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THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KAJIADO NORTH CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2023

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
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KAJIADO NORTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

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I. Acronyms and Abbreviations

NGCDF- National Government Constituency Development Fund
PFM- Public Finance Management
IFRSAS- International Public Sector Accounting Standards.
PMC- Project Management Committee
FY- Financial Year
GDP - Gross Domestic Product
HIV - Human Immunodeficiency Virus
ICT - Information Communication Technology
M&E - Monitoring and Evaluation
MP - Member of Parliament
MoDP - Ministry of Devolution and Planning
MTP - Medium Term Plan
PESTEL - Political, Economic, Social, Technological, Environmental and Legal
PMC - Projects Management Committee
SWOT - Strengths, Weaknesses Opportunities and Threats
PLWD- Persons Living with Disability

II.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 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The Kajiado North Constituency NGCDF 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)

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Keziah Muriithi
2.	Sub-County Accountant	Boniface Mugambi
3.	Chairman NGCDFC	Elizabeth Njuguna
4.	Member NGCDFC	Warren Maina

(c) Fiduciary Oversight Arrangements

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

(d) Kajiado North Constituency NGCDF Headquarters

P.O. Box 72-00208 Ngong Hills
DCC Compound
Ngong Town

(e) Kajiado North Constituency NGCDF Contacts

Telephone: (254) 740046701

E-mail: cdfkajiadonorth@ngcdf.go.ke

Website: www.ngcdfkajiadonorth.co.ke

(f) Kajiado North Constituency NGCDF Bankers

Equity Bank, A/C No. 0730294643739
Ngong Branch
P.o box 72-00208
Ngong Hills

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

III. NG-CDFC Chairman's Report



Name: Elizabeth Muthoni Njuguna
Title: Chairperson, Kajiado North NGCDFC

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

Financial year budget

In the financial year 2022/2023 the NG-CDF Kajiado North Constituency received **Kshs. 95,995,000**. Out of this, **Ksh 8,995,000** was allocation for the 2021-2022 FY. The budgetary allocation for the 2022/2023 FY was of **Kshs. 145,087,603**. The management therefore received a disbursement of 59.9% of its budget. During the year a total of Ksh **71,855,444** was paid translating to 75% budget utilization through implementation of tangible/ physical projects targeted within the financial year as well as issuance of bursaries to needy students. The remaining 25% consisted of amounts disbursed close to the end of the financial year therefore could not be utilized within the year. The un utilized emergency fund for the previous financial years was envisioned to considering other projects after the close of the financial year. The

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management was advised therefore to resubmit the emergency kitty as well as the savings for consideration on other needy projects.

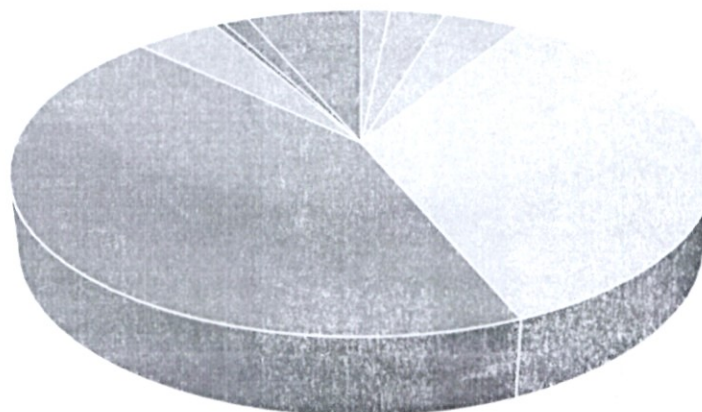
Among the implemented projects include: The Kajiado North Social Hall, as well as two ablution blocks at Enoomatasiani Mixed Day Secondary School and Ngong Assistant Chiefs Office Hellena Road. The renovation and face lifting of the NGCDF Offices also kicked off in earnest during the year.

Bursary to both Secondary institutions and Tertiary institutions as well as social security programmes constituted the highest level of payments amounting to Ksh 51,826,379 translating to 72% of the total payments

The ultimate plan for the year was continuous improvement of infrastructure in our education institutions which clearly shows the commitment of Kajiado North NG-CDF towards achieving 100% transition rate. However, there were challenges of funds disbursements during the year causing non realisation of these plans but we look forward to achieving them in the next financial year.

With an original budget of Ksh 145,087,603, the following was the payment distribution for the funds

Original Budget 2022-2023 FY



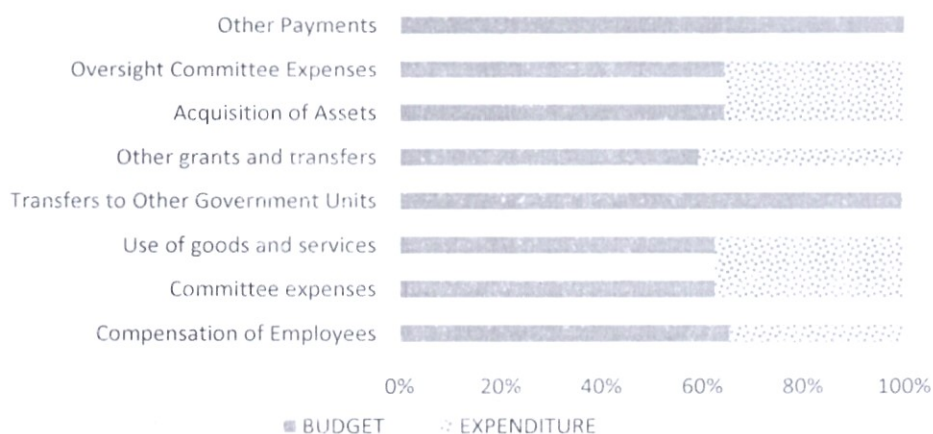
- Compensation of Employees
- Committee expenses
- Use of goods and services
- Transfers to Other Government Units
- Other grants and transfers
- Acquisition of Assets
- Oversight Committee Expenses
- Other Payments
- Unapproved projects

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1	Compensation of employees	2,277,614.00
2	Committee Expenses	4,418,000.00
3	Use of Goods and Services	6,362,270.00
4	Transfers to other Government Units	50,390,321.00
5	Other Grants and Transfers	63,029,694.00
6	Other Payments	2,800,000.00
7	Unapproved projects	9,170,000.00
TOTAL:		145,087,603.00

The following represents total payments made for the financial year 2023/2023

BUDGET VS EXPENDITURE



KEY ACHIEVEMENT

The Kajiado North NGCDF was able to undertake projects in the education, security and other sectors. Key among them was the construction of a toilet block for the staff of Enoomasiani Mixed Day Secondary School and the Construction of a toilet block for the newly established Assistant Chiefs office Ongata Rongai.

The major implementation for the financial year was the construction to completion of Kajiado North NGCDF Social Hall located within the Office Compound.

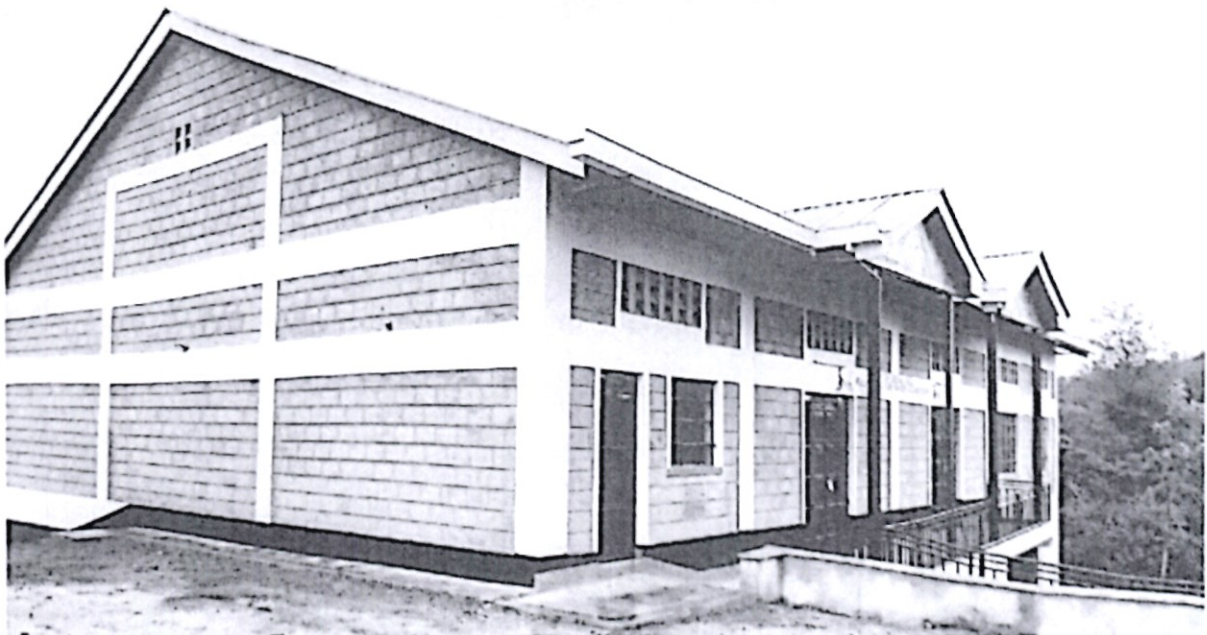
Herein illustrated are pictorials of projects successfully executed within the financial year.



