

REPUBLIC OF KENYA



Enhancing Accountability

REPORT 22 NOV 2022

PARLIAMENT
OF KENYA
LIBRARY

THE NATIONAL ASSEMBLY	
P.	
DAY: Tuesday	
TABLED BY:	LOM
CLERK-AT-THE-DESK:	hemura

THE AUDITOR-GENERAL

ON

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

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



KAJIADO WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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



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

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	2
II. NG-CDFC CHAIRMAN'S REPORT.....	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES	13
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING	15
V. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	18
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- KAJIADO WEST CONSTITUENCY</i>	19
VII. STATEMENT OF RECEIPTS AND PAYMENTS	200
VIII. STATEMENT OF ASSETS AND LIABILITIES.....	221
IX. SUMMARY STATEMENT OF APPROPRIATION.....	23
X BUDGET EXECUTION BY SECTORS AND PROJECTS	25
XI. SIGNIFICANT ACCOUNTING POLICIES.....	35
XII. NOTES TO THE FINANCIAL STATEMENTS	38

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

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Richard Maritim
2.	Sub-County Accountant	Sarah Tarus
3.	Chairman NGCDFC	Francis Metian
4.	Member NGCDFC	Hassan Sekento

(d) Fiduciary Oversight Arrangements

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

(e) Kajiado West Constituency NGCDF Headquarters

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

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

(f) KAJIADO WEST CONSTITUENCY NGCDF Contacts

Telephone: (254) 720540633
E-mail: kajiadowest@ngcdf.go.ke
Website: www.go.ke

(g) Ngcdf Kajiado West Constituency NGCDF 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 NGCDF for the financial year F/Y 2020/2021 that ended on 30th June 2021. During the year, the Constituency had an allocation of Kshs 137,088,879 and balances brought forward from the previous year of Kshs 70,558,039 making a total of Kshs 207,646,918.

It is of importance to note that during the FY 2020/2021, we received a total funding of Kshs 162,558,039 which comprises of kshs 70,558,039 for FY 2019/2020 and 92,000,000 for 2020/21.

On receipt of the above allocations, that came in tranches, Kajiado West National Government Constituencies Development Fund Committee (NGCDFC) 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 2020/21 FY, a total of Kshs 80,010,953 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 115,243,890. The Committee also allocated Kshs 44,739,929 towards other grants and transfers which consist of Bursary, security, sports, environment and emergency compared to actual payment of Kshs 85,149,335 in the FY 2020/2021. Others allocations includes Kshs 9,167,998 that was allocated during 2020/2021 FY towards administrative costs as well as the NGCDFC monitoring and evaluation programmes while actual payment was kshs 12,887,717. Finally staffs allocations was kshs 3,170,000 while actual payment was kshs 8,075,220

Achievements and Major Undertakings

Kajiado West Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

During the year, the Committee disbursed a total of Kshs 30,276,500.00 as bursary to needy students in secondary, tertiary institutions which benefitted a total of over 2,000 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 Naningoi Secondary Schools, two bedroomed staff houses at Komiti primary school, pit latrines, fencing and gate construction at Olgumi secondary school as shown below;

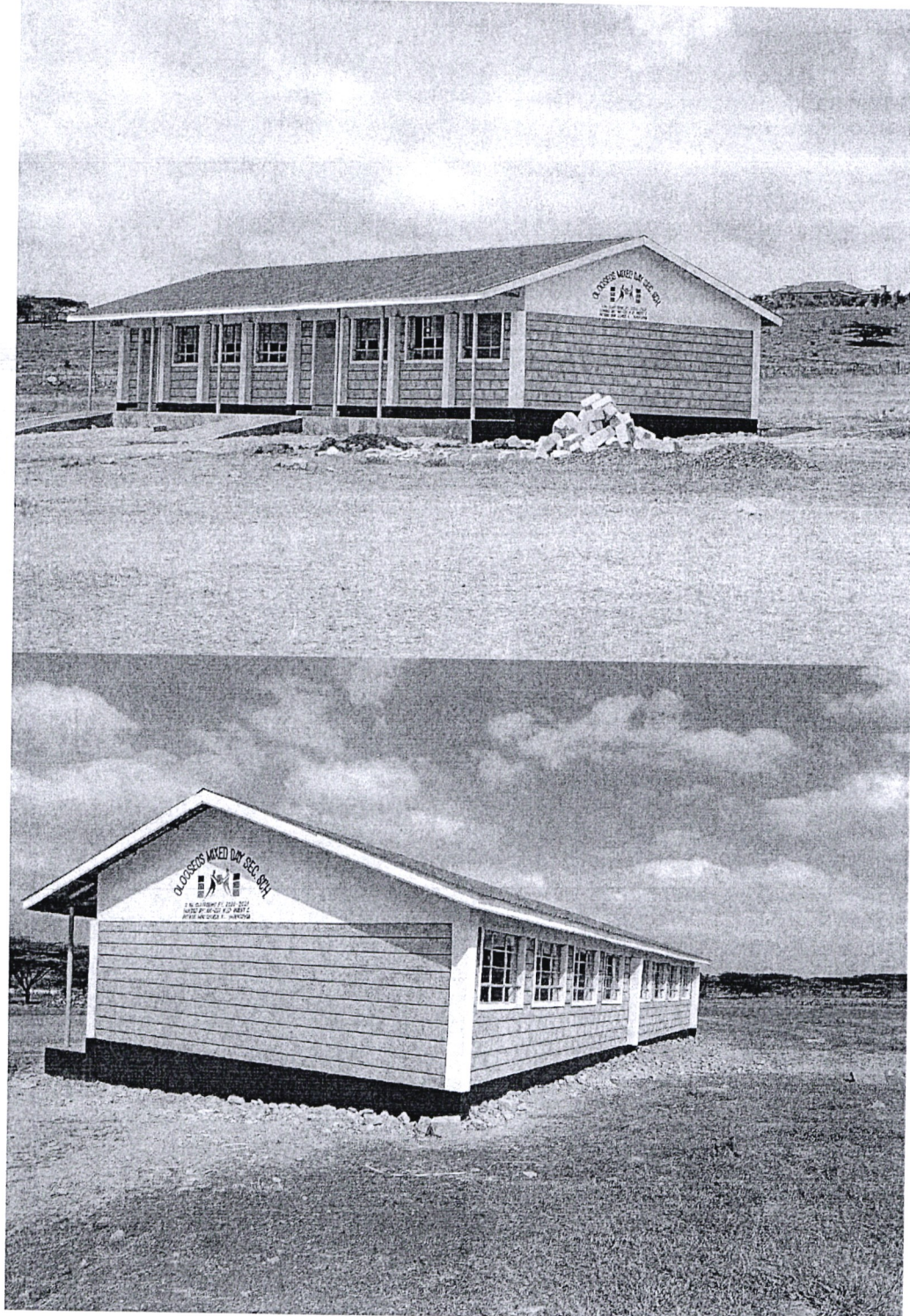
PURCHASE OF A 46 SEATER SCHOOL BUS AT ILODOKILANI SECONDARY SCHOOL FUNDED BY NGCDF KAJIADO WEST 2020/21.



