

REPUBLIC OF KENYA



*Enhancing Accountability*

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**REPORT**

DATE: 26 JUL 2023

DAY:  
WED

TABLED  
BY:

HON NAOMI WADO, MP  
Deputy majority whip.  
Fintayo Muriuki

OF  
MARK AT  
THE TABLE.

**THE AUDITOR-GENERAL**

**ON**

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

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

OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
**MACHAKOS HUB.**  
**13 JUN 2023**  
**RECEIVED**



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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2022**

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

**NG - CONSTITUENCY DEV. FUND**  
**15 MAY 2023**  
**FUND ACCOUNT MANAGER**  
**P. O. Box 1248 - 00208, NGONG HILLS**

*Kajiado West Constituency National Government Constituencies Development Fund  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

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**I. Key Constituency Information and Management**

**(a) Background information**

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

**Mandate**

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

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

***Kajiado West Constituency National Government Constituencies Development Fund  
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 Kajiado West Constituency National Government Constituencies Development Fund 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 (NGCFC)

**(c) Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	Richard Maritim
2.	Sub-County Accountant	Sarah Tarus
3.	Chairman Kajiado West Constituency	Francis Metian
4.	Member Kajiado West Constituency	Gladys Ntaine

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of Kajiado West Constituency Board provide overall fiduciary oversight on the activities of Kajiado West Constituency National Government Constituencies Development Fund. The reports and recommendation of ARMC when adopted by the National Government Constituencies Development Fund 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 West Constituency National Government Constituencies Development Fund  
Headquarters**

P.O. Box 1248, Ngong Hills  
Kajiado West NGDCF Building  
Magadi-Kiserian Road  
KISAMISE, KENYA

**(f) NG CDF Kajiado West Constituency National Government Constituencies Development  
Fund Contacts**

Telephone: (254) 0720540633  
E-mail: [kajiadowest@ngcdf.go.ke](mailto:kajiadowest@ngcdf.go.ke)  
Website: [www.go.ke](http://www.go.ke)

*Kajiado West Constituency National Government Constituencies Development Fund  
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**(g) Kajiado West Constituency National Government Constituencies Development Fund  
Bankers**

Equity Bank of Kenya  
Ngong Branch  
P.O. Box 170-00208  
NGONG HILLS

**(h) Independent Auditors**

Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
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



**Annual Constituency Allocation**

I am pleased to present the unaudited financial statements for Kajiado West Constituency National Government Constituencies Development Fund for the financial year F/Y 2021/2022 that ended on 30th June 2022. During the year, the Constituency had an allocation of Kshs **137,088,879** and balances brought forward from the previous year of Kshs **63,266,717 (of which kshs 18,177,838 cash book balance and kshs 45,088,880 was NGCDFB disbursement that came after close of F Y)** making a total of Kshs **200,355,596**.

It is of importance to note that during the FY 2021/2022, we received a total funding of Kshs **182,177,758.30** which comprises of kshs 67,000,000 for FY 2020/2021

On receipt of the above allocations, that came in tranches, Kajiado West National Government Constituencies Development Fund Committee (NGCDCFC) pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities that were captured during the public consultative meetings held across the Constituency. All those funds received were discussed and then disbursed to earmarked projects through project management accounts

**Sector Prioritization/Performance**

During the 2021/22 FY, a total of Kshs 73,361,531.00 was allocated as transfers to other Government Units which consist of transfers to primary schools, secondary schools and tertiary institutions while the actual payment was kshs **107,561,531**. The Committee also allocated Kshs 51,389,351 towards other grants and transfers which consist of Bursary,

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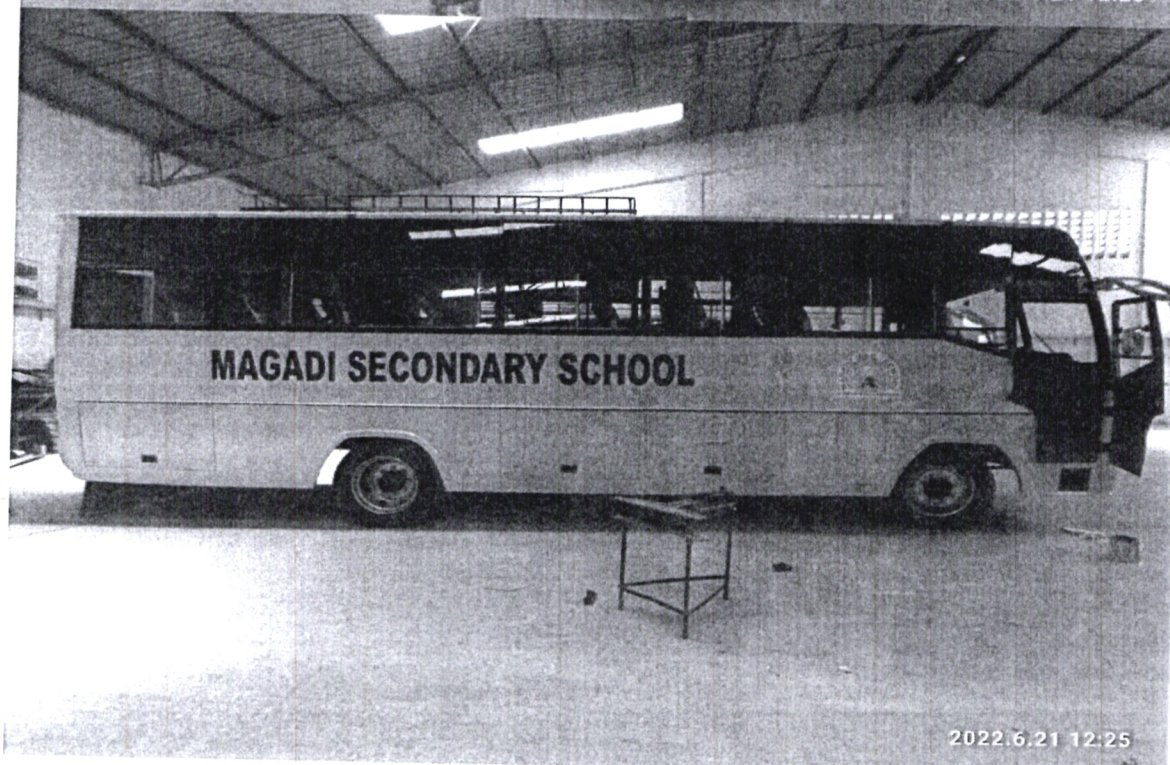
security, sports, environment and emergency compared to actual payment of Kshs **63,968,955** in the FY 2021/2022. Others allocations includes Kshs **8,867,997** that was allocated during 2021/2022 FY towards administrative costs as well as the NGCDFC monitoring and evaluation programmes while actual payment was kshs **8,438,245**. Finally staffs allocations was kshs **3,470,000.00** while actual payment was kshs **6,865,418**

