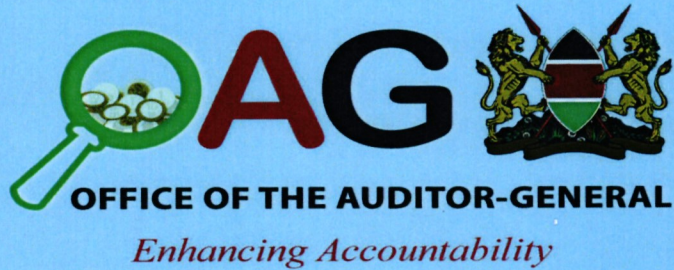


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

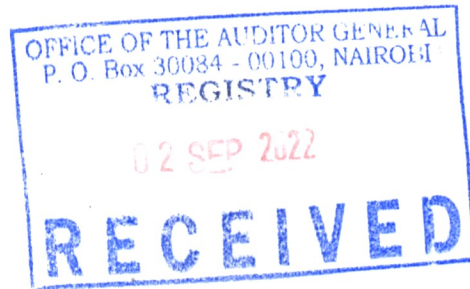
**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
KAJIADO NORTH CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2021**

PARLIAMENT
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THE NATIONAL ASSEMBLY	
DATE: 22 NOV 2022 Tuesday	
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KAJIADO NORTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

*KAJIADO NORTH Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

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KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Edwin Karani Wachira
2.	Sub-County Accountant	Lucy Wangui Njenga
3.	Chairman NGCDFC	Simon Gatheru
4.	Member NGCDFC	Julius Suiyanka

(d) Fiduciary Oversight Arrangements

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

(e) Kajiado North Constituency NGCDF Headquarters

P.O. Box 72-00208
Kajiado North NGCDF Building
Ngong –Kahara Road
Ngong Hills, KENYA

(f) Kajiado North Constituency NGCDF Contacts

Telephone: (254) 740 046701
E-mail: ngcdfkajiadonorth@cdf.go.ke
Website: www.ngcdf.go.ke

(g) Kajiado North Constituency NGCDF Bankers

Equity Bank
Ngong Branch
P.O. Box 170-00208
Ngong Hills

(h) Independent Auditors

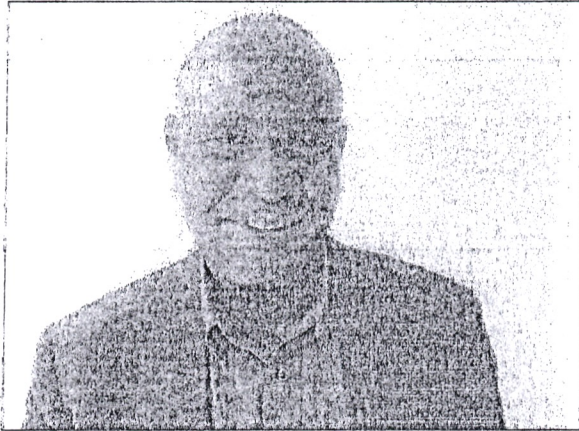
Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

NG-CDFC CHAIRMAN'S REPORT

THE KAJIADO NORTH NG-CDF CHAIRMAN



Mr. Simon Gatheru

Oloolua Police Station

This is a grand project in Oloolua Ward. The Police station project provides sufficient office space for the officers, a boardroom, armoury, modern toilets, and cells for men, women and juveniles. The project was funded to the tune of 9,600,000.00 in two (2) financial years.

The project is a response to the Kenya Police Service policy which underscores the need for a police station in each ward. This project shall address security, traffic and other civil challenges affecting the community this area.

Oloika Police station.

This is a state-of-the-art police facility in Olkeri ward. It has a spacious Reporting office/Reception, numerous offices and a boardroom. It also has an armoury; cells for men, women and juveniles. It has modern toilets for both officers and inmates. The project was funded to the tune of 9.6 M. The project shall increase community access to security, traffic and other civil services.

Nakeel Secondary School

This is a key educational facility in Nkaimurunya Ward. The project was funded to the tune of 4.0m in two (2) financial years. It includes the room for practical work, the preparation room, the benches, and the gas chamber.

The constituency has laid emphasis on expansion of educational infrastructure in order to create room for the growing peri-urban population. In order to strengthen the quality of education, the focus is on construction of science laboratories in all public secondary schools in the Constituency. The project was therefore undertaken for the above purpose.

Nakeel Primary School

This is an educational institution in Nkaimurunya Ward. The project involved construction of 2 classrooms to completion. The project was funded to the tune of Kshs 2,000,000.00.

Nakeel Primary school is one of the large primary schools with a large pupil population in the Constituency. Additional classrooms are required every year in order to reduce the challenges posed by congestion among the pupils in the school. This project is part of the solution to this challenge.

EMERGING ISSUES

- 100% transition from Primary into Secondary schools has had both positive and negative impacts. The positive ones are that none of the children was disadvantaged by dropping out of school. Most pupils proceeded to secondary school. However, the pupils were faced situation characterized by inadequate resources such as desks, books, science equipment among others. The situation was further aggravated by the Covid19 Protocols –where social distancing was required in a situation where resources were inadequate.
- Covid-19 protocols have also affected how the NG-CDF committee conducts its meetings, project management committee trainings as well as public community forums for prioritization of projects within the various wards in the constituency.

IMPLEMENTATION CHALLENGES.

The following are challenges facing the implementation of projects and activities in the constituency.

Covid 19 has been one of the major challenges since it affects the performance of staff working in the office, Project Management Committees (PMCs) and even contractors in different areas of the Constituency. The risk of contracting the disease are known to be higher in public spaces where congestion is likely to occur. NG-CDF offices are places where the public visit often when seeking assistance. We therefore required presence of staff. In order to address the above challenge, staff were encouraged to work in shifts in order to minimise the period of exposure to the public. There was provision of necessary protective gear and sanitizers in the office.

The PMCs and contractors were repeatedly urged to observe the protocols as they implemented the projects.

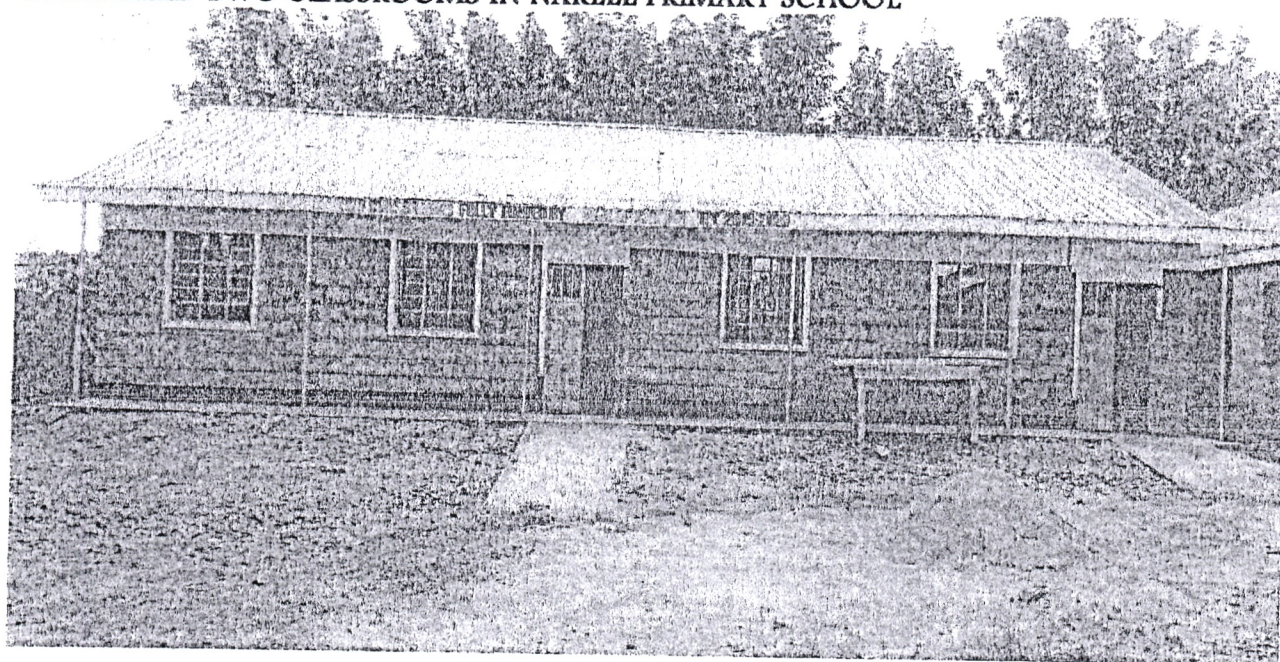
Over the years, sporting activities have been organised annually especially in form of football tournaments. Taking consideration of the Covid19 Protocols, it was not possible to organise these very exciting tournaments due to possible overcrowding.

In order to address this challenge, the NG-CDF chose to organise training for football referees and coaches/instructors. This has improved the quality of football in the Constituency.

