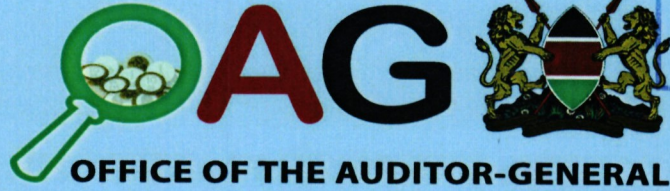


REPUBLIC OF KENYA




PARLIAMENT  
OF KENYA  
LIBRARY

OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

## REPORT

OF

 THE NATIONAL ASSEMBLY PARLIAMENT BUILDING NAIROBI	
<b>THE AUDITOR-GENERAL</b>	
DATE: 03 MAR 2022	
DAY: Thurs	
TABLED BY:	LOM ON
CLERK-AT THE-TABLE:	C. Ndlovu

### NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KAJIADO NORTH CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE, 2020



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

**REPORTS AND FINANCIAL STATEMENTS**

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

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

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

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## **I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

### **(a) Background information**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

### **Mandate**

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

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

### **Vision**

Equitable Socio-economic development countrywide

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KAJIADO NORTH CONSTITUENCY**

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**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.

**(b) Key Management**

The NGCDF KAJIADO NORTH Constituency 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 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	<b>Edwin Karani Wachira</b>
2.	Sub-County Accountant	<b>Rufus Mburu</b>
3.	Chairman NGCDFC	<b>Simon Gatheru</b>
4.	Member NGCDFC	<b>Julius Suyianga</b>

**(d) Fiduciary Oversight Arrangements**

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

**(e) NGCDF KAJIADO NORTH Constituency Headquarters**

P.O. Box 78-00208  
Ngong Dec Compound  
Ngong Hills  
KENYA

**(f) NGCDF KAJIADO NORTH Constituency Contacts**

Telephone: (254) 717472198  
E-mail: [ngcdfkajiadonorth@cdf.go.ke](mailto:ngcdfkajiadonorth@cdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) NGCDF KAJIADO NORTH Constituency Bankers**

Equity Bank  
Ngong Branch  
P.O. Box 170-00208

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

**II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

I hereby present the financial statements for Kajiado North NG-CDF as at 30<sup>th</sup> June 2020. In the financial year the constituency was allocated Kshs 137,367,724.00 as funds for the financial year, however the constituency actually received Kshs 69,668,000.00 in that financial year, Kshs 55,040,875.50 as funds from financial year 2018/2019 and Kshs 500,000.00 as funds for financial year 2015/2016.

In addition, Kajiado North NG-CDF was able to raise Kshs 64,000 as Appropriation in Aid (A.I.A) through sale of tender documents.

Infrastructural funding of both public primary and secondary schools was as follows;

<b>SCHOOLS</b>	<b>AMOUNT</b>
Transfers to Primary Schools	3,220,000.00
Transfers to Secondary Schools	36,021,906.70
<b>TOTAL</b>	<b>39,241,906.70</b>

Infrastructural funding of other sectors eligible for funding by the NG-CDF was as follows;

<b>SECTOR</b>	<b>AMOUNT</b>
Security	35,050,360.00
Sports	1,441,000.00
Environment	835,000.00
Emergency Projects	2,813,380.00
Renovation of NG-CDF Building	870,418.50
Strategic Plan	1,749,000.00
<b>TOTAL</b>	<b>42,759,158.50</b>

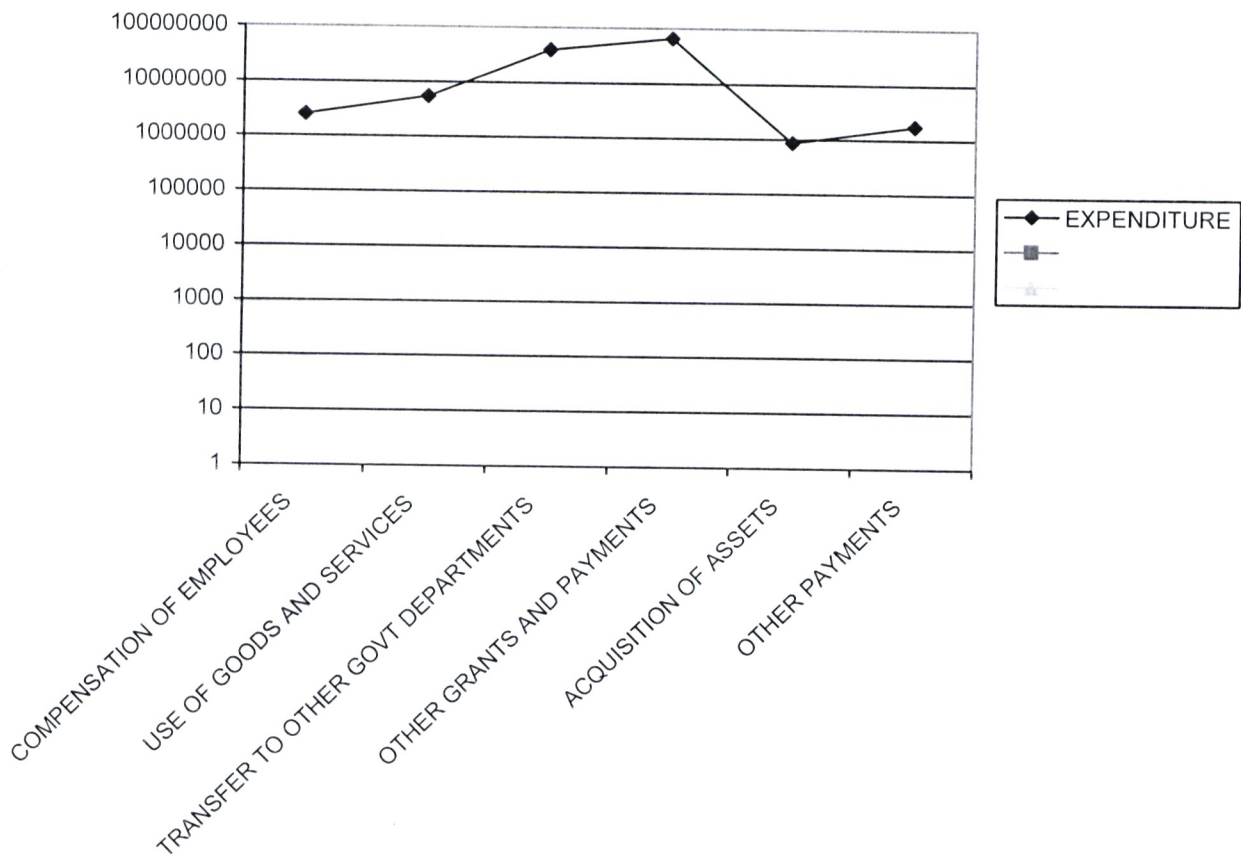
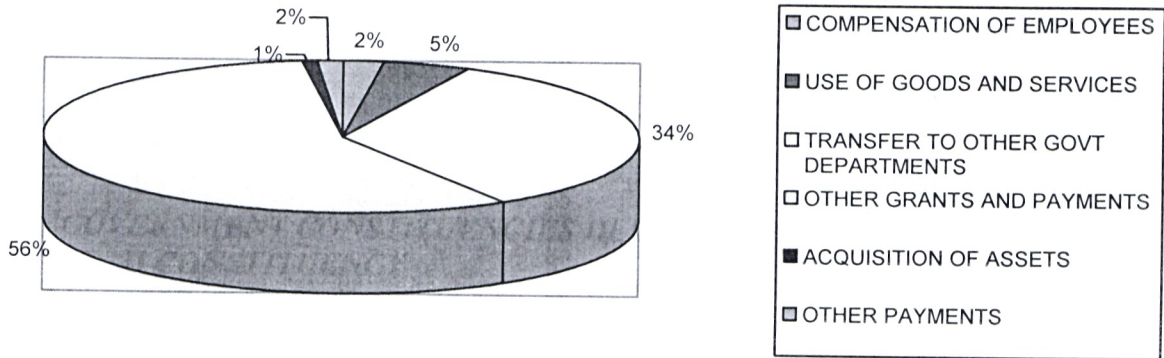
Bursary funding allocation for the financial year was as follows;

Secondary schools	14,813,321.00
Tertiary schools	10,550,000.00
<b>TOTAL</b>	<b>25,363,321.00</b>

This is a representation of 92.89% absorption rate of the Kshs **27,305,008.93** allocated for the financial year 2019/2020.

