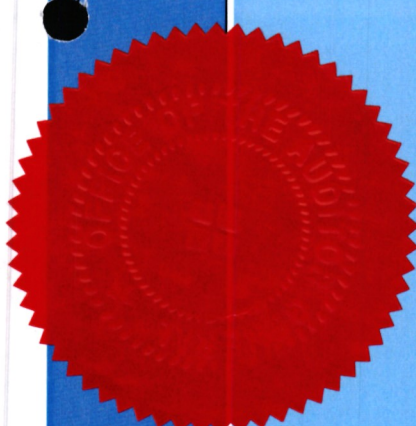
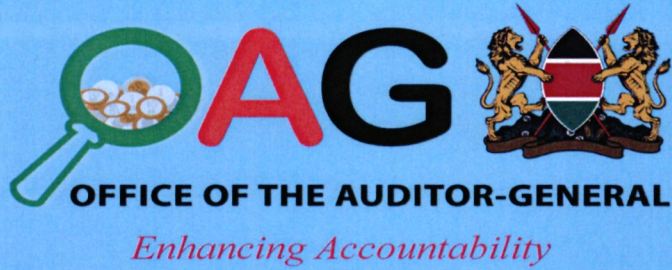
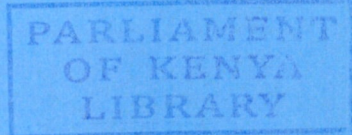


REPUBLIC OF KENYA



REPORT



OF

THE NATIONAL ASSEMBLY	
P. 2	
DATE:	08 JUL 2023 Thursday
TABLED BY:	Hon. Samuel Chepkonga, MP
CLERK AT THE TABLE:	Joyce Amerelle

THE AUDITOR-GENERAL

ON

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

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

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB.

31 MAY 2023

RECEIVED

Revised Template 30th June 2022



KAJIADO CENTRAL CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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

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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

- i. National Government Constituencies Development Fund Board (NGCDFB)

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ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Job Ngwili Tuta
2.	Sub-County Accountant	Kennedy Okoth Oluoch
3.	Chairperson NGCDFC	Irene Musul
4.	Member NGCDFC	Solitei Meeli

(d) Fiduciary Oversight Arrangements

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

(e) Kajiado Central Constituency NGCDF Headquarters

P.O. Box 550 - 01100
Next to District Land Office
Kajiado, KENYA

(f) Kajiado Central Constituency NGCDF Contacts

Telephone: (254)
E-mail: ngdcfkajiadocentral.go.ke
Website: www.go.ke

(g) Kajiado Central Constituency NGCDF Bankers

Equity Bank Kajiado
P.O. Box 5328-20100
Nairobi Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC Chairperson's Report



In the financial year under review, 2021/2022 we received Kshs. 158,128,918.00 from the NG CDF board and had an opening cash book balance of Kshs. 58,629,440.34. The Constituency spent Kshs 179,997,066.90 and closed with a cashbook balance of Kshs. 37,129,860.55 reflecting a utilization of 65% which was an improvement to last two financial years. FY 2019/2020 it stood at 46% and in FY 2020/2021 at 58%.

We continue to sensitize the community on the importance of education in a bid to enhance literacy levels. We have experienced a long drought spell which has gravely interrupted learning in schools.

We wish to thank the NG CDF Board for their support thus far and continue to pray to God that the fund may keep growing yearly to ensure maximum benefit to our constituents.

Kajiado Central Constituency
National Government Constituencies Development Fund (NGCDF)
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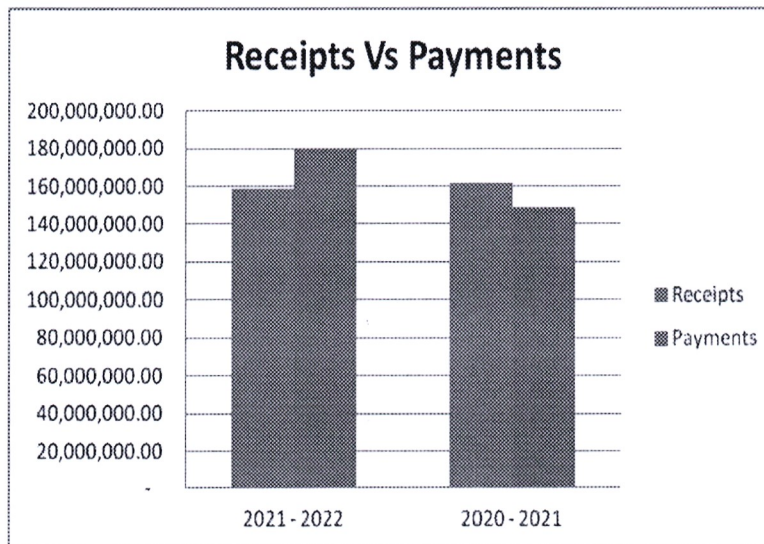
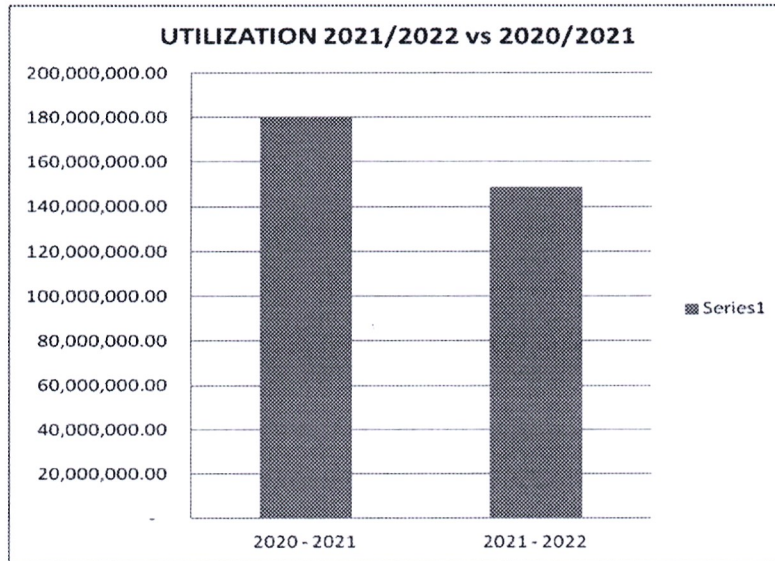




Fig 1. Classroom Construction at Inkati Primary School



Fig 2. Bed Sitter Teacher's Quarters at Namelock Entepesi (Emawoi) Primary School



Fig 3. Bed Sitter Teacher's Quarters at Oloibor Soit Primary School

Challenges & Emerging Issues

1. Literacy levels among our constituents is very low. This at times may pose as a challenge when implementing projects. This we try to overcome through sensitization of parents on the importance of education.
2. We have too many schools hence not able to adequately fund all the needy schools. We however try as much as possible to prioritize funding to the most deserving.
3. Levels of poverty in the constituency especially the rural wards are very high. This puts a lot of pressure on our bursary fund. To overcome this we keep trying to strike a balance in allocating fund to the bursary vote Vs Projects. Additional overall funding from the board is also a welcomed solution.
4. Our road networks are very poor hence always a challenge in implementing projects especially during the rainy season. We therefore try as much as we can to implement projects during the dry seasons of the year.

We appreciate the support given to us by The NG CGF Board and will always work hand in hand with the board with a view of enhancing accountability and efficiency in project management

Finally, I wish to thank the Member of National Assembly Hon. Elijah Memusi, Deputy County commissioner, NGCDF Committee, NG-CDFC staff, Project Management Committees, the Sub County Accountant, and all other stakeholders who we worked hand in hand with to ensure we deliver our mandate to the people of Kajiado Central Constituency.

.....


Name: Irene Musul
Ag. CHAIRPERSON NGCDF COMMITTEE

III. Statement of Performance Against Predetermined Objectives for FY2021/22

Introduction

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

The key development objectives of *Kajiado Central Constituency 2018-2022* plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

1. Establishing the extent to which set targets were met during the 3 years of implementation;
2. Documenting the challenges and emerging issues experienced during implementation;
3. Identifying and documenting the lessons learnt;
4. Identifying goals, objectives and targets that were not realized in the plan period to assist in the development of strategies for their achievement in the next planning cycle; and
5. Informing the formulation of the reviewed 2018 – 2022 strategy for Kajiado Central Constituency.