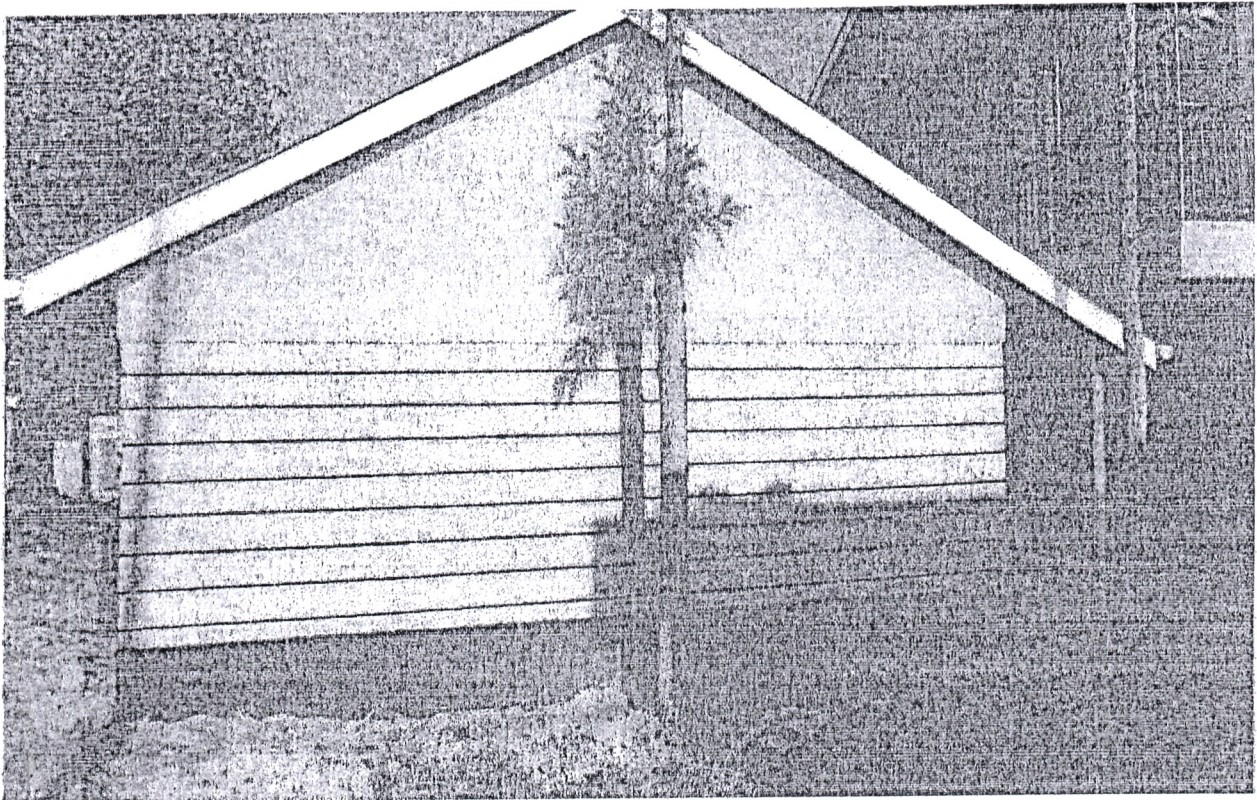
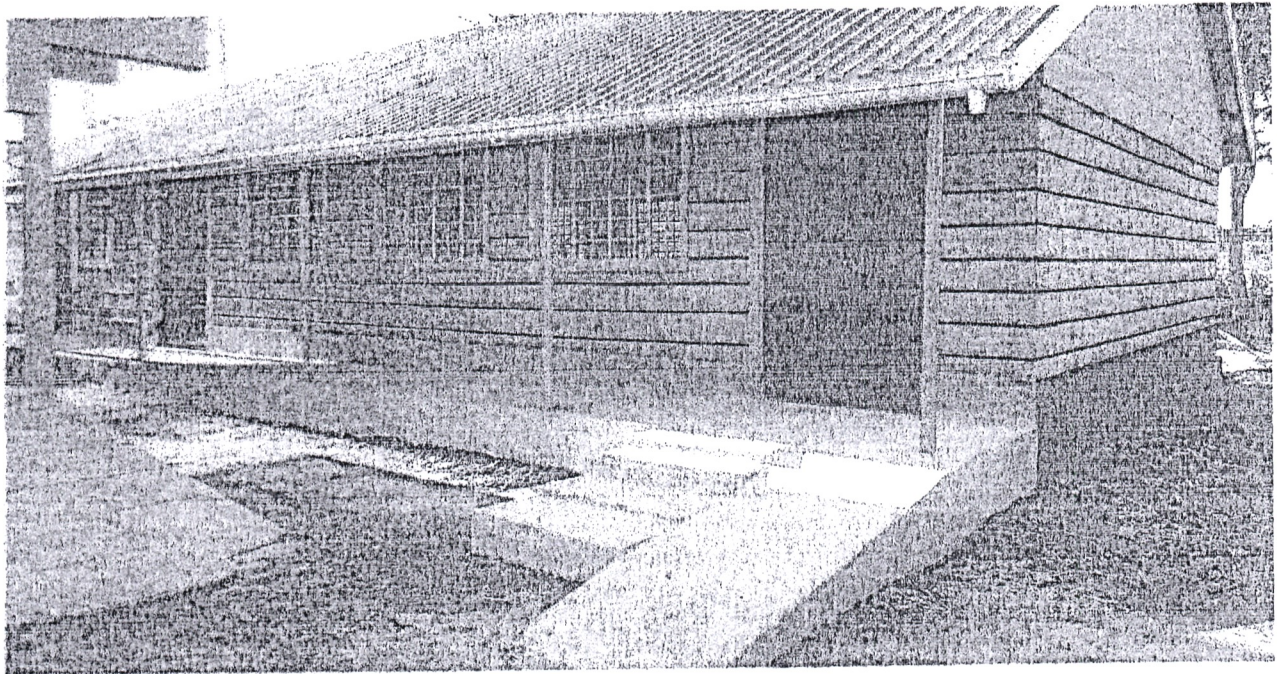
SUCCESSFULLY FINISHED PROJECTS IN THE CONSTITUENCY

EDUCATION ORIENTED PROJECTS

COMPLETED TWO CLASSROOMS IN NAKEEL PRIMARY SCHOOL

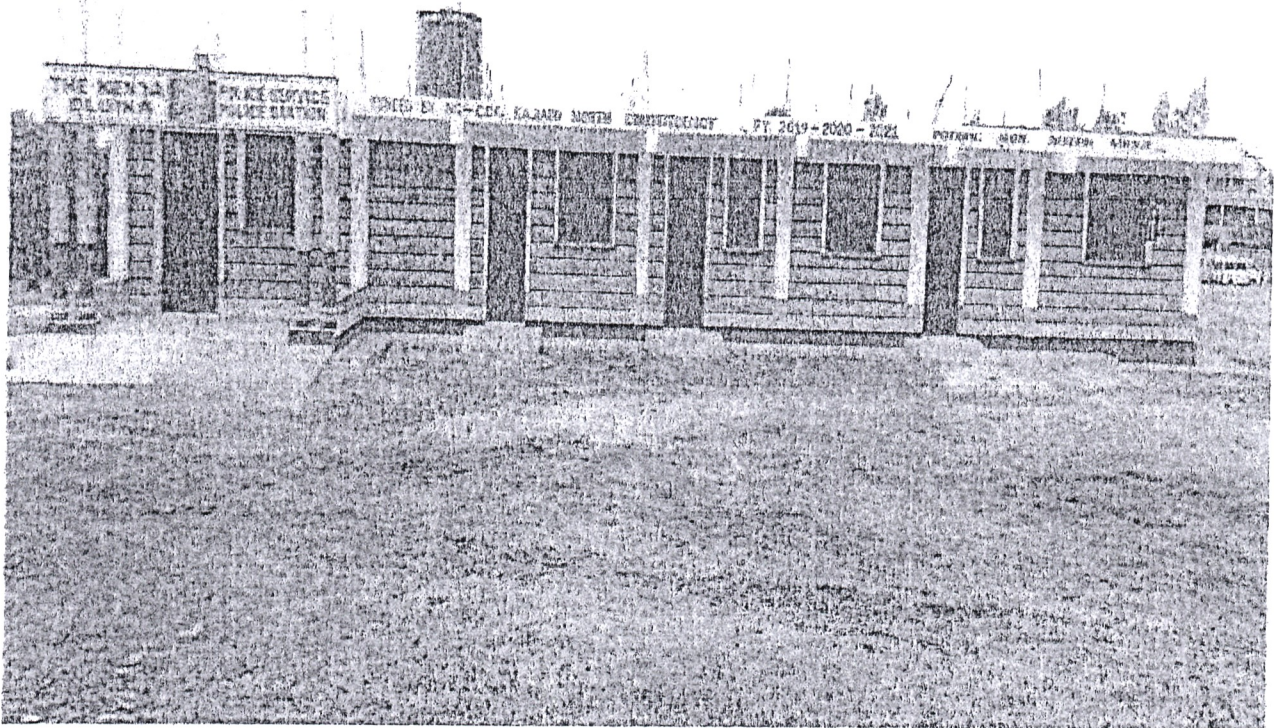


COMPLETED MODERN LABORATORY IN NAKEEL SECONDARY SCHOOL

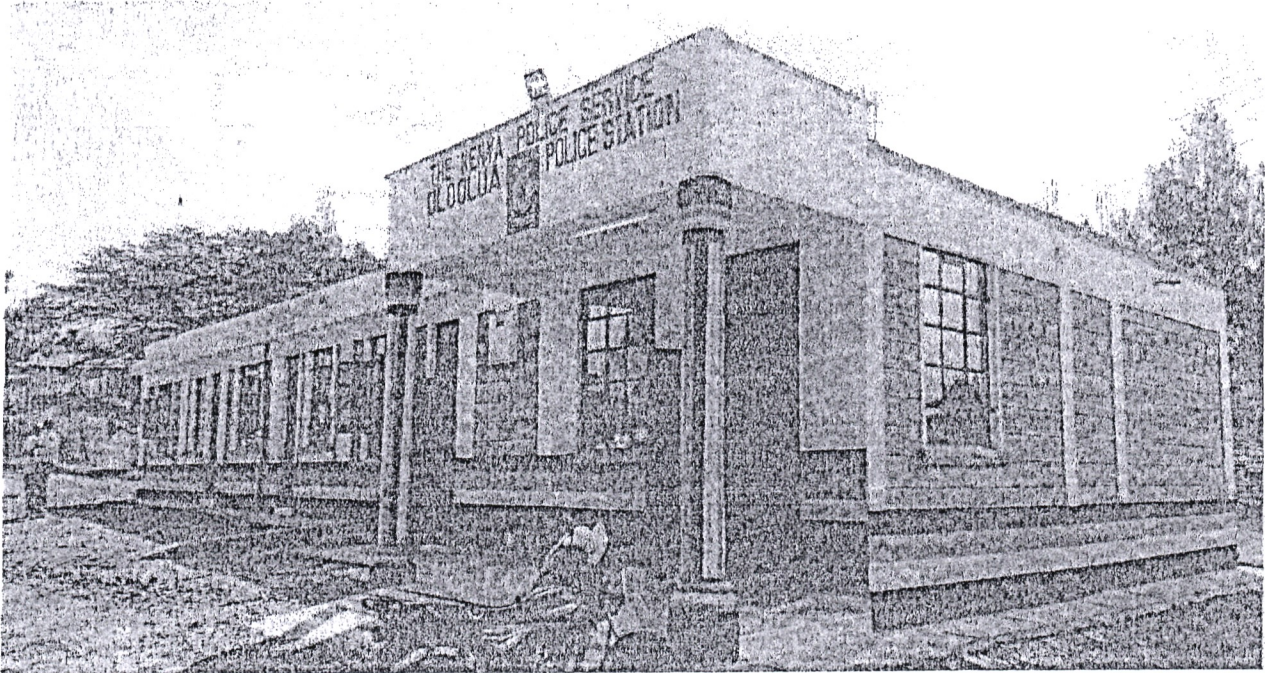




MODERN POLICE STATION AT OLOIKA



MODERN POLICE STATION AT OLOOLUA



Signature

**Simon Gatheru
CHAIRMAN NG-CDF COMMITTEE**



L STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of Kajiado North *Constituency 2018-2022* plan are to:

