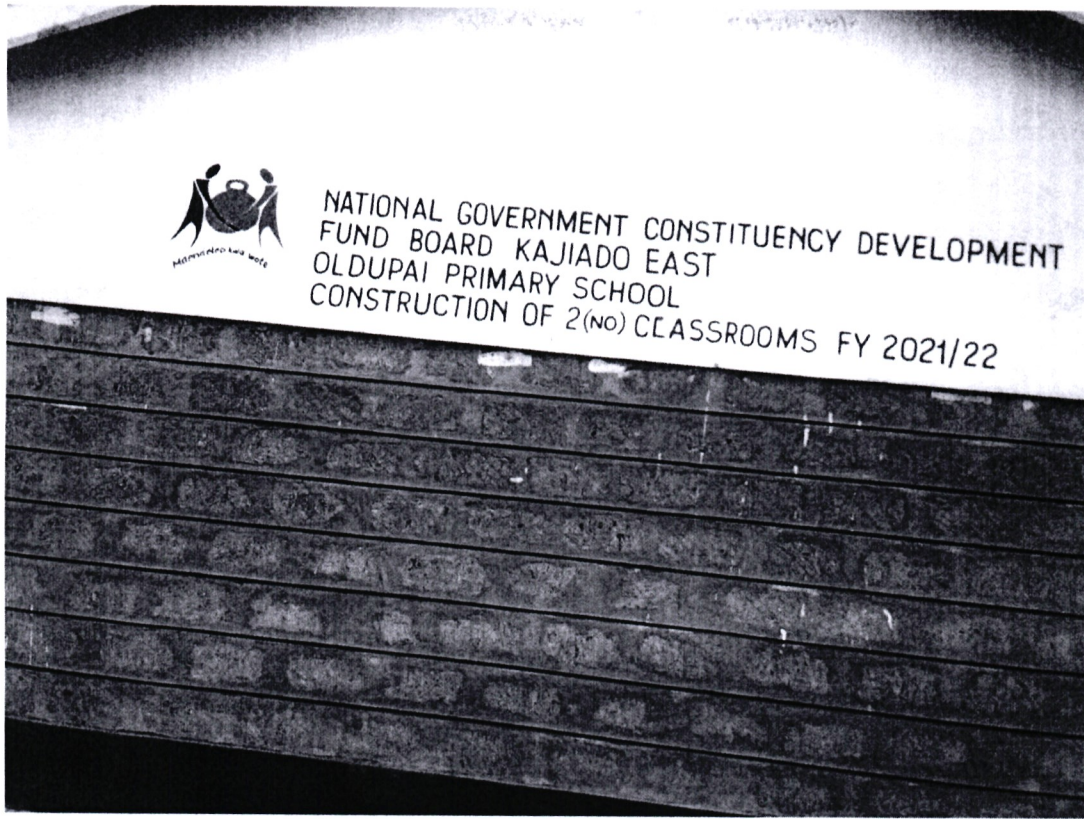
*NG-CDF KAJIADO EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*



ILKELUNYETI PRIMARY SCHOOL ADMISTRATION BLOCK
54waSZX



OLOOSIRKON CHIEF CAMP



OLDUPAI PRIMARY SCHOOL

Name

CHAIRMAN NGCDF COMMITTEE

NG-CDF KAJIADO EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

III. Statement Of Performance Against Predetermined Objectives for FY2021/22

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 **NG-CDF Kajiado East Constituency 2018-2022** plan are to:

1. *To ensure that all more secondary and primary school are constructed in the constituency and that the school are in a good condition.*
2. *To ensure that ensure that student get funding through bursaries so as to enable those with school fees problems to access quality education.*
3. *To ensure that all security facilities are available and those available are improve and in good condition to facilitate security operation.*
4. *To improve the economic welfare of the constituents giving the priorities when awarding tender for construction and supplies*
5. *To ensure sensitisation, education and promotion of National values , National cohesion and peaceful coexistence of all constituents.*

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary , and tertiary institutions - number of bursary's beneficiar	In FY 21/22 we increased number of classrooms, dormitories, laboratories etc from ... to... in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules

NG-CDF KAJIADO EAST Constituency
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Annual Report and Financial Statements for The Year Ended June 30, 2022

			ies at all levels	
Security	To ensure that all security facilities are in good condition and that security officers work in a good environment	We have more standard facilities for security officer which enabled the to carry out their duties efficiently and effectively	Improve security and efficient and effective security coordination.	In the financial year we have build five security projects
Environment	To ensure that public institution have facilities that support environment activities	We have distributed tree seedlings to public institution and constantly monitoring the to ensure that we increase forest coverage in the constituency	Most of the institution have had more trees in their environment and	All public school have received and planted tree seedling from NG-CDF.
Sports	To sensitize and promote talent to enable young people in the constituency to excel in life.	We have undertaken sporting activities in the constituency to promote talent.	The number of teams being formed and participating in sporting activities in the constituency have increased	All team participating in our tournament have received uniforms and the winners have been rewarded.
Emergency	To cater for unforeseen occurrences that affect education related activities	We have funded several school that have requested funds after tragic occurrences	The institution that are located in wildlife prone areas have benefitted greatly	We have funded an institution that was fully blown by wind to completion.

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 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

- 1.The NG-CDF Kajiado east has supported student in public primary school by donating seedlings to their various school. We do monitor the progress being undertaken by the students
2. The NG-CDF Kajiado east have undertaken to construct five security projects in the constituency and undertake sensitisation programme during capacity building sessions.
3. The NG-CDF does sporting and talent promotion activities across the constituency and reward winners with sporting facilities and prizes.
- 4.During bursary disbursement session in all five ward she NGCDF Kajiado east constituency sensitize and educate residents on issues touching on agriculture and soil erosion control measure and best practices in farming and environment protection.

3. Employee welfare

We invest in providing the best working environment for our employees. Xxx constituency recruitment is guided by Employment Act, NG-CDF 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. NG-CDF Kajiado East constituency invests in

capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Kajiado East 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.

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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


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

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

Public Awareness

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

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



.....

PAUL S. OLE NTEIYA

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 East Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 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 NG-CDF-Kajiado east 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 NG-CDF- Kajiado east Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

NG-CDF KAJIADO EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022


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

Approval of the financial statements

The NG-CDF- Kajiado east Constituency financial statements were approved and signed by the Accounting Officer on 21/5/2023 ~~2022~~.

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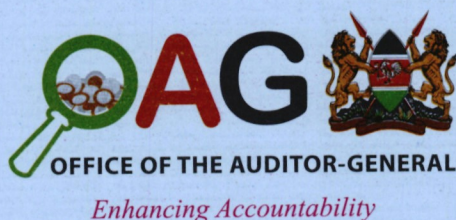

Name: Geoffrey N. Lemako
Chairman – NGCDF Committee

.....


Name: Paul s. ole Nteiya
Finance Account Manager

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KAJIADO EAST 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 the National Government Constituencies Development Fund - Kajiado East Constituency set out on pages 1 to 62, which comprise 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 National Government Constituencies Development Fund - Kajiado East 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 Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Unpresented Bursary Cheques

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.58,584,570 being other grants and transfers, which includes bursaries disbursements to secondary schools and tertiary institutions of Kshs.20,096,000 and Kshs.15,496,836 respectively.

The bank reconciliation statements reflect unpresented cheques amounting to Kshs.3,742,305 which includes cheques for bursaries payments of Kshs.3,139,300. No explanation was provided for the large number of bursaries cheques that had remained unpresented as at 30 June, 2022 with some dated back to January, 2022.

In the circumstances, the accuracy and completeness of the other grants and transfers amount of Kshs.3,139,300 could not be confirmed.

2. Inaccuracies in Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.69,365,430 as disclosed in Note 10A to the financial statements. Review of the bank reconciliation statements revealed unpresented cheques amounting to Kshs.3,742,305, which includes stale cheques totalling to Kshs.447,626. The stale cheques include some which were issued way back in 2019. No explanation was given for failure to write back the stale cheques in the cash book.

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

3. Unsupported Bursary Awards

The statement of receipts and payments reflects an amount of Kshs.58,584,570 being other grants and transfers, which includes bursaries disbursements to secondary schools and tertiary institutions of Kshs.20,096,000 and Kshs.15,496,836 respectively, and as disclosed in Note 7 to the financial statements.

However, Management did not provide minutes of vetting and approval indicating how the beneficiaries were selected, list of beneficiaries and a cheque register in support of cheques disbursements.

Further, the disbursement to tertiary institutions of Kshs.15,596,836 includes an amount of Kshs.1,499,980 paid to a Hair and Beauty College. The documents on the process of identification and selection of the college for training the bursary beneficiaries were however, not provided.