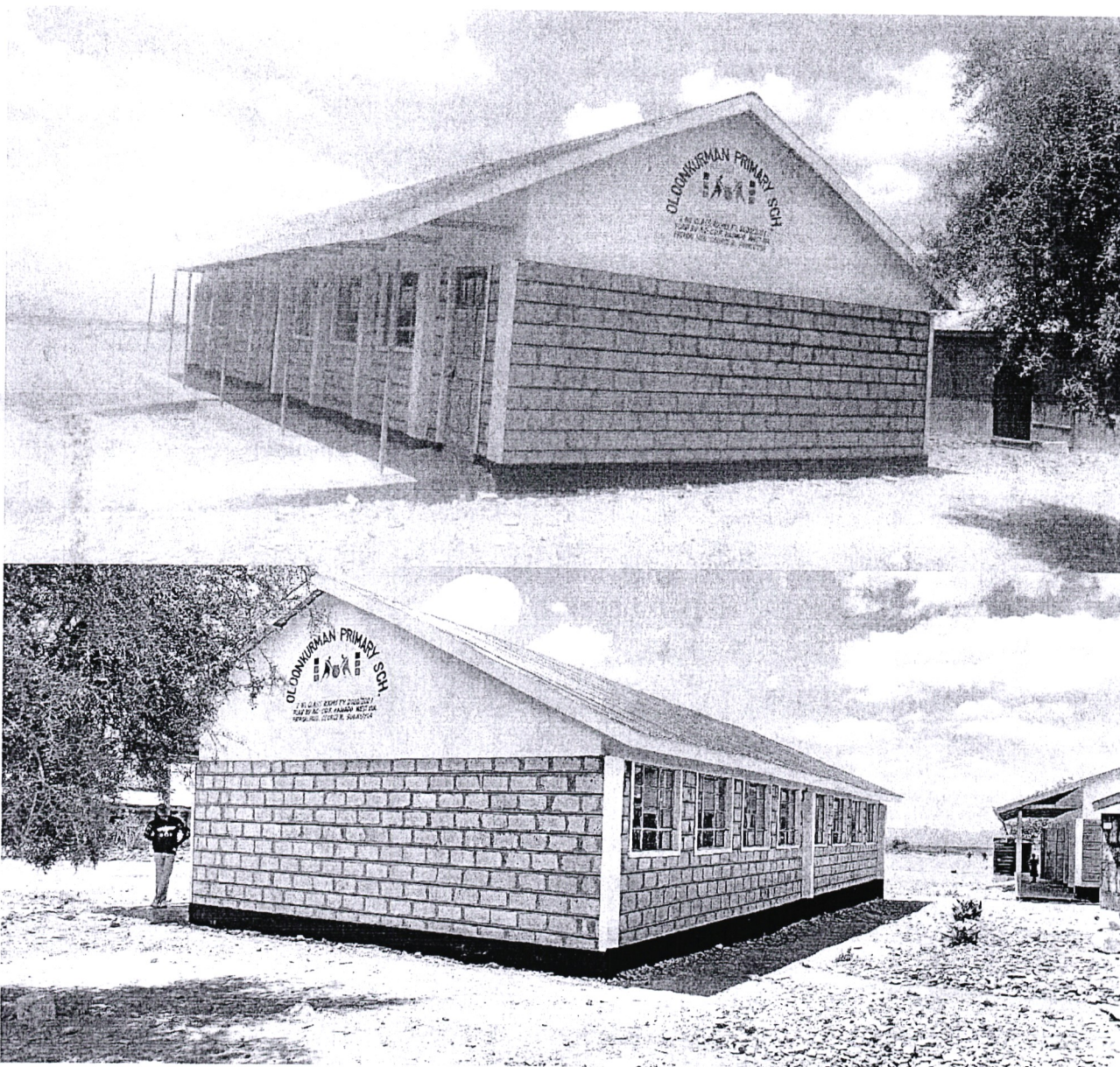
PURCHASE OF A 31 SEATER SCHOOL BUS AT NANINGOI SECONDARY SCHOOL FUNDED BY NGCDF KAJIADO WEST 2020/21.



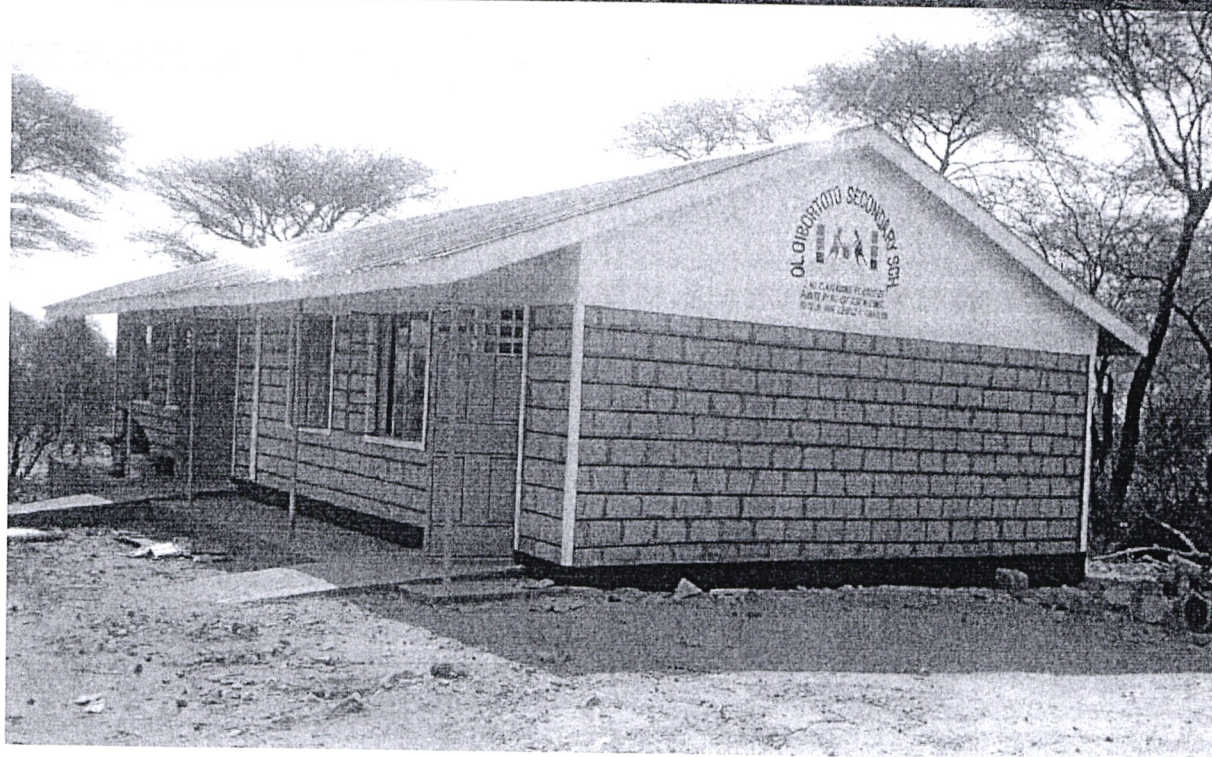
**2NO. CLASSROOMS AT OLOOSEOS MIXED DAY SECONDARY SCHOOL
FUNDED BY NGCDF KAJIADO WEST 2020/21**



**2NO. CLASSROOMS AT OLOONKURMAN PRIMARY SCHOOL FUNDED BY
NGCDF KAJIADO WEST 2020/21**



**2NO. CLASSROOMS AT OLOIBORTOTO SECONDARY SCHOOL FUNDED BY
NGCDF KAJIADO WEST 2020/21**



Budgetary Appropriations

During the financial year 2020/2021, 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 NGCDF Committee. During the period, constituency had kshs 7,449,779 as opening balances brought forward and received funding of Kshs 162,558,039 leading to available funds of Kshs 170,007,818 during 2020/2021.

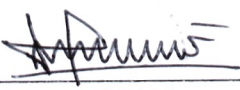
Development Planning

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 NGCDF 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 2020/2021. These included the effects of covid 19, delayed disbursements of funds by NGCDFB 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 2020/2021 scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NGCDF 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 2020/2021.

I wish to thank the NGCDF Board, NGCDF 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 2020/2021.


FRANCIS METIAN
CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

Introduction

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

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

- To improve access to education by ensuring that all our public schools are fully equipped with the necessary facilities and that all children of school going age can access these facilities
- To enhance security infrastructure by enhancing improvement in security infrastructure and working conditions of security personnel
- To improve learning environment by ensuring that we participate in all environmental matter that will improve and better our semi-arid climate.
- To commence and facilitate sports activities in the constituency in order for us to nature talents and empower young people in the constituency
- To increase access to ICT infrastructure through establishment of three ICT hubs in the Constituency

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels	In FY 2020/21 In primary schools, we constructed 25 new classrooms, completed 2, renovated 3 classrooms. 3 administration office, 2 staffs houses, fenced 15 acres and furnished 19 schools In Secondary School, we purchased 2 school buses completed 1 laboratories, constructed 8 new classrooms, constructed 3 units of teachers houses, fencing of 1 schools land

Kajiado West Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

				- Bursary beneficiaries of bursaries were considered at all levels of colleges
Security	To provide a peaceful, united and progressive environment that will enable Kenya to carry out economic, social, and cultural activities and safeguard life and properties.	-increased in the number of police station and ap post in the constituency. -Good houses in the police post and stations	-Decrease in the level of crime especially in our urban areas. -quick response by police officer when alarms are raised - Motivated police officer due to provision of good housing.	In FY 2020/21. We furnished 10 Chiefs Offices and constructed 1 t as wells as On going construction of Sub county Police Commander 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 2020/21 the committee constructed two units pit latrines for Oltepesi Primary School 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 2020/21 The committee organised sports tournament at every wards on which winners were given trophies, uniforms and boots

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

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

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

2. Environmental performance

- NG-CDF supported construction of two units of toilets for both boys and girls at Oltepesi primary School
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

3. Employee welfare

We invest in providing the best working environment for our employees. Kajiado West Constituency NGCDF recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from

Kajiado West Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Kajiado West Constituency NGCDF 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 NGCDF Constituency is committed to fair and ethical market practises. The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Kajiado West Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

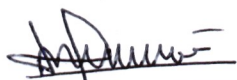
The Accounting Officer in charge of the NGCDF- Kajiado West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30,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

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

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

Approval of the financial statements

The NGCDF- Kajiado West Constituency financial statements were approved and signed by the Accounting Officer on 27/5/2022.