*Staff Toilet at Enoomasiani Mixed Day Secondary School.
Impact: Facility useful to the 33 staff members of the school with the principal who is PLWD
thereby translating to impact on the approximately 1300 students enrolled in the school.*



*Toilet block at Ongata Rongai Assistant Chiefs office (Hellena Road)
Impact: The project has impacted the whole of Ongata Rongai Sub location, who are able to receive national government and other services at the facility.*



Kajiado North NGCDF Social Hall within the Kajiado North NGCDF Compound.

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Impact: Having had no other social hall within the Ngong, Oloobia and Olkeri wards that border the office premise, the hall is going to serve the communities within the three wards with a facility for social gatherings and activities

EMERGING ISSUES


- 100% transition from Primary into Secondary schools has had both positive and negative impacts. The positive ones are that none of the children was disadvantaged by dropping out of school. Most pupils proceeded to secondary school. However, the pupils were faced situation characterized by inadequate resources such as desks, books, classrooms, science laboratories and equipment inadequate sanitary facilities among others.

IMPLEMENTATION CHALLENGES.

1. The untimely disbursement of funds has been the greatest challenge facing the NG-CDF Kajiado North and as such most of the projects were not implemented as planned. This translated into continued challenges of space and facilities in our institutions of learning with classrooms having over 100 students who share desks and other facilities in dilapidated conditions of the schools' structures.
2. The NGCDF Committee being a first time committee also had a challenge in understanding the constituency and at times this caused delays and piece meal allocation of funds especially bursary with every disbursement.
3. Need to support talents through sporting activities though the talents may not be sport related.

RECOMMENDED WAY FORWARD.

1. The NG-CDF Board to ensure timely disbursement of funds to allow the entity execute its projects within the stipulated times. The NG-CDF Committee has prioritised issuance of bursaries and this helps to ensure each child is able to access education.
2. The NG-CDF Committee has allocated more funds on construction of primary and secondary schools for the community to be able to access the institutions regardless of the hardship.
3. The fund to increase the allocation for sports activities to encourage the upcoming youths.

.....


Name: Elizabeth Muthoni Njuguna
CHAIRMAN NGCDF COMMITTEE

IV. Statement of Performance Against Predetermined Objectives for FY2022/23

Introduction

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

The key development objectives of *Kajiado North Constituency 2023-2027* plan are to:

Progress on attainment of Strategic development objectives

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

S	Objective	Outcome	Indicator	Performance
Education	To increase access and improve quality of education To have all children of school going age attending school	Improve infrastructure at learning institutions Improve school retention programmes Increased transition to secondary schools and	Kajiado North NG-CDF funded construction of usable physical infrastructure in 24 primaries, secondary, and tertiary institutions	In FY 2022/23 The Kajiado North NGCDF increased the number of laboratories for secondary schools with one and two for the secondary institutions from 3 In the financial year 2022/2023, the fund did an overhaul of the learning areas by changing the

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		tertiary institutions	Number of bursary's beneficiaries at all levels	<p>floors, the roofing and the general appearance of 44 classrooms in 5 schools.</p> <p>The construction of a 4 door staff toilet in a secondary school.</p> <p>The bursary fund was increased from 25% to 32.75% of the constituencies allocation benefitting approximately 5500 needy students in secondary and tertiary institutions with over 200 receiving full and partial scholarships during the year.</p>
Security	To improve security and bring government services close to the people	Improve welfare & working environment for security personnel	Purchase of office equipment and furniture and power connection to security offices. Construction of a toilet for a chiefs	The Kajiado North NGCDF set aside funds for the purchase of furniture and computers for 8 security apparatus

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			office that did not have such a facility.	and power connection to 1 chiefs office and the construction of a modern toilet in 1 facility.
Environment	To improve environmental conservation and protection	Improve green cover in the region Protection of water catchment areas and improve water harvesting	The Kajiado North NGCDF funded the establishment of a tree nursery in an institution of learning, ensured water collection on all the new and renovated buildings and funded for the purchase of water tanks to security and education apparatus within the constituency	The NGDCFC funded 6 primary and 2 secondary schools that benefitted from water harvesting installations, 1 secondary school from landscaping and 1 primary school from tree planting interventions. Three security apparatus benefitted from water collection and harvesting.
Sports	To engage in talent identification and development	To facilitate sporting activities and support local content To sensitize youths on available programs, opportunities and avoidance	Kajiado North NG-CDF funded sporting activities in the constituency	In the financial year 2022-2023, a sum of 2,900,000 was set aside to support sporting activities within the constituency and the region. The funds were geared towards

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		of drug and substance abuse		funding Soccer, Rugby, Taekwondo, Darts, Volleyball and Athletics clubs within the constituency, for tournaments and purchase of sports gear and equipment.
Emergency	To prevent adverse impacts on local communities	Improve sanitation facilities in schools	Assistance to mitigate emergency cases	The Kajiado North NGCDF in its emergency interventions funded the construction of sanitation facilities in 1 secondary school and a toilet block with a biodigester in a security apparatus in Ongata Rongai
Others(Kajiado North NGCDF Social Hall)	To bring services within the reach of the community	Improve service delivery to the people	Kajiado North NG-CDF funded construction of a social Hall.	The Kajiado North NGCDF successfully funded to completion a social hall, complete with two halls, a kitchen facility within the office premise. The hall has a holding

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				capacity of 1500 people.
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V. Statement of Governance

Functions and appointment of NG-CDF Committee

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

Appointment

Regulation 5(1) makes reference to procedure of member selection, the members of a Constituency Committee provided for under section 43(2) (b), (c) and (d) of the CDF Act shall be selected by a selection panel established under paragraph (4) upon an occurrence of a vacancy in the Constituency Committee.

Regulation 5(2) refers to occurrence of a vacancy, a vacancy shall occur in Constituency Committee upon

- a) Commencement of a new parliamentary term;
- b) Dissolution of a Constituency Committee;
- c) Removal of a member of a Constituency committee; or
- d) The occurrence of a vacancy in a Constituency Committee.

Regulation 5 (3) refers to constitution of a selection panel, upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

Regulation 5(4) refers to members constituting selection panel, the selection panel referred to in paragraph (1) shall consist of—

- a) One person nominated by the national government official in charge of the sub-county or a Designated representative, who shall be the chairperson of the selection panel;
- b) The Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- c) Two persons, one of either gender, nominated by the Constituency office.

Regulation 5(5) refers to invitation of applicants for appointment to be members of the committee, the officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a

Constituency Committee in accordance with guidelines issued by the Board.

Regulation 5(6) the selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act

Regulation 5(7), the officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates

Together with the report of the selection panel.

Regulation 5(8) the Board shall co-opt the person referred to in section 43(2)(g) of the Act to ensure equitable representation in the membership of a Constituency Committee.

Regulation 5(9) refers to notification on nomination, the Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.

Regulation 5(10) the Board shall submit the names of the seven persons selected from each Constituency in accordance with section 43(2, (b), (c),(d) and (e) of the Act to the National Assembly for approval.

Regulation 5(11) refers to appointment and resignation, the Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee. The Board shall, within fourteen days after gazettelement of the members of a Constituency Committee inform the members of their appointment in writing.

A member of a Constituency Committee who is appointed under section 43 (2) (b), (c), (d), (e) and (g) may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board.

At least one of the Constituency Committee members appointed under section 43(2),(b),(c) or (d) shall be a mandatory signatory to the Constituency accounts.

Appointment of Kajiado North NG-CDFC

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

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

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

The selected members were gazetted on 29th November 2022, in gazette notice number **Vol. CXXIV—No. 276**.

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

The first meeting was held on 8th December, 2022 which was chaired by the office of the DCC and the members were able to choose their office bearers.

Removal of a member of NGCDF Committee

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

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

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

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

In Kajiado North NG-CDF, there was no committee member removed under the above reasons before their term had come to an end. However, the previous committee exited upon the expiry of their term upon the lapse of the parliamentary term.