In the circumstances, the accuracy and completeness of bursary awards to secondary schools and tertiary institutions of Kshs.20,096,000 and Kshs.15,496,836 respectively could not be confirmed.

4. Unsupported Sports Projects

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.58,584,570 on other grants and other transfers which includes expenditure on sports projects of Kshs.5,195,867. However, the sports project expenditure of Kshs.5,195,867 was unsupported.

In the circumstances, the accuracy and completeness of expenditure on sports project of Kshs.5,195,867 could not be confirmed.

5. Unconfirmed Assets Balance

Annex 4 to the financial statements on summary of fixed assets register reflects assets with historical cost of Kshs.34,035,829. The Management did not however, provide an asset register in support of the assets balance of Kshs.34,035,829. Further, the ownership documents for the land, valued at Kshs.23,905,668 on which the Constituency Office is located was not provided for audit. In addition, the logbook for motor vehicle valued at Kshs.5,130,161 was also not provided for audit.

In the circumstances, the accuracy, ownership and completeness of the assets balance of Kshs.34,035,829 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The Fund expended an amount of Kshs.160,215,060 against budgeted amount of Kshs.241,669,369 resulting to an under-expenditure of Kshs.81,454,309 or 34% of the budget.

In circumstances, the under-expenditure affected implementation of the planned activities and programs and may have impacted negatively on services delivery to the residents of Kajiado East Constituency.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the template prescribed by the Public Sector Accounting Standards Board.

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. Project Implementation Status for Schools

The statement of receipts and payments and Note 6 to the financial statements reflects transfers to other government units of Kshs.91,800,000 for projects implementation. Physical verification of the projects in the month of March, 2023 revealed the following anomalies:

a. PJ Dave Primary School

The Fund awarded a contract for the construction of a forty (40) capacity bed dormitory at PJ Dave Primary School, to completion at a contract sum of Kshs.3,000,000. The contract was awarded on 26 June, 2022, to the lowest evaluated bidder. Review of the procurement files revealed that the contract was signed on 16 June, 2022, hence inconsistencies on dates. Further, there was no inspection and acceptance committee appointed to confirm quality and implementation of the project.

b. Utumishi Secondary School Project

The contract was for the construction of an administration block at a contract sum of Kshs.2,952,154. The bill of quantities included paving slabs around the building, fitting of seventy-eight (78) ceramic tiles, electrical works and fitting of six (6) steel casement windows of size 2000 mm by 2000 mm to the administration block at Kshs.33,000, Kshs.15,600, Kshs.100,000 and Kshs.96,000 respectively. However, the work was not done.

c. Enkasiti Secondary School Project

The contract was for the construction of an administration block at a contract sum of Kshs.2,999,535.52. The bill of quantities included paving slabs around the building, fitting of 78 ceramic tiles, electrical works and fitting of curtain tracks rods at Kshs.28,270, Kshs.62,400, Kshs.100,000 and Kshs.15,000 respectively but the work was not done.

The failure to complete the projects was contrary to Section 68(1)(a)(b) of the Public Finance Management Act, 2012, which provides that, an Accounting Officer for a National Government, Parliamentary Service Commission and the Judiciary, shall be accountable to the National Assembly for ensuring that the resources of the respective entity for which he or she is the Accounting Officer are used in a way that is lawful and authorised, and effective, efficient, economical and transparent.

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

2. Delay in Completion of Projects

The Fund budgeted for the construction of four (4) standard classrooms in Sholinke Secondary School with a total allocation of Kshs.5,000,000 in the financial year 2019/2020. The project had not been completed as at the end of 2021/2022 financial year contrary to Regulation 11(1) (j) of the National Government Constituencies Development Fund Regulations, 2016, which requires all projects to receive adequate funding and be completed within three years.

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

3. Project Implementation Status- Security Projects

The statement of receipts and payments reflects other grants and transfers of Kshs.58,584,570 which includes security projects expenditure of Kshs.8,000,000 as disclosed in Note 7 to the financial statements. Physical verification of projects with a total cost of Kshs.4,984,949, conducted in March, 2023 revealed allocation of funds to Korrompoi Chief's Office Project for the construction of administration block at a contract sum of Kshs.2,998,774. However, review of the bill of quantities revealed that the following works were not done contrary to the specifications:

- i. Paving slabs around the building at a cost of Kshs.13,200.
- ii. Fitting of curtain tracks rods at a cost of Kshs.3,900.

- iii. Fitting the floor with 78 ceramic tiles at a cost of Kshs.171,600.
- iv. Fitting celotex ceiling surfaces at Kshs.17,940.
- v. Supply of six (6) steel casement windows size 2000 mm by 2000 mm costing Kshs.24,000 each and totalling to Kshs.144,000.
- vi. Electrical works at Kshs.100,000.

This was contrary to Section 11(1)(j) of the National Government Constituencies Development Fund Regulations, 2016, which states that 'the functions of a Constituency Committee shall be to ensure that all projects receive adequate funding and are completed within three years'.

In the circumstances, Management was in breach of the law and the value for money spent 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, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of Risk Management and Information Communication Technology

Review of the Fund's internal control system revealed that the Management has not established a risk management policy to identify, mitigate and control operational and other risks that the Fund may encounter from time to time. In addition, the Fund has not conducted risk assessment to identify and address key areas of concern and document specific controls in response to any risks identified.

The audit also revealed that the Management is yet to establish an Information Technology Strategic Plan to leverage the Fund operations on information technology. There is also no documented disaster recovery plan to provide guidance in the event of an ICT related emergency. Further, there is no established information technology strategic committee to oversee its ICT operations.

In the circumstances, lack of documented risk management policy and information technology strategic plan and policy expose the Fund's operations to risks.

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



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

I. STATEMENT OF RECEIPTS AND PAYMENTS				
		Note	2021-2022	2020-2021
				Kshs
RECEIPTS				
Transfers from NGCDF Board		1	170,088,879	235,464,634
Proceeds from Sale of Assets		2	-	-
Other Receipts		3	228,000	77,000
TOTAL RECEIPTS			170,316,879	235,541,634
PAYMENTS				
Compensation of employees		4	1,796,151	2,396,867
Use of goods and services		5	8,034,339	8,982,940
Transfers to Other Government Units		6	91,800,000	104,177,027
Other grants and transfers		7	58,584,570	69,321,505
Acquisition of Assets		8	-	-
Other Payments		9	-	-
TOTAL PAYMENTS			160,215,060	184,878,339
SURPLUS/DEFICIT			10,101,819	50,663,294

NG-CDF KAJIADO EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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 2/5/2023 ~~2022~~ and signed by:

 _____	 _____	 _____
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee

PAUL S. OLE NTEIYA

Name: PURITY KENGI
ICPAK M/No: 20993

GEOFFREY N. LEMAKO

*NG-CDF KAJIADO EAST Constituency
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

II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES				
	Note	2021-2022	2020-2021	
		Kshs	Kshs	
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances (as per the cash book)	10A	69,365,430	59,263,610	
Cash Balances (cash at hand)	10B	-	-	
Total Cash and Cash Equivalents		69,365,430	59,263,610	
Accounts Receivable				
Outstanding Imprests	11	-	-	
TOTAL FINANCIAL ASSETS		69,365,430	59,263,610	
FINANCIAL LIABILITIES				
Accounts Payable (Deposits)				
Retention	12A	-	-	
Gratuity	12B	-	-	
NET FINANCIAL SSETS		69,365,430	59,263,610	
REPRESENTED BY				
Fund balance b/fwd 1st July...	13	59,263,611	8,600,315	
Prior year adjustments	14	-		
Surplus/Defict for the year		10,101,819	50,663,294	
NET FINANCIAL POSITION		69,365,430	59,263,609	

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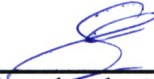
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 2/8/2023 2022 and signed by:



Fund Account Manager

PAUL S.OLE NTEIYA



National Sub-County
Accountant

PURITY KENGI
ICPAK M/No: 20993



Chairman NG-CDF
Committee

GEOFFREY LEMAKO

NG-CDF KAJIADO EAST Constituency
National Government Constituencies Development Fund (NGCDF)
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IX. Statement of Cash Flows for the Year Ended 30th June 2022