Chairman NGCDF Committee
Name: FRANCIS METIAN



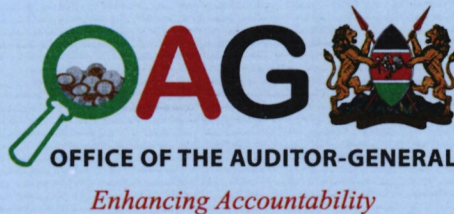
Fund Account Manager

Name: RICHARD MARITIM



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Kajiado West Constituency set out on pages 20 to 62, which comprise of the statement of assets and liabilities as at 30 June, 2021, 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 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, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1 Variances Between the Statement of Receipts and Payments and the Statement of Cash Flows

The statement of receipts and payments reflects comparative balances for compensation of employees and use of goods and services of Kshs.2,139,459 and Kshs.7,863,349 respectively, while the statement of cash flows reflects comparative amounts of Kshs.2,242,303 and Kshs.7,760,505 respectively.

1.2 Variances Between Financial Statements and Support Schedules

Note 5 to the financial statements reflects use of goods expenditure amounts of Kshs.10,597,960 in the year under review which is not in agreement with the respective categories in the supporting schedules as analysed below:

Item	Financial Statement Amount (Kshs.)	Supporting Schedule Amount (Kshs.)	Variance (Kshs.)
Utilities, Supplies and Services	22,071	-	22,071
Committee Expenses	2,435,000	2,090,000	345,000
Committee Allowances	3,467,345	2,829,690	637,655
Fuel, Oil and Lubricants	100,000	-	100,000
Training Expenses	1,500,000	1,400,000	100,000
Specialised materials & services	2,287,300	-	2,287,300
Routine maintenance - vehicles and other equipment	786,244	-	786,244
Total	10,597,960	6,319,690	4,278,270

The variances were not explained.

In the circumstances, the accuracy of the financial statements could not be confirmed.

2. Irregularities in Other Grants and Other Payments

2.1 Irregular Emergency Projects

Note 7 to the financial statements reflects other grants and other payments of Kshs.54,596,658 which includes emergency projects balance of Kshs.11,232,880. However, the amount includes an amount of Kshs.7,490,000 for six projects as tabulated below whose proof to ascertain that they related to emergency expenditure was not provided as required by Section 8(3) of the National Government Constituencies Development Fund Act, 2015.

School	Nature of Works	Amount (Kshs.)
Olkiramatian Primary school	Purchase of Fourteen (14) Solar Batteries of 200 Watts	650,000
Olchorro - Onyorri Primary School	Construction of 2 blocks of 4no. Door Each Pit Latrines & Supply of Desks	1,250,000
Nangingoi Girls Boarding Primary School	Repair, Renovation, Rehabilitation & Piping	640,000
Oloirien Primary School	Renovation of 8 no. Door Pit Latrines	250,000
Ewangan Primary School	Construction of 2 No. Classrooms	1,200,000
Emboliei Primary School	Renovation of 8 No. Classroom and Administration Block	3,500,000
	Total	7,490,000

In addition, there was no evidence provided to confirm that the use of the emergency reserves was reported to the Board within 30 days of occurrence. The expenditure was therefore irregular since it was not emergency in nature.

In the circumstances, the validity of the expenditure totalling to Kshs.7,490,000 incurred under emergency projects could not be ascertained.

2.2 Unsupported Bursaries

The other grants and other payments includes disbursement of bursaries totalling Kshs.30,276,500 in respect of for secondary schools and tertiary institutions for Kshs.19,550,000 and Kshs.10,726,500 respectively. Analysis of the bursary award documents presented for audit revealed the following inadequacies.

- i. The amount of amount of Kshs.30,276,500 allocated as bursary as per Note 7 to the financial statements and budget execution by sectors and projects is 18% of

the funds received in the year. Based on the law, the Management ought to have disbursed an amount of Kshs.40,639,510 (25%) resulting to an under issue of bursary in the year under review by Kshs.10,363,010 of 7% of the amount disbursed. No explanation was provided for not adhering to the law.

- ii. The Fund Management disbursed bursaries according to various locations within the Constituency. Examination of records provided revealed that bursary awards totalling to Kshs.625,000 were not supported by any approval
- iii. Analysis of the bank statement provided for audit review revealed cheques totalling to Kshs.300,000 issued under bursaries could not be traced to the supporting schedule. In addition, the benefiting institutions and respective students could not be established.
- iv. The appointment letters of the bursary vetting Committee were not provided for audit review and therefore the basis of appointment and terms of service could not be ascertained. In addition, the Bursary Vetting Committee minutes were not provided and, confirmations that the bursaries were indeed received by the respective Institutions were not provided for audit review.

In the circumstances, the validity and accuracy of bursary amounts totalling to Kshs.30,276,500 in the year under review could not be ascertained.

3. Omitted Project Management Committee Bank Account Balances

The Project Management Committee accounts had unutilized account balances of Kshs.67,387,964 as at 30 June, 2021 which were not returned to the Constituency Account, contrary to Section 12(8) of the National Government Constituency Development Fund Act, 2015. Further, a recast of the balances resulted an amount of Kshs.80,469,624. The variance of Kshs.13,081,660 was not explained.

In the circumstances, the cash and cash equivalent balance of Kshs.18,177,838 reflected in the statement of assets and liabilities is understated by the amount of unutilized funds in the project management committees accounts.

4. Summary of Fixed Asset Register

Annex 4 to the financial statement reflects land valued at Kshs.2,630,000. A further enquiry on the information revealed that the Fund occupies land of unknown acreage donated to it by the Kajiado County Government and did not possess an allotment letter or title deed of the land in its name as a proof of ownership. The historical cost of the land stated as Kshs.2,630,000 could not be ascertained since no valuation report was provided for audit verification. Further, included in the assets are balances of Kshs.2,592,117 and Kshs.22,900 being value for other machinery and equipment and intangible assets respectively which were not explained.

In addition, the Fund constructed the Kajiado West Constituency Development Fund Administration Office Block whose initial historical cost was Kshs.13,353,203 but now

stands at Kshs.18,005,000. However, the fixed assets movement schedule to support its build-up was not provided.

In the circumstances, the accuracy of the summary of fixed assets register could not be ascertained.

5. Unsupported Routine Maintenance of Vehicles and Other Transport Equipment

Included in the use of goods and services balance of Kshs.10,597,960 disclosed under Note 5 to the financial statements, is routine maintenance of vehicles and other transport equipment balance Kshs.786,244. However, examination of payment vouchers, supporting records and other motor vehicle records maintained by Kajiado West Constituency revealed that the payments were not supported with the pre-inspection and post inspection reports carried out by the Ministry of Public Works on the alleged vehicles. The repairs were also not recorded in the logbooks (G.P.55) and the request for quotations were not attached. Further, it was established that the local service orders (LSOs) were issued without evaluation of the tender or quotation and the tender evaluation minutes and the professional opinions were similarly not presented for audit.

In the circumstances, the validity, accuracy and completeness of the routine maintenance of vehicles and other transport equipment expenses balance of Kshs.786,244 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Kajiado 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 are no key audit matters to report in the year under review.

Other Matter

Budgetary Control and Performance

Examination of the summary statement of appropriation revealed a final expenditure budget of Kshs.215,096,697 against actual expenditure of Kshs.151,829,979 resulting in budget under-utilization of Kshs.63,266,718 or 29% In addition, the Fund budgeted to receive Kshs.207,646,918 from the CDF Board but received Kshs.162,558,039 resulting in a deficit of Kshs.45,088,879 or 22%

As a result, the Fund did not implement planned and approved projects in accordance with the approved programme thereby denying residents of Kajiado West Constituency services.