**Achievements and Major Undertakings**

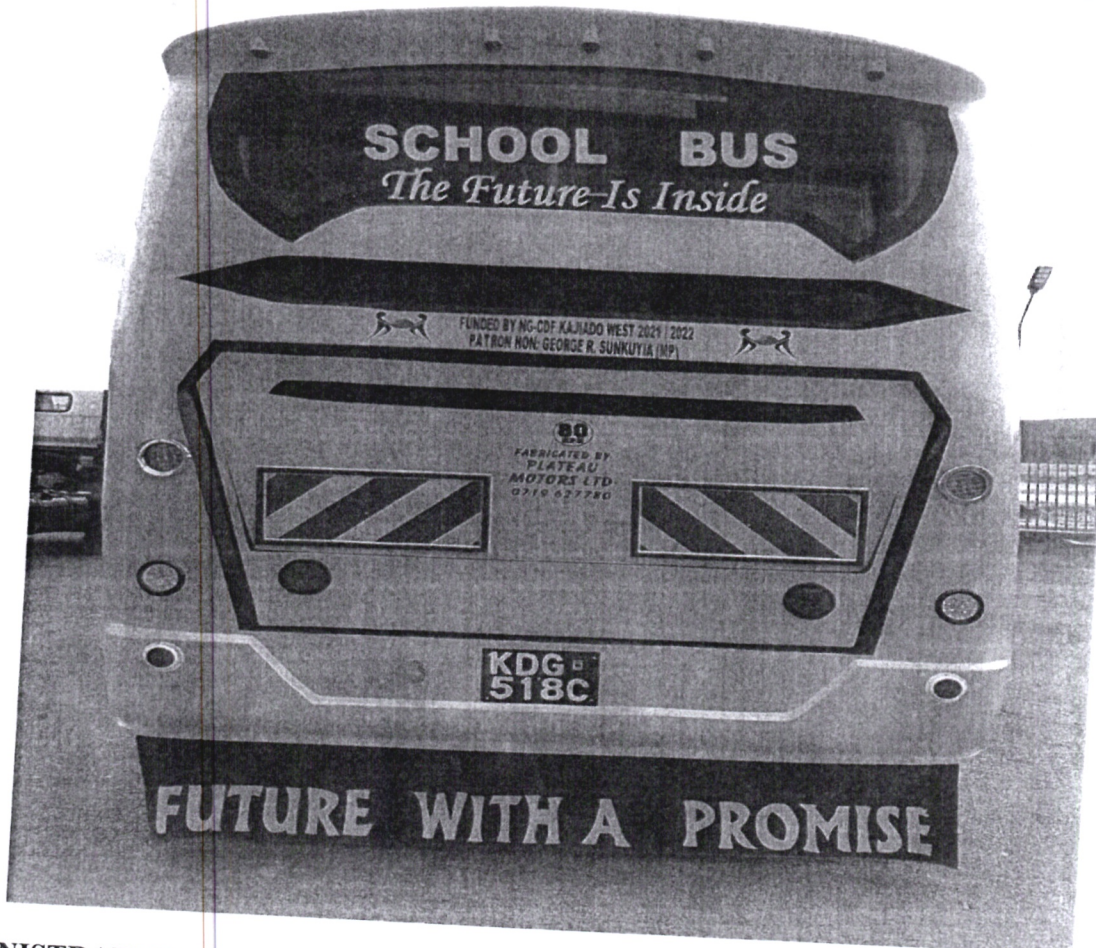
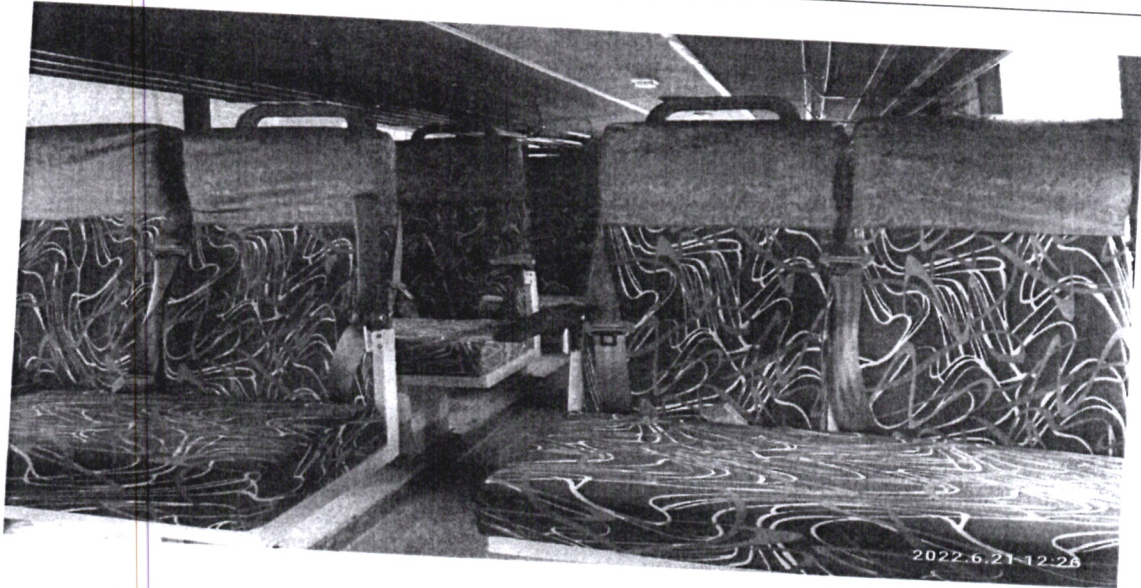
During the year, the Committee disbursed a total of Kshs **40,137,000.00** as bursary to needy students in secondary, tertiary institutions which benefitted a total of over 2,226 students. The major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories, toilets, lockers and chairs, desks and equipping of laboratories and libraries purchases of school buses, fencing and gate construction. 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 equally.

Samples of projects undertaken during the year include the completed construction of 2 No classrooms at Olooseos mixed day secondary school, construction of 2 No classrooms at Karero primary, purchase of school buses for Iloodokilani and Naningo Secondary Schools, two bedroomed staff houses at Komiti primary school, pit latrines, fencing and gate construction at Olgumi secondary school as shown below;

**PURCHASE OF A 42 SEATER SCHOOL BUS AT ILODOKILANI SECONDARY SCHOOL FUNDED BY NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND KAJIADO WEST 2020/21.**



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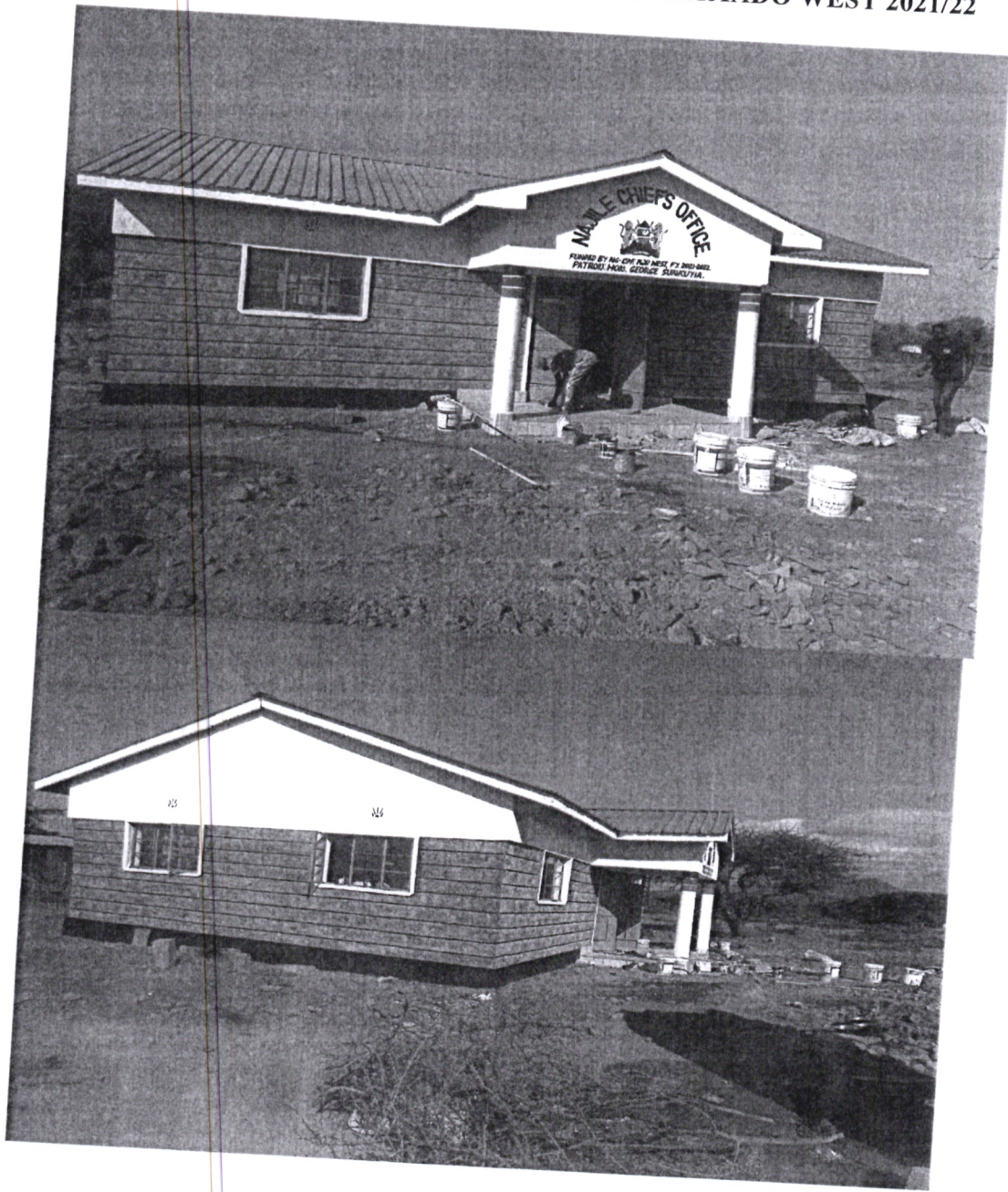
**ADMINISTRATION BLOCK AT ENARAU PRIMARY SCHOOL FUNDED BY NATIONAL  
GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND KAJIADO WEST 2021/22**

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**NAJILE CHIEFS OFFICE FUNDED BY NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND KAJIADO WEST 2021/22**

