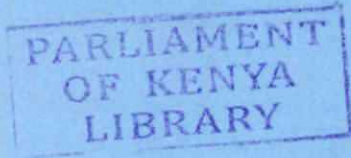


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF


THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND –
KAJIADO WEST 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:	Ruth Ngunjiri



NG - CONSTITUENCY DEV. FUND
Kajiado West
19 DEC 2024
FUND ACCOUNT MANAGER
P. O. Box 1248 - 00208, NGONG HILLS

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
KAJIADO WEST 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)

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB.
23 DEC 2024
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National Government Constituencies Development Fund (NGCDF)
Kajiado West Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

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;

- 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 West 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	Richard Maritim
2.	National Sub-County Accountant	Sarah Tarus
3.	Chairman NGCDFC	Daniel Patina
4.	Member NGCDFC	Agness Sopiato

(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 West 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) KAJIADO WEST Constituency NGCDF Headquarters

P.O. Box 1248- 00208 Ngong HILLS
KAJIADO WEST Building/House/Plaza
Kiserian-Magadi Road, Nairobi, KENYA

(f) NGCDF Kajiado West Constituency Contact

Telephone: (254) 0720540633
E-mail: kajiadowest@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF Kajiado West Constituency Bankers

- 1. Equity Bank Ngong Branch (Operations Account).
P.O. Box 170-00208
NGONG HILLS

National Government Constituencies Development Fund (NGCDF)
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2. Equity Bank Ngong Branch (Deposit account).
P.O. Box 170-00208
NGONG HILLS

(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



Daniel Leseiyo Patina

It is my great pleasure to present the annual report and financial statement prepared in accordance with the cash basis of accounting method under the international public sector accounting standard (IPSAS) for the year ended 30th June 2024.

Kajiado West NG-CDF expected a total budget of Kshs. 272,931,515.44 . The constituency, actual budget was Kshs. 183,196,393.00 . The constituency during the year received kshs 194,087,603.00 which comprises of kshs 54,087,603.00 being previous year disbursed funds and an opening balance of Kshs 35,687,519. This is 71% out of the expected budget which is an increase of 16% from the previous year performance

BIE CHART GRAPH

Comparison of budget and actual receipts

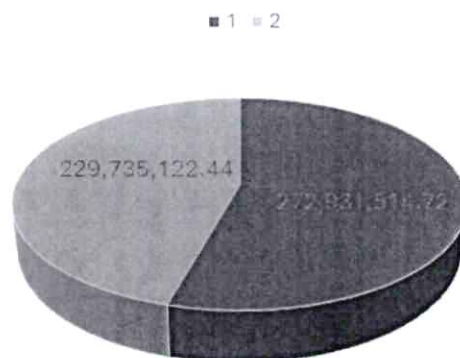
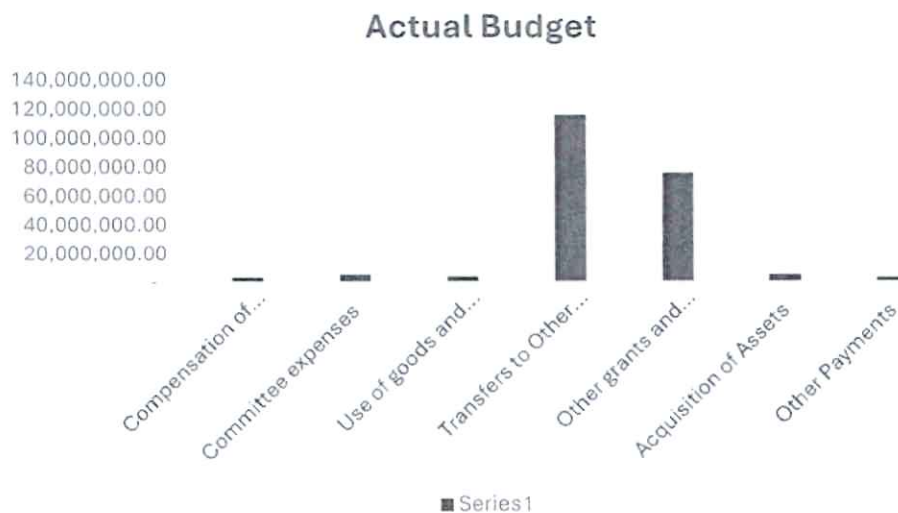


Fig 1: Representing the budget visa vis the actual funds received.

Out of the funds available, Kajiado West NGCDF had an expenditure totaling Kshs 212,484,203. This was 78% of the total budget funds available.

Fig 2. Representing the expenditure during the year.



The bursary received the largest share of the expenditure under other grants and transfer. Under the same category seven security project were implemented namely Kajiado West DCC Extension, Kisaju Chiefs, Mosiro Chiefs, Najile Chief, Musenke Chiefs and Mle 46 DCC and Torosei Chiefs offices.

Transfer to other government unit includes transfer to Primary and secondary schools. The projects implemented were among others are Ololropil Primary School, Taritik Primary School, Ewuaso Girls Sec School, Oloyiankalani Sec School, Namelok Sec School

All the project were submitted to the board for approval but unapproved projects at the close of the year stood at Kshs 24,050,000.00

Some of the projects implemented includes:

OLOLROPIL PRIMARY SCHOOL ADMINISTRATION CONSTRUCTION



EWAUSO GIRLS SECONDARY SCHOOL LABORATORY



OLOYIANKALANI SEC SECONDARY SCHOOL SCHOOL BUS



KJD WEST SUB COUNTY REGISTRAR OF PERSONS



EXTENSION OF DCC OFFICES BLOCK

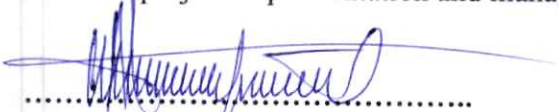
Challenges

In course of the project implementation the NGCDFs Kajiado West encountered a number of challenges:

- Delayed in implementation of projects led to high cost of implementation due to inflation
- Delay in receipt from the NGCDF Board leading to under utilization of the budget
- Vastness of the constituency hence not able to cover many areas with the allocation given.
- Too much rain that severely hampers transportation of materials to sites

Way forward

However, the NGCDFC finalised strategic plan for proper planning and ensure efficient and effective project implementation and management


.....
Name: Daniel Ole Patina
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 West Constituency 2022-2026* plan are to:

- a) To improve education performance at all levels of education in academic and co - curricular activities
- b) To support equity and inclusiveness in development
- c) To enhance security of the constituents through multi stakeholders pronged approaches
- d) To harness the potential of the vulnerable groups in combating unemployment
- e) To integrate ICT in development initiatives
- f) To assist in environment management and conservation program

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 institutions</i>	<i>number of usable physical infrastructure build in primary, secondary, and tertiary institutions</i>	<i>In FY 2023/24 -we increased number of classrooms BY 44, dormitories 1, laboratories 1, Dining 2, adm 3 in the following schools/institutions</i>

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			<i>number of bursary's beneficiaries at all levels</i>	<i>- Bursary beneficiaries at all levels were supported to tune of kshs 43,848,000</i>
Security	To enhance security of the constituents through multi stakeholders pronged approaches	Improved security which provides conducive environment for the constituents undertake their economic activities	number of physical infrastructure supported under administration and security docket	During the year we supported completion 7 projects under security that includes, purchase of furniture and construction of Offices
Environment	To assist in environment management and conservation program	Improved conservation and management of the environment in the constituency	number of physical infrastructure supported assist in conservation and management of the environment	During the year we had budgeted Kshs 300,000 under climate change and mitigation strategies which is yet to be approved by NGCDFB
Emergency	To support management of unforeseen occurrences in the constituency	Enhanced management of the disasters and emergencies that occur within the constituency	Number of projects and programs undertaken to support any emergency occurrence	Provision of emergency was provided in the budget but were not spent on any Institutions as no emergencies occurred within the constituency
Social economic empowerment	To harness the potential of the venerable groups in combating un employment and ensuring equity and inclusiveness in development	Increased employment opportunities for the vulnerable groups	percentage of compliance to the award of tenders to the youth, women and the persons living with disabilities	During the year the constituency awarded 30% of its tender to the groups under AGPO certificates

5. Governance Statement

Background

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43(1), (2), (3) and 57(1) and its regulations, provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency. The officer of the board facilitated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

In this regard section 5 and 6 of NG CDF regulations provides for procedure for nomination of the five members of the NG CDFC as outlined in section 43 (2) paragraph (b),(c), and (d) of the principal Act through a selection panel composed of:

- i. One person nominated by national Government official in charge of Sub County or designated representative who shall chair the panel
- ii. Officer of the Board seconded to the constituency who is be the secretary of the selection panel
- iii. Two persons one of either gender nominated by the constituency office (established under regulations made pursuant to the parliamentary service act)

Further the NG CDF regulations requires that one to serve as member of the NGCDF committee he or she must be (a) citizen of Kenya, (b) ordinarily resident voter of the constituency, (c) able to read and write and communicate in English and Kiswahili, (d) meet the chapter six of the constitution, (e) available to participate in the activities of the constituency (f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and (g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency.