There is need for Management to relook into its budgeting mechanism.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, except for the matter described in the 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

Non-Implementation of Projects

Examination of records provided for audit review revealed that fourteen (14) projects with an estimated cost of Kshs.31,300,000 included in the approved programmes for the year were not implemented as at 30 June, 2021, thereby denying Kajiado West Constituency residents service delivery.

The budget execution by sectors and projects indicates that, Kshs.500,000 budgeted under Olentorko Primary School was not disbursed. However, the bank statement reflects that the said amount was disbursed on 26 February, 2021. In addition, according to the project implementation report, the projects in the stated schools were considered to have received the funds and were completed. The anomaly was not explained.

The Management by not implementing the projects denied the Constituents of Kajiado West benefits that would have accrued from the projects.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

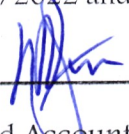
28 July 2022

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

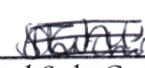
VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	162,558,039	123,540,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		162,558,039	123,540,876
PAYMENTS			
Compensation of employees	4	2,934,094	2,139,459
Use of goods and services	5	10,597,960	7,863,349
Transfers to Other Government Units	6	83,701,268	79,291,956
Other grants and transfers	7	54,596,658	35,051,727
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		151,829,979	124,346,491
SURPLUS/(DEFICIT)		10,728,060	(805,616)

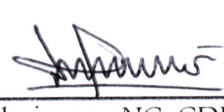
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Kajiado West Constituency financial statements were approved on 27/5/2022 and signed by:


Fund Account Manager

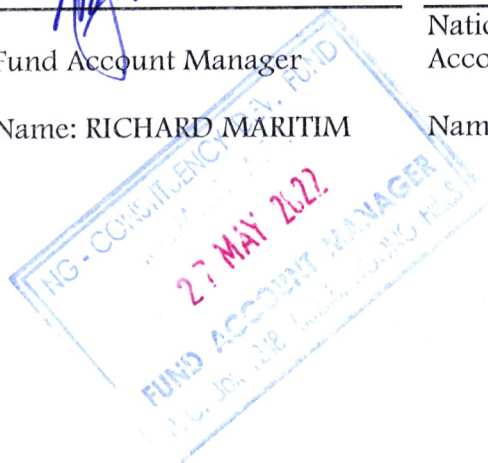
Name: RICHARD MARITIM


National Sub-County
Accountant

Name: SARAH TARUS


Chairman NG-CDF
Committee

Name: FRANCIS METIAN



VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020-2021	2020-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	18,177,838	7,449,779
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents			
Accounts Receivable			
Outstanding Imprests	11	-	1,652,691
TOTAL FINANCIAL ASSETS		18,177,838	9,102,470
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITIES			
NET FINANCIAL ASSETS			9,102,470
REPRESENTED BY			
Fund balance b/fwd	13	7,449,779	9,908,086
Prior year adjustments	14	-	-
Surplus/Deficit for the year		10,728,060	(805,616)
NET FINANCIAL POSITION		18,177,838	9,102,470

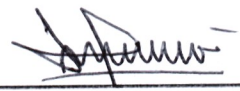
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Kajiado West Constituency financial statements were approved on 27/5/2022 and signed by:


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 (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	162,558,039	123,540,876
Other Receipts	3	-	-
Total receipts		162,558,039	123,540,876
Payments for operating activities			
Compensation of Employees	4	2,934,094	2,242,303
Use of goods and services	5	10,597,960	7,760,505
Transfers to Other Government Units	6	83,701,268	79,291,956
Other grants and transfers	7	54,596,658	35,051,727
Other Payments	9	-	-
Total payments		151,829,979	124,346,491
Total Receipts Less Total Payments			
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
		-	-
Net cash flow from operating activities		10,728,060	(805,616)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		10,728,060	(805,616)
Cash and cash equivalent at BEGINNING of the year	10	7,449,779	9,908,086
Cash and cash equivalent at END of the year		18,177,839	9,102,470

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Kajiado West Constituency financial statements were approved on 27/5/2022 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 (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

IX. SUMMARY STATEMENT OF APPROPRIATION

Receipts/Payments	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
RECEIPTS	2020/2021					
	Kshs		Kshs	Kshs	Kshs	Kshs
Transfers from NGCDF Board	137,088,879	7,449,779	63,108,260	207,646,918	162,558,039	45,088,879
Proceeds from Sale of Assets			0	0	-	-
Other Receipts			0	-	-	0.0%
TOTALS	137,088,879	7,449,779	63,108,260	162,558,039	45,088,879	78.3%
PAYMENTS						
Compensation of Employees	3,170,000	1,745,708	1,413,804	2,934,094	3,395,418	46.4%
Use of goods and services	9,167,998	1,764,071	191,577	10,597,960	525,686	95.3%
Transfers to Other Government Units	80,010,953	600,000	35,823,252	83,701,268	32,732,937	71.9%
Other grants and transfers	44,739,929	3,340,000	33,129,406	54,596,658	26,612,677	67.2%
Acquisition of Assets	-	-	-	-	-	
Other Payments	-	-	-	-	-	
Funds pending approval**	-	-	-	-	-	
TOTALS	137,088,879	7,449,779	70,558,039	151,829,979	63,266,718	70.6%

**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 project

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

3

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

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

- i. Compensation of Employees. Utilization is at 46.4% due to the fact that the sector has not been fully funded

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	63,266,718
Less undisbursed funds receivable from the Board as at 30 th June 2021	45,088,879
	18,177,839
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2020/2021	18,177,839

The NGCDF- Kajiado West Constituency financial statements were approved on 27/5/2022 and signed by:



Fund Account Manager
Name: RICHARD MARITIM



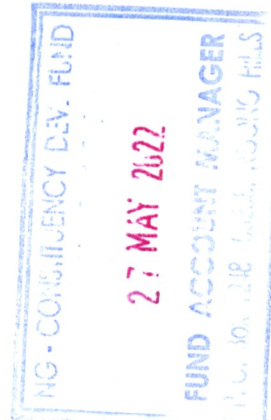
National Sub-County Accountant

Name: SARAH TARUS



Chairman NG-CDF Committee

Name: FRANCIS METIAN



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

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2020/2021	Opening Balance (C/Blk) and AIA	Previous years Outstanding Disbursements	2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,170,000	1,745,708	1,413,804	6,329,512	2,934,094	3,395,418	
1.2 Committee allowances	3,000,000	599,000	93,763	3,692,763	3,467,345	225,418	94
1.3 Use of goods and services	2,055,332	650,071	(35,823)	2,669,580	3,195,615	(526,035)	120
Total	8,225,332	2,994,779	1,471,744	12,691,855	9,597,054	3,094,801	
2.0 Monitoring and evaluation							
2.1 Capacity building	1,900,000			1,900,000	1,500,000	400,000	79
2.2 Committee allowances	1,991,635	515,000	133,636	2,640,271	2,435,000	205,271	92
2.3 Use of goods and services	221,031			221,031		221,031	-
Total	4,112,666	515,000	133,636	4,761,302	3,935,000	826,302	
3.0 Emergency							
3.1 Primary Schools		760,000		760,000	-	760,000	-

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

3.2 Oltepesi Primary				800,000	800,000	800,000	-	-
3.3 Kajiado West Office				695,190	695,190	695,190	-	-
3.4 EMBOLEI PRIMARY				1,705,484	1,705,484	1,705,484	-	-
3.5 NANINGOI PRIMARY				640,000	640,000	640,000	-	-
3.6 EWANGAN SIDAI PRIMARY				1,200,000	1,200,000	1,200,000	-	-
3.7 OLKIRAMATIAN P SCH	650,000				650,000	650,000	-	-
3.8 EMBOLEI PRIMARY SCH	1,100,000				1,100,000	1,100,000	-	-
3.9 EMBOLEI P S	694,117				694,117	694,117	-	-
3.10 MPIRISHI P S	800,000				800,000	800,000	-	-
3.11 NASERIAN P S	100,000				100,000	100,000	-	-
3.12 OLOIRIEN P S	250,000				250,000	250,000	-	-
3.13 OLCHORO ONYORI P S	250,000				250,000	250,000	-	-
3.14 OLOYIANKALANI P SC	1,348,089				1,348,089	1,348,089	-	-
3.15 OLCHORO ONYORI P S	1,000,000				1,000,000	1,000,000	-	-
					-	-	-	-
3.2 Secondary schools					-	-	-	-
torosei Secondary Sch	1,000,000				1,000,000	1,000,000	1,000,000	-