- a) To increase access and improve quality Of education.
- b) To improve security and bring government services close to the people.
- c) To engage in talent identification and development.
- d) To improve environmental conservation and development.
- e) To promote effective communication and good cooperation.
- f) To enhance data storage system

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To increase access and improve quality Of education	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 20/21 - we increased number of classrooms, dormitories, laboratories etc in the following schools/institutions. Primary schools: <i>New classrooms</i> Kerarapon - 2 Kiserian -2 Merisho-2 Nkaimurunya-2 Olekasasi-2 Total-10 <i>Renovations</i> Embulbul-3 Ngong Township-3 Olkeri-5

				<p>Oloolua-8 Total-19</p> <p><i>Fencing in metres</i> Enomatasiani-450m</p> <p>Secondary schools: <i>New classrooms</i> Empakase-3 Enomatasiani-3 Kiserian-3 Nkoroi-3 Total-12</p> <p><i>Laboratory -50 pax</i> PCEA Ngong Hills Nakeel Total-2</p> <p>Tertiary institution:</p> <p><i>Fencing in metres:</i> Ngong technical- 250m</p> <p>- Bursary beneficiaries at all levels were as per the attached schedules</p>
Security	To improve security and bring government services close to the people	Increased security in area and better distribution and access to government services	<p>Number of police stations and Posts</p> <p>Number of Chiefs and Assistant Chiefs offices</p>	<p>Police stations (PS) and posts</p> <p><i>Offices and cells</i> Oloolua PS Oloika PS</p> <p>Posts: Housing completion for APs at Olkeri</p> <p>Administration: <i>Chiefs offices</i> Entomoto Kahuho Kiserian Matasia Total:4</p> <p><i>Public Toilets:</i> Ongata Rongai Police Toilet-6 door and urinal</p>

BAJAJALO NORTH Constituency
 National Government Constituencies Development Fund (NGCDF)
 Reports and Financial Statements for The Year Ended June 30, 2021

				Entomoto Chief's Toilet –4 door and urinal DCC compound Toilet- 6 door and urinal Total: 16 doors +3 urinals <i>Furniture:</i> Entomoto Chiefs office
Environment	To improve environmental conservation and development	Increase green cover in the area	Number of seedlings planted and nurtured	Tree seedlings: 27 schools planted 240 seedlings. Total 27x240=6480 seedlings
Sports	To engage in talent identification and development.	Facilitate sporting activities and support local talent Sensitize youths of available programmes , opportunities and avoidance of drug abuse	Number of tournaments organised in the Constituency Number of sports talent trained	1 Volleyball tournament Training of: Referees-43 Coaches-52
Communication	To promote effective communication and good cooperation	Facilitate effective communication and good cooperation	Number media coverage Number of announcements for Bursary applications and vetting on Social media	Tv coverage: 1 appearance on Citizen Tv Social media communication: 4 times
Data base	To enhance data storage system	Operationalise components of a data management system.	Number of data management components	Storage apparatus: 10 flash discs for data storage

II. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

To ensure sustainability of Kajiado North NGCDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Kajiado North NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; Kajiado North NG-CDF 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 Kajiado North 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 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Once in every academic year, Kajiado North NG-CDF supports tree planting activities in schools. This is carried out in liaison with the school management which identifies the sites to be planted. Guidelines on the plants species to be planted is done in consultation with available environmental expertise. Often, focus is in the planting of indigenous species of the same area (provenance). The species are selected on aspects such as provision of shade, aesthetic appeal among other environmental services.

During project launching and also the opening of the police stations/ facilities NGCDF invites key resource persons/leaders in the community to speak on matters relating to security, drug

prevalence and its impacts in the area and mitigation measures. The NGCDF maintains semi-formal relations with resource experts in drug abuse, its impacts and management/ mitigation. These experts are easily called upon when need arises.

NGCDF have not done sensitization of communities on environmental conservation matters during sporting activities. However, we see this as an opportunity to underscore the importance of environment conservation. We shall endeavour to implement it in future sporting events..

NGCDF have not been actively involved in sensitizing local communities (farmers and livestock keepers) on soil conservation issues in relation to projects it supports financially. We however appreciate the close linkage between these community activities and either environmental degradation or conservation. We therefore identify this as an opportunity we shall use in our future projects.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Kajiado North constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues. The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

Kajiado North NG-CDF 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.

Kajiado North NG-CDF 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 interests

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

III. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the NGCDF-Kajiado North Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the NGCDF-Kajiado North Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *KAJIADO NORTH NGCDF* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Kajiado North Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF- Kajiado North Constituency financial statements were approved and signed by the Accounting Officer on 17TH SEPTEMBER 2021.

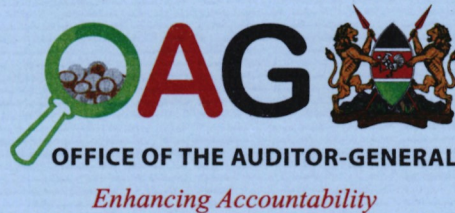

Chairman NGCDF Committee
Name: Simon Gathuru


Fund Account Manager
Name: Edwin Karani

17 SEP 2021

REPUBLIC OF KENYA

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Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KAJIADO NORTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Kajiado North Constituency set out on pages 18

Report of the Auditor-General on National Government Constituencies Development Fund - Kajiado North Constituency for the year ended 30 June, 2021

to 73, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund – Kajiado North Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statement reflects unexplained variances between opening balance and balances in the prior year audited financial statements as analysed below:

Item	Comparative Balance in 2020/2021 (Kshs.)	2019/2020 Audited Amount (Kshs.)	Variance (Kshs.)
Gratuity (Note 17.2)	-	147,134.68	(147,134.68)
Unutilized Funds (Note 17.3)	89,590,507.40	11,018,382.94	78,572,124.46
PMC Account (Note 17.4)	14,146,270.00	14,155,635.60	(9,365.60)
Acquisition of Assets (Note 8)	870,419.00	(870,419.00)	1,740,838.00

Further, Annex 5, reflects a Project Management Committee (PMC) bank balance of Kshs.22,624,443 instead of a balance of Kshs.38,660,594. The variance of Kshs.16,036,151 was not explained.

In the circumstances, the accuracy of the financial statements could not be confirmed.

2. Under-Allocation of Bursary Funding

Note 7 to the financial statements on other grants and other payments reflects bursary to secondary schools and tertiary schools totalling Kshs.2,877,001 and Kshs.865,000 respectively, resulting to total disbursements of Kshs.3,742,000 or

2% of the total funds received by the constituency of Kshs.163,990,507. This is contrary to Regulation 21(5) of the National Government Constituencies Development Fund Regulations, 2015 which provide for bursaries allocation of not less than twenty-five percent of the funds allocated to a constituency. Further, the analysis of bursary to secondary schools totalling Kshs.2,877,001 revealed transfers to the Fund Account Manager of Kshs.472,000 and Kshs.665,500 dated 16 June, 2020 and 6 June, 2021 respectively. No explanation was provided for the transfers.

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

3. Unsupported Sports Projects Expenditure

Note 7 to the financial statements reflects other grants and other payments amount of Kshs.37,128,444 which include Kshs.2,074,500 incurred for sports projects. Review of records provided revealed that Kshs.843,000 was paid for the supply of assorted sports equipment. However, the user requisitions, delivery notes and distribution list were not provided for audit review. Further, the reported amount also includes expenditure amounting to Kshs.1,211,500 whose payment vouchers were not provided for audit.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.2,074,500 on sports projects could not be confirmed.

4. Unsupported Environment Projects Expenditure

Review of records provided revealed that Kshs.2,700,000 was incurred under environment projects for the purchase of seedlings for planting within twenty-seven (27) schools in the Constituency. However, the method of procurement and the suppliers involved were not disclosed. Also, the payments were not supported with inspection reports and cash sale receipts or invoices from the suppliers

In the circumstances, the accuracy and completeness of the expenditure of Kshs.2,700,000 on environment projects could not be confirmed.

5. Unsupported Prior Year Adjustments

The statement of assets and liabilities reflects a prior year adjustments balance of Kshs.898,603 indicated in Note 14 to the financial statements being accumulated unrepresented bursary cheques from previous financial years that were reversed back in the cash book and vote book at the end of the financial year. However, the schedule of the unrepresented cheques, cash book and vote book entries were not provided for audit.

In the circumstances, the accuracy and completeness of the prior year adjustments of Kshs.898,602 could not be confirmed.

6. Unsupported Cash and Cash Equivalents Balance

The statement of assets and liabilities and Note 10 to the financial statements reflects cash and cash equivalents balance of Kshs.65,077,686 as at 30 June, 2021. The bank reconciliation statement provided for audit reflects unrepresented cheques of Kshs.5,552,795. The details as to when the respective cheques cleared were not provided for audit. Further, the reconciliation statement reflects an amount of Kshs.13,000,000 as receipts in bank statement not in the cash book. No explanation was provided for failure to receipt the amount.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.65,077,686 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects a final expenditure budget of Kshs.226,679,387 against actual expenditure of Kshs.99,811,424 resulting in budget under-utilization of Kshs.126,867,963 or 64% of the approved budget. In addition, the Fund budgeted to receive Kshs.226,679,387 from the Constituencies Development Fund Board out of which the Board remitted Kshs.163,990,507 resulting in a deficit of Kshs.62,688,880 or 28% of the budget.

In the circumstances, the Fund did not implement planned and approved projects thereby denying residents of Kajiado North Constituency services.

2. Stalled Project

As disclosed under Note 9 to the financial statements, the statement of receipts and payments reflects other payments amount of Kshs.3,000,000 which was in respect to construction of a social hall. However, audit inspection in May, 2022 revealed that the

Project had stalled and the contractor had abandoned the site. No explanation or documentation was provided on the cause of the current status and/or the way forward.

In the circumstances, the value for money of the expenditure of Kshs.3,000,000 could not be confirmed.

3. Un-Implemented Projects

Review of budget execution by sectors and projects revealed that various projects under other grants and transfers were approved by the Board and allocated funds for implementation during the year under review. However, as at the 30 June, 2021, nine (9) projects with an allocation of Kshs.22,500,000 had not been implemented.

In the circumstances, Kajiado North constituents may not get value for money from the incomplete projects.

