

REPUBLIC OF KENYA



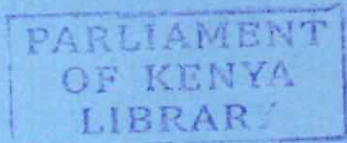
Enhancing Accountability

REPORT


OF

THE AUDITOR-GENERAL

ON

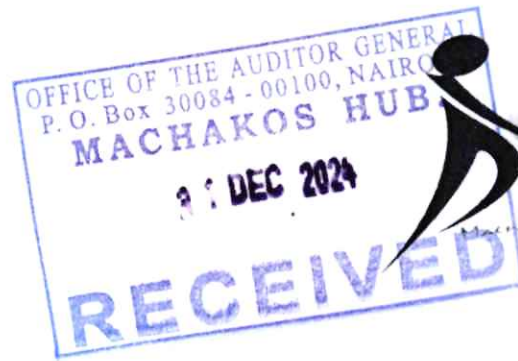


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KAJIADO EAST CONSTITUENCY

 THE NATIONAL ASSEMBLY PAPERS LAID	
FOR THE YEAR ENDED 30 JUNE, 2024	
TABLED BY:	Hon. Owen Bwayo, MP Deputy leader of opposition
CLERK-AT THE-TABLE:	Esther Njiriga

DATE: 22.5
 DAY: Wednesday





NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
KAJIADO EAST CONSTITUENCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2024

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

1905 31st

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1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
ARMC	Audit and Risk Management Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards.
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMC	Project Management Committee
PWD	Persons with Disability
FY	Financial Year

B. Definition of Key Terms

Fiduciary Management - Members of Management directly entrusted with the entity's financial resources.

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; Entity to insert all the relevant acronyms and key terms used in the annual report and financial statements)

2. 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 2023. 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 the cabinet level, NG-CDFs is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

- a) Recognize the constituency as a platform for the 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 realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) 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.

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

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Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Kajiado East Constituency's 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 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Jenaide Wangechi
2.	Sub-County Accountant	Susan Mwalimu
3.	Chairman NGCDFC	Mark Parkironka
4.	Member NGCDFC	George Magilu

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Constituency. The reports and recommendations of ARMC, when adopted by the NGCDF Board, are forwarded to the Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

(e) NGCDF Kajiado East Constituency Headquarters

P.O. Box 805-00242 Kajiado East
Kajiado East DO's Compound opp Kitengela Stage
Namanga Road Highway
Machakos, KENYA

(f) NGCDF Kajiado East Constituency Contacts

Telephone: (254) 714 21 08 35 KAJIADO EAST

E-mail: cdfkajiadoeast@cdf.go.ke

Website: www.ngcdf.go.ke

(g) NGCDF Kajiado East Constituency Bankers

1. Bank A. (Operations Account).

Equity Bank

Account Number: 0700261666226

Branch: Kitengela

P.O.Box 805-00242

2. Bank B. (Deposit account).

Equity Bank

Account Number: 0700284755703

Branch: Kitengela

P.O.Box 805-00242

(h) Independent Auditor

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

3. NG-CDFC Chairman's Report



Name: Mark Parkironka
Title: Chairperson, Kajiado East NGCDFC

Kajiado East constituents have continuously participated effectively in cascading the objectives of the big 4 agenda as envisaged in the National Development Plan. They are aware of their rights and the power bestowed on them by the Constitution of Kenya (2010) in relation to implementation of all the development programmes within the constituency. The Constitution of Kenya gives the right to participate in public forums in order to air their opinions as well as grievances through public participation. They too get an opportunity to give feedback in relation to the already implemented programmes by the government through different agencies. The utilization of the NG-CDF fund has always been carried out with fairness, transparency, openness and accountability.

Financial year budget

In the financial year allocation 2023/2024 the NG-CDF Kajiado East Constituency received Kshs. 130,000,000. The management too had at their disposal an amount of Kshs. 57,569,882 which consisted of the opening balance for the FY 2022-2023. In total, Kajiado East NG-CDF had Kshs. 200,176,482, at disposal out of which, Kshs. 184,704,463 was utilized translating to 82% budget utilization. The un-implemented projects as at 30th June 2024 was due to reasons that were beyond the control of the management.

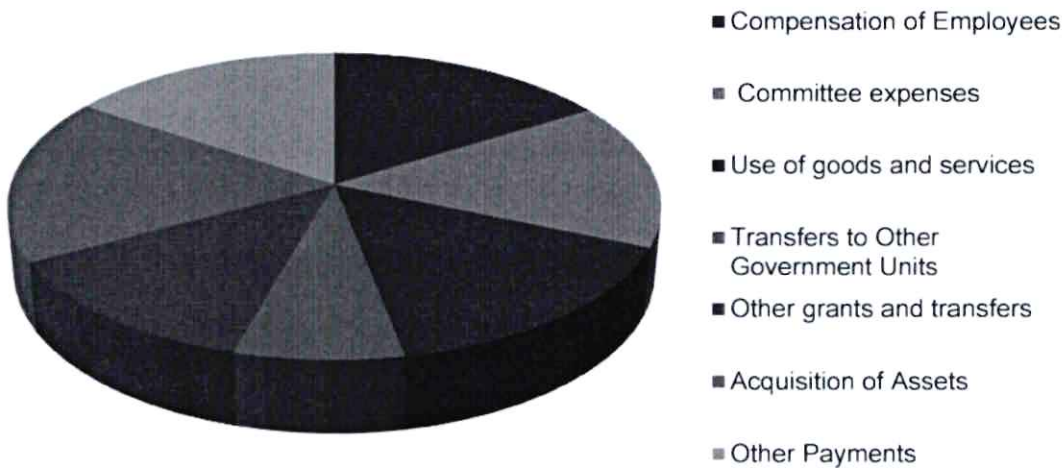
The continuous improvement of infrastructure in our education institutions clearly shows the commitment of Kajiado East NG-CDF towards achieving 100% transition rate. This gives an equal opportunity to all the school age-going children hence increasing the literacy levels in the constituency

BUDGET PERFORMANCE AGAINST ACTUAL AMOUNTS FOR CURRENT YEAR BASED ON SECTORS

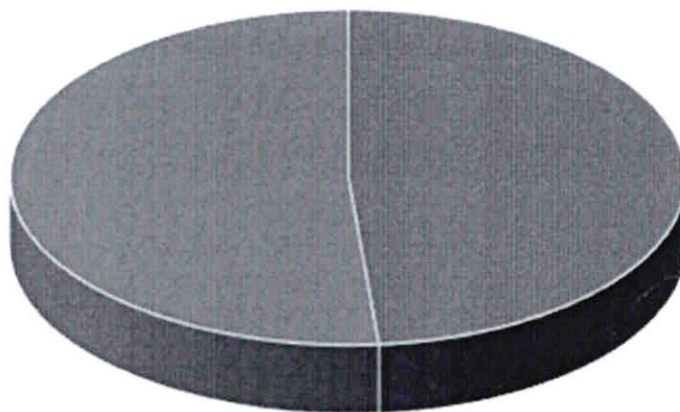
Compensation of Employees	88 %
Committee expenses	84 %
Use of goods and services	85%

Transfers to Other Government Units	40%
Other grants and transfers	69 %
Acquisition of Assets	96%
Other Payments	85%

Sales



Allocations



• 2021/2022 • 2022/2023 •

KEY ACHIEVEMENTS

The spacious environment with the modern block has also improved service delivery within the constituency as well conducive working environment for the staff thus increased motivation.

Security of government building as well the accountable documents is also enhanced as the building is located within a police post and has too been secured through installation of security gadgets.

In terms of bursaries, 99.9% of the allocation was disbursed to approximately 10,000 beneficiaries. This resulted to increased retention rates of the school going children within the year hence posting improved performance index among the beneficiaries.

EMERGING ISSUES

1. Increasing appetite for knowledge hence high demand for support on education bursaries
2. Government and non-government organizations interest in partnering with the fund due to its successful stories
3. Need to support talents through sporting activities though the talents may not be sport related.

IMPLEMENTATION CHALLENGES

1. Technical challenges due to inadequate technical labour force
2. Low level of literacy among the key project actors.

RECOMMENDED WAY FORWARD.

1. Improvement on the scheme of service for employees that would attract the technical expertise who can be engaged on terms and conditions that would boost the fund performance. The fund has prequalified consultancy firms in preparation of bill of quantities as well as supervision of the projects hence fast tracking the implementation timelines as well as utilize the funds within the timelines hence get value for money.
2. The management has invested heavily on bursaries and this helps to ensure each child is able to access education.
3. The management has invested heavily on construction of primary and secondary schools for the community to be able to access the institutions regardless of the hardship.

.....