Kajiado West Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

[illegible]

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

7.0 Primary Schools Projects																	
7.1 Olentorko primary school				500,000.00		500,000					500,000			500,000			-
7.2 Karero Primary School				2,400,000.00		2,400,000					2,400,000			2,400,000			100
7.3 Enkomoono Kilonito Primary School				2,400,000.00		2,400,000					2,400,000			2,400,000			100
7.4 Mpirishi Primary School				2,400,000.00		2,400,000					2,400,000			2,400,000			100
7.5 Nedkorko Primary School				2,400,000.00		2,400,000					2,400,000			2,400,000			100
7.6 Ilmasin Primary School				3,500,000.00		3,500,000					3,500,000			3,500,000			100
7.7 Oloserian Primary School				800,000.00		800,000					800,000			800,000			100
7.8 Naromoru Primary School				950,000.00		950,000					950,000			950,000			100
7.9 Nadoenterit Primary school				250,000.00		250,000					250,000			250,000			100
7.10 Inyonyori Primary School				250,000.00		250,000					250,000			250,000			100
7.11 Shompole Primary School				1,000,000.00		1,000,000					1,000,000			1,000,000			100
7.12 Iluanant Primary School				2,400,000.00		2,400,000					2,400,000			2,400,000			100
7.13 Ilparakuo primary School				250,000.00		250,000					250,000			250,000			100
7.14 Nederko Primary School				500,000.00		500,000					500,000			500,000			100
7.15 Embarbal Primary School			1,500,000			1,500,000					1,500,000			1,500,000			100
7.16 Embarbal Primary School			2,600,000			2,600,000					2,600,000			2,600,000			100

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

7.17Emurkeya Primary School	1,500,000				1,500,000	1,500,000	-		100
7.18 Endonyio Sidai Primary School	1,000,000				1,000,000	1,000,000	-		100
7.19 Enkoironoi Primary School	1,500,000				1,500,000	1,500,000	-		100
7.20 Entasopia Primary School	2,400,000				2,400,000		2,400,000		-
7.21 Ewangan Sidai Primary School	1,200,000				1,200,000	1,200,000	-		100
7.22 Ilmasin Primary School	400,000				400,000	400,000	-		100
7.23 Iparakuo Primary School	90,000				90,000	90,000	-		100
7.24 Indepen Primary School	2,400,000				2,400,000	1,900,000	500,000		79
7.25 Inkoirenito primary School	2,400,000				2,400,000		2,400,000		-
7.26 Kibiko Primary School	2,000,000				2,000,000		2,000,000		-
7.27 Kimelok Primary School	2,500,000				2,500,000		2,500,000		-
7.28 Kipeto Primary School	2,400,000				2,400,000		2,400,000		-
7.29 Kirkuria Primary School	3,000,000				3,000,000		3,000,000		-
7.30 Kisharu Primary School	3,000,000				3,000,000	3,000,000	-		100
7.31 Langeruani primary school	108,408				108,408	108,408	-		100
7.32 Lengobei Primary School	2,400,000				2,400,000	2,400,000	-		100
7.33 Musenke Primary School	2,400,000				2,400,000		2,400,000		-

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

7.34 Nado-Enterit primary school	121,417				121,417	-		100
7.35 Naningo Boarding Primary School	2,400,000				2,400,000	-		100
7.36 Ndakali primary school	108,408			82,391	190,799	-		100
7.37 Olasiti Primary School	2,400,000				2,400,000	-		100
7.38 Olchoro Onyori Primary School	500,000				500,000	-		100
7.39 Oldepe primary School	355,000				355,000	-		100
7.40 Ole-Kimunke primary school	108,408				108,408	-		100
7.41 Olgarua Primary School	400,000				400,000	400,000		-
7.42 Olodungoro Primary School	3,500,000				3,500,000	-		100
7.43 Oloika Moshoro Primary School	2,400,000				2,400,000	2,400,000		-
7.44 Oloika Primary School	2,400,000				2,400,000	2,400,000		-
7.45 Olokeri primary school	1,792,336				1,792,336	-		100
7.46 Oloonkurman Primary School	2,400,000				2,400,000	-		100
7.47 olosirua primary school	139,000				139,000	-		100
7.48 Olosurutia primary school	121,417				121,417	-		100
7.49 Onyonyori Primary School	90,000				90,000	-		100
7.50 Osupuko primary School	2,400,000				2,400,000	-		100

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

7.51 Pakase primary school	250,000				250,000	250,000	-		100
7.52 Singiraine Primary School	2,400,000				2,400,000	2,400,000	-		100
		556,250			556,250	556,250	-		100
Total	59,084,395	556,250	20,082,391	79,723,036	56,423,036	23,300,000			
8.0 Secondary Schools Projects									
8.10 Mapimo Girls Secondary School (Staff house)		43,750			43,750	43,750	-		100
8.12 Naningo Secondary School				532,937	532,937		532,937		-
8.13 Iloodokilani Secondary School				6,600,000	6,600,000	6,600,000	-		100
8.14 Olgumi Secondary School				1,000,000	1,000,000	1,000,000	-		100
8.15 Olgumi Secondary School				1,400,000	1,400,000	1,400,000	-		100
8.16 Naningo Secondary School				5,100,000	5,100,000	5,100,000	-		100
8.17 Naningo Secondary School				1,190,315	1,190,315	1,190,315	-		100
8.18 Baraka Ontoyie Secondary School	2,400,000				2,400,000	2,400,000	-		100
8.19 Iloodariak secondary school	587,137				587,137	587,137	-		100
8.20 Kibiko secondary school	-				-	-	-		-
8.21 Namelok Secondary School	2,500,000				2,500,000	2,500,000	-		100

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

8.23 Naningo Secondary School	2,296,550				2,296,550	2,296,550	-		100
8.24 Oloibortoto Secondary School	2,400,000				2,400,000		2,400,000	-	-
8.25 Oloika Secondary School	200,000				200,000	200,000	-		100
8.26 Olooseos Mixed Day Secondary School	2,400,000				2,400,000	2,400,000	-		100
8.27 Olorien Secondary School	1,500,000				1,500,000		1,500,000		-
8.28 Torosei Secondary School	1,500,000				1,500,000		1,500,000		-
8.29 Torosei Secondary School	3,500,000				3,500,000		3,500,000		-
8.30 Torosei Secondary School	1,560,480				1,560,480	1,560,480	-		100
Total	20,844,167	43,750	15,823,252	36,711,169	27,278,232	9,432,937			
9.0 Tertiary institutions Projects									
Total	-		-	-	-	-			
10.0 Security Projects									
10.10 musenke Chiefs Office		250,000	-	250,000	250,000	-			100
10.10 Elengata Wuas Chiefs Office	81,760		-	81,760	81,760	-			100
10.12 Illoodokilani Chiefs Office	96,840		-	96,840	96,840	-			100
10.13 Kajiado West Sub County Offices	3,300,000		-	3,300,000	3,300,000	-			100
10.14 Kibiko chiefs office	105,624		-	105,624	105,624	-			100

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

10.15 Kimuka Chiefs Office	90,000	-	-	90,000	90,000	-	-	100
10.16 Kisaju Chief Office	3,000,000	-	-	3,000,000	-	3,000,000	-	-
10.17 Mosiro Chiefs Office	500,000	-	-	500,000	500,000	-	-	100
10.18 Murantawua Chiefs Office	90,000	-	-	90,000	90,000	-	-	100
10.19 Musenke Chiefs Office	150,000	-	-	150,000	150,000	-	-	100
10.20 Oldonyonyokie Chief Office	3,000,000	-	-	3,000,000	3,000,000	-	-	100
10.21 Oltepesi Chiefs Office-Loodokilani	95,680	-	-	95,680	95,680	-	-	100
10.21 Oltepesi Chiefs Office-Oltinga	80,020	-	-	80,020	80,020	-	-	100
10.23 Saikeri Chiefs Office	90,000	-	-	90,000	90,000	-	-	100
10.23 Shompole Chiefs Office	1,000,000	-	-	1,000,000	1,000,000	-	-	100
Total	11,679,924	250,000	-	11,929,924	8,929,924	3,000,000	-	
11.0 Acquisition of assets								
11.1 Motor Vehicles	-	-	-	-	-	-	-	-
11.2 Construction of CDF office	-	-	-	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	