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries 	<p>In FY 21/22 In the financial year we were able to facilitate construct 35 classrooms, Renovation of 15 classrooms, construction of 13 teachers quarters, 1 administration blocks.</p> <p>We also issued bursary of over</p>

Kajiado Central Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

			ies at all levels	Kshs. 60.4 Million to both Secondary & Tertiary Institutions.
Security	To enhance the capacity of the the security arms to improve service delivery to the constituents.	Better services delivered by the security arms	Number of infrastructure constructed in Security facilities.	In The FY 21/22 We spent 8.8M to improve security infrastructure.
Environment	To enhance environmental Conservation in the constituency.	Increase awareness of the need to conserve environmental resources.	Number of Institutions especially schools adopting environmental Conservation.	In the FY 21/22 we were able install gutters at a primary school as well as at the NG CDF Office.
Sports	To empower the youth discover and grow their talents.	Increased participation in sporting activities.	Number of youth participating in sporting activities.	In the FY 21/22 we were able to equip teams within the constituency with sports gear as well as organise a tournament for the youth.
Emergency	To be responsive to unforeseen occurrences in the constituency.		Number of Emergency cases successfully handled.	We attended to all presented cases that passed the emergency threshold.

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- *We sponsored a tournament in which the youth were sensitized on environmental conservation, drug abuse, childhood pregnancies among other cross cutting issues.*
- *We have a liaison officer in the office that assist in sensitizing the community of environmental issues such as overgrazing and cutting down trees for charcoal.*
- *We have funded construction of chief offices and empowered the area chiefs on environmental issues. They ensured that in every baraza they handle environmental challenges in the region.*

3. Employee welfare

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

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

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

4. Market place practices-

Kajiado Central NGCDF Constituency is committed to fair and ethical market practises. The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



.....
**Name: Job Ngwili Tuta
Fund Account Manager**

V. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF- Kajiado Central Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the NGCDF- Kajiado Central Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency*'s financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kajiado Central Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


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

Approval of the financial statements

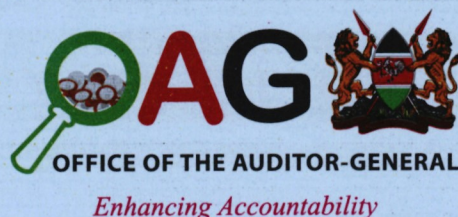
The NGCDF- Kajiado Central Constituency financial statements were approved and signed by the Accounting Officer on 31/8 2022.


Name: Irene Musul
Chairperson – NGCDF Committee


Name: Job Ngwili Tuta
Fund Account Manager

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kajiado Central Constituency set out on pages 1 to 60, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the

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

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

Basis for Opinion

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 Central 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 opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipt budget of Kshs.243,386,199 and actual amount on comparable basis of Kshs.158,407,918 resulting to a shortfall of Kshs.84,978,281 or 35% of the approved budget. Similarly, the Fund spent Kshs.179,907,498 against budgeted amount of Kshs.243,386,199 resulting to under-expenditure of Kshs.63,478,701 or 26% of the approved budget.

The under-funding and under-expenditure affected implementation of the planned activities and programs and 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. Irregular Management of Bursaries

Note 7 to the financial statements reflects Kshs. 63,332,901 in respect of other grants and other transfers out of which, bursary disbursements to secondary schools and tertiary institutions amount of Kshs.24,353,693 and Kshs.18,181,506 totalling to Kshs.42,536,199. However, there was no evidence of having conducted public awareness and approved criteria for vetting and awarding of bursaries. In addition, there were no reports from wards indicating how the beneficiaries were identified.

In the circumstances, value for money on the award of bursaries could not be confirmed.

2. Delay in Project Implementation

Review of the project implementation status report revealed that an amount of Kshs.112,532,852 was allocated to one hundred and seven (107) projects. At the time of audit in the month of March, 2023, only sixty-three (63) projects valued at Kshs.71,968,506 were completed while forty-four (44) projects valued at Kshs.40,564,345 were on-going. No satisfactory explanation was provided by the Fund Management for the delay in completion of the projects.

In the circumstances, value for money from the ongoing projects allocated Kshs.40,564,345 could not be confirmed.

3. Irregular Award of Contracts

During the year under review, the procurement of construction works and services was done through request for quotations. However, the list of prequalified suppliers was not provided for audit and there was no procurement plan. This was contrary to Section 45(3)(a) of the Public Procurement and Assets Disposal Act, 2015 which states that all procurement processes shall be within the approved budget of the procuring entity and shall be planned by the procuring entity concerned through an annual procurement plan. In addition, there was no evidence of professional opinion, and the contracts were not signed.

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

4. Failure to Report Utilization of Emergency Reserve

Note 7 to the financial statements reflects Kshs. 63,332,901 in respect of other grants and other transfers out of which is for emergency projects expenditure of Kshs.7,094,202 which was not reported to the Board. This was contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which states that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations. Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

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

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

Auditor-General's Responsibilities for the Audit

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

22 June, 2023

Kajiado Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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


	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	158,128,918	161,567,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	279,000	73,000
Total Receipts		158,407,918	161,640,724
Payments			
Compensation Of Employees	4	5,896,400	4,330,391
Use Of Goods and Services	5	6,995,345	9,253,678
Transfers To Other Government Units	6	103,932,852	36,623,732
Other Grants and Transfers	7	62,332,901	93,784,789
Acquisition Of Assets	8	750,000	4,735,620
Other Payments	9	-	-
Total Payments		179,907,498	148,728,210
Surplus/(Deficit)		(21,499,580)	12,912,514

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

The Constituency financial statements were approved on 31/8 2022 and signed by:


 Fund Account Manager

Name: Job N. Tuta


 National Sub-County
 Accountant

Name: Kennedy O. Oluoch
 ICPAK M/No:24101


 Chairperson NG-CDF
 Committee

Name: Irene Musul

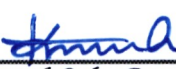
VIII. Statement of Assets and Liabilities As At 30th June, 2022


	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	37,129,860	58,629,441
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		37,129,860	58,629,441
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		37,129,860	58,629,441
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		37,129,860	58,629,441
Represented By			
Fund Balance B/Fwd	13	58,629,440	45,716,927
Prior Year Adjustments	14	-	
Surplus/Deficit for The Year		(21,499,580)	12,912,514
Net Financial Position		37,129,860	58,629,441

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

The Constituency financial statements were approved on 31/8 2022 and signed by:


 Fund Account Manager


 National Sub-County
 Accountant


 Chairperson NG-CDF
 Committee

Name: Job Ngwili Tuta

Name: Kennedy O. Oluoch
 ICPAK M/No:24101

Name: Irene Musul

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

	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	158,128,918	161,567,724
Other Receipts	3	279,000	73,000
Total Receipts		158,407,918	161,640,724
Payments			
Compensation Of Employees	4	5,896,400	4,330,391
Use Of Goods and Services	5	6,995,345	9,253,678
Transfers To Other Government Units	6	103,932,852	36,623,732
Other Grants and Transfers	7	62,332,901	93,784,789
Other Payments	9	-	-
Total Payments		179,157,498	143,992,590
Total Receipts Less Total Payments			
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		(20,749,580)	17,648,134
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(750,000)	(4,735,620)
Net Cash Flows from Investing Activities		(750,000)	(4,735,620)
Net Increase In Cash And Cash Equivalent		(21,499,580)	12,912,514
Cash & Cash Equivalent At Start Of The Year	10	58,629,441	45,716,927
Cash & Cash Equivalent At End Of The Year	10	37,129,861	58,629,441


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

The Constituency financial statements were approved on 31/8 2022 and signed by:




Fund Account Manager

Name: Job Ngwili Tuta



**National Sub-County
Accountant**

**Name: Kennedy O. Oluoch
ICPAK M/No:24101**



**Chairperson NG-CDF
Committee**

Name: Irene Musul

Kajiado Central Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022



X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipt/Expense Item	Original Budget	Opening Balance (C/Bk) and AIA	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	58,629,440.34	47,388,879.31	243,107,199	158,128,918	84,978,281	65.0%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts		279,000.00		279,000	279,000	-	100.0%
TOTAL RECEIPTS	137,088,879	58,908,440	47,388,879.31	243,386,199	158,407,918	84,978,281	65.1%
PAYMENTS							
Compensation of Employees	5,876,400	134,827	0	6,011,227	5,896,400	114,827	98.1%
Use of goods and services	6,461,599	477,839	196,269	7,135,708	6,995,345	140,363	98.0%
Transfers to Other Government Units	73,532,852	49,650,000	37,215,000	160,397,852	103,932,852	56,465,000	64.8%
Other grants and transfers	50,618,028	8,050,290	9,507,230	68,175,548	62,332,901	5,842,647	91.4%
Acquisition of Assets	600,000	2,484	270,380	872,864	750,000	122,864	85.9%
Other Payments	0	0	200,000	200,000	-	200,000	0.0%
Funds pending approval/AIA		593,000		593,000		593,000	
TOTAL	137,088,879	58,908,441	47,388,878.80	243,386,199	179,907,498	63,478,701	73.9%

ITEM	PERCENTAGE	REMARKS
TRANSFER TO OTHER GOVERNMENT ENTITIES	64.8%	64% was an improvement from 30% the previous year. The funds were underutilized mainly due to lengthy procurement procedures that rely on external expertise, and supervision of Projects.
Acquisition of Assets	85.9%	Most of the projects in this category were reallocations hence there was an implementation lag before approvals were received.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	63,478,701
Less undisbursed funds receivable from the Board as at 30th June 2022	84,978,281
	(21,499,580)
Add Accounts payable	89,569
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	(21,410,011)

The Constituency financial statements were approved on 31/8 2022 and signed by:

Fund Account Manager

National Sub-County Accountant

Chairperson NG-CDF Committee

Name: Job Ngwili Tuta

**Name: Kennedy O. Oluoch
ICPAK M/No:24101**

Name: Irene Musul

XI. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e) = c-d	% of Utilization(f) = d/c (%)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	5,876,400	134,827.03		6,011,227	5,896,400	114,827	
1.2 Committee allowances	1,198,933	825.00		1,199,758	1,189,648	10,110	
1.3 Use of goods and services	1,150,000	477,000.00	196,269	1,823,269	1,822,297	972	
Total	8,225,333	612,652	196,269	9,034,254	8,908,345	125,909	
2.0 Monitoring and evaluation							
2.1 Capacity building	2,000,000		0	2,000,000	1,995,000	5,000	
2.2 Committee allowances	1,112,666	-		1,112,666	988,400	124,266	
2.3 Use of goods and services	1,000,000	14.40		1,000,014	1,000,000	14	
Total	4,112,666	14	-	4,112,681	3,983,400	129,281	
3.0 Emergency							
3.1 Primary Schools	7,192,207	81,673.28		7,273,880	7,094,202	179,678	
3.2 Secondary schools				-		-	

Total	1,800,000	-	1,800,000	1,500,000	300,000
7.0 Primary Schools Projects					
Saina Primary School	1,100,000.00		1,100,000	1,100,000	-
Saina Primary School	1,000,000.00		1,000,000	1,000,000	-
Isinya Sampin Primary School	1,100,000.00		1,100,000	1,100,000	-
Enkorika Primary School	700,000.00		700,000		700,000
Olkejuado Boys Primary	2,000,000.00		2,000,000	2,000,000	-
Nalala Primary School	1,100,000.00		1,100,000		1,100,000
Nasaru Primary School	1,100,000.00		1,100,000	1,100,000	-
Olpolosie Primary School	1,700,000.00		1,700,000	1,700,000	-
Oloibelbel Primary School	1,000,000.00		1,000,000	1,000,000	-
Inkinyie Primary School	1,700,000.00		1,700,000	1,700,000	-
Sajiloni Primary School	700,000.00		700,000	700,000	-
Esokota Primary School	400,000.00		400,000	400,000	-
Moipei Primary School	900,000.00		900,000	900,000	-
Naboisho Primary School	1,100,000.00		1,100,000		1,100,000
Oloilalei Primary School	700,000.00		700,000		700,000
Majengo Primary School	500,000.00		500,000	500,000	-
Nalepo Primary School	1,100,000.00		1,100,000		1,100,000
Ole Mkonge Primary School	1,100,000.00		1,100,000	1,100,000	-
Ngataatak Primary School	1,700,000.00		1,700,000	1,700,000	-
Ngataatak Primary School	500,000.00		500,000	500,000	-

Pcea Ilkeek Oigero Primary School	1,100,000.00				1,100,000		1,100,000
Oloika Namumyak Primary	1,100,000.00				1,100,000		1,100,000
Olmotiani Primary School	1,500,000.00				1,500,000		1,500,000
Oloserian Primary School	1,100,000.00				1,100,000	1,100,000	-
Oloserian Primary School	700,000.00				700,000	700,000	-
Ilbisil Primary For The Deaf	1,100,000.00				1,100,000		1,100,000
Ilbisil Boarding Primary	1,000,000.00				1,000,000	1,000,000	-
Ilbisil Boarding Primary	1,200,000.00				1,200,000	1,200,000	-
Mopia Primary School	600,000.00				600,000		600,000
Enkeresuna Primary School	1,100,000.00				1,100,000		1,100,000
Mpaluani Primary School	1,100,000.00				1,100,000		1,100,000
Mpaluani Primary School	700,000.00				700,000		700,000
Intinyika Primary School	1,100,000.00				1,100,000		1,100,000
Oldoinyo Sampu Primary School	1,100,000.00				1,100,000	1,100,000	-
AIC Intinyika Primary School	1,100,000.00				1,100,000		1,100,000
AIC Intinyika Primary School	1,200,000.00				1,200,000		1,200,000
Nooretet Primary School	1,100,000.00				1,100,000		1,100,000
Linti Primary School	1,100,000.00				1,100,000	1,100,000	-
Engaboli Primary School	700,000.00				700,000		700,000
Loitiamiloi Primary School	1,100,000.00				1,100,000	1,100,000	-
Lempalake Primary School	1,100,000.00				1,100,000	1,100,000	-
Kikelea Primary School	1,100,000.00				1,100,000		1,100,000

Ilumbwa Primary School	1,100,000.00				1,100,000		1,100,000
Oloirimiri Primary School	700,000.00				700,000		700,000
Mpoori Primary School	700,000.00				700,000	700,000	-
PCEA Mailwa Primary School	1,100,000.00				1,100,000	1,100,000	-
Enkaroni Primary School	1,350,000.00				1,350,000		1,350,000
Iparua Primary School	1,700,000.00				1,700,000		1,700,000
Ilmolelian Primary School	1,100,000.00				1,100,000		1,100,000
Kumpa Holy Mothers Primary School	1,700,000.00				1,700,000		1,700,000
Nkoile Primary School	4,500,000.00				4,500,000	4,500,000.00	-
Ole Mkonge Primary School	600,000.00				600,000	600,000.00	-
Endoinyo Enkampi Primary School		200,000.00			200,000		200,000
Enkaroni Primary School		500,000.00			500,000		500,000
Entukai Primary School		1,200,000.00			1,200,000	1,200,000.00	-
Iparua Primary School		850,000.00			850,000	850,000.00	-
Nkoile Primary School		1,000,000.00			1,000,000		1,000,000
Nkoile Primary School		200,000.00			200,000		200,000
Ilmolelian Primary School		500,000.00			500,000	500,000.00	-
Moipei Primary School		200,000.00			200,000		200,000
Township Primary School		1,000,000.00			1,000,000		1,000,000
Esokota Primary School		400,000.00			400,000		400,000
Paranae Primary School		850,000.00			850,000	850,000.00	-

