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REPORT

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THE AUDITOR-GENERAL

ON

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

FOR THE YEAR ENDED

30 JUNE, 2024

**THE NATIONAL ASSEMBLY
PAPERS LAID**

DATE: 05 MAR 2025

DAY.

wednesday

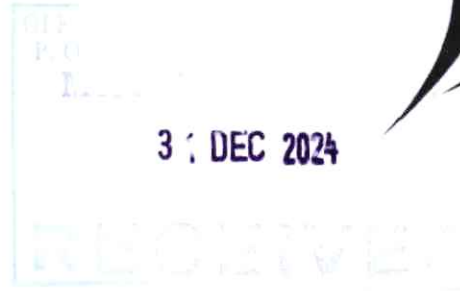
**TABLED
BY:**

Hon. Owen Bayo, MP

Deputy Leader of Majority

**CLERK-AT
THE-TABLE:**

Esther Ngingo



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

KAJIADO CENTRAL CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2024

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

Table of Contents	Page
1. Acronyms and Definition of Key Terms	ii
2. Key Constituency Information and Management	iii
3. NG-CDFC Chairman's Report	vii
4. Statement of Performance Against Predetermined Objectives for FY 2023/24.....	xii
5. Governance Statement	xiv
6. Environmental and Sustainability Reporting.....	xviii
7. Statement of Management Responsibilities	xxii
8. Report of the Independent Auditors on the NGCDF- Kajiado Central Constituency	xxiv
9. Statement of Receipts and Payments for the Year Ended 30th June 2024	1
10. Statement of Assets and Liabilities as at 30th June, 2024	2
11. Statement Of Cash Flows for the Year Ended 30th June 2024.....	3
12. Summary Statement of Appropriation for the Year Ended 30 th June 2024.....	4
13. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2024	6
14. Significant Accounting Policies.....	16
15. Notes To the Financial Statements	21
16. Annexes.....	31

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

1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2023. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

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

- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) Provide for a public finance system that promotes an equitable society and, in particular, expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Paul Nteiya
2.	National Sub-County Accountant	Rose Ileri
3.	Chairman NGCDFC	Joshua Kompe
4.	Member NGCDFC	Irene Musul

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Kajiado Central Constituency Headquarters

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

(f) NGCDF Kajiado Central Constituency Contacts

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

(g) NGCDF Kajiado Central Constituency Bankers

1. Operations Account
Equity Bank Kajiado
P.O. Box 5328-20100
Nairobi, Kenya

2. Deposit account
Equity Bank Kajiado
P.O. Box 5328-20100
Nairobi, Kenya

(h) Independent Auditor

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

(i) Principal Legal Adviser

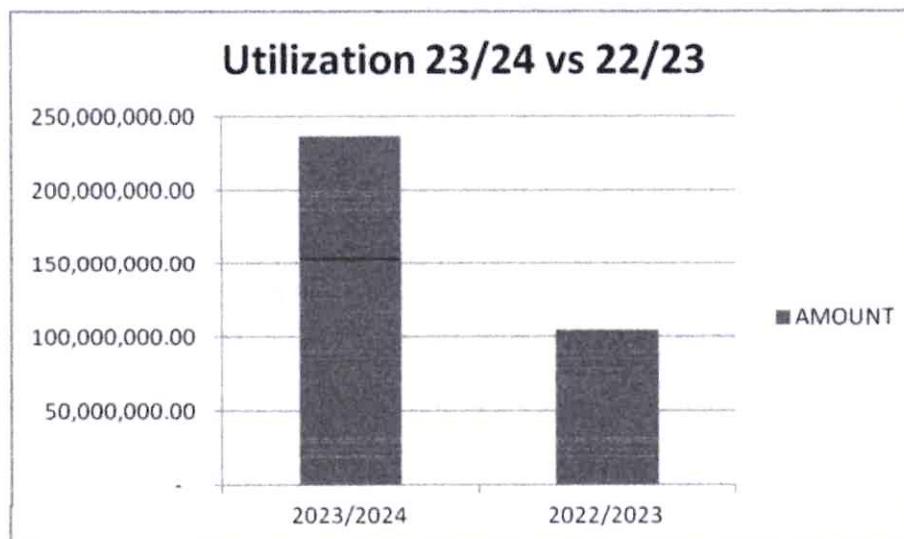
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3. NG-CDFC Chairman's Report



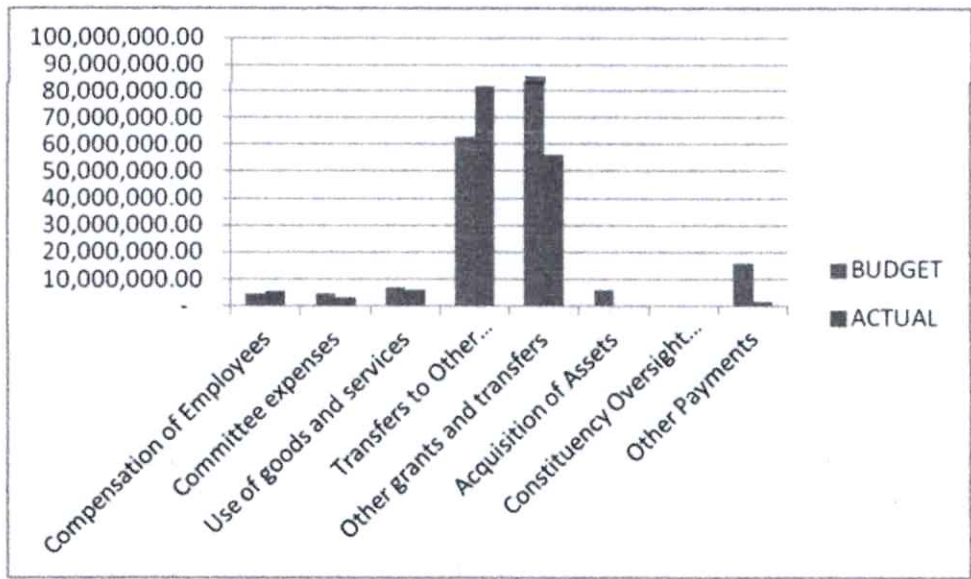
Joshua Kompe
Chairman
Kajiado Central NG CDF

In the financial 2023/2024 we received Kshs. 208,592,769.00 from the NG CDF board and had an opening cash book balance of Kshs. 28,393,654.15. The Constituency spent Kshs 154,412,041.11 and closed with a cashbook balance of Kshs. 82,728,260.64, a utilization of 74.6%. This was an improvement from the previous however as always there is still room for improvement regarding utilization. We will strive to continuously improve our utilization in the coming years.



Below is a presentation of utilization per sector;

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



On behalf of Kajiado Central Constituents, we are thankful to the NG CDF board for guidance and support as we serve our constituents to the best of our ability. We commit to continue utilizing the fund in a way that maximum benefit is derived to the constituents.

KEY ACHIEVEMENTS

This financial year we increased the number of students awarded bursary to 4,265 up from 3,100 in the previous financial year. This is key to us since we try as much as possible to increase literacy levels amongst our constituents.

Below are sampled projects that we implemented during the financial year;

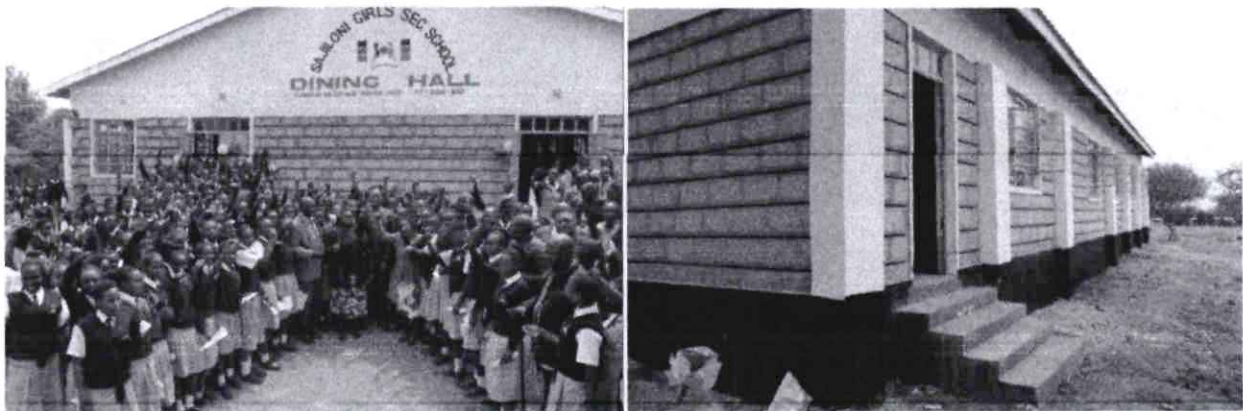


Fig. 1.0 Sajiloni Girls Secondary School Dining Hall

Sajiloni Girls Secondary School is a County level boarding girls only secondary school. The school enrolment is about 323 students. Before the construction of the dining hall the students were having their meals under a acacia tree.



Fig. 1.1 Oloontulugum Secondary School Dormitory

Oloontulugum Secondary School is a mixed day and boarding secondary school initiated and fully funded by kajiado central NG CDF. It began operations in January 2024. The school is the only one in the area for a radius of more than 35kms.

Construction of the school has helped eased pressure amongst the residents of the area that could not access boarding schools.

Challenges & Mitigation

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.

It will be unfair to end my report without Acknowledging and thanking our Member of National Assembly Hon. Elijah Memusi, Deputy County commissioner, NG-CDF Committee, NG-CDFC staff, Project Management Committees, the Sub County Accountant, and all other stakeholders who have been instrumental in ensuring we deliver our mandate to the people of Kajiado Central Constituency.