Below is a pie chart representation of usage of funds for the financial year 2019/2020;

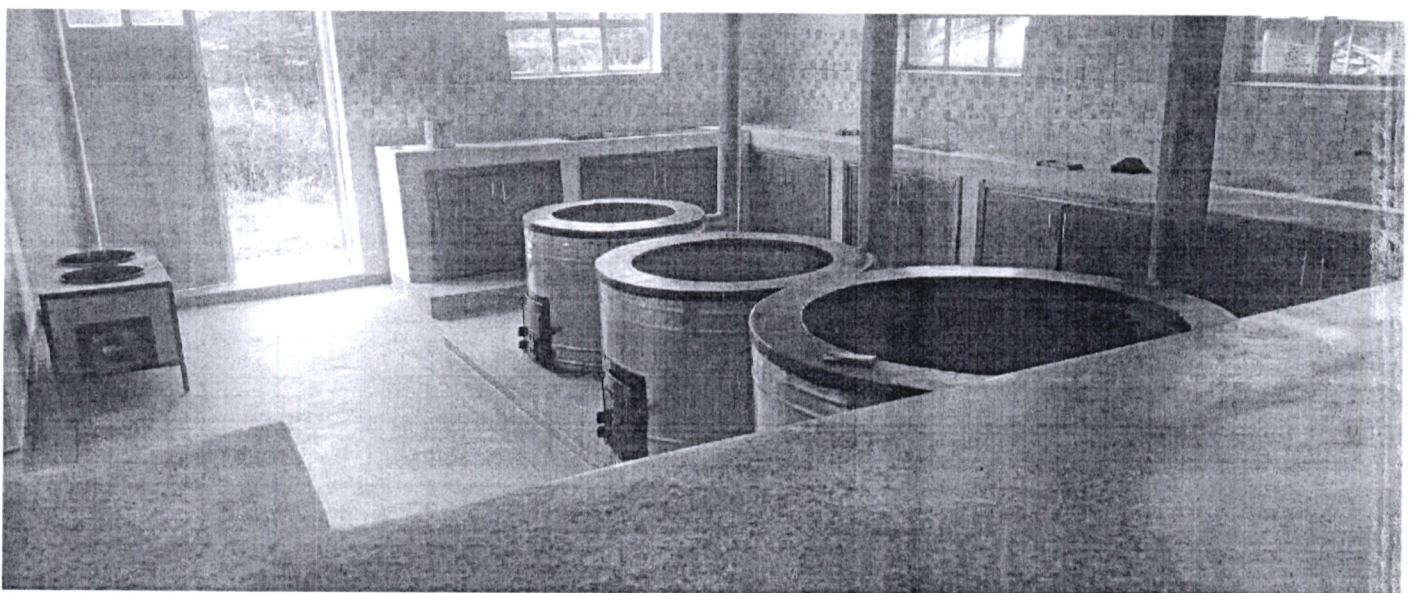
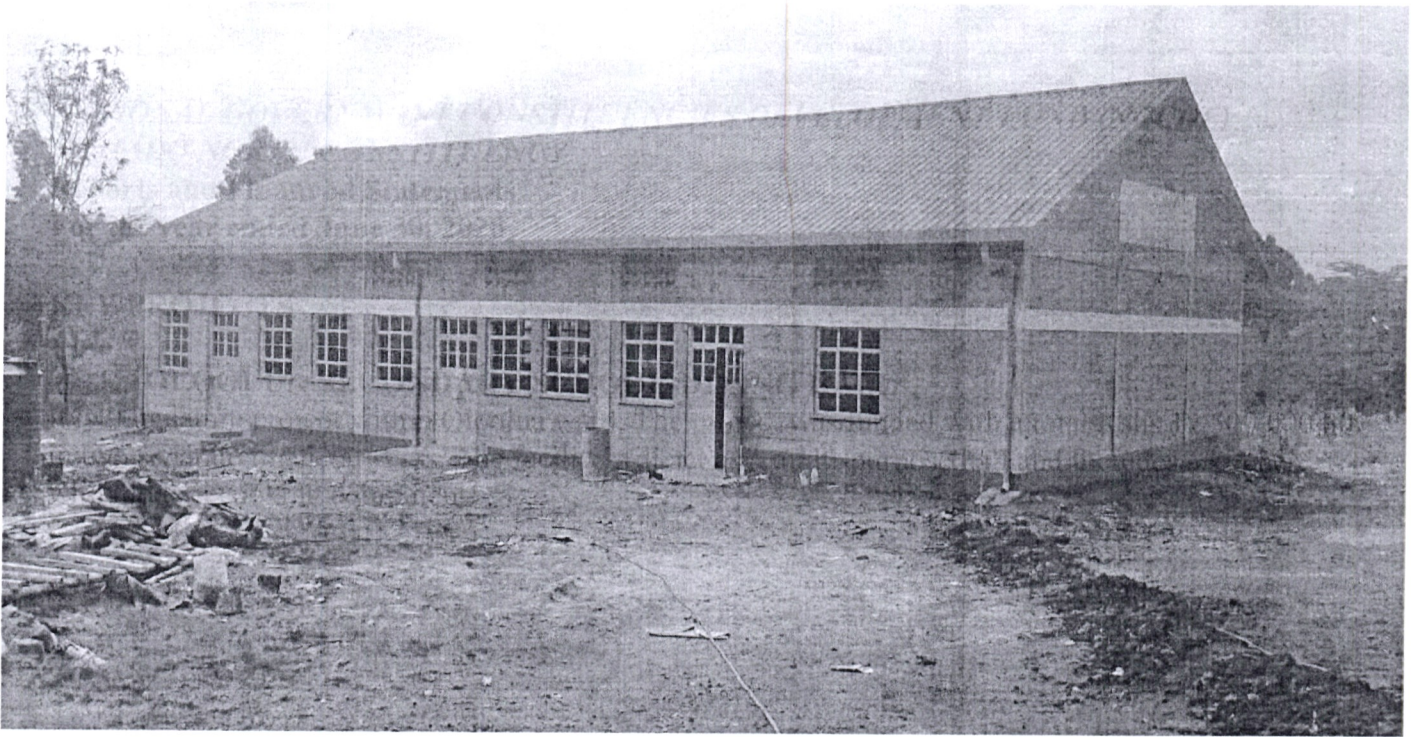
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
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**KEY PROJECTS**

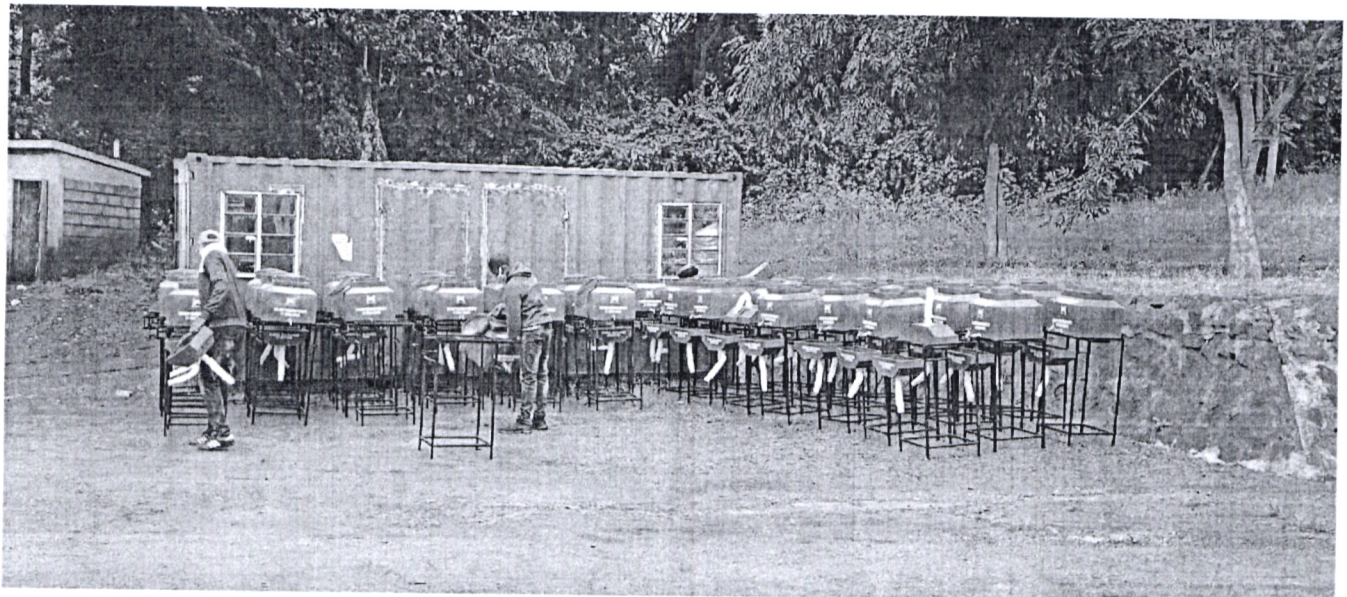
**1. OLOOLUA SECONDARY SCHOOL-DINING HALL**

It is a signature project within Oloolua ward. The project was funded with a total Kshs 12,500,000.00 in two separate financial years. The facility will act as a multi-purpose hall and includes a kitchen with modern cooking equipment.



## **2. HAND WASHING STATIONS AND FACE MASKS**

After the COVID-19 disease was first reported in the country, the NG-CDF committee endeavoured to mitigate the situation in the constituency. The committee approved for the purchase of hand washing stations, hand washing soap and face masks were supplied in all public schools, security apparatus and government departments in the constituency. This was to facilitate adherence to the Ministry of Health guidelines. Below are sample photos of the hand washing basins;



**3. NKOROI SECONDARY SCHOOL-CONSTRUCTION OF 3 CLASSROOMS**

The school was allocated Kshs 4,189,220.00 in the financial year 2019/2020 and a further Kshs 1,500,000.00 for the construction of 3 classrooms with a suspended slab.



*NG-CDFC members inspecting the project during a Monitoring and evaluation exercise*



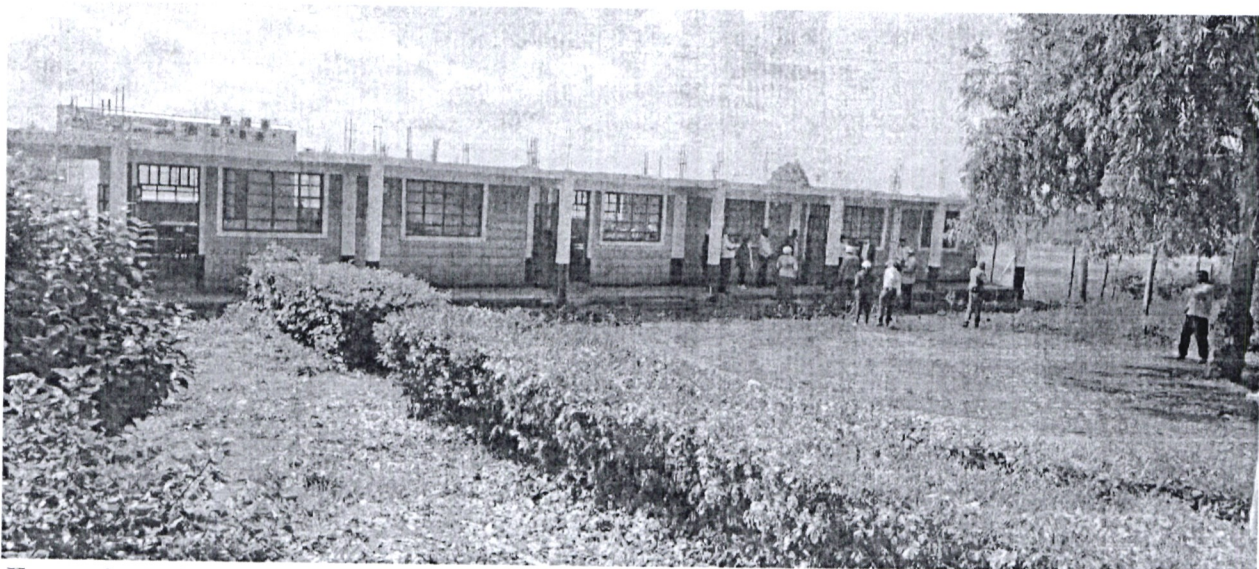
*Front view of the 3 completed classrooms*

#### **4. KISERIAN SECONDARY SCHOOL- CONSTRUCTION OF 3 CLASSROOMS**

The school was funded in the financial year 2019/2020 to a tune of Kshs 5,770,678.70 for construction of 3 classrooms with a suspended slab.