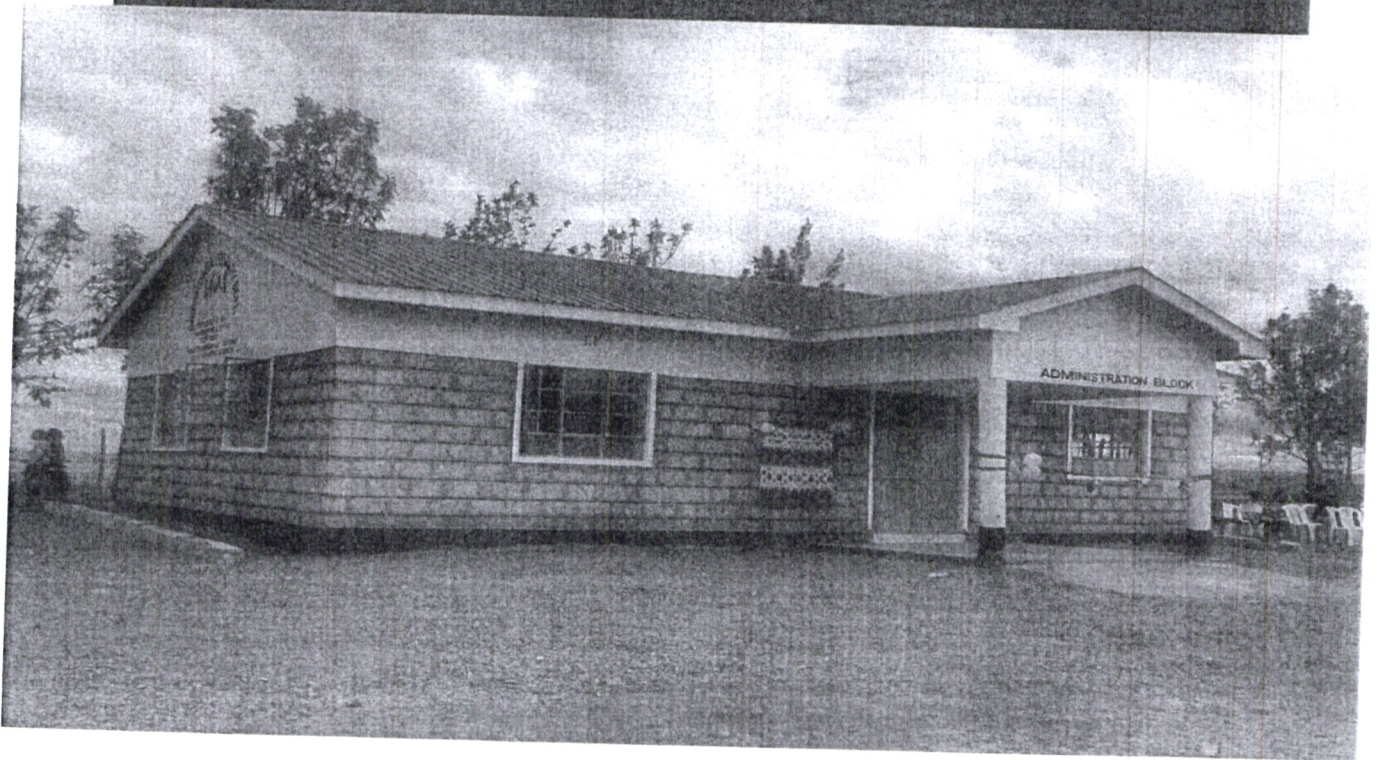


Kenya Gazette Vol.  
97 29-5-2020 (Main

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**ADMINISTRATION BLOCK AT INKOKIRDINGA PRIMARY SCHOOL FUNDED BY  
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND KAJIADO  
WEST 2021/22**



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**Budgetary Appropriations**

During the financial year 2021/2022, the overall budget utilization stood at 100 percent based on the funds received. This was achieved due to expeditious disbursement of funds received to earmarked projects by the National Government Constituencies Development Fund Committee. During the period, constituency had kshs **18,177,838** as opening balances brought forward and received funding of Kshs 182,177,758 leading to available funds of Kshs **200,355,597** during 2021/2022.

**Development Planning**

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

**Challenges**

Despite the above impressive performance and plans, the Committee has noted its share of various challenges in project implementation and management during the FY 2021/2022. These included the effects of covid 19, delayed disbursements of funds by National Government Constituencies Development Fund of which only 67 percent was received during the period under review. We also noted that we had issues at PMC level of inadequate record keeping, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed. Another notable challenge was the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2021/2022 scaled up its capacity building programmes for National Government Constituencies Development Fund Committee, Project Management Committees and staff on various aspects of National Government Constituencies Development Fund projects management were trained. These programme contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2021/2022.

I wish to thank The National Government Constituencies Development Fund Board, National Government Constituencies Development Fund Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions to even performed better and attain better assessments in its performance targets for FY 2021/2022.



Name Francis Metian

*Kajiado West Constituency National Government Constituencies Development Fund  
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**CHAIRMAN NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND  
COMMITTEE**

**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 WEST Constituency 2018-2022* plan are to:

**Progress on attainment of Strategic development objectives**

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary's beneficiaries at all levels</li> </ul>	<p>In FY 2021/22  <b>-In primary schools</b>, we constructed 35 new classrooms, completed 3, renovated 17 classrooms. 2 administration office, 1 staffs houses, fenced 2 acres and furnished 3 schools</p> <p>In Secondary School, we purchased 1 school buses, completed 1 dormitory, constructed 6 new classrooms, constructed 3 toilets, fencing of 2 schools land</p> <p>- <b>Bursary</b> beneficiaries of bursaries were considered at all levels of colleges</p>
Security	To provide a peaceful, united	-increased in the number of police	-Decrease in the level of crime	In FY 2021/22.

**Kajiado West Constituency National Government Constituencies Development Fund  
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	and progressive environment that will enable Kenya to carry out economic, social, and cultural activities and safeguard life and properties.	station and ap post in the constituency. - Good houses in the police post and stations	especially in our urban areas. - quick response by police officer when alarms are raised - Motivated police officer due to provision of good housing.	We furnished 3 Chiefs Offices and constructed 1 t as wells as On going construction of Sub county Police Commander Equipped 1 chiefs office  Extend DCC Offices  Still to renovate 1 chiefs office
Environment	To ensure that we participate in all environmental matter that will improve and better our semi-arid climate.	Increased number of seedlings, construction of infrastructural facilities and equipment distributed to all public institutions in the constituency	Increased level of forest cover in all public institutions.	In 2021/22 the committee proposed to construct one units pit latrines for NG CDF Office hence improving health of children through reduction of pollution to environment and cholera spread
Sports	To commence and facilitate sports activities in the constituency in order for us to nature talents and empower young people in the constituency	Increased number of sports clubs and sports teams in the constituency - increased number of organised leagues and sporting activities in the constituency	- Decrease in the level of young people engaging in drugs and criminal activities - increase in the number of young people engaging in sports and other social activities in the constituency	In FY 2021/22 not spend But the committee organised sports tournament at every wards on which winners were given trophies, uniforms and boots from balances brought forward from 2020/2021 FY

#### IV. Environmental and Sustainability Reporting

The Kajiado West Constituency National Government Constituencies Development Fund 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 West Constituency National Government Constituencies Development the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Kajiado West Constituency National Government Constituencies Development 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; Kajiado West Constituency National Government Constituencies Development 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 constructing pit latrine at NG CDF Offices

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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**

- *NG-CDF proposed to construct one pit latrines at NG CDF Offices for public use*

**3. Employee welfare**

We invest in providing the best working environment for our employees. NG CDF KAJIADO WEST constituency recruitment is guided by Employment Act, NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND 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 WEST 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 West Constituency National Government Constituencies Development 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.

Kajiado West Constituency National Government Constituencies Development 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 WEST 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

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policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the 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 C 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 WEST NG have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



Richard Maritim  
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 Kajiado West Constituency National Government Constituencies Development 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 Kajiado West Constituency National Government Constituencies Development 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 Kajiado West Constituency National Government Constituencies Development Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in

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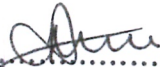
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the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the Kajiado West Constituency National Government Constituencies Development Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants, 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**

Kajiado West Constituency National Government Constituencies Development Constituency financial statements were approved and signed by the Accounting Officer on 15/05/2023 and signed by

.....  


**Name: Francis Metian**  
**Chairman – Kajiado West Constituency**  
**National Government Constituencies**  
**Development**

.....  