.....
Name: Joshua Kompe
Chairman NGCDF Committee

4. Statement of Performance Against Predetermined Objectives for FY 2023/24

Introduction

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

The key development objectives of the **NGCDF Kajiado Central Constituency 2023-2027** plan are to:

- (a) Provide strategic direction of Kajiado Central NG-CDF for the period between 2023- 2027.*
- (b) Align the Fund's strategic direction with the relevant National and County Government development agenda.*
- (c) Provide an overall framework for prioritization and allocation of resources.*
- (d) Position the Fund strategically to seize opportunities and guarding against threats.*
- (e) Provide better awareness of community needs and available resources.*
- (f) Create a significant and enduring public value and enhance continuous learning.*

Progress on the 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:

Sector	Objective	Outcome	Indicator	Performance
Education	<i>To have all children of school going age attending school</i>	<i>Increased enrolment in primary schools and improved transition to secondary schools and tertiary</i>	<i>number of usable physical infrastructure build in primary, secondary, and tertiary institutions</i>	<i>In FY 2022/23 financial year we were able to facilitate construction of 12 classrooms, 4 Dormitories, Renovation</i>

National Government Constituencies Development Fund (NGCDF)

Kajiado Central Constituency

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

		<i>institutions</i>	<i>number of bursary's beneficiaries at all levels</i>	
Security	To enhance the capacity of the security arms to improve service delivery to the constituents.	Better services delivered by the security arms	of 3 classrooms, construction of 3 teachers quarters, 5 administration blocks, 1 dining Hall and 4 toilet blocks. We also issued bursary of over Kshs. 35.3 Million to both Secondary & Tertiary Institutions, benefiting 4,265 students.	In The FY 23/24 We financed construction of a district Headquarters at Ngataatak.
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 23/24 we were able to do water Harvesting at 3 schools
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 23/24 we organised a sports tournament where 15 teams participated.
Emergency	To be responsive to unforeseen occurrences in the constituency.		Number of Emergency cases successfully handled.	We attended four Emergency Cases.

5. Governance Statement

APPOINTMENT OF NG-CDFC MEMBERS

The process of appointing members to the National Government Constituencies Development Fund Committee (NG-CDFC) involves several steps as outlined in section 43 of the National Government Constituencies Development Fund Act, 2015.

This committee plays a crucial role in overseeing the allocation and utilisation of funds for constituency development projects. The process is summarised as below:

- An officer from the Board within fourteen days of the first meeting of the selection panel invites applications from persons who qualify for appointment to the constituency committee.
- Interested candidates from various constituencies submit their applications to the NG-CDF Office within the specified deadline. Applicants are typically required to provide their qualifications, experience, and other relevant information.
- The selection panel within fourteen days of receiving the applications selects five applicants taking into account age, gender, special interest groups and regional balance. Within seven days of the selection process, the officer of the Board submits to the Board the names of the selected candidates together with the report of the selection panel.
- The Board then submits the names of the seven persons selected from each constituency to the National Assembly for approval. Within fourteen days after receipt of the names approved by the National Assembly, the Board appoints the members of the constituency committee by a Gazette notice. The Board, within fourteen days of the gazette of members of the constituency committee, informs the members of their appointment in writing.

REMOVAL OF NG-CDFC MEMBERS

The removal of National Government Constituencies Development Fund Committee (NG-CDFC) members in Kenya can occur under certain circumstances and is as outlined in section 43 (13) of the National Government Constituencies Development Fund Act, 2015. A member of constituency committee may be removed from office on any one or more of the following grounds:

- Serious violation of the constitution or any other law a contravention of chapter six.
- Lack of integrity.
- Gross Misconduct or Incompetence.
- Embezzlement of public funds.

- Bringing the committee into disrepute through unbecoming personal public conduct.
- Promoting unethical practices.
- Causing disharmony within the committee.
- Physical or mental infirmity.
- Bankruptcy.

A decision to remove a member shall be made through a resolution of at least 5 members of the committee and the member sought to be removed shall be given a fair hearing before the resolution is made.

A vacancy arising as a result of removal of a member shall be filled in the manner set out in section 10 and minutes of the meeting shall indicate the reason of the removal or appointment of the member. In Kajiado Central no committee member has been removed from office.

ROLES AND FUNCTIONS OF NG-CDFC

The roles and functions of NG-CDF committee are as outlined in NGCDF Regulation 2016 and shall include but not limited to:

- Resource Allocation
- Project Identification
- Project Selection
- Budgeting
- Project Implementation
- Financial Management
- Accountability and Transparency
- Community Engagement
- Audit and Evaluation
- Compliance with Regulations
- Advocacy

INDUCTION AND TRAINING OF NG-CDFC MEMBERS

The training of members of a National Government Constituency Development Fund Committee (NG-CDFC) typically involves a combination of orientation, capacity building, and ongoing support. The NG-CDFC is responsible for overseeing the allocation and utilisation of funds allocated to constituencies for development projects, and their members need to have a good understanding of their roles and responsibilities.

Kajiado Central NG-CDFC members were trained from 10th - 16th March 2024 on the following areas:

- Legal and Regulatory Framework
- Roles of NG CDFC

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

- Financial Management
- Project Management
- Public Procurement
- Community Engagement
- Ethics and Integrity
- Conflict Resolution
- Monitoring and Evaluation
- Communication Skills.

NUMBER OF MEETINGS IN A YEAR.

NG-CDF Act stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings. NG-CDFC Kajiado Central held fifteen meetings.

S/NO	NG-CDFC COMMITTEE MEMBERS	Oct 3 rd 2023	Nov 7 th 2023	Dec 22 nd 2023	Jan 4 th 2024	Feb 2 nd 2024	Feb 26 th 2024	March 4 th 2024	April 8 th 2024	May 12 th 2024	May 23 rd 2024	June 25 th 2024	August 9 th 2024
1	Joshua Mayiamei Kompe chairman	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Irene Musul Secretary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	John Kamanka Sanirei	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Jemmimah Naipanoi Yiale	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Dennis Mwanzia Murimi			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Solitei Meeli Saitabao	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Resper Chanyisa			✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Peter Kungu Kariuki	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	Paul Nteiya	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

	FAM												
10	Kamau DCC	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	

POLICY ON CONFLICT OF INTEREST.

NG-CDF Act specifies clearly that any member with an interest in the fund shall not participate in a meeting deliberation and shall withdraw from such a meeting. NG-CDF Kajiado Central did not have any occurrence on conflict of interest

REMUNERATION OF MEMBERS.

NG-CDFC members do not earn a salary but are allowed to be paid a sitting allowance when they conduct meetings. The chairman is paid Ksh 7,000 and the other members Ksh 5,000 per sitting. Kajiado Central NG CDF adhered to this.

RISK MANAGEMENT

Kajiado Central NG CDF has a risk policy which they observe and a risk register that is continually updated.

The NG CDF Committee ensures they enrich this process by ensuring they keep updating risks as they come across them in their day to day interactions in their bid to execute their mandates as the NG CDF committee.

ETHICS AND CODE OF CONDUCT

The NG-CDFC members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention of the act and PFM act which can lead to the loss of funds.

6. 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.

2. Environmental performance

- Whenever NG CDF are handing over any project to any school they always have a tree planting ceremony.
- 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 Central 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 Constituency is committed to fair and ethical market practices.

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 Constituency 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


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

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision. The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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 Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.


.....
Name: Paul Nteiya
Fund Account Manager.

7. 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, 2024. 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, 2024, 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.*

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 12th September 2024.


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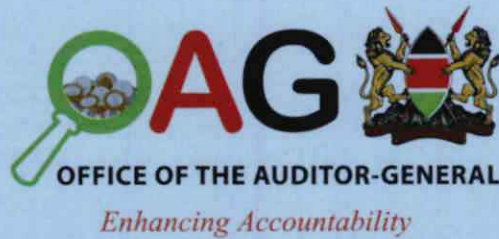
Name: Joshua Kompe
Chairman – NGCDF Committee


.....

Name: Paul S. Nteiya
Fund Account Manager

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

PREAMBLE

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

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

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Kajiado Central Constituency set out on pages

Report of the Auditor-General on National Government Constituencies Development Fund - Kajiado Central Constituency for the year ended 30 June 2024

1 to 54 which comprise of the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund-Kajiado Central Constituency as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects receipts budget and actual on comparable basis of Kshs.317,774,940 and Kshs.236,986,423 respectively resulting to under-funding of Kshs.80,788,517 or approximately 25% of the budget. Similarly, the Fund spent Kshs.154,412,041 against actual receipts of Kshs.236,986,423 resulting to under-utilization of Kshs.82,574,382 or approximately 35% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Other Matter

Unresolved Prior Year Matters

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

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Delay in Implementation of Projects

Review of the approved code list and Project Implementation Status (PIS) report as at 30 June 2024 revealed that the Fund allocated Kshs.153,829,679 for implementation of thirty-nine (39) projects. However, only thirteen (13) projects worth Kshs.67,311,028 were

completed while, one (1) project worth Kshs.500,000 was ongoing and twenty- five (25) projects worth Kshs.86,018,651 had not started.

In the circumstances, value for money realized on the projects that had not been completed could not be confirmed.

1. Lack of Effectiveness in Management of Bursaries

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflect other grants and transfers amounting to Kshs.55,911,660. Included in the amount are bursary disbursements of Kshs.34,995,000 and Kshs.15,289,260 for secondary schools and tertiary institutions respectively. However, review of the bank reconciliation statements revealed unrepresented cheques amounting to Kshs.12,912,829 out of which Kshs.12,616,331 related to bursaries payments. No evidence was provided to confirm follow-up by the Constituency Development Fund Committee (CDFC) on the unrepresented cheques relating to Bursaries to ensure needy beneficiaries benefit from the funds.

In the circumstances, the effectiveness of measures put in place in management of bursaries could not be confirmed.