*Side view of project*



*Front view of project*

#### **CHALLENGES**

1. Notably, for the financial year 2019/2020, the biggest challenge has been the COVID-19 pandemic, a respiratory disease that predominantly affects the lungs and is highly contagious. The global pandemic brought to a standstill normal operations in the office negatively affecting project implementation. In order to enable staff operate optimally, we provided all required protective measures for them and all visitors to the NG-CDF office. These included hand wash stations, soaps, masks e.t.c

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2. Another challenge has been the issuance of bursary cheques to different learning institutions after the Ministry of Education directive to indefinitely close all schools as a result of the COVID-19 pandemic. This adversely affected the transfer of funds to learning institutions. To facilitate the transfer of bursary funds the office delivered cheques on behalf of beneficiaries to the respective learning institutions bank accounts.
3. Limited number of public technical officers needed to provide technical advice during project implementation also hampered operations. We formally made a request to the Ministry of Public works requesting for the posting of a Public works officer in the constituency to provide necessary technical advice during project planning and implementation.

**Sign**



**CHAIRMAN NGCDF COMMITTEE**

**III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S  
 PREDETERMINED OBJECTIVES**

**Introduction**

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

The key development objectives of NGCDF-KAJIADO NORTH Constituency's 2018-2022 plan are to:

<b>No.</b>	<b>Strategic Issues</b>	<b>Strategic Objectives</b>	<b>Strategies</b>
1.	Education	To increase access and improving quality of education	<ul style="list-style-type: none"> <li>Improving infrastructure at learning institutions</li> </ul>
2.	Security	To improve security and bring government services close to the people	<ul style="list-style-type: none"> <li>Improve welfare and working environment for security personnel</li> <li>Enhance community policing</li> </ul>
3.	Youth and Sports	To engage in talent identification and development	<ul style="list-style-type: none"> <li>To facilitate sporting activities and support local talent</li> <li>To sensitize youth on available programs, opportunities and avoidance of drug and substance abuse</li> </ul>
4.	Environment	To improve environmental conservation and protection	<ul style="list-style-type: none"> <li>Improving green cover in the region</li> <li>Protection of water catchment areas and</li> </ul>

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			improving water harvesting
5.	Communication and linkages	To promote effective communication and good cooperation	<ul style="list-style-type: none"> <li>Enhance relation with Key Stakeholders</li> <li>Improve media relations</li> </ul>
6.	Database System	To enhance data storage system	<ul style="list-style-type: none"> <li>Development of Project Management System</li> </ul>

**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	<ul style="list-style-type: none"> <li>➤ Number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>➤ Number of bursary beneficiaries at all levels</li> </ul>	In FY 19/20 -we increased number of classrooms, dormitories, laboratories etc from 7 to 13 in the constituency
Security	Enhance the capacity and number of police stations, police posts and staff houses in the constituency	Increased number of security detail Increased policing	<ul style="list-style-type: none"> <li>➤ Number of usable physical infrastructure in the constituency</li> </ul>	Number of AP police houses increased from 4 to 6 Number of new assistant chief's houses stands at 4 Construction of 2 substantive

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				police stations.
Environment	To facilitate the planting of trees in various learning institutions in the constituency	6,240 planted tree seedlings in various learning institutions in the constituency	Increased tree vegetation	Better environment for learning, outdoor activities and beatification of schools
Sports	Empower youth through sporting activities	Growth of sporting activities in the constituency	Number of groups benefitting from the sports programme	Increase in the number of reach of the sports programme
Information, Communication and Technology (ICT)	Enhance access to information and technology to residents in the constituency	Equip chief's offices and public social halls within the constituency with internet connectivity	Number of residents that have benefitted from the program	4 ICT hubs/ centres have been set up.

**IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

NGCDF – KAJIADO NORTH Constituency 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**

**Vision**

To foster a just secure community with equitable access to quality, reliable and sustainable government services.

**Mission**

To coordinate activities for the empowerment of the community through prudent management and effective and efficient utilisation of funds allocated to the constituency.

**Core values**

These are the core pillars that require to be upheld by the Kajiado NG-CDF committee to support the vision and mission of the strategic plan;

- **Honesty and Integrity**

The constituency leadership shall promote openness, uprightness and reliability in the execution of their mandate.

- **Innovativeness & Creativity**

The constituency leadership is committed to resourcefulness and visionary planning and service delivery.

- **Equity and equality**

The leadership will promote fairness and equal distribution of resources and services.

- **Efficiency & Effectiveness**

The constituency leadership will promote high productivity, competence and usefulness of resources.

- **Inclusiveness**

The leadership is committed to uphold citizen driven and focused service.

- **Accountability & Transparency**

The constituency shall conduct its business and lend services to its stakeholders in a transparent and accountable setup manner.

## **2. Environmental performance**

### **Environment Policy and Action Plan**

Protection of the environment in which we live and operate is part of Kajiado North NG-CDF initiatives

Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations.

#### **Our Environmental Policy**

In this policy statement Kajiado North NG-CDF commits to:

- Comply with all relevant environmental legislation, regulations and approved codes of practice
- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water
- Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources.
- Managing and disposing of all wastage in a responsible manner.
- Providing training for our CDFC and staff so that we all work in accordance with this and within an environmentally aware culture
- Regularly communicating our environmental performance to our employees and other significant stakeholders
- Developing our management processes to ensure that environmental factors are considered during planning and implementation
- Monitoring and continuously improving our environmental performance.
- Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

#### **Our Environmental Action Plan**

Kajiado North NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts.

These four areas together with our approach and targets for each are shown below:

#### **Impact Area Approach**

##### **1. Capacity Building**

- Promote environmental awareness by sensitizing the Kajiado North NG-CDFC, NG-CDFC staff and PMCs on good conservation practices.
- To encourage, through regular communication to Kajiado North NG-CDFC, staff, and other stakeholders changes in individual behaviour to reduce usage.

##### **2. Conservation of Energy and Resources**

- To maximize use of available technologies to remove the need to use paper.
- To encourage our clients to engage with us using electronic means where possible.

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- To maximize on rain water harvesting through provision of rain water reservoir tanks.
- To make energy efficiency a key factor in the NG-CDF office.
- To invest in available energy saving technologies and devices within our existing premises.

**Environmental Protection and Conservation**

- We have constructed culverts and gabions to prevent soil erosion.
- To encourage tree planting in the constituency to improve the forest cover.
- To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires.

**Pollution Control and Waste Management**

- To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks in NG-CDF projects.

**3. Employee welfare**

Kajiado North NG-CDF being a metropolitan area the recruitment and employment of staff has to consider biodiversity and gender equality. The committee endeavours to employ according to merit.

The Kajiado North NG-CDF offers employment for 5 categories:

- I. Clerk of works
- II. Driver
- III. Office Assistant
- IV. Office Secretary
- V. Accounts assistant

The employment is on contractual basis for a period of 1 year renewable per annum. Remuneration is guided by circulars and job Groups as per the Salaries and remuneration commission. Employees are eligible for one month's leave and service gratuity depending on their performance.

Promotions are done according to merit and work performance and are based on annual performance appraisal select committee appointed by the NG-CDF committee.

**HEALTH, SAFETY AND WELL BEING**

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

**Guidelines to General Safety**

The office has maintained healthy and safe working conditions for its employees to ensure there is no personal injury caused by accidents.

All the staff must always consider safety to themselves and others when performing their duties. They should not compromise on quality, cause injury, ill health, loss or environmental damage.

**Emergency Preparedness**

Every Department depending on the nature of work and services shall plan for foreseeable incidents such as accidents, explosions, fire, floods etc. and prepare and outline procedures to be followed in such events.

**Fire precautions**

The fire protection facilities have been provided both inside and outside the building and they are adequate and maintained annually

General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers

**Reporting of an Accident**

Immediately an accident or development of an occupational disease resulting in death or injury to an officer comes to the notice of the officer under whom he/she is directly deployed, the supervisor should make a claim for compensation in accordance with the procedure set out in the Occupational Safety and Health Act 2007 and Work Injury Benefits act 2007.

**Guidance and Counselling**

The current challenges in the workplace and family environment affects the performance and wellbeing of an officer. To address these challenges, the office undertakes guidance and counselling of the affected staff however, consultation with family members or support system may be sought when deemed necessary.

**Health Care Services**

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

**HIV/AIDS**

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

HIV/AIDS shall be treated like any other challenging issue at the workplace. All officers of the Institute shall have a role to play in the wider struggle to mitigate the effects of the pandemic.

An officer shall not be discriminated or stigmatized on the basis of HIV status. It is an offence for any person to discriminate another on the ground of actual, perceived or suspected HIV status.