Intinyika Primary School (Ildamat Ward)	850,000.00		850,000		850,000	
Oloosuyian Primary School	500,000.00		500,000	500,000.00	-	
Empoor Nalepo Primary School	850,000.00		850,000	850,000.00	-	
Marandawua Primary School	850,000.00		850,000	850,000.00	-	
AIC Namanga Primary School	500,000.00		500,000		500,000	
Oloirimiri Primary School	1,000,000.00		1,000,000		1,000,000	
Iltripen Primary School	850,000.00		850,000	850,000.00	-	
Oletumuke Primary School	850,000.00		850,000	850,000.00	-	
Lesoit Primary School	850,000.00		850,000	850000	-	
Emawoi Primary School	1,200,000.00		1,200,000	1,200,000.00	-	
Indonyio Olmoti Primary School	850,000.00		850,000	850,000.00	-	
Karero Primary School	850,000.00		850,000	850,000.00	-	
Noontoto Primary School	850,000.00		850,000	850,000.00	-	
Mpoori Primary School	1,200,000.00		1,200,000	1,200,000.00	-	
Leboo Primary School	850,000.00		850,000	850,000.00	-	
Enoosampurrmpur Primary School	1,000,000.00		1,000,000	1,000,000.00	-	
Enkanasa Primary School	850,000.00		850,000	850,000.00	-	
Miton Primary School	1,200,000.00		1,200,000	1,200,000.00	-	
Inkati Primary School	850,000.00		850,000	850,000.00	-	
Nairaballa Primary School	850,000.00		850,000	850,000.00	-	

Nalepo Primary School		850,000.00			850,000	850,000.00	-
Enkishui Primary School		850,000.00			850,000		850,000
Impiro Primary School		1,200,000.00			1,200,000	1,200,000.00	-
Alhuuda Primary School			2,000,000		2,000,000		2,000,000
Eluanata Primary school			500,000.00		500,000		500,000
Entukai Primary school			1,150,000.00		1,150,000	1,150,000.00	-
Esilalei Primary school			500,000.00		500,000	500,000.00	-
Esilalei Primary school			800,000.00		800,000	800,000.00	-
Ilimisigio primary school			2,300,000.00		2,300,000	2,300,000.00	-
Ilimolelian Primary school			500,000.00		500,000		500,000
Imanyat Primary school			850,000.00		850,000	850,000.00	-
indonyo primary school			850,000.00		850,000	850,000.00	-
Kurket primary school			1,200,000.00		1,200,000		1,200,000
Leboo Primary School			1,500,000.00		1,500,000	1,500,000.00	-
Lempalakae primary school			400,000.00		400,000		400,000
Mailwa Primary school			2,000,000.00		2,000,000	2,000,000.00	-
Mengumi primary school			1,250,000.00		1,250,000		1,250,000
Naibala primary school			850,000.00		850,000	850,000.00	-
Oldarpoi Primary School			800,000.00		800,000	800,000.00	-
Olenarau Primary school			1,500,000.00		1,500,000	1,500,000.00	-

Olgos primary school				1,500,000.00	1,500,000.00			
Oloibor soit primary school				850,000.00	850,000.00			
Oloshaiki primary school				1,150,000.00	1,150,000.00			
Oldarpoi Primary School				1,800,000.00	1,800,000.00			
Olosititi Primary School				1,500,000.00	1,500,000.00			
Total		58,750,000	45,150,000	25,815,000	129,715,000	85,400,000	44,315,000	
8.0 Secondary Schools Projects								
Enkorika Secondary school		2,064,345.92			2,064,346		0	
Oloontulugum Secondary School		1,500,000.00			1,500,000			
Paranae Secondary School		468,506.00			468,506			
Paranae Secondary School		1,500,000.00			1,500,000			
Namanga Mixed Secondary School		1,500,000.00			1,500,000		1,500,000	
Ildamat Boys High School		600,000.00			600,000			
Ildamat Boys High School		1,500,000.00			1,500,000			
Ildamat Boys High School		400,000.00			400,000		400,000	
Ildamat Boys High School		1,300,000.00			1,300,000			
Kajiado Township Secondary School		1,200,000.00			1,200,000		1,200,000	
Kajiado Township Secondary School		1,500,000.00			1,500,000		1,500,000	
Lorngusua Secondary School		250,000.00			250,000		250,000	
Nalepo Taegong Secondary School				4,500,000.00	4,500,000		4,500,000	

Kiluanii Secondary School				1,000,000.00	1,000,000	1,000,000	1,000,000	-	
Lorngusua Secondary School		4,500,000.00			4,500,000	4,500,000		-	
Sajiloni Girls Secondary School				-	-	-		-	
Oloontulugum Secondary School				1,500,000.00	1,500,000	1,500,000		-	
Oloontulugum Secondary School				1,200,000.00	1,200,000	1,200,000		-	
AIC Sajilon Secondary school				1,000,000.00	1,000,000		1,000,000		
Meto Secondary School				1,200,000.00	1,200,000	1,200,000		-	
Maparasha Secondary school				1,000,000.00	1,000,000		1,000,000		
					-			-	
Total		13,782,852	4,500,000	11,400,000	29,682,852	18,332,852		11,350,000	
9.0 Tertiary institutions Projects					-			-	
								-	
Total					-			-	
10.0 Security Projects									
Enkorika Assistant County Commissioner's house				500,000	500,000		500,000		500,000
Ngataek Deputy County Commissioner Office Headquarters.				1,690,167	1,690,167		1,690,167		1,690,167
Kajiado Township Chiefs Office				1,100,000	1,100,000		1,100,000		
Enkaroni Chiefs Office					500,000		500,000		
Esokota chiefs office					500,000		500,000		
OCPD KJD Central residence			850,000.00		850,000		850,000		
OCS KJD Police station			1,000,000.00		1,000,000		850,000		

NG CDF Office Partitioning	500,000.00	2,484.00			502,484	500,000	2,484
NG CDF Office Water Connection	100,000.00				100,000	100,000	-
Others Office Parking area renovation	-		270,380.00		270,380	-	270,380
Refurbishment of Buildings					-		-
Purchase of office furniture and General Equipment	260,000				260,000		260,000
Landscaping and Tree planting NG - CDF office	180,000				180,000		180,000
Purchase of computers, printers and other IT equipments	150,000				150,000	150,000	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	110,000				110,000		110,000
Total	1,300,000	2,484	270,380		1,572,864	750,000	822,864
12.0 Other payments							
Kajiado Sub County TSC Office			200,000.00		200,000.00	200,000	-
Total			200,000		200,000	200,000	-
13.0 unallocated fund							
Unapproved projects							
AIA		314,000.00					
PMC savings							
Total			-		-	-	-
	137,088,879	58,815,441	47,388,879		242,793,199	179,907,498	62,885,701

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF- Kajiado Central 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.

