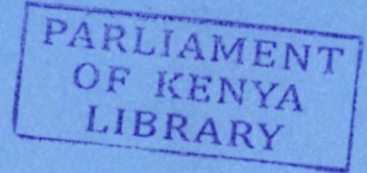


REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**



**OF**

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 09 AUG 2024	DAY: THUR
TABLED BY: MR.	MR. KIMANI KANG'U L.O.M
CLERK AT THE TABLE:	MILLIS OBIRO

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2023**



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
MACHAKOS HUB.  
04 APR 2024  
RECEIVED



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KAJIADO SOUTH CONSTITUENCY  
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2023

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

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

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

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I. Acronyms and Abbreviations

*Provide a list of all applicable acronyms and abbreviation e.g.*

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC- Project Management Committee

FY-Financial Year

## **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 South 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)

**KAJIADO SOUTH Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Job Munyi
2.	Sub-County Accountant	Benjamin Muchina
3.	Chairman NGCDFC	Larasha Ole Mutenkere
4.	Member NGCDFC	Mercy Lekeri

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kajiado South 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 South Constituency NGCDF Headquarters

P.O. Box 299-00209  
Loitokitok Sub-County Headquarters.  
LOITOKITOK, KENYA.

(e) Kajiado South Constituency NGCDF Contacts

Telephone: (254) 791089758  
E-mail: [cdfkajiadosouth@ngcdf.go.ke](mailto:cdfkajiadosouth@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke/kajiadosouth](http://www.ngcdf.go.ke/kajiadosouth)

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

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(f) Kajiado South Constituency NGCDF Bankers

Equity Bank Limited

Loitokitok Branch

P.O Box 254-00209

Loitokitok.

Account Number: 0740261436159

(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



NGCDFC Chairperson

On behalf of NGCDFC, I hereby present the financial statements for Kajiado South Constituency for the financial year ended 30<sup>th</sup> June 2023.

#### Summary of the budget performance.

During the year, the Constituency was allocated a total of Ksh. 145,087,603 as normal allocation, Ksh. 26,063,208 as balance from financial year 2021/22. Ksh. 87,000,000 was received from the board during the financial year this being part of the budget for the financial year 2022/23.

On receipt of the above allocations, Kajiado South National Government Constituency Development Fund Committee (NGCDFC) allocated funds to various projects with reference to the priorities of the public participation meetings held across the constituency and disbursed at total Ksh. 68,193,593.

The Committee disbursed a total of Ksh. 33,740,000 as bursary to needy students in secondary schools, which was a game changer since there was no bursary allocation for needy students in secondary schools in the past. The empowerment of youth through bodaboda training also made sure the committee covered all categories of youth both in formal and informal sector in bursary allocation. The main purpose of the Fund is to enhance infrastructural and socio-economic development at the grassroots level to reduce poverty. Major physical facilities funded are infrastructural in nature; construction and refurbishment of buildings, classrooms, administration blocks, multipurpose halls, laboratories, pit latrines, erecting of fences, supply of lockers and chairs and metallic frame desks. The continued funding towards the education sector in the constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and

transition rates while equally reducing the burden of education for low income earning households.

To ensure focus and expedite development, the committee is in the process of development of its strategic plan 2022-2027 this is a formalized road map that spells out where the Constituency is going. Through project identification, implementation and management taking cognizance of the Bottom Up Economic Transformation Agenda, the Big Four Agenda, Global Sustainable Development Goals, Kenya Vision 2030, Medium term plan and County Integrated Development Plan. The NGCDF Committee is convinced that the strategic plan will help the constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the committee, its employees and other stakeholders are working towards a common goal and results. The committee intend to launch the strategic plan in the financial year by March 2024.

Key achievements for the entity

The committee implemented the big five projects in terms of high impact and best practice in the financial year 2022/23 included;

- a) Rombo divisional headquarters- Construction to completion of Rombo Assistant County Commissioner's offices with ceramic tile floor finish and water harvesting infrastructure.
- b) Ilnyangusi Secondary school- New school, Construction of 2 classrooms with ceramic tile finish and supply of 80 lockers and chairs and construction of 3 blocks of pit latrines
- c) Kimana Girls secondary school- Construction/annexing of 800 capacity multi-purpose hall with terrazzo floor finish
- d) Bursary Secondary Schools-Payment of bursary to needy students in Secondary Schools where over 7,000 needy students benefitted from the bursary fund.

**Challenges**

On project implementation, the challenges entailed inadequate record keeping by project management committees, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management.

To mitigate the above, the committee during the financial year scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of the Fund's projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the fiscal year 2023/2024.

I wish to sincerely thank the NGCDF Board, the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions to even perform better and attain better assessments in its performance targets for fiscal year 2023/2024.

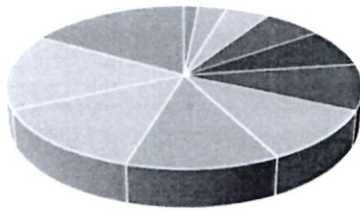
**Pictorial and graphical presentation of projects and finances**

<p>Kimana girls Multi-purpose hall project-ongoing</p> 	<p>Kimana girls Multi-purpose hall project-ongoing</p> 
<p>Rombo Divisional headquarters offices- ongoing</p> 	<p>Bursaries and NGCDF awareness</p> 
<p>Bursary issuance</p> 	<p>Bursaries awareness</p> 
<p>New school- Ilyangusi Secondary school ongoing</p>	<p>New school- Ilyangusi Secondary school ongoing</p>

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

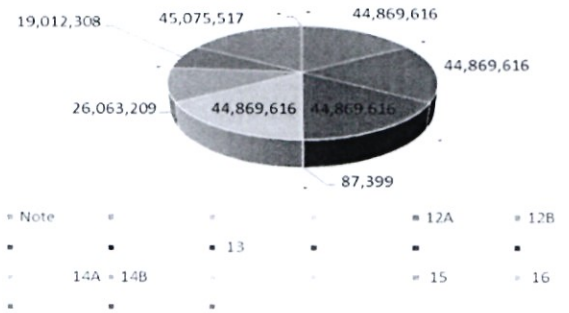


**I. STATEMENT OF RECEIPTS AND PAYMENTS Note**



- RECEIPTS
- Transfers from NGCDF Board
- Proceeds from Sale of Assets
- Other Receipts
- TOTAL RECEIPTS

**STATEMENT OF ASSETS AND LIABILITIES**



.....  
**LARASHA OLE MUTENKERE**  
**CHAIRMAN NGCDF COMMITTEE**

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

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IV. Statement Of Performance Against Predetermined Objectives for FY 2022/23