2. Failure to Return Unspent Balances

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.82,728,261. However, Note 19.4 to the financial statements reflects PMC balances of Kshs.38,896,135 which includes a balance of Kshs.8,586,136 in respect to completed projects which had not been transferred to the Constituency Development Fund Account contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which requires any unspent balances to be transferred to the Fund account.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error

and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

31 December, 2024

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

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

	Note	2023/2024	2022/2023
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	208,592,769	68,000,000
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	99,000
Total Receipts		208,592,769	68,099,000
Payments			
Compensation of Employees	4	5,496,317	4,219,170
Committee expenses	5	3,461,610	2,607,400
Use of Goods and Services	6	5,842,454	4,003,782
Transfers to Other Government Units	7	81,800,000	34,500,000
Other Grants and Transfers	8	55,911,660	37,014,200
Acquisition of Assets	9	-	-
Other Payments	10	1,900,000	-
Total Payments		154,412,041	82,344,551
Surplus/(Deficit)		54,180,728	(14,245,551)

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

The Constituency financial statements were approved by the NGCDFC on 12th September 2024 and signed by:

 _____  _____  _____

Chairman NG-CDF
Committee
Name: Joshua Kompe

Fund Accountant Manager
Name: Paul S. Nteiya

National Sub-County
Accountant
Name: Rose Ireri
ICPAK M/No: 18138

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

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

	Note	2023/2024	2022/2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	11A	82,728,261	28,393,653
Cash Balances	11B	-	-
Total Cash and Cash Equivalents		82,728,261	28,393,653
Accounts Receivable			
Outstanding Imprests	12	-	-
Total Financial Assets (A)		82,728,261	28,393,653
Financial Liabilities			
Accounts Payable			
Retention	13	-	-
Gratuity	14	-	-
Total Financial Liabilities (B)		82,728,261	28,393,653
Net Financial Assets (A-B)		-	-
Represented By			
Fund Balance B/Fwd	15	28,393,654	37,129,861
Prior Year Adjustments	16	153,879	5,509,344
Surplus/(Deficit) for The Year		54,180,728	(14,245,551)
Net Financial Position		82,728,261	28,393,653

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

.....
 Chairman NG-CDF
 Committee
 Name: Joshua Kompe

.....
 Fund Accountant Manager
 Name: Paul S. Nteiya

.....
 National Sub-County
 Accountant
 Name: Rose Ileri
 ICPAK M/No: 18138

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

11. Statement Of Cash Flows for the Year Ended 30th June 2024

	Notes	2023/2024	2022/2023
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	208,592,769	68,000,000
Other Receipts	3	-	99,000
Total Receipts		208,592,769	68,099,000
Payments			
Compensation of Employees	4	5,496,317	4,219,170
Committee Expenses	5	3,461,610	2,607,400
Use of Goods and Services	6	5,842,454	4,003,782
Transfers to Other Government Units	7	81,800,000	34,500,000
Other Grants and Transfers	8	55,911,660	37,014,200
Other Payments	10	1,900,000	-
Total Payments		154,412,041	82,344,551
Total Receipts Less Total Payments		54,180,728	(14,245,551)
Adjusted For:			
Prior Year Adjustments	16	153,879	5,509,344
Decrease/(Increase) in Accounts Receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		54,334,606	(8,736,207)
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net Cash Flows from Investing Activities		-	-
Net Increase in Cash & Cash Equivalent		54,334,606	(8,736,207)
Cash & Cash Equivalent at Start of the Year	11	28,393,654	37,129,861
Cash & Cash Equivalent at End of the Year	11	82,728,261	28,393,653

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

12. Summary Statement of Appropriation for the Year Ended 30th June 2024

Receipts/Payments	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a		b		c=a+b	d	e=c-d	f=d/c %
	2023/2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements		2023/2024	2023/2024		
Receipts	Kshs	Kshs	Kshs		Kshs	Kshs	Kshs	
Transfers from NG-CDF Board	185,944,843	28,393,654	103,436,443		317,774,940	236,986,423	80,788,517	75%
Proceeds from Sale of Assets					-	-	-	0%
Other Receipts					-	-	-	0%
TOTAL RECEIPTS	185,944,843	28,393,654	103,436,443		317,774,940	236,986,423	80,788,517	75%
PAYMENTS								
Compensation of Employees	4,443,930	2,205,226	-		6,649,156	5,496,317	1,152,839	83%
Committee expenses	3,302,978	1,102,976	-		4,405,954	3,461,610	944,344	79%
Use of goods and services	8,035,654	239,720	194,146		8,469,520	5,842,454	2,627,066	69%
Transfers to Other Government Units	62,633,033	15,815,000	80,515,000		158,963,033	81,800,000	77,163,033	51%
Other grants and transfers	85,732,597	7,345,868	13,967,298		107,045,763	55,911,660	51,134,103	52%
Acquisition of Assets	5,960,000	992,864	6,560,000		13,512,864	-	13,512,864	0%
Other Payments	15,836,651	-	2,200,000		18,036,651	1,900,000	16,136,651	11%
Funds pending approval		692,000			692,000		692,000	0%
TOTAL	185,944,843	28,393,654	103,436,443		317,774,940	154,412,041	163,362,899	49%

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

ITEM	PERCENTAGE	REMARKS
COMPENSATION OF EMPLOYEES	83%	This was mainly due to staff gratuity that is not due for payment.
Committee Expenses	79%	Underutilization was as a result of late receipts of funds from NG CDF Board
USE OF GOODS AND SERVICES	69%	Underutilization was as a result of late receipts of funds from NG CDF Board
TRANSFER TO OTHER GOVERNMENT ENTITIES	51%	Underutilization was as a result of late receipts of funds from NG CDF Board
OTHER GRANTS AND TRANSFERS	52%	Underutilization was as a result of late receipts of funds from NG CDF Board
ACQUISITION OF ASSETS	0%	Underutilization was as a result of late receipts of funds from NG CDF Board
OTHER PAYMENTS	11%	Underutilization was as a result of late receipts of funds from NG CDF Board

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	163,362,899
Less undisbursed funds receivable from the Board as at 30 th June 2024	80,788,517
	82,574,382
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	153,879
Cash and Cash Equivalents at the end of the 30 th June 2024	82,728,261

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

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,443,930	2,205,226		6,649,156	5,496,317	1,152,839
1.2 Committee allowances	2,253,978	102,972		2,356,950	2,356,210	740
1.3 Use of goods and services	5,123,800	216,345	194,146	5,534,291	2,744,380	2,789,911
Sub-total	11,821,708	2,524,543	194,146	14,540,397	10,596,907	3,943,490
2.0 Monitoring and evaluation						
2.1 Capacity building	-	935,000		935,000	933,999	1,001
2.2 Committee allowances	1,049,000	65,004		1,114,004	1,105,400	8,604
2.3 Use of goods and services	2,911,854	23,375		2,935,229	2,164,075	771,154
Sub-total	3,960,854	1,023,379	-	4,984,233	4,203,474	780,759
3.0 Constituency Oversight Committee (Itemize as per budget)						
COC - Payment of Travel Costs	-	-	-	-	-	-
COC - Payment of Accommodation on Domestic Travel	-	-	-	-	-	-
COC - Payment of Daily Subsistence Allowance	-	-	-	-	-	-
COC - Payment of Advertising, Awareness and Publicity	-	-	-	-	-	-
COC - Payment of Members Allowance	-	-	-	-	-	-
COC - Payment of Refined Fuels and Lubricants for Transport	-	-	-	-	-	-

National Government Constituencies Development Fund (NGCDF)

Kajiado Central Constituency

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

Programme/Sub-programme	Original Budget Kshs	Adjustments		Final Budget Kshs	Actual on comparable basis Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AA Kshs	Previous Years' Outstanding Disbursements Kshs			
Sub-total	-	-	-	-	-	-
4.0 Emergency						
Emergency Balances	5,749,569	2,709,868	-	8,459,437	-	8,459,437
Moipei Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Ilbissil Boarding Primary School	800,000	-	-	800,000	800,000	-
Olkiu Oloserian Primary School	780,000	-	-	780,000	780,000	-
Enkolili Oloserian Pri School	700,000	-	-	700,000	700,000	-
Sub-total	9,229,569	2,709,868	-	11,939,437	3,480,000	8,459,437
5.0 Bursary and Social Security						
5.1 Primary Schools				-		-
5.2 Secondary Schools	29,718,000	3,286,000	2,324,668	35,328,668	34,995,000	333,668
5.3 Tertiary Institutions	16,263,028			16,263,028	15,289,260	973,768
Sub-total	45,981,028	3,286,000	2,324,668	51,591,696	50,284,260	1,307,436
6.0 Sports						
Sports Activities			1,202,400	1,202,400	440,400	762,000
Regional Sports Tournament			300,000	300,000	207,000	93,000
Sub-total	-	-	1,502,400	1,502,400	647,400	855,000
7.0 Environment						
Moipei Primary School			500,000	500,000	500,000	-
Saina Primary School			500,000	500,000	500,000	-
Lomgusua Secondary School			500,000	500,000	500,000	-

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

Programme/Sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Opening Balance (C/Bk) and AIA	Kshs	Previous Years' Outstanding Disbursements			
Sub-total	-	-	1,500,000		1,500,000	1,500,000	-
8.0 Primary Schools Projects (List all the Projects)							
Olmanie Primary School	1,200,000				1,200,000		1,200,000
Enkishui Primary School	350,000				350,000		350,000
Olorum Primary School	500,000				500,000		500,000
Marandawua Primary School	500,000				500,000		500,000
Kajiado Township Primary School	500,000				500,000		500,000
8.1 Junior Secondary Schools Projects (NGCDF)							
Kajiado Township Primary School	1,375,000				1,375,000		1,375,000
Enkasurai Primary School	1,375,000				1,375,000		1,375,000
Paranae Primary School	1,375,000				1,375,000		1,375,000
Oloomunyi Primary School	1,375,000				1,375,000		1,375,000
Impiro Primary School	1,375,000				1,375,000		1,375,000
Nalala Primary School	1,308,033				1,308,033		1,308,033
Sajiloni Primary School	1,200,000				1,200,000		1,200,000
Oloosuyian Primary School	1,200,000				1,200,000		1,200,000
Saina Primary School			1,000,000		1,000,000	1,000,000	-
Saina Primary School			1,100,000		1,100,000	1,100,000	-
Enkorika Primary School			1,000,000		1,000,000	1,000,000	-
Impiro Primary School			700,000		700,000	700,000	-

National Government Constituencies Developments Fund (NGCDF)