**Name: Richard Maritim**  
**Finance Account Manager**



# REPUBLIC OF KENYA



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NAIROBI

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

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development - Kajiado West Constituency set out on pages 1 to 40, which

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*Report of the Auditor-General on National Government Constituencies Development Fund - Kajiado West Constituency for the year ended 30 June, 2022*

comprise of the statement of assets and liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

### **Basis for Qualified Opinion**

#### **1. Unsupported Expenditure on Emergency Projects**

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects other grants and transfers amount of Kshs. 63,968,955 which includes emergency projects expenditure of Kshs.7,342,207. However, the expenditure on emergency projects includes an amount of Kshs.4,200,000 spent on six (6) projects which no supporting documents were provided to support the nature of emergencies.

Further, there was no evidence that the use of emergency reserves was reported to the Board within 30 days of occurrence as required by Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016.

In the circumstances, the accuracy and validity of the emergency projects expenditure of Kshs. 4,200,000 could not be confirmed.

#### **2. Inaccuracies in the Project Management Committee (PMC) Account Opening Balance**

Note 17.4 to the financial statements reflects PMC account opening balance of Kshs.67,387,964. However, Annex 5 to the financial statements reflects a balance of Kshs.4,672,670 resulting to an unexplained variance of Kshs.62,715,294.

In the circumstances, the accuracy and completeness of PMC accounts opening balance of Kshs.67,387,964 could not be confirmed.

#### **3. Unsupported Bursaries**

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects other grants and other transfers of Kshs.63,968,955, which includes bursaries to Secondary schools and Tertiaries institutions of Kshs. 25,314,500 and Kshs.14,822,500 respectively. However, the Fund issued bursaries totalling to Kshs.40,137,000 or 22% of the total funds received of Kshs.182,177,758.30. This is contrary to Regulation 21(5) of the National Government Constituencies Development

Fund Regulations, 2016 which states that a Constituency Committee shall allocate not less than twenty five percent of the funds allocated to a constituency for bursaries.

Further, the Fund made a payment of Kshs.200,000 to a driving school for students to undergo training. The board approval was however, not obtained for the expenditure and the criteria for the selection of the beneficiaries has not been disclosed.

In addition, the Fund did not provide a detailed list of beneficiaries and the basis of determining the amount awarded to the beneficiaries was not disclosed. Further, a schedule for total bursaries of Kshs.1,300,000 includes bursaries totalling to Kshs.85,000 for which beneficiaries admission numbers were not indicated.

In the circumstances, the completeness and validity of bursaries issued of Kshs.40,137,000 could not be confirmed.

#### **4. Unsupported Routine Maintenance of Vehicles and Other Transport Equipment**

The statement of receipts and payments and Note 5 to the financial statements reflects use of goods and services amounting to Kshs.8,438,245 which includes routine maintenance of vehicles and other transport equipment amount of Kshs.650,845. However, the payments were not supported by pre-inspection and post inspection reports from the Ministry of Public Works.

In the circumstances, the accuracy and validity of the routine maintenance of vehicles and other transport equipment amount of Kshs.650,845 could not be confirmed.

#### **5. Lack of Ownership Documents**

Annex 4 to the financial statements on summary of fixed assets register reflects a balance of Kshs. 35,579,509 which includes land valued at Kshs.2,630,000. However, the size of the land occupied by the Fund, donated by the Kajiado County Government does not have an allotment letter or title deed as a proof of ownership. The historical cost of Kshs.2,630,000 could not be confirmed since no valuation report was provided for audit. In addition, the logbook for a motor vehicle valued at Kshs.10,400,000 was not provided for audit.

In the circumstances, the accuracy and ownership of land and motor vehicle balance of Kshs.2,630,000 and Kshs. 10,400,000 respectively both totalling Kshs. 13,030,000 could not be confirmed.

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

#### **Key Audit Matters**

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

## **Other Matter**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, several paragraphs were raised. However, Management has not resolved and disclosed the status of all the prior year matters as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board. Management has not provided satisfactory explanation for the delay in resolving the issues.

## **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. Poor Implementation of Projects**

##### **1.1. Olooserian Primary School**

The Fund Management awarded contract for construction of an administration block at Olooserian Primary School for a contract sum of Kshs. 3,000,000. However, physical verification done in March, 2023 revealed that the flush doors fitted were not closing as the timber was falling apart, the door frame was falling off from the wall, the ceiling had sections with gaping holes, the walls had cracks and the tiles and skirting were poorly done. In addition, the windows were not shutting and opening with ease and the gutters were not installed though were in the contract. The retention money had however, been paid to the Contractor.

##### **1.2. Eremit Primary School**

The Fund Management awarded contract for the construction of an administration block at Eremit Primary School for a contract sum of Kshs. 2,500,000. However, physical verification done in March, 2023 revealed that the walls had cracks, the ceiling board joints has gaps, the eighteen (18) glass windows had not been supplied and fitted, the gutters were not installed though in the contract, the door frames were falling off the wall and the flush doors had no handles and were not closing.

##### **1.3. Oloika Mushoro Primary School**

The Fund Management awarded contract for the construction two (2) classrooms at Oloika Mushoro Primary School for a contract sum of Kshs. 2,400,000. However, physical verification done in March, 2023 revealed that the screed floors had cracks, the seven (7) glass windows were not supplied and fitted, the walls had cracked, the classrooms floors had holes and the rain gutters were not fitted. The contractor had already been paid retention money.

Further, the procurement files; tender evaluation minutes, professional opinion of the head of procurement, inspection and acceptance reports, and monitoring and evaluation reports for the above projects were not provided for audit.

In addition, there was no project implementation chart or work plan by the contractor. Further, progress reports from the works officer were not provided for audit.

In the circumstances, it was not possible to determine whether the projects were supervised and completed within the contract period and value for money invested in the projects could not be confirmed.

## **2. Incomplete Police Administration Block for Kajiado West OCPD Office**

The Fund Management awarded contract for the construction of a police administration block at Kajiado West OCPD Office for a contract sum of Kshs. 5,321,679. The letter of notification indicated that the duration of the contract was six (6) months from the date of signing the contract on 9 April, 2021. However, physical verification done in March, 2023 revealed that the project was not complete and the Fund Management did not provide any information for failure to complete the project within the contract period.

In the circumstances, value for money invested in the projects could not be confirmed.

## **3. Delay in Completion of Patterson Memorial Secondary School's Project**

The Fund Management awarded a contract for construction of an administration block at a contract sum of Kshs. 9,698,950 for one hundred and eighty 180 days with a completion date of 10 May, 2022. However, as at the time of physical verification done in March, 2023, work was still in progress and not completed.

In the circumstances, delayed project completion has denied the school the benefits envisaged under the project.

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 matters 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**

### **1. Lack of Risk Management Policy**

During the year under audit Management did not have a risk management policy, strategies, and risk register to mitigate against risk. This is contrary to Regulation 165 of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer shall ensure that the National Government entity develops risk management strategies, which include fraud prevention mechanism and system of risk management and internal control that builds robust business operations.

In the circumstances, existence of an effective risk management measures could not be confirmed.

### **2. Lack of Approved Information Communication Technology (ICT) Security Policy**

Review of the Fund's ICT systems revealed that there was no approved ICT policy for governance and management of its ICT resources. In addition, there is no ICT steering committee in place to assist in the development of ICT policy framework to enable the Fund to realize long-term ICT strategic goals. Lack of an approved ICT policy may result in an unclear direction regarding maintenance of information security across the organization and safeguarding the Institute's ICT assets.

In the circumstances, existence of effective ICT controls could not be confirmed.

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

## **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing 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 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 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 controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**05 July, 2023**


*Kajiado West Constituency National Government Constituencies Development Fund  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

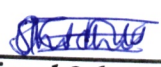
VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022


	Note	2021 – 2022 Kshs	2020- 2021 Kshs
<b>Receipts</b>			
Transfers From NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND Board	1	182,177,758	162,558,039
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>182,177,758</b>	<b>162,558,039</b>
<b>Payments</b>			
Compensation Of Employees	4	2,162,022	2,934,094
Use Of Goods and Services	5	8,438,245	10,597,960
Transfers To Other Government Units	6	107,561,531	83,701,268
Other Grants and Transfers	7	63,968,955	54,596,658
Acquisition Of Assets	8	359,600	-
Other Payments	9	-	-
<b>Total Payments</b>		<b>182,490,353</b>	<b>151,829,980</b>
<b>Surplus/(Deficit)</b>		<b>(312,595)</b>	<b>10,728,059</b>

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 15/05/2023 and signed by:

  
Fund Account Manager

  
National Sub-County  
Accountant

  
Chairman NG-CDF  
Committee

Name: Richard Maritim

Name: Sarah Tarus

Name: Francis Metian



*Kajiado West Constituency National Government Constituencies Development Fund  
Annual Report and Financial Statements for The Year Ended June 30, 2022*