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 South Constituency 2018-2022 strategic plan* are to:

- i. Improve infrastructure in all public schools in the constituency
- ii. Conserve the environment in Kajiado south constituency.
- iii. Improve infrastructure in the security sector in the constituency
- iv. Ensure not a single student in the constituency misses school due to lack of fees
- v. Enhance sporting activities in the constituency to support the youth
- vi. Improve/strengthen monitoring and evaluation of NGCDF projects, enhance public participation in NGCDF activities and leverage information and technology

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 have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 2022/23 we increased number of; classrooms etc in the following schools/institutions Enkaji-naibor 2 Ilnyangusi-2 Korinko secondary 2 School fence Iltlal Illasit Enkolili Loormeuti Matepes Multipurpose hall-Kimana girls - Bursary beneficiaries at all levels were secondary school from 0 to 7000
Security	Enhanced security and peaceful coexistence	Increased effective delivery of service as Wananchi live in cohesion and	Number of chief offices and police offices constructed	1Rombo divisional headquarters project is ongoing 2.Installation of electricity in Kimana police post

**KAJIADO SOUTH Constituency**

**National Government Constituencies Development Fund (NGCDF)**

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

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	in the constituency			
Environment	Promotion of environmental conservation initiatives	Installation of water tank and gutters for harvesting water in National Government institutions to improve water conservation and availability	Improved environment through water conservation and availability	In the FY 2022/2023 we allocated funds for environmental activities (water harvesting) in 4 National government institutions
Sports	Promotion of sports and cultural activities	Increased participation in sports and cultural activities	Number of sport teams supported	In the FY 2022/2023 we allocated funds for and carried out one sports tournament
Emergency	Cater for unseen occurrences in the constituency	Rapid response to emergencies and disasters	No of emergencies we are able to respond to	In the financial year 2022/2023, we responded to emergencies in Loonkitok primary, Olooyapasei primary and Shokut primary school by construction 5 block of pit latrines

## V. Statement of Governance

### Appointment of the NGCDF committee

Kajiado South NGCDF committee was gazetted in The Kenya Gazette Vol. CXXIV-NO.266 on 9<sup>th</sup> December 2022. This was after shortlisted candidates were vetted and cleared by the necessary government bodies on ethics and conduct, tax obligation among others.

The Constituency Committee comprises of;

- i. the national government official responsible for coordination of national government functions
- ii. two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
- iii. two women nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
- iv. one persons with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3)
- v. two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act
- vi. the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote
- vii. one member co-opted by the Board in accordance with Regulations made by the Board;

The seven persons referred to in subsection (2)(b), (c), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by regulations, prescribe.

The first meeting of the Constituency Committee shall be convened within sixty days of the commencement of a new term of Parliament or the date of the holding of a by-election, by the national government official at the constituency or in his or her absence, by an officer of the Board seconded to the constituency, on such day as may be designated by the Cabinet Secretary. The quorum of the Constituency Committee shall be one half of the total membership.

The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of thirty days.

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

- i. lack of integrity
- ii. gross misconduct;
- iii. embezzlement of public funds
- iv. bringing the committee into disrepute through unbecoming personal public conduct
- v. promoting unethical practices
- vi. causing disharmony within the committee

vi. physical or mental infirmity.

**Removal of a member**

A decision to remove a member 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.

On receiving a petition under subsection (1), the Board may suspend the Constituency Committee pending the outcome of the complaint.

**Functions of the committee**

- Ensure compliance to good governance practices and adherence to Chapter 6 of the Constitution of Kenya;
- Complying with the NG-CDF Act, 2015, guidelines and other laws governing NG-CDF;
- Put in place measures aimed at ensuring that funds allocated to the constituency are efficiently used;
- Build capacity of NG-CDFC, staff and the Project management committees (PMCs) to enable them perform their duties effectively;
- Allocate adequate funds to projects to ensure projects are done to completion;
- Ensure community participation in project identification, implementation, closure and sustainability;
- Ensure that that they do not enter any commitment for which the funding has not been allocated;
- Ensure that all projects that are approved for funding meet the requirement of sec.24 of the NG-CDF Act;
- Ensure that the projects submitted to the Board fall within the function of National Government under the constitution; and
- Ensure that all projects are labelled in accordance with the guideline issued by the Board.

The committee aside funds for training and capacity building of the NGCDF committee, PMCs and staff. The training is carried out on annual basis.

## VI. Environmental and Sustainability Reporting

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

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

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

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

## 2. Environmental performance

- 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.
- Enhanced security and peaceful coexistence of the members of public by funding construction of new divisional headquarters Rombo division.

## 3. Employee welfare

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

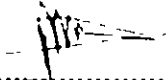
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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



.....  
Name: Job Munyi  
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 South 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, 202X. 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 South Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kajiado South 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 South Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted

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

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for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Kajiado South Constituency financial statements were approved and signed by the Accounting Officer on 14-09-2023.



.....  
Name: LARASHA MUTENKERE  
Chairman – NGCDF Committee



.....  
Name: JOB MUNYI  
Fund Account Manager

# REPUBLIC OF KENYA

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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 SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

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### 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 the 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

#### Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kajiado South Constituency set out on pages 1 to 39, 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 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the National Government Constituencies Development Fund - Kajiado South 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 do not comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

## **Basis for Adverse Opinion**

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

Review of the financial statements presented for audit revealed the following inaccuracies:-

- i. The statement of assets and liabilities reflects Nil retention balance while the corresponding Note 14 reflects an amount of Kshs.87,399 on the same item resulting to a variance of Kshs,87,399.
- ii. The statement of receipts and payments reflects total receipts and total payments of Kshs.87,345,445 and Kshs.68,193,593, respectively. However, the surplus of Kshs.19,151,852 was not disclosed in the statement.
- iii. The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects an amount of Kshs.2,119,546 in respect to compensation of employees. However, the ledger reflects an amount of Kshs.2,121,260 resulting to an unexplained variance of Kshs.15,566.
- iv. The financial statements reflect comparative balances for ten (10) components which are at variance with the corresponding balances reflected in the audited financial statements for the year ended 30 June, 2022 as shown in the table below;

<b>Component</b>	<b>Comparative Balances in the Financial Statements for 2022/2023 (Kshs.)</b>	<b>Notes</b>	<b>Balances in the Audited Financial Statements for 2021/2022 (Kshs.)</b>	<b>Variance (Kshs.)</b>
Sitting Allowance	2,200,000	5	2,900,000	700,000
Other Committee Expenses	2,354,472	5	354,472	2,000,000
Committee Expenses	4,554,472	5	3,254,472	1,300,000