Kajiado Central Constituency

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Ilmisigio Primary School			2,200,000	2,200,000	2,200,000	-
Megumi Primary School			3,250,000	3,250,000	3,250,000	-
Nkoile Primary School			2,000,000	2,000,000	2,000,000	-
Kumpa Primary School			1,700,000	1,700,000	1,700,000	-
Enkaroni Primary School			2,000,000	2,000,000	2,000,000	-
Oloirimirimi Primary School			600,000	600,000	600,000	-
Oloirimirimi Primary School			1,415,000	1,415,000		1,415,000
Kajiado Township Primary School			4,000,000	4,000,000	4,000,000	-
Moipei Primary School			300,000	300,000	300,000	-
Olkiu Oloserian Primary School			200,000	200,000	200,000	-
Paranae Primary School			750,000	750,000	750,000	-
Olorum Primary School			1,700,000	1,700,000	1,700,000	-
Naboisho Primary School			1,100,000	1,100,000	1,100,000	-
Enkeresuna Primary School			1,100,000	1,100,000		1,100,000
Mpaluani Primary School			1,100,000	1,100,000	1,100,000	-
Mpaluani Primary School			700,000	700,000	700,000	-
AIC Intinyika Primary School			1,100,000	1,100,000	1,100,000	-
AIC Intinyika Primary School			1,200,000	1,200,000		1,200,000
Nooretet Primary School			1,100,000	1,100,000	1,100,000	-
Engaboli Primary School			700,000	700,000	700,000	-
Ilumbwa Primary School			1,100,000	1,100,000	1,100,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Ilmolelian Primary School			1,700,000	1,700,000	1,700,000	-
Endoinyo Enkampi Primary School			200,000	200,000		200,000
Enkaroni Primary School			500,000	500,000		500,000
Moipei Primary School			200,000	200,000		200,000
Esokota Primary School		400,000		400,000		400,000
Oloirimirimi Primary School		1,000,000		1,000,000		1,000,000
Lekishon Primary School		700,000		700,000		700,000
Eseki Primary School		850,000		850,000		850,000
Oldarpoi Primary School		1,500,000		1,500,000		1,500,000
Esilalei primary School		65,000		65,000		65,000
Enkishui Primary School		850,000		850,000	850,000	-
Alhuuda Primary School		2,000,000		2,000,000		2,000,000
Eluanata Primary school		500,000		500,000		500,000
Ilmolelian Primary school		500,000		500,000		500,000
Kurket primary school		1,200,000		1,200,000	1,200,000	-
Lempalaka primary school		400,000		400,000		400,000
Enkasurai Primary School		850,000		850,000	850,000	-
Oloontulugum Primary School		1,000,000		1,000,000	1,000,000	-
Indonyio Primary School		400,000		400,000		400,000
Sub-total	13,633,033	12,215,000	35,715,000	61,563,033	35,000,000	26,563,033
9.0 Secondary Schools Projects						

National Government Constituencies Developments Fund (NGCDF)

Kajiado Central Constituency

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

Programme/Sub-programme	Original Budget Kshs	Adjustments		Final Budget Kshs	Actual on comparable basis Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
(List all the Projects)						
Kajiado Township Secondary School	10,000,000			10,000,000		10,000,000
Kajiado Township Secondary School	500,000			500,000		500,000
Kumpu Secondary School	2,500,000			2,500,000		2,500,000
Kumpu Secondary School	4,500,000			4,500,000		4,500,000
Kumpu Secondary School	500,000			500,000		500,000
Oloontulugum Secondary School	1,000,000			1,000,000		1,000,000
Esukuta Secondary School	2,500,000			2,500,000		2,500,000
Esukuta Secondary School	4,500,000			4,500,000		4,500,000
Esukuta Secondary School	500,000			500,000		500,000
Sajiloni Secondary School	3,000,000			3,000,000		3,000,000
Mile 9 Secondary School	5,000,000			5,000,000		5,000,000
Mile 9 Secondary School	500,000			500,000		500,000
Olkejuado High School	10,000,000			10,000,000		10,000,000
Saina Secondary School	4,000,000			4,000,000		4,000,000
Oloontulugum Secondary School			4,500,000	4,500,000	4,500,000	-
Oloontulugum Secondary School			4,500,000	4,500,000	4,500,000	-
Saina Secondary School			4,000,000	4,000,000	4,000,000	-
Saina Secondary School			4,500,000	4,500,000	4,500,000	-
Saina Secondary School			4,000,000	4,000,000	4,000,000	-
Saina Secondary School			4,000,000	4,000,000	4,000,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Sajiloni Secondary School			3,000,000	3,000,000	3,000,000	-
Nkoile Secondary School			2,000,000	2,000,000	2,000,000	-
Lorngusua Secondary School			4,500,000	4,500,000	4,500,000	-
Kajiado Township Secondary School			2,300,000	2,300,000	2,300,000	-
Senior Chief Rissa Secondary School			1,700,000	1,700,000	1,700,000	-
Ildamat Boys High School			1,100,000	1,100,000	1,100,000	-
Ildamat Boys High School			1,200,000	1,200,000	1,200,000	-
Maparasha Secondary School			3,500,000	3,500,000	3,500,000	-
Namanga Mixed Secondary School			-	-	-	-
Ildamat Boys High School		400,000		400,000		400,000
Kajiado Township Secondary School		1,200,000		1,200,000		1,200,000
AIC Sajilon Secondary school		1,000,000		1,000,000	1,000,000	-
Maparasha Secondary school		1,000,000		1,000,000	1,000,000	-
Sub-total	49,000,000	3,600,000	44,800,000	97,400,000	46,800,000	50,600,000
Sub-total						
10.0 Tertiary institutions Projects (List all the Projects)						
10.1						
10.3						
Sub-total						
11.0 Security Projects						

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Ngataek Deputy County Commissioner Office	30,522,000			30,522,000		30,522,000
Ngataek Deputy County Commissioner Office			4,679,833	4,679,833		4,679,833
Enkorika Assistant County Commissioner's house			500,000	500,000		500,000
Ngataek Deputy County Commissioner Office Headquarters.			1,690,167	1,690,167		1,690,167
Ngataek Deputy County Commissioner Office Headquarters.			1,770,230	1,770,230		1,770,230
Nairabala Chief office		850,000		850,000		850,000
Bisil chiefs office		500,000		500,000		500,000
Sub-total	30,522,000	1,350,000	8,640,230	40,512,230	-	40,512,230
12.0 Acquisition of assets						
Renovation of NG CDF Office	2,500,000			2,500,000		2,500,000
Construction of Parking Area	3,100,000			3,100,000		3,100,000
Purchase of Laptops	360,000			360,000		360,000
Purchase of Constituency Motor Vehicle			6,100,000	6,100,000		6,100,000
Purchase of Motor Cycle		170,000		170,000		170,000
Purchase of Brother A3 Multifunction Printer			250,000	250,000		250,000
Purchase of 2No Laptops			210,000	210,000		210,000
NG CDF Office Parttitioning		2,484		2,484		2,484
Others Office Parking area renovation		270,380		270,380		270,380

**National Government Constituencies Developments Fund (NGCDF)
Kajiado Central Constituency**

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

Programme/Sub-programme	Original Budget Kshs	Adjustments		Final Budget Kshs	Actual on comparable basis Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
Purchase of office furniture and and General Equipment		260,000		260,000		260,000
Landscaping and Tree planting NG - CDF office		180,000		180,000		180,000
Rehabilitation and Renovation of Plant, Machinery and Equip.		110,000		110,000		110,000
Sub-total	5,960,000	992,864	6,560,000	13,512,864	-	13,512,864
13.0 Others						
13.1 Junior Secondary Schools Projects (MOE)						
Entukai Primary School	1,375,000			1,375,000		1,375,000
Iltareto Primary School	1,375,000			1,375,000		1,375,000
Ilparua Primary School	1,375,000			1,375,000		1,375,000
Oliurum Lutheran Primary School	1,375,000			1,375,000		1,375,000
Iseuri Primary School	1,375,000			1,375,000		1,375,000
Enyonyor Primary School	1,308,033			1,308,033		1,308,033
Endoinyo Enkapi Primary School	1,200,000			1,200,000		1,200,000
Isilale Primary School	1,200,000			1,200,000		1,200,000
Construction to Completion of an ICT HUB	3,500,000			3,500,000		3,500,000
Equiping of ICT HUB	1,753,618			1,753,618		1,753,618
Kajiado Central NGCDF Strategic Plan			2,200,000	2,200,000	1,900,000	300,000
Sub-total	15,836,651	-	2,200,000	18,036,651	1,900,000	16,136,651
Funds pending approval**						

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

Programme/Sub-programme	Original Budget	Adjustments			Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
		Kshs	Kshs	Kshs			
13.1 A.I.A - 2018-2019		86,000					
13.2 A.I.A - 2019-2020		155,000					
13.3 A.I.A - 2020-2021		73,000					
13.4 A.I.A - 2021-2022		279,000					
13.5 A.I.A - 2022-2023		99,000					
Sub-total	-	692,000	-	692,000	-	692,000	
Total	185,944,843	28,393,654	103,436,443	317,774,940	154,412,041	163,362,899	

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for:

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

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

2. Reporting Entity

The financial statements are for the NGCDF Kajiado 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. Recognition of Receipts

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

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

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

b. Proceeds from the Sale of Assets

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

c. Other receipts

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

d. Unutilized Funds from PMCs.

