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REPORT

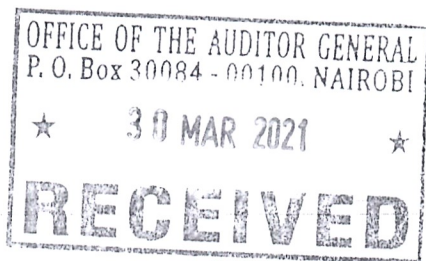
OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR
ENDED 30 JUNE, 2020**



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO SOUTH CONSTITUENCY
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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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(f) NGCDF KAJIADO SOUTH Constituency Contacts

Telephone: (254) 724722509
E-mail: cdfkajiadosouth@ngcdf.go.ke
Website: www.ngcdf.go.ke/kajiadosouth

(g) NGCDF KAJIADO SOUTH Constituency Bankers

Equity Bank Limited
Loitokitok Branch
P.O Box 254-00209
Loitokitok.
Account Number: 0740261436159

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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Major physical facilities funded are infrastructural namely; refurbishment of buildings, classrooms, administration blocks, multipurpose halls, laboratories, toilets, lockers and chairs and metallic desks. The continued funding towards the education sector in the constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income earning households.

The Fund continue to draw interest of beneficiaries and communities alike. There has been many proposals from communities spanning various sectors. To ensure focus and expedite development, the committee has its strategic plan in place, this is a formalized road map that spells out where the Constituency is going in project identification, implementation and management taking cognizance of the Big Four Agenda, global Sustainable Development Goals, Kenya Vision 2030, Medium term plan and County Integrated Development Plan. The NGCDF Committee is convinced that the strategic plan has helped the constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the committee, its employees and other stakeholders are working towards a common goal and results.

Challenges

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2019/2020. The main challenge in the financial year was the Coronavirus Covid-19 disease, a respiratory illness that can easily spread from person to person. The global pandemic brought to a standstill normal operations. The committee put all measures in place as per the guidelines from the Ministry of Health.

On project implementation, the challenges entailed inadequate record keeping by project management committees, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management.

To mitigate the above, the committee during the financial year scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NGCDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the fiscal year 2020/2021.

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III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-KAJIADO SOUTH Constituency's 2018-2022 plan are;

- a) Education
- b) Security
- c) Environment
- d) Sports
- e) Social security

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To 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 beneficiaries at all levels	In FY 19/20 We increased number of classrooms, by 22 new classrooms, 1 modern laboratory, 1 dormitory, 2 administration blocks and fencing of 55 acres of school land in 4 different schools in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	Enhance and facilitate the capacity of provincial administration and other security	Enhanced service delivery to the population	Number of projects in the security sector	In FY 19/20 we carried out two projects in the security sector;

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2018-20222 which is line with the Kenya Vision 2030 and the third Medium Term Plan (MTP III) is the blueprint that guides the committee to deliver on strategies on the key social sectors of its operations namely; education & training, security, environmental issues, gender, persons living with disability, youth and sports.

1. SUSTAINABILITY STRATEGY AND PROFILE

Kajiado south has endeavoured in working within the existing policy guidelines that link development and service delivery to better performance with the engagement of all stakeholders. The relevance of this was attributed to our vision, mission and core values as provided for in our strategic plan.

Vision	A model constituency in the management of public resources towards equitable socio economic development
Mission	Committed to serving the people of Kajiado South constituency to ensure their development aspirations are achieved
Core values	Teamwork Professionalism Adherence to all applicable laws and regulations Integrity Transparency

In realizing the effective suitability, the constituency relies on set targets as a yardstick on performance. This is usually done through the performance contracting between the constituency committee and the NGCDF Board.