Name: Mark Parkironka
CHAIRMAN NGCDF COMMITTEE

4. Statement of Performance Against Predetermined Objectives for FY2023/24

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 East Constituency 2021-2025* plan are to:

- a) *Increase the retention of children in primary and secondary schools.*
- b) *Improve transition of pupils from primary to secondary schools and from secondary to tertiary institutions.*
- c) *Improve the performance of students in primary and secondary schools.*
- d) *Improve the conservation of water within the constituency.*
- e) *Enhance the participation of youth in sports.*
- f) *Strengthen the capacity of the Kajiado East NGCDF offices to effectively undertake its mandate.*

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions Increased in bursary allocation.	- Number of usable physical infrastructure build in primary, secondary, and tertiary institutions - Increase of bursary beneficiaries	In FY 23/24, we increased number of classrooms, approximately 25 in number, laboratories from 8 to 10 in various secondary School In FY 23/24, we increased number of beneficiaries from 1,500-1,800.
Security	To ensure all the Kajiado East	Construction of Mashuuru Police post	Construction of a police post and a	In Fy 2023/24 we have constructed a chief's

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	Constituents have a right to security in their places of living.	and chiefs office for people to access and register any complaints and to provide security for them	chiefs office respectively	office and a police post at Kenyawa and Mashuuru area respectively.
Disaster Management/Emergency	To allocate emergency funds to cater for any unforeseen occurrences	Timely response to any disaster within the constituency.		In FY 2023/2024, Kajiado East NG-CDF had no emergency to respond too.
Sports	To allocate funds for sports tournament within the constituency to engage the youths.	Decrease in crime as the youths are very engaged with activities on the ground to utilize their time and energy		In Fy 20222/23 the funds for sports was utilized in Fy 2023/24
Climate Change Mitigation	To allocate funds to cater for the climatic activities within the constituency	There shall be increase in water supply to the various schools which shall benefit from the tanks.		In fy 2023/24 the constituency allocated funds to cater for environment activities

5. Governance Statement

a. Appointment of National Government Constituency Development Fund Committee

(1) There is established a National Government Constituency Development Fund Committee for every constituency.

(2) Each Constituency Committee shall comprise of—

- (a) the national government official responsible for co-ordination of national government functions;
- (b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
- (c) Two women nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
- (d) one persons with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
- (e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
- (f) The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
- (g) One member co-opted by the Board in accordance with Regulations made by the Board.

(3) The seven persons referred to in subsection (2)(b), (c), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.

(4) The names of the persons selected under subsection (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the Board.

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(5) The Regulations made under subsection (3) shall be submitted to the National Assembly for approval before publication by the Board.

(6) The first meeting of the Constituency Committee shall be convened within one hundred and twenty days of the commencement of a new term of Parliament or the date of the holding of a by-election, by the national government official at the constituency or in his or her absence, by an officer of the Board seconded to the constituency.

(7) The quorum of the Constituency Committee shall be one half of the total membership.

(8) The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

(9) The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general elections or a by-election.

(10) Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days.

(11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

Appointment of Kajiado East NG-CDFC

In accordance with section 43 sub sections (1),(2) of the National Government Constituencies Development Fund act, Kajiado East NG-CDF advertised for the post of NGCDFC detailing the necessary requirements where several applicants showed interest for the same by forwarding their applications.

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Vetting of the submitted application letters was done critically by a select committee which was created for the purpose. Successful applicants were thereafter contacted for an interview session which was scheduled at a later date.

The interviews were conducted and in accordance with section 43(3) of the NGCDF Act, the names of the successfully selected individuals were forwarded to the board together with the names forwarded by the DCC and the constituency manager.

The selected members were gazetted on 29th November 2022 in gazette notice number Vol. CXXIV—No. 254.

Handing over from the previous committee was then smoothly done between the outgoing committee and fam and the newly gazetted committee and new fam was overseen by the Regional Coordinator and the Deputy County Commissioner. A comprehensive hand over report was then prepared by the outgoing Fund Account Manager on behalf of the outgoing committee.

The first meeting was held on 13th December 2022 which was chaired by the DCC and the members were able to choose their office bearers.

List of members and categories they represent.

No	Committee Member	Category they represent
1.	Mark Parkironka -NGCDF Chairman	Male Adult Representative
2.	Miriam Naserian - Secretary	Constituency Female Representative
3.	George Magilu	Constituency Female Representative
4.	Jenaide Wangechi	FAM
5.	Gideon Parmares	Youth Male Representative
6.	Margaret Soita	Youth Female Representative
7.	Josiah Losorika	Copted member
8.	Monica Yula	Female Adult Representative
9.	Simon Tirikiso	PWD Representative
10.	Justus Musau	Deputy County Commissioner

b. Removal of a committee member.

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(1) A member of the Constituency Committee may be removed from office on any one or more of the following grounds—

- (a) lack of integrity;
- (b) gross misconduct;
- (c) embezzlement of public funds;
- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) Promoting unethical practices;
- (f) Causing disharmony within the committee.
- (g) Physical or mental infirmity.

(2) A decision to remove a member under subsection (13) shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made.

(3) A vacancy arising as a result of the removal of a member under subsection (13) shall be filled in the manner set out in subsection (10) and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

In Kajiado East NG-CDF, there was no committee who was removed under the above reasons, the change was brought about by the end of their tenure ship.

c. NGCDFC Meetings.

The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings. The below table shows the Kajiado East Ngcdfc meetings held in the fy 2023/24. The old committee had 5 meetings while the new had 10 meetings.

Committee meetings attendance register 2023/2024

No	Committee Member	July 20 th	Aug 16 th	Sep 27 th	Oct 31 st	Nov 15 th	Dec 18 th	Jan 17 th	Feb 14 th	Mar 8 th	Apr 9 th	May 7 th	Jun 3 rd
1.	Mark Parkironka - NGCDF Chairman	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

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2.	Miriam Naserian - Secretary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	
3.	George Magilu	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4.	Jenaide Wangechi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5.	Gideon Parmares	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6.	Margaret Soita	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7.	Josiah Losorika	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8.	Monica Yula	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9.	Simon Tirikiso	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10.	Justus Musau - DCC	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Note

- ✓ Means one meeting in a month.
- d. The functions of a Constituency Committee shall be to –
 - a) Build the capacity of project management committees and Committee and sensitize the Community on the operations of the Fund;
 - b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
 - c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
 - d) Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
 - e) In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;

- f) Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- g) In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- h) Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- i) Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- j) Ensure that all projects receive adequate funding and are completed within three years;
- k) Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- l) (l) ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- m) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- n) Ensure that project reports are prepared and submitted to the Board;
- o) Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- p) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
- q) Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
- r) Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act;

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- s) Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- t) Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain-
 - i) A list of all the new projects commenced during the financial year and their completion status; and
 - ii) A list of all projects approved, funded and commenced during previous financial years, and their completion status;
- u) Enter into performance contracting with the Board on an annual basis;
- v) In exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution;
- w) Receive returns from project management committees in accordance with regulation 15;
- x) Maintain a database of project management committees and reports from the respective committees;
- y) Ensure that the reports referred to in paragraph (x) are received before funding is released for each phase of the project being implemented;
- z) Record the names of all the signatories of the accounts of a project management committee as communicated to a Constituency Committee by the project management committee upon assumption of office;
- aa) Receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
- bb) Ensure that the committee does not enter into commitments for which funding has not been allocated;
- cc) Ensure projects are labelled in accordance with the guidelines issued by the Board; and
- dd) Perform any other function assigned to it by the Board.

e. Induction, and training of NG-CDFC Members

The training of the New NG-CDFC members is coordinated by the region office through the regional coordinator and the fund's manager. The facilitators are from different departments of the NG-CDF Board and other experts from other ministries. The training was done in March 2023.

The objectives of training NG-CDF Committee are:

1. To carry out training of all the NG-CDF committee members
2. To impart knowledge to the participants who in turn will execute the NG-CDF mandate on behalf of the board.
3. To ensure smooth running of the NG-CDF offices across the Nairobi Region.

Expectations from NG-CDF Committee

- To see changes in the constituencies i.e. transformation of operations at the constituencies.
- To exchange of ideas with members from other constituencies.
- To understand the roles of the NG-CDF Committee.
- To learn and understand the procurement process.
- To get a clarification on the legal status of NG-CDF.
- To find out how people living with Disability helped.
- Share best practices for bench-marking purposes.

f. Ethics & Conduct

Members of NGCDFC are required to observe the following ethical issues

- i. Confidentiality - the NGCDFC members have a responsibility to ensure confidentiality unless in situations required by law.
- ii. Honesty and integrity - NGCDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.

iii. Leadership - NGCDFC members should promote leadership in the constituency.

During the financial year 2023/2024 members of NGCDFC Kajiado East adhered to the stipulated ethical issues

g. Members' remuneration

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance seven thousand per meeting and all other members an allowance of five thousand per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

In this financial year the NGCDFC members adhered to the cabinet secretary's circular dated on 25th Oct 2011 on members sitting and field allowances.

Disclose policy on conflict of interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2023/2024 no member of NGCDFC Kajiado East contravened conflict of interest policy.

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

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

2. Environmental performance

Kajiado East Environment Sustainability guidelines have been developed to:

1. Ensure that the Kajiado East NGCDF establishes systems of environmental impact assessment, environmental audit, monitoring and reporting of the environmental activities undertaken at the Constituency levels.
2. Ensure that the Constituencies continue to priorities and improve environmental sustainability projects.
3. Encourage Community participation in identification, protection and conservation of environment.
4. Improve on planning and utilisation of allocation for environmental sustainability funds in all constituencies
5. Ensure proper mechanisms of monitoring and reporting of the environmental activities

In this, Kajiado East NG-CDF has prioritized in supplying of water tanks and water harvesting in the constituency i.e. Schools.

In Kajiado East, we have undertaken in construction of chief's offices, e.g. Kenyawa chiefs office, Mashuuru police post, - with these security projects, there is enough security in the constituency which helps in the control of insecurity.

Kajiado east has more than 30 sports teams which are supported by the constituency through tournaments, this helps the youth to be active and is so doing, they are sensitized on environment conservation.

3. Employee welfare

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

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

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

4. Market place practices-

Kajiado East 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 interest

5. Community Engagements-

Kajiado East 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.