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

e. External Assistance

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

5. Recognition of payments

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

a) Compensation of Employees

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

b) Use of Goods and Services

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

c) Acquisition of Fixed Assets

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

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

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

6. In-kind contributions

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

7. Cash and Cash Equivalents

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

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Unutilized Fund

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

12. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2023 for the period 1st July 2023 to 30th June 2024 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

13. Comparative Figures

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

14. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

15. Prior Period Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error

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

occurred before the earliest prior period presented, restate the opening balances of assets, liabilities, and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

16. Related Party Transactions

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

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

15. Notes to the Financial Statements

1. Transfers from NG CDF Board

Description	2023/2024	2022/2023
NGCDF Board	Kshs	Kshs
AIE A895096		11,000,000
AIE B185078		7,000,000
AIE B185616		15,000,000
AIE B206111		5,000,000
AIE B185349		6,000,000
AIE B206369		12,000,000
AIE B205750		12,000,000
AIE B214096	5,185,000	
AIE B214469	75,892,769	
AIE B233535	7,515,000	
AIE 225038	30,000,000	
AIE B226021	30,000,000	
AIE 228504	60,000,000	
TOTAL	208,592,769	68,000,000

2. Proceeds From Sale of Assets

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

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

3. Other Receipts

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

4. Compensation of Employees

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,511,909	3,194,084
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	1,785,600	894,406
Employer Contributions Compulsory national social security schemes	151,000	130,680
Employer Contributions Compulsory Housing Levy	42,408	-
Employer Contributions to National Industrial Training Authority	5,400	-
Total	5,496,317	4,219,170

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

5. Committee Expenses

	2023/2024	2022/2023
	Kshs	Kshs
A.NG CDFC		
Sitting allowance	2,356,210	1,347,400
Other committee expenses	1,105,400	1,260,000
Sub total	3,461,610	2,607,400
B. Constituency Oversight Committee		
Allowances	-	-
Other committee expenses	-	-
Sub total	-	-
Total (A+B)	3,461,610	2,607,400

6. Use of Goods and services

	2023/2024	2022/2023
	Kshs	Kshs
Utilities, supplies and services	46,400	247,820
Communication, supplies and services	-	127,400
Domestic travel and subsistence	1,561,225	800,400
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	933,999	1,066,742
Hospitality supplies and services	1,397,200	389,530
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	1,056,955	1,267,370
Fuel, oil & lubricants	229,000	97,900
Other operating expenses	602,850	-
Bank Charges	14,825	6,620
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Other operating expenses	-	-
Total	5,842,454	4,003,782

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

7. Transfer to Other Government Units

Description	2023/2024	2022/2023
	Kshs	Kshs
Transfers To Primary Schools	35,000,000	26,750,000
Transfers To Secondary Schools	46,800,000	7,750,000
Transfers To Tertiary Institutions	-	-
Total	81,800,000	34,500,000

8. Other Grants and Other transfers

	2023/2024	2022/2023
	Kshs	Kshs
Bursary – secondary schools	34,995,000	26,834,500
Bursary – tertiary institutions	15,289,260	8,559,700
Bursary – special schools	-	-
Bursary- education support programmes	-	-
Social Security programmes (NHIF)	-	-
Security projects	-	850,000
Sports projects	647,400	-
Environment projects	1,500,000	300,000
Emergency projects	3,480,000	470,000
Roads projects	-	-
Total	55,911,660	37,014,200

9. Acquisition of Assets

	2023/2024	2022/2023
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-

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

Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	-

10. Other Payments

	2023/2024	2022/2023
	Kshs	Kshs
Strategic plan	1,900,000	-
ICT Hub	-	-
Others (<i>specify</i>)	-	-
Total	1,900,000	-

11. Cash and Cash Equivalents

Name of Bank and Account No.	2023/2024	2022/2023
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank, A/C no 0860261949354. , Kajiado Branch . (main account)</i>	82,728,261	28,393,653
<i>Equity Bank, A/C no 0860285478839. , Kajiado Branch . (deposit account)</i>	-	-
Total	82,728,261	28,393,653
11B: Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

12. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer	-	-	-	-
Name of Officer	-	-	-	-
Total		-	-	-

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

13. Retention

	<i>2023/2024</i>	<i>2022/2023</i>
	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	-	-

Retentions aging analysis.

	<i>2023-2024</i>	<i>% of the total Retention</i>	<i>2022-2023</i>	<i>% of the total Retention</i>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

14. Gratuity

	<i>2023/2024</i>	<i>2022/2023</i>
	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	-	-

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

Gratuity aging analysis

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

15. Fund Balance B/F

	(1 st July 2023)	(1 st July 2022)
	Kshs	Kshs
Bank accounts	28,393,654	37,129,861
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less		
Payables - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	28,393,654	37,129,861

16. Prior Year Adjustments

	Balance b/f 2022/2023 as per Audited Financial statements	Adjustments	Adjusted Balance** BF 2023/2024
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	28,393,654	153,879	28,547,533
Cash in hand	-	-	-
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	-	-
Others (<i>specify</i>)	-	-	-
Total	28,393,654	153,879	28,547,533

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

17. Changes in Accounts Receivable – Outstanding Imprests

	2023/2024	2022/2023
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Gratuities and Retentions

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

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

Aging Analysis for Pending Accounts Payables

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

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

19.2: Pending Staff Payables (See Annex 2)

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

Aging Analysis for staff Payables

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

19.3: Unutilized Fund (See Annex 3)

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Compensation of employees	1,152,839	2,205,226
Committee expense	944,344	
Use of goods and services	2,627,066	536,841
Amounts due to other Government entities	77,163,033	974,668
Amounts due to other grants and other transfers	51,134,103	116,668,498
Acquisition of assets	13,512,864	7,552,864
Oversight Committee Expenses	-	1,000,000
Other Payments (<i>specify</i>)	16,136,651	2,200,000
Funds pending approval	692,000	692,000
Total	163,362,899	131,830,096

19.4: PMC account balances (See Annex 5)

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
PMC account balances	38,896,135	34,728,488
Total	38,896,135	34,728,488

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

19.5 Related Party Transactions

	<i>2023/2024</i>	<i>2022/2023</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	2,356,210	1,347,400
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	208,592,769	68,000,000
Total	208,592,769	68,000,000

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

16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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

Annex 2 - Analysis of Pending Staff Payables

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

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

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY 2023/2024	Outstanding Balance Previous FY 2022/2023	Comments
Compensation of employees	Payment of Staff Salaries & Gratuity	1,152,839	2,205,226	Payment of Committee Allowances
Committee expenses	Payment of Committee Expenses	9,344		Payment of Committee Expenses
Use of goods & services	Payment for Goods & Services	3,562,066	536,841	Payment for Goods & Services
Amounts due to other Government entities				
Olmanie Primary School	Construction of 1NO Classroom	1,200,000		Funds not received within the financial Year
Enkishui Primary School	Completion of Classroom	350,000		Funds not received within the financial Year
Olorum Primary School	Water Harvesting	500,000		Funds not received within the financial Year
Marandawua Primary School	Water Harvesting	500,000		Funds not received within the financial Year
Kajiado Township Primary School	Water Harvesting	500,000		Funds not received within the financial Year
8.1 Junior Secondary Schools Projects (NGCDF)				
Kajiado Township Primary School	Construction of 1 Classroom and purchase of Lockers & Chairs.	1,375,000		Funds not received within the financial Year
Enkasurai Primary School	Construction of 1 Classroom and purchase of Lockers & Chairs.	1,375,000		Funds not received within the financial Year
Paranae Primary School	Construction of 1 Classroom and purchase of Lockers & Chairs.	1,375,000		Funds not received within the financial Year
Oloomunyi Primary School	Construction of 1 Classroom	1,375,000		Funds not received within

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

Name	Brief Transaction Description	Outstanding Balance Current FY 2023/2024	Outstanding Balance Previous FY 2022/2023	Comments
	and purchase of Lockers & Chairs.			the financial Year
Impiro Primary School	Construction of 1 Classroom and purchase of Lockers & Chairs.	1,375,000		Funds not received within the financial Year
Nalala Primary School	Construction of 1 Classroom and purchase of Lockers & Chairs.	1,308,033		Funds not received within the financial Year
Sajiloni Primary School	Construction of 1NO Classroom	1,200,000		Funds not received within the financial Year
Oloosuyian Primary School	Construction of 1NO Classroom	1,200,000		Funds not received within the financial Year
Saina Primary School	Construction of 1NO Classroom	-	1,000,000	Project Completed
Saina Primary School	Construction of 1NO Classroom	-	1,100,000	Project Completed
Enkorika Primary School	Renovation of Classrooms	-	1,000,000	Project to be reallocated
Impiro Primary School	Construction of Toilets	-	700,000	Project Completed
Ilmisigio Primary School	Completion of Dormitory	-	2,200,000	Project Ongoing
Megumi Primary School	Completion of Dormitory	-	3,250,000	Project Ongoing
Nkoile Primary School	Fencing School Compound	-	2,000,000	Project Ongoing
Kumpa Primary School	Construction of Admin Block	-	1,700,000	Project Completed
Enkaroni Primary School	Fencing School Compound	-	2,000,000	Project Ongoing
Oloirimirimi Primary School	Purchase of Generator	-	600,000	Project Awaiting Additional Funding
Oloirimirimi Primary School	Completion of borehole Equiping	1,415,000	1,415,000	Project codelist not out yet
Kajiado Township Primary School	Construction of 2 Classrooms	-	4,000,000	Project Ongoing
Moipei Primary School	Renovation of Teachers Quaters	-	300,000	Project Completed

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

Name	Brief Transaction Description	Outstanding Balance Current FY 2023/2024	Outstanding Balance Previous FY 2022/2023	Comments
Olkiu Oloserian Primary School	Renovation of Classroom	-	200,000	Project Completed
Paranae Primary School	Renovation of Classrooms	-	750,000	Project Completed
Olorum Primary School	Construction of Admin Block	-	1,700,000	Project Completed
Naboisho Primary School	Completion of Teachers Quaters	-	1,100,000	Project Completed
Enkeresuna Primary School	Construction of INO Classroom	1,100,000	1,100,000	Project to be procured
Mpaluani Primary School	Construction of INO Classroom	-	1,100,000	Project Completed
Mpaluani Primary School	Construction of Toilet	-	700,000	Project Completed
AIC Intinyika Primary School	Construction of INO Classroom	-	1,100,000	Project Completed
AIC Intinyika Primary School	Water Piping Project	1,200,000	1,200,000	Project to be Relocation
Nooretet Primary School	Construction of INO Classroom	-	1,100,000	Project Completed
Engaboli Primary School	Construction of Toilet	-	700,000	Project Completed
Ilumbwa Primary School	Construction of INO Classroom	-	1,100,000	Project Completed
Ilmolelian Primary School	Construction of Admin Block	-	1,700,000	Project Completed
Endoinyo Enkampi Primary School	Completion of Teachers Quaters	200,000	200,000	Project Conditionally Approved
Enkaroni Primary School	Construction of Biodigestor	500,000	500,000	Project procurement Delays
Moipei Primary School	Completion of Teachers Quaters	200,000	200,000	Project Reallocation in progress
Esokota Primary School	Construction to completion of 2Door Pit Latrine	400,000	400,000	Project Reallocation in progress
Oloirimiri Primary School	Completion of 2 NO classrooms	1,000,000	1,000,000	Project Reallocation in progress
Lekishon Primary School	Completion of Teachers Quaters	700,000	700,000	Project Reallocation in progress