The NG-CDF Committee roles are as follows

1. Participate in ward meetings, collect data on projects and Consider projects submitted from various wards in accordance with the Act, approve for funding those projects, make the project proposal to be submitted to the NG-CDF Board
2. Ensure timely and efficient disbursement of funds to projects.
3. Ensure efficient management of the Fund.
4. Co-ordinate the implementation of projects
5. Receive and address complaints that may arise within the constituency
6. Encourage best practices in the implementation of projects.
7. Employ NG-CDF Staff
8. Perform such other duties as the Board may deem necessary from time to time for the proper management of the Fund.

The functions of a Constituency Committee shall be to –

- a) Build the capacity of project management committees and Committee and sensitize the Community on the operations of the Fund;
- b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
- d) Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- e) In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
- f) Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- g) In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- h) Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- i) Rank projects proposals in order of priority while ensuring that on-going projects take precedence;

- j) Ensure that all projects receive adequate funding and are completed within three years;
- k) Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- l) (i) ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- m) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- n) Ensure that project reports are prepared and submitted to the Board;
- o) Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- p) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
- q) Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
- r) Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act;
- s) Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- t) Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain-
 - i) A list of all the new projects commenced during the financial year and their completion status; and
 - ii) A list of all projects approved, funded and commenced during previous financial years, and their completion status;
- u) Enter into performance contracting with the Board on an annual basis;
- v) In exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution;
- w) Receive returns from project management committees in accordance with regulation 15;
- x) Maintain a database of project management committees and reports from the respective committees;
- y) Ensure that the reports referred to in paragraph (x) are received before funding is released for each phase of the project being implemented;

- z) Record the names of all the signatories of the accounts of a project management committee as communicated to a Constituency Committee by the project management committee upon assumption of office;
- aa) Receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
- bb) Ensure that the committee does not enter into commitments for which funding has not been allocated;
- cc) Ensure projects are labelled in accordance with the guidelines issued by the Board; and
- dd) Perform any other function assigned to it by the Board.

Induction, and training of NG-CDFC Members

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

The objectives of training NG-CDF Committee are a

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

Expectations from NG-CDF Committee

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

Share best practices for bench-marking purposes

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NGCDFC Meetings.

The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings. The table below shows Kajiado North NGCDFC meetings held in the FY 2022/23.

Committee Member	16 th Aug 2022	26 th Sep 2022	8 th Dec 2022	21 st Dec 2022	13 th Jan 2023	16 th Feb 2023	31 st March 2023	20 th April 2023	29 th May 2023	22 nd June 2023
Elizabeth M Njuguna	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Robert Sungura	✓	✓	×	×	×	✓	✓	✓	✓	✓
Warren Maina	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Keziah Muriithi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Mary Mumbi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Amina Fidin	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
David Lepasha	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Martin Kimemia	✓	✓	✓	✓	×	✓	✓	✓	✓	✓
Tabitha Ruguru	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
James Taari	✓	✓	✓	✓	✓	×	✓	✓	✓	✓

Note

- ✓ Means one meeting in a month.
- ×
- X Means no meeting attended

Members Remuneration

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

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

Disclose policy on conflict of interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2022/2023 no member of NGCDFC Kajiado North contravened conflict of interest policy.

Risk Management

Risk management has been integrated in the constituency operations through the following; training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NGCDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations, the Fund account manager avails himself with all the support and required resources to ensure that the identified risk does not hamper with the delivery of service.

Some of the risk mitigation strategies that NGCDFC Kajiado North has implemented include the following:

Implementing audit findings and recommendations, adherence and compliance with NGCDF act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

VI. Environmental and Sustainability Reporting

Kajiado North 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 North NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Kajiado North 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 arising from the post Covid- 19 effects 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

The Kajiado North NGCDF did in the financial year 2022-2023 set aside a sum of Ksh 2.2M for various environmental interventions within the constituency. Plans were put in place towards rain water collection, establishment of tree seedlings and interventions to prevent soil erosion through surface runoff.

The NGCDF observed the opportunities and challenges occasioned by infrastructural developments as new and refurbished classrooms, laboratories, chief's offices and police stations were constructed. The situation is further aggravated by the impacts of climate change in area. The responses to the challenges have been:

Landscaping. This involves levelling the ground, marruming, gravelling and creation of pathways/ walkways in schools and chief's offices

Further, drainage channels have been created/dug out to direct run-off water and thus forestall imminent soil erosion.

Installation of water harvesting infrastructure (guttering) has been undertaken in all buildings done by NGCDF and water directed to appropriate collection points such as the water tanks provided by the fund.

Planting grass in recently levelled areas in schools, has been done to forestall sheet and rill erosion. This activity often involved students of the beneficially institutions and thus served as an opportunity for learning about environmental conservation. Tree planting was undertaken by beneficiary institutions which included schools, chief offices and police stations.

3. Employee welfare

We invest in providing the best working environment for our employees. Kajiado North 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 North 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 North 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 North 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 –

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



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Keziah Muriithi

Fund Account Manager.

VII. 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 North Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF- Kajiado North Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Kajiado North constituency's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kajiado North Constituency further confirms the completeness of the accounting records maintained for the 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 North Constituency confirms that the Kajiado North constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly

Kajiado North Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

accounted for. Further the Accounting Officer confirms that the Kajiado North 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 North Constituency financial statements were approved and signed by the Accounting Officer on 15th September 2023.

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Name:

Elizabeth Njuguna

Chairman – NGCDF Committee

.....


Name:

Keziah Muriithi

Fund Account Manager

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KAJIADO NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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 does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund-Kajiado North Constituency set out on pages 1 to 46,

which comprise of the statement of Assets and Liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and the summary statement of Appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kajiado North Constituency as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Bursary Disbursements

The statement of receipts and payments reflects an amount of Kshs.51,655,379 in respect to other grants and transfers as disclosed Note 8 to the financial statements. The amount includes bursaries to secondary schools and tertiary institutions amounting to Kshs.41,093,408 out of which Kshs.11,184,408 were not supported with the list of beneficiaries. Further, no acknowledgement letters from beneficiary institutions were provided for audit.

In the circumstances, the accuracy and completeness of bursary disbursement of Kshs.41,093,408 could not be confirmed.

2. Unsupported Project Management Committee Balances

Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balance totalling Kshs.21,333,980. However, the cash books, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.21,333,980 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects budgeted receipts and actual receipts on a comparable basis amounts of Kshs.185,419,558 and Kshs.110,643,076 respectively, resulting to an under-funding of Kshs.74,776,482 or 40% of the budget. However, the Fund spent Kshs.71,855,445 against actual receipts of Kshs.110,643,076 resulting to under-utilization of Kshs.38,787,631 or 35% of the actual receipts.

The under-funding and the under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

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.

Other Matter

Unresolved Prior Year Matters

The audit report of the previous year highlighted several issues in respect of Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management did not provide explanation on failure to resolve the issues as at 30 June, 2023.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Poor Implementation of Projects

Physical inspection of projects carried out in the month of March, 2024 revealed that the foundation of the toilet constructed at Enoomatasiani Secondary School at Kshs.935,000 was sinking with noticeable holes and terraces. Further, the classroom at Ngong

Technical Training Institute constructed at Kshs.5,500,000 was leaking from the slab and the toilet constructed at Rongai Assistant Chief's office had no water supply.

In the circumstances, value for money on expenditure incurred on the projects amounting to Kshs.7,535,000 could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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, based on the audit procedures performed, except for the matters described in the Basis of Conclusion on Effectiveness of Internal Controls, Risk Management and Governance, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of a Disaster Recovery Plan and Information Technology Policy

During the year under review, the Fund did not have a Disaster Recovery Plan and has not implemented a backup and retention strategy. Further, review of IT internal control systems revealed that the Fund did not have an IT Policy.

In the circumstances, the effectiveness of internal controls on recovery of information and IT controls could not be confirmed.

2. Lack of an Imprest Register

Review of the Funds records revealed that imprest register was not maintained to record details of issued temporary imprest, staff name, date of issuance, staff number, imprest warrant number, due dates and surrender dates for ease of managing and controlling imprest.