4. Transfers to Other Government Units

The statement of receipts and payments reflects transfers to other Government units amount of Kshs.49,045,240. Review of records provided revealed the following:

- (i) Embullbil Primary was allocated Kshs.1,500,000 as per the financial statements while the project status report reflects an actual disbursement of Kshs.1,200,000.
- (ii) The financial statements reflect that no funds were disbursed towards projects in Enoomatasia Primary, Kerarapon Primary and Nkaimurunya Primary in the year under review, while the status implementation report indicates that Kshs.6,000,000 was issued towards the schools' projects in Enoomatasia Primary, Kerarapon and Nkaimurunya are 100%, 70% and 60% complete respectively. The inconsistencies were not explained.
- (iii) The financial statements indicate that Nakeel and Ongata Rongai Primary Schools each received Kshs.2,000,000 while the project status reports indicates that no funds were disbursed towards the school projects in the year under review.
- (iv) As per the project status reports, Kiserian Secondary School and Nkoro Secondary received Kshs.3,000,000 each and the projects are at 60% and 80% complete respectively while the financial statements reflects that no funds were disbursed in the year under review.
- (v) Funds totalling Kshs.16,089,220 or 60% of funds disbursed to secondary schools, were in respect to Catholic Diocese of Ngong Secondary School, Embulbul Mixed day, Enoomatasi Girls, Kerarapon, Nkaimurunya, Nkroi Mixed and Olekasasi but whose project details and current status reports were not provided for audit review.

- (vi) Under security projects, Kahuho Chiefs Office, Kajiado North Deputy Commissioner Public Toilet, Kiserian and Ongata Rongai Chiefs' Offices projects have their funds disbursed and the projects on going in the status report while according to the financial statements the projects funds totalling to Kshs.6,100,000 were not disbursed. Further, as per the budget execution by sectors and projects, Oloika Police Station received an amount of Kshs.8,600,000 against a budget of Kshs.7,100,000 but the approval for the over expenditure was not provided.
- (vii) Included in transfers to secondary schools balance of Kshs.26,689,220, are provisional funds totalling to Kshs.1,530,000 to various contactors for ten (10) constructions projects. However, the sums remained unaccounted for and examination of sampled payment vouchers revealed that the contracts and award letters for four constructions projects had varying amounts. Further, it was noted that the amounts paid for five projects were different from the awarded amounts. In addition, four contracts documents were not provided for audit. No explanations were provided for the anomalies.

In the circumstances, the accuracy of the transfers to other government units balance could not be confirmed.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

Report of the Auditor-General on National Government Constituencies Development Fund - Kajiado North Constituency for the year ended 30 June, 2021

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of the 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

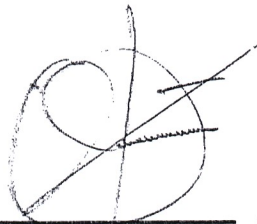
Nairobi

22 July, 2022

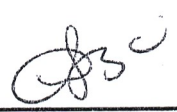
V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	143,767,724.10	123,540,875.50
Proceeds from Sale of Assets	2	0	0
Other Receipts (Sale of Tender Documents)123	3	0	64,000.00
TOTAL RECEIPTS		143,767,724.10	123,604,875.50
PAYMENTS			
Compensation of employees	4	2,184,457.12	2,492,127.05
Use of goods and services	5	8,453,283.00	5,358,258.60
Transfers to Other Government Units	6	49,045,240.37	39,241,906.70
Other grants and transfers	7	37,128,443.55	65,503,061.00
Acquisition of Assets	8	0	870,419.00
Other Payments	9	3,000,000.00	1,749,000.00
TOTAL PAYMENTS		99,811,424.00	115,214,772.00
SURPLUS/(DEFICIT)		43,956,300.00	8,390,103.00

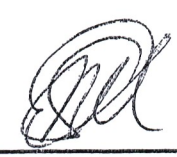
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kajiado North Constituency financial statements were approved on 17th SEPTEMBER 2021 and signed by:



Fund Account Manager
 Name: Edwin Karani



National Sub-County
 Accountant
 Name: Lucy Njenga
 ICPAK M/No: 11287



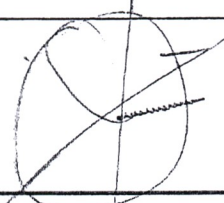
Chairman NG-CDF Committee
 Name: Simon Gatheru


17 SEP 2021


VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	65,077,686.00	20,222,783.00
Cash Balances (cash at hand)	10B	0	0
Total Cash and Cash Equivalents		65,077,686.00	20,222,783.00
Accounts Receivable			
Outstanding Imprests	11	0	0
TOTAL FINANCIAL ASSETS		65,077,686.00	20,222,783.00
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	0	0
Gratuity	12B	0	0
TOTAL FINANCIAL LIABILITES		0	0
NET FINANCIAL ASSETS		65,077,686.00	20,222,783.00
REPRESENTED BY			
Fund balance b/fwd		20,222,783.00	10,164,680.00
Prior year adjustments	14	898,603.00	1,668,000.00
Surplus/Deficit for the year		43,956,300.00	8,390,103.00
NET FINANCIAL POSITION		65,077,686.00	20,222,783.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kajiado North Constituency financial statements were approved on 17th SEPTEMBER 2021 and signed by:


 Fund Account Manager
 Name: Edwin Karani


 National Sub-County
 Accountant
 Name: Lucy Njenga
 ICPAK M/No: 11287


 Chairman NG-CDF Committee
 Name: Simon Gatheru

17 SEP 2021

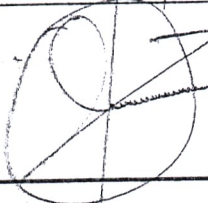
*KAJILADO NORTH Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

VII. STATEMENT OF CASHFLOW

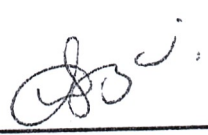
		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	143,767,724.00	123,540,876.00
Other Receipts	3	0	64,000.00
Total receipts		143,767,724.00	123,604,876.00
Payments for operating activities			
Compensation of Employees	4	2,184,457.00	2,492,127.00
Use of goods and services	5	8,453,283.00	5,358,259.00
Transfers to Other Government Units	6	49,045,240.00	39,241,907.00
Other grants and transfers	7	37,128,444.00	65,503,061.00
Other Payments	9	3,000,000.00	1,749,000.00
Total payments		99,811,424.00	114,344,353.00
Total Receipts Less Total Payments		43,956,300.00	
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	0	0
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	0	0
Prior year adjustments	14	898,603.00	1,668,000.00
Net Adjustments		898,603.00	1,668,000.00
Net cash flow from operating activities		44,854,903.00	10,928,522.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	8	0	(870,419)
Net cash flows from Investing Activities		0	(870,419)
NET INCREASE IN CASH AND CASH EQUIVALENT		44,854,903.00	10,058,103.00
Cash and cash equivalent at BEGINNING of the year	10	20,222,783.00	10,164,680.00
Cash and cash equivalent at END of the year		<u>65,077,686.00</u>	<u>20,222,783.00</u>

KAJIADO NORTH Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kajiado North Constituency financial statements were approved on 17th SEPTEMBER 2021 and signed by:



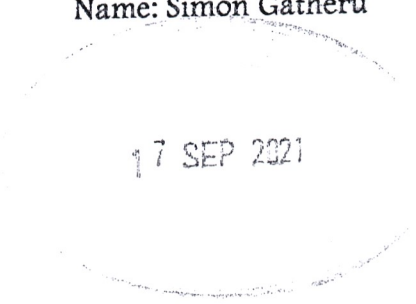
Fund Account Manager
Name: Edwin Karani



National Sub-County Accountant
Name: Lucy Njenga
ICPAK M/No: 11287



Chairman NG-CDF Committee
Name: Simon Gatheru


17 SEP 2021

*National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

VIII. SUMMARY STATEMENT OF APPROPRIATION

Receipts/Payments	Original Budget a	Adjustments b		Final Budget c=a+b	Actual on comparable basis D	Budget utilization difference e=c-d	% of Utiliza tion f=d/c %
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements				
RECEIPTS	2020/2021			2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Transfers from NGCDF Board	137,088,879.31	20,222,783.00	69,367,724.10	226,679,386.71	163,990,507.40	62,688,879.31	72.3%
Proceeds from Sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Receipts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTALS	137,088,879.31	20,222,783.00	69,367,724.10	226,679,386.71	163,990,507.40	62,688,879.31	72.3%
PAYMENTS							
Compensation of Employees	2,590,000.00	1,414,931.00	2,479,400.00	6,484,331.00	2,184,457.12	4,299,873.88	33.7%
Use of goods and services	9,497,998.76	3,442,772.00	4,181,049.00	17,121,819.57	8,453,283.00	8,668,536.57	49.4%
Transfers to Other Government Units	40,469,477.37		31,177,763.00	71,647,240.37	49,045,240.37	22,602,000.00	

**National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Receipts/Payments	Original Budget a	Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utiliza tion f=d/c %
		Opening Balance (C/BK) and AIA b	Previous Years' Outstanding Disbursements				
RECEIPTS	2020/2021	0.00		2020/2021	30/06/2021		68.5%
Other grants and transfers	80,531,403.18	13,227,081.00	31,529,512.00	125,287,995.77	37,128,443.55	88,159,552.22	29.6%
Acquisition of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Payments	4,000,000.00	2,000,000.00	0.00	6,000,000.00	3,000,000.00	3,000,000.00	50.0%
Funds pending approval/AIA	0.00	138,000.00	0.00	138,000.00	0.00	138,000.00	0.0%
TOTALS	137,088,879.3 1	20,222,783.00	69,367,724.10	226,679,386.7 1	99,811,424.04	126,867,962.67	44.0%

KAJIADO NORTH Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

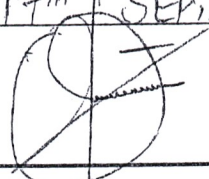
- i. 33.7% on Compensation of employees is as a result of accumulated funds for staff gratuity retention and staff salaries.
- ii. 49.4% on Use of goods and services was as a result of delayed fund disbursement during the financial year.
- iii. 68.9% on Transfer to other Government Units was as a result of delayed part funding disbursement during the financial year.
- iv. 29.6% on Other Grants and transfers was a result of poor uptake of funds by Kajiado North NG-CDF. It will be the objective of the committee to improve on this in the subsequent financial year. In addition, parts of the funds were for purchase/acquisition of land which took a long time to get approved.
- v. 0.0% on Acquisition of assets was because the NG-CDF did not acquire/purchase any furniture during the financial year.
- vi. 50.0% on other payments was as a result of delayed disbursement of funds to the respective project management committees and especially for the ICT Hubs.
- vii. 0.0% on AIA is because the NG-CDF committee is awaiting approval of the funds by the NG-CDF board to be used in form of an AIE


NOTE;


The difference between Original Budget and Final Budget is as a result of funds received in financial year 2020/2021 for the financial year 2019/2020. In addition, the difference also includes funds totalling to Kshs 138,000.00 for revenue received from sale of tenders in the financial year 2018/2019 and 2019/2020.