2. ENVIRONMENTAL

Environment Policy and Action Plan

Kajiado south NGCDF have been on the frontline on issues of environmental issues. This is done in line with the NGCDF Board's environmental policy

The constituency committee adheres to;

- Comply with all relevant environmental legislation, regulations and approved codes of practice
- Protect the environment by striving to prevent and minimize our contribution to pollution of land, air, and water
- Seek to keep wastage to a minimum and maximize the efficient use of materials and resources
- Manage and disposal of all wastage in a responsible manner;
- Carry out training and building the capacity of the committee, staff, the project management committees and the general public
- Disseminate information on environmental activities being undertaken to the stakeholders and members of public

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Appointment of a selection and Interview subcommittee

A selection and interview subcommittee is appointed to oversee the selection strategy for application review, determination of testing methodology, administration of tests and scoring, and reference check criteria.

Interviews

Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

Offer of appointment

A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time.

Letters of appointment

A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairman is then issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to.

Orientation and induction of employees

The NG-CDFC ensures orientation and induction of new employees. This is carried out in order to familiarize the employees with the mandate, vision, mission and operations of the office and how their jobs contribute to this. Induction and orientation is done within the first three months of employment.

Promotion

In selecting candidates for promotion, regard is given to merit and extra ordinary ability as reflected in work performance and results after the annual performance appraisal and recommendations for promotion is only made by the NG-CDFC resolution.

Health, safety and well being

This provides guidelines on the health, safety and well-being of the office staff

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Health Care

The staff, including spouses and children, is eligible to affordable health care services and to benefit from the NHIF medical scheme as statutory deductions are done and remitted on a monthly basis

HIV/AIDS

HIV and AIDS is a major challenge facing officers in and out of the Institute. It poses a big threat to the individual, the family and the public Service. It is in cognizance of this that the Institute has put in place care and support programs for the infected and affected officers to enable them remain productive.

HIV/AIDS shall be treated like any other challenging issue at the workplace. All officers of the Institute shall have a role to play in the wider struggle to mitigate the effects of the pandemic. An officer shall not be discriminated or stigmatized on the basis of HIV status. It is an offence for any person to discriminate another on the ground of actual, perceived or suspected HIV status.

It is the responsibility of the Fund Account Manager in liaison with NG-CDFC to minimize the risk of HIV/AIDS transmission by adopting first aid/universal infection control precautions at the workplace.

HIV/AIDS screening shall not be a requirement for job seekers, recruitment or for persons in employment. Screening shall be confidential, voluntary and shall be after counselling. There shall be no disclosure of HIV/AIDS test results of any related assessment results to any person without the written consent of the officers.

Drug and substance abuse

Addiction to drugs or substance will be treated like any other disease. An officer who is determined to deal with drug and substance abuse problem by engaging in rehabilitation services will be referred by the office by a Government doctor for evaluation, within the limits and budgets endorsed by the NG-CDFC.

Persons living with disability

An employee with an impairment in his/her body will be expected to confirm their disability status with a doctor after medical examination. Once it is confirmed that he/she is disabled, the employee will register with the National Council for Person with Disabilities. The employee

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combat poverty at the grassroots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions

The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

a) Responsible competition practice.

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects.

- b) How the organization ensures responsible competition practices with issues like anticorruption, responsible political involvement, fair competition and respect for competitors
b) Responsible Supply chain and supplier relations

Payments to suppliers are done promptly upon presentation of requisite supporting documents

- c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices

Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

c) Product stewardship

In order to safeguard consumer rights and interests, the Kajiado South NG-CDF came up with a service charter and the complaints handling policy, principles and procedures brochure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

5. Community engagements

Public Participation in Project Identification and Implementation and Monitoring

The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the chairperson of the NG-CDFC shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings

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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