In the circumstances, the effectiveness of internal controls on imprest management could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and 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 the 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 to sustain services, disclosing as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in

an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 June, 2024

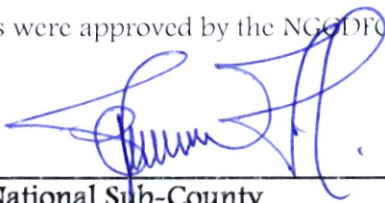
IX. Statement of Receipts and Payments for the Year Ended 30th June 2023


	Note	2022-2023	2021-2022
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	95,995,000	174,093,879
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	9,000	-
TOTAL RECEIPTS		96,004,000	174,093,879
PAYMENTS			
Compensation of employees	4	2,388,240	2,150,307
Committee expenses	5	3,334,613	7,227,350
Use of goods and services	6	5,445,482	6,527,471
Transfers to Other Government Units	7	252,000	58,720,338
Other grants and transfers	8	51,655,379	147,347,583
Acquisition of Assets	9	8,520,000	804,200
Oversight Committee Expenses	10	259,730	
Other Payments	11	-	3,000,000
TOTAL PAYMENTS		71,855,445	225,777,249
SURPLUS/DEFICIT		24,148,555	(51,683,370)

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 15th September 2023 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Keziah Muriithi

Name: Boniface Mugambi
ICPAK M/No: 17392

Name: Elizabeth Njuguna

*Kajiado North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

X Statement of Assets and Liabilities as at 30th June, 2023

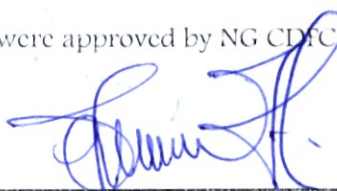
	Note	2022-2023 Kshs	2021-2022 Kshs
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	39,107,631	14,639,076
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		39,107,631	14,639,076
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		39,107,631	14,639,076
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
NET FINANCIAL ASSETS		39,107,631	14,639,076
REPRESENTED BY			
Fund balance b/f 1st July...	15	14,639,076	65,077,686
Prior year adjustments	16	320,000	1,244,760
Surplus/Deficit for the year		24,148,555	(51,683,370)
NET FINANCIAL POSITION		39,107,631	14,639,076

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 NGCDFC on 15th September 2023 and signed by:


Fund Account Manager

Name: Keziah Muriithi


National Sub-County
Accountant

Name: Boniface Mugambi
ICPAK M/No: 17392


Chairman NG-CDF
Committee


Name: Elizabeth Njuguna

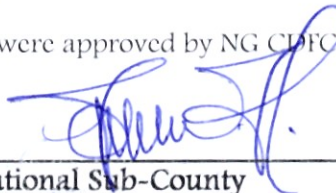
XI Statement of Cash Flows for The Year Ended 30th June 2023


		2022-2023	2021-2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	95,995,000	174,093,879
Other Receipts	3	9,000	-
		96,004,000	174,093,879
Payments for operating activities			
Compensation of Employees	4	2,388,240	2,150,307
Committee expenses	5	3,334,613	7,227,950
Use of goods and services	6	5,445,482	6,527,471
Transfers to Other Government Units	7	252,000	58,720,338
Other grants and transfers	8	51,655,379	147,347,583
Oversight Committee Expenses	10	259,730	-
Other Payments	11	-	3,000,000
		63,335,445	224,973,049
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	320,000	1,244,760
Net Adjustments		320,000	1,244,760
Net cash flow from operating activities		32,988,555	(49,634,410)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(8,520,000)	(804,200)
Net cash flows from Investing Activities		(8,520,000)	(804,200)
NET INCREASE IN CASH AND CASH EQUIVALENT		24,468,555	(50,438,610)
Cash and cash equivalent at BEGINNING of the year	12	14,639,076	65,077,686
Cash and cash equivalent at END of the year		39,107,631	14,639,076

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 NGCDFC on 15th September 2023 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NGCDF
Committee

Name: Keziah Muriithi

Name: Boniface Mugambi
ICPAK M/No: 17392

Name: Elizabeth Njuguna

Kajiado North Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

XII Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %	
	Insert current FY	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from NG-CDF Board	145,087,603	14,639,076	25,683,879	185,410,558	110,634,076	74,776,482	60%
Proceeds from Sale of Assets	-	-	-	-	-	-	-
Other Receipts	-	9,000	-	9,000	9,000	-	100%
TOTAL RECEIPTS	145,087,603	14,648,076	25,683,879	185,419,558	110,643,076	74,776,482	60%
PAYMENTS							
Compensation of Employees	2,277,614	2,229,693	-	4,507,307	2,388,240	2,119,067	53%
Committee expenses	4,418,000	-	1,591,635	6,009,635	3,334,613	2,675,022	55%
Use of goods and services	6,362,270	2,707,208	-	9,069,479	5,445,482	3,623,996	60%
Transfers to Other Government Units	50,390,521	2,070,518	1,381,483	53,842,522	252,000	53,590,522	0%
Other grants and transfers	63,029,694	7,493,656	4,645,761	75,169,111	51,655,379	23,513,732	69%
Acquisition of Assets	6,639,704	-	8,745,000	15,384,704	8,520,000	6,864,704	55%
Oversight Committee Expenses	800,000	-	-	800,000	259,730	540,270	32%
Other Payments	2,000,000	-	6,320,000	8,320,000	-	8,320,000	0%
Unapproved projects	9,170,000	147,000	3,000,000	12,317,000	-	12,317,000	0%
TOTAL	145,087,603	14,648,076	25,683,879	185,419,558	71,855,445	113,564,113	39%

**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.

*Kajiado North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*


Explanatory Notes.

Budget utilization was below 90% for the financial year 2022-2023 due to delays in disbursement of funds from the National Treasury to the NGCDF Board and subsequently to the Constituency. A significant sum of funds was received in the last quarter of the year and therefore the funds had not been absorbed fully by the close of the financial year.

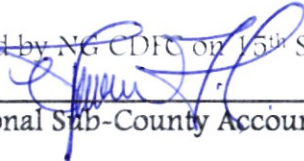
The difference between the original and final budgets for the year were as a result of disbursements pending from the board for the financial year 2020-2021 amounting to Ksh 16,688, 983 and Ksh 8,995,000 received during the financial year owing for the financial year 2021-2022.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	113,564,113
Less undisbursed funds receivable from the Board as at 30th June 2023	74,776,482
	38,787,631
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	320,000
Cash and Cash Equivalents at the end of the FY 2022/2023	39,107,631

The Constituency financial statements were approved by NG-CDFC on 15th September 2023 and signed by:


Fund Account Manager

Name: Keziah Muriithi


National Sub-County Accountant

Name: Boniface Mugambi
ICPAK M/No: 17392


Chairman NG-CDF Committee

Name: Elizabeth Njuguna

XIII Budget Execution by Sectors and Projects For The Year Ended 30th June 2023

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	2,277,614	2,229,693	-	4,507,307	2,388,240	2,119,067
1.2 Committee allowances	1,628,000		1,591,635	3,219,635	1,854,047	1,365,588
1.3 Use of goods and services	2,454,742	1,449,642		3,904,384	2,249,919	1,654,465
Total	6,360,356	3,679,335	1,591,635	11,631,327	6,492,206	5,139,120
2.0 Monitoring and evaluation						-
2.1 Capacity building	1,500,000	44,900		1,544,900	1,472,242	72,658
2.2 Committee allowances	2,790,000			2,790,000	1,480,566	1,309,434
2.3 Use of goods and services	2,407,528	1,212,666		3,620,194	1,723,321	1,896,873
Total	6,697,528	1,257,566	-	7,955,094	4,676,129	3,278,965
3.0 Emergency						
3.1 Enoomatasiani mixed day Secondary schools	600,000	-	-	600,000	600,000	-
3.2 Ongata rongai assistant chiefs office	700,000	-	-	700,000	700,000	-
3.3 Kenya Power	-	-	31,761	31,761	31,761	-
3.4 Unutilised	6,336,190	1,070,696	614,000	8,020,886	-	8,020,886
Total	7,636,190	1,070,696	645,761	9,352,647	1,331,761	8,020,886

**Kajiado North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

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			
4.0 Bursary and Social Security				-		
4.1 Secondary Schools	28,750,000	930,333	4,000,000	33,680,333	31,970,408	1,709,925
4.2 Tertiary Institutions	19,000,000	2,584,000		21,584,000	15,123,000	6,461,000
4.3 Social Security			-	-		-
4.4 Special Needs			-	-		-
Total	47,750,000	3,514,333	4,000,000	55,264,333	47,093,408	8,170,925
5.0 Sports						
5.1	2,901,752	2,317,605	-	5,219,357	2,400,210	2,819,147
Total	2,901,752	2,317,605		5,219,357	2,400,210	2,819,147
6.0 Environment						
Oloolua Secondary School	380,000			380,000	-	380,000
Kiserian Mixed Day Sec School	430,000			430,000	430,000	-
Oloolua Police Station	250,000			250,000	-	250,000
Kahuho Chiefs	200,000			200,000	-	200,000
Kware Chiefs	547,780			547,780	-	547,780
Ongata Ronkai Primary Sch	230,000			230,000	-	230,000
Entumoto Assistant Chiefs Camp		200,000		200,000	200,000	-
Olekassasi Assistant Chiefs Camp		100,000		100,000	100,000	-