Process

To facilitate this, the selection panel is invited interested and qualified members of the public for appointment to the NGCDF committee. The panel invited through advertisement publicised in churches, public offices notice boards and other public areas in the constituency.

Out of the total 46 applicants, the selection panel developed a shortlisting criterion which enabled picking of the nominees where 20 of applicants attended interview. Two additional

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nominees were proposed by Kajiado West Constituency Office as per section 43 of the NG-CDF Act, 2015.

NO:	NAME OF CANDIDATE	CATEGORY	WARD
1	DANIEL PATINA LESEYIO	MALE ADULT	LOODOKILANI
2	JOSPHAT PAIN MOPEL ESHO	MALE YOUTH	MOSIRO
3	MARY GAKU JULIUS	FEMALE ADULT	EWUASO
4	AGNES SOINATO MUTUNKEI	FEMALE YOUTH	KEEKONYOKIE

NOMINEES OF THE BODY REPRESENTING PERSON WITH DISABILITY

NO:	NAME	NOMINATING ORGANISATION	NATURE OF PHYSICAL IMPAIRMENT
1	JEREMIAH SAPATI LOLTAIKA	NASARUNI PERSONS WITH DISABILITIES	HAS NO RIGHT LIMP

NOMINEES OF THE CONSTITUENCY OFFICE

NO:	NAME OF NOMINEE	CATEGORY	OCCUPATION
1	FLORENCE MUTHONI	FEMALE	BUSINESS
2	HASSAN SEKENTO	MALE	FARMER

NOMINEES OF THE NG CDF BOARD CO-OPTED MEMBER

NO:	NAME OF NOMINEE	CATEGORY	OCCUPATION
1	DAVID SAINAH MARERU	CO-OPTED	PASTOR

The members went through the process electing the chairperson and the secretary of the committee. The following member were elected.

The members as per NG.CDF Act 2015 Section 43(2) (b),(c),or (d) and regulation 6(2)(3) of the regulations agreed on the following.

- Mr. Daniel Patina Leseyio to serve as the Chairman.
- Agnes Soinato Mutunkei to serve as the Secretary

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FORMATION OF SUB COMMITTEES

Members as per NG.CDF Act 2015 Section 7(6) (7) agreed on the following two subcommittees to be formed for proper performance of the constituency Committee

BURSARY SUB-COMMITTEE

- Josphat Pain Mopel Esho Chairperson
- Florence Muthoni Secretary
- Hassan Senkento Member
- Agnes Soinato Mutunkei Member

MONITORING AND EVALUATION SUB-COMMITTEE

- David Sainah Mareru Chairman
- Mary Gakii Julius Secretary
- Jeremiah Sapati Loltaika Member
- Daniel Patina Lesevio Member

Any other committee shall be form on need basis

The Member held total of twenty full meeting during the year and four subcommittee meeting for bursary.

Resignation

Mr Hassan Sekento resigned during the year due to personal reasons and we are currently in process of replacing the vacant position

The functions of the National Government Constituency Development Fund Committees members are;

- i. convene public meetings in every ward in the constituency to deliberate to on development matters,
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency,
- iii. list of projects to be submitted in accordance with the Act to be submitted to the to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act
- iv. ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of

- project management committees and sensitize the Community on the operations of the Fund,
- v. ensure that all projects receive adequate funding and are completed within three years;
 - vi. monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;;
 - vii. submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
 - viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
 - ix. enter into performance contracting with the Board on an annual basis;
 - x. Receive and address all complaints concerning the

The term of office for the members of the Constituency Committee is two years and will be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act.

Section 43(13) of the Act provides that a member of the Constituency Committee may be removed from office on any one or more of the following grounds-

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

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

Gazettement of members

The corrent memebtrs were gazetted on 29th November 2022

Induction and training of Members,

Members were trained in March 2024 at Mombasa North Coast Beach Hotel

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- NG-CDF, Kajiado West Constituency, often sensitizes the PMC on proper environment conservation: planting of environmental friendly trees, inclusion of water harvesting and storage facilities and storm water control measures like construction of gabions during project implementation.

3. Employee welfare

We invest in providing the best working environment for our employees. Kajiado West 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 West constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Kajiado West NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



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

The Accounting Officer in charge of the NGCDF Kajiado West Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under

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audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer commits that the constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Kajiado West Constituency financial statements were approved and signed by the Accounting Officer on _30 July, 2024.



Daniel L Patina

Chairman – NGCDF Committee

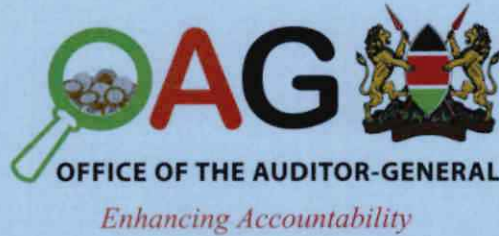


Richard Maritim

Fund Account Manager



REPUBLIC OF KENYA



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO WEST 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 West Constituency set out on pages 1 to 50

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

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 the National Government Constituencies Development Fund-Kajiado West 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.273,037,983 and Kshs.229,841,591 respectively resulting to under-funding of Kshs.43,196,392 or approximately 16% of the budget.

The under-funding 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. Incomplete Project - Namelok Secondary School

The Fund transferred Kshs.10,497,430 for construction of a dining hall at Namelok secondary school. However, physical verification done on 29 November 2024 revealed that the project was incomplete and the contractor was not on site. The construction was at structural level with no windows fitted, electrical works and plastering had not been done.

In the circumstances value for money from Kshs.10,497,430 on construction of the dining hall could not be confirmed.

2. Irregularities in Project Implementation

The statement of receipts and payments reflects other grants and transfers amount of Kshs.73,401,349 as disclosed in Note 8 to the financial statements. Included in the amount is Kshs.24,532,047, 2,901,752 and Kshs.2,119,550 in respect to security projects, sports projects and environment projects respectively totalling Kshs.29,553,349. However, review of sampled payment vouchers and project files for projects cost amounting to Kshs.21,823,349 revealed that there were no handover reports to the Constituency committees by the Project Management Committees (PMCs) and there was no evidence of inspection report by a technical public works officer for the projects before payment. This is contrary to Regulation 15 (2) of the NGCDF Regulations, 2016 which stipulates that a Project Management Committee shall prepare and submit hand over reports to a Constituency Committee. In addition, Regulation 15(1), (a), (f) of the National Government Constituencies Development Fund (NGCDF) Regulations, 2016 states that there shall be appointed a Project Management Committee for each project in a Constituency in accordance with Section 36 of the Act which shall implement projects in consultation with the relevant departments of Government; and undertake project closure, labelling and handover upon completion.

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

3. Failure to Return Unspent Balances

The statement of assets and liabilities and as disclosed in Note 11A to the financial statements reflect cash and cash equivalents balance of 17,572,895. However, Note 19.4 to the financial statements reflects PMC balances of Kshs.57,355,253 which includes a balance of Kshs.2,203,619.00 in respect to completed projects which had not been transferred to the Constituency Development Fund Account as required by section 12(8) of the National Government Constituencies Development Fund Act 2015.