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

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

**Drug and Substance Abuse**

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

**Persons Living with Disability**

An employee with an impairment in his/her body will be expected to confirm their disability status with a doctor after medical examination. Once it is confirmed that he/she is disabled, the employee will register with the National Council for Person with Disabilities. The employee will then present the registration certificate from the National Council for Persons with Disabilities to the Institute which will then recognize them as employees living with disabilities

The office shall provide facilities and effect such modification, whether physical, administrative or otherwise, in the workplace as may be reasonably required to accommodate persons with disabilities

**Sexual harassment and other Forms of Harassment**

Any staff of the office should not harass another officer sexually through, direct or indirect request for favours, use of language whether written or spoken of a sexual nature, use visual material of a sexual nature and show physical behaviour of a sexual nature which directly or indirectly subjects the person to behaviour that is unwelcome or offensive.

Disciplinary action will be taken against an officer of the Institute for harassing another person.

Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization.

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The improper use of power based on administrative or Managerial status (i.e. the use of a position to insult, bully, dominate, manipulate, disadvantage or discriminate) may also constitute harassment.

Bullying – which means repeated, deliberate and targeted conduct by a person towards a staff member which is offensive, intimidating or humiliating and which detrimentally affects that member's well-being.

Reporting Harassment Cases

Any staff who believes that they have experienced some form of harassment should report harassment cases as outlined in the office complaints procedures manual.

**4. Market place practices-**

NG-CDFC fund was designed to support constituency-level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at the

Grass roots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions

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

**a) Responsible competition practice.**

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

How the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

**b) Responsible Supply chain and supplier relations.**

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

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

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

**d) Product stewardship.**

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

**5. Community Engagements-**

Public Participation in Project Identification and Implementation and Monitoring

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

The NG-CDFC shall then deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act

shall be drawn from. There after the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board.

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.

Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability.

Effective public engagement is about recognising that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two-way information sharing tool. The more views gathered in the process of making a decision, the more likely the final product will meet the most needs and address the most concerns possible.

In summary stakeholders participation is important since:

- Providing information helps them understand the issues, options, and solutions available for the projects
- Consulting with the public aids in obtaining their feedback on alternatives or decisions
- Involving the public also ensures their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable.

#### **Public Awareness**

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

Public Awareness and Sensitisation Exercise Provide

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

#### **Covid-19 Mitigation Measures**

Taking into consideration the current Corona Virus epidemic, in line with the Governments directive on reducing the chances of being infected or spreading COVID-19, the office resolved in aiding the process by taking the following precautionary measures.

- Procurement of 80 hand washing stations and soaps to be distributed to all public schools in the constituency, police stations, government departments that work closely with Kajiado NG-CDF.

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)***  
***KAJIADO NORTH CONSTITUENCY***

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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- Procurement and distribution of 5,000 face masks to needy residents within the constituency and NG-CDF committee and staff.

**V. STATEMENT OF NGCDF-KAJIADO NORTH CONSTITUENCY 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 NORTH 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, 2020. 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 NORTH 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 NGCDF-KAJIADO NORTH financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-KAJIADO NORTH Constituency further confirms the completeness of the accounting records maintained for the NGCDF-KAJIADO NORTH, 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.


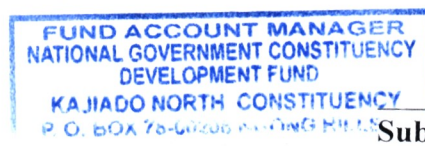
The Accounting Officer in charge of the NGCDF-KAJIADO NORTH Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity'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 NORTH Constituency financial statements were approved and signed by the Accounting Officer on <sup>30<sup>TH</sup></sup> SEPTEMBER 2020.



**Fund Account Manager**



**Sub-County Accountant**

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)***  
***KAJIADO NORTH CONSTITUENCY***

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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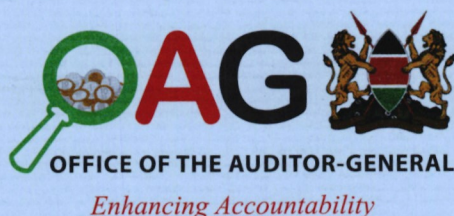
**Name: Edwin Karani Wachira**

**Name: Rufus Mburu**

**ICPAK Member Number: 20454**

# REPUBLIC OF KENYA

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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 NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

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### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kajiado North Constituency set out on pages 24 to 68, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows for the year then ended, statement of appropriation - recurrent and development combined, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kajiado North Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

#### Basis for Qualified Opinion

##### 1. Inaccuracies in the Financial Statements

During the year under review, the financial statements presented for audit review revealed the following inaccuracies:

- i. The statement of receipts and payments reflects transfers from the National Government Constituencies Development Fund (NGCDF) Board of Kshs.123,540,876 against summary statement of appropriation - recurrent and development combined of Kshs.135,373,556 resulting to unreconciled variance of Kshs.11,832,680.
- ii. The statement of assets and liabilities reflects a Nil balance for accounts payables against staff payables of Kshs.147,135 as disclosed in Note 17.2 to the financial

statements reports staff payables of Kshs.147,135 resulting to unreconciled variance of Kshs.147,135.

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

## **2. Unsupported Expenditure**

As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects an expenditure of Kshs.2,492,127 in respect to compensation of employees against supporting schedules amounting to Kshs.2,275,463 resulting to an unreconciled variance of Kshs.183,336.

In the circumstances, the accuracy of the compensation of employees amount of Kshs.2,492,127 could not be confirmed.

## **3. Misstatement of Unutilized Funds**

Note 17.3 to the financial statements reflects total unutilized fund balance of Kshs.11,018,383 as at 30 June, 2020. However, the amount was inconsistent with the actual budget utilization difference of Kshs.89,590,508 reflected in the summary statement of appropriation - recurrent and development combined resulting to unexplained variance of Kshs.78,572,125. This is contrary to Section 7(2) of the National Government Constituencies Development Fund Act, 2015 which states that all receipts, savings and accruals to the Fund and the balance of the Fund at the end of each financial year shall returned to the Fund.

In the circumstances, the accuracy of the unutilized funds of Kshs.11,018,383 could not be confirmed.

## **4. Unpresented Bursary Cheques**

According to the approved project code-list provided, the Fund had budgeted to spend Kshs.27,305,008 on bursaries to Secondary and Tertiary institutions. An audit review of the bank reconciliation statements revealed that cheques totalling Kshs.23,232,485 had not been presented as at 30 June, 2020. However, the cheques had not been presented as at the time of audit, in the month of February, 2021.

In the circumstances, the validity of these payments of Kshs.23,232,485 for the year ending 30 June, 2020 could not be ascertained.

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

## **Key Audit Matters**

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

## **Other Matter**

### **Budgetary Control and Performance**

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.204,805,280 and Kshs.135,437,556, respectively, resulting to an under-funding of Kshs.69,367,724 or 34% of the budget. Similarly, the Fund expended Kshs.123,604,876 against an approved budget of Kshs.204,805,280 resulting in an under-expenditure of Kshs.81,200,404 or 40% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. Delay in Project Implementation**

##### **1.1 Delay in Construction of a Classroom at Oloolua Primary School**

During the year under review, the Fund allocated Kshs.1,000,000 as per the 2019/2020 approved project list for the construction of one new classroom. However, an audit inspection carried out in the month of February, 2021 revealed that the project is yet to commence. Further, an analysis of the cashbook showed that Kshs.1,000,000 was transferred to the Project Management Committee account on 11 December, 2019. No sufficient reason has been given for the delay in the commencement of the project.

##### **1.2 Delay in Construction of a Laboratory at Olekasasi Secondary School**

During the year under review, the Fund allocated Kshs.3,000,000 as per the 2019/2020 approved project list for the construction of a laboratory. However, an audit inspection carried out in the month of February, 2021 revealed that the project is yet to commence. The Management of the Fund did not give sufficient reason why the project had not commenced.

In the circumstances, value for money in the implementation of the project has not been realized.

## **2. Lack of Public Participation**

The audit review revealed that the Fund purchased two (2) parcels of land for the construction of Chiefs' camp at Kiserian and Mosoi Range at the cost of Kshs.20,000,000 and Kshs.8,000,000, respectively. Further, the review revealed that there were no user requisitions and public participation to discuss the purchase of the land. This is contrary to Section 162(4) of the Public Procurement and Assets Disposal Act, 2015 and Section 6(1) of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, the Fund is in breach of the law.

## **3. Errors in Presentation and Disclosure of the Financial Statements**

Review of the financial statements for the National Government Constituencies Development Fund - Kajiado North Constituency as presented revealed the following errors:

- i. Summary statement of appropriation for both the recurrent and development expenditures are not separately disclosed;
- ii. Tax receipts policy which is not applicable to the National Government Constituencies Development Fund has been included as part of significant accounting policies in page 39;

Consequently, the financial statements as presented do not comply with International Public Sector Accounting Standard No.1 on presentation of financial statements and the Public Sector Accounting Standards Board guidelines and format.