<b>Component</b>	<b>Comparative Balances in the Financial Statements for 2022/2023 (Kshs.)</b>	<b>Notes</b>	<b>Balances in the Audited Financial Statements for 2021/2022 (Kshs.)</b>	<b>Variance (Kshs.)</b>
Training Expenses	1,500,000	6	2,800,000	1,300,000
Use of Goods and Services	6,409,715	6	7,709,715	1,300,000
PMC Account Balances	466,747	19.4	2,730,249	2,263,502
<b>Summary of Fixed Assets Register</b>		<b>Annex</b>		
Land	300,000	4	0	300,000
Building and Structures	14,171,034	4	2,597,566	11,573,468
Office Equipment and Furniture and Fittings	552,830	4	299,800	253,030
Fixed Assets Register	22,774,757	4	10,648,259	12,126,498

In the circumstances, the accuracy of the financial statements 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.655,720. 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.655,720 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 South 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 adverse opinion.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipt budget and actual on comparable basis of Kshs.171,496,257 and Kshs.113,408,654 respectively resulting to an under-funding of Kshs.58,087,603 or 34% of the budget. However, the Fund spent an amount of Kshs.68,193,593 against actual receipts of Kshs.113,408,654 resulting to an under-utilization of Kshs.45,215,061 or 40% of the actual receipts.

The under-funding and 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 the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not resolved all the issues or given any explanation for the failure to implement the recommendations.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I confirm that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. Lack of Criteria for Award of Bursaries**

The statement of receipts and payments and as disclosed in Note 8 to the financial statements, reflects an amount of Kshs.46,807,184 in respect of other grants and other transfers. Included in the amount are bursary disbursements to secondary schools and tertiary institutions amounting to Kshs.39,863,200. However, review of supporting documents revealed that bursaries amounting to Kshs.6,123,200 were disbursed to tertiary institutions without approved criteria and guidelines. This was contrary to Regulation 3(b) of the Public Finance Management (National Government) Regulations, 2015 which states that an Accounting Officer shall ensure that public funds are properly safeguarded and applied for purposes for only which they were intended and appropriated.

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

#### **2. Irregular Engagement of Casuals**

The statements of receipts and payments and as disclosed in Note 6 to the financial statements reflects an amount of Kshs.5,784,150 in respect of use of goods and services which includes an amount of Kshs.803,542 in respect of other operating expenses.

Included in the expenditure is an amount of Kshs.441,500 being payment of wages to casuals for the periods between July 2022 to March 2023. Review of documents provided revealed that the casuals were paid for a period of nine (9) months without engagement letters showing the terms of contract, entitlement, benefits and scope of works. Further, the casuals worked beyond three (3) months without being engaged on contractual or permanent basis contrary to Section 37(1)(b) of the Employment Act, 2007.

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

### **3. Poor Implementation of Projects**

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.8,334,000 in respect of transfers to other Government units. Included in the expenditure are amounts of Kshs.6,118,000 and Kshs.2,216,000 in respect of transfers to primary and secondary schools respectively. Enkongu-Narok Primary School, had a project for construction of administration block at a contract sum of Kshs.2,798,780 while Oloilalei Primary School had a project for the construction and erection of chain link fence and gate at a contract sum of Kshs.2,463,275. However, physical inspection of projects conducted in the month of March, 2024 indicated that the project at Enkongu-Narok Primary School had floors and walls cracked and the ceiling had a hole while Oloilalei Primary School gate had sunk and difficult to open, and a section of the fence was destroyed.

Further, Kimana Mixed Secondary School project at a contract sum of Kshs.5,496,549 for construction of administration block had floors, doors and office partition cracked, and toilets ramp not constructed to support persons living with disabilities. Further, the entrance to the toilet door was not fitted anti- splash gutters. Further, at Olbili Primary School a project for construction of two classrooms at a contract sum of Kshs.2,238,592 which had been completed had cracked floors and walls.

In the circumstances, value for money was not obtained from the poorly implemented projects.

### **4. Failure to Surrender Unutilized Balances**

Note 19.4 to the financial statements reflects PMC account balances of Kshs.655,719. However, review of bank statements and the certificates of bank balance as at 30 June, 2023 revealed that the funds were unutilized and had not been returned to the Constituency Development Fund Account contrary to the provisions of Section 12(8) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022), which states that all unutilized funds of the Project Management Committee shall be returned to the Constituency Fund main bank account.

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

### **5. Irregular Project Management Committee Bank Accounts**

Note 7 to the financial statements reflects transfers to other Government units amounting to Kshs.8,334,000 while Note 8 reflects an amount of Kshs.46,807,184. Included in the

amounts is Kshs.14,277,984 transferred to various Project Management Committee (PMC) accounts for implementation of projects within the Constituency. However, introductory letters from the Fund Manager for opening the PMC bank accounts were not provided for audit. This was contrary to Regulation 29 of National Government Constituencies Development Fund Regulations, 2016 which provides that each account opening must be accompanied by an introductory letter from the Fund Manager with clear definitions of the signatories.

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

The audit was conducted in accordance with (ISSAI) 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that, internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **1. Lack of Strategic Plan**

Review of the organizations policy documents revealed that in the year under review, the Fund did not have a Strategic Plan for the Fund in conformity with Medium-Term Fiscal Framework and Fiscal Policy objectives of the National Government.

In the circumstances, it may not be possible for the Fund to align its activities to national strategic objectives.

#### **2. Lack of Disaster Recovery Plan**

During the year under review, the Fund did not have a Disaster Recovery Plan or Business Continuity Plan and had not implemented a backup and retention strategy. In the absence of a Disaster Recovery or Business Continuity Plan, the entity lacks a framework for identifying, preventing and mitigating against disasters and ensuring that its operations are not interrupted.

In the circumstances, the Fund is exposed to risks and its operations maybe interrupted.

### **3. Lack of IT policy**

Review of the IT control systems for the Fund revealed that the Fund did not have an IT Policy in place. Absence of an IT policy means that there is no guide for the entity on management of IT data confidentiality, accuracy, reliability, integrity and availability from being compromised.

In the circumstances, the Fund's IT controls were not effective and risks might not be effectively managed.

### **4. Failure to Maintain Imprest Register**

Review of the records maintained by the Fund revealed that imprest register was not maintained, and there was no records and details of temporary imprest issued, including staff name, date of issuance, staff number, imprest warrant number, due dates, and surrender dates for ease of managing and controlling imprest issued to employees.