In the circumstances, Management was in breach of law.

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

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

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

30 December, 2024

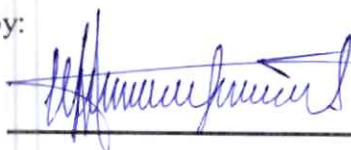
*National Government Constituencies Development Fund (NGCDF)
Kajiado West Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

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	194,087,603	91,000,000
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	106,468	-
Total Receipts		194,194,071	91,000,000
Payments			
Compensation of Employees	4	3,283,753	3,386,312
Committee expenses	5	5,113,276	3,516,232
Use of Goods and Services	6	3,993,210	5,214,682
Transfers to Other Government Units	7	116,463,137	9,797,130
Other Grants and Transfers	8	73,401,349	51,303,368
Acquisition of Assets	9	4,872,078	-
Other Payments	10	5,357,400	-
Total Payments		212,484,203	73,217,724
Surplus/(Deficit)		(18,290,132)	17,782,276

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 30th July, 2024 and signed by:



**Chairman NG-CDF
Committee
Name: Daniel Patina**



**Fund Accountant Manager
Name: Richard Maritim**

NG - CONSTITUENCY DEV. FUND
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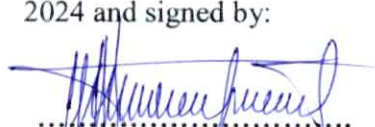
**National Sub-County
Accountant
Name: Sarah Tarus
ICPAK M/No:**


*National Government Constituencies Development Fund (NGCDF)
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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 (as per the cash book)	11A	17,572,895	35,647,519
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		17,572,895	35,647,519
Accounts Receivable			
Outstanding Imprests	12	-	-
TOTAL FINANCIAL ASSETS		17,572,895	35,647,519
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	13	215,508	-
Gratuity	14	-	-
NET FINANCIAL ASSETS		17,357,387	35,647,519
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	35,647,519	17,865,243
Prior year adjustments	16	-	-
Surplus/Deficit for the year		(18,290,132)	17,782,276
NET FINANCIAL POSITION		17,357,387	35,647,519

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 30th July, 2024 and signed by:


.....
**Chairman NG-CDF
Committee
Name: Daniel Patina**


.....
**Fund Accountant Manager
Name: Richard Maritim**


.....
**National Sub-County
Accountant
Name: Sarah Tarus**



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

		2023-2024	2022-2023
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	194,087,603	91,000,000
Other Receipts	3	106,468	-
		194,194,071	91,000,000
Payments for operating activities			
Compensation of Employees	4	3,283,753	3,386,312
Committee expenses	5	5,113,276	3,516,232
Use of goods and services	6	3,993,210	5,214,682
Transfers to Other Government Units	7	116,463,137	9,797,130
Other grants and transfers	8	73,401,349	51,303,368
Other Payments	10	5,357,400	-
		207,612,125	73,217,724
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	-
Net Adjustments		-	-
Net cash flow from operating activities		(13,418,054)	17,782,276
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(4,872,078)	-
Net cash flows from Investing Activities		(4,872,078)	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(18,290,132)	17,782,276
Cash and cash equivalent at BEGINNING of the year	11	35,647,519	17,865,243
Cash and cash equivalent at END of the year		17,357,387	35,647,519

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	183,196,393	35,647,519	54,087,602	272,931,515	229,735,122	43,196,392	
Proceeds from Sale of Assets			-	-	-	-	0.0%
Other Receipts		106,468	-	106,468	106,468	-	100.0%
TOTAL RECEIPTS	183,196,393	35,753,988	54,067,602	273,037,983	229,841,591	43,196,392	84.2%
PAYMENTS							
Compensation of Employees	3,410,355	176,481	955,519	4,542,355	3,283,753	1,258,602	72.3%
Committee expenses	4,374,025	895,720	561,876	5,831,621	5,113,276	718,345	87.7%
Use of goods and services	6,062,417	3,669,001	1,454,266	11,185,684	3,993,210	7,192,474	35.7%
Transfers to Other Government Units	72,769,166	22,284,720	38,268,000	133,321,886	116,463,137	16,858,749	87.0%
Other grants and transfers	67,078,394	6,021,597	11,627,942	84,727,933	73,401,349	11,326,584	89.6%
Acquisition of Assets	4,052,036	-	1,220,000	5,272,036	4,872,078	399,958	82.2%
Other Payments	1,400,000	2,600,000	-	4,000,000	5,357,400	(1,357,400)	96.4%
projects pending approvals	24,050,000	106,468	-	24,156,468		24,156,468	0.0%
TOTAL	183,196,393	35,753,987	54,087,603	273,037,983	212,484,203	60,553,780	77.8%

**National Government Constituencies Development Fund (NGCDF)
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****Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.
Explanatory Notes.**

- (a) Compensation of Employees deduction towards gratuity of staffs was effected later in the year
- (b) Use of goods and services the committee activities were scaled down due to the fact that not all funding were received and disbursed in the current financial year
- (c) Transfers to Other Government Units not all funding were received and disbursed in the current financial year

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	60,553,780
Less undisbursed funds receivable from the Board as at 30th June 2024	43,196,392
	17,357,388
Add Accounts payable	215,508
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2023/2024	17,572,896

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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	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,410,355	176,481	955,519	4,542,355	3,283,753	1,258,602
1.2 Committee allowances	2,429,267	895,720		3,324,987	2,890,800	434,187
1.3 Use of goods and services	2,997,000	2,638,369	461,038	6,096,406	1,346,666	4,749,740
Sub-total	8,836,622	3,710,569	1,416,557	13,963,748	7,521,219	6,442,529
2.0 Monitoring and evaluation						
2.1 Capacity building	1,480,000	490,000	230,000	2,200,000	2,158,525	41,475
2.2 Committee allowances	1,944,758		61,000	2,005,758	1,821,600	184,158
2.3 Use of goods and services	1,585,417	540,633	763,228	2,889,278	888,895	2,000,383
Sub-total	5,010,175	1,030,633	1,054,228	7,095,036	4,869,020	2,226,016
3.0 Constituency Oversight Committee (Itemize as per budget)						
COC Members allowances			300,000	300,000	300,000	-
Use of goods and services			200,876	200,876	100,876	100,000

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Sub-total	-	-	500,876	500,876	400,876	100,000
4.0 Emergency						
4.1 Primary Schools				-		-
4.2 Secondary schools				-		-
4.3 Tertiary institutions				-		-
4.4 Security projects				-		-
UN ALLOCATED	9,229,569		3,796,190	13,025,759	4,240,000	8,785,759
Sub-total	9,229,569	-	3,796,190	13,025,759	4,240,000	8,785,759
5.0 Bursary and Social Security						
5.1 Primary Schools				-		-
5.2 Secondary Schools	25,000,000			25,000,000	25,447,750	(447,750)
5.3 Tertiary Institutions	15,000,000			15,000,000	14,549,750	450,250
5.4 Universities	3,848,825			3,848,825	3,850,500	(1,675)
5.5 Education Support Programmes						-
5.6 Social Security				-		-
Sub-total	43,848,825			43,848,825	43,848,000	825
6.0 Sports						
Constituency Sports Tournament			2,601,752	2,601,752	2,601,752	-
Regional Sports Tournament			300,000	300,000	300,000	-
Sub-total	-	-	2,901,752	2,901,752	2,901,752	-
7.0 Environment						
NGCF Office Toilets blocks		901,752		901,752	901,752	-
GCF Office Toilets blocks		717,798		717,798	717,798	-
Sub-total	-	1,619,550	-	1,619,550	1,619,550	-
8.0 Primary Schools Projects (List all the Projects)						