STATEMENT OF CASH FLOW				
		2021-2022	2020-2021	
		Kshs	Kshs	
Receipts from operating activities				
Transfers from NGCDF Board	1	170,088,879	235,464,634	
Other Receipts	3	228,000	77,000	
		170,316,879	235,541,634	
Payments for operating activities				
Compensation of Employees	4	1,796,151	2,396,867	
Use of goods and services	5	8,034,339	8,982,940	
Transfers to Other Government Units	6	91,800,000	104,177,027	
Other grants and transfers	7	58,584,570	69,321,505	
Other Payments	9	-	-	
		160,215,060	184,878,339	
Adjusted for:				
Decrease/(Increase) in Accounts receivable	15	-	-	
Increase/(Decrease) in Accounts Payable	16	-	-	
Prior year Adjustments	14	-	-	
Net Adjustments		-	-	
Net cash flow from operating activities		10,101,819	50,663,294	
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	2	-	-	
Acquisition of Assets	8	-	-	
Net cash flows from Investing Activities		-	-	
NET INCREASE IN CASH AND CASH EQUIVALENT				
Cash and cash equivalent at BEGINNING of the year	10	59,263,609	8,600,315	
Cash and cash equivalent at END of the year		69,365,428	59,263,609	

NG-CDF KAJIADO EAST Constituency
National Government Constituencies Development Fund (NGCDF)
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 21/5/2022 2022 and signed by:

 _____ Fund Account Manager	 _____ National Sub-County Accountant	 _____ Chairman NG-CDF Committee
PAUL S.OLE NTEIYA	PURITY KENGI ICPAK M/No: 20993	GEOFFREY N.LEMAKO

NG-CDF KAJIADO EAST Constituency
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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							
Transfers from NG-CDF Board	137,088,879	59,263,610	45,088,879	241,441,368	229,352,489	12,088,879.00	
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts		228,000.00		228,000		228,000.00	0.0%
TOTAL RECEIPTS	137,088,879	59,491,610	45,088,879	241,669,368	229,352,489	12,316,879.00	94.9%
PAYMENTS							
Compensation of Employees	3,000,000		88,879	3,088,879	1,796,151	1,292,728.00	58.1%

**NG-CDF KAJIADO EAST Constituency Kajiado County Government Constituencies Development Fund (NGCDF)
National Government Constituencies Development Fund (NGCDF)
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Use of goods and services	8,690,700		0	8,690,700	8,034,339	656,361.41	92.4%
Transfers to Other Government Units	67,000,000	12,800,000	12,000,000	91,800,000	91,800,000	-	100.0%
Other grants and transfers	58,398,179	46,463,611	33,000,000	137,861,790	58,584,570	79,277,219.66	42.5%
Acquisition of Assets	0	0	0	0	-	-	0.0%
Other Payments	0		0	0	-	-	0.0%
Funds Pending approval**		228,000.00		228,000		228,000.00	
TOTAL	137,088,879	59,491,611	45,088,879	241,669,369	160,215,060	81,454,309	66.3%

-1

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	81,454,309

NG-CDF KAJIADO EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Less undisbursed funds receivable from the Board as at 30th June 2022	12,088,879
	69,365,430
Add Accounts payable	-
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	69,365,430

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

(a) The revenue items KSH. 228,000 constitute AIA

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

1. Compensation of employees was underutilised as much of the funds were yet to be disbursed by the end of the year.
2. Other grants were underutilised because bursaries were received at the end of the financial year.

(c)

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

The Constituency financial statements were approved on 2/5/2023 2022 and signed by:


Fund Account Manager

PAUL S. OLE NTEIYA


National Sub-County Accountant

PURITY KENGI
ICPAK M/No:20993


Chairman NG-CDF Committee

Chairman NG-CDF Committee

GEOFFREY N. LEMAKO

NG-CDF KAJIADO EAST Constituency
National Government Constituencies Development Fund (NGCDF)
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XI. Budget Execution by Sectors and Projects for the Year Ended 30th June 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		
		Kshs	Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,000,000		88,879	3,088,879	1,796,151	1,292,728	58
1.2 Committee allowances	1,793,800			1,793,800	1,793,800	-	100
1.3 Use of goods and services	3,000,000			3,000,000	2,800,000	200,000	93
Total	7,793,800	-	88,879	7,882,679	6,389,951	1,492,728	81
2.0 Monitoring and evaluation							#DIV/O!
2.1 Capacity building	1,500,000			1,500,000	1,300,000	200,000	87
2.2 Committee allowances	1,196,900			1,196,900	1,140,539	56,361	95
2.3 Use of goods and services	1,200,000			1,200,000	1,000,000	200,000	83
Total	3,896,900	-	-	3,896,900	3,440,539	456,361	88
3.0 Emergency							
3.1 Primary Schools NEMBUYA PRIMARY SCHOOL	7,192,207	8,045,439.00		15,237,646	4,600,000	10,637,646	30
3.2 Secondary schools							
3.3 Tertiary institutions							

**NG-CDF KAJIADO EAST Constituency
National Government Constituencies Development Fund (NGCDF)
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OLOOLTEPES PRI SCHOOL						2,000,000			2,000,000		2,000,000			100
SULTAN HAMUND TOWN SHIP						5,000,000			5,000,000		5,000,000			100
KEPIRO PRIMARY SCHOOL	3,000,000								3,000,000		3,000,000			100
PARANAI PRIMAR SCHOOL	3,000,000								3,000,000		3,000,000			100
EWUASO PRIMARY SCHOOL	5,000,000								5,000,000		5,000,000			100
ARROI PRIMARY SCHOOL	2,000,000								2,000,000		2,000,000			100
OLOMAYIANA PRIMARY SCHOOL	2,000,000								2,000,000		2,000,000			100
SANARE PRIMARY SCHOOL	2,000,000								2,000,000		2,000,000			100
ILKUSHIN PRIMARY SCHOOL	3,000,000								3,000,000		3,000,000			100
ELANGATA WUAS PRIMARY SCHOOL	1,000,000								1,000,000		1,000,000			100
NKAATU PRIMARY SCHOOL	2,000,000								2,000,000		2,000,000			100
ENDIKIRR PRIMARY SCHOOL	3,000,000								3,000,000		3,000,000			100
NOONKPIR PRIMARY SCHOOL	5,000,000								5,000,000		5,000,000			100
FJ DAVE PRIMARY SCHOOL	3,000,000								3,000,000		3,000,000			100
ENKILEELE PRIMARY SCHOOL	3,000,000								3,000,000		3,000,000			100
LEDORKO PRIMARY SCHOOL	2,000,000								2,000,000		2,000,000			100
IMBUKO PRIMARY SCHOOL	3,000,000								3,000,000		3,000,000			100
ENOORETET PRIMRY SCHOOL	3,000,000								3,000,000		3,000,000			100
FCEA NASERRIAN PRIMARY SCHOOL	2,000,000								2,000,000		2,000,000			100
ILKELUNYETI PRIMARY SCHOOL	3,000,000								3,000,000		3,000,000			100
Total	51,000,000	12,800,000	2,000,000	65,800,000	65,800,000	65,800,000	65,800,000	65,800,000	65,800,000	65,800,000	65,800,000	65,800,000	65,800,000	100
8.0 Secondary Schools														

**NG-CDF KAJIADO EAST Constituency
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KISAJU CHIEF OFFICE	2,000,000.00			2,000,000	2,000,000	-		100
KORROMPOI POLICE POST	3,000,000.00			3,000,000	3,000,000	-		100
Total	8,000,000	-	-	8,000,000	8,000,000	-		100
11.0 Acquisition of assets				-	-	-		
	-			-	-	-		
Total	-	-	-	-	-	-		
12.0 Other payments				-	-	-		
	-			-	-	-		
Total	-	-	-	-	-	-		
13.0 unallocated fund				-	-	-		
	-			-	-	-		
Unapproved projects				-	-	-		
	-			-	-	-		
AIA			228,000.00	228,000	228,000	-		
FMC savings				-	-	-		
	-		228,000	228,000	228,000	-		
Total	137,088,879	59,491,611	45,088,879	241,669,369	160,215,060	228,000	81,454,309	66

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

***NG-CDF KAJIADO EAST Constituency
National Government Constituencies Development Fund (NGCDF)
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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.

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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.

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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.

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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.

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

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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 xx June 20xx 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.

*NG-CDF KAJIADO EAST Constituency
National Government Constituencies Development Fund (NGCDF)
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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.

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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.

