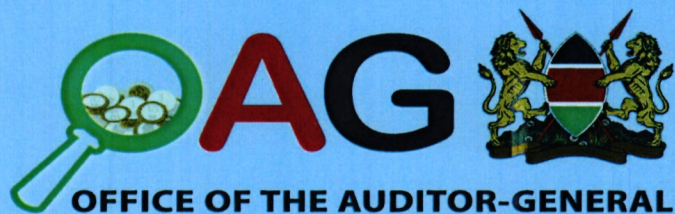
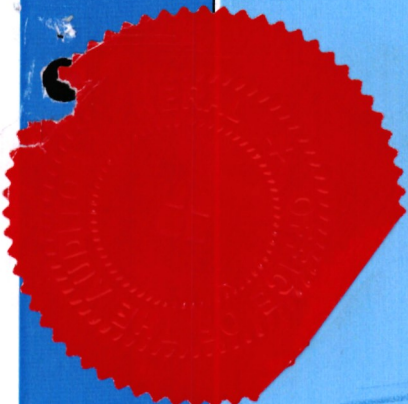


REPUBLIC OF KENYA



Enhancing Accountability

PARLIAMENT
OF KENYA
LIBRARY



THE NATIONAL ASSEMBLY
PARLIAMENTARY DEPARTMENT

DATE: 23 MAR 2022

TABLED BY: L-O-M

CLERK-A-THE-TABLE: 1425PV

WEDNESDAY

REPORT

OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KAJIADO CENTRAL CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE, 2020



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) i
KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

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1. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, 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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO CENTRAL CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

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.

(b) Key Management

The NGCDF KAJIADO CENTRAL Constituency 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 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	Job Ngwili Tuta
2.	Sub-County Accountant	Emmanuel Shikuku
3.	Chairman NGCDFC	John Lemayian
4.	Member NGCDFC	Solitei Meeli

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -KAJIADO CENTRAL Constituency. 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) NGCDF KAJIADO CENTRAL NG-Constituency Headquarters

P.O. Box 550 - 01100
KAJIADO

(f) NGCDF KAJIADO CENTRAL Constituency Contacts

Telephone: +254 0720 120 932

E-mail: jkameti@ngcdf.go.ke

Website: www.ngcdf.go.ke

(g) NG - CDF KAJIADO CENTRAL Constituency Bankers

Equity Bank

Kajiado

P.O. Box 5328-20100

Nairobi Kenya

(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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

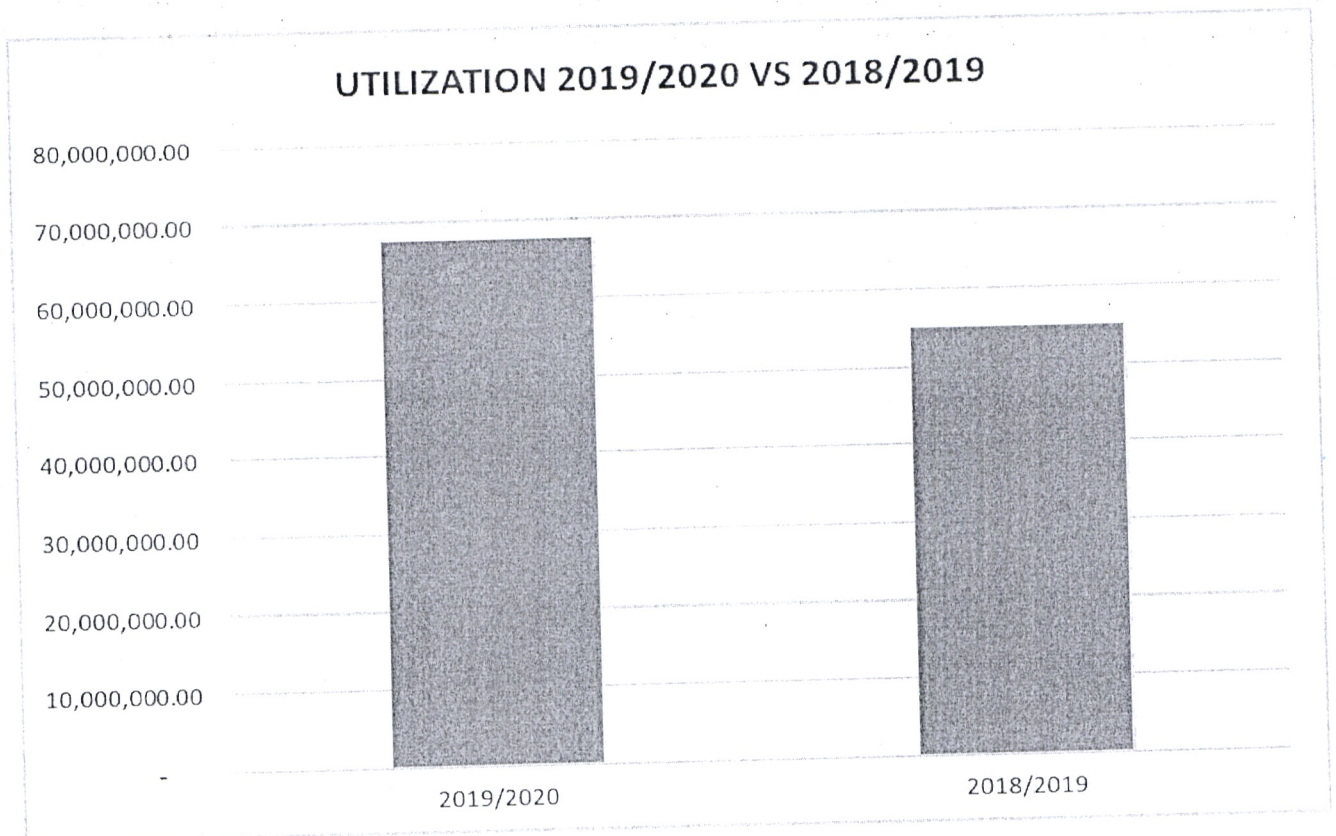
11. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Kajiado central Constituents are appreciative of the developments made by NG CDF. They are content that continuity of the NG CDF funds will help improve literacy levels amongst the community.