Public awareness and sensitization exercise provide

- A menu of options for including individuals and organizational actors in identifying development priorities and selecting NG-CDF projects.
- Ensuring implementation of NG-CDF funded projects are transparent and known to everybody within the community.
- Increase accountability hence ensure local citizens gain skills and confidence to carry out social audits as means to enhanced accountability in management of other devolved funds apart from NG-CDF at constituency and other levels within the constituency.
- Increase public participation at all stages of project cycle funded under NG-CDF kitty
- Identify control and report any irregularities witnessed during NG-CDF project implementation cycle
- Measure the impact of the projects funded by NG-CDF
- Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non-state actors.
- Promote awareness creation on constitution and devolved governance system in Kenya

Covid-19 Mitigation Measures

The office has put all measures possible to curb the spread of Corona virus, Covid19 disease

Kajiado South NG-CDF has maintained a clear project scope in implementing its projects. However, changes have come up especially from the users even after contracts have been awarded. In this case, the employer and the contractor parties have had to come up with strategies to accommodate some requests not in the scope.

On timelines, our sustainable efforts towards implementation of projects have been affected by the emergence of the Covid-19 pandemic which hit Kenya in March this year. With this end of third and fourth quarter's saw project implementation affected since the President gave out directives affecting movement from one County to another and convergence of individuals at one place and the duration thereof.

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SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

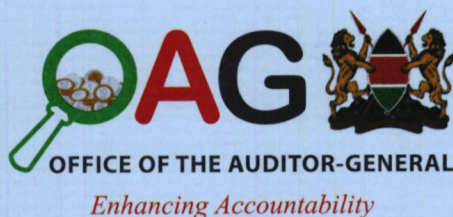
9. Pending Bills

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

10. Unutilized Fund

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

REPUBLIC OF KENYA



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Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND- KAJIADO SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund-Kajiado South Constituency set out on pages 21 to 37 which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows for the year then ended, statement of appropriation - recurrent and development combined, 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the of National Government Constituencies Development Fund-Kajiado South Constituency as at 30 June, 2020, 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. In accuracy of the Financial Statements

1.1 The statement of receipts and payments for the year ended 30 June, 2020 reflects comparative balances which are at variance with the audited figures for the year ended 30 June, 2019 as detailed below;

Component	Note	2019-2020 Kshs.	2018-2019 Audited Balances Kshs.	Variance Kshs.
Use of Goods and Services	5	6,803,375	7,415,800	(612,425)
Other Grants and Other Payments	7	39,014,020	43,014,020	(4,000,000)

Component	Note	2019-2020 Kshs.	2018-2019 Audited Balances Kshs.	Variance Kshs.
Other Payments	9	4,000,000	-	4,000,000
Unutilized Fund	17.3	40,149,002	23,291,661	16,857,341

1.2 The statement of receipts and payments reflects total receipts of Kshs.70,637,340 while the summary statement of appropriation- recurrent and development combined reflects actual receipts amount of Kshs.93,929,001 resulting to unreconciled variance of Kshs.23,291,661.

1.3 Annex 5 PMC Bank Balances as at 30 June, 2020 reflects nil comparatives while the audited balances as at 30 June, 2019 reflects PMC balances of Kshs.1,294,956.

In the circumstances, the accuracy of the financial statements as at 30 June, 2020 could not be confirmed.

2 Unsupported Bursaries to Tertiary Institutions

The statement of receipts and payments for the year ended 30 June, 2020 reflects Kshs.26,073,000 in respect of other grants and other payments and as disclosed in Note 7 to the financial statements, the amount includes an amount of Kshs.20,823,000 relating bursary to Tertiary Institutions. However, Management did not provide for audit acknowledgements from receiving institutions for bursaries amounting to Kshs.13,397,000.

Under the circumstances, the validity of the bursaries of Kshs.13,397,000 for the year ended 30 June, 2020 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 South Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined for the year ended 30 June, 2020 reflects final budgeted receipts and actual on comparable basis of Kshs.160,659,384 and Kshs.93,929,001 respectively indicating an under realization of Kshs.66,730,383 or 41%. Further, the total actual expenditure for the year was Kshs.92,706,125 representing an absorption rate of 97% of actual receipts.