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO. B104221		500,000.00
AIE NO. B104871		67,867,724.10
AIE NO. B124719		8,000,000.00
AIE NO. B123456		8,500,000.00
AIE NO. B119813		12,000,000.00
AIE NO. B128103		6,900,000.00
AIE NO. B119813		1,200,000.00
AIE NO. B128415		7,000,000.00
AIE NO. B132159		6,000,000.00
AIE NO. B138827		12,000,000.00
AIE NO. B126122		7,000,000.00
AIE NO. B126412		12,600,000.00
AIE NO. B140558		12,000,000.00
AIE NO. B140907	31,430,206.00	
AIE NO. B105449	44,000,000.00	
AIE NO. B105783	22,000,000.00	
AIE NO. B128519	5,000,000.00	
AIE NO. B154028	12,000,000.00	
AIE NO. B128831	12,000,000.00	
AIE NO. B123456	10,398,712.00	
AIE NO. B164471	19,000,000.00	
AIE NO. A895063	1,500,000.00	
AIE NO. A888998	800,000.00	
TOTAL	158,128,918.00	161,567,724

2. Proceeds From Sale of Assets

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

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts from sale of tender documents	279,000.00	73,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
Other Receipts Not Classified Elsewhere	-	-
Total	279,000.00	73,000

Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,200,000	3,166,000
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	2,566,800	1,116,391
Employer Contributions Compulsory national social security schemes	129,600	48,000
Total	5,896,400	4,330,391

5. Use of Goods and Services

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	9,690.00	458,258
Electricity	-	22,000
Water & sewerage charges	-	74,000
Office rent	-	
Communication, supplies and services	50,000.00	96,000
Domestic travel and subsistence	334,900.00	419,000
Printing, advertising and information supplies & services	-	376,500
Rentals of produced assets		
Training expenses	1,737,000.00	1,138,000
Hospitality supplies and services	673,500.00	
Other committee expenses	1,048,900.00	3,503,566
Committee allowance	1,340,000.00	1,687,175
Insurance costs	-	
Specialised materials and services	-	
Office and general supplies and services	1,522,297.00	507,500

Fuel , oil & lubricants	200,000.00	289,654
Other operating expenses	-	
Bank service commission and charges	79,058.00	93,283
Other Operating Expenses	-	
Security operations	-	
Routine maintenance - vehicles and other transport equipment	-	588,742
Routine maintenance- other assets	-	0
TOTAL	6,995,345.00	9,253,678

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	85,400,000.00	25,823,732
Transfers To Secondary Schools (See Attached List)	18,332,851.90	10,500,000
Transfers to TSC Office (See Attached List)	200,000.00	300,000
Total	103,932,851.90	36,623,732

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	24,354,693.00	23,779,460
Bursary – tertiary institutions (see attached list)	18,181,506.00	37,299,954
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	
Security projects (see attached list)	8,800,000.00	14,850,000
Sports projects (see attached list)	2,402,500.00	2,396,600

Environment projects (see attached list)	1,500,000.00	4,100,000
Emergency projects (see attached list)	7,094,202.00	11,358,775
Total	62,332,901.00	93,784,789

8. Acquisition of Assets

<u>Non Financial Assets</u>	2021-2022	2020 - 2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	3,000,000
Refurbishment of Buildings	600,000.00	600,620
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	1,135,000
Purchase of office furniture and General Equipment	-	-
Purchase of computers ,printers and other IT equipments	150,000.00	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
TOTAL	750,000.00	4,735,620

9. Other Payments

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

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	37,129,860	58,629,441
<i>Equity Bank, Kajiado Branch . Kajiado Central NG-CDF</i>	-	-
Total	37,129,860	58,629,441
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

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</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Total</i>		-	-	-

Notes to the Financial Statement Continued

12A. Retention

[Provide short appropriate explanations as necessary.]

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

12B. Gratuity

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

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	58,629,440	45,716,927
Cash in hand	-	-
Imprest	-	-
Total	58,629,440	45,716,927

14. Prior Year Adjustments

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

15. Changes in Accounts Receivable – Outstanding Imprests

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

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Changes in Accounts Payable E= D-E	-	-

Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	3,299,950
Others (<i>specify</i>)	-	-
Total	-	3,299,950

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	114,827.03	799,364
Use of goods and services	140,362.51	9,572
Amounts due to other Government entities (see attached list)	172.12	86,265,000
Amounts due to other grants and other transfers (see attached list)	61,807,474.99	18,157,520
Acquisition of assets	822,864.00	272,864
Others (<i>specify</i>)	-	200,000
Funds pending approval	593,000.00	314,000
Total	63,478,700.65	106,018,320

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	43,265,001.03	25,878,241
Total	43,265,001.03	25,878,241

17.5 Retention

	2021-2022	2020-2021
	Kshs	Kshs
Retention as at 1 st July (A)	89,569.00	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	89,569.00	-

Retention of **Kshs. 89,569.00** for pyment done in FY 2020/2021 was deposited in the main account in FY 2021/2022

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

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

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

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

Annex 3 – Unutilized Fund

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022	
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,876,400	134,827.03		6,011,227	-	6,011,227
1.2 Committee allowances	1,198,933	825.00		1,199,758	-	1,199,758
1.3 Use of goods and services	1,150,000	477,000.00	196,269	1,823,269	-	1,823,269
Total	8,225,333	612,652	196,269	9,034,254	-	9,034,254
2.0 Monitoring and evaluation						
2.1 Capacity building	2,000,000		0	2,000,000	-	2,000,000
2.2 Committee allowances	1,112,666	-		1,112,666	-	1,112,666
2.3 Use of goods and services	1,000,000	14.40		1,000,014	-	1,000,014
Total	4,112,666	14	-	4,112,681	-	4,112,681
3.0 Emergency						
3.1 Primary Schools	7,192,207	81,673.28		7,273,880	-	7,273,880
3.2 Secondary schools				-	-	-
3.3 Tertiary institutions				-	-	-
3.4 Security projects				-	-	-

	1,800,000	-			1,800,000			
7.0 Primary Schools Projects								
Saina Primary School	1,100,000.00				1,100,000	-		1,100,000
Saina Primary School	1,000,000.00				1,000,000	-		1,000,000
Isinya Sampin Primary School	1,100,000.00				1,100,000	-		1,100,000
Enkorika Primary School	700,000.00				700,000			700,000
Olkejuado Boys Primary	2,000,000.00				2,000,000	-		2,000,000
Nalala Primary School	1,100,000.00				1,100,000			1,100,000
Nasaru Primary School	1,100,000.00				1,100,000	-		1,100,000
Olpolosie Primary School	1,700,000.00				1,700,000	-		1,700,000
Oloibelbel Primary School	1,000,000.00				1,000,000	-		1,000,000
Inkinyie Primary School	1,700,000.00				1,700,000	-		1,700,000
Sajiloni Primary School	700,000.00				700,000	-		700,000
Esokota Primary School	400,000.00				400,000	-		400,000
Moipei Primary School	900,000.00				900,000	-		900,000
Naboisho Primary School	1,100,000.00				1,100,000			1,100,000
Ololalei Primary School	700,000.00				700,000			700,000
Majengo Primary School	500,000.00				500,000	-		500,000
Nalepo Primary School	1,100,000.00				1,100,000			1,100,000
Ole Mkonge Primary School	1,100,000.00				1,100,000	-		1,100,000
Ngataek Primary School	1,700,000.00				1,700,000	-		1,700,000
Ngataek Primary School	500,000.00				500,000	-		500,000

Pcea Ilkeek Oigero Primary School	1,100,000.00				1,100,000		1,100,000
Oloika Namunyak Primary	1,100,000.00				1,100,000		1,100,000
Olmotiany Primary School	1,500,000.00				1,500,000		1,500,000
Oloserian Primary School	1,100,000.00				1,100,000	-	1,100,000
Oloserian Primary School	700,000.00				700,000	-	700,000
Ilbisil Primary For The Deaf	1,100,000.00				1,100,000		1,100,000
Ilbisil Boarding Primary	1,000,000.00				1,000,000	-	1,000,000
Ilbisil Boarding Primary	1,200,000.00				1,200,000	-	1,200,000
Mopia Primary School	600,000.00				600,000		600,000
Enkeresuna Primary School	1,100,000.00				1,100,000		1,100,000
Mpaluani Primary School	1,100,000.00				1,100,000		1,100,000
Mpaluani Primary School	700,000.00				700,000		700,000
Intinyika Primary School	1,100,000.00				1,100,000		1,100,000
Oldoinyo Sampu Primary School	1,100,000.00				1,100,000	-	1,100,000
AIC Intinyika Primary School	1,100,000.00				1,100,000		1,100,000
AIC Intinyika Primary School	1,200,000.00				1,200,000		1,200,000
Nooretet Primary School	1,100,000.00				1,100,000		1,100,000
Linti Primary School	1,100,000.00				1,100,000	-	1,100,000
Engaboli Primary School	700,000.00				700,000		700,000
Loitiamiloi Primary School	1,100,000.00				1,100,000	-	1,100,000
Lempalake Primary School	1,100,000.00				1,100,000	-	1,100,000
Kikelea Primary School	1,100,000.00				1,100,000		1,100,000