VIII. Statement of Assets and Liabilities As At 30<sup>th</sup> June, 2022

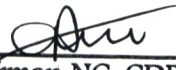
	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	10A	17,865,243	18,177,838
Cash Balances (Cash at Hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>17,865,243</b>	<b>18,177,838</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>Total Financial Assets</b>		<b>17,865,243</b>	<b>18,177,838</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>Total Financial Liabilities</b>		<b>-</b>	<b>-</b>
<b>Net Financial Assets</b>		<b>17,865,243</b>	<b>18,177,838</b>
<b>Represented By</b>			
Fund Balance B/Fwd	13	18,177,838	7,449,779
Prior Year Adjustments	14	-	
Surplus/Deficit for The Year		(312,595)	10,728,059
<b>Net Financial Position</b>		<b>17,865,243</b>	<b>18,177,838</b>

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 15/05/2023 and signed by:

  
Fund Account Manager

  
National Sub-County  
Accountant

  
Chairman NG-CDF  
Committee

Name: Richard Maritim

Name: Sarah Tarus

Name: Francis Metian



*Kajiado West Constituency National Government Constituencies Development Fund  
Annual Report and Financial Statements for The Year Ended June 30, 2022*


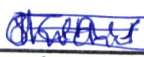
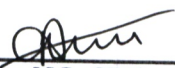
**IX. Statement of Cash Flows for the Year Ended 30th June 2022**

	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND Board	1	182,177,758	162,558,039
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>182,177,758</b>	<b>162,558,039</b>
Payments			
Compensation Of Employees	4	2,162,022	2,934,094
Use Of Goods and Services	5	8,438,245	10,597,960
Transfers To Other Government Units	6	107,561,531	83,701,268
Other Grants and Transfers	7	63,968,955	54,596,658
Other Payments	9	-	-
<b>Total Payments</b>		<b>182,130,753</b>	<b>151,829,980</b>
<b>Total Receipts Less Total Payments</b>			
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
<b>Net Cash Flow from Operating Activities</b>		<b>47,005</b>	<b>10,728,059</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(359,600)	-
<b>Net Cash Flows from Investing Activities</b>		<b>(359,600)</b>	<b>-</b>
Net Increase In Cash And Cash Equivalent		<b>(312,595)</b>	<b>10,728,059</b>
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	10	<b>18,177,838</b>	<b>7,449,779</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>		<b>17,865,243</b>	<b>18,177,838</b>

***Kajiado West Constituency National Government Constituencies Development Fund  
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 15/05/2023 and signed by:

 _____ Fund Account Manager	 _____ National Sub-County Accountant	 _____ Chairman NG-CDF Committee
Name: Richard Maritim	Name: Sarah Tarus	Name: Francis Metian



*Kajiado West Constituency National Government Constituencies Development Fund  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

X. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2022

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
Transfers from NG-CDF Board	137,088,879	18,177,838	45,088,879	200,355,596			
Proceeds from Sale of Assets				0	200,355,597	(0)	
Other Receipts				0	-	-	0.0%
<b>TOTAL RECEIPTS</b>	<b>137,088,879</b>	<b>18,177,838</b>	<b>45,088,879</b>	<b>200,355,596</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>
<b>PAYMENTS</b>					<b>200,355,597</b>	<b>(0)</b>	<b>100.0%</b>
Compensation of Employees	3,470,000	662,563	2,732,855	6,865,418			
Use of goods and services	8,867,997	3,065,058	-423,063	11,509,992	2,162,022	4,703,396	31.5%
Transfers to Other Government Units	73,361,531.00	10,173,763	21,559,174	105,094,468	8,438,245	3,071,747	73.3%
Other grants and transfers	51,389,351	3,831,454	21,219,914	76,440,719	107,561,531	-2,467,063	102.3%
Acquisition of Assets			0	0	63,968,955	12,471,764	83.7%
Other Payments	0	445,000	0	445,000	359,600	(359,600)	#DIV/0!
<b>TOTAL</b>	<b>137,088,879</b>	<b>18,177,838</b>	<b>45,088,880</b>	<b>200,355,597</b>	<b>-</b>	<b>445,000</b>	<b>0.0%</b>
					<b>182,490,353</b>	<b>17,865,244</b>	<b>91.1%</b>

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


*Kajiado West Constituency National Government Constituencies Development Fund  
Annual Report and Financial Statements for The Year Ended June 30, 2022  
Explanatory notes.*

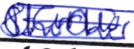
- (a) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]*
- (a) Compensation of Employees two staffs are due for gratuity which has not been paid*
- (b) Use of goods and services the committee activities were scaled down due to the effects of covid 19*
- (c) Transfers to Other Government Units in was balances brought forwarded now disbursed in the current financial year*
- (d) Other grants and transfers sports and environment are yet to be disbursed following period of elections*


**Kajiado West Constituency National Government Constituencies Development Fund  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	17,865,244
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2022	(0)
Add Accounts payable	17,865,244
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	0
	17,865,244

The Constituency financial statements were approved on 15/05/2023 and signed by:

  
Fund Account Manager  
Name: Richard Maritim

  
National Sub-County Accountant  
Name: Sarah Tarus

  
Chairman NG-CDF Committee  
Name: Francis Metian



*Kajiado West Constituency National Government Constituencies Development Fund  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

**XI. Budget Execution by Sectors and Projects for the Year Ended 30<sup>th</sup> 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)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
	Kshs			Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	3,470,000	662,563.00	400,000.00	4,532,563	2,162,022	2,370,541
1.2 Committee allowances	3,200,000			3,200,000	2,862,800	337,200
1.3 Use of goods and services	1,555,332	823,250.00	619,961.68	2,998,544	1,686,815	1,311,729
<b>Total</b>	<b>8,225,332</b>	<b>1,485,813</b>	<b>1,019,961.68</b>	<b>10,731,107</b>	<b>6,711,637</b>	<b>4,019,470</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,900,000	1,376,300.00		3,276,300	1,978,800	1,297,500
2.2 Committee allowances	1,991,635	757,089.57		2,748,725	1,688,800	1,059,925
2.3 Use of goods and services	221,030			221,030	221,030	-
<b>Total</b>	<b>4,112,665</b>	<b>2,133,390</b>	<b>-</b>	<b>6,246,055</b>	<b>3,888,630</b>	<b>2,357,425</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools						
ENKORO SAMPU P	1,200,000			1,200,000	1,200,000	-
ENARAU P	500,000			500,000	500,000	-

**Kajiado West Constituency National Government Constituencies Development Fund  
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OLKIRAMATIAN P S	600,000			600,000	600,000	-
NASERIAN P S	100,000			100,000	100,000	-
LESHUTA P	600,000			600,000	600,000	-
OLOKIRDINGA P S	600,000			600,000	600,000	-
ENCHORO ELARAI P SC	600,000			600,000	600,000	-
NAROMORU P S	1,092,207			1,092,207	1,092,207	-
ECHORO ELARAI P	100,000			100,000	100,000	-
LESHUTA P S	400,000			400,000	400,000	-
ENKOIRENITU P S	200,000			200,000	200,000	-
UNALLOCATED		1,573,700.00		1,573,700		1,573,700
3.2 Secondary schools				-		-
OLDONYONYOKIE SEC SCH	-	150,000.00		150,000	150,000	-
NAROMORU SEC SCHOLL		850,000.00		850,000		850,000
NAMELOK S S	1,200,000			1,200,000	1,200,000	-
				-		-
				-		-
				-		-
				-		-
				-		-
				-		-
				-		-

**Kajiado West Constituency National Government Constituencies Development Fund  
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3.3 Tertiary institutions				-		-
3.4 Security projects				-		-
3.5 Unutilised				-		-
<b>Total</b>	<b>7,192,207</b>	<b>2,573,700</b>		<b>9,765,907</b>	<b>7,342,207</b>	<b>2,423,700</b>
<b>4.0 Bursary and Social Security</b>				-		
4.1 Secondary Schools	15,000,000	1,600,000.00	8,700,000.00	25,300,000	25,314,500	(14,500)
4.2 Tertiary Institutions	12,489,598	1,000,000.00	6,300,000.00	19,789,598	14,822,500	4,967,098
4.3 Social Security				-		-
4.4 Special Needs				-		-
<b>Total</b>	<b>27,489,598</b>	<b>2,600,000</b>	<b>15,000,000.00</b>	<b>45,089,598</b>	<b>40,137,000</b>	<b>4,952,598</b>
<b>5.0 Sports</b>				-		-
5.1	2,717,798		2,717,798.98	5,435,597	2,717,799	2,717,798
<b>Total</b>	<b>2,717,798</b>		<b>2,717,798.98</b>	<b>5,435,597</b>	<b>2,717,799</b>	<b>2,717,798</b>
<b>6.0 Environment</b>						
NG-CDF Office	717,798			717,798		717,798
				-		-
				-		-
				-		-
				-		-
				-		-