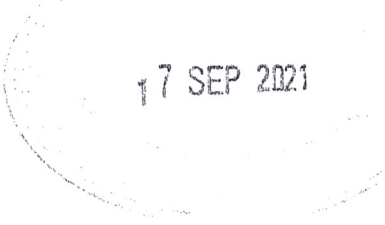
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	126,867,962.67
Less: undisbursed funds receivable from the Board as at 30 th June 2021	62,688,879.31
	64,179,083.36
Add: Accounts payable	-
Less: Accounts Receivable	-
Add/Less: Prior Year Adjustments	898,602.60
Cash and Cash Equivalents at the end of the FY 2020/2021	65,077,685.96

The NGCDF-Kajiado North Constituency financial statements were approved on 17th SEPTEMBER 2021 and signed by:


 Fund Account Manager
 Name: Edwin Karani


 National Sub-County
 Accountant
 Name: Lucy Njenga
 ICPAK M/No: 11287


 Chairman NG-CDF Committee
 Name: Simon Gatheru



*National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments		Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,590,000.00	1,414,93.00	2,479,400.00	6,484,331.00	2,184,457.00	4,299,873.88
1.2 Committee allowances	2,700,000.00	1,408,100.00	1,300,000.00	5,408,100.00	2,089,300.00	3,318,800.00
1.3 Use of goods and services	2,785,333.00	1,112,188.00	260,017.00	4,157,538.43	3,308,133.00	849,405.43
TOTAL	8,075,333.00	3,935,219.00	4,039,417.00	16,049,969.43	7,581,890.00	8,468,079.00
2.0 Monitoring and evaluation						
2.1 Capacity building	1,800,000.00	-	1,500,000.00	3,300,000.00	390,000.00	2,910,000.00
2.2 Committee allowances	1,991,635.00	922,483.00	100,000.00	3,014,118.49	2,665,850.00	348,268.00
2.3 Use of goods and services	221,031.00	-	1,021,032.00	1,242,062.72	-	1,242,063.00
TOTAL	4,012,666.00	922,483.00	2,621,032.00	7,556,181.21	3,055,850.00	4,500,331.00
3.0 Emergency						
3.1 Primary Schools	7,192,206.00	-	-	7,192,206.00	2,656,300.00	4,535,906.00
3.2 Secondary schools	-	-	-	-	-	-

**National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/ Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements			
3.3 Tertiary Institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
3.5 Unutilised	-	5,908,334.00	2,934,803.00	8,843,136.42	-	8,843,136.00
Total	7,192,206.00	5,908,334.00	2,934,803.00	16,035,342.42	2,656,300.00	13,379,042.00
4.0 Bursary and Social Security						
4.1 Secondary Schools	18,000,000.00	3,293,234.00	-	21,293,233.93	2,877,00.00	18,416,233.00
4.2 Tertiary Institutions	12,000,000.00	-	-	12,000,000.00	865,001.00	11,134,999.00
4.3 Social Security	6,000,000.00	-	-	6,000,000.00	-	6,000,000.00
4.4 Special Needs	-	-	-	-	-	-
Total	36,000,000.00	3,293,234.00	-	39,293,233.93	3,742,002.00	35,551,232.00
5.0 Sports						
5.1 Organizing constituency sports tournaments, where the Winning teams will be awarded Trophies, Uniforms and Balls.	2,741,778.00	214,491.00	2,447,354.00	5,403,622.96	2,074,500.00	3,329,123.00
Total	2,741,778.00	214,491.00	2,447,354.00	5,403,622.96	2,074,500.00	3,329,123.00
6.0 Environment						

National Government Constituencies Development Fund (NGCDF)
 Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/B) and AIA	Previous Years' Outstanding Disbursements			
6.1 Tree planting kshs.82,785.17 and landscaping Kshs.100,000.00 for the following 15 Primary schools @ Kshs182,785.00 each: I. Embulbul primary school II. Oloolua Primary School III. Ngong Township Primary School IV. Nalepo Primary school V. Olkeri Primary School VI. Enomatasian Primary School VII. Upper Matasiani Primary School VIII. Kiserian Primary School IX. Nkoroi Primary School X. Merisho Primary School XI. Olekasasi Primary School XII. Nakeel Primary School XIII. Ongata Rongata Primary school XIV. Nkaimurunya Primary School XV. Kerarapon Primary School	2,741,778.00	143,022.00	2,747,354.00	5,632,153.95	2,700,000.00	2,932,154.00
Total	2,741,778.00	143,022.00	2,747,354.00	5,632,153.95	2,700,000.00	2,932,154.00
7.0 Primary Schools Projects (List all the Projects)	1,200,000.00	-	1,500,000.00	2,700,000.00	1,500,000.00	1,200,000.00
7.1 Embulbul primary school						

Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/B/L) and AIA	Previous Years' Outstanding Disbursements			
7.2 Enoomatasiari primary school	2,000,000.00	-	-	2,000,000.00	-	2,000,000.00
7.3 Kerarapon primary school	2,000,000.00	-	-	2,000,000.00	-	2,000,000.00
7.4 Kiserian primary school	2,000,000.00	-	2,000,000.00	4,000,000.00	2,000,000.00	2,000,000.00
7.5 Ilmerijo primary school	2,000,000.00	-	-	2,000,000.00	2,000,000.00	-
7.6 Nakeel primary school	2,000,000.00	-	750,000.00	2,750,000.00	2,000,000.00	750,000.00
7.7 Nalepo primary school	500,000.00	-	-	500,000.00	500,000.00	-
7.8 Ngong Township primary school	1,200,000.00	-	-	1,200,000.00	1,200,000.00	-
7.7 Nkainurunya primary school	2,000,000.00	-	-	2,000,000.00	-	2,000,000.00
7.8 Olekasasi primary school	2,000,000.00	-	2,000,000.00	4,000,000.00	2,000,000.00	2,000,000.00
7.9 Olkeri primary school	1,200,000.00	-	-	1,200,000.00	1,200,000.00	-
7.10 Ongata rongai primary school	2,000,000.00	-	750,000.00	2,750,000.00	2,000,000.00	750,000.00
7.11 Oloolua primary school	400,000.00	-	2,000,000.00	2,400,000.00	2,400,000.00	-
Total	20,500,000.00	-	9,000,000.00	29,500,000.00	16,800,000.00	12,700,000.00
8.0 Secondary Schools Projects (List all the Projects)						

National Government Constituencies Development Fund (NGCDF)
 Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original budget 2020/2021	Adjustments Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements	Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
8.1 Empakase secondary school	5,600,000.00	-	-	5,600,000.00	2,600,000.00	3,000,000.00
8.2 Enoomatiasani Mixed day Secondary school	3,400,000.00	-	-	3,400,000.00	3,000,000.00	400,000.00
8.3 Kiserian Secondary School	3,000,000.00	-	-	3,000,000.00	-	3,000,000.00
8.4 Nkoroi Secondary school	3,000,000.00	-	-	3,000,000.00	-	3,000,000.00
8.5 PCEA Ngong Hills Secondary School	2,000,000.00	-	2,000,000.00	4,000,000.00	4,000,000.00	-
8.6 Nakkel Secondary School	1,000,000.00	-	-	1,000,000.00	1,000,000.00	-
8.7 Catholic Diocese of Ngong Secondary School	-	-	3,600,000.00	3,600,000.00	3,600,000.00	-
8.8 Embulbul Mixed Day Secondary School	-	-	3,300,000.00	3,300,000.00	3,300,000.00	-
8.9 Encomatiasani Girls Secondary school	-	-	1,000,000.00	1,000,000.00	1,000,000.00	-
8.10 Kerarapon Secondary School	-	-	2,200,000.00	2,200,000.00	2,200,000.00	-
8.11 Nkaimurunya Secondary School	-	-	2,800,000.00	2,800,000.00	2,800,000.00	-
8.12 Nkoroi Mixed Day Secondary School	-	-	1,689,220.00	1,689,220.00	189,220.00	1,500,000.00
8.13 Olekasisi Secondary School	-	-	3,000,000.00	3,000,000.00	3,000,000.00	-
Total	18,000,000.00	-	19,589,220.00	37,589,220.00	26,689,220.00	10,900,000.00
9.0 Tertiary institutions						

**National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements	Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
Projects (List all the Projects)						
9.1 Ngong technical training institute	996,407.00	-	2,588,543.00	3,584,950.00	4,582,950.00	(998,000.00)
9.2 Ngong technical training institute	973,070.00	-	-	973,070.37	973,070.00	-
Total	1,969,477.00	-	2,588,543.00	4,558,020.37	5,556,020.00	(998,000.00)
10.0 Security Projects						
10.1 Entomoto Chiefs office	850,000.00	-	-	850,000.00	850,000.00	-
10.2 Kahuhu Chiefs office	1,800,000.00	-	-	1,800,000.00	-	1,800,000.00
10.3 Kajjado North Deputy county Commissioner Sub-county Offices Public Toilet	1,250,000.00	-	-	1,250,000.00	-	1,250,000.00
10.4 Kiserian Chiefs office	1,800,000.00	-	-	1,800,000.00	-	1,800,000.00
10.5 Ongata Rongai Police Station	1,250,000.00	-	-	1,250,000.00	-	1,250,000.00
10.6 Entomoto Chiefs office	300,000.00	1,500,000.00	-	1,800,000.00	1,800,000.00	-
10.7 Gataka Police Station	7,100,000.00	1,500,000.00	-	8,600,000.00	1,500,000.00	7,100,000.00
10.8 Matasia Assistant Chiefs office	350,000.00	-	-	350,000.00	1,850,000.00	(1,500,000.00)
10.9 Olkeri AP camp houses	455,642.00	-	-	455,642.00	455,642.00	-
10.10 Ololka Police Station						

National Government Constituencies Development Fund (NGCDF)
 Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-Programme	Original Budget 2020/2021	Adjustments Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements	Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
10.11 Oloolua Ward Police Station	7,100,000.00	-	-	7,100,000.00	8,600,000	(1,500,000.00)
10.12 Kandisi Police Post	7,600,000.00	-	-	7,600,000.00	7,600,000	-
10.13 Mosoi Range Chiefs Office	2,000,000.00	-	10,000,000.00	12,000,000.00	-	12,000,000.00
10.14 Entomoto Chiefs Office	-	228,000.00	-	228,000.00	-	228,000.00
10.15 Scheme 6 Chiefs Office	-	240,000.00	-	240,000.00	-	240,000.00
10.16 Ole Roimen Police Patrol Base	-	200,000.00	-	200,000.00	-	200,000.00
10.17 Kware Chiefs Office	-	-	1,000,000.00	1,000,000.00	1,000,000.00	-
10.18 Ongata Rongai Divisional Headquarters	-	-	300,000.00	300,000.00	300,000.00	-
10.19 Ongata Rongai Assistant Chiefs Office- Helena Road	-	-	100,000.00	100,000.00	-	100,000.00
10.20 Kiserian Chiefs Office	-	-	7,000,000.00	7,000,000.00	-	7,000,000.00
10.21 Olepolos Assistant Chiefs Office	-	-	2,000,000.00	2,000,000.00	2,000,000.00	-
Total	31,855,642.00	-	3,000,000.00	3,668,000.00	-	3,000,000.00
11.0 Acquisition of assets	-	3,668,000.00	23,400,000.00	58,923,642.00	25,955,642.00	32,968,000.00

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

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.