Public Awareness

National Government Constituencies Development Fund (NGCDF)

Kajiado East Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

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

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

NG. CONSTITUENCY DEVELOPMENT FUND
KAJIADO EAST

* 02 DEC 2024
Name: Jenaide Wangechi
Fund Account Manager.
P.O. Box 808-00242, KITENGELA

6. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Kajiado East Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. 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 East Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kajiado East Constituency further confirms the completeness of the accounting records maintained for

the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

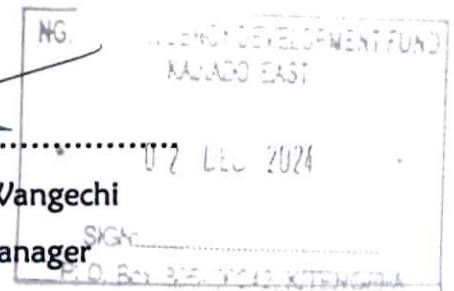
The Accounting Officer in charge of the NGCDF Kajiado East Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used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

Approval of the financial statements

The NGCDF- Kajiado East Constituency financial statements were approved and signed by the Accounting Officer on 2/12/2024.

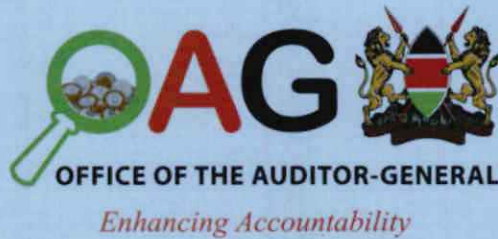
.....
Name: Mark Parkironka
Chairman – NGCDF Committee

.....
Name: Jenaide Wangechi
Fund Account Manager



REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 East Constituency set out on pages 1 to 52 which comprise of the statement of assets and liabilities as at 30 June, 2024 and the

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund – Kajiado East Constituency as at 30 June, 2024 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 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Other Grants and Transfers

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflect other grants and transfers of Kshs.78,301,008. Included in the amount is Kshs.34,396,679 and Kshs.25,827,969 in respect to bursaries to secondary schools and tertiary institutions respectively totalling Kshs.60,224,648. However, the selection criteria and guidelines on award of the bursaries was not provided for audit review.

In the circumstances, the accuracy and completeness of other grants and transfers totalling Kshs.60,224,648 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund-Kajiado East Constituency Management in accordance with ISSAI 130 on the 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 judgement, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.313,172,398 and Kshs.257,746,364 respectively resulting to under-funding of Kshs.55,426,034 or approximately 18% of the budget. Similarly, the Fund spent Kshs.185,704,463 against actual receipts of Kshs.257,746,364 resulting to under-absorption of Kshs.72,041,901 or approximately 28% of the actual receipts.

The under-funding and under-absorption may affect the planned activities and may impact negatively on service delivery to the public.

My opinion is unmodified in respect of this matter.

Other Matter

Unresolved Prior Year Matters

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

Other Information

The Management is responsible for the other information set out on pages iii to xxvii which comprise of Key Constituency Information and Management, NG-CDFC Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting and Statement of Management Responsibilities, the other information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund's, financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the other information and accordingly, I do not express an audit opinion or any form of assurance thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on

Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Delay in Implementation of Projects

Review of the approved code list and Project Implementation Status (PIS) report revealed that the Fund had budgeted to implement thirty-five (35) projects worth Kshs.98,530,541 in the financial year under review. However, none of the approved projects had started.

In the circumstances, value for money totalling Kshs.98,530,541 allocated to projects which had not started could not be confirmed.

2. Failure to Return Unspent Balances

The statement of assets and liabilities and as disclosed in Note 11A to the financial statements reflect cash and cash equivalents balance of 74,088,322. However, Note 19.4 to the financial statements reflects PMC balances of Kshs.6,131,966 which includes a balance of Kshs.1,262,255 in respect to completed projects which was not transferred to the Constituency Development Fund Account as required by Section 12 (8) of the National Government Constituencies Development Fund Act, 2015, which provides that all unutilized funds of the Project Management Committee shall be returned to the constituency Account.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and 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 governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective

processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's, ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

30 December, 2024

National Government Constituencies Development Fund (NGCDF)
Kajiado East Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

8. Statement of Receipts and Payments for the Year Ended 30th June 2024

	Note	2023-2024	2022-2023
		Kshs	
RECEIPTS			
Transfers from NGCDF Board	1	200,176,482	87,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	207,000
TOTAL RECEIPTS		200,176,482	87,207,000
PAYMENTS			
Compensation of employees	4	4,029,629	2,912,126
Committee expenses	5	7,540,878	4,580,292
Use of goods and services	6	6,734,512	7,160,528
Transfers to Other Government Units	7	72,840,133	-
Other grants and transfers	8	78,301,008	82,401,102
Acquisition of Assets	9	12,321,097	1,969,300
Other Payments	11	3,937,206	-
TOTAL PAYMENTS		185,704,463	99,023,348
SURPLUS/DEFICIT		14,472,020	(11,816,348)

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

The Constituency financial statements were approved by the NGCDFC on 02/12/2024 and signed by:

Chairman NG-CDF Committee

Name: Mark Parkironka

NG. CONSTITUENCY DEVELOPMENT FUND
 KAJIADO EAST
 Fund Accountant Manager
 * 02 DEC 2024 *
 Name: Jenaide Wangechi
 SIGN: _____
 P. O. Box 375-00242, KITENGELA

National Sub-County Accountant

Name: Susan Mwalimu
 ICPAK M/No: 20392

National Government Constituencies Development Fund (NGCDF)
Kajiado East Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

9. Statement of Assets and Liabilities as at 30th June, 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	11A	74,088,322	57,569,882
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		74,088,322	57,569,882
Accounts Receivable			
Outstanding Imprests	12	-	-
TOTAL FINANCIAL ASSETS		74,088,322	57,569,882
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	13A	366,461	-
Gratuity	14B	679,960	-
TOTAL FINANCIAL LIABILITIES		1,046,421	-
NET FINANCIAL SSETS		73,041,901	57,569,882
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	57,569,882	69,365,430
Prior year adjustments	16	1,000,000	20,800
Surplus/Defict for the year		14,472,020	(11,816,348)
NET FINANCIAL POSITION		73,041,901	57,569,882

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on 12/09/2024 and signed by:

.....
 Chairman NG-CDF
 Committee
 Name: Mark Parkironka

.....
 Fund Accountant Manager
 Name: Jenaide Wangechi

.....
 National Sub-County
 Accountant
 Name: Susan Mwalimu
 ICPAK M/No: 20392



National Government Constituencies Development Fund (NGCDF)
Kajiado East Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

10. Statement of Cash Flows for the Year Ended 30th June 2024

		2023-2024	2022-2023
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	200,176,482	87,000,000
Other Receipts	3	-	207,000
		200,176,482	87,207,000
Payments for operating activities			
Compensation of Employees	4	4,029,629	2,912,126
Committee expenses	5	7,540,878	4,580,292
Use of goods and services	6	6,734,512	7,160,528
Transfers to Other Government Units	7	72,840,133	-
Other grants and transfers	8	78,301,008	82,401,102
Other Payments	10	3,937,206	-
		173,383,365	97,054,048
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	1,046,421	-
Prior year Adjustments	16	1,000,000	20,800
Net Adjustments			20,800
Net cash flow from operating activities		28,839,538	(9,826,248)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(12,321,097)	(1,969,300)
Net cash flows from Investing Activities		(12,321,097)	(1,969,300)
NET INCREASE IN CASH AND CASH EQUIVALENT		16,518,441	(11,795,548)
Cash and cash equivalent at BEGINNING of the year	12	57,569,882	69,365,430
Cash and cash equivalent at END of the year		74,088,322	57,569,882

*National Government Constituencies Development Fund (NGCDF)
Kajiado East Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

11. Summary Statement of Appropriation for The Year Ended 30th June 2024

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	185,426,543	57,569,881	70,175,973	313,172,398	257,746,364	55,426,033	82.3%
Proceeds from Sale of Assets				-	-	-	0.0%
Other Receipts				-	-	-	0.0%
TOTAL RECEIPTS	185,426,543	57,569,881	70,175,973	313,172,398	257,746,364	55,426,033	82.3%
PAYMENTS							
Compensation of Employees	4,144,480	390,754	20,800	4,556,034	4,029,629	526,405	88.4%
Committee expenses	6,862,016	2,093,267	-	8,955,283	7,540,878	1,414,405	84.2%
Use of goods and services	3,547,053	2,841,971	1,451,385	7,840,409	6,734,512	1,105,897	85.9%
Transfers to Other Government Units	82,169,687	28,841,497	45,798,635	156,809,820	72,840,133	83,969,687	46.5%
Other grants and transfers	87,474,803	22,251,392	7,874,096	117,600,291	78,301,008	39,299,283	66.6%
Acquisition of Assets	1,228,504	500,000	11,096,566	12,825,070	12,321,097	503,972	96.1%
Other Payments		650,000	3,935,000	4,585,000	3,937,206	647,794	85.9%
				-	-	-	
TOTAL	185,426,543	57,568,881	70,176,482	313,171,906	185,704,463	127,467,444	59.3%

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

Explanatory Notes.

- Final budget column c, total receipts kshs 313,172,398 includes kshs 207,000 derived from sale of tender documents.
- KShs. 257,746,364 comprises of kshs 200,176,482 which is the actual AIEs received during the financial year and kshs 57,569,881 which is the opening cash book balance, giving a total of kshs 257,746,364
- Transfer to Other Government Units, that is transfer to primary schools, secondary schools and tertiary institutions had low utilization due to late disbursement of funds.

National Government Constituencies Development Fund (NGCDF)

Kajiado East Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

(d) Other grants and transfers- had underutilization of 70%- this was caused by late disbursement of funds.