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National Government Constituencies Development Fund (NGCDF)
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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

GFS CODES	I. TRANSFERS FROM OTHER GOVERNMENT AGENCIES	I. NOTES TO THE FINANCIAL STATEMENTS	
		2021-2022 Kshs	2020 - 2021 Kshs
	Description		
	Normal Allocation		
1330407	AIE NO. B 128520	33,000,000.00	0
	AIE NO. B 154029	5,000,000.00	0
	AIE NO. B 006370	12,000,000.00	0
	AIE NO. B 105784	44,000,000.00	0
	AIE NO. B 128832	22,000,000.00	0
	AIE NO. B 155831	12,000,000.00	0
	AIE NO. B 047450	10,088,879.00	
	AIE NO. A895006	19,000,000.00	
	AIE NO. B 1247747	13,000,000.00	
	AIE NO. B	3,000,000	
	AIE NO. B 124958	69,367,724	
	AIE NO. B 119814	5,000,000	
	AIE NO. B 128404	12,000,000	
	AIE NO. B 128416	11,900,000	
	AIE NO. B 138828	9,000,000	
		12,000,000	
		6,000,000	
		8,000,000	
		13,100,000	
		12,000,000	
		500,000	
		2,556,034	
		-	
		-	55,040,876

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					16,000,000
				-	
				-	
1330408	Conditional Grants				
	Receipt from other Constituency				
1330409	TOTAL		170,088,879.00		235,464,634

2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

351000 0	Description	2020 - 2021		2021-2022	
		Kshs		Kshs	
351020 2	Receipts from the Sale of Buildings		-		
351060 1	Receipts from the Sale of Vehicles and Transport Equipment		-		
351080 1	Receipts from the Sale Plant Machinery and Equipment		-		
351080 3	Receipts from the Sale of Office and General Equipment		-		
	TOTAL		-		

3 OTHER

1400000	RECEIPTS				
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Description	2021-2022	2020 - 2021
	Kshs	Kshs
1410107 Interest Received	-	-
1410405 Rents	-	-
1420601 Receipts Sale of Tender Documents	228,000.00	77,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere (specify)	-	-
1450207 TOTAL	228,000.00	77,000

4 COMPENSATION OF EMPLOYEES

2110000	Description	2021-2022	2020 - 2021
		Kshs	Kshs
2110201	NG-CDFC Basic staff salaries	1,734,591.00	1,539,108
	Personal allowances paid as part of salary		
2110301	House allowance	-	-
2110314	Transport allowance	-	-
2110320	Leave allowance	-	-
2710120	Gratuity-contractual employees	-	805,919
2120101	Employer Contributions Compulsory national social security schemes	61,560.00	51,840

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TOTAL		1,796,151.00	2,396,867				
5 USE OF GOODS AND SERVICES							
2200000	Description	2021-2022 Kshs	2020 - 2021 Kshs				
2210100	Utilities, supplies and services	527,900.00	709,000				
2210101	Electricity	60,000.00	69,600				
2210102	Water & sewerage charges	234,000.00	357,600				
2210104	Office rent		-				
2210200	Communication, supplies and services	435,000.00	553,150				
2210300	Domestic travel and subsistence	238,000.00	677,000				
2210500	Printing, advertising and information supplies & services		600,000				
2210600	Rentals of produced assets		-				
2210700	Training expenses	1,321,150.00	1,081,420				
2210800	Hospitality supplies and services	260,856.00	0				
2210802	Other committee expenses	1,300,000.00	1,054,000				
2210809	Committee allowance	1,100,000.00	1,163,999				
2210900	Insurance costs		-				
2211000	Specialised materials and services	276,450.00	32,800				

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2211100	Office and general supplies and services	347,291.00	77,000			
2211200	Fuel, oil & lubricants	-	0			
2211300	Other operating expenses	599,853.00	476,000			
2211301	Bank service commission and charges	1,173,839.07	1,531,371			
2211310	Other Operating Expenses		600,000			
2211313	Security operations	-	-			
2220100	Routine maintenance - vehicles and other transport equipment		0			
2220200	Routine maintenance- other assets	160,000.00	0			
	TOTAL	8,034,339.07	8,982,940			

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6 TRANSFER TO OTHER GOVERNMENT ENTITIES

263020 0					
Description	2021-2022 Kshs	2020 - 2021 Kshs			
263020 4 Transfers to Primary Schools	65,800,000.00	78,177,027			
263020 5 Transfers to Secondary Schools	26,000,000.00	26,000,000			
263020 6 Transfers to Tertiary Institutions					
TOTAL	91,800,000.00	104,177,027			

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7 OTHER GRANTS AND OTHER PAYMENTS						
264000						
0						
	Description	2021-2022	2020 - 2021			
		Kshs	Kshs			
264010	Bursary - Secondary (see attached list)	20,096,000.00	16,911,000			
1						
264010	Bursary -Tertiary (see attached list)	15,496,836.08	12,947,343			
2						
264010	Bursary- Special Schools	-	-			
4						
264010	Mocks & CAT (see attached list)	-	-			
5						
	Social Security programmes (NHIF)	-				
264050	Security Projects (see attached list)	8,000,000.00	9,300,000			
7						
264050	Sports Projects (see attached list)	5,195,866.89	1,747,354			
9						
264051	Environment Projects (see attached list)	5,195,866.89	3,303,389			
0						
264020	Emergency Projects (see attached list)	4,600,000.00	1,200,000			
0						
	Roads and Bridges	-	17,000,000			
	Water	-	1,000,000			
	NG-CDF OFFICE	-	5,912,419			
	TOTAL	58,584,569.86	69,321,505			

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8 ACQUISITION OF ASSETS

310000 0					2020 - 2021	2021-2022			
	<u>Non Financial Assets</u>				Kshs	Kshs			
311010 2	Purchase of Buildings				-	-			
311020 2	Construction of Buildings				-	-			
311030 2	Refurbishment of Buildings				-	-			
311070 1	Purchase of Vehicles Vehicles and Other Transport Equipment				-	-			
311070 4	Purchase of Bicycles & Motorcycles				-	-			
311080 1	Overhaul of Vehicles and Other Transport Equipment				-	-			
	Purchase of Household Furniture and Institutional Equipment								
	Purchase of office furniture and General Equipment								
	Purchase of computers ,printers and other IT equipments								

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	Purchase of ICT Equipment, Software and Other ICT Assets	-	-	-	-	-	-	-	-
	Purchase of Specialized Plant, Equipment and Machinery	-	-	-	-	-	-	-	-
	Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-	-	-	-	-	-	-
	Acquisition of Land	-	-	-	-	-	-	-	-
	Acquisition of Intangible Assets	-	-	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-	-	0

9 Other Payments

221131	0	Strategic Plan	-	-	-	-	-	-	-
221131	1	ICT Hubs	-	-	-	-	-	-	-
		TOTAL	-	-	-	-	-	-	-

10A: Bank Balances (cash book bank balance)

10A: Bank Balances (cash book bank balance)		2020 - 2021	2021-2022
Name of Bank, Account No. & currency	Account Number	Kshs (30/6/2021)	Kshs (30/6/2022)
Equity Bank KITENGELA BRANCH		59,263,610	69,365,429.63
TOTAL		59,263,610	69,365,429.63

**NG-CDF KAJIADO EAST Constituency
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10B: CASH IN HAND)					
		2021-2022	2020 - 2021		
		Kshs (30/6/2022)	Kshs (30/6/2021)		
Location 1	-				
Location 2	-				
Location 3	-				
Other receipts (specify)	-				
TOTAL	-				

11: OUTSTANDING IMPRESTS

<i>Name of Officer</i>	<i>Date imprest taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2022)</i>
		Kshs	Kshs	Kshs
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
TOTAL		-	-	-

12A Retention

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

**NG-CDF KAJIADO EAST Constituency
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12 B Gratuity

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

13 BALANCES BROUGHT FORWARD

	2021-2022	2020-2021
	Kshs (1/7/2021)	Kshs (1/7/2020)
Bank accounts	59,263,610.56	8,600,315
Cash in hand		
Imprest		
TOTAL	59,263,610.56	8,600,315

14. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f FY 2020/2021 as per Audited Financial statements		Adjusted Balance** b/f FY 2020/2021	
	Kshs	Adjustments Kshs	Kshs	Kshs
Bank accounts balances	-		-	
Cash in hand	-		-	
Accounts Payable	-		-	
Receivables	-		-	
Others (specify)	-		-	
Total	-		-	

***The adjusted balances are not carried down on the face of the financial statement.*

**NG-CDF KAJIADO EAST Constituency
National Government Constituencies Development Fund (NGCDF)
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(Entity to provide disclosure on the adjusted amounts)

15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST

	2021-2022	2020-2021
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts receivable as at 30th June 2022 (D=A+B-C)	-	-
Net changes in accounts receivables A-D		

16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION

	2020-2021	2019-2020
	Kshs	Kshs
Deposits and Retention as at 1st July 2019 (A)		
Deposits and Retention held during the year (B)	-	-
Deposits and Retention paid during the year ©	-	-
Closing accounts payable at 30th June (D=A+B-C)	-	-
Net changes in accounts payables A-D		

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	-	-

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17.2: PENDING STAFF PAYABLES (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Staff	-	-
Others (specify)	-	-
	-	-