6. Cash and Cash Equivalentnets.

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.

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.

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 30th June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

14. Errors

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

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

15. Related Party Transactions

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
NGCDF Board		
AIE NO B104940	47,367,724.10	15,040,000.00
AIE NO B119815	13,000,000.00	40,000,000.00
AIE NO B128417	11,000,000.00	18,000,000.00
AIE NO B132161	6,000,000.00	4,000,000.00
AIE NO B124960	8,500,000.00	5,000,000.00
AIE NO B124767	1,000,000.00	15,000,000.00
AIE NO B128105	6,900,000.00	15,000,000.00
AIE NO B138829	12,000,000.00	11,000,000.00
AIE NO B126124	8,000,000.00	500,000.00
AIE NO B105440	19,000,000.00	
AIE NO B126414	11,000,000.00	
Total	143,767,724.10	123,540,875.50

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	0.00	0.00
Receipts from sale of office and general equipment	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	0.00	0.00
Total	0.00	0.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	0.00	0.00
Rents	0.00	64,000.00
Receipts from sale of tender documents	0.00	0.00
Hire of plant/equipment/facilities	0.00	0.00
Unutilized funds from PMCs	0.00	0.00
Other Receipts Not Classified Elsewhere	0.00	0.00
Total	0.00	64,000.00

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,357,270.35	1,620,524.10
Personal allowances paid as part of salary		
House Allowance	228,000.00	0.00
Transport Allowance	202,000.00	0.00
Leave allowance	0.00	0.00
Gratuity to contractual employees	322,186.77	801,752.95
Employer Contributions Compulsory national social security schemes	75,000.00	25,300.00
Other Personnel payments	0.00	44,550.00
Total	2,184,457.12	2,492,127.05

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	2,089,300.00	880,250.00
Utilities, supplies and services	530,000.00	1,390,500.00
Communication, supplies and services	0.00	497,071.00
Domestic travel and subsistence	0.00	0.00
Printing, advertising and information supplies & services	428,463.00	135,720.00
Rentals of produced assets	0.00	0.00
Training expenses	0.00	0.00
Hospitality supplies and services	0.00	0.00
Fuel, Oil & Lubricants	450,000.00	362,220.00
Specialized materials and services	0.00	41,677.00
Office and general supplies and services	893,885.00	0.00
Other operating expenses	7,175.00	0.00
Bank service commission & charges	45,000.00	13,320.00
Routine maintenance – vehicles and other transport equipment	953,610.00	13,000.00
Routine maintenance – other assets	0.00	0.00
Other Committee expenses	3,055,850.00	2,024,500.00
Total	8,453,283.00	5,358,258.60

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	16,800,000.00	3,220,000.00
Transfers to secondary schools (see attached list)	26,689,220.00	36,021,906.70
Transfers to tertiary institutions (see attached list)	5,556,020.37	0.00
TOTAL	49,045,240.37	39,241,906.70

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	2,877,001.00	14,813,321.00
Bursary – tertiary institutions (see attached list)	865,000.55	10,550,000.00
Bursary – special schools (see attached list)	0.00	0.00
Mock & CAT (see attached list)	0.00	0.00
Social Security programmes (NHIF)	0.00	0.00
Security projects (see attached list)	25,955,642.00	35,050,360.00
Sports projects (see attached list)	2,074,500.000	1,441,000.00
Environment projects (see attached list)	2,700,000.00	835,000.00
Emergency projects (see attached list)	2,656,300.00	2,813,380.00
Total	37,128,443.55	65,503,061.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	0.00	0.00
Construction of Buildings	0.00	870,419.00
Refurbishment of Buildings	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	0.00	0.00
Overhaul of Vehicles and Other Transport Equipment	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	0.00	0.00
Purchase of Office Furniture and General Equipment	0.00	0.00
Purchase of ICT Equipment, Software and Other ICT Assets	0.00	0.00
Purchase of Specialized Plant, Equipment and Machinery	0.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	0.00	0.00
Acquisition of Land	0.00	0.00
Acquisition of Intangible Assets	0.00	0.00
Total	0.00	870,419.00

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	0.00	1,749,000.00
ICT Hub	0.00	0.00
Kajiado North Social Hall	3,000,00.00	1,749,000.00
Total	3,000,000.00	1,749,000.00

KAJIADO NORTH Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Equity Bank , Ngong Branch . Kajiado North NG-CDF A/C no.0730294643739 Currency: Kenyan Shilling</i>	65,077,685.96	20,222,783.30
Total	65,077,685.96	20,222,783.30
10B: CASH IN HAND		
Location 1	0.00	0.00
Location 2	0.00	0.00
Location 3	0.00	0.00
Other Locations (<i>specify</i>)	0.00	0.00
Total	0.00	0.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

12A. RETENTION

	2020-2021	2019-2020
	<i>KShs</i>	<i>KShs</i>
Retention as at 1 st July (A)	0.00	0.00
Retention held during the year (B)	0.00	0.00
Retention paid during the Year (C)	0.00	0.00
Closing Retention as at 30 th June D= A+B-C	0.00	0.00

12B. GRATUITY

	2020-2021	2019-2020
	<i>KShs</i>	<i>KShs</i>
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	322,186.77	-
Gratuity paid during the Year (C)	322,186.77	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	20,222,783.30	10,164,680.00
Cash in hand	0.00	0.00
Imprest	0.00	0.00
Total	20,222,783.30	10,164,680.00

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	20,222,783.30	898,602.60	21,121,386.00
Cash in hand	0.00	0.00	0.00
Accounts Payables	(0.00)	0.00	(0.00)
Receivables	0.00	0.00	0.00
Others (<i>specify</i>)	0.00	0.00	0.00
TOTAL	20,222,783.30	898,602.60	21,121,386.00

Adjustments entail accumulated unrepresented bursary cheques from previous financial years that were reversed back in the cashbook and votebook at the end of financial year under review

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST*

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	0.00	0.00
Imprest issued during the year (B)	0.00	0.00
Imprest surrendered during the Year (C)	0.00	0.00
closing accounts in account receivables D= A+B-C	0.00	0.00

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	0.00	0.00
Deposit and Retentions held during the year (B)	0.00	0.00
Deposit and Retentions paid during the Year (C)	0.00	0.00
closing account receivables D= A+B-C	0.00	0.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	0.00	0.00
Construction of civil works	0.00	0.00
Supply of goods	0.00	0.00
Supply of services	0.00	0.00
	0.00	0.00

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	438,375.86	0.00
Others (<i>specify</i>)	0.00	0.00

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	4,299,874.00	3,894,331.00
Use of goods and services	8,668,537.00	7,623,820.81
Amounts due to other Government entities (see attached list)	22,602,000.00	31,177,763.00
Amounts due to other grants and other transfers (see attached list)	88,159,552.00	44,756,592.59
Acquisition of assets	0.00	0.00
Funds pending approval/ AIA	138,000.00	138,000.00
Others (<i>specify</i>)	3,000,000.00	2,000,000.00
	126,867,962.67	89,590,507.40

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	22,624,443.25	14,146,270.00
	22,624,443.25	14,146,270.00

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	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.					
11.					
12.					
Sub-Total					
Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1. Mercy Waiganjo	Office Assistant	1/4/2020	69,997.28	
2. John Lemaiyan Pello	Driver	13/10/2013	124,819.02	
3. Moses Nyamu	Accounts Assistant	1/7/2020	107,865.12	
4. Hezron Kimani	Clerk of works	5/11/2014	53,047.20	
5. Annette Sinafa Ambeza	Office Secretary	1/7/2020	82,647.24	
Sub-Total				
Grand Total			438,375.86	

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
1.0 Compensation of employees				
1.1 Compensation of employees		4,299,873.88	2,725,372.95	
1.2 Committee allowances		3,318,800.00	2,906,850.00	
1.3 Use of goods and services		849,405.43	328,917.85	
SUB-TOTAL		8,468,079.31	5,961,140.80	
2.0 Monitoring & Evaluation				
2.1 Capacity building		2,910,000.00	1,883,750.00	
2.2 Committee allowances		348,268.00	(272,223.00)	
2.3 Use of goods and services		1,242,063.00	1,129,738.30	
SUB-TOTAL		4,500,531.00	2,741,265.30	
3.0 Emergency				
3.1 Primary Schools		4,535,906.00		

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3.2 Secondary schools				
3.3 Tertiary institutions				
3.4 Security projects				
3.5 Unutilised		8,843,136.00		
Emergency-To cater for any unforeseen occurrences in the constituency during the financial year			7,169,880.98	
Emergency Funds- To cater for any unforeseen occurrences in the constituency during the financial year			4,738,993.40	
SUB-TOTAL		13,379,042.00	11,908,874.38	
4.0 Bursary and Social Security				
4.1 Secondary Schools		18,416,233.00	1,024,705.93	
4.2 Tertiary Institutions		11,134,999.00	920,529.00	
4.3 Social Security		6,000,000.00		
4.4 Special Needs				
SUB-TOTAL		35,551,232.00	1,945,234.93	
5.0 Sports				
5.1				