(e) There was no over expenditure during the financial year 2023/2024

(f) *The actual comparable basis is also inclusive of cash book balance at the beginning of the financial year 2023/2024.*

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	127,467,444
Less undisbursed funds receivable from the Board as at 30 th June 2024	55,426,033
	72,041,410
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2024	72,041,410

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12. Budget Execution By Sectors And Projects For The Year Ended 30th June 2024

Programme/Sub-programme	Original Budget			Final Budget	Actual on comparable basis	Budget utilization difference
		Adjustments				
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,144,480	390,754	20,800	4,556,034	4,029,629	526,405
1.2 Committee allowances	4,289,232	1,579,000	-	5,868,232	4,541,853	1,326,379
1.3 Use of goods and services	1,060,000	2,131,871	1,451,385	4,643,256	4,450,990	192,266
Sub-total	9,493,712	4,101,625	1,472,185	15,067,522	13,022,472	2,045,050
2.0 Monitoring and evaluation						
2.1 Capacity building	562,169	78,622	-	640,791	640,791	0
2.2 Committee allowances	2,572,784	514,267	-	3,087,051	2,999,025	88,026
2.3 Use of goods and services	1,924,884	632,478	-	2,557,362	1,642,731	914,631
Sub-total	5,059,837	1,225,367	-	6,285,204	5,282,547	1,002,657
3.0 Constituency Oversight Committee (Itemize as per budget)	-	-	-	-	-	-
3.1	-	-	-	-	-	-
	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-
4.0 Emergency	9,229,569	4,341,607	-	13,571,176	-	13,571,176
4.1 Primary Schools	-	-	-	-	-	-
4.2 Secondary schools	-	-	-	-	-	-
4.3 Tertiary institutions	-	-	-	-	-	-
4.4 Security projects	-	-	-	-	-	-
Sub-total	9,229,569	8,841,607	-	13,571,176	-	13,571,176
5.0 Bursary and Social Security						

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5.1 Primary Schools	36,884,380	-	-	36,884,380	34,396,679	2,487,701
5.2 Secondary Schools	25,000,000	2,906,031	-	27,906,031	25,827,969	2,078,062
5.3 Tertiary Institutions	-	-	-	-	-	-
5.4 Universities	-	-	-	-	-	-
5.5 Education Support Programmes	-	-	-	-	-	-
5.6 Social Security	-	4,800,000	-	4,800,000	-	4,800,000
Sub-total	61,884,380	7,706,031	-	69,590,411	60,224,648	9,365,763
6.0 Sports						
6.1		2,901,752		2,901,752	2,901,752	-
6.2				-		-
Sub-total		2,901,752		2,901,752	2,901,752	-
7.0 Environment						
Merrueshi Girls High School	525,362	-	-	525,362	-	525,362
PJ Dave Primary school	525,362	-	-	525,362	-	525,362
Nkatu Secondary School	525,362	-	-	525,362	-	525,362
Arroi Primary School	525,362	-	-	525,362	-	525,362
Ilmamen primary school	525,362	-	-	525,362	-	525,362
GK Prison Primary School	525,362	-	-	525,362	-	525,362
Jamii Bora Primary School	525,362	-	-	525,362	-	525,362
Lesoit Primary School(JSS)	525,362	-	-	525,362	-	525,362
Kunchu Primary School	525,362	-	-	525,362	-	525,362
Kitengela ACC Office	532,598	-	-	532,598	-	532,598
6.1 Esarunoto primary School	-	200,002	-	200,002	200,002	0
6.2 Olosinya Primary School	-	200,000	-	200,000	200,000	-
6.3 Ewuaso Primary School	-	200,000	-	200,000	200,000	-
6.4 Kajiado tech and voc college	-	200,000	-	200,000	200,000	-
6.5 Senior chief mutunkei Pry School	-	200,000	-	200,000	200,000	-
6.7 Sholinke Primary School	-	200,000	-	200,000	200,000	-
6.8 Naretoi Primary School	-	200,000	-	200,000	200,000	-

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6.9 Kalebwani Primary School	-	200,000	-	200,000	200,000	-
6.91 Guadalupe Primary School	-	200,000	-	200,000	200,000	-
6.92 Ole Nkotila Primary School	-	200,000	-	200,000	200,000	-
6.93 Lenchani Primary School	-	200,000	-	200,000	200,000	-
6.94 Oloitikosh Primary School	-	200,000	-	200,000	200,000	-
6.95 Osarai Primary School	-	200,000	-	200,000	200,000	-
6.96 Oldoinyo Sampu Pry School	-	200,000	-	200,000	200,000	-
Sub-total	5,260,854	2,800,002	-	8,060,856	2,800,002	5,260,854
8.0 Primary Schools Projects				-		-
(List all the Projects)				-		-
Ilmaoo primary school	1,500,000	-	-	1,500,000	-	1,500,000
Ormeleleki Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Ilmukutani Primary School	6,600,000	-	-	6,600,000	-	6,600,000
Emakoko Primary School	5,600,000	-	-	5,600,000	-	5,600,000
Ilmejooli Primary School	3,500,000	-	-	3,500,000	-	3,500,000
Endikir Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Enkasiti Primary School	3,000,000	-	-	3,000,000	-	3,000,000
Nairataati Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Emarti Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Utumishi Primary School	4,000,000	-	-	4,000,000	-	4,000,000
GK Athi River Primary School	1,650,000	-	-	1,650,000	-	1,650,000
Nonkopir Primary school	1,732,367	-	-	1,732,367	-	1,732,367
Ole Lenku Pimary School	1,650,000	-	-	1,650,000	-	1,650,000
Olperrelongo Primary School	1,732,367	-	-	1,732,367	-	1,732,367
Oloonkai Primary School	1,650,000	-	-	1,650,000	-	1,650,000
Elerai Primary School	1,650,000	-	-	1,650,000	-	1,650,000
7.1 Dr. likimani primary school	-	3,000,000	-	3,000,000	3,000,000	-
7.2 Olosinya chyulu primary school	-	3,000,000	-	3,000,000	3,000,000	-
7.3 Nemasi primary school	-	1,200,000	-	1,200,000	1,200,000	-

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7.4 Kunchu primary school	-	4,400,000	-	4,400,000	4,400,000	-
7.5 Eselenkei primary school	-	1,200,000	-	1,200,000	1,200,000	-
7.6 Arroi primary school	-	201,365	4,198,635	4,400,000	4,400,000	-
7.7 Olturoto primary school	-	-	1,200,000	1,200,000	1,200,000	-
7.8 Olturoto primary school	-	-	800,000	800,000	800,000	-
7.9 Isinya day and boarding pry school	-	-	2,400,000	2,400,000		2,400,000
7.91 Isinya day & Boarding pry school	-	-	500,000	500,000	500,000	-
7.92 Inkoirienito primary school	-	-	2,400,000	2,400,000	2,400,000	-
7.93 Imbuko primary school	-	-	2,000,000	2,000,000	2,000,000	-
7.94 Embuya primary school	-	-	2,400,000	2,400,000	2,400,000	-
7.95 Noompopong primary school	-	-	2,400,000	2,400,000	2,400,000	-
7.96 Kitengela mxd day & boarding pri sch	-	-	2,400,000	2,400,000	2,400,000	-
Arroi Primary School		200,000	-	200,000	200,000	-
Olosinya Chyulu		500,000	-	500,000	500,000	-
Nemasi Primary		300,000	-	300,000	300,000	-
Kunchu Primary		400,000	-	400,000	400,000	-
Noompopong Primary		600,000	-	600,000	600,000	-
Dr. Likimani Primary		1,800,000	-	1,800,000	1,800,000	-
Kitengela M. Primary		800,000	-	800,000	800,000	-
Inkoirienito Primary		600,000	-	600,000	600,000	-
Eselenkei Primary		300,000	-	300,000	300,000	-

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Imbuko Primary		2,500,000	-	2,500,000	2,500,000	-
Olturoto Primary		400,000	-	400,000	400,000	-
Embuya Primary		600,000	-	600,000	600,000	-
Olturoto Primary		100,000	-	100,000	100,000	-
Dr.Likimani Pry.School		1,540,133	-	1,540,133	1,540,133	-
Sub-total	40,264,733	23,641,497	20,698,635	84,604,866	41,940,133	42,664,733
9.0 Secondary Schools Projects (List all the Projects)						-
Thomas Fish Secondary School	4,600,000	-	-	4,600,000	-	4,600,000
Isinya Day Secondary School	600,000	-	-	600,000	600,000	-
Utumishi Secondary School	4,000,000	-	-	4,000,000	-	4,000,000
Enkasiti Secondary School	4,000,000	-	-	4,000,000	-	4,000,000
Merrueshi Girls High School	1,604,954	-	-	1,604,954	-	1,604,954
Merrueshi Girls High School	4,000,000	-	-	4,000,000	-	4,000,000
Isinya Day Secondary School	3,000,000	-	-	3,000,000	-	3,000,000
Nkatu Secondary School	3,000,000	-	-	3,000,000	-	3,000,000
Isinya Day Secondary School	2,000,000	-	-	2,000,000	-	2,000,000
Ilmamen Secondary school	1,500,000	-	-	1,500,000	-	1,500,000
Emaroro Secondary school	1,600,000	-	-	1,600,000	-	1,600,000
Emaroro SecondarySchool	3,500,000	-	-	3,500,000	-	3,500,000
Korrompoi Secondary School.	1,500,000	-	-	1,500,000	-	1,500,000