In the circumstances, the effectiveness of internal controls in relation to management of imprest could not be confirmed.

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

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

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue 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 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 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**

**24 June, 2024**

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

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

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	87,000,000	181,477,758
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	345,445	-
<b>TOTAL RECEIPTS</b>		<b>87,345,445</b>	<b>181,477,758</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,119,546	3,523,200
Committee expenses	5	4,436,022	3,254,472
Use of goods and services	6	5,784,150	8,159,715
Transfers to Other Government Units	7	8,334,000	92,020,000
Other grants and transfers	8	46,807,184	62,836,763
Acquisition of Assets	9	398,228	2,097,566
Oversight Committee Expenses	10	314,463	-
Other Payments	11	-	-
<b>TOTAL PAYMENTS</b>		<b>68,193,593</b>	<b>171,891,716</b>

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 14-09- 2023 and signed by:

  
 Fund Account Manager

Name: Job Munyi

  
 National Sub-County  
 Accountant

Name: Benjamin Muchina  
 ICPAK M/No:26513

  
 Chairman NG-CDF  
 Committee

Name: Larasha Ole Mutenkere

**KAJIADO SOUTH 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	2021-2022
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12A	45,215,061	26,063,209
Cash Balances (cash at hand)	12B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>45,215,061</b>	<b>26,063,209</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	13	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>45,215,061</b>	<b>26,063,209</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	14A	-	-
Gratuity	14B	-	-
<b>NET FINANCIAL SSETS</b>		<b>45,215,061</b>	<b>26,063,209</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	15	26,063,209	16,477,167
Prior year adjustments	16	-	-
Surplus/Defict for the year		19,151,852	9,586,042
<b>NET FINANCIAL POSITION</b>		<b>45,215,061</b>	<b>26,063,209</b>

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

The Constituency financial statements were approved by NG CDFC on 14-09-2023 and signed by:

  
 Fund Account Manager

Name: Job Munyi

  
 National Sub-County  
 Accountant

Name: Benjamin Muchina  
 ICPAK M/No:26513

  
 Chairman NG-CDF  
 Committee

Name: Larasha Ole Mutenkere

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

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

**STATEMENT OF CASH FLOW**

		2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	87,000,000	181,477,758
Other Receipts	3	345,445	-
		<b>87,345,445</b>	<b>181,477,758</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	2,119,546	3,523,200
Committee expenses	5	4,436,022	3,254,472
Use of goods and services	6	5,784,150	8,159,715
Transfers to Other Government Units	7	8,334,000	92,020,000
Other grants and transfers	8	46,807,184	62,836,763
Oversight Committee Expenses	10	314,463	-
Other Payments	11		-
		<b>67,795,365</b>	<b>169,794,150</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	-
<b>Net Adjustments</b>		-	-
<b>Net cash flow from operating activities</b>		<b>19,550,080</b>	<b>11,683,608</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(398,228)	(2,097,566)
<b>Net cash flows from Investing Activities</b>		<b>(398,228)</b>	<b>(2,097,566)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>19,151,852</b>	<b>9,586,042</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>12</b>	<b>26,063,209</b>	<b>16,477,167</b>
<b>Cash and cash equivalent at END of the year</b>		<b>45,215,061</b>	<b>26,063,209</b>

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

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

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statements.

The Constituency financial statements were approved by NG CDFC on 14-09- 2023 and signed by:



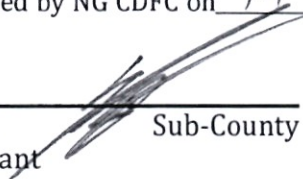
Fund Account Manager

Name: Job Munyi

National  
Accountant

Name: Benjamin Muchina  
ICPAK M/No: 26513

Sub-County



Chairman  
Committee

Name: Larasha Ole Mutenkere

NG-CDF

***KAJIADO SOUTH 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 30<sup>th</sup> 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 %
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from NG-CDF Board	145,087,603	26,063,209	0	171,150,812	113,063,209	58,087,603	
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts		345,445		345,445	345,445	-	100.0%
<b>TOTAL RECEIPTS</b>	<b>145,087,603</b>	<b>26,408,654</b>	<b>0</b>	<b>171,496,257</b>	<b>113,408,654</b>	<b>58,087,603</b>	<b>66.1%</b>
<b>PAYMENTS</b>							
Compensation of Employees	2,580,000	1,418,840		3,998,840	2,119,546	1,879,294	53.0%
Committee expenses	5,200,000			5,200,000	4,436,022	763,978	
Use of goods and services	5,277,884	3,030,090		8,307,974	5,784,150	2,523,824	69.6%
Transfers to Other Government Units	56,266,181	8,334,000		64,600,181	8,334,000	56,266,181	12.9%
Other grants and transfers	72,112,662	12,877,846		84,990,508	46,807,184	38,183,324	55.1%
Acquisition of Assets		402,432		402,432	398,228	4,204	99.0%
Oversight Committee Expenses	1,450,876			1,450,876	314,463	1,136,413	21.7%
Other Payments	2,200,000			2,200,000	-	2,200,000	0.0%
Un Allocated Funds		345,445		345,445			
<b>TOTAL</b>	<b>145,087,603</b>	<b>26,408,653</b>	<b>0</b>	<b>171,496,256</b>	<b>68,193,593</b>	<b>103,302,663</b>	<b>39.8%</b>




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

*Explanatory Notes.*

- (a) Significant underutilization was due to late disbursement of funds by the NGCDF Board
- (b) Wrangles in the NGCDFC committee affected operations of the fund
- (c) Changes between the original and final budget are as a result of reallocations within the budget (Bursaries)

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	103,302,663
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2023	58,087,603
	45,215,060
Increase/(decrease) Accounts payable	0
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalentents at the end of the 30 <sup>th</sup> June 2023	45,215,060

The Constituency financial statements were approved by NG CDFC on 14-09- 2023 and signed by:

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: Job Munyi	Name: Benjamin Muchina ICPAK M/No: 26513	Name: Larasha Ole Mutenkere

**KAJIADO SOUTH Constituency**  
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XIII. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 202X