17.3: UNUTILISED FUNDS (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	1,292,728.00	6,232,377.20
Use of goods and services	28,361.41	12,171,170.70
Amounts due to other Government entities (see attached list)	-	7,622,973.00
Amounts due to other grants and other transfers (see attached list)	79,905,219.66	78,248,968.70
Acquisition of assets	-	-
Others (specify)	-	0
Funds pending approval	228,000	77,000
TOTAL	81,454,309.07	104,352,490

**NG-CDF KAJIADO EAST Constituency
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17.4: PMC ACCOUNT BALANCES (See Annex 4)

17.4: PMC ACCOUNT BALANCES (See Annex 4)	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	96,137,759.54	41,869,237
	0	

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To- Date	Outstanding Balance		Comments
				2022	2021	
	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						

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10.									
11.									
12.									
Sub-Total									
Grand Total									

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

ANNEX 3 - UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance		Comments
		2021/2022	2020/2021	
Compensation of employees		1,292,728.00	6,232,377.16	
Use of goods & services		28,361.00	12,171,170.68	
		1,321,089.00	18,403,547.84	
Amounts due to other Government entities				
EMERGENCY		10,637,646.00	1,000,000.00	
BURSARY SEC		34,568,850.00	2,000,000.00	

**NG-CDF KAJIADO EAST Constituency
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	BURSARY TERTIARY	29,898,725.00	3,300,000.00		
	SOCIAL SECURITY	4,800,000.00	5,000,000.00		
	Sub-Total	79,905,221.00	12,800,000.00		
	Amounts due to other grants and other transfers				
			17,600,000.00		
			17,710,105.00		
			2,400,000.00		
			17,165,969.10		
			12,000,000.00		
			1,000,000.00		
			2,597,933.45		
			2,597,933.45		
	Sub-Total		73,071,941.00		
	Acquisition of assets				
	Others (specify)				
	Sub-Total		-		
	Funds pending approval	228,000.00	77,000.00		
	Grand Total	81,454,310.00	104,352,488.84		

NG-CDF KAJIADO EAST Constituency
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs)		Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs)	
	2020/2021	2021/2022			2021/2022	2021/2022
Land						
Buildings and structures	23,905,668.00				23,905,668	
Transport equipment	5,000,000.00				5,000,000	
Office equipment, furniture and fittings	5,130,161.00				5,130,161	
ICT Equipment, Software and Other ICT Assets						
Other Machinery and Equipment						
Heritage and cultural assets						
Intangible assets						
Total	34,035,829.00				34,035,829.00	

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2022

NO	NAME	BANK	ACCOUNT NO	2021/2022	2020/2021
2	KEPIRO PRIMARY SCHOOL	EQUITY	700164248170	3,003,742.00	
3	OLOOSIRKON CHIEF CAMP-PMC	EQUITY	700281010273	982,055.50	-
4	KISAJU DIPAK SECONDARY SCHOOL-CDF PMC ACCOUNT	EQUITY	700280974493	868,073.00	-
5	OLTUROTO PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	700280856204	56,309.00	-
6	OLOOLTEPES PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	700280823682	188,854.00	-
7	OLESERIAN PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	700280820099	209,237.00	1,998,200.00
8	OLOSHAIKI PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	700280815557	630,789.00	1,000,000.00
9	OSARAI PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	700280813282	215,399.00	1,998,200.00
10	ILMAMEN SECONDARY SCHOOL-PMC ACCOUNT	EQUITY	700280812727	526,539.00	
11	ILMEJOOLOI PRIMARY SCHOOL-PMC A/C	EQUITY	700280812286	14,788.00	
12	OLOONKAI PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	700280773895	15,983.00	
13	MERRUESHI CHIEF CAMP-PMC ACCOUNT	EQUITY	700280748716	218,219.00	
14	LENDORKO PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	700280731235	278,387.00	
15	ISINYA DAY AND BOARDING PRIMARY SCHOOL-PMC A/C	EQUITY	700280716151	7,000,000.00	
16	ENKASITI PRIMARY SCHOOL ROAD - PMC	EQUITY	700280232563	8,800.00	
17	SHOLINKE SECONDARY SCHOOL -PMC	EQUITY	700280209899	1,094,590.00	
18	KITENGELA BOARDING PRIMARY SCHOOL ROAD -PMC	EQUITY	700280064245	9,760.00	
19	SAFARICOM UTUMISHI PRIMARY SCHOOL ROAD-PMC	EQUITY	700280052248	3,465.36	
20	ENKIRRGIRRI PRIMARY SCHOOL ROAD - PMC	EQUITY	700280023160	3,394.00	
21	EMBUYA PRIMARY SCHOOL-PMC	EQUITY	700279995530	13,267.00	

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22	ILAIMIROR PRIMARY SCHOOL- PMC	EQUITY	700279981500	10,557.00
23	EWUASO PRIMARY SCHOOL - PMC	EQUITY	700279974156	1,035,361.00
24	GUADALUPE OLTEPESI PRIMARY SCHOOL- PMC	EQUITY	700279966617	107,222.00
25	OLPERELONGO PRIMARY SCHOOL-PMC	EQUITY	700279965726	12,090.00
26	KIKAYAYA SECONDARY SCHOOL- PMC	EQUITY	700279881909	2,830.50
27	SULTAN HAMUD TOWNSHIP PRIMARY SCHOOL-PMC	EQUITY	700279872035	39,956.00
28	KAG-OLE NKOTILA ROAD - PMC	EQUITY	700279694831	8,850.53
29	KCA-NASERIAN ROAD - PMC	EQUITY	700279694744	5,452.49
30	ERETETI MIXED SECONDARY SCHOOL-CDF ACCOUNT	EQUITY	700279214059	732,426.75
31	SUNDE PRIMARY SCHOOL-PMC	EQUITY	700278942805	3,653.45
32	ENKONEREI PRIMARY SCHOOL-PMC	EQUITY	700278870888	1,064.90
33	ILKIDEMY PRIMARY SCHOOL-PMC	EQUITY	700278735408	567.3
34	LESOIT PRIMARY SCHOOL-PMC	EQUITY	700278717754	43,422.00
35	ILPOLOSAT PRIMARY SCHOOL-PMC	EQUITY	700278717109	15,563.50
36	NARETOI PRIMARY SCHOOL-PMC	EQUITY	700278706148	60,238.70
37	NOONGABOLO PRIMARY SCHOOL-PMC	EQUITY	700278700460	1,082.00
38	OLKATETEMAI PRIMARY SCHOOL-CDF PROJECT ACCOUNT	EQUITY	700278698579	21,435.00
39	ESOIT SAMPU PRIMARY SCHOOL	EQUITY	700278689153	5,043.00
40	NEW VALLEY POLICE POST	EQUITY	700278216734	353.5
41	EMALI POLICE POST	EQUITY	700277459629	28,441.50
42	EMAMPARISUAI PRIMARY SCHOOL-PMC	EQUITY	700277220326	942,883.00
43	IMARORO-KIU ROAD	EQUITY	700276615156	61,229.76
44	KONZA MABATINI ROAD-CDF ACCOUNT	EQUITY	700276315983	1,564.36
45	SULTAN-ESELENKEI ROAD-CDF ACCOUNT	EQUITY	700276315329	1,887.39
46	CHUNA AP POST-CDF ACCOUNT	EQUITY	700273344743	10,348.00
47	KITENGELA AP LINE -CDF ACCOUNT	EQUITY	700272873471	302,535.00
48	OLTUKAI PRIMARY SCHOOL	EQUITY	700272192359	154,090.65
49	OLDUPAI PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700272036161	2,003,446.00
50	OLMELELEKI PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700272017006	155,790.00
51	NEMBUYA PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700271952512	86,819.40