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5.1 Constituency tournaments and sporting activities			1,641,825.65	
5.2 Sports-- Organizing of constituency Sports tournament whereby the winning teams to be awarded with uniforms,balls,nets,trophies			1,335,050.83	
SUB-TOTAL		3,329,123.00	2,976,876.48	
6.0 Environment				
6.1 Tree planting kshs.82,785.17 and landscaping kshs.100,000.00 for the following 15 Primary schools @ kshs182,785.00 each: I. Embulbul primary school II. Oloolua Primary School III. Ngong Township Primary School IV. Nalepo Primary school V. Olkeri Primary School VI. Enomatasian Primary School VII. Upper Matasiani Primary School VIII. Kiserian Primary School IX. Nkoroi Primary School X. Merisho Primary School XI. Olekasasi Primary School XII. Nakeel Primary School XIII. Ongata Rongata Primary school XIV. Nkaimurunya Primary School XV. Kerarapon Primary School		2,932,154.00		
6.1 Catholic diocese of ngong secondary school-purchase of seedlings(240) for planting within school compound			100,000.00	
6.2 P.C.E.A Ngong Hills Secondary School-purchase of seedlings(240) for planting within school compound			100,000.00	
6.3 Ngong technical training institute-ngong-purchase of seedlings(240) for planting within school compound			100,000.00	
6.4 Oloolua secondary school-purchase of seedlings(240) for planting within school compound			100,000.00	

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6.5 Embulbul mixed day secondary school-purchase of seedlings(240) for planting within school compound			100,000.00	
6.6 Olkeri secondary school-purchase of seedlings(240) for planting within school compound			100,000.00	
6.7 Enoomatasiani mixed day secondary school-purchase of seedlings(240) for planting within school compound			100,000.00	
6.8 Enoomatasiani girls secondary school-purchase of seedlings(240) for planting within school compound			100,000.00	
6.9 PCEA upper matasia secondary school-purchase of seedlings(240) for planting within school compound			100,000.00	
6.10 Kiserian secondary school-purchase of seedlings(240) for planting within school compound			100,000.00	
6.11 Olekasasi secondary school-purchase of seedlings(240) for planting within school compound			100,000.00	
6.12 Nkaimurunya secondary school-purchase of seedlings(240) for planting within school compound			100,000.00	
6.13 Embulbul primary school-purchase of seedlings(240) for planting within school compound			100,000.00	
6.14 Ongata rongai primary school-purchase of seedlings(240) for planting within school compound			100,000.00	
6.15 Arap moi primary school-purchase of seedlings(240) for planting within school compound			100,000.00	
6.16 Ngong township primary school-purchase of seedlings(240) for planting within school compound			100,000.00	
6.17 Kerarapon primary school-purchase of seedlings(240) for planting within school compound			100,000.00	
6.18 Kerarapon primary school-purchase of seedlings(240) for planting within school compound			100,000.00	

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6.19 Olekasasi primary school-purchase of seedlings(240) for planting within school compound		100,000.00	
6.20 Kiserian primary school-purchase of seedlings(240) for planting within school compound		100,000.00	
6.21 Nalepo primary school-purchase of seedlings(240) for planting within school compound		100,000.00	
6.22 Nakeel primary school-purchase of seedlings(240) for planting within school compound		100,000.00	
6.23 Oloolua primary school-purchase of seedlings(240) for planting within school compound		100,000.00	
6.24 Enoomatasiani primary school-purchase of seedlings(240) for planting within school compound		100,000.00	
6.25 Nkaimururya primary school-purchase of seedlings(240) for planting within school compound		100,000.00	
6.26 Olkeri primary school-purchase of seedlings(240) for planting within school compound		100,000.00	
6.27 Upper matasia primary school-purchase of seedlings(240) for planting within school compound		100,000.00	
6.28 Kajiado north NG-CDF Office-purchase of seedlings for planting within office compound		143,616.64	
6.29 Environment-Planting of trees in the following schools: Nkeroi Secondary school, Empakase secondary school, Ngong Township secondary school, Embulbul secondary school, Nakeel secondary school, Olekasasi secondary school, Kerarapon secondary school, Kerarapon primary school and Nakeel primary school		50.84	
SUB-TOTAL		2,932,154.00	2,843,667.48
7.0 Primary Schools Projects			

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7.1 Embulbul Primary School-ooloolua ward- renovation 5 no classrooms			950,000.00	
7.2 Kiserian Primary School-2 no classrooms			2,000,000.00	
7.3 Nakeel Primary School-2 no classrooms			2,000,000.00	
7.4 Olekasasi Primary School-2 no classrooms			2,000,000.00	
7.5 Oloolua Primary School-2 no classrooms			2,000,000.00	
7.6 Oloolua Primary School-Construction of 1 no. classrooms				
7.7 Ongata Rongai Primary School-2 no classrooms			2,000,000.00	
7.8 Upper matasia primary school			(300,000.00)	
7.9 Empakase Primary school			(500,000.00)	
7.10 Olkeri Primary school			(800,000.00)	
7.11 Enomatasi Primary School			(70,000.00)	
7.12 Embulbul primary school			1,200,000.00	
7.13 Enoomatasi primary school			2,000,000.00	
7.14 Keratapon primary school			2,000,000.00	
7.15 Kiserian primary school			2,000,000.00	

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7.16 Ilmerijo primary school			
7.17 Nakeel primary school		750,000.00	
7.18 Nalepo primary school		-	
7.19 Ngong Township primary school		-	
7.20 Nkaimurunya primary school		2,000,000.00	
7.21 Olekasasi primary school		2,000,000.00	
7.22 Olkeri primary school		-	
7.33 Ongata rongai primary school		750,000.00	
7.34 Oloolua primary school		-	
SUB-TOTAL		12,700,000.00	9,280,000.00
8.0 Secondary Schools Projects			
8.1 Catholics Diocese Of Ngong Secondary School-3 classrooms			3,100,000.00
8.2 Embulbul Mixed Day Secondary School-3 classrooms			3,300,000.00
8.3 Enoomatasiani Mixed Day Secondary School-computer/library completion			-
8.4 Enoomatasiani Mixed Day Secondary School-dormitory-upper floor			1,000,000.00

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8.5 Kerrarapon Secondary School-2 classrooms			2,200,000.00	
8.6 Kiserian Secondary School-olkeri-3 classrooms			-	
8.7 Kiserian Secondary School			-	
8.8 Nakeel Secondary School-olkeri-lab			-	
8.9 Nakeel Secondary School- Construction of 1 no. classroom			-	
8.10 Nkainurunya Secondary School-3 classrooms			2,800,000.00	
8.11 Nkoroi Mixed Day Secondary School-3 classrooms			2,689,220.00	
8.12 Nkoroi Mixed Day Secondary School- Construction of 1 no. classroom with Suspended Slab			(2,500,000.00)	
8.13 Olekasasi Secondary School-lab			3,000,000.00	
8.14 Oloolua Secondary school-Construction of Dining Hall and Kitchen			-	
8.15 P.C.E.A Ngong Hills Secondary School-lab			2,000,000.00	
8.16 P.C.E.A Upper Matasia Secondary School			(500,000.00)	
8.17 Olkeri Secondary school			(1,000,000.00)	
8.18 Empakase secondary school			3,000,000.00	
8.19 Encomatasiani Mixed day Secondary school			400,000.00	

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8.20 Kiserian Secondary School		3,000,000.00	
8.21 Nkoroi Secondary school		3,000,000.00	
8.22 PCEA Ngong Hills Secondary School		-	
8.23 Nakeel Secondary School		-	
8.24 Catholic Diocese of Ngong Secondary School		-	
8.25 Embulbul Mixed Day Secondary School		-	
8.26 Enoomatasiani Girls Secondary school		-	
8.27 Kerarapon Secondary School		-	
8.28 Nkainurunya Secondary School		-	
8.29 Nkoroi Mixed Day Secondary School		1,500,000.00	
8.30 Olekasasi Secondary School		-	
SUB-TOTAL		10,900,000.00	16,089,220.00
9.0 Tertiary institutions Projects			
Ngong technical training institute		(998,000.00)	2,588,543.00
Ngong technical training institute		-	

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SUB-TOTAL		(998,000.00)	2,588,543.00	
10.0 Security Projects				
10.1 Ole Roimen Police Patrol Base			1,000,000.00	
10.2 Olekasasi B Chiefs Camp			-	
10.3 Olekasasi B Chiefs Camp-Completion of 4 no. AP houses (external and internal finishes-plastering and painting, floor, plumbing works, electrical works, doors and windows, keying and rendering)			-	
10.4 Olekasasi Police Post			-	
10.5 Olekasasi Police Post-Security Projects - Completion of the police post- external & internal finishes(plastering and painting, floor and ceramic tiles, plumbing works, electrical works, septic tank, doors and windows ,keying and rendering)			-	
10.6 Oloika Ap Camp-olkeri			1,500,000.00	
10.7 Oloolua Ward Police			100,000.00	
10.8 Ongata Rongai Division Hqrts			1,500,000.00	
10.9 Entumoto Chiefs Office			1,500,000.00	
10.10 Gataka Police Post			-	
10.11 Kware Chiefs Office			300,000.00	

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10.12 Matasia Assistant Chiefs Office			1,500,000.00	
10.13 Lekurruki AP'S Camp				
10.14 Kiserian chiefs camp-olkeri			2,000,000.00	
10.15 Olepolos assistant chiefs office-oloolua			3,000,000.00	
10.16 Ongata Rongai assistant chiefs office-helena road-ongata rongai			6,000,000.00	
10.17 Kandisi police patrol base post-Nkaimurunya			10,000,000.00	
10.18 Purchase of land-Kiserian Chiefs Camp				
10.19 Purchase of land-Mosoi Range Chiefs Camp			228,000.00	
10.20 Olkeri AP Camp			(100,000.00)	
10.21 Ongata Rongai Chiefs Office			1,000,000.00	
10.22 Entomoto Chiefs camp			240,000.00	
10.23 Scheme 6 chiefs camp			200,000.00	
10.24 Entomoto Chiefs office				
10.25 Kahuhu Chiefs office			1,800,000.00	
10.26 Kajiado North Deputy county Commissioner Sub-County Offices Public Toilet			1,250,000.00	

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10.27 Kiserian Chiefs office		1,800,000.00		
10.28 Ongata Rongai Police Station		1,250,000.00		
10.29 Entomoto Chiefs office		-		
10.30 Gataka Police Station		7,100,000.00		
10.31 Matasia Assistant Chiefs office		(1,500,000.00)		
10.32 Olkeri AP camp houses		-		
10.33 Oloika Police Station		(1,500,000.00)		
10.34 Oloolua Ward Police Station		-		
10.35 Kandisi Police Post		12,000,000.00		
10.36 Mosoi Range Chiefs Office		228,000.00		
10.37 Entomoto Chiefs Office		240,000.00		
10.38 Scheme 6 Chiefs Office		200,000.00		
10.39 Ole Roimen Police Patrol Base		-		
10.40 Kware Chiefs Office		-		
10.41 Ongata Rongai Divisional Headquarters		100,000.00		