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
<b>1.0 Administration and Recurrent</b>						-
1.1 Compensation of employees	2,580,000.00	1,418,840		3,998,840.00	2,119,546.00	1,879,294
1.2 Committee allowances	1,248,000.00	426,652		1,674,652.00	1,160,673.00	513,979
1.3 Use of goods and services	4,877,256.00	157,333		5,034,589.00	3,554,391.00	1,480,198
<b>Total</b>				-		-
<b>2.0 Monitoring and evaluation</b>						-
2.1 Capacity building	1,800,000			1,800,000.00	1,640,000.00	160,000
2.2 Committee allowances	1,456,000	1,746,800		3,202,800.00	2,275,349.00	927,451
2.3 Use of goods and services	1,096,628	699,305		1,795,933.00	1,589,759.00	206,174
<b>Total</b>				-		-
<b>3.0 Emergency</b>	<b>7,636,190</b>			7,636,190.00		7,636,190
Loonkitok primary school		500,000		500,000.00	500,000.00	-
Shokut primary school		950,000		950,000.00	950,000.00	-
Oloiyapasei primary school		2,042,207		2,042,207.00	2,042,207.00	-
<b>Total</b>				-		-
<b>4.0 Bursary and Social Security</b>						-

**KAJIADO SOUTH Constituency**  
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4.1 Secondary Schools	39,000,000				39,000,000.00	34,740,000.00	4,260,000
4.2 Tertiary Institutions	11,780,661.00	6,166,538			17,947,199.00	6,123,200.00	11,823,999
<b>Total</b>					-	-	-
<b>5.0 Sports</b>							
Regional sports tournament	300,000.00				300,000.00		300,000
Illasit primary school volleyball	881,174.00				881,174.00		881,174
Constituency sports tournament	1,720,578.00	1,551,777			3,272,355.00	1,551,777.00	1,720,578
<b>Total</b>					-	-	-
<b>6.0 Environment</b>							
Namelok Primary School	550,000				550,000.00		550,000
Inkariak ronkena chiefs offices	350,876.00				350,876.00		350,876
ACC Kimana offices	550,000				550,000.00		550,000
NGCDFC offices	701,752	17,226			718,978.00		718,978
Oloibor-Soit primary school		100,000			100,000.00		100,000
Olchorro primary school		100,000			100,000.00		100,000
Olmapitet Secondary School		100,000			100,000.00		100,000
NGCDFC offices		98			98.00		98
Enkongu primary school		100,000			100,000.00		100,000
Enkusero primary school		75,000			75,000.00		75,000
Inkisanjani primary school		75,000			75,000.00		75,000
Kuku mixed secondary school		100,000			100,000.00		100,000
Oloirien secondary school		100,000			100,000.00		100,000
<b>Total</b>					-	-	-
<b>7.0 Primary Schools Projects</b>							
Itlital PrimarySchool	4,578,536				4,578,536.00		4,578,536
Enkolili PrimarySchool	4,578,536				4,578,536.00		4,578,536

***KAJIADO SOUTH Constituency  
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Nkama PrimarySchool	3,700,771			3,700,771.00		3,700,771
Illasit PrimarySchool	4,578,536			4,578,536.00		4,578,536
Matepes Primary school	4,063,960			4,063,960.00		4,063,960
Lormeuti Primary School	4,290,052			4,290,052.00		4,290,052
Olandi Primary School	2,450,663			2,450,663.00		2,450,663
Enkaji-Naibor Primary School	3,648,774			3,648,774.00		3,648,774
Olmoti Primary School	5,391,736			5,391,736.00		5,391,736
Olchorro primary school		200,000		200,000.00	200,000.00	-
Naor-Enkare primary		300,000		300,000.00	300,000.00	-
Oloiborsoit primary school		314,000		314,000.00	314,000.00	-
Olbili primary school		840,000		840,000.00	840,000.00	-
Enkijape primary school		500,000		500,000.00	500,000.00	-
Enkongu primary school		1,000,000		1,000,000.00	1,000,000.00	-
Oloilalei primary school		2,464,000		2,464,000.00	2,464,000.00	-
Kimana primary school		500,000		500,000.00	500,000.00	-
				-		-
				-		-
<b>Total</b>				-		-
<b>8.0 Secondary Schools Projects</b>				-		-
Kimana Girls secondary school-	9,160,786			9,160,786.00		9,160,786
KorinkoSecondary School	3,972,774			3,972,774.00		3,972,774
Iinyangusi Secondary school	5,851,057			5,851,057.00		5,851,057
Collin Davies secondary school		840,000		840,000.00	840,000.00	-
Amboseli Lewis Secondary school		576,000		576,000.00	576,000.00	-
Olmapitet Manhae Secondary school		300,000		300,000.00	300,000.00	-
Kimana mixed secondary school		500,000		500,000.00	500,000.00	-

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				-		-
<b>Total</b>				-		-
<b>9.0 Tertiary institutions Projects</b>				-		-
<b>Total</b>				-		-
<b>10.0 Security Projects</b>				-		-
Rombo divisional headquarters	8,391,431.00			8,391,431.00		8,391,431
Kimana police post	250,000			250,000.00		250,000
Kimana divisional headquarters		500,000		500,000.00	500,000.00	-
Inkariak Ronkena chief's offices		400,000		400,000.00	400,000.00	-
<b>Total</b>				-		-
<b>11.0 Acquisition of assets</b>				-		-
NGCDFC offices fence		402,432		402,432.00	398,228.00	4,204
<b>Total</b>				-		-
<b>12.0 Oversight Committee Expenses (itemize)</b>				-		-
Accommodation allowance	240,000			240,000.00		240,000
Accommodation & Domestic traveling allowance	300,000			300,000.00		300,000
Daily Subsistence Allowance	165,000			165,000.00		165,000
Other committee expenses	445,876			445,876.00	114,463.00	331,413
Travel Allowance of COC	300,000			300,000.00	200,000.00	100,000
				-		-
<b>Total</b>				-		-
<b>13.0 Other payments</b>				-		-
Strategic plan	2,200,000			2,200,000.00		2,200,000
<b>Total</b>				-		-
PMC savings		345,445		345,445.00		345,445
<b>Total</b>	<b>145,087,603</b>	<b>26,408,653</b>	<b>-</b>	<b>171,496,256.00</b>	<b>68,193,593.00</b>	<b>103,302,663</b>

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 South 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 recognizes 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 recognized 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 recognizes 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 Eequivalent.

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 08 June 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> 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 30<sup>th</sup> June 202x.