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

12.0 Others										
Total	-									-
13.0 unallocated fund										
Unapproved projects										
AIA										
Total	137,088,879	7,449,779	70,558,038	215,096,696	151,829,979	63,266,717				

(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)

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition

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

of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board AIE NO			
B041041	1		53,540,876
B047322	2		1,500,000
B047439	3		4,000,000
B041283	4		18,000,000
B047704	5		5,000,000
B041367	6		500,000
B047905	7		7,000,000
B049287	8		14,000,000
B104311	9		20,000,000
B096959	1	15,000,000	
B0104610	2	20,000,000	
A823527	3	34,367,724	
B104806	4	1,190,315	
B124532	5	9,000,000	
	6	10,000,000	
B119817	7	13,000,000	
B128107	8	6,900,000	
B132163	9	6,000,000	
B128419	10	6,000,000	
B138831	11	13,000,000	
B126126	12	6,100,000	
B126416	13	10,000,000	
B140562	14	12,000,000	
TOTAL		162,558,039	123,540,876

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
-	-	
-	-	
-	-	
-	-	
-	-	
-	-	
-	-	

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,082,480	2,125,459
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	837,814	-
Employer Contributions Compulsory national social security schemes	13,800	1,4000
Total	2,934,094	2,139,459

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	22,071	10,000
Electricity		0
Water & sewerage charges	-	-
Office rent		-
Communication, supplies and services		0
Domestic travel and subsistence	0	0
Printing, advertising and information supplies & services		0
Rentals of produced assets		-
Training expenses	1,500,000	1,400,000
Hospitality supplies and services		0
Other committee expenses	2,435,000	2,090,000
Committee allowance	3,467,345	2,829,690
Insurance costs		-
Specialised materials and services		-
Office and general supplies and services		275,000
Fuel , oil & lubricants	100,000	0
Other operating expenses	2,287,300	601,684
Bank service commission and charges		
Other Operating Expenses		-
Security operations		-
Routine maintenance - vehicles and other transport equipment	786,244	656,975
Routine maintenance- other assets		0
TOTAL	10,597,960	7,863,349

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	56,423,036	44,093,118
Transfers to secondary schools (see attached list)	27,278,232	35,198,838
Transfers to tertiary institutions (see attached list)		
TOTAL	83,701,268	79,291,956

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	19,550,000	13,134,500
Bursary – tertiary institutions (see attached list)	10,726,500	8,365,500
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	8,929,924	8,370,909
Sports projects (see attached list)	3,407,354	-
Environment projects (see attached list)	750,000	2,180,818
Emergency projects (see attached list)	11,232,880	3,000,000
Total	54,596,658	35,051,727

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment		
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	-	-

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
EQUITY BANK, NGONG BRANCH. KAJIADO WEST NG-CDF (A/C NO 0730261636210.00)	18,177,838	7,449,779
Total	18,177,838	7,449,779
10B: CASH IN HAND		
Location 1		1,652,691
Location 2		
Location 3		
Other Locations (<i>specify</i>)		
Total	-	9,102,470

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)		-
Retention held during the year (B)		-
Retention paid during the Year (C)		-
Closing Retention as at 30 th June D= A+B-C		-

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July (A)		-
Gratuity held during the year (B)		-
Gratuity paid during the Year (C)		-
Closing Gratuity as at 30 th June D= A+B-C		-

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

13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	7,449,779	8,255,394
Cash in hand		1,652,692
Imprest		
Total	7,449,779	9,908,086

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances		-	-
Cash in hand		-	-
Accounts Payables		-	-
Receivables		-	-
Others (<i>specify</i>)		-	-
TOTAL		-	-

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST*

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-

Kajiado West Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 – 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account receivables D= A+B-C	-	-

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	525,685	2,909,512
Use of goods and services	3,395,418	2,215,658
Amounts due to other Government entities (see attached list)	32,732,937	39,222,937
Amounts due to other grants and other transfers (see attached list)	26,612,677	32,469,406
Acquisition of assets	-	-
Others (<i>specify</i>)	-	-
Funds pending approval	-	-
TOTAL	63,266,717	76,817,503

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	67,387,963.92	45,178,003
TOTAL	67,387,963.92	45,178,003

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

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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

ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Administration				
	Compensation of employees	3,395,418	3,159,512	
	Use of goods & services	225,418	1,955,648	
	Committee allowances	(526,035)		
Monitoring and evaluations				
	Capacity building	400,000		
	Committee allowances	205,271		
	Use of goods and services	221,031		
Sub total		3,921,103	5,115,160	
Amounts due to other Government entities				
PRIMARY SCHOOLS				
	Olentorko primary school	500,000		
	Entasopia Primary School	2,400,000		
	Indepen Primary School	500,000		
	Inkoirenitto primary School	2,400,000		
	Kibiko Primary School	2,000,000		
	Kimelok Primary School	2,500,000		
	Kipeto Primary School	2,400,000		

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

	Kirkuria Primary School	3,000,000		
	Musenke Primary School	2,400,000		
	Olingarua Primary School	400,000		
	Oloika Moshoro Primary School	2,400,000		
	Oloika Primary School	2,400,000		
	Nederko P Sc		500,000	
	Ruya Primary School		2,400,000	
	Proposed Enkomoono Kilonito Primary School		2,400,000	
	Mpirishi Primary School		2,400,000	
	Nedkorko Primary School		2,400,000	
	Ilmasin Primary School		3,500,000	
	Oloserian Primary School		800,000	
	Naromoru Primary School		950,000	
	Nadoenterit Primary school		250,000	
	Inyonyori Primary School		250,000	
	Shompole Primary School		1,000,000	
	Iluanant Primary School		2,400,000	
	Ilparakuo primary School		250,000	
	Oldepe Primary School		111,250	
	Nangingoi Primary School		111,250	
	Olokeri Primary School		111,250	
	Embarbal Primary School		111,250	
	Ilparakou Primary School		111,250	
	Nederko Primary School		500,000	

Kajado West Constituency NGCDF[illegible]

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

Emergency Projects	Unallocated	760,000		
	Toresei Secondary School	1,000,000		
			38,993	
	Kajiado West Emergency Committee		4,198,241	
Sub-Total		1,760,000	4,231,234	
Acquisition of assets				
Others (<i>specify</i>)				
Sub-Total				
Funds pending approval				
Grand Total		63,266,717	76,817,503	

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

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
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	0	0	5,209,680
Other Machinery and Equipment	0			0
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
Total	35,219,909	0	0	35,219,909

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

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
OLOOLERA PRIMARY SCHOOL	EQUITY	0730278888444	10.80	
EWASO GIRLS SECONDARY SCHOOL NG-CDF ACCOUNT	EQUITY	0730278896538	3,080.00	
KAJIADO WEST TECHNICAL AND VOCATIONAL COLLEGE-CDF	EQUITY	0730278759623	2,524.20	
SAIKERI CHIEF OFFICE	EQUITY	0730278741952	1,047.00	
OLDONYONYOKIE CHIEFS OFFICE-PMC	EQUITY	0730280881244	3,000,200.00	
OLOONKURMAN PRIMARY SCHOOL-PMC A/C	EQUITY	0730280925955	2,400,200.00	
OLOIKA MOSHORO PRIMARY SCHOOL-PMC	EQUITY	0730280962204	200.00	
OLASITI PRIMARY SCHOOL-PMC	EQUITY	0730280967361	2,400,200.00	
ENKOIREROI PRIMARY SCHOOL-PMC	EQUITY	0730280976923	1,500,200.00	
SINGIRAINI PRIMARY SCHOOL-PMC	EQUITY	0730281003341	2,400,200.00	
KISHARU PRIMARY SCHOOL -PMC	EQUITY	0730281010596	3,000,200.00	
INKOIRIENITO PRIMARY SCHOOL-PMC	EQUITY	0730281023199	200.00	
OLODUNGORO PRIMARY SCHOOL-PMC	EQUITY	0730281023162	3,500,200.00	
NASERIAN PRIMARY SCHOOL-PMC	EQUITY	0730281023231	100,000.00	
OLOYIANKALANI PRIMARY SCHOOL-PMC	EQUITY	0730281027684	N/A	
OLKIRAMATIAN ARID ZONE PRIMARY SCHOOL-PMC A/C	EQUITY	0730280553150	79.00	
OLENTOKO PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	0730280533567	840.00	
EWANGAN SIDAI PRIMARY SCHOOL-PMC A/C	EQUITY	0730280228736	120,884.00	
SHOMPOLE PRIMARY SCHOOL-PMC A/C	EQUITY	0730280199742	50,316.00	
EMBOLIEI PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	0730280162202	487.00	
NENDORKO PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	0730280161445	119,743.00	
OLOOSERIAN PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	0730280147634	10,827.50	
NANINGOI GIRLS BOARDING PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	0730280159302	2,401,506.00	
OLGUMI SECONDARY SCHOOL-PMC ACCOUNT	EQUITY	0730280042448	241,284.00	
ENKOMONO PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	0730280010405	1,685.00	
MPIRRISHI PRIMARY SCHOOL-PMC A/C	EQUITY	0730279963221	811,863.00	
LOSINYAI PRIMARY SCHOOL-CDF A/C	EQUITY	0730279873879	119,269.00	
OLTANKI PRIMARY SCHOOL-CDF A/C	EQUITY	0730279877232	1,362.00	
KAJIADO WEST EMERGENCY COMMITTEE NG-CDF A/C	EQUITY	0730279879696	1,000.00	
SAIRASHIE PRIMARY SCHOOL-CDF A/C	EQUITY	0730279867807	165,226.00	
KOMITII PRIMARY SCHOOL-CDF A/C	EQUITY	0730279863808	351,073.00	