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Korrompoi Secondary School.	1,500,000	-	-	1,500,000	-	1,500,000
Kitengela Magereza Secondary School	5,500,000	-	-	5,500,000	-	5,500,000
8.1 Merrueshi Girls High school	-	-	3,600,000	3,600,000	3,600,000	-
8.2 Emaroro Secondary School	-	-	3,600,000	3,600,000	3,600,000	-
8.3 Utumishi Secondary School	-	-	2,100,000	2,100,000	2,100,000	-
8.4 Utumishi Secondary School	-	-	4,000,000	4,000,000	4,000,000	-
8.5 Enkasiti Secondary School	-	-	2,300,000	2,300,000	2,300,000	-
8.6 Enkasiti Secondary School	-	-	4,000,000	4,000,000	4,000,000	-
8.7 Korrompoi Secondary School	-	-	3,600,000	3,600,000	3,600,000	-
8.8 Kikayaya Secondary School	-	-	1,900,000	1,900,000	1,900,000	-
Merrueshi Girls High Sch	-	1,000,000	-	1,000,000	1,000,000	-
Emaroro Sec.School	-	900,000	-	900,000	900,000	-
Korrompoi Sec.School	-	900,000	-	900,000	900,000	-
Ole Lenku Sec.School	-	2,400,000	-	2,400,000	2,400,000	-
Sub-total	41,904,954	5,200,000	25,100,000	72,204,954	30,900,000	41,304,954
10.0 Tertiary institutions Projects (List all the Projects)						
10.1	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-
11.0 Security Projects						
Mashuuru Police Station	5,000,000	-	5,000,000	10,000,000	5,000,000	5,000,000
Kenya Assistant County Comm Office	5,000,000	-	-	5,000,000	-	5,000,000
Olooltepes (Metro) Chief Camp	-	1,000	2,874,096	2,875,096	2,874,606	490
Oloosidan Chiefs Camp	1,100,000	1,000	-	1,101,000	-	1,101,000

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Sameri Park Police Post		4,000,000		4,000,000	4,000,000	-
Isinya Chiefs Office		500,000		500,000	500,000	-
				-		
Sub-total	11,100,000	4,502,000	7,874,096	23,476,096	12,374,606	11,101,490
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)	-		6,840,000	6,840,000	6,643,648	196,352
12.2 Construction of CDF office	-	500,000	4,254,392	4,754,392	4,750,459	3,933
12.3 Purchase of furniture and equipment			-	-		-
12.4 Purchase of computers	-		-	-		-
Office Electronics	927,997		274	928,271	926,990	1,281
Purchase of computer accessories	100,000		1,900	101,900		101,900
Purchase of computer accessories	200,507			200,507		200,507
12.5 Purchase of land	-			-		-
Sub-total	1,228,504	500,000	11,096,566	12,825,070	12,321,097	503,972
13.0 Others						
13.1 Strategic Plan		650,000	3,500,000	4,150,000	3,937,206	212,794
13.2 Innovation Hub			-	-		-
13.2			-	-		-
Funds pending approval**			435,000	435,000		435,000
Sub-total		650,000	3,935,000	4,585,000	3,937,206	647,794
Total	185,426,543	57,569,881	70,176,482	313,172,907	185,704,463	127,468,444

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. This statement totals should time to totals of statement in schedule 12

13. 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:

- Receivables that include imprests
- Payables that include gratuity and retentions.

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Recognition of Receipts

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

a. 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.

b. Proceeds from the Sale of Assets

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

c. **Other receipts**

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

d. **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.

e. **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.

5. **Recognition of payments**

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

a) **Compensation of Employees**

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

b) **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.

c) **Acquisition of Fixed Assets**

The payment on the 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 is provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

6. 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.

7. 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 an insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

8. 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.

9. Accounts Payable

For these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending the fulfilment of obligations by the contractor and holding deposits on behalf of third parties. Gratuity earned 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 the National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

10. 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.

11. 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 the NGCDF Act, 2015

12. 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 30 June 2023 for the period 1st July 2023 to 30th June 2024 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.

13. Comparative Figures

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

14. 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 2024.

15. Prior Period 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

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occurred before the earliest prior period presented, restate 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.

16. Related Party Transactions

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

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14. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
NGCDF Board	Kshs	Kshs
AIE NO. B185079		7,000,000
AIE NO. B185617		15,000,000
AIE NO. B185350		6,000,000
AIE NO. B206112		5,000,000
AIE NO. B205751		12,000,000
AIE NO. B206367		12,000,000
AIE NO. B207512		15,000,000
AIE NO. B207875		15,000,000
AIE NO. B214098	12,088,879	
AIE NO. B214279	51,247,602	
AIE NO. B214636	6,840,001	
AIE NO. B225039	30,000,000	
AIE NO. B226022	30,000,000	
AIE NO. B226423	30,000,000	
AIE NO. B233896	40,000,000	
TOTAL	200,176,482	87,000,000

2. Proceeds From Sale of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

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3. Other Receipts

	2023-2024	2022-2023
	Kshs	Kshs
Interest Received		-
Rent		-
Receipts from sale of tender documents		207,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account		-
Other Receipts Not Classified Elsewhere <i>(specify)</i>	-	-
Total	-	207,000

4. Compensation Of Employees

Description	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,913,257	1,858,085
Personal allowances paid as part of salary		
Transport allowance		
Leave allowance		
Gratuity-contractual employees	748,538	929,301
NHIF	84,050	
Employer Contributions Compulsory national social security schemes	253,888	124,740
Employer Contributions compulsory Housing levy	28,296	
Employer Contributions to National Industrial Training Authority	1,600	
TOTAL	4,029,629	2,912,126

5. Committee Expenses

	2023-2024	2022-2023
	Kshs	Kshs
A. NG CDFC		
Sitting allowance	2,801,253	849,000
Other committee expenses	3,499,025	3,731,292
Sub total	6,300,278	4,580,292
B. Constituency Oversight Committee		
Allowances	500,000.00	-
Other committee expenses	740,600.00	-
Sub total	1,240,600.00	-
Total(A+B)	7,540,878	4,580,292

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6. Use of Goods and services

	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	132,778	60,000
Communication, supplies and services	111,384	151,420
Domestic travel and subsistence	295,200	-
Printing, advertising and information supplies & services		-
Rentals of produced assets		-
Training expenses	2,283,522	1,987,321
Hospitality supplies and services		-
Insurance costs	233,614	-
Specialized materials and services		-
Office and general supplies and services	2,515,774	4,389,073
Fuel, oil & lubricants	900,000	-
Bank Charges		-
Other operating expenses	43,000	572,714
Routine maintenance – vehicles and other transport equipment		-
Routine maintenance – other assets	219,240	-
Other operating expenses		-
Total	6,734,512	7,160,528

7. Transfer To Other Government Units

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers To Primary Schools	40,400,000.00	-
Transfers To Secondary Schools	32,440,132.64	-
Transfers To Tertiary Institutions		-
Total	72,840,132.64	-

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8. Other Grants and Other transfers

	2023-2024	2022-2023
	Kshs	Kshs
Bursary – secondary schools	34,396,679	38,174,845
Bursary – tertiary institutions	25,827,969	36,879,600
Bursary – special schools	-	-
Bursary- education support programmes	-	-
Social Security programmes (NHIF)	-	-
Security projects	12,374,606.00	-
Sports projects	2,901,752.00	-
Environment projects	2,800,001.82	-
Emergency projects	-	7,346,657
Roads projects	-	-
Total	78,301,007.82	82,401,102

9. Acquisition Of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	4,750,459	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	6,643,648	-
Purchase of Household Furniture and Institutional Equipment	-	921,200
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	926,990	1,048,100
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	12,321,097	1,969,300

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10. Other Payments

	2023-2024	2022-2023
	Kshs	Kshs
Strategic plan	3,937,206	-
ICT Hub		-
Others (<i>specify</i>)	-	-
Total	3,937,206	-

11. Cash and Cash Equivalents

Name of Bank and Account No.	2023-2024	2022-2023
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
<i>(Main account) Equity Bank KITENGELA BRANCH Account Number: 0700261666226</i>	73,041,901	57,569,882
<i>Operation account pending closure (Indicate name & account no.)</i>	-	-
<i>(Deposit)Equity Bank KITENGELA BRANCH Account Number: 0700284755703</i>	1,046,421	-
Total	74,088,322	57,569,882
11B: Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	74,088,322	57,569,882
<i>[Provide Cash Count Certificates for Each]</i>		

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12. Outstanding Imprests

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

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

13. Retention

	2023-2024	2022-2023
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	366,461	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	366,461	-

Retentions aging analysis.