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Inkiito Primary School		3,200,000		3,200,000	3,200,000	-
Ololropil Primary School		3,000,000		3,000,000	3,000,000	-
Taritik Primary School			2,400,000	2,400,000	2,400,000	-
Enkoiroroi Primary School			2,400,000	2,400,000	2,400,000	-
Nkama Primary School			2,400,000	2,400,000	2,400,000	-
Inaudot Primary School			2,400,000	2,400,000	2,400,000	-
Kurja Primary School			2,700,000	2,700,000	2,700,000	-
Olkiramatian Arid Zone Primary School			3,000,000	3,000,000	3,000,000	-
Olooseos Primary School	1,305,000			1,305,000	1,305,000	-
Oloikum Nasira Primary School	1,305,000			1,305,000	1,305,000	-
Olingarua Primary School	1,305,000			1,305,000	1,305,000	-
Elangata Waus Primary School	1,305,000			1,305,000	1,305,000	-
Inchorroi Primary School	1,305,000			1,305,000	-	1,305,000
Kimelok Primary School	1,309,583			1,309,583	1,309,583	-
Inkiito Primary School	800,000			800,000	800,000	-
Olkiramatian arid Zone Primary School	2,500,000			2,500,000	2,500,000	-
Enkoiroroi Primary school	600,000			600,000	600,000	-
Naboisho Primary School	2,500,000			2,500,000	2,500,000	-
Inchorrio Primary School	2,250,000			2,250,000	-	2,250,000
Entasopia Primary School	1,400,000			1,400,000	1,400,000	-
Leshuta Primary School	200,000			200,000	200,000	-
Nkarusa Primary School	3,500,000			3,500,000	-	3,500,000
Inkiito Primary School	500,000			500,000	500,000	-
Kibiko Primary School	500,000			500,000	500,000	-
Oloropil Primary School	300,000			300,000	300,000	-
Olooseos Primary School	1,305,000			1,305,000	-	1,305,000

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Oloikum Nasira Primary School	1,305,000			1,305,000	-	1,305,000
Ongarua Primary School	1,305,000			1,305,000	-	1,305,000
Elangata Waus Primary School	1,305,000			1,305,000	-	1,305,000
Inchorroi Primary School	1,305,000			1,305,000	-	1,305,000
Kimelok Primary School	1,309,583			1,309,583	-	1,309,583
Sub-total	30,719,166	6,200,000	15,300,000	52,219,166	37,329,583	14,889,583
9.0 Secondary Schools Projects (List all the Projects)						
Kibiko Secondary School		3,385,770		3,385,770	3,385,770	-
Patterson Memorial Secondary School		5,698,950		5,698,950	5,698,950	-
Ewuaso Girls Secondary School		3,000,000		3,000,000	3,000,000	-
Naromoru Secondary School		4,000,000		4,000,000	4,000,000	-
Nangingoi Secondary School			4,000,000	4,000,000	4,000,000	-
Oloika Secondary School			3,500,000	3,500,000	3,500,000	-
Naromoru Secondary School			2,500,000	2,500,000	2,500,000	-
Namelok Secondary School			4,000,000	4,000,000	4,000,000	-
Oloyiankalani Secondary School			8,568,000	8,568,000	8,568,000	-
Torosei Secondary School			400,000	400,000	400,000	-
Oloyainkalani Secondary School	2,200,000			2,200,000	2,200,000	-
Kibiko secondary School	1,000,000			1,000,000	1,000,000	-
Patterson Memorial Secondary School.	1,500,000			1,500,000	1,500,000	-
Nangingoi Secondary School	6,500,000			6,500,000	6,500,000	-

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Ewuaso Girls Secondary School	6,100,000			6,100,000	6,100,000	-
Namelok Secondary School	6,500,000			6,500,000	6,500,000	-
Oloyiankalani Secondary School	600,000			600,000	600,000	-
Proposed Olomayiana Day Secondary School	4,300,000			4,300,000	4,300,000	-
Proposed Olchoro Onyori Day Secondary School	6,650,000			6,650,000	4,180,834	2,469,166
Torosei Secondary School	2,200,000			2,200,000	2,200,000	-
Keekonyokie Secondary School	2,000,000			2,000,000	2,000,000	-
				-		-
Sub-total	39,550,000	16,084,720	22,968,000	78,602,720	76,133,554	2,469,166
10.0 Tertiary institutions Projects (List all the Projects)						
Kajiado West Vocational and Technical Training Institute	2,500,000			2,500,000	2,500,000	-
				-		-
Sub-total	2,500,000			2,500,000	2,500,000	-
11.0 Security Projects						
Kajiado West Deputy County Commissioners Office		4,102,047		4,102,047	4,102,047	-
Kajiado West Deputy County Commissioners Office		300,000		300,000	300,000	-
Torosei Chief Office			3,000,000	3,000,000	3,000,000	-
Musenke Chief Office			430,000	430,000	430,000	-

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Kisaju Chief Office			1,000,000	1,000,000	1,000,000	-
Mosiro Cheifs Office			500,000	500,000	500,000	-
Kisaju Chief Office	200,000			200,000	200,000	-
Mosiro Chiefs Office	3,000,000			3,000,000	3,000,000	-
Elengatawaus Sub County Headquarters	9,200,000			9,200,000	9,200,000	-
Kajiado West Deputy County Commissioner's Office	1,000,000			1,000,000	1,000,000	-
Najile Chief's Office	300,000			300,000	300,000	-
Torosei Chief's Office	300,000			300,000	300,000	-
Sub-total	14,000,000	4,402,047	4,930,000	23,332,047	23,332,047	-
12.0 Acquisition of assets						
12.2 Construction of CDF office					-	-
Renovations works at CDF Office	3,152,036		1,220,000	4,372,036	4,332,078	39,958
NGCDF toilets blocks	900,000			900,000	900,000	-
12.3 Purchase of furniture and equipment					-	-
12.4 Purchase of computers					-	-
12.5 Purchase of land					-	-
Sub-total	4,052,036	-	1,220,000	5,272,036	5,232,078	39,958
13.0 Others						
13.1 Strategic Plan		2,000,000		2,000,000	1,997,400	2,600
Kajiado West Sub County Registrar of Persons office	900,000	600,000		1,500,000	559,124	940,876
National Sub County Accountant Office- Kajiado West	500,000			500,000	-	500,000
others						

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Funds pending approval**	24,050,000			24,050,000	-	24,050,000
Sub-total	25,450,000	2,600,000	-	28,050,000	2,957,400	25,599,944
Total	183,196,393	35,647,519	54,087,603	272,931,515	212,484,203	60,553,780

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

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 West Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. 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.

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

6. In-kind contributions

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

7. Cash and Cash Equivalents

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

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Unutilized Fund

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

12. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2024 for the period 1st July 2024 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 occurred before the earliest prior period presented, restate the opening balances of assets, liabilities, and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

16. Related Party Transactions

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

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15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
NGCDF Board	Kshs	Kshs
AIE NO. B 185082		7,000,000
AIE NO. B 185620		14,000,000
AIE NO. B 185382		7,000,000
AIE NO. B 206116		5,000,000
AIE NO. B 206370		12,000,000
AIE NO. B205754		12,000,000
AIE NO. B207878		16,000,000
AIE NO. B207516		18,000,000
AIE NO. B214282	54,087,603	
AIE NO. B225042	30,000,000	
AIE NO. B226025	40,000,000	
AIE NO. B226426	40,000,000	
AIE NO. B233900	30,000,000	
TOTAL	194,087,603	91,000,000

2. Proceeds From Sale of Assets

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

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3. **Other Receipts**

	<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	106,257	-
Other Receipts Not Classified Elsewhere (<i>specify</i>)	211	-
Total	106,468	-

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4. Compensation Of Employees

	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,266,516	1,995,692
Personal allowances paid as part of salary		-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	679,295	1,358,020
Employer Contributions Compulsory national social security schemes	268,406	32,600
Employer Contributions Compulsory Housing levy	66,536	
Employer contributions to National Industrial Training Authority	3,000	
Total	3,283,753	3,386,312

5. Committee Expenses

	2023-2024	2022-2023
	Kshs	Kshs
A. NG CDFC		
Sitting allowance	2,890,800	3,392,232
Other committee expenses	1,821,600	124,000
Sub total	4,712,400	3,516,232
B. Constituency Oversight Committee		
Allowances	400,876	-
Other committee expenses	-	-
Sub total	400,876	-
Total (A+B)	5,113,276	3,516,232