*Kajiado North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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			
NG-CDF office		47,354		47,354		47,354
Empakase Secondary School		100,000		100,000	100,000	-
Unutilized		143,667		143,667		143,667
Total	2,037,780	591,022	-	2,628,802	830,000	1,798,802
7.0 Primary Schools Projects						
Kerapon Primary School	184,000	68,518	-	252,518	-	252,518
Oloolua Primary School	7,500,000		-	7,500,000	-	7,500,000
Kiserian Primary School	8,880,000		-	8,880,000	-	8,880,000
PCEA Upper Matasia Primary	3,900,000		-	3,900,000	-	3,900,000
Nalepo Primary School	1,930,606		-	1,930,606	-	1,930,606
Ongata Ronkai Primary	7,000,000	2,000,000		9,000,000	-	9,000,000
Ngong Township Primary	7,500,000		-	7,500,000	-	7,500,000
Enoomatiani Primary	4,050,000		-	4,050,000	-	4,050,000
Embulbul Primary	500,000		250,000	750,000	250,000	500,000
Olkeri Primary School	478,028		-	478,028	-	478,028
Nakeel Primary School	-		1,131,483	1,131,483		1,131,483
Arap Moi Primary	250,000		-	250,000	-	250,000
Total	42,172,634	2,068,518	1,381,483	45,622,635	250,000	45,372,635
8.0 Secondary Schools Projects						
Oloolaiser High School	3,000,000			3,000,000	-	3,000,000
Nakeel Secondary	3,800,000			3,800,000	-	3,800,000

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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			
Enomatasi Mixed day Secondary	955,717			955,717	-	955,717
Empakase Secondary	461,970			461,970	-	461,970
Total	8,217,687	-	-	8,217,687	-	8,217,687
9.0 Tertiary institutions Projects						
9.1 Ngong vocational training institute	-	2,000	-	2,000	2,000	-
Total	-	2,000	-	2,000	2,000	-
10.0 Security Projects						
Lemelepo Chiefs Camp	1,500,000			1,500,000	-	1,500,000
Kiserian Police Station	420,000			420,000	-	420,000
Kerapon Chiefs Camp	33,972			33,972	-	33,972
Mosoi Range Chiefs Camp	250,000			250,000	-	250,000
DCCs Office	250,000			250,000	-	250,000
Ngong chiefs camp	250,000		-	250,000	-	250,000
Total	2,703,972	-	-	2,703,972	-	2,703,972
11.0 Acquisition of assets						
NGCDF Office furniture and Equipment	800,000			800,000	-	800,000
NGCDF Office Renovation	4,350,000		-	4,350,000	-	4,350,000

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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			
NGCDF Office Landscaping	1,489,704	-	225,000	1,714,704	-	1,714,704
NGCDF Office social hall	-	-	-	-	-	-
Unutilized	-	-	8,520,000	8,520,000	8,520,000	-
Total	6,639,704	-	8,745,000	15,384,704	8,520,000	6,864,704
13.0 COC expenses						
COC allowances	300,000	-	-	300,000	233,500	66,500
COC advertisement	50,000			50,000	26,230	23,770
COC accommodation allowance	125,000			125,000		125,000
COC SUBSISTENCE : COC	75,000			75,000		75,000
COC travelling	100,000			100,000		100,000
COC Fuel	150,000			150,000		150,000
Total	800,000	-	-	800,000	259,730	540,270
12.0 Other payments						
Constituency Strategic Plan	2,000,000			2,000,000	-	2,000,000
ICT Hub			6,320,000	6,320,000		6,320,000
Total	2,000,000	-	6,320,000	8,320,000	-	8,320,000
13.0 unallocated fund						
Unapproved projects						
Olepolos Chiefs Camp			3,000,000	3,000,000		3,000,000

*Kajiado North Constituency
National Government Constituencies Development Fund (NGCDF)
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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			
Olepasha Primary School	9,000,000			9,000,000	-	9,000,000
Ongata Rongai Primary Sch	170,000			170,000	-	170,000
AIA	-	147,000		147,000		147,000
PMC savings	-			-		
Total	9,170,000	147,000	3,000,000	12,317,000	-	12,317,000
	145,087,603	14,648,076	25,683,879	185,419,558	71,855,445	113,564,113

XIV Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

14. Errors

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

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

15. Related Party Transactions

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

*Kajiado North Constituency
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Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE NO. B140560		13,000,000
AIE NO. B140909		33,000,000
AIE NO. B105650		44,000,000
AIE NO. B105785		22,000,000
AIE NO. B154030		12,000,000
AIE NO. B128521		5,000,000
AIE NO. B128833		12,000,000
AIE NO. B164473		19,000,000
AIE NO. B155832		14,093,879
AIE NO. B 214280	8,995,000	
AIE NO. B 185080	7,000,000	
AIE NO. B 185501	6,000,000	
AIE NO. B 185618	15,000,000	
AIE NO. B 206113	5,000,000	
AIE NO. B 205752	12,000,000	
AIE NO. B 206368	12,000,000	
AIE NO. B 205752	15,000,000	
AIE NO. B 207513	15,000,000	
TOTAL	95,995,000	174,093,879

2. Proceeds from Sale of Assets

	2022-2023	2021-2022
	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	-	-

Kajiado North Constituency
National Government Constituencies Development Fund (NGCDF)
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Notes to the Financial Statements (Continued)

3. Other Receipts

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	9,000	-
Total	9,000	-

4. Compensation of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,904,565	1,341,612
Personal allowances paid as part of salary	-	-
House allowance	-	261,000
Transport allowance	-	180,000
Leave allowance	-	-
Gratuity-contractual employees	362,235	246,495
Employer Contributions Compulsory national social security schemes	69,840	24,000
Internship stipend	-	45,000
NHIF	51,600	52,200
TOTAL	2,388,240	2,150,307

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	1,854,047	3,772,000
Other committee expenses	1,480,566	3,455,350
Total	3,334,613	7,227,350

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Notes to the Financial Statements (Continued)

6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	38,802	246,552
Communication, supplies and services	47,000	491,600
Domestic travel and subsistence	696,000	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,472,242	1,790,600
Hospitality supplies and services	671,077	-
Insurance costs	-	-
Specialized materials and services	14,000	-
Office and general supplies and services	383,040	1,888,754
Fuel , oil & lubricants	400,000	496,600
Other operating expenses	1,609,679	550,000
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	65,600	1,013,365
Routine maintenance- other assets	45,000	-
Bank commission charges	3,042	50,000
TOTAL	5,445,482	6,527,471

7. Transfer to Other Government Units

	2022-2023	2021-2022
	Kshs	Kshs
Transfers to Primary Schools	250,000	28,600,000
Transfers to Secondary Schools	-	23,470,854
Transfers to Tertiary Institutions	2,000	6,649,484
TOTAL	252,000	58,720,338

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Notes to The Financial Statements (Continued)

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary (see attached list)	27,823,408	40,136,996
Bursary -Tertiary (see attached list)	13,270,000	27,372,680
Bursary- Special Schools	-	-
Mocks & CAT (see attached list)	-	-
Social Security programme (NIIIF)	6,000,000	-
Security Projects (see attached list)	-	62,250,000
Sports Projects (see attached list)	2,400,210	2,787,450
Environment Projects (see attached list)	830,000	5,083,555
Emergency Projects (see attached list)	1,331,761	9,716,902
Roads Projects	-	-
TOTAL	51,655,379	147,347,583

9. Acquisition of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	8,520,000	-
Re:urbishment of Buildings	-	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of office furniture and General Equipment	-	319,500
Purchase of ICT Equipment, Software and Other ICT Assets	-	484,700
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
TOTAL	8,520,000.0	804,200

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
COC allowances	233,500	-
Other COC expenses	26,230	-
TOTAL	259,730	-

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Notes to The Financial Statements (Continued)

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	3,000,000
TOTAL	-	3,000,000

12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs (30/6/2023)	Kshs (30/6/2022)
Name of Bank, Account No. & currency		
Equity Bank (A/C No. 0730294643739) Main Account	39,107,631	14,639,076
Name of Bank, account No. (Deposits account)	-	-
Total	39,107,631	14,639,076

12 B: Cash on Hand

Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

13. Outstanding Imprests

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

Notes to the Financial Statement Continued

14. Retention and Gratuity

14 A. Retention	2022-2023	2021-2022
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	362,235	-
Gratuity paid during the Year (C)	362,235	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