	2023-2024	% of the total Retention	2022-2023	% of the total Retention
Under one year		100	-	%
1-2 years	366,461	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	366,461		-	

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14. Gratuity

	2023-2024	2022-2023
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	748,538.00	-
Gratuity paid during the Year (C)	68,578.00	-
Closing Gratuity as at 30 th June D= A+B-C	679,960.00	-

Gratuity aging analysis

	2023-2024	% of the total Gratuity	2022-2023	% of the total Gratuity
Under one year	-	%	-	%
1-2 years	679,960	100%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

The total above should be equal to the Gratuity closing figures)

15. Fund Balance B/F

	(1 st July 2023)	(1 st July 2022)
	Kshs	Kshs
Bank accounts	57,569,882	69,365,430
Cash in hand	-	-
Imprest	-	-
Total	57,569,882	69,365,430
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	57,569,882	69,365,430

[Provide short appropriate explanations as necessary]

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16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	1,000,000	20,800
Cash in hand	-	-	-
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	1,000,000	20,800

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

17. Changes In Accounts Receivable – Outstanding Imprests

	2023-2024	2022-2023
	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	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Gratuities and Retentions

	2023-2024	2022-2023
	KShs	KShs
Gratuities and Retentions as at 1 st July (A)	-	-
Gratuities and Retentions held during the year (B)	1,114,999	-
Gratuities and Retentions paid during the Year (C)	68,578	-
Closing account payables D= A+B-C	1,046,421	-
Net changes in accounts payables D-A	1,046,421	-

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2023-2024	2022-2023
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

Aging Analysis for Pending Accounts Payables

	2023-2024	% of the total	2022-2023	% of the total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

19.2: Pending Staff Payables (See Annex 2)

	2023-2024	2022-2023
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

Aging Analysis for staff Payables

	2023-2024	% of the total	2022-2023	% of the total
Under one year	-	-	-	%
1-2 years	-	-	-	%
2-3 years	-	-	-	%
Over 3 years	-	-	-	%
Total	-	-	-	

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19.3: Unutilized Fund (See Annex 3)

	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	526,405	390,754
Committee expense	1,414,405	2,093,269
Use of goods and services	1,105,897	2,843,971
Amounts due to other Government entities	83,969,687	58,800,000
Amounts due to other grants and other transfers	39,299,283	47,114,619
Acquisition of assets	503,972	11,096,566
Other Payments (specify)	647,794	3,500,000
Funds pending approval	435,000	435,000
Oversight Committee Expenses	-	1,450,876
Total	127,902,443	127,725,055

19.4: PMC account balances (See Annex 5)

	2023-2024	2022-2023
	Kshs	Kshs
PMC account balances	6,131,966	14,772,386.21
Total	6,131,966	14,772,386.21

19.5 Related Party Transactions

	2022-2023	2021-2022
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	2,801,253	849,000
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	200,176,482	87,000,000
Total	200,176,482	87,000,000

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15. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2024	Comments
NG-CDFC Staff				
1.	-	-	-	
2.	-	-	-	
3.	-	-	-	
Sub-Total	-	-	-	
Grand Total	-	-	-	

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Compensation of employees	Payment of employee's salaries	526,405.36	390,754	
Committee expenses	Payment of members allowances	1,414,405.27	2,093,269	
Use of goods & services	Payment of various goods and services	1,105,897.01	2,843,970	
Amounts due to other Government entities		-		
	TRANSFER TO PRY SCHOOLS	42,664,733	33,700,000	
Merrueshi Girls High School	Purchase of tank, construction of tank stand and planting of trees	525,362		
PJ Dave Primary school	Purchase of tank, construction of tank stand and installation of gutters and planting of trees	525,362		
Nkatu Secondary School	Purchase of tank, construction of tank stand and installation of gutters and planting of trees	525,362		
Arroi Primary School	Purchase of tank, construction of tank stand and installation of gutters and planting of trees	525,362		
Ilmamen primary school	Purchase of tank, construction of tank stand and installation of gutters and planting of trees	525,362		
GK Prison Primary School	Purchase of tank, construction of tank stand and installation of gutters and planting of trees	525,362		

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Jamii Bora Primary School	Purchase of tank, construction of tank stand and installation of gutters and planting of trees	525,362		
Lesoit Primary School (JSS)	Purchase of tank, construction of tank stand and installation of gutters and planting of trees	525,362		
Kunchu Primary School	Purchase of tank, construction of tank stand and installation of gutters and planting of trees	525,362		
Kitengela ACC Office	Purchase of tank, construction of tank stand and installation of gutters and planting of trees	532,598		
PJ Dave Primary school	Purchase of tank. Construction of tank stand and installation of gutters and planting of trees	525,362		
Ilmaoo primary school	Construction of 1 classroom	1,500,000		
Ormeleleki Primary School	Construction of 1 classroom	1,500,000		
Ilmukutani Primary School	Drilling of Borehole and installation of tank	6,600,000		
Emakoko Primary School	Renovation of 7classrooms	5,600,000		
Ilmejooli Primary School	Construction of Administration block	3,500,000		
Endikir Primary School	Construction of 1 classroom	1,500,000		
Enkasiti Primary School	Construction	3,000,000		
Nairataati Primary School	Construction of 1 classroom	1,500,000		
Emarti Primary School	Construction of 1 classroom	1,500,000		
Utumishi Primary School	Construction of 2classrooms with a slab on top	4,000,000		
GK Athi River Primary School	Construction of 1 classroom	1,650,000		
Nonkopir Primary school	Construction of 1 classroom	1,732,367		
Ole Lenku Pimary School	Construction of 1 classroom	1,650,000		
Olperrelongo Primary School	Construction of 1 classroom	1,732,367		
Oloonkai Primary School	Construction of 1 classroom	1,650,000		

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Elerai Primary School	Construction of 1 classroom	1,650,000	
Isinya day and B. pry school	Construction of 2classrooms	2,400,000	
TRANSFER TO SEC SCHOOLS		41,304,954	25,100,000
Thomas Fish Secondary School	Construction of 70 capacity dormitory	4,600,000	
Utumishi Secondary School	Equiping of laboratory	4,000,000	
Enkasiti Secondary School	Equiping of laboratory	4,000,000	
Merrueshi Girls High School	Construction of pit latrines	1,604,954	
Merrueshi Girls High School	Construction of administration block	4,000,000	
Isinya Day Secondary School	Construction of 2 classrooms	3,000,000	
Nkatu Secondary School	Construction of 2 classrooms	3,000,000	
Isinya Day Secondary School	Construction of pit latrines	2,000,000	
Ilmamen Secondary school	Construction of pit latrines	1,500,000	
Emaroro Secondary school	Construction of pit latrines	1,600,000	
Emaroro SecondarySchool	Construction of administration block	3,500,000	
	TRANSFER TO TERTIARY INST		
	Sub-Total	87,018,396	64,127,993
Amounts due to other grants and other transfers			
EMERGENCY	To cater for any unforeseen occurrences	13,571,176	7,481,740
BURSARY SEC	Payment of bursary to needy students	2,487,701	14,350,906
BURSARY TERTIARY	Payment of bursary to needy students	3,078,062	6,906,125
SOCIAL SECURITY		4,800,000	4,800,000
SPORTS	Carry out Football tournament	-	2,901,752
ENVIRONMENT	Water tanks and tree planting	5,260,854	2,800,000

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SECURITY PROJECTS	Establishment of security posts	11,101,490	7,874,096	
	Sub-Total	127,317,679	111,242,613	
Acquisition of assets				
KAJIADO EAST NG-CDF OFFICE		3,933	4,254,392	
Office Furnitures and Fixtures	Purchase of office furniture	-	274	
Office Electronics	Purchase of office Computers	303,688	1,900	
Kajiado east NG-CDF Motor Vehicle	Purchase of Motor Vehicle	196,352	6,840,000	
Oversight Committee Expenses(itemize)	Constituency Oversight Committee	-	500,000	
	Sitting Allowance	-	300,000	
	Daily Subsistence Allowance	-	200,000	
	Monitoring & Evaluation Allowance	-	150,000	
	Hire of training facilities	-	35,000	
	Payment of catering services	-	40,000	
	Payment of instructors	-	25,000	
	Payment of travel allowance	-	50,000	
	Purchase of fuel and lubricants	-	150,876	
Others- Strategic plan	STRATEGIC PLAN	212,794	3,500,000	
			-	
			-	
			-	
	Sub-Total	128,034,445	127,290,055	
Funds pending approval		435,000	435,000	
	Grand Total	127,902,443	127,725,055	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	23,905,668	-	-	23,905,668
Buildings and structures	5,000,000	4,750,459		9,750,459
Transport equipment	6,051,361			6,051,361
Office equipment, furniture and fittings	1,048,100			1,048,100
ICT Equipment, Software and Other ICT Assets	-	926,990		926,990
Other Machinery and Equipment	-	6,643,648		6,643,648
Heritage and cultural assets	-			
Intangible assets				
Total	36,005,129	12,321,097		48,326,226

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Annex 5 –PMC Bank Balances as at 30th June 2024

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
KEPIRO PRIMARY SCHOOL	EQUITY	700164248170	754.45	11,372
OLOOSIRKON CHIEF CAMP-PMC	EQUITY	700281010273	1,921.50	1,922
KISAJU DIPAK SECONDARY SCHOOL-CDF PMC ACCOUNT	EQUITY	700280974493	901	484,434
OLTUROTO PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	700280856204	407,243.00	47,906
OLOOLTEPES PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	700280823682	2,384.00	2,384
OLESERIAN PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	700280820099	9,393.00	9,393
OLOSHAIKI PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	700280815557	1,036.00	4,808
OSARAI PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	700280813282	16,199.00	16,199
ILMAMEN SECONDARY SCHOOL-PMC ACCOUNT	EQUITY	700280812727	2,168.00	2,168
ILMEJOOI PRIMARY SCHOOL-PMC A/C	EQUITY	700280812286	6,203.00	6,203
OLOONKAI PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	700280773895	1,683.00	-
MERRUESHI CHIEF CAMP-PMC ACCOUNT	EQUITY	700280748716	3,883.00	218,219
LENDORKO PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	700280731235	32,644.00	32,644
ISINYA DAY AND BOARDING PRIMARY SCHOOL-PMC A/C	EQUITY	700280716151	509,080.00	468,475
ENKASITI PRIMARY SCHOOL ROAD - PMC	EQUITY	700280232563	8,800.00	8,800
SHOLINKE SECONDARY SCHOOL -PMC	EQUITY	700280209899	25,716.00	920,247
KITENGELA BOARDING PRIMARY SCHOOL ROAD -PMC	EQUITY	700280064245	9,760.00	-