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

Name	Brief Transaction Description	Outstanding Balance Current FY 2023/2024	Outstanding Balance Previous FY 2022/2023	Comments
Eseki Primary School	Completion on 2NO classrooms	850,000	850,000	Project Reallocation in progress
Oldarpoi Primary School	Borehole Pending Works Payment	1,500,000	1,500,000	Project Conditionally Approved
Esilalei primary School	Completion of Teachers Quaters	65,000	65,000	Project Conditionally Approved
Enkishui Primary School	Borehole Pending Works Payment	-	850,000	Project Completed
Alhuuda Primary School	Renovation of Classrooms	2,000,000	2,000,000	Project Completed
Eluanata Primary school	Repair of a water tank	500,000	500,000	Project procurement Delays
Ilmolelian Primary school	Purchase of 60 double decker beds	500,000	500,000	Project to be reallocated
Kurket primary school	Completion of Admin Block	-	1,200,000	Project Completed
Lempalakae primary school	Completion of a classroom	400,000	400,000	Project Conditionally Approved
Enkasurai Primary School	Construction of 1NO Classroom	-	850,000	Project Completed
Oloontulugum Primary School	Completion of Dormitory	-	1,000,000	Project Completed
Indonyio Primary School	Completion of Classroom	400,000	400,000	Project procurement Delays
9.0 Secondary Schools Projects				
Kajiado Township Secondary School	Construction of Perimeter Wall	10,000,000		Funds not received within the financial Year
Kajiado Township Secondary School	Completion of Classroom	500,000		Funds not received within the financial Year
Kumpa Secondary School	Construction of 2 Classrooms	2,500,000		Funds not received within the financial Year
Kumpa Secondary School	Construction of Admin Block	4,500,000		Funds not received within the financial Year
Kumpa Secondary School	Water Harvesting	500,000		Funds not received within the financial Year

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

Name	Brief Transaction Description	Outstanding Balance Current FY 2023/2024	Outstanding Balance Previous FY 2022/2023	Comments
Oloontulugum Secondary School	Fencing School Compound	1,000,000		Funds not received within the financial Year
Esukuta Secondary School	Construction of 2 Classrooms	2,500,000		Funds not received within the financial Year
Esukuta Secondary School	Construction of Admin Block	4,500,000		Funds not received within the financial Year
Esukuta Secondary School	Water Harvesting	500,000		Funds not received within the financial Year
Sajiloni Secondary School	Fencing School Compound	3,000,000		Funds not received within the financial Year
Mile 9 Secondary School	Construction of 4 Classrooms	5,000,000		Funds not received within the financial Year
Mile 9 Secondary School	Water Harvesting	500,000		Funds not received within the financial Year
Olkejuado High School	Water Piping Project	10,000,000		Project not Approved
Saina Secondary School	Construction of 2 Classrooms	4,000,000		Funds not received within the financial Year
Oloontulugum Secondary School	Construction of Administration block	-	4,500,000	Project Completed
Oloontulugum Secondary School	Construction to Completion of 70 Bed capacity Dormitory	-	4,500,000	Project Completed
Saina Secondary School	Construction to completion of 16 Door Eco Toilet block	-	4,000,000	Project Ongoing
Saina Secondary School	Construction of Administration block	-	4,500,000	Project Ongoing
Saina Secondary School	Proposed Construction to completion of a 700 capacity School dining Hall and Kitchen	-	4,000,000	Project Ongoing
Saina Secondary School	Construction to completion of 2No Classrom Block	-	4,000,000	Project Completed
Sajiloni Secondary School	Construction of Dining Hall	-	3,000,000	Project Completed
Nkoile Secondary School	Fencing School Compound	-	2,000,000	Project Ongoing

**National Government Constituencies Development Fund (NGCDF)
Kajiado Central Constituency**

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

Name	Brief Transaction Description	Outstanding Balance Current FY 2023/2024	Outstanding Balance Previous FY 2022/2023	Comments
Lorngusua Secondary School	Construction of Admin Block	-	4,500,000	Project Completed
Kajiado Township Secondary School	Construction of 2 Classrooms on Existing Storey Building	-	2,300,000	Project Ongoing
Senior Chief Rissa Secondary School	Construction of Bathrooms	-	1,700,000	Project Completed
Ildamat Boys High School	Construction of Classroom	-	1,100,000	Project Completed
Ildamat Boys High School	Construction of Teachers Quaters	-	1,200,000	Project Completed
Maparasha Secondary School	Construction Of Dormitory	-	3,500,000	Project Completed
Namanga Mixed Secondary School	Construction of Toilet	-		Project Ongoing
Ildamat Boys High School	Construction of Classroom	400,000	400,000	Project Ongoing
Kajiado Township Secondary School	Construction of Dining Hall	1,200,000	1,200,000	Project Completed
AIC Sajiloni Secondary school	Construction Of Dormitory	-	1,000,000	Project Completed
Maparasha Secondary school	Construction of Perimeter Wall	-	1,000,000	Funds not received within the financial Year
Sub-Total		77,163,033	96,330,000	
Amounts due to other grants and other transfers				
4.0 Emergency	Payment for Emergency events	8,459,437	7,345,868	Fewer Emergency Cases in the FY
5.0 Bursary and Social Security				
5.2 Secondary Schools	Payment of Bursary to Secondary School students	333,668	65,672	Minimal Balance by close of FY
5.3 Tertiary Institutions	Payment of Bursary to University & College students	973,768	908,996	Minimal Balance by close of FY
6.0 Sports				
Sports Activities	Sporting Activities	762,000	1,202,400	Funds Partly utilised within the FY

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

Name	Brief Transaction Description	Outstanding Balance Current FY 2023/2024	Outstanding Balance Previous FY 2022/2023	Comments
Regional Sports Tournament	Regional Sporting Activities	93,000	300,000	Minimal Balance by close of FY
7.0 Environment				
Moipei Primary School	Water Harvesting	-	500,000	Project Completed
Saina Primary School	Water Harvesting	-	500,000	Project Completed
Lorngusua Secondary School	Water Harvesting	-	500,000	Project Completed
11.0 Security Projects				
Ngatataek Deputy County Commissioner Office	Construction of DCC HQ	30,522,000		Funds not received within the financial Year
Ngatataek Deputy County Commissioner Office	Construction of DCC HQ	4,679,833	4,679,833	Projects Resubmitted awaiting procurement
Enkorika Assistant County Commissioner's house	Completion of ACC House	500,000	500,000.00	Projects Resubmitted awaiting procurement
Ngatataek Deputy County Commissioner Office Headquarters.	Construction of DCC HQ	1,690,167	1,690,167	Projects Resubmitted awaiting procurement
Ngatataek Deputy County Commissioner Office Headquarters.	Construction of DCC HQ	1,770,230	1,770,230	Projects Resubmitted awaiting procurement
Nairabala Chief office	Completion of Chief Office	850,000	850,000	Projects Resubmitted awaiting procurement
Bisil chiefs office	Completion of Chief Office	500,000	500,000	Projects Resubmitted awaiting procurement
Sub-Total		51,134,103	21,313,166	
Acquisition of assets				
Renovation of NG CDF Office	Renovation of NG CDF Office	2,500,000		Funds not received within the financial Year
Construction of Parking Area	Parking Works	3,100,000		Funds not received within the financial Year
Purchase of Laptops	Purchase of Laptops	360,000		Funds not received within the financial Year
Purchase of Constituency Motor Vehicle	Purchase of Constituency	6,100,000	6,100,000	Project Awaiting additional

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

Name	Brief Transaction Description	Outstanding Balance Current FY 2023/2024	Outstanding Balance Previous FY 2022/2023	Comments
	Motor Vehicle			funding
Purchase of Motor Cycle	Purchase of Motor Cycle	170,000	170,000	Project Awaiting Procurement
Purchase of Brother A3 Multifunction Printer	Purchase of Brother A3 Multifunction Printer	250,000	250,000	Project Awaiting Procurement
Purchase of 2No Laptops	Purchase of 2No Laptops	210,000	210,000	Project Awaiting Procurement
NG CDF Office Patitioning	NG CDF Office Patitioning	2,484	2,484	Minimal Balance C/F
Others Office Parking area renovation	Others Office Parking area renovation	270,380	270,380	Project Awaiting Procurement
Purchase of office furniture and and General Equipment	Purchase of office furniture and and General Equipment	260,000	260,000	Project Awaiting Procurement
Landscaping and Tree planting NG - CDF office	Landscaping and Tree planting NG - CDF office	180,000	180,000	Project Awaiting Procurement
Rehabilitation and Renovation of Plant, Machinery and Equip.	Rehabilitation and Renovation of Plant, Machinery and Equip.	110,000	110,000	Project Awaiting Procurement
Sub-Total		13,512,864	7,552,864	
Oversight Committee Expenses(itemize)				
COC - Payment of Travel Costs	Payment of Travel Costs	-	120,000	Fund Reallocated to Committee Expenses
COC - Payment of Accommodation on Domestic Travel	Payment of Accommodation on Domestic Travel	-	180,000	Fund Reallocated to Committee Expenses
COC - Payment of Daily Subsistence Allowance	Payment of Daily Subsistence Allowance	-	180,000	Fund Reallocated to Committee Expenses
COC - Payment of Advertising, Awareness and Publicity	Payment of Advertising, Awareness and Publicity	-	100,000	Fund Reallocated to Committee Expenses
COC - Payment of Members Allowance	Payment of Members Allowance	-	300,000	Fund Reallocated to Committee Expenses
COC - Payment of Refined Fuels and Lubricants for Transport	Payment of Refined Fuels and Lubricants for Transport	-	120,000	Fund Reallocated to Committee Expenses