Similarly, the statement reflects final budgeted payments and actual on comparable basis of Kshs.160,659,384 and Kshs.92,706,125 respectively indicating an under expenditure of Kshs.67,953,259 or 42%.

The budget under realization is equivalent to services budgeted for but not delivered to the constituents and which may have impacted negatively on service delivery to the constituents of Kajiado South.

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 LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, except for the matter described in the Conclusion on Compliance and Effectiveness section of my report, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for conclusion

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standard requires that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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

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

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

The 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, the 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 manner.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the entity 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 in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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


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

my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide the 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

11 February, 2022

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KAJIADO SOUTH CONSTITUENCY**
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For the year ended June 30, 2020

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2020.

14. Errors

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

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

15. Related Party Transactions

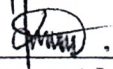
Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

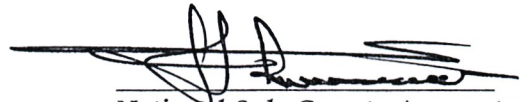
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

VIII. STATEMENT OF ASSETS AND LIABILITIES

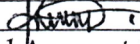
	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	1,222,876	23,291,661
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		1,222,876	23,291,661
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		1,222,876	23,291,661
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Deposits (Retention)	12B	-	64,655
TOTAL FINANCIAL LIABILITES		-	64,655
NET FINANCIAL ASSETS		1,222,876	23,227,006
REPRESENTED BY			
Fund balance b/fwd	13	23,291,661	28,769,692
Prior year adjustments	14		
Surplus/Deficit for the year		(22,068,785)	(5,542,686)
NET FINANCIAL POSITION		1,222,876	23,227,006

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAJIADO SOUTH Constituency financial statements were approved on 18/3/2021 and signed by:

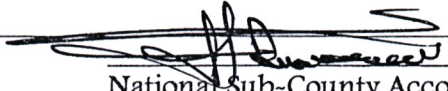

Fund Account Manager
Name: Johnson Karanja


National Sub-County Accountant
Name: Onesmus Kimani
ICPAK Member Number: 20395

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO SOUTH CONSTITUENCY
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For the year ended June 30, 2020**



Fund Account Manager
Name: Johnson Karanja



National Sub-County Accountant
Name: Onesmus Kimani
ICPAK Member Number: 20395

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO SOUTH CONSTITUENCY
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XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	3,996,720	60,000	4,056,720	2,446,205	1,610,515
1.2 Committee allowances	1,400,000		1,400,000	1,400,000	-
1.3 Use of goods and services	2,845,343	1,190,209	4,035,552	3,235,856	799,696
2.0 Monitoring and evaluation					
2.1 Capacity building	1,800,000		1,800,000		1,800,000
2.2 Committee allowances	1,400,000		1,400,000	900,000	500,000
2.3 Use of goods and services	921,032		921,032	921,032	-
3.0 Emergency	7,198,241		7,198,241		7,198,241
3.1 Inkorshoni primary school		1,538,993	1,538,993	1,538,993	-
3.2 Lenkati primary school		1,800,000	1,800,000	1,800,000	-
3.3 Loosoitok primary school		1,800,000	1,800,000	1,800,000	-
3.4 Shilishili primary school		600,000	600,000	600,000	-
4.0 Bursary and Social Security					
4.3 Tertiary Institutions	33,214,637	2,061,419	35,276,055	20,823,000	14,453,055
5.0 Sports					
5.1 Sports	2,747,354	600,000	3,347,354	650,000	2,697,354
6.0 Environment					
6.1 Environment	2,747,354		2,747,354	2,700,000	47,354
7.0 Primary Schools Projects (List all the Projects)					
AIC Loitokitok primary school	1,575,000		1,575,000	1,575,000	-
Amboseli primary school	2,300,000		2,300,000	600,000	1,700,000