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

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

### **Basis for Conclusion**

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

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

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

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

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the

activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them, and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

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

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

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

14 February, 2022

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KAJIADO NORTH CONSTITUENCY**

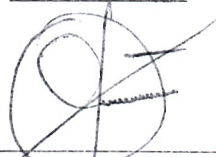
**Reports and Financial Statements**

**For the year ended June 30, 2020**

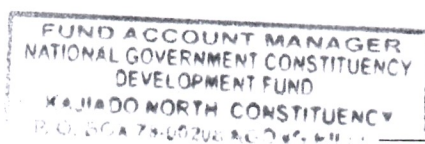
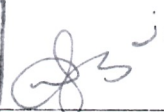
**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	123,540,876	108,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	64,000	74,000
<b>TOTAL RECEIPTS</b>		<b>123,604,876</b>	<b>108,858,483</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,492,127	1,895,120
Use of goods and services	5	5,358,259	6,793,912
Transfers to Other Government Units	6	39,241,907	39,289,671
Other grants and transfers	7	65,503,061	51,469,168
Acquisition of Assets	8	(870,419)	-
Other Payments	9	1,749,000	6,426,027
<b>TOTAL PAYMENTS</b>		<b>115,214,772</b>	<b>105,873,898</b>
<b>SURPLUS/(DEFICIT)</b>		<b>8,390,104</b>	<b>2,984,585</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAJIADO NORTH Constituency financial statements were approved on ~~20~~<sup>25</sup> SEPTEMBER 2020 and signed by:



**Fund Account Manager**  
Name: Edwin Karani Wachira


**Sub-County Accountant**  
Name: Rufus Mburu  
ICPAK Member Number: 20454

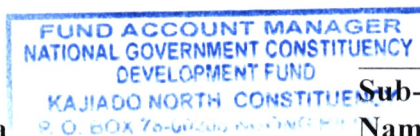
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**KAJIADO NORTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**


**VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	20,222,783	10,164,680
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>20,222,783</b>	<b>10,164,680</b>
Accounts Receivable			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>20,222,783</b>	<b>10,164,680</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable			
Retention	12A	-	-
Deposits (Gratuity)	12B	-	-
<b>TOTAL FINANCIAL LIABILITES</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSETS</b>		<b>20,222,783</b>	<b>10,164,680</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	<b>13</b>	10,164,680	7,188,096
Prior year adjustments	14	1,668,000	-
Surplus/Defict for the year		8,390,104	2,984,585
<b>NET FINANCIAL POSITION</b>		<b>20,222,784</b>	<b>10,172,681</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAJIADO NORTH Constituency financial statements were approved on ~~30~~<sup>30</sup> SEPTEMBER 2020 and signed by:

  
**Fund Account Manager**  
**Name: Edwin Karani Wachira**



  
**Sub-County Accountant**  
**Name: Rufus Mburu**  
**ICPAK Member Number: 20454**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KAJIADO NORTH CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**IX. STATEMENT OF CASHFLOWS**

		<b>2019 - 2020</b>	<b>2018 - 2019</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	123,540,876	108,784,483
Other Receipts	3	64,000	74,000
<b>Total receipts</b>		<b>123,604,876</b>	<b>108,858,483</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	2,492,127	1,895,120
Use of goods and services	5	5,358,259	6,793,912
Transfers to Other Government Units	6	39,241,907	39,289,671
Other grants and transfers	7	65,503,061	51,469,168
Other Payments	9	1,749,000	6,426,027
<b>Total payments</b>		<b>114,344,353</b>	<b>105,873,898</b>
<b>Total Receipts Less Total Payments</b>		<b>-</b>	
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	1,668,000	-
<b>Net Adjustments</b>		<b>1,668,000</b>	
<b>Net cash flow from operating activities</b>		<b>10,928,522</b>	<b>2,984,585</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(870,419)	-
<b>Net cash flows from Investing Activities</b>		<b>(870,419)</b>	<b>-</b>

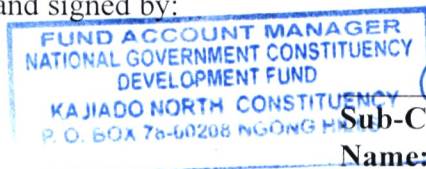
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KAJIADO NORTH CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>10,058,104</b>	<b>2,984,585</b>
Cash and cash equivalent at BEGINNING of the year	13	10,164,680	7,188,096
Cash and cash equivalent at END of the year		20,222,784	10,172,681

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAJIADO NORTH Constituency financial statements were approved on <sup>30<sup>th</sup></sup> SEPTEMBER 2020 and signed by:

\_\_\_\_\_  
Fund Account Manager  
Name: Edwin Karani Wachira



\_\_\_\_\_  
Sub-County Accountant  
Name: Rufus Mburu  
ICPAK Member Number: 20454

**X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Transfers from NG-CDF Board	137,367,724	67,373,556	204,741,280	135,373,556	69,367,724	66.1%
Proceeds from Sale of Assets	-	-	-	-	-	0.0%
Other Receipts	-	64,000	64,000	64,000	-	1
<b>TOTAL RECEIPTS</b>	<b>137,367,724</b>	<b>67,373,556</b>	<b>204,805,280</b>	<b>135,437,556</b>	<b>69,367,724</b>	<b>66.1%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,479,400	1,738,100	5,217,500	2,492,127	2,725,372.95	47.8%
Use of goods and services	8,883,695	2,451,597	11,335,292	5,358,259	5,977,033	47.3%
Transfers to Other Government Units	52,199,670	4,500,000	56,699,670	39,241,907	17,457,763	69.2%
Other grants and transfers	72,804,959	52,840,755	125,645,714	65,503,061	60,142,653	52.1%
Acquisition of Assets	-	592,104	592,104	870,419	(278,315)	147.0%
Other Payments	-	5,251,000	5,251,000	1,749,000	3,502,000	33.3%
Unallocated amount	-	64,000	64,000	-	64,000	0.0%
<b>TOTAL</b>	<b>137,367,724</b>	<b>67,437,556</b>	<b>204,805,280</b>	<b>115,214,772</b>	<b>89,590,508</b>	<b>56.3%</b>

- Underutilization of 90% and below is as a result of less than 100% funding by the NG-CDF Board as at 30<sup>th</sup> June 2020.
- The Covid-19 pandemic experienced in the 2<sup>nd</sup> half of the year affected the absorption of bursary funds (Transfer to Other Government Units) due to closure of Learning Institutions by the Government.
- Adjustments in the course of the financial year are as a result of funds from the financial year 2018/2019 received in the financial year 2019/2020.

**Reports and Financial Statements  
For the year ended June 30, 2020**

The NGCDF-KAJIADO NORTH Constituency financial statements were approved on 30<sup>TH</sup> SEPTEMBER 2020 and signed by:



**Fund Account Manager  
Name: Edwin Karani Wachira**



**Sub-County Accountant  
Name: Rufus Mburu  
ICPAK Member Number: 20454**

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2019/2020 a Kshs	b Kshs	2019/2020 c=a+b Kshs	30/06/2020 d Kshs	e=c-d Kshs
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	3,465,000.00	758,386.15	4,223,386.15	2,492,127.05	1,731,259.10
Employees Salaries- Payment of staff salaries and gratuity	-	979,713.85	979,713.85	-	979,713.85
1.2 Committee allowances	2,800,000.00	987,100.00	3,787,100.00	880,250.00	2,906,850.00
1.3 Use of goods and services	1,962,663.45	819,763.00	2,782,426.45	2,453,508.60	328,917.85
1.4 NSSF	14,400.00	-	14,400.00	-	14,400.00
<b>TOTAL</b>	<b>8,242,063.45</b>	<b>3,544,963.00</b>	<b>11,787,026.45</b>	<b>5,825,885.65</b>	<b>5,961,140.80</b>
<b>2.0 Monitoring and evaluation</b>					
2.1 Capacity building	1,500,000.00	383,750.00	1,883,750.00	-	1,883,750.00
2.2 Committee allowances	1,600,000.00	152,277.00	1,752,277.00	2,024,500.00	(272,223.00)
2.3 Use of goods and services	1,021,031.72	108,706.58	1,129,738.30	-	1,129,738.30
<b>TOTAL</b>	<b>4,121,031.72</b>	<b>644,733.58</b>	<b>4,765,765.30</b>	<b>2,024,500.00</b>	<b>2,741,265.30</b>
<b>3.0 Emergency</b>					
Emergency-To cater for any unforeseen occurrences in the constituency during the financial year	7,198,241.38	2,785,019.60	9,983,260.98	2,813,380.00	7,169,880.98
Emergency Funds- To cater for any unforeseen occurrences in the constituency during the financial year	-	4,738,993.40	4,738,993.40	-	4,738,993.40
<b>TOTAL</b>	<b>7,198,241.38</b>	<b>7,524,013.00</b>	<b>14,722,254.38</b>	<b>2,813,380.00</b>	<b>11,908,874.38</b>
<b>4.0 Bursary and Social Security</b>					
4.1 Primary Schools	-	-	-	-	-
4.2 Secondary Schools	15,834,479.93	3,547.00	15,834,479.93	14,813,321.00	1,024,705.93

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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

<b>Programme/Sub-programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	<b>2019/2020</b>		<b>2019/2020</b>	<b>30/06/2020</b>	
4.3 Tertiary Institutions	11,470,529.00		11,470,529.00	10,550,000.00	920,529.00
4.4 Universities			-		-
4.5 Social Security			-		-
<b>TOTAL</b>	<b>27,305,008.93</b>	<b>3,547.00</b>	<b>27,308,555.93</b>	<b>25,363,321.00</b>	<b>1,945,234.93</b>
<b>5.0 Sports</b>					
5.1 Constituency tournaments and sporting activities	2,747,354.48	335,471.17	3,082,825.65	1,441,000.00	1,641,825.65
5.2 Sports-- Organizing of constituency Sports tournament whereby the winning teams to be awarded with uniforms,balls,nets,trophies		1,335,050.83	1,335,050.83	-	1,335,050.83
<b>TOTAL</b>	<b>2,747,354.48</b>	<b>1,670,522.00</b>	<b>4,417,876.48</b>	<b>1,441,000.00</b>	<b>2,976,876.48</b>
<b>6.0 Environment</b>					
catholic diocese of ngong secondary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
P.C.E.A Ngong Hills Secondary Schoo-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
ngong technical training institute-ngong-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
oloolua secondary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
embulbul mixed day secondary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00

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

**Reports and Financial Statements  
For the year ended June 30, 2020**

<b>Programme/Sub-programme</b>	<b>Original Budget 2019/2020</b>	<b>Adjustments</b>	<b>Final Budget 2019/2020</b>	<b>Actual on comparable basis 30/06/2020</b>	<b>Budget utilization difference</b>
olkeri secondary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
enomatasiani mixed day secondary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
enomatasiani girls secondary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
PCEA upper matasia secondary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
kiserian secondary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
olekasasi secondary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
nkaimurunya secondary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
embulbul primary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
ongata rongai primary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
arap moi primary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00