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10.42 Ongata Rongai Assistant Chiefs Office-Helena Road		7,000,000.00		
10.43 Kiserian Chiefs Office		-		
10.44 Olepolos Assistant Chiefs Office		3,000,000.00		
SUB-TOTAL		32,968,000.00	28,968,000.00	
11.0 Acquisition of assets				
11.2 Construction of CDF office-Renovations		-	(278,314.58)	
SUB-TOTAL		-	(278,314.58)	
12.0 Other payments				
12.1 Strategic Plan			2,000.00	
12.2 Construction of NG-CDF social Hall			2,000,000.00	
12.3 Construction of Ngong Law Courts			1,500,000.00	
12.4 Embulbul Chiefs office ICT Hub		1,600,000.00		
12.5 Ngong ICT Hub		700,000.00		
12.6 Ongata Rongai ICT Hub		700,000.00		

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12.7 Kajiado North NG-CDF Social Hall				
SUB-TOTAL		3,000,000.00	3,500,000.00	
13.0 unallocated fund				
Funds pending approval / AIA		138,000.00	64,000.00	
SUB-TOTAL		138,000.00	64,000.00	
GRAND TOTAL		126,867,961.31	89,590,507.79	

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ANNEX 4 -- SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f/ (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	0	-	-	0
Buildings and structures	11,351,623	-	-	11,351,623
Transport equipment	4,494,676	-	-	4,494,676
Office equipment, furniture and fittings	1,806,950	-	-	1,806,950
ICT Equipment, Software and Other ICT Assets	842,500	-	-	842,500
Other Machinery and Equipment	2,850	8,950.00	-	11,800
Heritage and cultural assets	0	-	-	0
Intangible assets	0	-	-	0
Total	18,498,599	8,950.00	-	18,507,549

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
NGONG TOWNSHIP PRIMARY SCHOOL	EQUITY	0730295504943	1,820.00	-
ARAP MOI PRIMARY SCHOOL	EQUITY	0610264362237	6,437.50	-
CATHOLIC DIOCESE OF NGONG TOWNSHIP	EQUITY	0730277630281	3,678,370.00	78,370.00
KISERIAN PRIMARY SCHOOL	EQUITY	0610262384880	2,001,093.05	1,093.05
EMBULBUL PRIMARY SCHOOL	EQUITY	0730266136743	1,023,228.00	105.00
ENOOMATASIANI GIRLS SECONDARY SCHOOL	EQUITY	0730264720572	246,655.00	4,002,915.00
ENOOMATASIANI MIXED DAY HIGH SCHOOL	EQUITY	0730262330287	3,019,251.75	19,251.75
ENOOMATASIANI PRIMARY SCHOOL	EQUITY	0730264721682	4,860.00	4,860.00
KERARAPON SECONDARY SCHOOL	EQUITY	0730261944925	2,432,925.20	-
NAKEEL PRIMARY SCHOOL	EQUITY	0610297188168	120.00	3,796.70
NALEPO PRIMARY SCHOOL	EQUITY	0730266325781	502,205.00	-
OLEKASASI PRIMARY SCHOOL	EQUITY	0610160525705	2,003,288.05	-
OLEKASASI SECONDARY SCHOOL	EQUITY	0610297413622	3,043,692.05	-
OLKERI SECONDARY SCHOOL	EQUITY	0730297469175	739.40	-
OLKERI PRIMARY SCHOOL	EQUITY	0730264721312	1,200,182.00	146,319.80
OLOOLUA PRIMARY SCHOOL	EQUITY	0730279484371	2,199,906.00	2,556.00
PCEA NGONG HILLS SECONDARY SCHOOL	EQUITY	0730299981133	4,082,296.55	118,720.40
ONGATA RONKAI PRIMARY SCHOOL	EQUITY	0610264200581	133,515.00	9,405.00
PCEA UPPER MATASIA SECONDARY	EQUITY	0730298318045	909.75	909.75
NGONG TECHNICAL AND VOCATIONAL COLLEGE	EQUITY	0730279951998	3,940,663.35	-
OLOIKA AP CAMP	EQUITY	1680279889576	2,394,767.50	-
OLOOLUA POLICE STATION	EQUITY	0730265281650		

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			3,219,157.40	
OLKERI CHIEFS' OFFICE	EQUITY	0730264014575	94.75	9,364.00
LEKURUKKI AP CAMP	EQUITY	0730263642380	51,575.00	17.40
MATASIA CHIEF CAMP	EQUITY	0730279958600	6,960.00	-
KAHUHO CHIEFS CAMP	EQUITY	1680281029087	-	-
KISERIAN CHIEF CAMP	EQUITY	1680281029163	-	-
ENTOMOTO CHIEF CAMP	EQUITY	0610280032754	856,206.00	-
GATAKA POLICE STATION	EQUITY	0730280034712	1,498,200.00	-
KAJIADO NORTH SOCIAL HALL	EQUITY	0730280558142	1,106,980.00	-
NKOROI MIXED DAY SECONDARY SCHOOL	EQUITY	0610295274260	-	95,238.50
OLEKASASI B CHIEFS CAMP	EQUITY	0610277641418	-	351,730.00
OLEKASASI POLICE POST CDF PROJECT	EQUITY	0610264748385	-	8,153.00
OLOOLUA SECONDARY SCHOOL-CDF PROJECT ACCOUNT	EQUITY	0730266031534	-	8,673,619.00
LEKURUKKI AP CAMP	EQUITY	0730263642380	-	51,575.00
OLEPOLOS AP POST	EQUITY	0730263394274	4,496.00	4,496.00
EMPAKASE SECONDARY SCHOOL	EQUITY	0610272203980	-	563,775.00
Total			22,624,443.25	14,146,270

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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	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.1. Non-renewal of contract of service	The Statement of Receipts and Payments for the year ended 30 June 2019 reflects Ksh.1, 895,120 against Compensation of Employees. This was payment on basic wages of contractual employees as disclosed in Note 4 to the financial Statement. However, examination of personal files revealed that the Fund did not have any contractual obligation to the employee as detailed. Therefore, it was clear not why the fund incurred employment cost without any obligation to.	The NG-CDF Committee concurs with the observation of the audit team. However the committee were desirous of reviewing employment of staff to enhance efficiency and service delivery. The process is ongoing. <ol style="list-style-type: none"> 1. Gladys Wambua Matheri –The clerical Officer had already indicated that she wanted to resign as at the end of 31/12/2019. 2. Hezron Kimani-The clerks of Works has his contract renewed.. 3. John Lemaiyian-Driver-The confirmation letter was erroneously not filed and contract is renewed. 	Edwin Karani-Fund Account Manager	RESOLVED	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>4. Samuel Ochieng-The committee had declined to renew the contract as he has been absconding duties. The position of the account assistant has now been advertised</p> <p>5. Mercy Wanjiru-Offer letter was erroneously not signed but now is signed and the committee has resolved to put her on a three year contract.</p>			
<p>4.2 Delayed Construction of a Fence at Ngong Technical and Vocational Training Institute</p>	<p>Kajiado North NGCDF transferred Ksh. 2,000,000 to Ngong Technical and Vocational Training institute through PC KINYANJUI TTI A/C - 01129081445700 on 26/7/2019 for construction of a fence. These funds had been budgeted for in 2018/2019. Financial Year. As at the time of audit, January, 2020, the project had not commenced despite the funds having been transferred to the Project</p>	<p>The 1st phase of the fencing project and drainage works is complete and already for use.</p>	<p>Edwin Karani- Fund Account Manager</p>	<p>RESOLVED</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Management Committee Account. No reasons were given as to why the project had not been implemented.</p> <p>Risk/effect</p> <ul style="list-style-type: none"> ➤ The funds may be re allocation without authority ➤ Delayed value from the project 				
<p>4.1 Un utilized ICT HUBs</p>	<p>Examination of records availed revealed that, four ICT Connections were done in four areas; Kware Chiefs Camp, Ngong Chiefs Camp, Embulbul Chiefs Camp and Ongata Rongai Social Hall. Field visits to the ICT Hubs revealed that, the four connections had been implemented. However, there was no sitting space for use by the people using the internet in three areas; Kware Chiefs Camp, Ngong Chiefs Camp and Embulbul Chiefs Camp and therefore the internet was not being utilized by the targeted group. Further, Kajiado North NGCDF did not give any measures being put in place in</p>	<p>The NG-CDF Committee allocated funds to the ICT Hubs to create working tables and seats in the financial year 2020/2021. The projects are awaiting for procurement to be done to maximise usage of the facilities</p>	<p>Edwin Karani- Fund Account Manager</p>	<p>NOT RESOLVED</p>	<p>June 2022</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>creation of a sitting space in the three Hubs.</p> <p>In the circumstances, the ICT Hubs were being underutilized and Kajiado North Residents were not getting Value for Money from the Funds invested in establishment of the ICT connections.</p> <p>Risk/Effect</p> <ul style="list-style-type: none"> • Underutilization of the ICT Hubs • The residents of Kajiado North NGCDF have not obtained value for money from the investment done on the ICT Hubs 	<p>Huge strides have been realised towards acquisition of Title deeds. The Kajiado North NG-CDF committee has managed to get a waiver of the capital gains tax and is in the process of changing the titles to indicate they are private property</p>	<p>Edwin Karani- Fund Account Manager and Chairman NG- CDF-Simon Gatheru</p>	<p>NOT RESOLVED</p>	<p>31st December 2021</p>
<p>4.2 Transfer of Land</p>	<p>Kajiado NGCDF transferred Ksh. 34,953,900 in respect of Security 2017/2018 for the Purchase of land budgeted for in 2016/2017. The Funds were utilized by the Security Fund Committee to purchase three Parcels of Land as budgeted for in the 2016/2017 Financial Year. In 2018/2019, the constituency budgeted Ksh.668, 000 for the</p>				

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	<p>transfer of the parcels of Land which was not utilized. As at the time of audit, January, 2020 ownership of the land had not been effected to the National Treasury despite the acquisition process having been completed and also having funds for the transfer process. This creates a risk of the land being grabbed if the transfer is not completed.</p> <ul style="list-style-type: none"> • The land risks being grabbed 				