15. Fund Balance B/F

	2022-2023	2021-2022
	Kshs (1/7/2022)	Kshs (1/7/2021)
Bank accounts	14,639,076	65,077,686
Cash in hand		
Imprests		
Total	14,639,076	65,077,686
Less	-	
Payables: - Retention	-	
Payables - Gratuity	-	
Fund Balance Brought Forward	14,639,076	65,077,686

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Notes to the Financial Statement Continued

16. Prior Year Adjustments

Description of the error	Balance b/f FY 2021/2022 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2022/2023
Description of the error	Kshs	Kshs	Kshs
Bank account balances	-	320,000	320,000
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	320,000	320,000

17. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	Kshs	Kshs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprests 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 – Deposits and Retentions

	2022-2023	2021-2022
	Kshs	Kshs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	2,119,067	2,229,693
Committee expense	2,675,022	1,591,635
Use of goods and services	3,623,996	2,707,208
Amounts due to other Government entities (see attached list)	53,590,322	3,452,001
Amounts due to other grants and other transfers (see attached list)	23,513,732	19,639,957.48
Acquisition of assets	8,520,000	
Oversight Committee Expenses	540,270	
Other Payments (<i>specify</i>)	8,320,000	9,320,000
Funds pending approval	12,317,000	138,000
Total	113,564,113	39,078,494.48

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19.4 PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	21,333,980	80,245,146
Total	21,333,980	80,245,146

XV 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.	-	-	-	-	-
3.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Construction of civil works	-	-	-	-	-
4.	-	-	-	-	-
5.	-	-	-	-	-
6.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Supply of goods	-	-	-	-	-
7.	-	-	-	-	-
8.	-	-	-	-	-
9.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Supply of services	-	-	-	-	-
10.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Grand Total	-	-	-	-	-

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 20xx	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 2022/2023	Outstanding Balance 2021/2022	Comments
Compensation of employees		2,119,067	2,229,693	Delay of funding from the board
Committee expenses		2,675,022	1,591,635	Delay of funding from the board
Use of goods & services		3,623,996	2,707,208	Delay of funding from the board
Sub-Total		8,418,085	6,528,537	
Amounts due to other Government entities				
Primary Schools				
Arap Moi Primary School	Purchase of desks	250,000	68,518	
Kerarapon Primary school	Ongoing project	252,518		Delay of funding from the board
Embul bul Primary School	Purchase of lockers	500,000	250,000	
Kiserian Primary School	Renovation of classrooms	8,880,000		
Olkeri Primary School	Ongoing Project	478,028		
Nalepo Primary School	Construction of a laboratory	1,930,606		Delay of funding from the board
Ngong township Primary	Renovation of classrooms	7,500,000		
Oloolua Primary School	Renovation of classrooms	7,500,000		
Ongata Rongai Primary School :	Renovation of classrooms	9,000,000	2,000,000	Delay of funding from the board
Enoomatasiani Primary School :	Construction of a laboratory	4,050,000		Delay of funding from the board

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
PCEA Upper Matasia School	Renovation of classrooms	3,900,000		Delay of funding from the board
Nakeel Primary	Construction of classes	1,131,483	1,131,483	Delay of funding from the board
Secondary Schools				Delay of funding from the board
Empakase Secondary school :	Ongoing project	461,970		Delay of funding from the board
Enoomatasiani mixed day	Purchase of lockers	955,717		Delay of funding from the board
Oololaiser High School	Construction of a multipurpose Hall	3,000,000		Delay of funding from the board
9.0 Tertiary institutions Projects				
Ngong vocational training institute	Construction of classes		2,000	
Nakeel Secondary School	Construction of a laboratory	3,800,000		Delay of funding from the board
Sub-Total		53,590,322	3,452,001	
Amounts due to other grants and other transfers				
Bursary				
Bursary Secondary Schools :	Secondary bursary	1,709,925	4,930,333	Delay of funding from the board
Bursary Tertiary Institutions :	Tertiary bursary	6,461,000	2,584,000	
Emergency	Cater for unforeseen occurrences	8,020,886	1,716,457	Delay of funding from the board
Environment				

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Kanuhio chiefs camp	Purchase of 5000L water tank and base	200,000		Delay of funding from the board
Kware Chiefs Office	Purchase of 10,000L water tank and base, chain link fence installation	547,780		Delay of funding from the board
Oloolua Police Post	Purchase of 5,000L water tank and base, installation of gutters.	250,000		Delay of funding from the board
Ongata Rongai primary	Purchase of 5000L water tank and base	230,000		Delay of funding from the board
NG-CDF office	Landscaping	47,354		
Oloolua Secondary	Purchase of 10000L water tank and base	380,000		Delay of funding from the board
unutilized		143,667	591,022	
Sport				
Regional Tournament	Regional sports tournament	300,000		Delay of funding from the board
Constituency Sports Tournament :	Constituency sports tournament	2,519,147	2,317,605	Delay of funding from the board
Security				
Kajiado North Deputy County	Installation of gutters	250,000		Delay of funding from the board

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Lemelepo Chiefs Camp	Renovation of office	1,500,000		Delay of funding from the board
Mosoi Range Chiefs Camp	Purchase of Furniture	250,000		Delay of funding from the board
Ngong Chiefs Office	Purchase of Furniture	250,000		Delay of funding from the board
Kiserian Police Station	Purchase of Furniture	420,000		Delay of funding from the board
Kerarapon Chiefs Office	Power connection	33,972		Delay of funding from the board
Sub-Total		23,513,732	12,139,417	
Acquisition of assets				
NG CDF Office : Purchase of Office furniture	Purchase of office Furniture and equipment	800,000	8,745,000	Delay of funding from the board
Kajiado north NG CDF OFFICE : Landscaping	Landscaping	1,714,704		Delay of funding from the board
Kajiado North NG-CDF Office : Renovation	Renovation	4,350,000		Delay of funding from the board
Sub-Total		6,864,704	8,745,000	
Oversight Committee Expenses				
COC allowances	COC sitting allowances	66,500		Delay of funding from the board
COC advertisement	Advertisements	23,770		Delay of funding from the board
COC accommodation allowance	Payment of COC accommodation allowance	125,000		Delay of funding from the board

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
COC SUBSISTENCE : COC	COC Daily subsistence Allowance	75,000		Delay of funding from the board
COC travelling	COC travelling allowance	100,000		Delay of funding from the board
COC Fuel	Purchase of fuel and lubricants	150,000		Delay of funding from the board
		540,270	-	
Others (specify)				
Kajiado North NG-CDF Strategic Plan	Constituency strategic plan	2,000,000		
NGCDF Social Hall	Construction of social Hall	6,320,000	6,320,000	Delay of funding from the board
	Sub-Total	8,320,000	6,320,000	
Funds pending approval				
Olepolos Chiefs camp	Construction of assistant chiefs office	3,000,000	3,000,000	Un approved project
AIA	Sale of Tender	147,000	138,000	Awaiting approval
Olepasha Primary	Construction of classes	9,000,000		Awaiting approval
Ongata Ronkai Primary	Establishment of tree nursery.	170,000		Awaiting approval
	Sub-Total	12,317,000	3,138,000	
	Grand Total	113,564,113	40,322,955	

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Annex 4 -- Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-	-	-	-
Buildings and structures	11,351,623	8,520,000	-	19,871,623
Transport equipment	4,494,676	-	-	4,494,676
Office equipment, furniture and fittings	2,126,450	-	-	2,126,450
ICT Equipment, Software and Other ICT Assets	1,327,200	-	-	1,327,200
Other Machinery and Equipment	11,800	-	-	11,800
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	19,311,749	8,520,000	-	27,831,749

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Annex 5 –PMC Bank Balances As At 30th June 2023*

PMC	Bank	Account Number	Bank Balance 2022/2023	Bank Balance 2021/2022
EMBULBUL PRIMARY SCHOOL -CDF A/C	EQUITY	730266136743	17,601	130,101
OLOOLUA PRIMARY SCHOOL -NG-CDF	EQUITY	730279484371	138,928	1,332,729
NAKEEL PRIMARY SCHOOL	EQUITY	610272715585	64,595	896,267
ONGATA RONKAI PRIMARY SCHOOL CDF	EQUITY	610264200581	7,550	7,550
ENOOMATASIA GIRLS SECONDARY SCHOOL -KJD NORTH CDF	EQUITY	730264720572	1,655	3,001,655
NKOROI MIXED DAY SECONDARY SCHOOL	EQUITY	610295274260	25,313	417,433
PCEA NGONG HILLS SECONDARY SCHOOL CDF PROJECT	EQUITY	730299981133	82,297	275,797
OLEKASASI B CHIEFS CAMP CDF PROJECT	EQUITY	610277641418	2,490	2,610
OLEKASASI POLICE POST CDF PROJECT	EQUITY	610264748385	8,153	2,008,154
OLOIKA POLICE POST	EQUITY	1680279889576	1,948	308
OLOOLUA POLICE POST KAJIADO NORTH CDF PROJECT	EQUITY	730265281650	36,255	51,817
OLOOLUA SECONDARY SCHOOL CDF PROJECT ACCOUNT	EQUITY	730266031534	410,209	1,410,902
ENOOMATASIAN MIXED DAY HIGH SCHOOL CDF	EQUITY	730262330287	627,406	2,627,406
PCEA UPPER MATASIA SECONDARY	EQUITY	730298318045	59,917	1,250,790
OLKERI CHIEF OFFICE -CDF	EQUITY	730264014575	20,948	95