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

Reports and Financial Statements

For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Olmapiet Secondary school	500,000		500,000	500,000	-
Oloitokitok boys secondary school	2,600,000		2,600,000	1,500,000	1,100,000
9.0 Tertiary institutions Projects (List all the Projects)					
KMTC Loitokitok campus	400,000	520,000	920,000	520,000	400,000
10.0 Security Projects					
Kimana police station	300,000	1,100,000	1,400,000	1,400,000	-
DCC's office Loitokitok	500,000	-	500,000	500,000	-
12.0 Others					
NGCDF offices	1,777,042		1,777,042	-	1,777,042
Balances brought forward					
Inkoroshoni Primary School		400,000	400,000	400,000	-
Inkariak Ronkena Primary School		400,000	400,000	400,000	-
Oloyapasei Primary School		500,000	500,000	500,000	-
Ngasakinoi Primary School		500,000	500,000	500,000	-
Illasit Primary School		254,690	254,690	254,690	-
Isinet Primary School		1,000,000	1,000,000	1,000,000	-
Enkijape Primary School		300,000	300,000	300,000	-
Meshenani Primary School		500,000	500,000	500,000	-
Elangata Enkima Primary School		200,000	200,000	200,000	-
Chief Mutury Primary School		1,566,349	1,566,349	1,566,349	-
Loormeuti Primary School		650,000	650,000	650,000	-
Paranai Primary School		1,250,000	1,250,000	1,250,000	-
Oltiasika Primary School		600,000	600,000	600,000	-
Olkaria Primary School		700,000	700,000	700,000	-
Eluui Nalepo Primary School		800,000	800,000	800,000	-
Ituleta Primary School		2,000,000	2,000,000	2,000,000	-
Itlilal secondary school		400,000	400,000	-	400,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

Transfers from the Exchequer

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

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

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
 KAJIADO SOUTH CONSTITUENCY
 Reports and Financial Statements
 For the year ended June 30, 2020**

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO	AIE NO. B 049286	18,000,000	10,879,310.35
AIE NO	AIE NO. B104310	15,000,000	500,000.00
AIE NO	AIE NO. B096570	8,000,000	10,000,000.00
AIE NO	AIE NO. B047703	5,000,000	12,000,000.00
AIE NO	AIE NO. B047438	4,000,000	8,000,000.00
AIE NO	AIE NO. B041282	18,000,000	11,000,000.00
AIE NO	AIE NO. B047230	2,637,340	13,000,000.00
		-	52,403,535.50
TOTAL		70,637,340	117,782,846

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings	--	--
Receipts from the Sale of Vehicles and Transport Equipment	--	--
Receipts from sale of office and general equipment	--	--
Receipts from the Sale Plant Machinery and Equipment	--	--
Total	--	--

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KAJIADO SOUTH CONSTITUENCY**
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	2,300,000	2,500,000
Utilities, supplies and services	357,550	361,855
Water & sewerage charges	13,190	-
Communication, supplies and services	564,000	404,796
Domestic travel and subsistence	495,000	511,500
Printing, advertising and information supplies & services	--	--
Rentals of produced assets	--	--
Training expenses	351,000	997,000
Hospitality supplies and services	--	--
Insurance costs	--	--
Specialized materials and services	--	--
Office and general supplies and services	710,535	557,000
Fuel , oil & lubricants	600,000	
Other operating expenses	358,400	954,800
Routine maintenance – vehicles and other transport equipment	161,903	516,424
Routine maintenance – other assets	--	--
Total	5,911,578	7,415,800

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KAJIADO SOUTH CONSTITUENCY**
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	--	--
Construction of Buildings	--	--
Refurbishment of Buildings	--	1,500,000.00
Purchase of Vehicles and Other Transport Equipment	--	--
Overhaul of Vehicles and Other Transport Equipment	--	--
Purchase of Household Furniture and Institutional Equipment	--	--
Purchase of Office Furniture and General Equipment	--	--
Purchase of ICT Equipment, Software and Other ICT Assets	--	--
Purchase of Specialized Plant, Equipment and Machinery	--	--
Rehabilitation and Renovation of Plant, Machinery and Equip.	--	--
Acquisition of Land	--	--
Acquisition of Intangible Assets	--	--
Total	--	1,500,000.00