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6. Use of Goods and services

Description	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	89,060	329,354
Communication, supplies and services	288,780	315,468
Domestic travel and subsistence	606,300	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	2,158,525	2,186,235
Hospitality supplies and services	294,996	686,628
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	327,981	484,175
Fuel , oil & lubricants	23,790	263,500
Other operating expenses	185,900	612,115
Bank Charges	3,578	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	-
Routine maintenance- other assets	14,300	337,207
TOTAL	3,993,210	5,214,682

7. Transfer To Other Government Units

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers To Primary Schools	37,329,583	5,797,130
Transfers To Secondary Schools	76,633,554	4,000,000
Transfers To Tertiary Institutions	2,500,000	-
Total	116,463,137	9,797,130

8. Other Grants and Other transfers

	2023-2024	2022-2023
	Kshs	Kshs
Bursary – secondary schools	25,447,750	27,588,500
Bursary – tertiary institutions	14,549,750	11,070,500
Bursary – special schools	3,850,500	-
Bursary- education support programmes	-	-
Social Security programmes (NHIF)	-	-

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Security projects	24,532,047	4,202,870
Sports projects	2,901,752	2,717,798
Environment projects	2,119,550	-
Emergency projects	-	5,723,700
Roads projects	-	-
Total	73,401,349	51,303,368

9. Acquisition Of Assets

Non Financial Assets	2023-2024	2022-2023
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	4,872,078	-
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 Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
TOTAL	4,872,078	-

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10. Other Payments

	2023-2024	2022-2023
	Kshs	Kshs
Strategic Plan	5,357,400	-
ICT Hubs	-	-
		-
TOTAL	5,357,400	-

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, Account No. 0730261636510 (Operation account)</i>	17,357,387	35,647,519
<i>Operation account pending closure (Indicate name & account no.)</i>	-	-
<i>Equity Bank, account No. 1680285240326 (Deposit)</i>	215,508	-
Total	17,572,895	35,647,519
11B: Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

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12. Outstanding Imprests

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

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

13. Retention

	<i>2023-2024</i>	<i>2022-2023</i>
	<i>KShs</i>	<i>KShs</i>
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	215,508	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	215,508	-

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>
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	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	-	-

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	-		-	

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

15. Fund Balance B/F

	(1 st July 2023)	(1 st July 2022)
	Kshs	Kshs
Bank accounts	35,647,519	17,865,243
Cash in hand	-	-
Imprest	-	-
Total	35,647,519	17,865,243
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	35,647,519	17,865,243

[Provide short appropriate explanations as necessary]

16. Prior Year Adjustments

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

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

18. Changes In Accounts Payable – Gratuities and Retentions

	2023-2024	2022-2023
	Kshs	Kshs
Gratuities and Retentions as at 1 st July (A)	-	-
Gratuities and Retentions held during the year (B)	215,508	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	215,508	-
Net changes in accounts payables D-A	215,508	-

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

Aging Analysis for Pending Accounts Payables

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

19.2: Pending Staff Payables (See Annex 2)

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

Aging Analysis for staff Payables

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

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19.3: Unutilized Fund (See Annex 3)

	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	1,258,602	1,942,949
Committee expense	718,345	3,529,769
Use of goods and services	7,192,474	2,345,711
Amounts due to other Government entities (see attached list)	17,358,749	61,402,720
Amounts due to other grants and other transfers (see attached list)	8,786,584	17,468,973
Acquisition of assets	939,958	2,600,000
other payments	142,600	445,000
Funds pending approval	24,156,468	
Total	60,553,780	89,735,122

19.4: PMC account balances (See Annex 5)

	2023-2024	2022-2023
	Kshs	Kshs
PMC account balances	57,355,254	6,086,529
Total	57,355,254	6,086,529

19.5 Related Party Transactions

	2023-2024	2022-2023
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	2,890,800	3,392,232
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	194,087,603	91,000,000
Total	194,087,603	91,000,000

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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					

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Annex 2 - Analysis of Pending Staff Payables

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

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ANNEX 3 - UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Compensation of employees	Compensation of employees	1,258,602	1,941,508	
	Use of goods & services	434,187	2,548,101	
	Committee allowances	4,749,740	1,477,600	
		6,442,529	5,967,209	
	Capacity building	41,475	-	
	Committee allowances	184,158	200,185	
	Use of goods and services	2,000,383	1,276,228	
		2,226,016	1,476,413	
Amounts due to other Government entities				
	Taritik Primary School		2,400,000	
	Enkoiroroi Primary School		2,400,000	
	Rruya Primary School		2,400,000	
	Inaudot Primary School		2,400,000	
	Kurja Primary School		2,700,000	
	Olkiramatian Arid Zone Primary School		3,000,000	
	Inkiito Primary School		3,200,000	

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	Enchoro-Elerai Primary School			
	Ololropil Primary School		3,000,000	
	Kibiko Secondary School		3,385,770	
	Patterson Memorial Secondary School		5,698,950	
	Ewuaso Girls Secondary School		3,000,000	
	Nangingoi Secondary School		4,000,000	
	Oloika Secondary School		3,500,000	
	Naromoru Secondary School		6,500,000	
	Nameelok Secondary School		4,000,000	
	Oloyiankalani Secondary School		8,568,000	
	Torosei Secondary School		400,000	
	Inchorroi Primary School	1,305,000		
	Inchorrio Primary School	2,250,000		
	Nkarusa Primary School	3,500,000		
	Olooseos Primary School	1,305,000		

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	Oloikum Nasira Primary School	1,305,000		
	Olngarua Primary School	1,305,000		
	Elangata Waus Primary School	1,305,000		
	Inchorroi Primary School	1,305,000		
	Kimelok Primary School	1,309,583		
	Proposed Olchoro Onyori Day Secondary School	2,469,166		
	Sub-Total	17,358,749	60,552,720	
Amounts due to other grants and other transfers				
Bursary	Bursary - Secondary	(447,750)	1,000	
Bursary	Bursary -Tertiary	450,250	1,980	
Social Security programmes	(NHIF)		-	
Bursary needy		(1,675)		
	Sub total	825	2,979	
	Security Projects			
	Kajiado West Deputy County Commissioners Office		4,102,047	

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	Sub-Total	39,958		
Acquisition of assets		39,958		
purchase of computers				
	Travel Costs (Airlines, Bus, Railway, Mileage Allowances, etc.)	-	48,000	
	Advertising, Awareness and Publicity Campaigns	-	52,875	
	COC Members Allowance	-	300,000	
	Refined Fuels and Lubricants for Transport	100,000	100,000	
Others (specify)		100,000	500,876	
strategic plan		2,600	2,000,000	
Kajiado West Registrar office		967,428	600,000	
National Sub County Accountant Office- Kajiado West		500,000		
	Sub-Total	1,470,028	2,600,000	
Funds pending approval	Un Approved AIA	24,050,000	445,000	
	Grand Total	60,553,780	89,735,122	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2022-2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2023-2024
Land	2,630,000	-	0	2,630,000
Buildings and structures	15,398,684	4,872,078	0	20,270,762
Transport equipment	10,400,000	-	0	10,400,000
Office equipment, furniture and fittings	1,581,545	-	0	1,581,545
ICT Equipment, Software and Other ICT Assets	5,569,280	-	0	5,569,280
Other Machinery and Equipment	-	-	0	0
Heritage and cultural assets	-	-	0	0
Intangible assets	-	-	0	0
Total	35,579,509	-	0	40,451,587