*Kajiado West Constituency National Government Constituencies Development Fund  
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Total	717,798	-	-	717,798	-	717,798
7.0 Primary Schools Projects						
Torosei Primary School	140,872.00			140,872	140,872	-
Nado-nterit Primary School	90,000.00			90,000	90,000	-
Oloserian Primary School	76,109			76,109	76109	-
Mpirishi Primary School	1,000,000			1,000,000	1000000	-
Oldorko Primary School	2,400,000			2,400,000	2400000	-
Oldorko Primary School	1,600,000			1,600,000	1600000	-
Sanare Primary School	2,500,000			2,500,000	2500000	-
Pakasa primary school	2,000,000			2,000,000	2000000	-
Endonyo elasho primary School	600,000			600,000	600000	-
Iluanat Pimary School	1,500,000			1,500,000	1500000	-
Olaishaki Primary School	2,600,000			2,600,000	2600000	-
Olosirwa Primary School	2,400,000			2,400,000	2400000	-
Emukutan Primary School	2,400,000			2,400,000	2400000	-
Entashat Primary School	2,400,000			2,400,000	2400000	-
KMQ Primary School	2,400,000			2,400,000	2400000	-
Nkokirdinga Primary School	2,500,000			2,500,000	2500000	-

***Kajiado West Constituency National Government Constituencies Development Fund  
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Enarau Primary School	2,500,000			2,500,000	2500000	-
Esilanke Primary School	1,500,000			1,500,000	1500000	-
Oloserian Primary School	2,500,000			2,500,000	2500000	-
Embolei Primary School	800,000			800,000	800000	-
Kibiko Primary School	2,000,000			2,000,000	2000000	-
Oloosurutia Primary School	1,500,000			1,500,000	1500000	-
Naserian Primary School	2,400,000			2,400,000	2400000	-
Iparakuo/Olpurkel Primary School	2,400,000			2,400,000	2400000	-
Olasiti Primary School	2,400,000			2,400,000	2400000	-
Nasaru Primary School	2,500,000			2,500,000	2500000	-
Eremit Primary School	2,500,000			2,500,000	2500000	-
Nkuyan Primary School	1,500,000			1,500,000	1500000	-
Enkusero Sampu Primary School	1,200,000			1,200,000	1200000	-
Indepen Primary School		500,000.00		500,000	500000	-
Kibiko Primary School		2,000,000.00		2,000,000	2000000	-
OIngarua Primary School		400,000.00		400,000	400000	-
Oloika Moshoro Primary School		2,400,000.00		2,400,000	2400000	-
Olorien Secondary School		1,500,000.00		1,500,000	1500000	-

**Kajiado West Constituency National Government Constituencies Development Fund  
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Torosei Secondary School		1,800,000.00		1,800,000	1800000	-
Entasopia Primary School			2,400,000.00	2,400,000	2400000	-
Inkoirenito primary School			2,400,000.00	2,400,000	2400000	-
Kimelok Primary School			2,500,000.00	2,500,000	2500000	-
Kipeto Primary School			2,400,000.00	2,400,000	2400000	-
Kirkuria Primary School			3,000,000.00	3,000,000	3000000	-
Musenke Primary School			2,400,000.00	2,400,000	2400000	-
Oloika Primary School			2,400,000.00	2,400,000	2400000	-
<b>Total</b>	<b>52,306,981</b>	<b>8,600,000</b>	<b>17,500,000.00</b>	<b>78,406,981</b>	<b>78,406,981</b>	<b>-</b>
<b>8.0 Secondary Schools Projects</b>						
Iloodokilani Secondary School	498,500.00			498,500	498,500.00	-
Patterson Secondary	4,000,000.00			4,000,000	4,000,000	-
Magadi Secondary School	8,056,050.00			8,056,050	8,056,050	-
Torosei Secondary School	1,000,000			1,000,000	1000000	-
Oloika Secondary School	600,000			600,000	600000	-
Naromoru Secondary School	2,400,000			2,400,000	2400000	-
Naromoru Secondary School	1,500,000			1,500,000	1500000	-
Kibiko Secondary School	3,000,000			3,000,000	3000000	-
Oloibortoto Secondary School			2,400,000.00	2,400,000	2400000	-

***Kajiado West Constituency National Government Constituencies Development Fund  
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Torosei Secondary School			1,500,000.00	1,500,000	1500000	-
Torosei Secondary School			1,700,000.00	1,700,000	1700000	-
				-		-
<b>Total</b>	<b>21,054,550</b>	<b>-</b>	<b>5,600,000.00</b>	<b>26,654,550</b>	<b>26,654,550</b>	<b>-</b>
<b>9.0 Tertiary institutions Projects</b>				-		-
						-
<b>Total</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>10.0 Security Projects</b>				-		-
Kajiado West Sub-county offices- police post	3,500,000.00			3,500,000	3,500,000	-
Oldepe Chief Office	2,500,000			2,500,000	2500000	-
Kajiado West Deputy county Commissioners	4,271,950			4,271,950	4271950	-
Najile Cheifs Office	2,500,000			2,500,000	2500000	-
Singaraine Chiefs Office	500,000			500,000	500000	-
kibiko chief Office		231,454.26		231,454	0	231,454
Kisaju Chief Office			3,000,000.00	3,000,000	3000000	-
				-		-
				-		-
						-
<b>Total</b>	<b>13,271,950</b>	<b>231,454</b>	<b>3,000,000.00</b>	<b>16,503,404</b>	<b>16,271,950</b>	<b>231,454</b>
<b>11.0 Acquisition of assets</b>				-		-

**Kajiado West Constituency National Government Constituencies Development Fund  
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	-	108,481.35	251,118.65	359,600	359,600	-
	-		-	-	-	-
	-		-	-	-	-
<b>Total</b>	-		-	-	-	-
<b>12.0 Other payments</b>	-	<b>108,481</b>	<b>251,118.65</b>	<b>359,600</b>	<b>359,600</b>	-
				-		-
						-
				-		-
<b>Total</b>				-		-
<b>13.0 unallocated fund</b>		-	-	-	-	-
Unapproved projects						
AIA						-
FMC savings		445,000.00		445,000		445,000
<b>Total</b>		<b>445,000</b>	<b>-</b>	<b>445,000</b>	<b>-</b>	<b>445,000</b>
	<b>137,088,879</b>	<b>18,177,838</b>	<b>45,088,879.31</b>	<b>200,355,596</b>	<b>182,490,354</b>	<b>17,865,243</b>

(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.

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 Kajiado West Constituency National Government Constituencies Development 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

***Kajiado West Constituency National Government Constituencies Development Fund  
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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.

*Kajiado West Constituency National Government Constituencies Development Fund  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

*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.

*Kajiado West Constituency National Government Constituencies Development Fund  
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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.

**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 held on behalf of third parties have been recognized on an accrual basis. 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.

***Kajiado West Constituency National Government Constituencies Development Fund  
Annual Report and Financial Statements for The Year Ended June 30, 2022***

***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 Kajiado West Constituency National Government Constituencies Development 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 8<sup>th</sup> June 2021 for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2022.

*Kajiado West Constituency National Government Constituencies Development Fund  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

*Significant Accounting Policies continued*

**14. Errors**

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

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

**15. Related Party Transactions**

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

*Kajiado West Constituency National Government Constituencies Development Fund  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

**XII. Notes to the Financial Statements**

**1. Transfers from National Government Constituencies Development Fund Board**

Description	2021-2022	2020-2021
	Kshs	Kshs
National Government Constituencies Development Fund Board		
		15,000,000.00
		20,000,000.00
		34,367,724.10
		1,190,315.00
		9,000,000.00
		10,000,000.00
		13,000,000.00
		6,900,000.00
		6,000,000.00
		6,000,000.00
		13,000,000.00
		6,100,000.00
		10,000,000.00
		12,000,000.00
	B140911	33,000,000.00
	B105387	34,000,000.00
	B105602	10,000,000.00
	B105787	24,000,000.00
	B128523	5,000,000.00
	B128835	12,000,000.00
	B154032	15,000,000.00
	B164475	37,088,879.00
	B155952	12,088,879.30
<b>TOTAL</b>	<b>182,177,758.30</b>	<b>162,558,039</b>

*Kajiado West Constituency National Government Constituencies Development Fund  
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**2. Proceeds From Sale of Assets**

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

**3. Other Receipts**

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

*Kajiado West Constituency National Government Constituencies Development Fund  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