**National Government Constituencies Developments Fund (NGCDF)
Kajiado Central Constituency**

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

Name	Brief Transaction Description	Outstanding Balance Current FY 2023/2024	Outstanding Balance Previous FY 2022/2023	Comments
Sub-Total		-	1,000,000	
Others (<i>specify</i>)				
13.1 Junior Secondary Schools Projects (MOE)				
Entukai Primary School	Construction of 1 Classroom & Purchase of Lockers	1,375,000	-	Projects to be funded by MOE
Iltareto Primary School	Construction of 1 Classroom & Purchase of Lockers	1,375,000	-	Projects to be funded by MOE
Ilparua Primary School	Construction of 1 Classroom & Purchase of Lockers	1,375,000	-	Projects to be funded by MOE
Oliurum Lutheran Primary School	Construction of 1 Classroom & Purchase of Lockers	1,375,000	-	Projects to be funded by MOE
Iseuri Primary School	Construction of 1 Classroom & Purchase of Lockers	1,375,000	-	Projects to be funded by MOE
Enyonyor Primary School	Construction of 1 Classroom & Purchase of Lockers	1,308,033	-	Projects to be funded by MOE
Endoinyo Enkapi Primary School	Construction of 1 Classroom	1,200,000	-	Projects to be funded by MOE
Isilale Primary School	Construction of 1 Classroom	1,200,000	-	Projects to be funded by MOE
Construction to Completion of an ICT HUB	Construction of ICT Hub	3,500,000	-	Funds not received within the financial Year
Equipping of ICT HUB	Equipping of ICT Hub	1,753,618	-	Funds not received within the financial Year
Kajiado Central NG CDF Strategic Plan	Development of Strategic Plan	300,000	2,200,000	Balance to Take Care of Bulk Printing the document
Sub-Total		16,136,651	2,200,000	
Funds pending approval		692,000	692,000	
Sub-total		692,000	692,000	
Grand Total		163,362,899	131,830,096	

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

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f 2022/2023 (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End 2023/2024
Land	-	-	-	-
Buildings and structures	10,340,315	-	-	10,340,315
Transport equipment	1,472,365	-	-	1,472,365
Office equipment, furniture and fittings	1,335,000	-	-	1,335,000
ICT Equipment, Software and Other ICT Assets	282,495	-	-	282,495
Other Machinery and Equipment	9,822,619	-	-	9,822,619
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	23,252,794	-	-	23,252,794

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

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

PMC	Bank	Account number	Bank Balance Current FY 2023/2024	Bank Balance Comparative FY 2022/2023
AIC Sajiloni Secondary	CO-OPERATIVE	1141322134300	165	165
Enkaroni Primry School	CO-OPERATIVE	1141322265000	1,275	1,275
Emaoi Primary School	CO-OPERATIVE	1141322134400	6,386	6,386
Endonyio Primary School	CO-OPERATIVE	1141322130800	103,325	103,325
Engaboli Primary School	CO-OPERATIVE	1141322265900	75	75
Enkeresuna Primary School	CO-OPERATIVE	1141322268000	275	275
Enkorika Ass. County Commissioner House	CO-OPERATIVE	1141322266400	1,275	1,275
Enkorika Secondary School NG CDF PMC	CO-OPERATIVE	1141322265300	685	685
Entukai Primary School	CO-OPERATIVE	1141322265400	736	736
Esilalei Primary School NG CDF PMC	CO-OPERATIVE	1141322371500	1,420	1,420
Illmolelian Primary School	CO-OPERATIVE	1141322266000	2,275	2,275
Ilmarba Secondary School	CO-OPERATIVE	1141322250600	198,076	198,076
kajiado Township Sec School	CO-OPERATIVE	1141322266900	3,112	2,500,165
Kisapuk Primary School	CO-OPERATIVE	1141322130700	1,325	1,325
Kumpa Primary School	CO-OPERATIVE	1141322265200	75	75
Maparasha Primary School	CO-OPERATIVE	1141322244700	2,175	2,175

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

PMC	Bank	Account number	Bank Balance Current FY 2023/2024	Bank Balance Comparative FY 2022/2023
Maparasha Secondary School	CO-OPERATIVE	1141322269400	576	576
Marandawua Primary School	CO-OPERATIVE	1141322270200	20,145	20,145
Mpiro Primary School	CO-OPERATIVE	1141322265700	275	275
Mpoori Primary School	CO-OPERATIVE	1141322265100	537,628	567,628
Nalala Primary School	CO-OPERATIVE	1141322265500	275	275
Namanga Primary School	CO-OPERATIVE	1141322265600	1,275	1,275
Nkoile Boys Secondary School	CO-OPERATIVE	1141322137200	4,755	4,755
Oldarpoi Primary School	CO-OPERATIVE	1141322271600	624,551	624,550
Oliorum Primary School	CO-OPERATIVE	1141322265800	275	275
Olkejuado High School	CO-OPERATIVE	1141322270100	75	75
Oloosuyian Primary School	CO-OPERATIVE	1141322270500	59,800	500,270
Orinie Chief's Office	CO-OPERATIVE	1141322266500	275	275
PBS Primary	CO-OPERATIVE	1141322264700	20,097	20,097
Pelewa Primary School	CO-OPERATIVE	1141322267000	18,435	18,435
Senior Chief Risa Secondary School	CO-OPERATIVE	1141322267300	1,309	1,309
AIC child care	CO-OPERATIVE	01141322138400	768	768
Enkolili primary school	CO-OPERATIVE	0114322129000	648	648

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

PMC	Bank	Account number	Bank Balance Current FY 2023/2024	Bank Balance Comparative FY 2022/2023
Enkorika primary school	CO-OPERATIVE	0114320164700	1,449	3,083
Ensoosampurpur primary school	CO-OPERATIVE	01141322129800	100,518	100,518
Kajiado nalepo primary school	CO-OPERATIVE	01141322129300	830	830
Kurket primary school	CO-OPERATIVE	01143322137000	120,885	1,375
Lenkishon primary school	CO-OPERATIVE	1141322129100	73,485	73,485
Lesinko primary school	CO-OPERATIVE	01141322129200	1,325	1,325
Lesoit primary school	CO-OPERATIVE	01141322140200	64	85,037
Meguara primary school	CO-OPERATIVE	01141322134500	325	325
Nairrabala primary school	CO-OPERATIVE	01141322129700	171,843	980,441
Namanga mixed	CO-OPERATIVE	01141322128600	78,222	878,951
Nkuseron primary school	CO-OPERATIVE	01141322134100	600	600
Noontotok primary school	CO-OPERATIVE	0114322138700	225	225
Noosikitok primary school	CO-OPERATIVE	01141322138800	55	55
Oloontulugum primary school	CO-OPERATIVE	01141322136900	1,012,805	12,805
Olpolosie primary school	CO-OPERATIVE	01141322137100	805	805
Ormotiany primary school	CO-OPERATIVE	01141322128900	3,025	3,025
PCEA Letoire secondary school	CO-OPERATIVE	01141322134000	225	225

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

PMC	Bank	Account number	Bank Balance Current FY 2023/2024	Bank Balance Comparative FY 2022/2023
AIC Intinyika Primary School	EQUITY BANK	860278452253	98	98
Al Taqwa Education Centre	EQUITY BANK	860280839106	5,251	5,251
Elerai Primary School	EQUITY BANK	860279319718	16,051	16,051
Elesai Primary School	EQUITY BANK	860278715021	1,880	1,880
Emashin Primary School	EQUITY BANK	860278495315	1,500	1,500
Emukutan Primary School	EQUITY BANK	860280835453	17,628	17,628
Endoinyo Enkapi Primary School	EQUITY BANK	860279309349	7,113	7,113
Endonyo Wuas Primary School	EQUITY BANK	860280900069	420	420
Enkeju Errap Primary School	EQUITY BANK	860170241944	106,876	106,876
Enkutoto Primary School	EQUITY BANK	860280062130	419	419
Enoomayai Primary School	EQUITY BANK	860280835503	743	743
Ilkinyie Primary School	EQUITY BANK	860279041069	14,146	14,146
Ilmisigio Primary School	EQUITY BANK	860276347640	2,181,054	2,894,241
Ilmotiok Primary School	EQUITY BANK	860278721852	900,213	900,213
Ilumbwa AIC PRY SCHOOL	EQUITY BANK	860276417256	116,188	509,364
Imanyat Primary School	EQUITY BANK	860199392137	9,195	197
Impaluani Primary School	EQUITY BANK	860278150524	340	340
Irpatimaro Primary School	EQUITY BANK	860278686243	1,189	1,189
Kalia Primary School	EQUITY BANK	860280866644	850,000	850,000

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

PMC	Bank	Account number	Bank Balance Current FY 2023/2024	Bank Balance Comparative FY 2022/2023
Lele Primary School	EQUITY BANK	860278697473	368	368
Lorngusua Secondary School	EQUITY BANK	860277410113	709,983	179,767
Marandawua Primary School	EQUITY BANK	860280956210	34,840	34,840
Nailumpe Primary School	EQUITY BANK	860278212721	73,855	73,855
Nalepo Taegon Sec Sch	EQUITY BANK	860280445558	45,372	495,674
Ngatataek Secondary	EQUITY BANK	860277398409	44,047	44,047
Nkoile Primary School	EQUITY BANK	860279357933	6,794,878	4,861,690
Ole Mkonge Primary School	EQUITY BANK	860280134481	54,897	54,897
Oleleshua Primary School	EQUITY BANK	860281002461	3,865	3,865
Olepolos Primary School	EQUITY BANK	860278700634	59,368	59,368
Oloirimirimi Primary School	EQUITY BANK	860279448559	3,488,314	2,888,314
Ormankeki Primary School	EQUITY BANK	860278466446	1,253	1,253
Paranae Secondary School	EQUITY BANK	860277410079	592,936	592,935
Tsc Office Ng Cdf Pmc (Kajiado Sub County Tsc Office Ng)	EQUITY BANK	860279922389	7,575	7,575
ACC Kajiado Sub County CDF	EQUITY BANK	0860278815623	110,000	110,000
AIC Namanga Primary School	EQUITY BANK	0850294667830	1,290	1,290
AIC Namanga Primary School	EQUITY BANK	0860284185638	50,000	50,000
Emotoroki Primary School	EQUITY BANK	0860279316881	82	82
Empoor Nalepo Primary School	EQUITY BANK	0860279300813	850,820	850,820