Ilumbwa Primary School	1,100,000.00				1,100,000		1,100,000
Oloirimiri Primary School	700,000.00				700,000		700,000
Mpoori Primary School	700,000.00				700,000	-	700,000
PCEA Mailwa Primary School	1,100,000.00				1,100,000	-	1,100,000
Enkaroni Primary School	1,350,000.00				1,350,000		1,350,000
Iparua Primary School	1,700,000.00				1,700,000		1,700,000
Ilmolelian Primary School	1,100,000.00				1,100,000		1,100,000
Kumpa Holy Mothers Primary School	1,700,000.00				1,700,000		1,700,000
Nkoile Primary School	4,500,000.00				4,500,000	-	4,500,000
Ole Mkonge Primary School	600,000.00				600,000	-	600,000
Endoinyo Enkampi Primary School		200,000.00			200,000		200,000
Enkaroni Primary School		500,000.00			500,000		500,000
Entukai Primary School		1,200,000.00			1,200,000		1,200,000
Iparua Primary School		850,000.00			850,000		850,000
Nkoile Primary School		1,000,000.00			1,000,000		1,000,000
Nkoile Primary School		200,000.00			200,000		200,000
Ilmolelian Primary School		500,000.00			500,000		500,000
Moipei Primary School		200,000.00			200,000		200,000
Township Primary School		1,000,000.00			1,000,000		1,000,000
Esokota Primary School		400,000.00			400,000		400,000

Paranae Primary School		850,000.00			850,000	-	850,000
Intinyika Primary School (Ildamat Ward)		850,000.00			850,000		850,000
Oloosuyian Primary School		500,000.00			500,000	-	500,000
Empoor Nalepo Primary School		850,000.00			850,000	-	850,000
Marandawua Primary School		850,000.00			850,000	-	850,000
AIC Namanga Primary School		500,000.00			500,000		500,000
Oloirimiri Primary School		1,000,000.00			1,000,000		1,000,000
Iltripen Primary School		850,000.00			850,000	-	850,000
Oletumuke Primary School		850,000.00			850,000	-	850,000
Lesoit Primary School		850,000.00			850,000	0	850,000
Emawoi Primary School		1,200,000.00			1,200,000	-	1,200,000
Indonyio Olmoti Primary School		850,000.00			850,000	-	850,000
Karero Primary School		850,000.00			850,000	-	850,000
Noontoto Primary School		850,000.00			850,000	-	850,000
Mpoori Primary School		1,200,000.00			1,200,000	-	1,200,000
Leboo Primary School		850,000.00			850,000	-	850,000
Enoosampurrmpur Primary School		1,000,000.00			1,000,000	-	1,000,000
Enkanasa Primary School		850,000.00			850,000	-	850,000
Miton Primary School		1,200,000.00			1,200,000	-	1,200,000
Inkati Primary School		850,000.00			850,000	-	850,000

Nairaballa Primary School	850,000.00			850,000	-	850,000
Kisapuk Primary School	850,000.00			850,000	-	850,000
Oloirimimi Primary School	1,500,000.00			1,500,000	-	1,500,000
Lekishon Primary School	700,000.00			700,000		700,000
Eseki Primary School	850,000.00			850,000		850,000
Oldarpoi Primary School	1,500,000.00			1,500,000		1,500,000
Emotoroki Primary School	1,700,000.00			1,700,000	-	1,700,000
Oloibor soit Primary School	1,200,000.00			1,200,000	-	1,200,000
Oloibor soit Primary School	500,000.00			500,000	-	500,000
Emurua Dikir Primary School	850,000.00			850,000		850,000
Ilmarba Primary School	850,000.00			850,000	-	850,000
ilbisil Township Primary School	850,000.00			850,000	-	850,000
Esilalei primary School			65,000	65,000		65,000
Oloomunyi Primary School	400,000.00			400,000	-	400,000
Oloontulugum Primary School	1,000,000.00			1,000,000	-	1,000,000
Isilale Primary School	1,000,000.00			1,000,000	-	1,000,000
Enkasurai Primary School	850,000.00			850,000	-	850,000
Sajiloni Primary School	1,000,000.00			1,000,000	-	1,000,000
Indoinyio Primary School	400,000.00			400,000	-	400,000
Pelewa Primary School	850,000.00			850,000	-	850,000

Oloshaiiki Primary School		850,000.00			850,000		850,000
Nalepo Primary School		850,000.00			850,000	-	850,000
Enkishui Primary School		850,000.00			850,000		850,000
Impiro Primary School		1,200,000.00			1,200,000	-	1,200,000
Alhuuda Primary School				2,000,000	2,000,000		2,000,000
Eluanata Primary school				500,000.00	500,000		500,000
Entukai Primary school				1,150,000.00	1,150,000	-	1,150,000
Esilalei Primary school				500,000.00	500,000	-	500,000
Esilalei Primary school				800,000.00	800,000	-	800,000
Ilmisigio primary school				2,300,000.00	2,300,000	-	2,300,000
Ilmolelian Primary school				500,000.00	500,000		500,000
Imanyat Primary school				850,000.00	850,000	-	850,000
indonyo primary school				850,000.00	850,000	-	850,000
Kurket primary school				1,200,000.00	1,200,000		1,200,000
Leboo Primary School				1,500,000.00	1,500,000	-	1,500,000
Lempalaka primary school				400,000.00	400,000		400,000
Mailwa Primary school				2,000,000.00	2,000,000	-	2,000,000
Mengumi primary school				1,250,000.00	1,250,000		1,250,000
Naibala primary school				850,000.00	850,000	-	850,000
Oldarpoi Primary School				800,000.00	800,000	-	800,000
Olenarau Primary school				1,500,000.00	1,500,000	-	1,500,000

Olgos primary school				1,500,000.00	1,500,000	-	1,500,000
Oloibor soit primary school				850,000.00	850,000	-	850,000
Olooshaiki primary school				1,150,000.00	1,150,000	-	1,150,000
Oldarpoi Primary School				1,800,000.00	1,800,000	-	1,800,000
Olositeti Primary School				1,500,000.00	1,500,000	-	1,500,000
Total	58,750,000	45,150,000	25,815,000	129,715,000	129,715,000	-	129,715,000
8.0 Secondary Schools Projects							
Enkorika Secondary school	2,064,345.92			2,064,346	-		2,064,346
Oloontulugum Secondary School	1,500,000.00			1,500,000	-		1,500,000
Paranae Secondary School	468,506.00			468,506	-		468,506
Paranae Secondary School	1,500,000.00			1,500,000	-		1,500,000
Namanga Mixed Secondary School	1,500,000.00			1,500,000			1,500,000
Ildamat Boys High School	600,000.00			600,000	-		600,000
Ildamat Boys High School	1,500,000.00			1,500,000	-		1,500,000
Ildamat Boys High School	400,000.00			400,000			400,000
Ildamat Boys High School	1,300,000.00			1,300,000	-		1,300,000
Kajjado Township Secondary School	1,200,000.00			1,200,000			1,200,000
Kajjado Township Secondary School	1,500,000.00			1,500,000			1,500,000
Lorongusua Secondary School	250,000.00			250,000			250,000
Nalepo Taegong Secondary School				4,500,000.00	4,500,000		4,500,000
Kiluani Secondary School				1,000,000.00			

Lorngusua Secondary School					1,000,000	-	1,000,000		
Sajiloni Girls Secondary School			4,500,000.00				4,500,000		4,500,000
Oloontulugum Secondary School									
Oloontulugum Secondary School					1,500,000.00		1,500,000		1,500,000
AIC Sajilon Secondary school					1,200,000.00		1,200,000		1,200,000
Meto Secondary School					1,000,000.00		1,000,000		1,000,000
Maparasha Secondary school					1,200,000.00		1,200,000		1,200,000
					1,000,000.00		1,000,000		1,000,000
Total			4,500,000		11,400,000		29,682,852		29,682,852
9.0 Tertiary institutions Projects									
Total									
10.0 Security Projects									
Enkorika Assistant County Commissioner's house							500,000		500,000
Ngataek Deputy County Commissioner Office Headquarters.							1,690,167		1,690,167
Kajiado Township Chiefs Office							1,100,000		1,100,000
Enkaroni Chiefs Office							500,000		500,000
Esokota chiefs office							500,000		500,000
OCPD KID Central residence			850,000.00				850,000		850,000
OCS KID Police station									