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

PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
BARAKA OONTOYIE SECONDARY SCHOOL	EQUITY BANK	0730277117804	300.00	
DEPUTY COUNTY COMMISSIONER RESIDENCE-CDF	EQUITY BANK	0730269131923		
EDONYO ELASHO PRIMARY SCHOOL	EQUITY BANK	730278838651	1,160.00	
ELANGATA OLOMAIYAT PRIMARY SCHOOL-CDF	EQUITY BANK	1680278737286	20.00	
ELANGATA WUAS CHIEFS CAMP	EQUITY BANK	0860171409315	160.00	
ELANGATA-WUAS HEALTH CENTRE-CDF PROJECT KAJIADO WEST	EQUITY BANK	0730263480335	-	
ELANGATA-WUAS PRIMARY SCHOOL-NG-CDF	EQUITY BANK	0860278456277	280.00	
EMAROROI PRIMARY SCHOOL-CDF	EQUITY BANK	0730263463075	1,348.40	
EMBARBAL PRIMARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730271495711	-	
EMBOLIEI PRIMARY SCHOOL-PMC ACCOUNT	EQUITY BANK	0730280162202	92.00	
EMUKUTAN PRIMARY SCHOOL	EQUITY BANK	0730282140946	104,855.00	
EMURKEYA PRIMARY SCHOOL	EQUITY BANK	0730268725049		
ENARAU PRIMARY SCHOOL	EQUITY BANK	1680281293330	382.00	
ENCHORRO ELERAI PRIMARY SCHOOL	EQUITY BANK	0730278850902	1,252.00	
ENDOINYO-OLASHO PRIMARY SCHOOL	EQUITY BANK	0730278838651	1,160.00	
ENDONYIO SIDAI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730268720765	479.00	

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
INKOIRIENITO PRIMARY SCHOOL-PMC	EQUITY BANK	730281023199	148.00	
ENKOIREROI PRIMARY SCHOOL-PMC	EQUITY BANK	0730280976923	181,147.00	
ENKOMONO PRIMARY SCHOOL-PMC ACCOUNT	EQUITY BANK	0730280010405	1,685.00	
ENKORO SAMPU PRIMARY SCHOOL	EQUITY BANK	1680281916624	27,996.00	
ENTASHATA PRIMARY SCHOOL	EQUITY BANK	860282703733	4,855.00	
ENTASOPIA PRIMARY SCHOOL-CDF A/C	EQUITY BANK	0730271614320	-	
EREMIT PRIMARY SCHOOL	EQUITY BANK	1680272452572	403.00	
EREMIT SECONDARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730266799596	1,628.00	
ESILANKE PRIMARY SCHOOL	EQUITY BANK	1680282508934	102.00	
ESOIT ILPARAKUO PRIMARY SCHOOL	EQUITY BANK	0730282408392	456.00	
ESONORUA ADMINISTRATION POLICE POST	EQUITY BANK	0730272079602	1,505.00	
ESONORUA PRIMARY SCHOOL NG-CDF ACCOUNT	EQUITY BANK	0730279816411	233,502.00	
EWANGAN SIDAI PRIMARY SCHOOL-PMC A/C	EQUITY BANK	0730280228736	975.00	
EWASO GIRLS SECONDARY SCHOOL NG-CDF ACCOUNT	EQUITY BANK	0730278896538	3,003,080.00	
EWUASO ONKIDONGI PRIMARY SCHOOL-CDF	EQUITY BANK	0730261515388	1,318.00	
ILKILORIT PRIMARY SCHOOL	EQUITY BANK	0730278347780	22,041.50	
ILMASIN PRIMARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730268722551	-	

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
ILNGAROOJ PRIMARY SCHOOL NG-CDF ACCOUNT	EQUITY BANK	0730279823354	1.00	
ILNGRROJ MARKET-OLKERI ROAD-KAJIADO WEST CDF PROJECT	EQUITY BANK	0730263524874	-	
ILOODARIAK SECONDARY SCHOOL - CDF	EQUITY BANK	0610297297455	27,794.00	
ILOODOKILANI SECONDARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0860268507299	525.60	
ILOSHON PRIMARY SCHOOL-CDF	EQUITY BANK	0730278559484	1,740.00	
ILPARAKUO PRIMARY SCHOOL (CDF)	EQUITY BANK	1680268741156	140,562.15	
ILUANAT PRIMARY SCHOOL-CDF	EQUITY BANK	0730263464964	10,225.75	
INAUDOT PRIMARY SCHOOL-KJD WEST CDF PROJECT	EQUITY BANK	0730264524069	242,694.62	
INDEPEN PRIMARY SCHOOL	EQUITY BANK	1680281226251	5,908.00	
INDUPA CDF ACCOUNT	EQUITY BANK	0860264483222	2,533.20	
INKORIENITO PRI SCH	EQUITY BANK	730281023199	148.00	
INYONYORI PRIMARY SCHOOL-CDF	EQUITY BANK	1680278455505	2,076.00	
IYARAT PRIMARY SCHOOL	EQUITY BANK	0730268719475	-	
KAJIADO WEST CDF OLTEYIAN MIXED SECONDARY SCHOOL CDF PROJECT	EQUITY BANK	0730299825889	-	
KAJIADO WEST CONSTITUENCY SPORTS NG-CDF A/C	EQUITY BANK	0730278915835	776.00	
KAJIADO WEST EMERGENCY COMMITTEE NG-CDF A/C	EQUITY BANK	0730279879696	1,000.00	
KAJIADO WEST ENVIRONMENTAL-CDF	EQUITY BANK	0730278680052	7,212.00	

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
KAJIADO WEST HUDUMA CENTRE-CDF	EQUITY BANK	0730269131966	-	
KAJIADO WEST NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND	EQUITY BANK	0730261636510	46,444,486.19	
KAJIADO WEST OFFICE STORE PROJECT-CDF ACCOUNT	EQUITY BANK	0730271757949	461.00	
KAJIADO WEST SUB COUNTY OCPD OFFICES	EQUITY BANK	1680280722817	443.00	
KAJIADO WEST SUB COUNTY OCPD OFFICES NG-CDF ACCOUNT	EQUITY BANK	1680280722817	443.00	
KAJIADO WEST SUB-COUNTY HEADQUARTERS MILE 46-CDF ACCOUNT	EQUITY BANK	0730271916128	862,096.65	
KAJIADO WEST SUB-COUNTY HEADQUARTERS-CDF	EQUITY BANK	0730269032960	-	
KAJIADO WEST SUBCOUNTY HEADQUARTERS-CDF A/C	EQUITY BANK	0730272621544	3,825.25	
KAJIADO WEST TECHNICAL AND VOCATIONAL COLLEGE-CDF	EQUITY BANK	730271696773	7,419.00	
KARERO PAOLO PRIMARY SCHOOL-PMC ACCOUNT	EQUITY BANK	0860280013779	439.50	
KIBIKO CHIEF CAMP-KJD WEST CDF PROJECT	EQUITY BANK	0730264534703	47.80	
KIBIKO PRIMARY SCHOOL	EQUITY BANK	730199774215	135,924.95	
KIBIKO SECONDARY SCHOOL-KJD WEST CDF PROJECT	EQUITY BANK	0730264540883	569,234.56	
KILONITO PRIMARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730268906918	559.70	
KIMELOK GIRLS' BOARDING PRIMARY SCHOOL-CDF A/C	EQUITY BANK	0730266135090	1,311,973.00	
KIMELOK PRI SCH	EQUITY BANK	0730281774698	1,425.00	

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KIMELOK WATER PROJECT-CDF	EQUITY BANK	0730265612407	-	
KIMUKA CHIEF'S OFFICE-CDF ACCOUNT	EQUITY BANK	0730272052576	16,186.00	
KIMUKA PRIMARY SCHOOL CDF AACOUNT	EQUITY BANK	0730271597487	520.00	
KIMUKA PRIMARY SCHOOL-PRIEDE	EQUITY BANK	0730268917794	1,845.00	
KIPETO PRI SCH	EQUITY BANK	0730263877511	16,513.00	
KIPETO PRIMARY SCHOOL-KAJIADO WEST CDF PROJECT	EQUITY BANK	0730263877511	16,513.00	
KIRKURIA PRI SCH	EQUITY BANK	1680278768345	1,031.00	
KISAJU MIXED SECONDARY SCHOOL-CDF	EQUITY BANK	0730278637935	66,824.50	
KISAJU CHIEFS OFFICE	EQUITY BANK	1680281200152	296,431.04	
KISAJU PRIMARY SCHOOL-CDF PROJECT	EQUITY BANK	0730266407021	207.20	
KISHARU PRIMARY SCHOOL -PMC	EQUITY BANK	0730281010596	14,761.00	
KJD WEST NGCDF SPORT	EQUITY BANK	0730278915835	776.00	
KJD WEST SUBCOUNTY DCC	EQUITY BANK	1680278838922	272,920.97	
KJD WEST SUBCOUNTY OCPD	EQUITY BANK	1680280722817	443.00	
KMQ PRIMARY SCHOOL	EQUITY BANK	0730282533027	62.00	
KOMITII PRIMARY SCHOOL-CDF A/C	EQUITY BANK	0730279863808	1,239.00	
KOMIYA PRIMARY SCHOOL-CDF	EQUITY BANK	0730278581080	3,142.00	
LANGERUANI PRIMARY SCHOOL-CDF PROJECT	EQUITY BANK	0730266866285	closed	