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
SAFARICOM UTUMISHI PRIMARY SCHOOL ROAD-PMC	EQUITY	700280052248	3,465.36	-
ENKIRRGIRRI PRIMARY SCHOOL ROAD - PMC	EQUITY	700280023160	3,394.30	-
EMBUYA PRIMARY SCHOOL-PMC	EQUITY	700279995530	13,207.50	13,267
ILAIMIRROR PRIMARY SCHOOL- PMC	EQUITY	700279981500	1,952.00	-
EWUASO PRIMARY SCHOOL - PMC	EQUITY	700279974156	151.00	-
GUADALUPE OLTEPESI PRIMARY SCHOOL- PMC	EQUITY	700279966617	7,230.00	7,230
OLPERELONGO PRIMARY SCHOOL-PMC	EQUITY	700279965726	5,629.00	-
KIKAYAYA SECONDARY SCHOOL- PMC	EQUITY	700279881909	4,895.50	-
SULTAN HAMUD TOWNSHIP PRIMARY SCHOOL- PMC	EQUITY	700279872035	22,714.00	22,714
KAG-OLE NKOTILA ROAD - PMC	EQUITY	700279694831	8,850.53	-
KCA-NASERIAN ROAD - PMC	EQUITY	700279694744	5,452.49	-
ERETETI MIXED SECONDARY SCHOOL-CDF ACCOUNT	EQUITY	700279214059	200,582.75	402,691
SUNDE PRIMARY SCHOOL-PMC	EQUITY	700278942805	3,653.45	-
ENKONEREI PRIMARY SCHOOL-PMC	EQUITY	700278870888	1,064.90	-
ILKIDEMY PRIMARY SCHOOL-PMC	EQUITY	700278735408	567.3	-
LESOIT PRIMARY SCHOOL-PMC	EQUITY	700278717754	1,923.00	-
ILPOLOSAT PRIMARY SCHOOL-PMC	EQUITY	700278717109	15,563.50	15,564
NARETOI PRIMARY SCHOOL-PMC	EQUITY	700278706148	1,218.70	-

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
NOONGABOLO PRIMARY SCHOOL-PMC	EQUITY	700278700460	1,082.00	-
OLKATETEMAI PRIMARY SCHOOL-CDF PROJECT ACCOUNT	EQUITY	700278698579	21,435.90	21,436
ESOIT SAMPU PRIMARY SCHOOL	EQUITY	700278689153	5,043.00	-
NEW VALLEY POLICE POST	EQUITY	700278216734	353.50	-
EMALI POLICE POST	EQUITY	700277459629	28,441.50	28,442
EMAMPARISUAI PRIMARY SCHOOL-PMC	EQUITY	700277220326	85,278.00	105,095
IMARORO-KIU ROAD	EQUITY	700276615156	61,229.76	61,230
KONZA MABATINI ROAD-CDF ACCOUNT	EQUITY	700276315983	1,564.36	-
SULTAN-ESELENKEI ROAD-CDF ACCOUNT	EQUITY	700276315329	1,887.39	-
CHUNA AP POST-CDF ACCOUNT	EQUITY	700273344743	1,738.00	-
KITENGELA AP LINE -CDF ACCOUNT	EQUITY	700272873471	302,535.00	302,535
OLTUKAI PRIMARY SCHOOL	EQUITY	700272192359	11,701.15	115,399
OLDUPAI PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700272036161	25,885.00	34,452
OLMELELEKI PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700272017006	40,928.00	40,928
NEMBUYA PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700271952512	86,306.90	86,307
ATHI-RIVER GK PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700271927947	1,872.10	1,872
KITENGELA BOARDING PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	700271863612	86,865.00	253,351
SHOLINKE PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700271857685	1,018.00	14,596

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
EMARTI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700271855757	376	376
NOOMPOPONG PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700271821714	69,247.50	66,207
DEPUTY COUNTY COMMISSIONER OFFICE ISINYA	EQUITY	700271819697	1,000.00	-
NOOMPEUTI PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700271819440	74,233.00	74,233
MASHUURU BOARDING PRIMARY SCHOOL-PMC	EQUITY	700271790155	1,230.00	-
KORROMPOI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700271774411	27,790.00	27,790
NKUSSO PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700271747649	14,841.00	14,841
KETOORA PRIMARY SCHOOL-CDF	EQUITY	700271261501	68,404.00	68,404
ULU WATER PROJECT	EQUITY	700271101843	1,890.00	-
OLOOLTEPES POLICE POST	EQUITY	700270982439	1,186.00	7,005
NOONKOPIRR SLUM FIRE EMERGENCY PROJECTS	EQUITY	700270776913	3,000.00	-
SULTAN HAMUD DAIRY MILK COLLECTION CENTRE	EQUITY	700270548708	1,348.04	-
LESONKOYO PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700270250938	57,069.00	57,069
KALEBWANI PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	700270176041	1,175.00	136,175
NOONKOPIR PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700270160959	2,694.00	23,384
NORI SECONDARY SCHOOL-CDF ACCOUNT.	EQUITY	700270056499	642.2	-
ARROI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269981991	14,888.00	22,032
ILMAMEN PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269980177	7,192.00	7,192

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
OLDOINYO SAMPU PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269953987	222.50	-
ENTUMOTO PRIMARY SCHOOL-CDF	EQUITY	700269911106	2,390.00	2,390
ENDOINYO ENKERR PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269910148	12,854.00	12,854
ERETETI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269908735	20	-
OLOOLNG'OSUANI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269709915	516,286.55	516,287
ILKISHUMU PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269668184	4,340.00	4,340
IMBUKO PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262091888	7,766.00	4,406
NASERIAN PCEA PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262092161	32,392.50	32,393
OLOIBOR AJIIK PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262092384	1,407.50	-
EMARTI DISPENSARY CDF ACCOUNT	EQUITY	700262093414	617.5	-
ENDIKIRR PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262093591	3,444.50	287,058
OLTINKA LOONKAIK PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262115501	102,354.00	1,013,380
ILMAO PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262118490	28,151.00	28,151
ILKIMUNYAK PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262119319	150	-
OLOIKA PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262127807	9,076.55	-
OLOOSIRKON SECONDARY SCHOOL CDF ACCOUNT	EQUITY	700262130399	2,009,069.10	2,009,069
NAMUNYAK PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262135669	14,186.00	14,186

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
NASERIAN PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700262138656	42,266.00	42,266
OLTORUTO DISPENSARY CDF ACCOUNT	EQUITY	700262143386	44,380.00	44,380
KORROMPOI COMMUNITY DISPENSARY CDF ACCOUNT	EQUITY	700262155243	73,280.00	73,280
SHOLINKE APS CAMP CDF ACCOUNT	EQUITY	700262157657	3,332.50	-
KAJIADO EAST CONSTITUENCY PROJECTS COMMITTEE	EQUITY	700262165158	23,491.63	23,492
KAJIADO EAST CONSTITUENCY ENVIRONMENTAL AND SPORTS PROJECTS COMMITTEE	EQUITY	700262177765	10,600.96	10,601
MUSA PRIMARY SCHOOL PMC-CDF ACCOUNT	EQUITY	700262261904	3,792.00	-
ILMUKUTANI PRIMARY SCHOOL PMC-CDF ACCOUNT	EQUITY	700262262031	229,025.00	229,025
KILOH PRIMARY SCHOOL PMC-CDF ACCOUNT	EQUITY	700262262278	158,494.00	158,494
ENKUTOTO OO MBAA PRIMARY SCHOOL	EQUITY	700262262499	700.00	-
NOONKOPIR GIRLS SEC SCHOOL PMC-CDF ACCOUNT	EQUITY	700262262669	1,549.00	-
SAMULI PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	700263337717	2,755.00	-
ENKASITI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263365364	4,296.85	-
ENOORETET PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263366588	1,400.00	301,192
NKATU PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263367136	16,075.50	16,076
KUNCHU PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263375147	537,735.95	448,141
LENCHANI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263375906	416,800.00	416,800

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
ENKILELE PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263379748	2,960.35	-
MASIMBA SECONDARY SCHOOL-CDF ACCOUNT	EQUITY	700263383694	2,695.00	-
IMARORO PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	700263402993	19,917.85	19,918
ISINYA TOWNSHIP PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263414782	470.00	-
OSARAI DISPENSARY	EQUITY	700263417125	79.5	-
OLOOLTEPES DISPENSARY	EQUITY	700263417614	13,920.00	-
NASERIAN DISPENSARY	EQUITY	700263418998	165,950.60	165,951
IMARORO PRIMARY SCHOOL	EQUITY	700263422150	35	-
ENYUATA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263580389	1,415.00	-
ILKIUSHIN PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263645754	13,548.80	13,549
ISINYA BOYS SECONDARY SCHOOL-CDF ACCOUNT.	EQUITY	700263655427	4,168.00	10,763
ILMUNKUSH PRIMARY SCHOOL-PMC ACCOUNT	EQUITY	700263668204	2,203.00	2,203
SANARE PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263688427	33,742.00	33,742
NOONKOBEN PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	700263713592	9,830.00	9,830
OLOITIKO PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	700263735730	6,376.20	-
MASHUURU DISPENSARY-CDF ACCOUNT	EQUITY	700263736512	387.30	-
NOOSIDAN PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700263747562	424.5	-
NEW VALLEY BRIDGE-CDF ACCOUNT	EQUITY	700263754536	8,024.22	-