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52	ATHI-RIVER GK PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700271927947	558,104.00
53	KITENGELA BOARDING PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	700271863612	284,459.00
54	SHOLINKE PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700271857685	2,155,649.00
55	EMARTI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700271855757	184,284.00
56	NOOMPOONG PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700271821714	66,206.00
57	DEPUTY COUNTY COMMISSIONER OFFICE ISINYA	EQUITY	700271819697	1,000.00
58	NOOMPEUTI PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700271819440	74,233.00
59	MASHUURU BOARDING PRIMARY SCHOOL-PMC	EQUITY	700271790155	1,230.00
60	KORROMPOI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700271774411	27,790.00
61	NKUSSO PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700271747649	36,326.00
62	KETOORA PRIMARY SCHOOL-CDF	EQUITY	700271261501	68,404.00
63	ULU WATER PROJECT	EQUITY	700271101843	1,890.00
64	OLOOLTEPES POLICE POST	EQUITY	700270982439	519,497.00
65	NOONKOPIRR SLUM FIRE EMERGENCY PROJECTS	EQUITY	700270776913	3,000.00
66	SULTAN HAMUD DAIRY MILK COLLECTION CENTRE	EQUITY	700270548708	1,348.00
67	LESONKOYO PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700270250938	57,069.00
68	KALEBWANI PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	700270176041	136,175.00
69	NOONKOPIR PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700270160959	2,131,799.00
70	NORI SECONDARY SCHOOL-CDF ACCOUNT.	EQUITY	700270056499	642.2
71	ARROI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269981991	295,899.00
72	ILMAMEN PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269980177	7,192.00
73	OLDOINYO SAMPU PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269953987	222.5
74	ENTUMOTO PRIMARY SCHOOL-CDF	EQUITY	700269911106	2,390.00
75	ENDOINYO ENKERR PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269910148	19,542.00
76	ERETETI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269908735	20
77	OLOOLING'OSUANI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269709915	105,304.55
78	ILKISHUMU PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269668184	4,340.00
79	OLKATETEMAI PRIMARY SCHOOL-CDF PROJECT ACCOUNT	EQUITY	700278698579	21,435.90
80	ILPOLOSAT PRIMARY SCHOOL-PMC	EQUITY	700278717109	15,563.50
81	IMBUKO PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262091888	869,515.00
				1,503,940.00

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82	NASERIAN PCEA PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262092161	266,668.50	15,582.50
83	OLOBOR AJUIJK PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262092384	1,407.50	1,407.50
84	EMARTI DISPENSARY CDF ACCOUNT	EQUITY	700262093414	617.5	617.5
85	ENDIKIRR PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262093591	3,063,750.50	213,687.50
86	OLOSINYA CHYULU PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262105071	-	460
87	OLTINKA LOONKAIK PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262115501	1,013,380.00	13,380.00
88	ILMAO PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262118490	127,341.00	1,008,367.00
89	ILKIMUNYAK PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262119319	150	150
90	OLOIKA PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262127807	9,076.00	9,076.55
91	OLOSIRKON SECONDARY SCHOOL CDF ACCOUNT	EQUITY	700262130399	2,009,069.10	9,069.10
92	NAMUNYAK PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262135669	14,786.00	159,275.00
93	NASERIAN PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262138656	59,381.00	1,377,542.00
94	OLTORUTO DISPENSARY CDF ACCOUNT	EQUITY	700262143386	44,380.00	44,380.00
95	KORROMPOI COMMUNITY DISPENSARY CDF ACCOUNT	EQUITY	700262155243	73,280.00	73,280.00
96	SHOLINKE APS CAMP CDF ACCOUNT	EQUITY	700262157657	3,332.50	3,332.50
97	KAJIADO EAST CONSTITUENCY PROJECTS COMMITTEE	EQUITY	700262165158	1,675,644.63	6,414,316.63
98	KAJIADO EAST CONSTITUENCY ENVIRONMENTAL AND SPORTS PROJECTS COMMITTEE	EQUITY	700262177765	3,759,522.96	1,855,759.18
99	MUSA PRIMARY SCHOOL PMC-CDF ACCOUNT	EQUITY	700262261904	3,792.00	1,999,650.00
100	ILMUKUTANI PRIMARY SCHOOL PMC-CDF ACCOUNT	EQUITY	700262262031	2,010,465.00	2,010,465.00
101	KILOH PRIMARY SCHOOL PMC-CDF ACCOUNT	EQUITY	700262262278	158,494.00	348,527.00
102	ENKUTOTO OO MBAA PRIMARY SCHOOL	EQUITY	700262262499	700	700
103	NOONKOPIR GIRLS SEC SCHOOL PMC-CDF ACCOUNT	EQUITY	700262262669	1,549.00	1,549.00
104	KAJIADO EAST CONSTITUENCY UWEZO FUND-MAIN ACCOUNT	EQUITY	700262407866	953,196.00	647,809.00
105	KAJIADO EAST CONSTITUENCY UWEZO FUND-ADMINISTRATION ACCOUNT	EQUITY	700262407880	258,149.00	72,689.00
106	KAJIADO EAST CONSTITUENCY UWEZO FUND-LOANS REPAYMENT ACCOUNT	EQUITY	700262407899	6,380,526.00	5,523,176.00
107	SAMULI PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	700263337717	2,755.00	2,755.00

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108	ENKASITI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263365364	-4,159.00	36,251.00
109	ENOORETET PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263366588	1,126,892.00	2,920.00
110	NKATU PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263367136	200,857.50	320
111	KUNCHU PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263375147	999,623.80	999,623.80
112	LENCHANI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263375906	416,800.00	416,800.00
113	ENKILELE PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263379748	3,999,503.70	999,503.70
114	MASIMBA SECONDARY SCHOOL-CDF ACCOUNT	EQUITY	700263383694	2,695.00	2,695.00
115	IMARORO PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	700263402993	23,953.00	235,735.85
116	ISINYA TOWNSHIP PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263414782	470	
117	OSARAI DISPENSARY	EQUITY	700263417125	79.5	
118	OLOOLTEPES DISPENSARY	EQUITY	700263417614	13,920.00	13,920.00
119	NASERIAN DISPENSARY	EQUITY	700263418998	165,950.60	165,950.60
120	IMARORO PRIMARY SCHOOL	EQUITY	700263422150	35	35
121	ENYUATA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263580389	1,415.00	1,415.00
122	ILKIUSHIN PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263645754	333,746.00	762.8
123	ISINYA BOYS SECONDARY SCHOOL-CDF ACCOUNT.	EQUITY	700263655427	1,477,410.00	2,002,810.00
124	ILMUNKUSH PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	700263668204	164,875.00	2,005,580.00
125	SANARE PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263688427	299,924.00	5,470.00
126	NOONKOBEN PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	700263713592	415,643.00	1,179,255.00
127	OLOITIKO PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	700263735730	6,376.20	
128	MASHUURU DISPENSARY-CDF ACCOUNT	EQUITY	700263736512	387.3	
129	NOOSIDAN PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263747562	424.5	
130	NEW VALLEY BRIDGE-CDF ACCOUNT	EQUITY	700263754536	8,024.00	
131	MAZORD DRIVE-CDF PROJECT ACCOUNT	EQUITY	700263781678	131,755.00	
132	NKATU PRIMARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700263783533	1,355.00	
133	OLOOLTEPES DAM-CDF ACCOUNT	EQUITY	700263786324	305	
134	INKUKOUN DISPENSARY-CDF ACCOUNT	EQUITY	700263787013	70	
135	NOONGABOLO WATER PROJECT-CDF ACCOUNT	EQUITY	700263921532	85	
136	OLTUROTO SECONDARY SCHOOL - CDF ACCOUNT	EQUITY	700264060871	3,016,137.00	
137	EWANGAN PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700264081487	3,590.00	

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138	SHOLINKE ROAD-CDF ACCOUNT	EQUITY	700264121216	1,305.00	
139	OLE NKOTILA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700264166423	1,119.00	85,859.00
140	LEMPEI CHIEF CAMP-CDF ACCOUNT	EQUITY	700264220543	350	350
141	MCK KIBOKO PRIMARY SCHOOL - CDF PROJECT ACCOUNT	EQUITY	700264264922	1,317.50	1,317.50
142	PARANAE PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700264301178	848,069.00	2,230.00
143	ENTARETOI SECONDARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700264306620	915	915
144	SHOLINKE CHIEF CAMP CDF PROJECT ACCOUNT	EQUITY	700264350201	245	245
145	NASERIAN BOREHOLE CDF PROJECT ACCOUNT	EQUITY	700264358877	8,855.00	8,855.00
146	G.K PRISON SECONDARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700264359052	135,198.51	135,198.51
147	ILKILEKU PRIMARY SCHOOL CDF PROJECT	EQUITY	700264370766	255	255
148	ELANGATA NANYOKIE PRIMARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700264371008	1,109,864.00	
149	SAFARICOM PRIMARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700264411993	1,573.00	235,792.00
150	OLOOSIRKON-ERANKAU ROAD CDF ACCOUNT	EQUITY	700264426890	350	
151	OLOIKA-ACCACIA ROAD CDF ACCOUNT	EQUITY	700264428343	1,780.00	
152	ERANKAU SECONDARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700264428503	441.9	
153	NOOSIDAN SECONDARY SCHOOL CDF PROJECT	EQUITY	700264435171	2,899.20	
154	NOONKOPIR AP LINE CDF PROJECT ACCOUNT	EQUITY	700264568982	175	
155	LESONKOYO PRIMARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700264613046	8,490.00	
156	OLTUROTO PRIMARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700264699801	9,360.00	9,360.00
157	NOOMPALA PRIMARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700264718359	3,755.00	9,360.00
158	KIMALAT SECURITY LIGHTING-CDF ACCOUNT	EQUITY	700264859472	97,290.00	97,290.00
159	EMALI COMMUNITY WATER PROJECT-CDF ACCOUNT	EQUITY	700266415414	98,975.00	98,975.00
160	NAIRATAT COMMUNITY WATER PROJECT-CDF ACCOUNT	EQUITY	700266415449	48,975.00	48,975.00
161	NAMUNYAK-NASERIAN ROAD PMC	EQUITY	700266529608	10	
162	EWONGAN PRIMARY SCHOOL-PMC	EQUITY	700266658712	4,450.00	
163	ENKASITI-OLOOLOITOKOSHI ROAD-PMC	EQUITY	700266658865	1,460.00	1,460.00
164	ESARUNOTO PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	700266675730	3,515.00	3,515.00
165	OLDONYO LENKAI PROJECT-CDF ACCOUNT	EQUITY	700266687894	199,884.00	199,884.00
166	ISARA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700266839482	170,937.00	989,550.00