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PMC	Bank	Account Number	Bank Balance 2022/2023	Bank Balance 2021/2022
KISERIAN PRIMARY SCHOOL CDF ACCOUNT	EQUITY	610262384880	116,948	2,117,521
CATHOLIC DIOCESE NGONG TOWNSHIP SECONDARY SCHOOL - CDF ACCOUNT	EQUITY	7302776330281	614,911	614,911
OLKERI PRIMARY SCHOOL KID NORTH CDF PROJECT	EQUITY	730264721312	88,562	1,850,062
ENOOMATASIAN PRIMARY SCHOOL KJD NORTH CDF PROJECT	EQUITY	730264721682	7,523	2,105,024
LEKURUKI AF CAMP KAJIADO NORTH CDF	EQUITY	730263642380	51,575	51,575
OLEPOLOS AF POST	EQUITY	730263394274	4,496	4,496
EMPAKASE SECONDARY SCHOOL	EQUITY	610272203980	381,631	2,464,865
OLKERI MIXED DAY SECONDARY SCHOOL	EQUITY	730297469175	9,539	275,539
KAJIADO NORTH DCC'S PUBLIC TOILET	EQUITY	730281115275	671,195	949,137
EMPAKASE ASSISTANT CHIEFS OFFICE	EQUITY	610282346839	200	200
OLEKASASI SECONDARY SCHOOL	EQUITY	610297413622	3,843,692	3,843,692
ONGATA RONGAI ASSISTANT CHIEFS OFFICE	EQUITY	610282639865	815,998	1,000,000
KERARAFON ASSISTANT CHIEFS OFFICE PROJECT	EQUITY	730282443949	180,627	1,850,200
NGONG CHIEFS OFFICE	EQUITY	730282445354	3,582	1,850,013
OLE ROIMEN POLICE PATROL BASE	EQUITY	1680280718836	3,097,950	3,100,000
NALERO PRIMARY SCHOOL	EQUITY	730266325781	2,084	225,834

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PMC	Bank	Account Number	Bank Balance 2022/2023	Bank Balance 2021/2022
KAHUHO SUB-LOCATION CHIEFS OFFICE	EQUITY	1680281029087	432	1,567,343
KANDISI CHIEFS OFFICE-CDF	EQUITY	610282409870	470	102,300
ONGATA RONGAI ICT HUB PROJECT	EQUITY	610281021556	700,000	700,000
KWARE CHIEFS CAMP	EQUITY	610264488061	1,362	1,362
MATASIA ASSISTANT CHIEFS OFFICE	EQUITY	730279958600	32,719	556,960
ILMERIJO PRIMARY SCHOOL	EQUITY	730280855291	155,136	2,519,903
ONGATA RONGAI POLICE STATION DEVELOPMENT-NG-CDF	EQUITY	610281425733	96,256	1,142,480
NGONG ICT HUB	EQUITY	730281052917	700,200	700,200
OLOOLUA CHIEFS OFFICE	EQUITY	0730282597029	44,861	550,300
EMBULBUL POLICE POST	EQUITY	730282900119	550,000	-
OLKERI POLICE POST	EQUITY	0730282416913	50,686	1,050,200
EMBULBUL ICT HUB	EQUITY	0730281052960	1,600,200	1,600,200
DEPUTY COUNTY COMMISSIONER'S RESIDENCE	EQUITY	730280200567	-	-
KISERIAN POLICE STATION-CDF PROJECT	EQUITY	730268935208	603,262	5,203,030
LAISER HILL CHIEFS OFFICE	EQUITY	0610277645551	330,149	800,149
NGONG TOWNSHIP ASSISTANT CHIEFS OFFICE	EQUITY	730282401938	110,853	1,250,000
UPPER NKOROI A.C PROJECT	EQUITY	1680282450830	42,228	500,000

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PMC	Bank	Account Number	Bank Balance 2022/2023	Bank Balance 2021/2022
LOWER NKOROI CHIEFS CAMP PROJECT	EQUITY	610169811649	420	420
NGONG TECHNICAL AND VOCATIONAL COLLEGE	EQUITY	730279951998	2,349,966	4,912,260
ASSISTANT CHIEFS OFFICE KISERIAN	EQUITY	1680281029163	19,877	635,007
OLEKASASI CHIEF CAMP PROJECT	EQUITY	0610193946431	0.00	301,229.80
OLEKASASI PRIMARY SCHOOL	EQUITY	610160525705	90,539	187,139
KERARAFON SECONDARY SCHOOL	EQUITY	730261944925	546,677	3,116,497
NKOROI MIXED DAY SECONDARY SCHOOL	EQUITY	610295274260	25,313	417,433
ARAP MOI PRIMARY SCHOOL	EQUITY	610264362237	150,889	2,356,803
MOSOI RANGE CHIEFS CAMP	EQUITY	610282375924	1,539	1,850,000
ENTOMOTO CHIEF CAMP	EQUITY	610280032754	23,646	201,131
GATAKA POLICE STATION	EQUITY	730280034712	339,121	8,598,200
KAJIADO NORTH SOCIAL HALL	EQUITY	730280558142	1,282,000	85,925
OLEKASASI CHIEF CAMP PROJECT	EQUITY	610193946431	990	301,230
KERARAFON PRIMARY SCHOOL	CO-COPERATIVE	1139544159100	-	98,937
EMBULBUL MIXED DAY SECONDARY SCHOOL	CO-COPERATIVE	1141543916000	6,343	187,845
NKAIMURUNYA SECONDARY SCHOOL	KCB	1167310403	107	107
NAKEEL SECONDARY SCHOOL	KCB	1265967466	78,873	78,873

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PMC	Bank	Account Number	Bank Balance 2022/2023	Bank Balance 2021/2022
NKAIMURUNYA PRIMARY SCHOOL	KCB	1170415768	2,962	843,162
	TOTAL		21,333,980	80,245,146


.....
Keziah Muriithi
Fund Account Manager.

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 number on the External Audit Report	Issue/Observation from Auditor	Management Comments	Status Resolved/Not Resolved	Time Frame
1.Failure to implement projects REF:NG-CDF/KJDN/OAG/22-23/001	The statement of receipts and payments and Note 9 to the financial statements reflects Other Payments of Kshs. 3,000,000 for both the financial years 2020/2021 and 2021/2022. The amount was for implementation of ICT Hubs and the funds were transferred from constituency fund to project management committee account. The projects were not implemented and the funds were not returned to constituency fund account as an unutilised.	Embulbul Chief's Office ICT hub's procurement process to identify the lowest evaluated bidder to undertake the construction was ongoing at the time of audit. The process is scheduled to be completed soon to facilitate commencement of project. Ngong ICT hub was put on hold to allow for completion of Kajiado North Social Hall. The former NG-CDF committee had proposed for the ICT Hub to be domiciled in the social hall after futile attempts of getting space at the New Ngong Market. The project will be implemented soonest. Ongata Rongai ICT hub had a lack of space. The only available and accessible government facility within Ongata Rongai was Talanta Hall which after several assessments by a select committee of the NG-CDF and Clerk of Works, the space provided would not be adequate to accommodate the 35 computer working stations and chairs. After much deliberations the newly acquired Ongata Rongai Chief's office land was earmarked to host the ICT Hub but the challenge was a building to host the work stations and	Resolved	Nov 2023

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		gadgets. The outlined challenges hampered implementation.		
2.Unsupported Procurement Process for Projects REF:NG-CDF/KE/OAG/2023/001	The statement of receipts and payments and note 6 to the financial statements reflects payments amounting to Kshs. 58,720,338 in respect to transfers to other government entities for projects categorised under primary, secondary and tertiary schools. Review of procurement documents for the projects implemented revealed the following weaknesses in procurement process and documentation;	<p>Copies of Advertisement, Duly signed Opening and evaluation minutes by Committee members, professional opinion, Engineer estimates and scoring sheets are attached</p> <p>Notification done on 9/11/2021 but Contract signed on 27/1/2022 hence lapse of 48 days instead of within 30 days. We wish to clarify that the lapse of 48 days for contract signing after notification was occasioned by the National Kenya Certificate of Secondary School examinations taking place during the period which barred any outsider from accessing the schools. As a result, the contract signing was delayed</p> <p>The extra works were occasioned by the site. The school is generally in a rocky area with all sorts of ground elevations. In order to have the classrooms on a flat ground a rock drill machine and excavator were employed. The cost of Kshs 461,970 was considered as a variation on site hence the reason it had not been approved by the NG-CDF Board.</p> <p>Copies of Advertisement, duly signed Opening and evaluation minutes by Committee members, professional opinion, Engineer estimates and Attendance register are attached</p> <p>Contract awarded to Carnegie Ltd of Kshs. 5,587,840 instead of Hamilton</p>	Not Resolved	