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
MAZORD DRIVE-CDF PROJECT ACCOUNT	EQUITY	700263781678	1,122.50	1,123
NKATU PRIMARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700263783533	1,355.00	-
OLOOLTEPES DAM-CDF ACCOUNT	EQUITY	700263786324	305	-
INKUKOUN DISPENSARY-CDF ACCOUNT	EQUITY	700263787013	70	-
NOONGABOLO WATER PROJECT-CDF ACCOUNT	EQUITY	700263921532	85	-
OLTUROTO SECONDARY SCHOOL - CDF ACCOUNT	EQUITY	700264060871	21,175.00	328,213
EWANGAN PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700264081487	3,590.00	-
SHOLINKE ROAD-CDF ACCOUNT	EQUITY	700264121216	1,305.00	-
OLE NKOTILA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700264166423	1,119.00	-
LEMPEI CHIEF CAMP-CDF ACCOUNT	EQUITY	700264220543	350	-
MCK KIBOKO PRIMARY SCHOOL - CDF PROJECT ACCOUNT	EQUITY	700264264922	1,317.50	-
PARANAE PRIMARY SCHOOL CDF ACCOUNT	EQUITY	700264301178	2,134.00	13,276
ENTARETOI SECONDARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700264306620	915	-
SHOLINKE CHIEF CAMP CDF PROJECT ACCOUNT	EQUITY	700264350201	245	-
NASERIAN BOREHOLE CDF PROJECT ACCOUNT	EQUITY	700264358877	8,855.00	-
G.K PRISON SECONDARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700264359052	135,198.51	135,199
ILKILEKU PRIMARY SCHOOL CDF PROJECT	EQUITY	700264370766	255	-

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
ELANGATA NANYOKIE PRY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700264371008	120,980.00	120,980
SAFARICOM PRIMARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700264411993	1,573.00	-
OLOOSIRKON-ERANKAU ROAD CDF ACCOUNT	EQUITY	700264426890	350	-
OLOIKA-ACCACIA ROAD CDF ACCOUNT	EQUITY	700264428343	1,780.00	-
ERANKAU SECONDARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700264428503	441.9	-
NOOSIDAN SECONDARY SCHOOL CDF PROJECT	EQUITY	700264435171	2,899.20	-
NOONKOPIR AP LINE CDF PROJECT ACCOUNT	EQUITY	700264568982	175	-
LESONKOYO PRIMARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700264613046	8,490.00	-
OLTUROTO PRIMARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700264699801	9,360.00	-
NOOMPALA PRIMARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	700264718359	26,868.80	26,869
KIMALAT SECURITY LIGHTING-CDF ACCOUNT	EQUITY	700264859472	97,290.00	97,290
EMALI COMMUNITY WATER PROJECT-CDF ACCOUNT	EQUITY	700266415414	6,445.00	6,445
NAIRATAT COMMUNITY WATER PROJECT-CDF ACCOUNT	EQUITY	700266415449	495	-
NAMUNYAK-NASERIAN ROAD PMC	EQUITY	700266529608	10	-
EWONGAN PRIMARY SCHOOL-PMC	EQUITY	700266658712	4,450.00	-
ENKASITI-OLOOLOITOKOSHI ROAD-PMC	EQUITY	700266658865	1,460.00	-
ESARUNOTO PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	700266675730	3,515.00	-

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
OLDONYO LENKAI PROJECT-CDF ACCOUNT	EQUITY	700266687894	124.00	-
ISARA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700266839482	21,599.00	21,599
ENKIRGIRRI MIXED DAY AND BOARDING PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700267024381	2,725.00	-
PARSINTI PRIMARY SCHOOL-PMC	EQUITY	700267024855	10,652.00	-
MERRUESHI PRIMARY SCHOOL-CDF	EQUITY	700267124971	53,478.40	53,478
EMAKOKO-ERANKAU ROAD	EQUITY	700267502742	285	-
ROAD BLOCK ROAD ALONG EMALI-LOITOKITOK ROAD-CDF ACCOUNT.	EQUITY	700268015553	163.2	-
KAG-ENKEJU OOLAWARAK ROAD-CDF	EQUITY	700268015958	163.2	-
TIPATET EMAKOKO PRIMARY SCHOOL	EQUITY	700268979199	1,606.00	168,606
OLOIKARRA PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	700269043740	1,965.00	-
ESELENKEI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269043922	151,613.00	-
ERANKAU PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269045350	267.50	-
OLOOSIRKON PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	700269066525	28	-
P.J.DAVE PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	700269470543	1,519.00	810,904
KAPUTIEI SECONDARY SCHOOL-CDF ACCOUNT.	EQUITY	700269550954	389,417.20	1,353,439
UTUMISHI SECONDARY SCHOOL CDF PMC ACCOUNT	EQUITY	700282013262	65,697.00	798,372
ENKASITI SECONDARY SCHOOL-CDF PMC ACCOUNT	EQUITY	700282029187	498,615.00	321,929
NASERIAN CHIEFS CAMP-CDF PMC ACCOUNT	EQUITY	700282168707	12,664.00	170,664

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
ELERAI MCK GIRLS SECONDARY SCHOOL-CDF PMC ACCOUNT	EQUITY	700282053318	5,871.00	5,871
KISAJU CHIEFS OFFICE-PMC CDF ACCOUNT	EQUITY	700282070448	23,975.00	23,975
ILKELUNYETI PRIMARY SCHOOL-CDF PMC ACCOUNT	EQUITY	700282079267	4,679.00	17,590
OLOMAIYANA PRIMARY SCHOOL CDF PMC ACCOUNT	EQUITY	700282093953	2,358.00	10,957
OLPERELONGO PRIMARY SCHOOL- CDF PMC ACCOUNT	EQUITY	700279965726	5,629	5,629
NKUSSO PRIMARY SCHOOL- CDF ACCOUNT	EQUITY	700271747649	14,841	14,841
ILPOLOSAT PRIMARY SCHOOL -PMC	EQUITY	700278717109	15,564	15,564
ARROI PRIMARY SCHOOL	EQUITY	700293405816	14,888.00	-
DR LIKIMANI PRIMARY SCHOOL	EQUITY	700284540163	845,908.60	-
INKOIRIENITO PRIMARY SCHOOL	EQUITY	700284532463	295,174.00	-
KITENGELA MIXED DAY AND BOARDING PRIMARY SCHOOL	EQUITY	700284569232	319,129.00	-
NEMASI PRIMARY SCHOOL	EQUITY	700284540182	18,452.00	-
OLOSINYA CHYULU PRIMARY SCHOOL	EQUITY	700284540171	3,965.00	-
MERRUESHI SECONDARY SCHOOL	EQUITY	700284531065	103,039.00	-
IMARORO SECONDARY SCHOOL	EQUITY	700284530995	3,476.00	-
KORROMPOI SECONDARY SCHOOL	EQUITY	700284530999	575,732.00	-
OLOOLTEPES METRO CHIEF CAMP	EQUITY	700284540175	3,771.00	-
KAJIADO EAST NG-CDF ENVIRONMENT PROJECT	EQUITY	700284530967	4,401.82	-

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
MASHUURU POLICE POST	EQUITY	700284569143	501,076.00	-
ISINYA CHIEFS OFFICE	EQUITY	700284883351	52,790.00	-
SAMERI PARK POLICE POST NG-CDF PMC	EQUITY	700284872423	401,388.00	-
KAJIADO EAST NG-CDF SPORTS	EQUITY	700284820938	5,177.00	-
Total			6,131,966	14,772,386

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>1. Unsupported Bursary Disbursements The statement of receipts and payments reflects other grants and transfers amount of Kshs 82,401,102 and as disclosed in note 8 to the financial statements which includes bursary payments amounting to Kshs 38,174,845 and Kshs 36,879,600 disbursed to secondary schools and tertiary institutions respectively. however, no acknowledgement letters from beneficiary institutions were provided for audit. In the circumstances, the accuracy and completeness</p>		Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>of bursary payments totalling Kshs 75,054,445 could not be confirmed.</p> <p>2.Long Outstanding Unpresented Cheques The statement of assets and liabilities reflects a balance of Kshs 57,569,882 in respect to bank balances as disclosed in note 12A to the financial statements. However, review of the bank reconciliation statements revealed long outstanding unpresented cheques amounting to Kshs 13,218,495 whose clearance dates were not indicated.</p> <p>In the circumstances, the accuracy and completeness of bank balances of Kshs 57,569,882 could not be confirmed.</p>		Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>3. Unsupported Project Management committee balances Annex 5 to the financial statements reflects project management committee (PMC) bank balances totalling Kshs 14,772,386. However, the cashbooks, bank reconciliation statements and certificates of bank balances for the individuals PMC accounts were not provided for audit. Further, the PMC opening bank balance of Kshs 88,545,889 differs with the audited financial statements for the year ended 30 June 2022 balance of Kshs 96,137,760 resulting to an unexplained difference of Kshs 7,591,871. In the circumstances, the accuracy and completeness of PMC balance of Kshs</p>		Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>14,772,386 could not be confirmed. The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Kajiado East Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with 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</p>			

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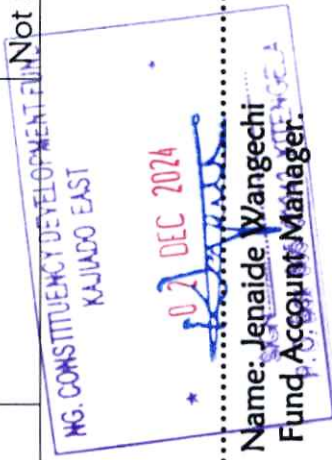
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>appropriate to provide a basis for qualified opinion.</p> <p>Emphasis of Matter</p> <p>Budgetary Control and Performance The summary of appropriation reflects final receipts and actual on comparable basis of Kshs 226,748,403 and Kshs 156,572,430 respectively resulting to under- funding of Kshs 70,175,973 or 31% of the budget. However, the fund spent an amount of Kshs 99,023,348 against receipts of Kshs 156,572,430 resulting to an under- utilization of Kshs 57,549,082 or 37% of the actual receipts. The under-funding and under-utilization affected the planned activities and</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	may have impacted negatively on service delivery to the public.		Not resolved	

Not resolved

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 Name: Jenaide Wangechi
 Fund Account Manager.