*Notes To the Financial Statements (Continued)*

**4. Compensation Of Employees**

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,935,440.00	2,082,480
Personal allowances paid as part of salary		
House Allowance		
Transport Allowance		
Leave allowance		
Gratuity to contractual employees	213,782.00	837,814
Employer Contributions Compulsory national social security schemes	12,800.00	13,800
<b>Total</b>	<b>2,162,022.00</b>	<b>2,934,094</b>

**5. Use Of Goods and Services**

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	-	-
Utilities, supplies and services	-	22,070
Communication, supplies and services	18,900	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,978,800.00	1,500,000
Hospitality supplies and services	-	0
Other committee expenses	1,736,100.00	2,435,000
Committee allowance	2,515,500.00	3,467,346
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	673,000.00	-
Other operating expenses	300,000.00	2,287,300
Fuel , oil & lubricants	565,100.00	100,000
Routine maintenance – vehicles and other transport equipment	650,845.35	786,244
Routine maintenance – other assets	-	-
<b>Total</b>	<b>8,438,245.00</b>	<b>10,597,959</b>

**Kajiado West Constituency National Government Constituencies Development Fund  
Annual Report and Financial Statements for The Year Ended June 30, 2022**

*Notes To The Financial Statements (Continued)*

**6. Transfer To Other Government Units**

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	77,606,981.00	56,423,036
Transfers To Secondary Schools (See Attached List)	29,954,550.00	27,278,232
Transfers To Tertiary Institutions (See Attached List)	-	-
<b>Total</b>	<b>107,561,531.00</b>	<b>83,701,268</b>

**7. Other Grants and Other transfers**

Description	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	25,314,500.00	19,550,000
Bursary – tertiary institutions (see attached list)	14,822,500.00	10,726,500
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	13,771,950	8,929,924
Sports projects (see attached list)	2,717,798	3,407,354
Environment projects (see attached list)	-	750,000
Emergency projects (see attached list)	7,342,207	11,232,880
<b>Total</b>	<b>63,968,955.00</b>	<b>54,596,658</b>

**8. Acquisition Of Assets**

Description	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase 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	359,600.00	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
<b>Total</b>	<b>359,600.00</b>	<b>-</b>

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*Notes To the Financial Statements (Continued)*

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
<b>10A: Bank Accounts (Cash Book Bank Balance)</b>	<b>17,865,243.23</b>	<b>18,177,838</b>
<i>Name Of Bank, Account No.</i>	-	-
<b>Total</b>	<b>17,865,243.23</b>	<b>18,177,838</b>
<b>10 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

11: Outstanding Imprests

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

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**Notes to the Financial Statement Continued**

**12A. Retention**

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

[Provide short appropriate explanations as necessary.]

**12B. Gratuity**

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

**13. Balances Brought Forward**

	2021-2022 (1 <sup>st</sup> July 2021)	2020-2021 (1 <sup>st</sup> July 2020)
	Kshs	Kshs
Bank accounts	18,177,838	7,449,779
Cash in hand	-	-
Imprest	-	-
Total	18,177,838	7,449,779

**Kajiado West Constituency National Government Constituencies Development Fund  
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**14. Prior Year Adjustments**

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

\*\* The adjusted balances are not carried down on the face of the financial statement.  
(Entity to provide disclosure on the adjusted amounts)

**15. Changes in Accounts Receivable – Outstanding Imprests**

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

**16. Changes in Accounts Payable – Deposits and Retentions**

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
<b>Total</b>	-	-

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**Notes to the Financial Statements (Continued)**

**17. Other Important Disclosures**

**17.1: Pending Accounts Payable (See Annex 1)**

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

**17.2: Pending Staff Payables (See Annex 2)**

	2021-2022	2020-2021
	Kshs	Kshs
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUNDC Staff	-	-
Others ( <i>specify</i> )	-	-
Total	-	-

**17.3: Unutilized Fund (See Annex 3)**

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	2,370,541	525,685
Use of goods and services	4,006,353	3,395,418
Amounts due to other Government entities (see attached list)	0	32,732,937
Amounts due to other grants and other transfers (see attached list)	11,043,348	26,612,677
Acquisition of assets	0	-
Funds pending approval (AIA)	445,000	-
Total	17,865,242	63,266,717

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	42,698,034.76	67,387,963.92
<b>Total</b>	<b>42,698,034.76</b>	<b>67,387,964.00</b>

**Kajiado West Constituency National Government Constituencies Development Fund  
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**Annexes**

**Annexes: 1 Analysis of Pending Accounts Payable**

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

**Annex 2 - Analysis of Pending Staff Payables**

*Kajiado West Constituency National Government Constituencies Development Fund  
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Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees				
Use of goods & services				
Amounts due to other Government entities				
	Compensation of employees	2,370,541	3,395,418	
	Use of goods & services	337,200	225,418	
	Committee allowances	1,311,729	(526,035)	
Monitoring and evaluations				
	Capacity building	1,297,500	400,000	
	Committee allowances	1,059,925	205,271	
	Use of goods and services	-	221,031	
<b>Sub-Total</b>		<b>6,376,895</b>	<b>3,921,103</b>	
Amounts due to other grants and other transfers				
<b>PRIMARY SCHOOLS</b>				
	Olentorko primary school		500,000	
	Entasopia Primary School		2,400,000	
	Indepen Primary School		500,000	
	Inkoirenito primary School		2,400,000	
	Kibiko Primary School		2,000,000	
	Kimelok Primary School			

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
			2,500,000	
	Kipeto Primary School		2,400,000	
	Kirkuria Primary School		3,000,000	
	Musenke Primary School		2,400,000	
	Olngarua Primary School		400,000	
	Oloika Moshoro Primary School		2,400,000	
	Oloika Primary School		2,400,000	
SECONDARY SCHOOL	Nangingoi Secondary School		532,937	
	Oloibortoto Secondary School		2,400,000	
	Olorien Secondary School		1,500,000	
	Torosei Secondary School		1,500,000	
	Torosei Secondary School		3,500,000	
<b>Sub-Total</b>			<b>32,732,937</b>	
<b>Amounts due to other grants and other transfers</b>				
Bursary	Bursary - Secondary	(14,500)	3,084,818	
Bursary	Bursary -Tertiary	4,967,098	14,550,060	

**Kajiado West Constituency National Government Constituencies Development Fund  
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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Social Security programmes	(NHIF)		1,500,000	
<b>Sub total</b>		<b>4,952,598</b>	<b>19,134,878</b>	
Security Projects	Kisaju Chief Office		3,000,000	
	Kibiko Chiefs Camp	231,454		
<b>Sub total</b>		<b>231,454</b>	<b>3,000,000</b>	
Sports Projects	Sports Projects	2,717,798	2,717,799	
<b>Sub total</b>		<b>2,717,798</b>	<b>2,717,799</b>	
Emergency Projects			760,000	
	Toresei Secondary School		1,000,000	
	NAROMORU SEC SCHOLL	850,000		
	Unallocated	1,573,700		
<b>Sub total</b>		<b>2,423,700</b>	<b>1,760,000</b>	
<b>Environment</b>	NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND OFFICE	717,798		
<b>Sub-Total</b>		<b>717,798</b>		
<b>Acquisition of assets</b>				
Sub-Total				
Acquisition of assets				
Others ( <i>specify</i> )				
AIA		445,000		
Sub-Total		445,000		
Funds pending approval				
<b>Grand Total</b>		<b>17,865,243</b>		

***Kajiado West Constituency National Government Constituencies Development Fund  
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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
			63,266,717	

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**Annex 4 – Summary of Fixed Asset Register**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2020/21</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2021/22</b>
Land	2,630,000	0	0	2,630,000
Buildings and structures	15,398,684	0	0	15,398,684
Transport equipment	10,400,000	0	0	10,400,000
Office equipment, furniture and fittings	1,581,545	0	0	1,581,545
ICT Equipment, Software and Other ICT Assets	5,209,680	359,600	0	5,569,280
Other Machinery and Equipment	0	-	0	0
Heritage and cultural assets	0	-	0	0
Intangible assets	0	-	0	0
<b>Total</b>	<b>35,219,909</b>	<b>359,600</b>	<b>0</b>	<b>35,579,509</b>

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**Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2022**