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

LOODARIAK PRIMARY SCHOOL NG-CDF ACCOUNT	EQUITY	0730279855648	10,431.00	
ESONORUA PRIMARY SCHOOL NG-CDF ACCOUNT	EQUITY	0730279816411	233,502.00	
ILNGAROOJ PRIMARY SCHOOL NG-CDF ACCOUNT	EQUITY	0730279823354	106,576.00	
KAJIADO WEST ENVIRONMENTAL-CDF	EQUITY	0730278680052	7,212.00	
KISAJU MIXED SECONDARY SCHOOL-CDF	EQUITY	0730278637935	66,824.50	
ILOSHON PRIMARY SCHOOL-CDF	EQUITY	0730278559484	1,740.00	
MURANTAWUA PRIMARY SCHOOL-CDF PROJECT	EQUITY	0730278569484	5,220.00	
ILKILORIT PRIMARY SCHOOL	EQUITY	0730278347780	22,041.50	
SANARE PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	0730277361884	2,280.00	
MURANTAWUA CHIEFS OFFICE	EQUITY	0730276389761	363.00	
ENCHORRO ELERAI PRIMARY SCHOOL	EQUITY	0730278850902	449.00	
NANINGOI PRIMARY SCHOOL-KAJIADO WEST CDF PROJECT	EQUITY	0730265273847	190.00	
LANGERUANI PRIMARY SCHOOL-CDF PROJECT	EQUITY	0730266866285	50.00	
OLDORKO CHIEF CAMP-KAJIADO WEST CDF PROJECT	EQUITY	0730264322463	680.00	
OLOIRIEN PRIMARY SCHOOL-CDF	EQUITY	0730278974626	1,660.00	
KAJIADO WEST SUB-COUNTY HEADQUARTERS-CDF	EQUITY	0730269032960	-	
EMAROROI PRIMARY SCHOOL-CDF	EQUITY	0730263463075	1,348.40	
ILNGRROJ MARKET-OLKERI ROAD-KAJIADO WEST CDF PROJECT	EQUITY	0730263524874	-	
OLOKIRDINGAI PRIMARY SCHOOL-CDF	EQUITY	0730261584503	270.00	
ESONORUA ADMINISTRATION POLICE POST	EQUITY	0730272079602	1,505.00	
OLEPOLOS STADIUM CDF	EQUITY	0730265708249	6.00	
LORGOSUA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	0730268723596	119,092.00	
KILONITO PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	0730268906918	559.70	
OLCHORRO ONYORI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	0730268721419	1,750,211.04	
OLOOLTEPES SECONDARY SCHOOL-CDF ACCOUNT	EQUITY	0730268722905	168.70	
ELANGATA-WUAS HEALTH CENTRE-CDF PROJECT KAJIADO WEST	EQUITY	0730263480335	0.00	
ILUANAT PRIMARY SCHOOL-CDF	EQUITY	0730263464964	123,052.75	
OLDONYONYOKIE PRIMARY SCHOOL-KJD WEST CDF PROJECT	EQUITY	0730264187088	803.20	
NASARU PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	0730268822022	300.00	
KISAJU PRIMARY SCHOOL-CDF PROJECT	EQUITY	0730266407021	207.20	
NEDORKO WATER PROJECT-CDF ACCOUNT	EQUITY	0730266494740	320.00	
OLOORKUNONO BOREHOLE PROJECT-KAJIADO WEST CDF	EQUITY	0730263501180	985.00	
OLOIKA SECONDARY SCHOOL-CDF	EQUITY	0730263460662	1,015.00	
OLKERI WATER PROJECT-CDF	EQUITY	0730264016689	60.00	
KIMUKA CHIEFS OFFICE-CDF ACCOUNT	EQUITY	0730272052576	16,186.00	

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

NKUYAN PRIMARY SCHOOL-CDF	EQUITY	0730269053770	5,850.00	
ILMASIN PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	0730268722551	0.00	
LANGERUANI WATER PROJECT-KJD WEST CDF	EQUITY	0730264069995	160.00	
KAJIADO WEST SUB-COUNTY HEADQUARTERS MILE 46-CDF ACCOUNT	EQUITY	0730271916128	6,008.65	
OLOSIRU PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	0730268711146	1,530.00	
TOROSEI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	0730268793209	1,437.00	
OLOSEOS GIRLS SECONDARY SCHOOL-CDF PROJECT	EQUITY	0730266864172	94,752.50	
OLMEROI PRIMARY SCHOOL-CDF	EQUITY	0730269044565	905.00	
IYARAT PRIMARY SCHOOL	EQUITY	0730268719475	850.00	
DEPUTY COUNTY COMMISSIONER RESIDENCE-CDF	EQUITY	0730269131923	0.00	
OLOSURUTIA RIMPA BRIDGE CDF PROJECT-KAJIADO NORTH	EQUITY	0730265331474	24,216.00	
OLNGARUA PRIMARY SCHOOL	EQUITY	0730269015598	3,098.20	
OLTEPESI PRIMARY SCHOOL -CDF ACCOUNT	EQUITY	0730266430786	78,811.00	
KIBIKO SECONDARY SCHOOL-KJD WEST CDF PROJECT	EQUITY	0730264540883	2,005.36	
KAJIADO WEST HUDUMA CENTRE-CDF	EQUITY	0730269131966	42.50	
KIMUKA PRIMARY SCHOOL-PRIEDE	EQUITY	0730268917794	1,845.00	
KAJIADO WEST CONSTITUENCY SPORTS NG-CDF A/C	EQUITY	0730278915835	2,600.00	
NAJILE BOYS SECONDARY SCHOOL - KAJIADO WEST CDF	EQUITY	0730261186573	10,182.50	
MOSIRO BOYS SECONDARY SCHOOL CDF PROJECT	EQUITY	0730299951013	147.15	
NARETOI PRIMARY SCHOOL-CDF PROJECT	EQUITY	0730263333729	1,070.00	
NAROMORU PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	0730266771420	404,212.00	
KIBIKO CHIEF CAMP-KJD WEST CDF PROJECT	EQUITY	0730264534703	47.80	
OLOKERI PRIMARY SCHOOL KAJIADO WEST CDF	EQUITY	0730264449498	1,844,507.50	
INAUDOT PRIMARY SCHOOL-KJD WEST CDF PROJECT	EQUITY	0730264524069	1,554.00	
OLKIRAMATIAN DISPENSARY-KJD WEST CDF PROJECT	EQUITY	0730264420903	220.00	
KIMELOK GIRLS' BOARDING PRIMARY SCHOOL-CDF A/C	EQUITY	0730266135090	330,990.00	
OLGUMI PRIMARY SCHOOL-CDF A/C	EQUITY	0730266136552	1,460.00	
KAJIADO WEST SUBCOUNTY HEADQUARTERS-CDF A/C	EQUITY	0730272621544	3,825.25	
ENTASOPIA PRIMARY SCHOOL-CDF A/C	EQUITY	0730271614320	1,000.00	
NDARKALALI PRIMARY SCHOOL CDF A/C	EQUITY	0730271613821	1,000.00	
KIMUKA PRIMARY SCHOOL CDF AACOUNT	EQUITY	0730271597487	520.00	
EMBARBAL PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	0730271495711	4,100,460.00	
OLTEYANI PRIMARY SCHOOL-KAJIADO WEST CDF PROJECT	EQUITY	0730263861723	260,591.80	