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
LANGERUANI WATER PROJECT-KJD WEST CDF	EQUITY BANK	0730264069995	-	
LESHUTA PRIMARY SCHOOL	EQUITY BANK	1680282477346	223,450.30	
LOODARIAK PRIMARY SCHOOL NG-CDF ACCOUNT	EQUITY BANK	0730279855648	10,431.00	
LORGOSUA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730268723596	69.00	
LOSINYAI PRIMARY SCHOOL-CDF A/C	EQUITY BANK	0730279873879	closed	
MAGADI SECONDARY SCHOOL	EQUITY BANK	0610263851843	1,785.85	
MOSIRO BOYS SECONDARY SCHOOL CDF PROJECT	EQUITY BANK	0730299951013	147.15	
MOSIRO CHIEF'S OFFICE	EQUITY BANK	0730266654322	3,143,454.00	
MPIRRISHI PRIMARY SCHOOL-PMC A/C	EQUITY BANK	0730279963221	13,762.00	
MURANTAWUA CHIEFS OFFICE	EQUITY BANK	0730276389761	363.00	
MURANTAWUA PRIMARY SCHOOL-CDF PROJECT	EQUITY BANK	0730278569484	5,220.00	
MUSENKE CHIEFS OFFICE PROJECT(CDF)	EQUITY BANK	1680271402786	106.00	
MUSENKE PRI SCH	EQUITY BANK	1680271678345	127,531.00	
NADO NTERIT PRIMARY SCHOOL	EQUITY BANK	0860262679940	2,922.40	
NAJILE BOYS SECONDARY SCHOOL - KAJIADO WEST CDF	EQUITY BANK	0730261186573	10,182.50	
NAJILE CHEIFS OFF	EQUITY BANK	730282736231	302,483.00	
NAMELOK GIRLS SECONDARY SCHOOL NG-CDF ACCOUNT	EQUITY BANK	0730279122085	6,899,005.00	

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NAMUNYAK PRIMARY SCHOOL-CDF	EQUITY BANK	0730262357091	8,461.90	
NANINGOI GIRLS BOARDING PRIMARY SCHOOL-PMC ACCOUNT	EQUITY BANK	0730280159302	491.00	
NANINGOI PRIMARY SCHOOL-KAJIADO WEST CDF PROJECT	EQUITY BANK	0730265273847	-	
NANINGOI SECONDARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730271542231	4,044,764.00	
NARETOI PRIMARY SCHOOL-CDF PROJECT	EQUITY BANK	0730263333729	-	
NAROMORU PRIMARY SCHOOL	EQUITY BANK	0730266771420	-	
NAROMORU PRIMARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730266771420	-	
NAROMORU SECONDARY SCHOOL	EQUITY BANK	1680282098672	559,571.00	
NASARU PRIMARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730268822022	304.00	
NASERIAN NASARUNI PRIMARY SCHOOL-PMC	EQUITY BANK	730282230891	727.00	
OLOOSERIAN PRIMARY SCHOOL-PMC ACCOUNT	EQUITY BANK	0730280147634	1,328.50	
NASERIAN PRIMARY SCHOOL-PMC	EQUITY BANK	0730281023231	250.00	
NDARKALALI PRIMARY SCHOOL CDF A/C	EQUITY BANK	0730271613821	-	
NEDORKO WATER PROJECT-CDF ACCOUNT	EQUITY BANK	0730266494740	-	
NENDORKO PRIMARY SCHOOL-PMC ACCOUNT	EQUITY BANK	0730280161445	18.00	
NG-CDF KAJIADO WEST COMMITTEE	EQUITY BANK	0730278974796	380.00	
NG-CDF KAJIADO WEST-OFFICE FURNITURE\DCC'S OFFICE	EQUITY BANK	1680278838922	272,920.97	

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NKUYAN ADAM PRIMARY SCHOOL-PMC	EQUITY BANK	1680282583816	6,377.00	
NKUYAN PRIMARY SCHOOL-CDF	EQUITY BANK	0730269053770	closed	
OLASITI PRIMARY SCHOOL NG-CDF PMC	EQUITY BANK	730282442336	300.00	
OLASITI PRIMARY SCHOOL-PMC	EQUITY BANK	0730280967361	399.00	
OLCHORRO ONYORI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730268721419	55.04	
OLDEPE PRIMARY SCHOOL-NG CDF A/C	EQUITY BANK	0730279383273	346.00	
OLDONYONYOKIE CHIEFS OFFICE-PMC	EQUITY BANK	0730280881244	1,529.00	
OLDONYONYOKIE PRIMARY SCHOOL-KJD WEST CDF PROJECT	EQUITY BANK	0730264187088	-	
OLDONYO-NYOKIE SECONDARY SCHOOL - CDF PROJECT	EQUITY BANK	0730262568589	309,708.70	
OLDORKO CHIEF CAMP-KAJIADO WEST CDF PROJECT	EQUITY BANK	0730264322463	-	
OLDORKO MOSIRO PRIMARY SCHOOL_ NG-CDF PROJECT	EQUITY BANK	0730299981208	40.50	
OLE KIMUNKE PRIMARY SCHOOL	EQUITY BANK	0730278921789	38,132.80	
OLENTOKO PRIMARY SCHOOL-PMC ACCOUNT	EQUITY BANK	0730280533567	13,745.00	
OLEPOLOS PRIMARY SCHOOL NG-CDF ACCOUNT	EQUITY BANK	0730279122298	3,054.00	
OLEPOLOS STADIUM CDF	EQUITY BANK	0730265708249	closed	
OLGUMI PRIMARY SCHOOL-CDF A/C	EQUITY BANK	0730266136552	closed	
OLGUMI SECONDARY SCHOOL-PMC ACCOUNT	EQUITY BANK	0730280042448	100,846.00	

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
OLKERI MIXED DAY SECONDARY SCHOOL PROJECT ACCOUNT	EQUITY BANK	0730297469175	-	
OLKERI WATER PROJECT-CDF	EQUITY BANK	0730264016689	60.00	
OLKIRAMATIAN CHIEF'S OFFICE PROJECT	EQUITY BANK	0730262407556	-	
OLKIRAMATIAN DISPENSARY-KJD WEST CDF PROJECT	EQUITY BANK	0730264420903	-	
OLKIRAMATIAN ARID ZONE PRIMARY SCHOOL-PMC A/C	EQUITY BANK	730280553150	322,899.00	
OLMEROI PRIMARY SCHOOL-CDF	EQUITY BANK	0730269044565	-	
OLNGARUA PRIMARY SCHOOL	EQUITY BANK	0730269015598	1,308,858.20	
OLODUNGORO PRIMARY SCHOOL-PMC	EQUITY BANK	0730281023162	904.00	
OLOIBORTOTO SECONDARY SCHOOL(CDF)	EQUITY BANK	1680278904758	283,509.00	
OLOIKA MOSHORO PRIMARY SCHOOL-PMC	EQUITY BANK	0730280962204	511.00	
OLOIKA PRIMARY SCHOOL-PMC	EQUITY BANK	730281048403	4,384.00	
OLOIKA SECONDARY SCHOOL-CDF	EQUITY BANK	0730263460662	189,116.00	
OLOIRIEN PRIMARY SCHOOL-CDF	EQUITY BANK	0730278974626	1,660.00	
OLOISHAKI PRIMARY SCHOOL	EQUITY BANK	1680281984623	1,190.00	
OLOKERI PRIMARY SCHOOL KAJIADO WEST CDF	EQUITY BANK	0730264449498	763.50	
OLOKIRDINGAI PRIMARY SCHOOL-PMC ACCOUNT	EQUITY BANK	0730282650057	601.00	
OLOKIRDINGAI PRIMARY SCHOOL-CDF	EQUITY BANK	0730261584503	270.00	