		Ltd Company who quoted Kshs. 4,755,644, the lowest was because the latter's National Construction Authority (NCA) certificate was noted as having expired and not renewed during the evaluation of bidders meeting.	
3.Unapproved Emergency Projects REF:NG-CDF/KE/OAG/2023/001	<p>The statement of receipts and payments and Note 7 to the financial statements reflects Other Grants and Transfers of Kshs. 147,347,583, which includes expenditure on emergency projects of Kshs. 9,716,902. The management did not, however, prepare returns and reports of the emergency projects to be presented to the National Government Constituency Development Fund Board for approval within the stipulated period of one (1) month.</p> <p>In the circumstance, the management contravenes section 20(2) of the National Government Constituency Development Fund Regulation, 2016 which requires reporting of the utilisation of emergency reserve to the Board within a period of thirty (30) days of occurrence.</p>	The oversight has been noted. The NG-CDF office will be informing the NG-CDF Board within a month henceforth upon implementation of an Emergency project.	Not Resolved
4.Irregular Expenditure on Emergency Fund REF: OUR REF: NG-CDF/KE/OAG/2023/001	The statement of receipts and payments reflects Other Grants and Transfers amount of Kshs. 147,347,583 which includes payments for emergency of Kshs. 9,716,902 as disclosed in Note 7 to the financial statements. The expenditure includes three (3) payments, which are not of emergency nature, as prescribed by the Act. The payments details are indicated below.	Payment to Trio Tech works of Kshs 595,000.00 for payment of repair of GK vehicle was approved by the committee. The vehicle had an unexpected unforeseen engine knock and administration funds available were not enough to undertake an engine overhaul. Since the vehicle was very instrumental in undertaking office errands and routine monitoring and evaluation the committee saw it fit to use	Not Resolved

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	<ul style="list-style-type: none"> i. Payment to Trio Tech Works Limited of Kshs. 595,000 for repairs of motor vehicle GKA 729U. ii. Payment to Elite Freynne Builders LTD of Kshs. 660,000 which was not supported by payment voucher and pertinent documents. iii. Transfers to Kajiado North NGCDF Social Hall amounting to Kshs. 1,000,000 for the construction of social hall. 	<p>emergency funds to salvage the situation.</p> <p>2. Supporting payment vouchers and documents to Elite Freynne Builders LTD amounting to Kshs. 660,000 have been provided</p> <p>3. The office is following up with the NG-CDF Board on getting the reallocation of funds letter from Emergency to Kajiado North NG-CDF social hall but there have been delays in approval. The office is still pursuing with the Board to be granted the reallocation letter.</p>		
<p>5.Unconfirmed Appointment of the Committee</p> <p>REF: OUR REF: NG-CDF/KE/OAG/2023/001</p>	<p>The statement of receipts and payments reflects use of goods and services amount of Kshs. 13,754,821, which includes other committee expenses and committee allowances amounts of Kshs. 5,445,950 and Kshs. 3,772,000 respectively, as disclosed in Notes 5 to the financial statements. Although a gazette notice showing the National Government Constituency Development Fund Committee members (Vol CXXII No.154) dated 14th August 2020 was provided for audit review, the appointment letters were not provided. It was therefore not possible to confirm the formal appointments were done.</p> <p>In the circumstances, the regularity of the appointment of the committee members could not be ascertained and the expenditure could be irregular.</p>	<p>The issue of appointment letters has been noted. The Kajiado North NG-CDF office will henceforth liaise with the NG-CDF Board to ensure appointment letters to NG-CDF committee members are duly issued after Gazettement.</p>	<p>Resolved</p>	

<p>6.Unsatisfactory Project Implementation</p>	<p>The statement of receipts and payments reflects transfers to other government units and other grants and other transfers of Kshs. 58,720,338 and Kshs. 147,347,582 which includes expenditure on projects for various institutions. The field visit for projects verification conducted on 9th March 2023 revealed the following anomalies;</p>	<p>Construction of Ngong chief's office, Construction of Ngong Township Assistant Chief's Office and Kiserian Primary School were under the defect liability period and 5% of the contract sum had been withheld for such unforeseen eventualities. The Kajiado North NG-CDF office will liaise with the respective contractors and Directorate of Public works to ensure the defects are made good. Enoomatasiani Girls Secondary School classrooms labelling will be undertaken during the April School Holiday. Ongata Rongai Chief's Office. It will be implored to the NG-CDF committee to allocate funding towards construction of toilet block in the subsequent financial year to facilitate usage of the Chief's office and service delivery. Kiserian Mixed Day Secondary School. We thank the audit team for noting the lack of the required number of Fluorescent bulbs. Written instructions</p>	<p>Resolved</p>
<p>REF: OUR REF: NG-CDF/KE/OAG/2023/001</p>	<p>i. Construction of Ngong Chiefs Office</p>		
	<p>The project was allocated Kshs. 1,250,000 for construction of Chief's Office. The inspection revealed the office walls had cracks.</p>		
	<p>ii. Construction of Ngong Township Assistant Chief's Office</p>		
	<p>The project was allocated Kshs1,250,000 for construction of an Assistant Chief office. The inspection revealed that the walls had cracks and the ceiling had detached and falling off. The project was complete but not in use.</p>		
	<p>iii. Enoomatasiani Girls Secondary School</p>		
	<p>The project was allocated Kshs3,000,000 for construction of three (3) classrooms to completion. The project was complete to satisfaction and in use, but was not branded.</p>		
	<p>iv. Kiserian Primary School</p>		
	<p>The project was for the construction of two (2) classrooms to completion at Kshs. 2,000,000. The project was complete and in use. The veranda along the classes however, was chipped.</p>		

	<p>v. Kiserian Mixed Day Secondary School</p> <p>The project was for the construction of three (3) classrooms to completion at Kshs. 3,000,000. The project was complete and in use. The classroom floors however, were chipped. Further, there were cracks on the walls and six (6) fluorescent bulbs out of the twenty-one (21) in the contract were not fitted.</p> <p>vi. Ongata Rongai Chief's Office</p> <p>The project was allocated Kshs. 7,000,000 for purchase of land and renovation of a chief's office. The project was complete and branded, but not in use. This was attributed to lack of sanitation facilities as explained by the area chief.</p> <p>In the circumstances, value for money for the projects implemented was not obtained. Further, failure to brand projects makes it difficult to identify those funded by the Fund.</p>	<p>have been provided to the contractor to put the 6 missing fluorescent tubes. As for the cracks noticed, the project at the time of audit was under the Defects Liability period. Having noted the anomalies, the contractor will be issued with instructions to make good the defects before expiry of the aforementioned period.</p>		
<p>7. Project implementation Status.</p> <p>REF: OUR REF: NG-CDF/KE/OAG/2023/001</p>	<p>Review of project implementation status as at 30 June 2022 revealed that the management proposed to implement sixty-nine (69) projects with total allocation of Kshs. 136,146,672, out of which, fifty (50) projects worth Kshs. 47,598,034 were completed during the year while nineteen (19) projects worth Kshs. 88,548,638 were on-going.</p> <p>The approved code list for the year 2021-2022 however, indicates that a total of</p>	<p>The approved amount for the financial year 2021/2022 was Kshs 137,088,879.00. The PIS provided as at 30th June 2022 would have had an error of Kshs 942,207.00 which needs to be corrected. The variance of Kshs. 127,766,565.00 in the summary of appropriation is a culmination of Kshs 65,077,685.96 for Opening Balances and AIA (Appropriation in aid) from previous financial years and Kshs 62,688,879.31</p>	<p>Resolved</p>	

eighty-one (81) projects, worth KShs. 2,079,295,000, outstanding

137,088,879 had been approved for disbursement.

Implementation leading to a variance of twelve (12) projects and an amount of KShs 942,207 for the projects allocation.

In the circumstances, the constituents did not get value for money for the projects not completed and the number of projects planned for implementation could not be confirmed.

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

[Signature]

..... Name

Fund Account Manager