Reports and Financial Statements  
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
ngong township primary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
kerapon primary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
kerapon primary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
olekasasi primary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
kiserian primary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
nalepo primary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
nakeel primary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
oloolua primary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
enoomatasiani primary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
nkaimurunya primary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00

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

Reports and Financial Statements

For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
olkeri primary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
upper matasia primary school-purchase of seedlings(240) for planting within school compound	100,000.00	-	100,000.00	-	100,000.00
kajiado north NG-CDF Office-purchase of seedlings for planting within office compound	47,354.48	96,262.16	143,616.64	-	47,354.48
Environment-Planting of trees in the following schools: Nkoroi Secondary school, Empakase secondary school, Ngong Township secondary school, Embulbul secondary school, Nakeel secondary school, Olekasasi secondary school, Kerarapon secondary school, Kerarapon primary school and Nakeel primary school	-	835,050.84	835,050.84	835,000.00	50.84
<b>TOTAL</b>	<b>2,747,354.48</b>	<b>931,313.00</b>	<b>3,678,667.48</b>	<b>835,000.00</b>	<b>2,843,667.48</b>
<b>7.0 Primary Schools Projects</b>					
<b>(List all the Projects)</b>					
Embulbul Primary School-oloolua ward- renovation 5 no classrooms	1,500,000.00	-	1,500,000.00	550,000.00	950,000.00
Kiserian Primary School-2 no classrooms	2,000,000.00	-	2,000,000.00	-	2,000,000.00
Nakeel Primary School-2 no classrooms	2,000,000.00	-	2,000,000.00	-	2,000,000.00
Olekasasi Primary School-2 no classrooms	2,000,000.00	-	2,000,000.00	-	2,000,000.00

**ORIGINAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO NORTH CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Oloolua Primary School-2 no classrooms	2,000,000.00	-	2,000,000.00	-	2,000,000.00
Oloolua Primary School-Construction of 1 no. classrooms		1,000,000.00	1,000,000.00	1,000,000.00	-
Ongata Rongai Primary School-2 no classrooms	2,000,000.00		2,000,000.00	-	2,000,000.00
Upper matasia primary school	-	-	-	300,000.00	(300,000.00)
Empakase Primary school	-	-	-	500,000.00	(500,000.00)
Olkeri Primary school	-	-	-	800,000.00	(800,000.00)
Enomatasi Primary School	-	-	-	70,000.00	(70,000.00)
<b>TOTAL</b>	<b>11,500,000.00</b>	<b>1,000,000.00</b>	<b>12,500,000.00</b>	<b>3,220,000.00</b>	<b>9,280,000.00</b>
<b>8.0 Secondary Schools Projects (List all the Projects)</b>					
Catholics Diocese Of Ngong Secondary School-3 classrooms	3,600,000.00	-	3,600,000.00	500,000.00	3,100,000.00
Embulbul Mixed Day Secondary School-3 classrooms	3,300,000.00	-	3,300,000.00	-	3,300,000.00
Enomatasi Mixed Day Secondary School-computer/library completion	1,751,228.00	-	1,751,228.00	1,751,228.00	-
Enomatasi Mixed Day Secondary School-dormitory-upper floor	5,000,000.00	-	5,000,000.00	4,000,000.00	1,000,000.00
Kerrapon Secondary School-2 classrooms	2,200,000.00	-	2,200,000.00	-	2,200,000.00
Kiserian Secondary School-olkeri-3 classrooms	5,770,678.70	-	5,770,678.70	5,770,678.70	-
Kiserian Secondary School	-	1,000,000.00	1,000,000.00	1,000,000.00	-
Nakeel Secondary School-olkeri-lab	2,000,000.00	-	2,000,000.00	2,000,000.00	-
Nakeel Secondary School-Construction of 1 no. classroom	-	1,000,000.00	1,000,000.00	1,000,000.00	-

**ANNUAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO NORTH CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

<b>Programme/Sub-programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	<b>2019/2020</b>		<b>2019/2020</b>	<b>30/06/2020</b>	
Nkaimurunya Secondary School-3 classrooms	5,300,000.00		5,300,000.00	2,500,000.00	2,800,000.00
Nkoroi Mixed Day Secondary School-3 classrooms	4,189,220.00		4,189,220.00	1,500,000.00	2,689,220.00
Nkoroi Mixed Day Secondary School-Construction of 1 no. classroom with Suspended Slab	-	1,500,000.00	1,500,000.00	4,000,000.00	(2,500,000.00)
Olekasasi Secondary School-lab	3,000,000.00	-	3,000,000.00		3,000,000.00
Oloolua Secondary school-Construction of Dining Hall and Kitchen	-	10,500,000.00	10,500,000.00	10,500,000.00	-
P.C.E.A Ngong Hills Secondary School-lab	2,000,000.00	-	2,000,000.00		2,000,000.00
P.C.E.A Upper Matasia Secondary School	-	-	-	500,000.00	(500,000.00)
Olkeri Secondary school	-	-	-	1,000,000.00	(1,000,000.00)
<b>TOTAL</b>	<b>38,111,126.70</b>	<b>14,000,000.00</b>	<b>52,111,126.70</b>	<b>36,021,906.70</b>	<b>16,089,220.00</b>
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>					
9.1 Ngong technical training institute-ngong	2,588,543.00	-	2,588,543.00	-	2,588,543.00
<b>TOTAL</b>	<b>2,588,543.00</b>	<b>-</b>	<b>2,588,543.00</b>	<b>-</b>	<b>2,588,543.00</b>
<b>10.0 Security Projects</b>					
10.1 Ole Roimen Police Patrol Base	1,000,000.00	-	1,000,000.00	-	1,000,000.00
10.2 Olekasasi B Chiefs Camp	350,000.00	-	350,000.00	350,000.00	-
10.3 Olekasasi B Chiefs Camp-Completion of 4 no. AP houses (external and internal finishes-plastering and painting, floor,	-	972,690.00	972,690.00	972,690.00	-

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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

<b>Programme/Sub-programme</b>	<b>Original Budget 2019/2020</b>	<b>Adjustments</b>	<b>Final Budget 2019/2020</b>	<b>Actual on comparable basis 30/06/2020</b>	<b>Budget utilization difference</b>
plumbing works, electrical works, doors and windows, keying and rendering)					
10.4 Olekasasi Police Post	500,000.00		500,000.00	500,000.00	-
10.5 Olekasasi Police Post-Security Projects - Completion of the police post- external & internal finishes(plastering and painting, floor and ceramic tiles, plumbing works, electrical works, septic tank, doors and windows ,keying and rendering)	-	1,570,670.00	1,570,670.00	1,570,670.00	-
10.6 Oloika Ap Camp-olkeri	1,500,000.00	-	1,500,000.00	-	1,500,000.00
10.7 Oloolua Ward Police	2,000,000.00	-	2,000,000.00	2,000,000.00	-
10.8 Ongata Rongai Division Hqrts	100,000.00	-	100,000.00	-	100,000.00
10.9 Entumoto Chiefs Office	1,500,000.00	-	1,500,000.00	-	1,500,000.00
10.10 Gataka Police Post	1,500,000.00	-	1,500,000.00	-	1,500,000.00
10.11 Kware Chiefs Office	300,000.00	-	300,000.00	-	300,000.00
10.12 Matasia Assistant Chiefs Office	1,500,000.00	-	1,500,000.00	-	1,500,000.00
10.13 Lekurruki Ap'S Camp	557,000.00	-	557,000.00	557,000.00	-
10.14 Kiserian chiefs camp-olkeri	2,000,000.00	-	2,000,000.00		2,000,000.00
10.15 Olepolos assistant chiefs office- oloolua	3,000,000.00	-	3,000,000.00		3,000,000.00
10.16 Ongata Rongai assistant chiefs office-helena road-ongata rongai	7,000,000.00	-	7,000,000.00	1,000,000.00	6,000,000.00
10.17 Kandisi police patrol base post-Nkaimurunya	10,000,000.00	-	10,000,000.00		10,000,000.00
10.18 Purchase of land-Kiserian Chiefs Camp		20,000,000.00	20,000,000.00	20,000,000.00	-
10.19 Purchase of land-Mosoi Range		8,228,000.00	8,228,000.00	8,000,000.00	228,000.00

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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
Chiefs Camp					
10.20 Olkeri AP Camp				100,000.00	(100,000.00)
10.21 Ongata Rongai Chief's office		1,000,000.00	1,000,000.00		1,000,000.00
10.22 Entomoto Chief's camp		240,000.00	240,000.00		240,000.00
10.23 Scheme 6 Chief's camp		200,000.00	200,000.00		200,000.00
<b>TOTAL</b>	<b>32,807,000.00</b>	<b>32,211,360.00</b>	<b>65,018,360.00</b>	<b>35,050,360.00</b>	<b>29,968,000.00</b>
<b>11.0 Acquisition of assets</b>					
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-
11.2 Construction of CDF office-Renovations	-	592,103.92	592,103.92	870,418.50	(278,314.58)
11.3 Purchase of furniture and equipment	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-
11.5					
<b>TOTAL</b>	<b>-</b>	<b>592,103.92</b>	<b>592,103.92</b>	<b>870,418.50</b>	<b>(278,314.58)</b>
<b>12.0 Others</b>					
12.1 Strategic Plan					
12.2 Innovation Hub	-	1,751,000.00	1,751,000.00	1,749,000.00	2,000.00
12.2 Construction of NG-CDF social Hall	-	-	-	-	-
12.3 Construction of Ngong Law Courts	-	2,000,000.00	2,000,000.00	-	2,000,000.00
<b>TOTALS</b>					
Unallocated Amount	-	5,251,000.00	5,251,000.00	1,749,000.00	3,502,000.00
<b>TOTALS</b>					
<b>GRAND TOTALS</b>	<b>137,367,724.14</b>	<b>67,437,555.50</b>	<b>204,805,279.64</b>	<b>115,214,771.85</b>	<b>89,590,507.79</b>