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167	ENKIRGIRRI MIXED DAY AND BOARDING PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700267024381	2,725.00	2,725.00
168	PARSINTI PRIMARY SCHOOL-PMC	EQUITY	700267024855	10,652.00	1,500,535.00
169	MERRUESHI PRIMARY SCHOOL-CDF	EQUITY	700267124971	53,478.40	53,478.40
170	EMAKOKO-ERANKAU ROAD	EQUITY	700267502742	285	
171	ROAD BLOCK ROAD ALONG EMALI-LOITOKITOK ROAD-CDF ACCOUNT.	EQUITY	700268015553	163.2	
172	KAG-ENKEJU OOLAWARAK ROAD-CDF	EQUITY	700268015958	163.2	
173	TIPATET EMAKOKO PRIMARY SCHOOL	EQUITY	700268979199	652,762.00	
174	OLOIKARRA PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	700269043740	1,965.00	
175	ESELENKEI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269043922	1,405.00	
176	ERANKAU PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269045350	267.5	267.5
177	OLOOSIRKON PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	700269066525	28	
178	P.J.DAVE PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269470543	3,006,130.00	6,130.00
179	KAPUTIEI SECONDARY SCHOOL-CDF ACCOUNT.	EQUITY	700269550954	5,000,324.20	2,000,324.20
180	UTUMISHI SECONDARY SCHOOL CDF PMC ACCOUNT	EQUITY	700282013262	6,142,008.00	
181	ENKASITI SECONDARY SCHOOL-CDF PMC ACCOUNT	EQUITY	700282029187	4,873,455.00	
182	NASERIAN CHIEFS CAMP-CDF PMC ACCOUNT	EQUITY	700282168707	2,000,000.00	
183	KEPIRO PRIMARY SCHOOL	EQUITY	700164248170	3,003,742.45	
184	ELERAI MCK GIRLS SECONDARY SCHOOL-CDF PMC ACCOUNT	EQUITY	700282053318	215,339.00	
185	KISAJU CHIEFS OFFICE-PMC CDF ACCOUNT	EQUITY	700282070448	780,711.00	
186	ILKELUNYETI PRIMARY SCHOOL-CDF PMC ACCOUNT	EQUITY	700282079267	3,000,000.00	
187	OLOMAIYANA PRIMARY SCHOOL CDF PMC ACCOUNT	EQUITY	700282093953	1,018,422.00	
188	OLPERELONGO PRIMARY SCHOOL-PMC	EQUITY	700279965726	12,090.00	
189	NKUSSO PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700271747649	36,326.00	
190	ILPOLOSAT PRIMARY SCHOOL-PMC	EQUITY	700278717109	15,563.00	
	TOTAL			96,137,759.54	41,869,236.82

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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)						
	Kshs.8,982,940 while the supporting schedules reflected an amount of Kshs.8,538,440 resulting to a variance of Kshs.444,500. Similarly Note 7 to the financial statement reflects bursaries disbursed totaling to Kshs.29,858,343 while the schedule provided reflects an amount of Kshs.30,679,500 resulting to an unreconciled variance of Kshs.821,157. The variances have not been explained.	The financial statements have been corrected to reconcile the above variance. Attached is the financial statement.								
	The summary statement of appropriation reflects a final expenditure budget of Kshs.289, 230,828 against actual expenditure of Kshs.184, 878,338	The above figures were tabulated as follows,								
		<table border="1"> <thead> <tr> <th data-bbox="1348 831 1420 987">N</th> <th data-bbox="1348 987 1420 1288">DESCRIPTION</th> <th data-bbox="1348 667 1420 831">AMOUNT</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> </tr> </tbody> </table>	N	DESCRIPTION	AMOUNT					
N	DESCRIPTION	AMOUNT								

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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>resulting in budget under-utilization of Kshs.104,352,490 equivalent to 36% of the approved budget amount. In addition, the Fund budgeted to receive Kshs.289,153,828 from the CDF Board out of which the Board re-</p> <p>mitted Kshs.244,064,949 resulting in a deficit of Kshs.45,088,879 equivalent to 16% of the budget. As a result, the Fund did not implement planned and approved projects in accordance with the approved programmes thereby denying residents of Kajiado East Constituency services. In addition, the statement reflects other grants and transfers expenditure of Kshs.69,321,504 against a final budget of Kshs.147,570,473 resulting to under-expenditure of Kshs.78,248,969 or 53% of the budget. The reason for the high unutilized amount was not provided.</p>			
0				
1		BUDGETED FUNDS FOR 2020/21	137,088,879.00	
2		OPENING CASH BOOK BALANCES	8,600,315.00	
3		A/A	77,000.00	
3		ACCRUED PREVIOUS YEAR DISBURSEMENT	<u>143,464,634.00</u>	
		TOTAL	289,230,828.00	
1		LESS: FUNDS RECEIVED FROM THE BOARD	(235,464,634.00)	
2		LESS: A/A	(77,000.00)	
3		LESS: OPENING CAS BOOK	<u>(8,600,315.00)</u>	

**ment Fund (NGCDF)
or The Year Ended June 30, 2022**

Timeframe: (Put a date when you expect the issue to be resolved)	Status: (Resolved / Not Resolved)	Management comments
		BALANCE
4	45,088,879.00	FUNDS NOT DIBUSED FROM THE BOARD
5	59,263,610.00	ADD CLOSING CASH BOOK BALANCE
	<u>104,352,489.00</u>	UNUTILISED FUNDS/SURPLUS
<p>The underutilized funds of Ksh 104,352,489 constitute of Ksh 45,088,879 which are the amount budgeted in FY 2020/21 that have not been disbursed to us by the NG-CDF Board by the end of the financial year. It also constitute Ksh 59,263,610 which is the closing cash book balance which constitute funds that we received at the end of the financial year which were yet to be utilized.</p>		

**NG-CDF KAJIADO EAST Constituency
National Government Constituencies Development Fund (NGCDF)
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Timeframe: (Put a date when you expect the issue to be resolved)						
	<p>Note 7 to the financial statements on other grants and other payments revealed that bursary totalling to Kshs.29,858,343 was disbursed in the year under review. A review of the analysis provided revealed:</p> <p>The amount includes bursary totalling to Kshs.16,911,000 to secondary schools and Kshs.12,947,343 to tertiary schools. However, details in respect to the benefiting schools and respective students, dates of payment, cheque numbers and payment voucher numbers were not provided for audit review. In addition, the respective minutes approving the bursaries and confirmations of receipts by the respective schools were not provided for audit verification. In the circumstances, the bursary totalling to Kshs.29,858,343 may be irregular.</p> <p>In the year under review, the Constituency issued</p>	<p>1. Attached were the bursary schedules showing the bursary disbursement details..</p> <p>2. The bursary disbursed during the year under review were budgeted in the year fy 2019/2020 but funds were availed to us in the FY 2020/2021. The amount budgeted in 2020/2021 were utilized in 2021/2022 and it was 25% of the total budget. Attached is the code list for the financial year.</p> <p>3. Bursary budget and disbursement were as follows,</p> <table border="1" data-bbox="375 1556 518 1948"> <thead> <tr> <th></th> <th>BUSARY FOR 2019/2020 RECEIVED DURING FY 2020/2021</th> <th>TOTAL FY 2020/2021</th> </tr> </thead> <tbody> <tr> <td>NO</td> <td>DESCRIPTION</td> <td>BUDGET FY 2020/2021</td> </tr> </tbody> </table>		BUSARY FOR 2019/2020 RECEIVED DURING FY 2020/2021	TOTAL FY 2020/2021	NO	DESCRIPTION	BUDGET FY 2020/2021	
	BUSARY FOR 2019/2020 RECEIVED DURING FY 2020/2021	TOTAL FY 2020/2021							
NO	DESCRIPTION	BUDGET FY 2020/2021							