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	--	4,000,000
ICT Hub	--	--
	--	4,000,000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Timben contractors	--	43,103
Timben contractors	--	21,552
Supplier 3	--	--
Total	--	64,655

Being retention withheld for the NG-CDFC offices renovations project

12B. GRATUITY DEPOSITS

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Name 1	--	--
Name 2	--	--
Name 3	--	--
Add as appropriate		
Total	--	--

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	--	--
Construction of civil works	--	--
Supply of goods	--	--
Supply of services	--	--
	--	--

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	--	--
Others (<i>specify</i>)	--	--
	--	--

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	-	60,000
Use of goods and services	822,876	544,311
Amounts due to other Government entities (see attached list)	400,000	11,720,967
Amounts due to other grants and other transfers (see attached list)	-	16,444,414
Acquisition of assets	--	-
Others (<i>specify</i>)	--	11,379,311
TOTAL	1,222,876	40,149,002

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO SOUTH CONSTITUENCY
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a	Date Contracted B	Amount Paid To-Date c	Outstanding Balance 2020 d=a-c	Comments
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Kimana primary school	EQUITY BANK	0740278633192	200	
Kalesirua primary school	EQUITY BANK	0740277397982	2,040	
Imurtot primary school	EQUITY BANK	0740298744436	987	
Enchurrai primary school	EQUITY BANK	0740299910000	457	
Shurie primary school	EQUITY BANK	0740265613229	1,050	
Loosoitok primary school	EQUITY BANK	0740266458523	67	
Rombo mixed primary school	EQUITY BANK	0740278760097	2000	
Ngasakinoi primary school	EQUITY BANK	0740278755602	122	
Olkiloriti primary school	Kenya Commercial Bank	1255606045	678	
Oloshonyokie primary school	Kenya Commercial Bank	1127669745	977	
AIC Loitokitok primary school	Kenya Commercial Bank	1136931651	2007	
DEB Loitokitok primary school	Kenya Commercial Bank	1203753810	598	
Enkolili primary school	EQUITY BANK	0740208696727	2,500	
Olbili primary school	EQUITY BANK	0740266696711	1,005	
Lemasusu primary school	EQUITY BANK	0740278696745	400	
Imisigiyo primary school	EQUITY BANK	0740291696790	198	
Iltuleta primary school	EQUITY BANK	0740276496787	2,500	
Amboseli primary school	EQUITY BANK	0740270696710	1,800	
Loolakir primary school	EQUITY BANK	0740271196729	3,800	
Nomekok primary school	EQUITY BANK	0740272496756	1,250	
Total			24,636	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO SOUTH CONSTITUENCY
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Ref: OAG/NG-CDF KJD SOUTH/2018/2019/VO LI (2)	Budget performance	The original budget for the financial year was Ksh.109,040,875, there was a supplementary budget in FY 2017/18 of Ksh. 11,379,310 but the funds were disbursed in the FY 2018/19 and the closing balance of the financial year 2017/18 of Ksh. 28,769,692 which was brought forward. There was also late disbursement of funds from the National Government Constituencies Development Fund thus affecting absorption of funds		Resolving	Immediately
Ref: OAG/NG-CDF KJD SOUTH/2018/2019/VO LI (2)	Accuracy of the financial statements.	a) Statement of cashflow - the error has been corrected b) Statement of appropriation - the amounts in the statement of appropriation includes the disclosure of the supplementary budget and the balances brought forward c) Note 4 compensation of employees- the correct figure is Ksh. 2,350,800- corrected accordingly		Resolving	Immediately