**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.

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XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE NO.B140910		33,000,000.00
AIE NO. B105451		44,000,000.00
AIE NO. B105786		24,000,000.00
AIE NO. B164474		32,088,879.00
AIE NO. B154031		16,000,000.00
AIE NO.B128834		16,000,000.00
AIE NO. B128522		5,000,000.00
AIE NO. B155951		11,388,879
	B185081	7,000,000
	B185502	6,000,000
	B185619	15,000,000
	B206115	5,000,000
	B205753	12,000,000
	B206366	12,000,000
	B207514	15,000,000
	B207877	15,000,000
<b>TOTAL</b>	<b>87,000,000</b>	<b>181,477,758</b>

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 SOUTH Constituency**  
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3. Other Receipts

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	0	-
Hire of plant/equipment/facilities	0	-
Unutilized funds from PMCs	345,445	-
Other Receipts Not Classified Elsewhere (specify)	0	-
<b>TOTAL</b>	<b>345,445</b>	<b>-</b>

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	696,360	3,504,000
Personal allowances paid as part of salary		
House Allowance	0	-
Transport Allowance	0	-
Leave allowance		-
Gratuity to contractual employees	1,388,180	-
Employer Contributions Compulsory national social security schemes	35,006	19,200
<b>Total</b>	<b>2,119,546</b>	<b>3,523,200</b>

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	2,160,673.00	2,200,000
Other committee expenses	2,275,349.00	2,354,472
<b>Total</b>	<b>4,436,022</b>	<b>4,554,472</b>

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6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	380,677	240,024
Communication, supplies and services	57,800	72,600
Domestic travel and subsistence	782,200	274,928
Printing, advertising and information supplies & services	742,259	700,000
Rentals of produced assets	-	-
Training expenses	1,240,000	1,500,000
Hospitality supplies and services	400,000	8,800
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	577,350	356,892
Fuel, oil & lubricants	600,000	610,000
Other operating expenses	803,542	950,000
Bank Charges	-	14,040
Security operations		
Routine maintenance - vehicles and other transport equipment	200,322	1,682,431
Routine maintenance- other assets		
<b>Total</b>	<b>5,784,150</b>	<b>6,409,715</b>

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*Notes To The Financial Statements (Continued)*

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	6,118,000	60,686,000
Transfers To Secondary Schools (See Attached List)	2,216,000	31,784,000
Transfers To Tertiary Institutions (See Attached List)	-	-
<b>Total</b>	<b>8,334,000</b>	<b>92,470,000</b>

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	33,740,000	-
Bursary – tertiary institutions (see attached list)	6,123,200	36,199,100
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	1,000,000	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	900,000	9,200,000
Sports projects (see attached list)	1,551,777	4,791,777
Environment projects (see attached list)	-	2,203,680
Emergency projects (see attached list)	3,492,207	10,442,206
Roads projects (see attached list)	-	-
<b>Total</b>	<b>46,807,184</b>	<b>62,836,763</b>

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*Notes To the Financial Statements (Continued)*

9. Acquisition Of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	398,228.00	2,097,566.40
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets		-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets		
<b>Total</b>	<b>398,228.00</b>	<b>2,097,566</b>

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	200,000	-
Other COC expenses	114,463	-
<b>TOTAL</b>	<b>314,463</b>	<b>-</b>

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan		
ICT Hub		

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)	<b>45,215,061</b>	<b>26,063,209</b>
Equity Bank, Loitokitok Branch. Kajiado south NG-CDF A/C no.0740261436159	-	-
Total	<b>45,215,061</b>	<b>26,063,209</b>
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	dd/mm/yy			
Name of Officer	dd/mm/yy			
Name of Officer	dd/mm/yy			
Name of Officer	dd/mm/yy			
Name of Officer	dd/mm/yy			
Name of Officer	dd/mm/yy			
Total				

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Notes to the Financial Statement Continued

14. Retention and Gratuity

14 A. Retention	2022-2023	2021-2022
	KShs	KShs
Retention as at 1 <sup>st</sup> July (A)	87,399	77,890
Retention held during the year (B)	-	87,399
Retention paid during the Year (C)	-	77,890
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	87,399	87,399

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

15. Fund Balance B/F

	(1 <sup>st</sup> July 2022)	(1 <sup>st</sup> July 2021)
	Kshs	Kshs
Bank accounts	26,063,209	16,477,167
Cash in hand		
Imprest		
Total	26,063,209	16,477,167
Less		
Payables: - Retention		
Payables - Gratuity		
Fund Balance Brought Forward		

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16. Prior Year Adjustments

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

17. Changes In Accounts Receivable - Outstanding Imprests

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)		
Imprest issued during the year (B)		
Imprest surrendered during the Year (C)		
closing accounts in account receivables D= A+B-C		
Net changes in accounts Receivables D - A		

18. Changes In Accounts Payable - Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	87,399	77,890
Deposit and Retentions held during the year (B)	0	87,399
Deposit and Retentions paid during the Year (C)	0	77,890
closing account payables D= A+B-C	<b>87,399</b>	<b>87,399</b>
Net changes in accounts payables D-A	<b>0</b>	<b>9,509</b>

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Notes To the Financial Statements (Continued)

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	1,879,294	1,418,840
Committee expense	1,601,430	2,580,090
Use of goods and services	1,686,372	
Amounts due to other Government entities (see attached list)	56,266,181	8,784,000
Amounts due to other grants and other transfers (see attached list)	38,183,324	12,877,847
Acquisition of assets	4,204	402,432
Oversight Committee Expenses	1,136,413	
Other Payments (Strategic plan)	2,200,000	
Funds pending approval	345,445	
Total	103,302,663	26,063,209

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19.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
TOTAL	655,719.82	465,746.75

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XVI. 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 <sup>th</sup> 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
Administration and Recurrent				
Compensation of employees	Compensation of employees	1,879,294	1,418,840	
Committee allowances	Committee allowances	513,979	426,652	
Use of goods and services	Use of goods and services	1,480,198	157,333	
Total				
Monitoring and evaluation				
Capacity building	Capacity building	160,000		
Committee allowances	Committee allowances	927,451	1,746,800	
Use of goods and services	Use of goods and services	206,174	699,305	
Total				
3.0 Emergency				
Unutilised	Unutilised emergency	7,636,190		
Loonkitok primary school	Construction of two blocks of pit latrines		500,000	
Shokut primary school	Construction of one of block pit latrines		950,000	
Oloiyapasei primary school	Construction of two blocks of pit latrines		2,042,207	
Total				
4.0 Bursary and Social Security				
Secondary Schools	Bursary-Secondary Schools	4,260,000		
Tertiary Institutions	Bursary- Tertiary Institutions	11,823,999	6,166,538	
Total				
5.0 Sports				