NG-CDF KAJIADO EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	bursaries totaling to Kshs.29,858,343 against total receipts of Kshs.244,141,949 which translates to 12% of the total allocation resulting to an under issue of bursaries by 13%. The Management was therefore in breach of the law.	-	-	-
	The budget execution by sectors and projects reflects that out of a budget of Kshs.34,860,219 and Kshs.33,710,105 for secondary and tertiary schools respectively, only amounts of Kshs.16,911,000 and Kshs.12,947,343 were disbursed resulting to a deficit of Kshs.17,949,218 or 51% of the bursary to secondary schools and Kshs.20,762,762 or 62% of the budget to tertiary schools. The huge variances were not explained.	Bursary and Social Security Primary Schools Secondary Schools Tertiary Institutions TOTAL	- - 34,860,218.88 33,710,105.00 68,570,323.88	- - 19,137,000.00 11,165,893.00 30,302,893.00

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

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)
		financial year 2021/2022.		
	<p>The statement of receipts and payments and as disclosed in Note 5 to the financial statements the Constituency incurred an expenditure of Kshs.8,982,940 under use of goods and services in the year under review. However, the expenditure analysis under each category was not provided for audit verification. Further, other committee expenses and committee allowances totaling to Kshs.1,054,000 and Kshs.1,163,999 respectively incurred for monitoring and evaluation exercise and sitting allowances were not supported with the respective schedules, projects visited and minutes in respects to the visits, respective meeting and minutes the respective sitting allowances relate and the attendance registers. In the circumstances, the expenditure may be irregular. The statement of receipts and payments reflects other grants and other payments totaling Kshs.69,321,504 which as disclosed in Note 7 to the financial statements</p>	<p>Attached are the relevant documents required to verify the above transactions.</p> <p>Available balance 6,414,317</p> <p>Less Allocation for parking 5,912,419</p> <p>Less Allocated for networking 500,898</p> <p>Account bal. from previous allocation 1,898.00</p> <p>Project File attached.</p>		

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

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>includes expenditure under sports projects, environmental projects and emergency projects amounting to Kshs.1,747,354, Kshs.3,303,389 and Kshs.1,200,000 respectively. The analysis of the expenditure was not provided for audit verification. Further, the payment of Kshs.1,747,354 made vide payment voucher No.72 dated 23 April 2021 relating to sports was not supported with the use requisition, specifications, S13 and distribution list for the sports gear.</p> <p>The amount Kshs.69,321,504 under other grants and transfers includes an amount of Kshs.5,912,419 transferred to Kajiado East Constituency Project Committee Account for landscaping, cabros installation of parking area and runway (Kshs.4,412,418.53), purchase of 3 water tanks and construction of base rainwater harvesting, guttering, piping (Kshs.1,000,000) and Networking which</p>			

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

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>include lan configuration, installation of server computer and internet installation (Ksh 500,000). However, the evaluation report, professional opinion, tender award and signed contract for the landscaping, cabros installation of parking area and runway and purchase of 3 water tanks were not provided for audit review. Further, the networking which include Lan configuration, installation of server computer and internet installation had not been implemented by the time of audit and no explanation was provided for this.</p> <p>In addition, it was note that although the project was allocated Kshs.5,912,419 as per the budget execution by sectors and projects, the Kajiado East Constituency Projects Committee accounts reflects a balance of Kshs.6,414,317 as at 30 June, 2021 resulting to an unreconciled variance of</p>			

NG-CDF KAJIADO EAST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	Kshs.501,898. Under, the circumstances, the Constituency may be engaged in irregular transfers			
	<p>2 Parsinti Primary School</p> <p>During the year under review, the Constituency contracted the services of the construction of an administration block at Parsinti Primary School. Examination of the procurement records provided for audit review revealed that the Board of Management awarded M/S Luyiana Ltd the contract for construction of administration block at Kshs.1,489,324 being the lowest bidder vide notification award dated 8 April, 2021. The losing bidders were also sent regret letters on 8 April 2021. However, review of the notification of award letters provided for audit further revealed that M/S.Innoblend Construction Company who had quoted Kshs.1,700,000 was also award the same</p>	<p><i>The project was awarded to innoblend limited but there was a typing error which was latter corrected and the award addressed to the right company.</i></p> <p><i>Project file attached.</i></p>		

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

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>tender for the construction of the administration block at Parsinti Primary School at a contract sum of Kshs. 1,489,324 vide notification of award letter dated 9 April 2021. In the circumstance, it was not clear which company had won the tender an indication of irregularities in the procurement process. Consequently, the management is in breach of procurement law.</p>			
	<p>4.5.3 Ewauso Primary School During the year under review, the Constituency contracted the services of M/S Benchmark Building and General Contractors for the construction of 2 classrooms at Ewauso Primary School for Kshs.1,988,933. However, examination of the procurement records for the project revealed that the completion certificate reflected the work was completed on 2 February, 2021 whereas the</p>	<p align="center"><i>Project File attached.</i></p>		

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

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>notification of award was on the same date. As such, the project was completed before the procurement process was finalized. Further, the completion certificate was not provided as a confirmation of works done.</p> <p>In the circumstance, the Constituency was in breach of procurement laws.</p>			
	<p>4.5.4 Emarti Primary School Dormitory Block</p> <p>During the year under review, the Constituency contracted the services of M/S Senasha Enterprise Ltd for a contract sum of Kshs.1,993,983 for the construction to completion of 40 bed capacity dormitory in Emarti Primary School. However, verification of the project revealed that although the dormitory was complete, it had only 2 beds which were not in use. As such, it was not possible to</p>	<p><i>Project Photo attached.</i></p>		

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

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>confirm whether needs assessment for the dormitory had been carried out by the Fund Management. Consequently, the Fund Management may not have obtained value for money in the construction of the dormitory.</p> <p>Further, the project implementation status report was not provided for audit verification in support of the Constituency projects.</p>			
	<p>During the year under review, the Constituency contracted the services of M/S Omom Constructors and Supplies Ltd for the construction of 2 classrooms at Noonkeben Primary school at a contract sum of Kshs.2,000,000. However, verification of the project revealed that the project had not been labelled by the NG-CDF. Failure to brand projects makes it difficult</p>	<p><i>Branded project photo attached.</i></p>		

NG-CDF KAJIADO EAST CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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)														
	to conclusively confirm that the projects were implemented by NG-CDF Kajiado East Constituency in the year under review. No plausible reason was given for failure to brand these projects.																	
<table border="1"> <thead> <tr> <th>No.</th> <th>Project Name</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Imbuko Primary School</td> </tr> <tr> <td>2.</td> <td>Ilmao Primary School</td> </tr> <tr> <td>3.</td> <td>Kajaido East Constituency Office</td> </tr> <tr> <td>4.</td> <td>Ilmukutani Primary School</td> </tr> <tr> <td>5.</td> <td>Isinya Boys Secondary School</td> </tr> <tr> <td>6.</td> <td>Ilumunkush Primary School</td> </tr> </tbody> </table>	No.	Project Name	1.	Imbuko Primary School	2.	Ilmao Primary School	3.	Kajaido East Constituency Office	4.	Ilmukutani Primary School	5.	Isinya Boys Secondary School	6.	Ilumunkush Primary School	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 the 30 June, 2021, projects listed below with an allocation of Kshs.27,912,419 had not been implemented.	Project files attached.		
No.	Project Name																	
1.	Imbuko Primary School																	
2.	Ilmao Primary School																	
3.	Kajaido East Constituency Office																	
4.	Ilmukutani Primary School																	
5.	Isinya Boys Secondary School																	
6.	Ilumunkush Primary School																	

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

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)
7.	Parsinti Primary School			1,500,000
8.	Kapitiei Secondary School			2,000,000
9.	Oloserian Primary School			2,000,000
10.	Oloshaiki Primary School			1,000,000
11.	Osarai Primary School			2,000,000
12.	Ilmamen Secondary School			5,000,000
	Total			27,912,419
	<p>The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.59,263,610 as at 30 June, 2021. However, the balance was not supported with the bank statements for the year under review, the cash books, and bank certificates. Further, the June 2021 bank reconciliation statement presented revealed unrepresented cheques totaling to Kshs.14,950,206. No information was provided in respect to if and when the respective cheques were cleared.</p> <p>Therefore, the accuracy of the cash and cash equivalent balance of Kshs.59,263,610 could not be</p>	<p><i>A copy of cashbook balance extract, Bank certificate and schedules attached.</i></p>		

NG-CDF KAJIADO EAST Constituency KAJIADO T-02
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	ascertained.			

.....

 Name

Fund Account Manager.