## **XII. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of Compliance and Basis of Preparation**

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

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

### **2. Reporting Entity**

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

### **3. Reporting Currency**

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

### **4. Significant Accounting Policies**

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

#### **a) Recognition of Receipts**

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

#### **Tax Receipts**

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

#### **Transfers from the Exchequer**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

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**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized Fund**

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

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**SIGNIFICANT ACCOUNTING POLICIES**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**11. Budget**

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

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

**12. Comparative Figures**

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

**13. Subsequent Events**

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

**14. Errors**

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

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

**15. Related Party Transactions**

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

**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
NGCDF Board		
AIE NO. B005160		54,784,483
AIE NO. B 030179		10,000,000
AIE NO. B 030415		12,000,000
AIE NO. B 855025		8,000,000
AIE NO. B 042752		12,000,000
AIE NO. B 042895		12,000,000
AIE NO. B 047213	15,040,875.50	
AIE NO. B 047321	40,000,000.00	
AIE NO. B 041354	18,000,000.00	
AIE NO. B 047437	4,000,000.00	
AIE NO. B 047702	5,000,000.00	
AIE NO. B 049285	15,000,000.00	
AIE NO. B 104309	15,000,000.00	
AIE NO. B 096569	11,000,000.00	
AIE NO. B 096818	500,000.00	
<b>TOTAL</b>	<b>123,540,876</b>	<b>108,784,483</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	64,000	74,000
Other Receipts Not Classified Elsewhere	-	-
	-	-
<b>Total</b>	<b>64,000</b>	<b>74,000</b>

**4. COMPENSATION OF EMPLOYEES**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic wages of temporary employees	1,620,524.00	1,895,120.00
Personal allowances paid as part of salary	44,550.00	-
Pension and other social security contributions (Gratuity)	-	-
Employer Contributions Compulsory national social security schemes	25,300.00	
Gratuity-contractual employees	801,753.00	
<b>Total</b>	<b>2,492,127.00</b>	<b>1,895,120.00</b>

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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	1,390,500.00	-
Communication, supplies and services	497,071.00	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	135,720.00	-
Rentals of produced assets	-	-
Training expenses	-	1,266,250.00
Hospitality supplies and services	-	-
Insurance costs	-	-
Committee Allowances	880,250.00	4,133,710.00
Other Committee Expenses	2,024,500.00	
Bank service commission and charges	13,320.00	21,010.00
Specialized materials and services	41,678.00	-
Office and general supplies and services	362,220.00	1,372,942.00
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	13,000.00	-
Routine maintenance – other assets	-	-
<b>Total</b>	<b>5,358,259.00</b>	<b>6,793,912.00</b>

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

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to National Government entities		
Transfers to primary schools (see attached list)	3,220,000.00	13,900,000.00
Transfers to secondary schools (see attached list)	36,021,907.00	22,948,066.00
Transfers to tertiary institutions (see attached list)		2,441,605.00
Transfers to health institutions (see attached list)		
<b>TOTAL</b>	<b>39,241,907.00</b>	<b>39,289,671.00</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary – secondary schools (see attached list)	14,813,321.00	14,224,672.00
Bursary – tertiary institutions (see attached list)	10,550,000.00	13,032,000.00
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	35,050,360.00	17,519,005.00
Sports projects (see attached list)	1,441,000.00	2,052,891.00
Environment projects (see attached list)	835,000.00	1,999,600.00
Emergency projects (see attached list)	2,813,380.00	2,641,000.00
<b>Total</b>	<b>65,503,061.00</b>	<b>51,469,168.00</b>

**8. ACQUISITION OF ASSETS**

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	870,418.50	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>870,418.50</b>	<b>-</b>

**9. OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	1,749,000.00	1,749,000.00
ICT Hub	-	4,677,027.00
<b>TOTAL</b>	<b>1,749,000.00</b>	<b>6,426,027.00</b>

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

**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

<b>Name of Bank, Account No. &amp; currency</b>	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
<i>Equity Bank, Ngong Branch. Kajiado North NG-CDF A/C no.03390263964339</i>	20,222,783.00	10,172,680.00
<b>Total</b>	<b>20,222,783.00</b>	<b>10,172,680.00</b>
<b>10B: CASH IN HAND</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
<b>Total</b>	-	-
<i>[Provide cash count certificates for each]</i>		

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

**11: OUTSTANDING IMPRESTS**

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

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

**12A. RETENTION**

	<b>2019 - 2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
<b>Total</b>	-	-

*[Provide short appropriate explanations as necessary]*

**12B. GRATUITY DEPOSITS**

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

*[Provide short appropriate explanations as necessary]*

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**13. BALANCES BROUGHT FORWARD**

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	10,164,680.00	7,188,096.00
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>10,164,680.00</b>	<b>7,188,096.00</b>

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (CHEQUE NO. 19218 of Kshs 228,000.00, CHEQUE NO.19219 of Kshs 240,000.00 and CHEQUE NO. 19220 of Kshs 200,000.00- totalling to Kshs 1,668,000 For Mosoi Range chief's office, Entomoto Chief's office and Scheme 6 chief's office respectively are amounts for Government stamp duty which were not paid for) (CHEQUE NO. 14203 of Kshs 1,000,000.00 is amount for Ongata Rongai Chief's office)	-	1,668,000.00	-
	-	<b>1,668,000.00</b>	-

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST**

	2019 – 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

	<b>2019 – 2020</b>	<b>2018 - 2019</b>
	<b>KShs</b>	<b>KShs</b>
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

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

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
NGCDFC Staff Gratuity	147,134.68	928,431.00
Others ( <i>specify</i> )	-	-
<b>TOTAL</b>	<b>147,134.68</b>	<b>928,431.00</b>

**17.3: UNUTILIZED FUND (See Annex 3)**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Compendation of employees (Salaries)	414,931.00	1,738,100.00
Adm goods & services	250,188.22	819,763.00
Adm committee expenses	608,100.00	987,100.00
Monitoring & Evaluation	228,852.16	1,498,632.00
Emergency	1,908,333.89	7,524,013.00
Sports	214,490.89	1,670,522.00
Environment	96,312.92	931,313.00
Education-Oloulua Primary School	-	1,000,000.00
Education-Oloulua Secondary School	-	10,500,000.00
Education-Kiserian Secondary School	-	1,000,000.00
Education-Nkoroi Mixed Day Secondary School	-	-

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

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		1,500,000.00
Education-Nakeel Secondary School	-	1,000,000.00
Security-Gataka police station	1,500,000.00	-
Security-Entomoto assistant chiefs office	1,500,000.00	-
Security-Olekasasi Chief's camp	-	-
		972,690.00
Security-Olekasasi Police Post	-	1,570,670.00
Security-Kiscrian Chief's Camp	-	20,000,000.00
Security-Mosoi Range Chief's Camp	-	8,000,000.00
Bursary	2,293,233.93	3,547.00
Ngong Law Courts	-	1,500,000.00
Strategic plan	2,000.00	1,751,000.00
Construction of NG-CDF OFFICE	1,501,939.93	1,246,205.00
Kajiado NGCDF SOCIAL HALL	500,000.00	-
<b>TOTAL</b>	<b>11,018,382.94</b>	<b>65,213,555.00</b>

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	14,155,635.60	10,786.026.00
	<b>14,155,635.60</b>	<b>10,786.026.00</b>

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

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

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	b	C	d=a-c	
<b>NG-CDF staff gratuity</b>						
1. JOHN LEMAIYAN PELLO		62,409.51	22-09-2022	NIL	62,409.51	
2. HEZRON GACHOKA KIMANI		70,729.60	06-11-2020	NIL	70,729.60	
3. MERCY WAIRIMU WAIGANJO		13,995.57	01-04-2021	NIL	13,995.57	
<b>Sub-Total</b>		<b>147,134.68</b>			<b>147,134.68</b>	
<b>Middle Management</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Unionisable Employees</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Others (specify)</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>		<b>147,134.68</b>			<b>147,134.68</b>	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**ANNEX 3 – UNUTILIZED FUND**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2019/20</b>	<b>Outstanding Balance 2018/19</b>	<b>Comments</b>
<b>Compensation of employees</b>				
Compensation of employees (Salaries)		414,931.00	1,738,100.00	
<b>Sub-Total</b>		<b>414,931.00</b>	<b>1,738,100.00</b>	
<b>Use of goods &amp; services</b>				
Adm goods & services		250,188.22	819,763.00	
Adm committee expenses		608,100.00	987,100.00	
Monitoring & Evaluation		228,852.16	1,498,632.00	
<b>Sub-Total</b>		<b>1,087,140.38</b>	<b>3,305,495.00</b>	
<b>Amounts due to other Government entities</b>				
Bursary		2,293,233.93	3,547.00	
<b>Sub-Total</b>		<b>2,293,233.93</b>	<b>3,547.00</b>	
<b>Amounts due to other grants and other transfers</b>				
Emergency		1,908,333.89	7,524,013.00	
Sports		214,490.89	1,670,522.00	
Environment		96,312.92	931,313.00	
Education-Oloolua Primary School		-	1,000,000.00	
Education-Oloolua Secondary School		-	10,500,000.00	
Education-Kiserian Secondary School		-	1,000,000.00	
Education-Nkoroi Mixed Day Secondary School		-	1,500,000.00	
Education-Nakeel Secondary School		-	1,000,000.00	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2019/20</b>	<b>Outstanding Balance 2018/19</b>	<b>Comments</b>
Security-Gataka police station		1,500,000.00	-	
Security-Entomoto assistant chiefs office		1,500,000.00	-	
Security-Olekasasi Chief's camp		-	972,690.00	
Security-Olekasasi Police Post		-	1,570,670.00	
Security-Kiserian Chief's Camp		-	20,000,000.00	
Security-Mosoi Range Chief's Camp		-	8,000,000.00	
<b>Sub-Total</b>		<b>5,219,137.70</b>	<b>55,669,208.00</b>	
<b>Sub-Total</b>				
<b>Acquisition of assets</b>				
Construction of NG-CDF OFFICE		1,501,939.93	1,246,205.00	
<b>Sub-Total</b>		<b>1,501,939.93</b>	<b>1,246,205.00</b>	
<b>Others (specify)</b>				
strategic plan		2,000.00	1,751,000.00	
Kajiado NGCDF SOCIAL HALL		500,000.00		
Ngong Law Courts		-	1,500,000.00	
<b>Sub-Total</b>		<b>502,000.00</b>	<b>3,251,000.00</b>	
<b>Grand Total</b>		<b>11,018,382.94</b>	<b>65,213,555.00</b>	