PMC		Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
	PROJECT NAME	ACCOUNT NO	DATE OPENED	ACCOUNT BAL 2021/2022	ACCOUNT BAL 2020/2021
1	OLDONYONYOKIE SECONDARY SCH	0730262568589	27-06-2014	190,296.70 CR	40,296.70 CR
2	ENKORO SAMPU PRIMARY SCHOOL	1680281916624	11/08/2021	1,167,012.00 CR	Not opened then
3	NAMELOK SECONDARY SCH	0730279122085	14-08-2019	1,354,463.00 CR	1,431,150.00 CR
4	ENARAU PRIMARY SCHOOL	1680281293330	16-09-2021	1,430,063.00 CR	Not opened then
5	OLKIRAMATIAN PRIMARY SCHOOL	0730280553150	02/09/2021	79.00 CR	79.00 CR
6	NASERIAN PRIMARY SCHOOL(EMERGENCY)	0730280147634	28-09-2020	2,500,326.50 CR	10,827.50 CR
7	LESHUTA PRIMARY SCHOOL	1680282477346	04/01/2022	600,000.00 CR	Not opened then
8	OLOKIRINDINGA PRIMARY SCHOOL	0730282650057	26-05-2022	57,376.00 CR	Not opened then
9	ENCHORO ELARAI PRIMARY SCHOOL	0730278850902	05/08/2019	600,449.00 CR	449.00 CR
10	NAROMORU PRIMARY SCHOOL	0730266771420	02/10/2016	26,491.50 CR	404,212.00 CR
11	ENKOIRENITU PRIMARY SCHOOL	0730281023199	30-06-2021	130,184.00 CR	200.00 CR
12	KJD WEST NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND SPORT	0730278915835	31-05-2019	1,278.00 CR	2,600.00 CR.
13	INDEPEN PRIMARY SCHOOL	1680281226251	09/01/2021	131,827.00 CR	Not opened then
14	KIBIKO PRIMARY SCHOOL	0730199774215	10/04/2012	2,015,034.95 CR	105,678.95 CR
15	OLNGARUA PRIMARY SCHOOL	0730269015598	18-07-2016	3,858.20 CR	3,098.20 CR
16	OLOIKA MUSHORO PRIMARY SCH	0730280962204	06/10/2021	457,302.00 CR	200.00 CR
17	ENTASOPIA PRI SCH	0730271614320	02/03/2017	146,184.00 CR	1,000.00 CR
18	INKORIENITO PRI SCH	0730281023199	30-06-2021	130,184.00 CR	200.00 CR
19	KIMELOK PRI SCH	0730281774698	04-011-2021	1,425.00 CR	Not opened then
20	KIPETO PRI SCH	0730263877511	03/12/2015	654,070.00 CR	1,020.00 CR
21	KIRKURIA PRI SCH	1680278768345	17-04-2019	198,211.00 CR	880.00 CR
22	MUSENKE PRI SCH	1680271678345	02/08/2017	131,667.00 CR	1,120.00 CR
23	OLOIKA PRI SCH	0730281048403	07/08/2021	124,673.00 CR	Not opened then

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PMC		Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
24	OLOSURUTIA PRIMARY SCHOOL	0730266471832	19-01-2016	238,619.55 CR	98,952.55 CR
25	NASERIAN PRIMARY SCHOOL	0730282230891	25-01-2022	119,847.00 CR	Not opened then
26	TOROSEI PRIMARY SCHOOL	0730268793209	07/04/2016	2,645.00 CR	1,437.00 CR
27	NADO NTERIT PRIMARY SCHOOL	0860262679940	08/01/2014	2,922.40 CR	3,922.40 CR
28	OLOSERIAN PRIMARY SCHOOL	0730280147634	28-09-2020	2,500,326.50 CR	10,827.50 CR
29	MPIRISHI PRIMARY SCHOOL	0730279963221	23-07-2020	13,762.00 CR	811,863.00 CR
30	SANARE PRIMARY SCHOOL	0730277361884	18-06-2018	2,502,280.00 CR	2,280.00 CR
31	EDONYO ELASHO PRIMARY SCHOOL	0730278838651	05/03/2019	601,760.00 CR	129,760.00 CR
32	OLOISHAKI PRIMARY SCHOOL	1680281984623	11/10/2021	110,190.00 CR	Not opened then
33	EMUKUTAN PRIMARY SCHOOL	0730282140946	28-12-2021	224,832.00 CR	Not opened then
34	PAKASE PRIMARY SCHOOL	1680278346673	17-12-2018	127,511.20 CR	500,308.20 CR
35	ILUANAT PRIMARY SCHOOL	0730263464964	12/02/2014	84,825.75 CR	123,052.75 CR
36	OLDORKO MOSIRO PRIMARY SCHOOL	0730299981208	28-11-2012	4,000,472.50 CR	472.50 CR
37	ESOIT ILPARAKUO PRIMARY SCHOOL	0730282408392	14-03-2022	2,400,000.00 CR	Not opened then
38	OLASITI PRIMARY SCHOOL	0730282442336	23-03-2022	120,295.00 CR	Not opened then
39	ESILANKE PRIMARY SCHOOL	1680282508934	04/11/2022	875,875.00 CR	Not opened then
40	KMQ PRIMARY SCHOOL	0730282533027	20-04-2022	868,206.00 CR	Not opened then
	KAJIADO WEST SUB COUNTY OCPD OFFICES	1680280722817	17-03-2021	68,587.00 CR	1,551,904.00 CR
41	NASARU PRIMARY SCHOOL	0730268822022	07/05/2016	125,303.00 CR.	300.00 CR
42	OLOSIRWA PRIMARY SCHOOL	0730268711146	29-06-2016	225,385.00 CR	1,530.00 CR
43	EMBOLEI PRIMARY SCHOOL	0730280162202	10/02/2020	13,887.00 CR	487.00 CR
44	ENTASHATA PRIMARY SCHOOL	0860282703733	06/09/2022	2,400,000.00 CR	Not opened then
45	OLDEPE PRIMARY SCHOOL	0730279383273	11/08/2019	346.00 CR	346.00 CR
46	NKUYAN PRIMARY SCHOOL	1680282583816	05/06/2022	Nil	Not opened then
47	EREMIT PRIMARY SCHOOL	1680272452572	04/10/2017	300.00 CR	900.00 CR
48	OLORIEN SECONDARY SCHOOL	0730281140775	08/06/2021	139,969.00 CR	Not opened then
49	TOROSEI SECONDARY SCHOOL	0860279140371	20-08-2019	275,446.00 CR	1,077,767.00 CR
50	OLOIBORTOTO SECONDARY SCHOOL	1680278904758	28-05-2019	283,509.00 CR	58,559.00 CR
51	ILOODOKILANI SECONARY SCHOOL	0860268507299	17-06-2016	525.60 CR	1,845.60 CR

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PMC		Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
52	MAGADI SECONDARY SCHOOL				
53	NAROMORU SECONDARY SCHOOL	0610263851843	03/07/2015	11,845.85 CR	13,466.85 CR
54	KIBIKO SECONDARY SCHOOL	1680282098672	12/10/2021	197,922.00 CR	Not opened then
55	PATTERSON SECONDARY SCHOOL	0730264540883	24-07-2015	3,002,005.36 CR	2,005.36 CR
56	OLOIKA SECONDARY SCHOOL	1680282655118	27-05-2022	4,000,000.00 CR	Not opened then
57	KISAJU CHIEFS OFFICE	0730263460662	12/01/2014	601,015.00 CR	1,015.00 CR
58	KJD WEST SUBCOUNTY OCPD	1680281200152	25-08-2021	774,845.00 CR	Not opened then
59	KJD WEST SUBCOUNTY DCC	1680280722817	17-03-2021	68,587.00 CR	1,551,904.00 CR
60	SINGARIANE CHIEFS OFFICE	1680278838922	04/05/2019	658,397CR	6,460CR
61	NAJILE CHEIFS OFF	0860171420621	20-01-2017	500,290.00 CR	290.00 CR
		0730282736231	15-06-2022	2,500,200.00 CR	Not opened then
	<b>Total</b>			<b>42,698,034.75</b>	<b>4,672,669.91</b>

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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)
AOG/NG-CDF/KAJIADO-WEST/2020/2021	Errors in the Financial Statements	Financial statement was restated with a view of correcting noted errors	Not resolved	
AOG/NG-CDF/KAJIADO-WEST/2020/2021	Budgetary Control and Performance	Low absorption of funds was occasioned by NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND Board late disbursement of funds	Not resolved	
AOG/NG-CDF/KAJIADO-WEST/2020/2021	Bursary Funding	Bursary applications was vetted by location committee and consequently awarded bursary to beneficiaries	Not resolved	
AOG/NG-CDF/KAJIADO-WEST/2020/2021	Routine Maintenance of Vehicles and Other Transport Equipment	Routine Maintenance of Vehicles and Other Transport Equipment were sourced competitively	Not resolved	
AOG/NG-CDF/KAJIADO-WEST/2020/2021	Report on effectiveness of internal controls, risk management and governance	Inventory of assets was restated to clearly specified type, acquisition dates, Asset number and costs was availed	Not resolved	



Name Richard Maritim  
Fund Account Manager.