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

KIPETO PRIMARY SCHOOL-KAJIADO WEST CDF PROJECT	EQUITY	0730263877511	1,020.00	
KIMELOK WATER PROJECT-CDF	EQUITY	0730265612407	30.00	
OLDONYO-NYOKIE SECONDARY SCHOOL - CDF PROJECT	EQUITY	0730262568589	40,296.70	
NAMUNYAK PRIMARY SCHOOL-CDF	EQUITY	0730262357091	8,461.90	
P.C.E.A KIMUKA GIRLS SCHOOL-CDF	EQUITY	0730269218206	23,031.00	
KAJIADO WEST OFFICE STORE PROJECT-CDF ACCOUNT	EQUITY	0730271757949	461.00	
KAJIADO WEST NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND	EQUITY	0730261636510	26,308,454.56	
OLKERI MIXED DAY SECONDARY SCHOOL PROJECT ACCOUNT	EQUITY	0730297469175	739.40	
KAJIADO WEST CDF OLTEYIAN MIXED SECONDARY SCHOOL CDF PROJECT	EQUITY	0730299825889	38,084.50	
EWUASO ONKIDONGI PRIMARY SCHOOL-CDF	EQUITY	0730261515388	82,318.00	
OLKIRAMATIAN CHIEF'S OFFICE PROJECT	EQUITY	0730262407556	19,230.00	
OLOOLUA PRIMARY SCHOOL-NG CDF	EQUITY	0730279484371	2,199,906.00	
OLDEPE PRIMARY SCHOOL-NG CDF A/C	EQUITY	0730279383273	346.00	
OLEPOLOS PRIMARY SCHOOL NG-CDF ACCOUNT	EQUITY	0730279122298	38,443.00	
NAMELOK GIRLS SECONDARY SCHOOL NG-CDF ACCOUNT	EQUITY	0730279122085	1,431,150.00	
NG-CDF KAJIADO WEST COMMITTEE	EQUITY	0730278974796	380.00	
OLE KIMUNKE PRIMARY SCHOOL	EQUITY	0730278921789	38,132.80	
BARAKA OONTOYIE SECONDARY SCHOOL	EQUITY	0730277117804	2,402,690.00	
NADOENTERIT PRIMARY SCHOOL	EQUITY	0860262679940	3,922.40	
INYONYORI PRIMARY SCHOOL-CDF	EQUITY	1680278455505	340,086.00	
ILPARAKUO PRIMARY SCHOOL (CDF)	EQUITY	1680268741156	140,562.15	
KARERO PAOLO PRIMARY SCHOOL-FMC ACCOUNT	EQUITY	0860280013779	120,039.50	
PAKASE PRIMARY SCHOOL-CDF	EQUITY	1680278346673	500,308.20	
OSUPUKO PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	0730199784080	2,400,121.85	
ENDONYIO SIDAI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	0730268720765	1,000,500.00	
EMURKEYA PRIMARY SCHOOL	EQUITY	0730268725049	1,600,980.00	
ILOODOKILANI SECONDARY SCHOOL-CDF ACCOUNT	EQUITY	0860268507299	1,845.60	
TOROSEI SECONDARY SCHOOL PMC ACCOUNT	EQUITY	0860279140371	1,077,767.00	
ILOODARIAK SECONDARY SCHOOL - CDF	EQUITY	0610297297455	1,088,969.00	
OLOSEOS MIXED SECONDARY SCHOOL - CDF A/C	EQUITY	0730265683891	2,400,438.20	
KAJIADO WEST SUB COUNTY OCPD OFFICES NG-CDF ACCOUNT	EQUITY	1680280722817	1,551,904.00	
ELANGATA WUAS CHIEFS CAMP	EQUITY	0860171409315	160.00	
OLTEPESI CHIEFS OFFICE ILOODOKILANI	EQUITY	0860171486303	1,140.00	
OLTEPESI(KEEKONYOKE)CHIEFS OFFICE-CDF ACCOUNT	EQUITY	0730271414155	70.00	
MOSIRO CHIEF'S OFFICE	EQUITY	0730266654322	500,350.00	

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

SHOMPOLE WEST CHIEFS CAMP(CDF)	EQUITY	1680271389503	1,004,290.00	
MUSENKE CHIEFS OFFICE PROJECT(CDF)	EQUITY	1680271402786	84,106.00	
OLOLOITIKOSHI PRIMARY SCHOOL-CDF PROJECT	EQUITY	0730263333424	30,850.00	
TOROSEI POLICE POST	EQUITY	0860171509350	10.00	
OLOYIANKALANI SECONDARY SCHOOL-CDF ACCOUNT	EQUITY	0730268722118	137,990.00	
OLOOSURUTIA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	0730266471832	98,952.55	
ENDONYIO SIDAI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	0730268720765	1,000,500.00	
OLOSHO-OIBOR PRIMARY SCHOOL-KJD WEST CDF PROJECT	EQUITY	0730264768937	700.00	
EREMIT SECONDARY SCHOOL-CDF ACCOUNT	EQUITY	0730266799596	1,628.00	
SINGIRAINI CHIEFS OFFICE	EQUITY	0860171420621	290.00	
KOMIYA PRIMARY SCHOOL-CDF	EQUITY	0730278581080	3,142.00	
ELANGATA-WUAS PRIMARY SCHOOL-NG-CDF	EQUITY	0860278456277	280.00	
NANINGOI SECONDARY SCHOOL-CDF ACCOUNT	EQUITY	0730271542231	44,764.00	
INDUPA CDF ACCOUNT	EQUITY	0860264483222	2,533.20	
KIRKURIA PRIMARY SCHOOL-CDF	EQUITY	1680278768345	880.00	
ELANGATA OLOMAIYAT PRIMARY SCHOOL-CDF	EQUITY	1680278737286	20.00	
ENDOINYO-OLASHO PRIMARY SCHOOL	EQUITY	0730278838651	129,760.00	
OLE KIMUNKE PRIMARY SCHOOL	EQUITY	0730278921789	38,132.80	
OLOIBORTOTO SECONDARY SCHOOL(CDF)	EQUITY	1680278904758	58,559.00	
OLOOSEOS GIRLS SECONDARY SCHOOL-CDF PROJECT	EQUITY	0730266864172	94,752.50	
ST. AUGUSTINE OLPRIKATA PRIMARY SCHOOL-NG-CDF	EQUITY	0860278457521	1,371.00	
NG-CDF KAJIADO WEST-OFFICE FURNITURE\DC'S OFFICE	EQUITY	1680278838922	6,460.00	
			67,387,963.92	

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

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: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
OAG/NGCDF-KAJIADO WEST/2019/2021 (2)	4.1 Budgetary Control and Performance	Low absorption of funds was occasioned by NGCDF Board late disbursement of funds	Accounts awaiting Auditor General certification	
OAG/NGCDF-KAJIADO WEST/2019/2021 (2)	4.2 Errors in the Financial Statements	Financial statement was restated with a view of correcting noted errors	Accounts awaiting Auditor General certification	
OAG/NGCDF-KAJIADO WEST/2019/2021 (2)	4.3 Inaccuracies in the Financial Statements	Variances was noted and consequently financial statement was adjusted accordingly	Accounts awaiting Auditor General certification	
OAG/NGCDF-KAJIADO WEST/2019/2021 (2)	4.4 Un-Vouched Expenditure-Kshs 5,393,872	Copies of payment vouchers totaling to Kshs 5,393,872 was availed	Accounts awaiting Auditor General certification	
OAG/NGCDF-KAJIADO WEST/2019/2021 (2)	4.6 Unpresented Bursary Cheques	unpresented bursary cheques was due to the fact that the education and other sectors was severely affected by Covid 19 which led to	Accounts awaiting Auditor General certification	

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

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)
		closure of schools indefinitely and therefore bursary cheques that were collected remains unrepresented		
OAG/NGCDF-KAJIADO WEST/2019/2021 (2)	4.7 Acquisition of Assets	Inventory of assets which clearly specified type, acquisition dates, Asset number and costs was availed	Accounts awaiting Auditor General certification	