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
OLOLOITIKOSHI PRIMARY SCHOOL-CDF PROJECT	EQUITY BANK	0730263333424	30,850.00	
OLOOLERA PRIMARY SCHOOL	EQUITY BANK	0730278888444	10.50	
OLOOLTEPES SECONDARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730268722905	168.70	
OLOOLUA PRIMARY SCHOOL-NG CDF	EQUITY BANK	0730279484371	69,362.15	
OLOONKURMAN PRIMARY SCHOOL-PMC A/C	EQUITY BANK	0730280925955	716.00	
OLOORKUNONO BOREHOLE PROJECT-KAJIADO WEST CDF	EQUITY BANK	0730263501180	-	
OLOOSEOS GIRLS SECONDARY SCHOOL-CDF PROJECT	EQUITY BANK	0730266864172	2,167.50	
OLOOSEOS MIXED SECONDARY SCHOOL - CDF A/C	EQUITY BANK	0730265683891	2,119,875.20	
OLOOSERIAN PRIMARY SCHOOL-PMC ACCOUNT	EQUITY BANK	0730280147634	1,328.50	
OLOOSURUTIA RIMPA BRIDGE CDF PROJECT-KAJIADO NORTH	EQUITY BANK	0730265331474	-	
OLOIRIEN MIXED DAY SECONDARY SCHOOL-PMC	EQUITY BANK	730281140775	65,369.00	
OLOOSERIAN PRIMARY SCHOOL-PMC ACCOUNT	EQUITY BANK	730280147634	1,328.50	
OLOSHO-OIBOR PRIMARY SCHOOL-KJD WEST CDF PROJECT	EQUITY BANK	0730264768937	700.00	
OLOSIRUA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY BANK	730268711146	1,978.00	
OLOOSURUTIA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY BANK	730266471832	175,889.55	
OLOYIANKALANI PRIMARY SCHOOL-PMC	EQUITY BANK	0730281027684	200.00	

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
OLOYIANKALANI SECONDARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730268722118	219,507.82	
OLTANKI PRIMARY SCHOOL-CDF A/C	EQUITY BANK	0730279877232	1,362.00	
OLTEPESI CHIEFS OFFICE ILOODOKILANI	EQUITY BANK	0860171486303	1,140.00	
OLTEPESI PRIMARY SCHOOL -CDF ACCOUNT	EQUITY BANK	0730266430786	724.00	
OLTEPESI(KEEKONYOKE)CHIEFS OFFICE-CDF ACCOUNT	EQUITY BANK	0730271414155	70.00	
OLTEYANI PRIMARY SCHOOL-KAJIADO WEST CDF PROJECT	EQUITY BANK	0730263861723	-	
OSUPUKO PRIMARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730199784080	420.85	
P.C.E.A KIMUKA GIRLS SCHOOL-CDF	EQUITY BANK	0730269218206	23,031.00	
PAKASE PRIMARY SCHOOL-CDF	EQUITY BANK	1680278346673	127,511.20	
PATTERSON SECONDARY SCHOOL	EQUITY BANK	1680282655118	76,377.00	
SAIKERI CHIEF OFFICE	EQUITY BANK	0730278741952	1,047.00	
SAIRASHIE PRIMARY SCHOOL-CDF A/C	EQUITY BANK	0730279867807	226.00	
SANARE PRIMARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730277361884	10,924.19	
SHOMPOLE PRIMARY SCHOOL-PMC A/C	EQUITY BANK	0730280199742	1,716.00	
SHOMPOLE WEST CHIEFS CAMP(CDF)	EQUITY BANK	1680271389503	6,640.00	
SINGIRAINI CHIEFS OFFICE	EQUITY BANK	0860171420621	716.00	
SINGIRAINI PRIMARY SCHOOL-PMC	EQUITY BANK	0730281003341	1,319.00	

National Government Constituencies Development Fund (NGCDF)
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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
ST. AUGUSTINE OLPIRIKATA PRIMARY SCHOOL-NG-CDF	EQUITY BANK	0860278457521	1,371.00	
TOROSEI POLICE POST	EQUITY BANK	0860171509350	10.00	
TOROSEI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY BANK	0730268793209	-	
TOROSEI SECONDARY SCHOOL	EQUITY BANK	0860279140371	1,778,126.00	
PATTERSON MEMORIAL SEC SCHOOL	EQUITY BANK	1680282655118	76,377.00	
NAROMORU MIXED DAY SECONDARY SCHOOL-PMC ACCOUNT	EQUITY BANK	1680282098672	559,571.00	
OLOROPIL PRIMARY SCHOOL-CDF	EQUITY BANK	1680284007528	449,752.00	
INKIITO PRIMARY SCHOOL	EQUITY BANK	1850284381518	501,611.00	
KAJIADO WEST CDF ACCOUNT-DROP OFFICE	EQUITY BANK	1680284416951	933,018.00	
KAJIADO WEST CDF ACCOUNT-ENVIRONMENTAL OFFICE	EQUITY BANK	1680284416995	626.45	
TARITIK PRIMARY SCHOOL	EQUITY BANK	1680284504583	120,489.00	
EMBARBAL PRIMARY SCHOOL KURJA	EQUITY BANK	1680284755841	2,700,000.00	
NKAMA PRIMARY SCHOOL	EQUITY BANK	1680285124790	217,414.00	
KAJIADO WEST DEPOSIT ACCOUNT	EQUITY BANK	1680285240326	215,507.80	
OLCHORRO ONYORI DAY SECONDARY SCHOOL-CDF ACCOUNT	EQUITY BANK	1680285479862	4,180,834.00	
NABOISHO PRIMARY SCHOOL-CDF ACCOUNT	EQUITY BANK			
OLOOMAIYANA DAY SECONDARY SCHOOL-CDF	EQUITY BANK	1680285372080	-	

National Government Constituencies Development Fund (NGCDF)
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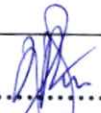
PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
OLOOMAIYANA DAY SECONDARY SCHOOL-OLTANKI CDF	EQUITY BANK			
TOROSEI CHEIF OFFICE	EQUITY BANK	1680285492727	-	
ELANGATA WUAS PRIMARY SCHOOL	EQUITY BANK	860278456277	280.00	
TOTAL			57,355,253.58	

*National Government Constituencies Development Fund (NGCDF)
Kajiado West Constituency
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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/LER/NGCDF/K JDWEST/2022/2023	Errors in Presentation and Inaccuracies in the Financial Statements	<i>Financial statement was amended with a view of correcting errors noted</i>	Done	
OAG/LER/NGCDF/K JDWEST/2022/2023	Un – Surrendered Project Management Balances	<i>The committee has initiated the process</i>	In Process	
OAG/LER/NGCDF/K JDWEST/2022/2023	0 Irregularities in Procurement – Transfers to Other Government Units.	Required documents was availed	Done	
OAG/LER/NGCDF/K JDWEST/2022/2023	Non-Adherence to the Provisions of Public Procurement and Assets Disposal	Required Documents was availed	Solved	
OAG/LER/NGCDF/K JDWEST/2022/2023	Lack of Bursary Award Criteria	Required Documents was availed	Solved	
OAG/LER/NGCDF/K JDWEST/2022/2023	Weakness in Information Communication Technology Environment	A policy issue requiring board advisory	Not resolved	
OAG/LER/NGCDF/K JDWEST/2022/2023	Compliance with the Ethnic Diversity Rule	Required Documents was availed	Resolved	


Richard Maritim
Fund Account Manager.

19 DEC 2024