		86,000.00							
13.2 A.I.A - 2019-2020		155,000.00	155,000					155,000	
13.3 A.I.A - 2020-2021		73,000.00	73,000					73,000	
13.4 A.I.A - 2021-2022		279,000.00	279,000					279,000	
PMC savings								-	
Total		593,000	593,000	-	593,000	-	593,000	593,000	
	137,088,879	58,908,441	47,388,879	243,386,199	-	-	243,386,199	243,386,199	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f		Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost	
	(Kshs)				(Kshs)	
	2020/2021	2021/22			2020/2021	2021/22
Land	0	-			-	-
Buildings and structures	9,740,315.00	10,340,315	600,000.00		10,340,315	
Transport equipment	1,472,365.00	1,472,365			1,472,365	
Office equipment, furniture and fittings	1,335,000.00	1,335,000			1,335,000	
ICT Equipment, Software and Other ICT Assets	132,495.00	282,495	150,000.00		282,495	
Other Machinery and Equipment	9,822,619.00	9,822,619			9,822,619	
Heritage and cultural assets		-			-	
Intangible assets		-			-	
Total	22,502,794.00	23,252,794	750,000.00	-	23,252,794	-

Annex 5 –PMC Bank Balances at 30th June 2022

PMC Account Name	BANK	Account Number	BANK BALANCE 2021/2022	BANK BALANCE 2020/2021
AIC Sajiloni Secondary	CO-OPERATIVE	1141322134300	165.00	165.00
Enkaroni Primry School	CO-OPERATIVE	1141322265000	1,275.00	1,275.00
Emaoi Primary School	CO-OPERATIVE	1141322134400	574,320.00	2,825.00
Endonyio Primary School	CO-OPERATIVE	1141322130800	103,325.00	103,325.00
Engaboli Primary School	CO-OPERATIVE	1141322265900	75.00	75.00
Enkeresuna Primary School	CO-OPERATIVE	1141322268000	275.00	275.00
Enkorika Ass. County Commissioner House	CO-OPERATIVE	1141322266400	1,275.00	1,275.00
Enkorika Secondary School NG CDF PMC	CO-OPERATIVE	1141322265300	685.00	975.00
Entukai Primary School	CO-OPERATIVE	1141322265400	735.00	735.00
Esilalei Primary School NG CDF PMC	CO-OPERATIVE	1141322371500	1,420.00	1,420.00
Ilmolelian Primary School	CO-OPERATIVE	1141322266000	2,275.00	2,275.00
Ilmarba Secondary School	CO-OPERATIVE	1141322250600	198,075.50	198,075.50
kajiado Township Sec School	CO-OPERATIVE	1141322266900	1,000,165.00	1,000,145.00
Kisapuk Primary School	CO-OPERATIVE	1141322130700	1,325.00	1,325.00
Kumpa Primary School	CO-OPERATIVE	1141322265200	75.00	75.00
Maparasha Primary School	CO-OPERATIVE	1141322244700	2,175.00	2,175.00
Maparasha Secondary School	CO-OPERATIVE	1141322269400	575.70	575.70

Marandawua Primary School	CO-OPERATIVE	1141322270200	20,145.00	79,375.00
Mpiro Primary School	CO-OPERATIVE	1141322265700	275.00	275.00
Mpoori Primary School	CO-OPERATIVE	1141322265100	294,007.00	293,997.00
Nalala Primary School	CO-OPERATIVE	1141322265500	275.00	275.00
Namanga Primary School	CO-OPERATIVE	1141322265600	1,275.00	1,275.00
Nkoile Boys Secondary School	CO-OPERATIVE	1141322137200	4,755.00	4,755.00
Oldarpoi Primary School	CO-OPERATIVE	1141322271600	624,550.00	624,550.00
Oliorum Primary School	CO-OPERATIVE	1141322265800	275.00	275.00
Olkejuado High School	CO-OPERATIVE	1141322270100	75.00	75.00
Oloosuyian Primary School	CO-OPERATIVE	1141322270500	1,275.00	1,275.00
Orinie Chief's Office	CO-OPERATIVE	1141322266500	275.00	275.00
PBS Primary	CO-OPERATIVE	1141322264700	295.00	295.00
Pelewa Primary School	CO-OPERATIVE	1141322267000	18,435.00	18,435.00
Senior Chief Risa Secondary School	CO-OPERATIVE	1141322267300	176,433.00	176,433.00
AIC child care	CO-OPERATIVE	01141322138400	768.00	
Enkolilii primary school	CO-OPERATIVE	0114322129000	647.80	-
Enkorika primary school	CO-OPERATIVE	0114320164700	3,083.20	-
Ensoosampurpur primary school	CO-OPERATIVE	01141322129800	1,000,025.00	-
Kajiado nalepo primary school	CO-OPERATIVE	01141322129300	830.00	-

Kurket primary school	CO-OPERATIVE	01141322137000	1,375.00	-
Lenkishon primary school	CO-OPERATIVE	1141322129100	73,485.00	-
Lesinko primary school	CO-OPERATIVE	01141322129200	1,325.00	-
Lesoit primary school	CO-OPERATIVE	01141322140200	825.00	-
Meguara primary school	CO-OPERATIVE	01141322134500	325.00	-
Nairrabala primary school	CO-OPERATIVE	01141322129700	2,357,325.00	-
Namanga mixed	CO-OPERATIVE	01141322128600	350,825.00	-
Nkuseron primary school	CO-OPERATIVE	01141322134100	600.00	-
Noontotok primary school	CO-OPERATIVE	0114322138700	225.00	-
Noosikitok primary school	CO-OPERATIVE	01141322138800	55.00	-
Oloontulugum primary school	CO-OPERATIVE	01141322136900	12,805.00	-
Olpolosie primary school	CO-OPERATIVE	01141322137100	805.00	-
Ormotiany primary school	CO-OPERATIVE	01141322128900	3,025.00	-
PCEA Letoire secondary school	CO-OPERATIVE	01141322134000	225.00	-
AIC Intinyika primary school	Equity Bank	860278452253.00	97.50	97.50
Al Taqwa Education Centre	Equity Bank	860280839106.00	84,103.00	850,000.00
Elerai primary School	Equity Bank	860279319718.00	100,974.50	850,707.50
Elesai Primary school	Equity Bank	860278715021.00	1,880.00	1,880.00
Emashin primary school	Equity Bank	860278495315.00	1,500.00	1,500.00

Emukutan Primary School	Equity Bank	860280835453.00	17,628.00	283,079.00
Endoinyo Enkapi Primary School	Equity Bank	860279309349.00	7,113.00	851,315.00
Endonyo Wuas Primary School	Equity Bank	860280900069.00	83,920.00	850,000.00
Enkeju Errap Primary School	Equity Bank	860170241944.00	219,803.00	851,560.00
Enkutoto Primary School	Equity Bank	860280062130.00	458,799.00	1,500,000.00
Enoomayai Primary School	Equity Bank	860280835503.00	743.00	850,000.00
Ilkinyie Primary School	Equity Bank	860279041069.00	14,146.00	1,500,915.00
Ilmisigio Primary School	Equity Bank	860276347640.00	2,302,462.20	2,462.20
Ilmotiok primary school	Equity Bank	860278721852.00	1,620,812.50	2,649,687.50
ilumbwa AIC PRY SCHOOL	Equity Bank	860276417256.00	1,715.00	1,715.00
Imanyat primary school	Equity Bank	860199392137.00	6.95	25,680.70
Impaluani Primary School	Equity Bank	860278150524.00	340.00	340.00
Irpitimaro Primary school	Equity Bank	860278686243.00	1,189.00	1,189.00
Kalia Primary School	Equity Bank	860280866644.00	850,000.00	850,000.00
Lele Primary school	Equity Bank	860278697473.00	367.50	367.50
Iorngusua Secondary school	Equity Bank	860277410113.00	4,647,387.75	921,481.75
Marandawua Primary School	Equity Bank	860280956210.00	868,083.00	444,448.00
Nailumpe primary school	Equity Bank	860278212721.00	73,855.00	73,855.00
Nalepo Taegon Primary	Equity Bank	860280445558.00	18,466.69	852,772.69