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Regional sports tournament	Regional sports tournament	300,000		
Illasit primary school volleyball	Illasit primary school volleyball	881,174		
Constituency sports tournament	Constituency sports tournament	1,720,578	1,551,777	
Total				
6.0 Environment				
Namelok Primary School	Water Supply and delivery of water tanks	550,000		
Inkariak Ronkena chiefs offices	Water harvesting and delivery of water tank	350,876		
ACC Kimana offices	Water harvesting and delivery of water tanks	550,000		
NGCDFC offices	Water Supply and delivery of water tanks and pump	718,978	17,226	
Oloibor-Soit primary school	Tree planting	100,000	100,000	
Olchorro primary school	Tree planting	100,000	100,000	
Olmapitet Secondary School	Tree planting	100,000	100,000	
NGCDFC offices	Tree planting	98	98	
Enkongu primary school	Tree planting	100,000	100,000	
Enkusero primary school	Tree planting	75,000	75,000	
Inkisanjani primary school	Tree planting	75,000	75,000	
Kuku mixed secondary school	Tree planting	100,000	100,000	
Oloirien secondary school	Tree planting	100,000	100,000	
7.0 Primary Schools Projects				
Itilal Primary School	Fencing of school land	4,578,536		
Enkolili Primary School	Fencing of school land	4,578,536		
Nkama Primary School	Construction of an administration block	3,700,771		

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Illasit Primary School	Fencing of school land	4,578,536		
Matepes Primary school	Fencing of school land	4,063,960		
Loormeuti Primary School	Fencing of school land	4,290,052		
Olandi Primary School	Renovation of school structures	2,450,663		
Enkaji-Naibor Primary School	Construction of 2 classrooms and supply of desks	3,648,774		
Olmoti Primary School	Fencing of school land	5,391,736		
Olchorro primary school	Fencing of school land		200,000	
Naor-Enkare primary	Construction of an administration block		300,000	
Oloiborsoit primary school	Fencing of school land		314,000	
Olbili primary school	Construction of 2 classrooms and supply of desks		840,000	
Enkijape primary school	Construction of an administration block		500,000	
Enkongu primary school	Fencing of school land		1,000,000	
Oloilalei primary school	Fencing of school land		2,464,000	
Kimana primary school	Construction of a multipurpose hall		500,000	
8.0 Secondary Schools Projects				
Kimana Girls secondary school-	Construction of a multipurpose hall	9,160,786		
Korinko Secondary School	Construction of 2 classrooms and supply of lockers and chairs	3,972,774		
Iinyangusi Secondary school	Construction of 2 classrooms and supply of lockers and chairs and construction of 3 blocks pit latrines	5,851,057		
Collin Davies secondary school	Construction of 2 classrooms and supply of lockers and chairs		840,000	
Amboseli Lewis Secondary school	Construction of 2 classrooms and supply of lockers and		576,000	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
	chairs			
Olmapiet Manhae Secondary school	Fencing of school land		300,000	
Kimana mixed secondary school	Construction of an administration block		500,000	
10.0 Security Projects				
Rombo divisional headquarters	Construction of ACC offices- Rombo	8,391,431		
Kimana police post	Supply of electricity	250,000		
Kimana divisional headquarters	Construction of ACC offices- Kimana		500,000	
Inkariak Ronkena chief's offices	Construction of chief's offices- Inkariak Ronkena		400,000	
11.0 Acquisition of assets				
NGCDFC offices fence	NGCDFC offices fence	4,204	402,432	
12.0 Oversight Committee Expenses (itemize)				
Accommodation allowance	Accommodation allowance	240,000		
Accommodation & Domestic traveling allowance	Accommodation & Domestic traveling allowance	300,000		
Daily Subsistence Allowance	Daily Subsistence Allowance	165,000		
Other committee expenses	Other committee expenses	331,413		
Travel Allowance of COC	Travel Allowance of COC	100,000		
13.0 Other payments				
Strategic plan	Constituency strategic plan	2,200,000		
Unallocated Fund	PMC Savings	345,445		
Total		103,302,663	26,063,208	

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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	300,000			300,000
Buildings and structures	14,171,034	398,228		14,569,262
Transport equipment	7,653,893			7,653,893
Office equipment, furniture and fittings	552,830			552,830
ICT Equipment, Software and Other ICT Assets	97,000			97,000
Other Machinery and Equipment	-			-
Heritage and cultural assets	-			-
Intangible assets	-			-
<b>Total</b>	<b>22,774,757</b>	<b>398,228</b>		<b>23,172,985</b>

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Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2023

PMC	Account number	Bank	Bank Balance 2022-2023	Bank Balance 2021-2022
LOORMEUTI PRIMARY SCHOOL-NGCDF PMC ACCOUNT	0740284415322	EQUITY BANK LOITOKITOK	0.00	
MATEPES INTERGRATED PRIMARY SCHOOL-NGCDF PMC ACCOUNT	0740284405293	EQUITY BANK LOITOKITOK	0.00	
ASSISTANT COUNTY COMMISSIONER ROMBO-NGCDF PMC ACCOUNT	0740284405431	EQUITY BANK LOITOKITOK	0.00	
ILNYANGUSI SECONDARY SCHOOL-NGCDF PMC ACCOUNT	0740284403293	EQUITY BANK LOITOKITOK	0.00	
ILTILAL PRIMARY SCHOOL-NGCDF PMC ACCOUNT	0740284403316	EQUITY BANK LOITOKITOK	0.00	
NKAMA PRIMARY-NGCDF PMC ACCOUNT	0740284403364	EQUITY BANK LOITOKITOK	0.00	
NOLASITI PRIMARY SCHOOL- PMC ACCOUNT	0740282236068	EQUITY BANK LOITOKITOK	1,570.00	1,570.00
ENKII BOYS SECONDARY SCHOOL NG-CDF ACCOUNT	0740282142454	EQUITY BANK LOITOKITOK	3,328.00	3,328.00
ESITETI PRIMARY SCHOOL-NGCDF PROJECT	0740282070657	EQUITY BANK LOITOKITOK	3,382.50	3,382.50
NAORR-ENKARE PRIMARY SCHOOL-NGCDF PROJECT	0740282071645	EQUITY BANK LOITOKITOK	652.90	652.90
AMBOSELI LEWIS SECONDARY SCHOOL NGCDF PROJECT	0740282072040	EQUITY BANK LOITOKITOK	5,490.80	5,490.80
OLOIBOR-SOIT PRIMARY SCHOOL- NGCDF PROJECT ACCOUNT	0740282052378	EQUITY BANK LOITOKITOK	414.80	414.80
KIMANA MIXED DAY SECONDARY SCHOOL - NGCDF PROJECT ACCOUNT	0740282046566	EQUITY BANK LOITOKITOK	2,400.20	2,400.20
A.C.C. KIMANA DIVISION NGCDF PROJECT	0740282047089	EQUITY BANK LOITOKITOK	152,840.85	152,840.85
COLIN DAVIES SECONDARY SCHOOL NG-CDF PROJECT ACCOUNT	0740282047179	EQUITY BANK LOITOKITOK	52,698.00	52,698.00
LOONKIITOK PRIMARY SCHOOL-NG-CDF PMC ACCOUNT	0740282033813	EQUITY BANK LOITOKITOK	45,347.50	45,347.50
ENKONGU PRIMARY SCHOOL-NDCDF	0740282035665	EQUITY BANK LOITOKITOK	252.50	252.50
OLCHORRO PRIMARY SCHOOL-NG-CDF PMC ACCOUNT	0740282007324	EQUITY BANK LOITOKITOK	244.50	244.50