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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2018/19</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2019/20</b>
Land	-	-	-	-
Buildings and structures	10,481,204	870,419	-	11,351,623
Transport equipment	4,494,676	-	-	4,494,676
Office equipment, furniture and fittings	1,806,950	-	-	1,806,950
ICT Equipment, Software and Other ICT Assets	842,500	-	-	842,500
Other Machinery and Equipment	2,850	-	-	2,850
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>17,628,180</b>	<b>870,419</b>	<b>-</b>	<b>18,498,599</b>

**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2019/20</b>	<b>Bank Balance 2018/19</b>
EMBULBUL PRIMARY SCHOOL-CDF A/C	EQUITY	0730266136743	105.00	
NAKEEL PRIMARY SCHOOL-CDF	EQUITY	0610272715585	3,796.70	
OLOOLUA PRIMARY SCHOOL-NG CDF	EQUITY	0730279484371	2,556.00	
ONGATA RONKAI PRIMARY SCHOOL-CDF	EQUITY	0610264200581	9,405.00	
ENOOMATASIA GIRLS SECONDARY SCHOOL-KJD NORTH CDF	EQUITY	0730264720572	4,002,915.00	291,035.00
NKOROI MIXED DAY SECONDARY SCHOOL PROJECT	EQUITY	0610295274260	95,238.50	

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
P.C.E.A NGONG HILLS SECONDARY SCHOOL CDF PROJECT	EQUITY	0730299981133	118,720.40	810,833.00
OLEKASASI B CHIEFS CAMP CDF PROJECT	EQUITY	0610277641418	351,730.00	1,500,500.00
OLEKASASI POLICE POST CDF PROJECT	EQUITY	0610264748385	8,153.50	2,472,000.00
OLOIKA POLICE POST	EQUITY	1680279889576	Nil	
OLOOLUA POLICE POST-KAJIADO NORTH CDF PROJECT	EQUITY	0730265281650	17.40	
OLOOLUA SECONDARY SCHOOL-CDF PROJECT ACCOUNT	EQUITY	0730266031534	8,673,619.00	4,109,674.00
ENOOMATASIAN MIXED DAY HIGH SCHOOL-CDF	EQUITY	0730262330287	19,251.75	269,131.00
P.C.E.A UPPER MATASIA SECONDARY SCHOOL	EQUITY	0730298318045	909.75	98,590.00
OLKERI CHIEFS' OFFICE-CDF	EQUITY	0730264014575	9,364.75	
KISERIAN PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	0610262384880	1,093.05	
CATHOLIC DIOCESE NGONG TOWNSHIP SECONDARY SCHOOL-CDF ACCOUNT	EQUITY	0730277630281	78,370.00	324,445.00
OLKERI PRIMARY SCHOOL-KJD NORTH CDF PROJECT	EQUITY	0730264721312	146,319.80	64,122.00
ENOOMATASIAN PRIMARY SCHOOL-KJD NORTH CDF PROJECT	EQUITY	0730264721682	4,860.00	
LEKURRUKI A.P CAMP-KAJIADO NORTH CDF PROJECT	EQUITY	0730263642380	51,575.00	
OLEPOLOS AP POST	EQUITY	0730263394274	4,496.00	4,496.00
EMPAKASE SECONDARY SCHOOL	EQUITY	0610272203980	563,775.00	563,776.00
OLKERI AP CAMP	EQUITY	0730264014575	9,364.00	277,424.00
<b>Total</b>			<b>14,155,635.60</b>	<b>10,786,026.00</b>

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**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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.1 In Accuracies of the financial Statements Observation	Inaccurate Financial Statements	<p>i. The financial statement has been amended to reflect the correct figures for use of goods and services.</p> <p>ii. The financial statement has been amended to reflect the correct figures for other grand and transfers.</p>	<p>Kenneth Lemein                      Oltetia- Former Fund Account Manager</p>	RESOLVED	
4.2. Non-renewal of contract of service	The Statement of Receipts and Payments for the year ended 30 June 2019 reflects Ksh. 1, 895,120 against Compensation of Employees. This was payment on basic wages of contractual employees as	The NG-CDF Committee concurs with the observation of the audit team. However the committee were desirous of reviewing employment of staff to enhance efficiency	Edwin Karani- Fund Account Manager	RESOLVED	

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	disclosed in Note 4 to the financial Statement. However, examination of personal files revealed that the Fund did not have any contractual obligation to the employee as detailed. Therefore, it was clear not why the fund incurred employment cost without any obligation to.	and service delivery. The process is ongoing . 1. Gladys Wambua Matheri -The clerical Officer had already indicated that she wanted to resign as at the end of 31/12/2019 . 2. Hezron Kimani-The clerks of Works has his contract renewed.. 3. John Lemaijian-Driver-The confirmation letter was erroneously not filed and contract is renewed . 4. Samuel Ochieng-The committee had declined to renew the contract as he has been absconding duties. The position of the			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.3 Delayed Construction of a Fence at Ngong Technical and Vocational Training Institute	Kajiado North NGCDF transferred Ksh. 2,000,000 to Ngong Technical and Vocational Training institute through PC KINYANJUI TTI A/C - 01129081445700 on 26/7/2019 for construction of a fence. These funds had been budgeted for in 2018/2019 Financial Year. As at the time of audit, January, 2020, the project had not commenced despite the funds having been transferred to the	<p>account assistant has now been advertised</p> <p>5. Mercy Wanjiru-Offer letter was erroneously not signed but now is signed and the committee has resolved to put her on a three year contract.</p> <p>The delay in the implementation of the project was due to the fact that -the Ngong dump site has encroached on a part of the five (5) acre NTVTI Land. The fencing of the college was also to include installation of the gate and construction of a guard house. The same could not be implemented without</p>	Edwin Karani-Fund Account Manager	RESOLVED	

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4.1 Un utilized ICT HUBS	<p>Project Management Committee Account. No reasons were given as to why the project had not been implemented.</p> <p><b>Risk/effect</b></p> <ul style="list-style-type: none"> <li>➤ The funds may be re allocation without authority</li> <li>➤ Delayed value from the project</li> </ul>	<p>issues of the boundary being settled .The Tender for fencing has now been awarded and the works has commenced.</p>	Edwin Karani- Fund Account Manager	NOT RESOLVE D	December 2020
	<p>Examination of records availed revealed that, four ICT Connections were done in four areas; Kware Chiefs Camp, Ngong Chiefs Camp, Embulbul Chiefs Camp and Ongata Rongai Social Hall. Field visits to the ICT Hubs revealed that, the four connections had been implemented. However, there was no sitting space for use by the people using the internet in three areas: Kware Chiefs</p>	<p>The NG-CDF Committee concurs that there is minimal sitting space in the above three chief's camps and ICT Hubs sites. The three sites were chosen due to security fears as they are in densely populated areas. The sites were also not in much use as the ministry of communication and information Technology had not yet supplied the</p>			

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	<p>Camp, Ngong Chiefs Camp and Embulbul Chiefs Camp and therefore the internet was not being utilized by the targeted group. Further, Kajiado North NGCDF did not give any measures being put in place in creation of a sitting space in the three Hubs.</p> <p>In the circumstances, the ICT Hubs were being underutilized and Kajiado North Residents were not getting Value for Money from the Funds invested in establishment of the ICT connections.</p> <p><b>Risk/Effect</b></p> <ul style="list-style-type: none"> <li>• Underutilization of the ICT Hubs</li> <li>• The residents of Kajiado North NGCDF have not obtained value for money from the investment done on the ICT Hubs</li> </ul>	<p>required Laptops for use by the target group. Fifty-two (52) Laptops that is thirteen (13) per site has now been delivered to NG-CDF Kajiado North.</p> <p>The Committee plans to use emergency funds to construct halls to accommodate the users. The ministry has also started recruitment of center managers to coordinate proper implementation of the projects.</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.2 Transfer of Land	<p>Kajiado NGCDF transferred Ksh. 34,953,900 in respect of Security 2017/2018 for the Purchase of land budgeted for in 2016/2017. The Funds were utilized by the Security Fund Committee to purchase three Parcels of Land as budgeted for in the 2016/2017 Financial Year. In 2018/2019, the constituency budgeted Ksh.668, 000 for the transfer of the parcels of Land which was not utilized. As at the time of audit, January, 2020 ownership of the land had not been effected to the National Treasury despite the acquisition process having been completed and also having funds for the transfer process. This creates a risk of the land being grabbed if the transfer is not completed.</p> <p><b>Risk/Effect</b></p> <ul style="list-style-type: none"> <li>The land risks being grabbed</li> </ul>	<p>The NG-CDF Committee agrees that the acquisition of the land in terms of the required processes is complete (Land valuation, search, agreement, consent from land control and transfer of land) and only the title deed is yet to be process.</p> <p>Agreeably the Ksh 668,000 was stamp duty for the processing of the title .However the project allocation did not include capital gain tax which is a new tax requirement in the processing of title deeds. The committee is seeking authority from the NGCDF Board to allocate emergency funds for the capital gain tax to ensure speedy processing of the titles.</p>	Edwin Karani- Fund Account Manager	NOT RESOLVE D	February 2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