NGATATAEK SECONDARY	Equity Bank	860277398409.00	44,047.15	44,047.15
Nkoile primary school	Equity Bank	860279357933.00	(10,380.56)	850,880.00
Ole Mkonge Primary School	Equity Bank	860280134481.00	2,202,450.00	850,000.00
Oleleshua Primary School	Equity Bank	860281002461.00	3,865.00	850,000.00
Olepolos Primary school	Equity Bank	860278700634.00	59,367.50	59,367.50
Oloirimirimi primary school	Equity Bank	860279448559.00	2,188,314.00	4,281,140.00
Ormankeki Primary School	Equity Bank	860278466446.00	1,252.50	1,252.50
Paranae Secondary school	Equity Bank	860277410079.00	417,362.90	2,203,639.90
Tsc Office Ng Cdf Pmc (Kajiado Sub County Tsc Office Ng)	Equity Bank	860279922389.00	204,304.50	4,304.50
ACC kajiado sub county CDF	Equity Bank	0860278815623	110,000.00	-
AIC Namanga primary school	Equity Bank	0850294667830	1,290.00	-
Emotoroki primary school	Equity Bank	0860279316881	1,700,820.00	-
Empoor nalepo primary school	Equity Bank	0860279300813	850,820.00	-
Empulaini primary school	Equity Bank	0860278150524	340.00	-
Enkanasa Primary School	Equity Bank	0860281740202	84,580.00	-
Enkaroni chief office	Equity Bank	0860279374994	500,367.50	-
Enkirrumu pre primary school	Equity Bank	0860279300062	1,820.00	-
Entukai primary school	Equity Bank	0860279349230	2,350,420.00	-
Eseki primary school	Equity Bank	0860279426088	367.50	-
Esilalei Primary School	Equity Bank	0860277301109	-	-

					25,315.00	
Esokota Chief Office	Equity Bank	0860282628458			115,200.00	-
Esokota primary school	Equity Bank	0860279299933			547,216.00	-
Ilbisil Boarding Primary Sch	Equity Bank	0860276346474			2,201,327.50	-
Ilbisil Township Primary School	Equity Bank	0860282089905			850,000.00	-
Ilbissil girls secondary school	Equity Bank	0860279337541			555.00	-
Ildamat Boys High School	Equity Bank	0860281312431			2,099,979.20	-
Ilesai primary school	Equity Bank	0860278715021			1,880.00	-
Ilmarba Primary School	Equity Bank	0860282607853			113,980.00	-
Ilparua primary school	Equity Bank	0860276346381			149,730.00	-
Iltirpen Primary School	Equity Bank	0860281417552			87,445.00	-
Imanyat primary school	Equity Bank	0860279304611			128,676.00	-
Indonyio Primary School	Equity Bank	0860281414354			103,177.00	-
Inkati primary school	Equity Bank	0860279319495			1,000.00	-
Isilale primary school	Equity Bank	0860279301034			1,000,800.00	-
Isinya Sampin Primary	Equity Bank	0860276642582			1,430.00	-
Kajiado county commissioner residence	Equity Bank	0860279668213			867.50	-
Kajiado township primary	Equity Bank	0860279302971			91,191.50	-
Kajiado wwomen prison	Equity Bank	0860278670972			1,400.00	-
KILUANI NEW LIFE SECONDARY SCHOOL NG PMC	Equity Bank	0860279303154			1,018,916.00	-

Kumpa chief office	Equity Bank	0860269266357	90.00	-
Lempalakae Primary School	Equity Bank	0860281002270	604,388.00	-
Letoire primary school	Equity Bank	0860279313667	880.00	-
Lolitamiloi primary school	Equity Bank	0860279305217	574,861.00	-
Lorngusua Chief Office	Equity Bank	0860282486715	8,060.00	-
Meidenyi primary school	Equity Bank	0860279413561	880.00	-
Meto secondary school	Equity Bank	0860279348861	850,000.00	-
Mitoni primary school	Equity Bank	0860279299827	120,648.50	-
Mporokua primary school	Equity Bank	0860279332437	5,940.00	-
Naibala primary school	Equity Bank	0860279317344	820.00	-
Ngataatak primary school	Equity Bank	0860277178818	1,995.00	-
Nkaiserry high school	Equity Bank	0860279299676	880.00	-
Officer Comanding Station Kajiado	Equity Bank	0860281061870	2,150.00	-
Oiti glory primary school	Equity Bank	0860279305118	1,880.00	-
Olchooibor primary school	Equity Bank	0860279025138	107.50	-
Oldarpoi primary School	Equity Bank	0860281051590	1,599,400.00	-
Oldonyio samou primary school	Equity Bank	0860279424493	572,006.50	-
Ole kimaki primary school	Equity Bank	0860279035858	915.00	-
Olerai primary school	Equity Bank	0860279319718	100,974.50	-
Oletemuke primary school	Equity Bank	0860279323695	850,000.00	-
Olorum Primary School	Equity Bank	0860280959801		-

					84,370.00	
Olkiu oloserian primary school	Equity Bank	0860279323970			88,880.00	-
Olobelibel primary school	Equity Bank	0860279301196			100.00	-
Oloiborr Soit Primary School	Equity Bank	0860281043693			647,929.00	-
Oloontulugum Chief Office	Equity Bank	0860280445610			500,745.00	-
Oloontulugum Secondary School	Equity Bank	1290280587521			4,511.60	-
Olooshaiki Primary School	Equity Bank	0860281061012			760.00	-
Oloosuyian secondary school	Equity Bank	0860196844550			20,420.15	-
Oloserian primary school	Equity Bank	0860277061391			1,286,122.15	-
Olositeti Primary School	Equity Bank	0860281272239			969,745.00	-
Paranae Primary School	Equity Bank	0860282690378			850,000.00	-
Pelewa Chief Office	Equity Bank	0860282375069			100,620.00	-
Pelewa Primary School	Equity Bank	0860282698768			850,000.00	-
Enkeresuna primary school	KCB	1202230415			840.00	-
Olgos primary school	KCB	1108303897			1,019.30	-
Leboo primary school	KCB	1107562171			453.30	-
Linti primary school	KCB	1107459907			1,519.20	-
Ilmolelian Primary School	KCB	1291698337			500,000.00	-
Noontoto Primary School	KCB	1283583038			388.00	-

TOTALS	43,265,001	25,878,241
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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Ref: No. OAG/KJD CENTRAL NGDCF/ML/202 0-2021	Inaccuracies in the Financial Statements	The managements note's the auditor's observations and has made necessary adjustments by rectifying the errors aforementioned, a summation error in use of goods and a mix-up of AIE Numbers	Resolved	
Ref: No. OAG/KJD CENTRAL NGDCF/ML/202 0-2021	Non-Implementation of Projects	The management note's the auditor's observations some project monies had been transferred to the PMC' s though the projects had not began.	Resolved	
Ref: No. OAG/KJD CENTRAL NGDCF/ML/202 0-2021	Inclusion of Incorrect information	At page 2 of the financial statements under Background information, the Constituencies Development Act of 2003 is indicated instead of the Act of 2015.	Resolved	
Ref: No.	Cash and Cash Equivalents	The management notes that the bank certificate issued	Resolved	

OAG/KID CENTRAL NGDCF/ML/202 0-2021	Balance	by the bank had an incorrect balance. The balance was not as at 30 th June 2021		
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Name: Job Ngwili Tuita
Fund Account Manager.