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PMC	Account number	Bank	Bank Balance 2022-2023	Bank Balance 2021-2022
ENKUSERO PRIMARY SCHOOL-CDF PMC ACCOUNT	0740280449390	EQUITY BANK LOITOKITOK	1,330.00	1,330.00
DEVKI EMUKUTAN PRIMARY SCHOOL NGCDF PROJECT	0740180706417	EQUITY BANK	0.00	-
KORINKO SECONDARY SCHOOL-NGCDF PMC PROJECT	0740280325634	EQUITY BANK LOITOKITOK	308,183.00	117,183.60
OLMAPITET MANHAE SECONDARY SCHOOL NG-CDF PROJECTS ACCOUNT	0740279492436	EQUITY BANK LOITOKITOK	2,689.80	2,689.80
INKARIAK RONKENA CHIEF'S OFFICE NGCDF PROJECT PMC ACCOUNT	0740278916421	EQUITY BANK LOITOKITOK	508.00	508.00
ENKIJAPE PRIMARY SCHOOL-CDF	0740278760097	EQUITY BANK LOITOKITOK	5,496.90	5,496.90
ILLASIT PRIMARY SCHOOL CDF ACCOUNT	0740278755602	EQUITY BANK LOITOKITOK	150.00	330.00
CHIEF OLE MUTURY PRIMARY SCHOOL CDF ACCOUNT	0740278755611	EQUITY BANK LOITOKITOK	64.35	64.35
KIMANA POLICE STATION-PMC	0740278633192	EQUITY BANK LOITOKITOK	20,718.50	20,718.50
MOILO PRIMARY SCHOOL-NGCDF	0740277393143	EQUITY BANK LOITOKITOK	2,403.00	2,403.00
KAJIADO SOUTH SPORTS NGCDFC PMC	0740273299026	EQUITY BANK LOITOKITOK	4,627.50	4,627.50
KIMANA PRIMARY SCHOOL-CDF	0740266458523	EQUITY BANK LOITOKITOK	1,343.55	1,343.55
ILTILAL SECONDARY SCHOOL-CDF	0740263723514	EQUITY BANK LOITOKITOK	647.00	647.00
KIMANA SECONDARY SCHOOL-CDF ACCOUNT	0740263531296	EQUITY BANK LOITOKITOK	920.00	920.00
SHOKUT PRIMARY SCHOOL-CDF	0740263496028	EQUITY BANK LOITOKITOK	79.90	79.90

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PMC	Account number	Bank	Bank Balance 2022-2023	Bank Balance 2021-2022
ILLASIT SECONDARY SCHOOL-CDF	0740263493290	EQUITY BANK LOITOKITOK	5,260.00	5,260.00
SAMAI PRIMARY SCHOOL- CDF	0740263485611	EQUITY BANK LOITOKITOK	-106.95	(106.95)
KAJIADO SOUTH CONSTITUENCY DEVELOPMENT FUND- KIMANA COMMUNITY STADIUM	0740162536865	EQUITY BANK LOITOKITOK	0.00	-
OLMAROROI PRIMARY SCHOOL-CDF ACCOUNT	0740298896684	EQUITY BANK LOITOKITOK	825.50	765.50
INKARIAK - RONKENA PRIMARY SCHOOL-CDF	0740298744436	EQUITY BANK LOITOKITOK	2,129.50	2,129.50
ENKOLILI PRIMARY SCHOOL	0740298694744	EQUITY BANK LOITOKITOK	425.00	425.00
MAISUYATI PRIMARY SCHOOL- CDF PROJECT ACCOUNT	0740299792982	EQUITY BANK LOITOKITOK	-18.80	(18.80)
ENKONGU NAROK PRIMARY SCHOOL NGCDF PMC ACCOUNT	0740297111990	EQUITY BANK LOITOKITOK	0.05	0.05
OLMOTI PRIMARY SCHOOL - CDF PROJECTS	0740297464448	EQUITY BANK LOITOKITOK	29,421.50	29,421.50
			655,719.85	464,840.45

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**Annex 6: Progress On Follow Up of Auditor Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
LER/OAG/NGCDF/KJD SOUTH/2021/2022(6)	Presentation and Accuracy of the Financial Statements	Issue resolved	Resolved	May 5 <sup>th</sup> 2023.
LER/OAG/NGCDF/KJD SOUTH/2021/2022(6)	Misclassification of Emergency Expenditure	Issue resolved	Resolved	May 5 <sup>th</sup> 2023.
LER/OAG/NGCDF/KJD SOUTH/2021/2022(6)	Unconfirmed Retention Money Balance	This amount reflects the amount retained for projects implemented previously in the financial years 2018/2019/20 and the amount was recorded in the deposits ledger.	Resolved	May 5 <sup>th</sup> 2023.
LER/OAG/NGCDF/KJD SOUTH/2021/2022(6)	Failure to Report Emergency Projects	Out of the Ksh. 10,442,206 utilized under the emergency vote, Ksh 7,192,207 was for the financial year 2020/21 and had been re-allocated to the projects listed.	Resolved	May 5 <sup>th</sup> 2023.
LER/OAG/NGCDF/KJD SOUTH/2021/2022(6)	Lack of Ownership Documents and Revaluation of Assets	Management to follow up with County Government of Kajiado for the allotment letter for NGCDFC offices land constructed at sub-county headquarters	Resolved	May 5 <sup>th</sup> 2023.
LER/OAG/NGCDF/KJD SOUTH/2021/2022(6)	Variances in Records for Funds Transfer from the Board	Follow up with ICT department	Resolved	May 5 <sup>th</sup> 2023.



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Name: Job Munyi  
Fund Account Manager.