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

PMC	Bank	Account number	Bank Balance Current FY 2023/2024	Bank Balance Comparative FY 2022/2023
Empulaini Primary School	EQUITY BANK	0860278150524	340	340
Enkanasa Primary School	EQUITY BANK	0860281740202	480	480
Enkaroni Chief Office	EQUITY BANK	0860279374994	648	648
Enkirumu Pre Primary School	EQUITY BANK	0860279300062	1,820	1,820
Entukai Primary School	EQUITY BANK	0860279349230	54,829	54,829
Eseki Primary School	EQUITY BANK	0860279426088	368	368
Esilalei Primary School	EQUITY BANK	0860277301109	25,315	25,315
Esokota Chief Office	EQUITY BANK	0860282628458	200	200
Esokota Primary School	EQUITY BANK	0860279299933	98,154	98,154
Ilbisil Boarding Primary Sch	EQUITY BANK	0860276346474	991,200	991,200
Ilbisil Township Primary School	EQUITY BANK	0860282089905	72	72
Ilbissil Girls Secondary School	EQUITY BANK	0860279337541	555	555
Ildamat Boys High School	EQUITY BANK	0860281312431	130,034	361,033
Ilesai Primary School	EQUITY BANK	0860278715021	1,880	1,880
Ilmarba Primary School	EQUITY BANK	0860282607853	29,107	29,107
Iparua Primary School	EQUITY BANK	0860276346381	399,115	842,757
Iltirpen Primary School	EQUITY BANK	0860281417552	2,250	2,250
Imanyat Primary School	EQUITY BANK	0860279304611	1,134	1,134
Indonyio Primary School	EQUITY BANK	0860281414354	103,177	103,177

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

PMC	Bank	Account number	Bank Balance Current FY 2023/2024	Bank Balance Comparative FY 2022/2023
Inkati Primary School	EQUITY BANK	0860279319495	1,000	1,000
Isilale Primary Schoolo	EQUITY BANK	0860279301034	1,395	1,395
Isinya Sampin Primary	EQUITY BANK	0860276642582	53,901	53,901
Kajiado County Commissioner Residence	EQUITY BANK	0860279668213	868	868
Kajiado Township Primary	EQUITY BANK	0860279302971	192,579	370,892
Kajiado Wowen Prison	EQUITY BANK	0860278670972	1,400	1,400
Kiluanji New Life Secondary Sch Pmc	EQUITY BANK	0860279303154	298,388	298,388
Kumpa Chief Office NG CDF	EQUITY BANK	0860281218452	350,000	350,000
Letoire Primary School	EQUITY BANK	0860279313667	880	880
Lolitamilo Primary School	EQUITY BANK	0860279305217	21,304	21,304
Lorngusua Chief Office	EQUITY BANK	0860282486715	8,060	8,060
Meidenyi Primary School	EQUITY BANK	0860279413561	880	880
Meto Secondary School	EQUITY BANK	0860279348861	2,050,000	2,050,000
Mitoni Primary School	EQUITY BANK	0860279299827	674	673.50
Mporokua Primary School	EQUITY BANK	0860279332437	5,940	5,940
Naibala Primary School	EQUITY BANK	0860279317344	820	820
Ngataek Primary School	EQUITY BANK	0860277178818	1,995	1,995
Nkaisery High School	EQUITY BANK	0860279299676	880	880
Officer Comanding Station Kajiado	EQUITY BANK	0860281061870	2,150	2,150

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

PMC	Bank	Account number	Bank Balance Current FY 2023/2024	Bank Balance Comparative FY 2022/2023
Nkoile Primary School	EQUITY BANK	0860279357933	6,794.878	4,861,690
Oiti Glory Primary School	EQUITY BANK	0860279305118	1,880	1,880
Olchooibor Primary School	EQUITY BANK	0860279025138	108	108
Oldarpoi Primary School	EQUITY BANK	0860281051590	23,573	23,573
Oldonyio Samou Primary School	EQUITY BANK	0860279424493	16,648	16,648
Ole Kimaki Primary School	EQUITY BANK	0860279035858	915	915
Olerai Primary School	EQUITY BANK	0860279319718	16,051	16,051
Oletemuke Primary School	EQUITY BANK	0860279323695	400,306	400,306
Oliorum Primary School	EQUITY BANK	0860280959801	356	170,733
Olkiu Oloserian Primary School	EQUITY BANK	0860279323970	1,068,880	1,068,880
Olobelibel Primary School	EQUITY BANK	0860279301196	235,283	235,283
Oloiborr Soit Primary School	EQUITY BANK	0860281043693	39,431	39,431.00
Oloontulugum Chief Office	EQUITY BANK	0860280445610	500,745	500,745
Oloontulugum Secondary School	EQUITY BANK	1290280587521	173,687	321,195
Olooshaiki Primary School	EQUITY BANK	0860281061012	10,872	10,872
Oloosuyian Secondary School	EQUITY BANK	0860196844550	300	300
Oloserian Primary School	EQUITY BANK	0860277061391	3,686	3,686
Olositeti Primary School	EQUITY BANK	0860281272239	160,845	160,845
Paranae Primary School	EQUITY BANK	0860282690378	430,140	467,628

**National Government Constituencies Developments Fund (NGCDF)
Kajiado Central Constituency**

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

PMC	Bank	Account number	Bank Balance Current FY 2023/2024	Bank Balance Comparative FY 2022/2023
Pelewa Chief Office	EQUITY BANK	0860282375069	920	920
Pelewa Primary School	EQUITY BANK	0860282698768	87,444	87,444.00
Eluanata Chief Office Pmc	EQUITY BANK	0860283657508	1,340	1,340
Emuruadikir Primary School Pmc	EQUITY BANK	0860283774030	300	85,270
Enkaroni Primary School	EQUITY BANK	08601644461745	2,014,823	287,694
Ilbisil Boarding School For The Deaf Pmc	EQUITY BANK	0860283735638	1,753	1,753
Ilkeek Oigero Primary School	EQUITY BANK	0860282814842	1,670	1,670
Intinyika Primary School Pmc	EQUITY BANK	0860282933729	50,974	136,535
Kikelea Primary School Pmc	EQUITY BANK	0860283723140	1,681	1,681
Megumi Osilalei Primary School-Pmc	EQUITY BANK	0860282944612	3,248,625	124,160
Nalala Primary School	EQUITY BANK	0860283672730	170	557,772
Oloilalei Primary School Pmc	EQUITY BANK	0860283642482	943	943
Oloshaiki Primary School Pmc	EQUITY BANK	0860283749891	2,685	2,685
Osyiamalili Oloika Primary School	EQUITY BANK	0860284199442	1,191	110,000
Sajiloni Mixed Day And Boarding Primary Pmc	EQUITY BANK	0860283538635	99,806	799,404
Sajiloni Girls Secondary School Pmc	EQUITY BANK	0860284651831	4,000,000	
Enkeresuna Primary School	KCB	1202230415	840	840
Ilmolelian Primary School	KCB	1291698337	714,907	56,627
Noontoto Primary School	KCB	1283583038	388	388

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

PMC	Bank	Account number	Bank Balance Current FY 2023/2024	Bank Balance Comparative FY 2022/2023
Kumpa Primary School Ng Cdf	KCB	1302678841	340,879	1,700,000
Mopia Primary School	KCB	1299504221	59,082	59,082
Nalepo Primary School	KCB	1300104767	12,656	12,656
Olmotiany Pri School	KCB	1298717450	1,019	241,832
Totals			38,896,135	34,728,488

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

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)
OAG/LER/NGCDF/KJDCE NTL/2022/2023(17)-1	The statement of assets and liabilities shows Gratuity, Fund balance brought forward and Prior year adjustments respective Notes as Note 14, 15, and 16 respectively while the Notes present as Note 13B, 14 and 15 respectively	Management noted the errors and rectified them.	Resolved	Immediate
OAG/LER/NGCDF/KJDCE NTL/2022/2023(17)-2	The statement of cash flows presents Decrease/increase in accounts receivable, Increase/decrease in accounts payable, prior year adjustments and cash and cash equivalent at beginning of the year respective Notes to the financial statements as Note 17,18,16 and 12 respectively, while the Notes present as Notes 16,17,15 and 11 respectively.	Management noted the errors and rectified them.	Resolved	Immediate
OAG/LER/NGCDF/KJDCE NTL/2022/2023(17)-3	The summary statement of appropriation reflects final budgeted receipts of Kshs.214,174,648 against actual receipts of Kshs.110,738,204 on comparable basis, resulting in underfunding of Kshs.103,436,443 (or 48%) of the approved budget. Similarly, the statement reflects final budgeted expenditure of Kshs.214,174,648 against actual expenditure on comparable basis of Kshs.82,344,551 resulting in under absorption of Kshs.131,830,097 (or 62%) of the approved budget. The underfunding and underperformance of the planned activities may have impacted negatively on service delivery to the public.	Management noted the underperformance a result of underfunding	Not Resolved	6 Months
OAG/LER/NGCDF/KJDCE NTL/2022/2023(17)-4	Note 18.4 to the financial statements reflects PMC bank balances opening balance as Kshs.43,265,001. The amount includes PMC balances for completed	Management noted wrong	Resolved	Immediate

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

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)
	projects which was not transferred back to the Constituency Account contrary to Section 12(8) of the National Government Constituency Development Fund Act 2015 requires that all unutilized funds of the Project Management Committee shall be returned to the constituency account at the end of each financial year. In the circumstances, management was in breach of the law.	PMC balances and rectified the same.		
OAG/LER/NGCDF/KJDCE NTL/2022/2023(17)-5	The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects transfers to other government units totalling Kshs.34,500,000 during the year under review. However, the projects implementation status report provided for audit review only showed details on approved projects for the year 2021/2022 but did not include preceding years' projects and projects approved in the year 2022/2023.	Management noted the PIS errors & Rectified them	Resolved	Immediate
OAG/LER/NGCDF/KJDCE NTL/2022/2023(17)-6	Review of the project implementation status and projects physical verification conducted on 26th March 2024 revealed nineteen (19) projects with a total allocation of Kshs.19,300,000 that were approved and funded but not started.	Management noted the same and committed to try and improve on the impediments to the same.	Not Resolved	3 Months



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Name
Fund Account Manager.