The education facilities constructed courtesy of the fund coupled with bursary for the needy students are key in ensuring we improve literacy levels in the constituency and community at large.

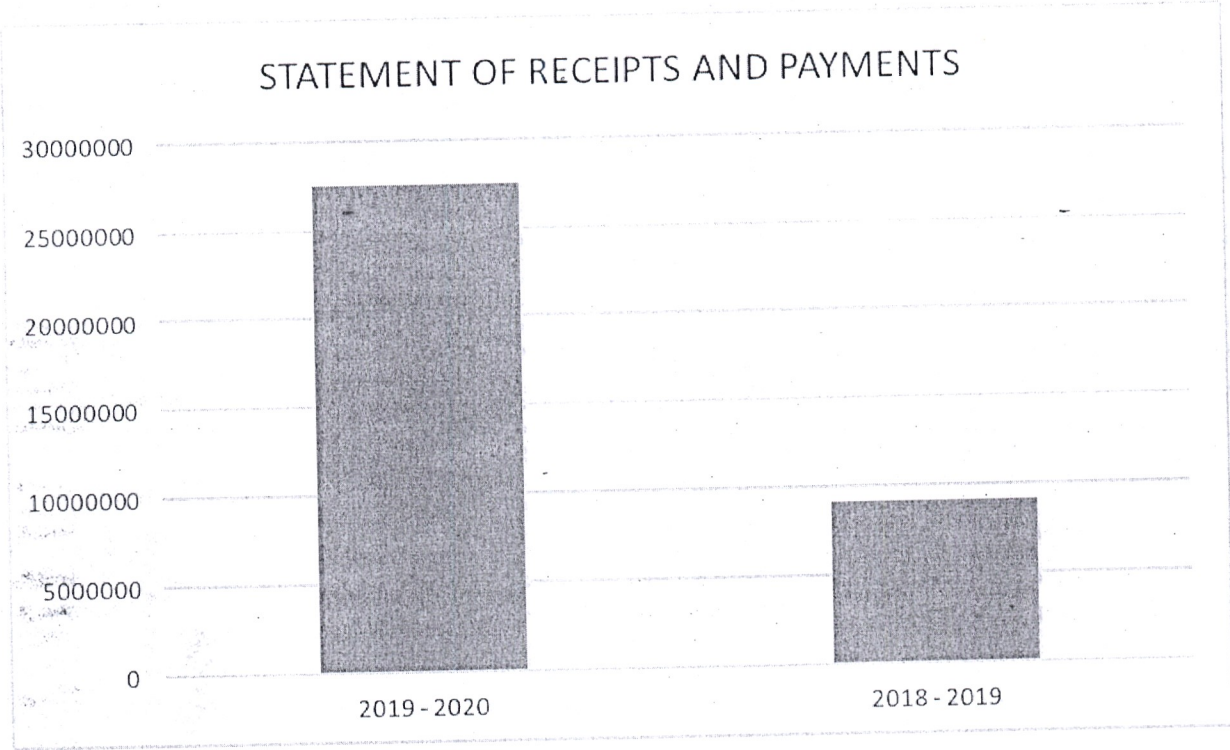
Mandatory public participation in developing project proposals as well as project performance has enable the NG CDF office be in touch with the grass root level constituents enabling us serve them better. It has also enhanced fairness, transparency, openness and accountability in the way the fund is handled.

Our utilisation for this financial year improved in 2019/2020 compared 2018/2019 as depicted below.



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO CENTRAL CONSTITUENCY
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Below is a depiction of the receipts vs payment position. Both financial years had a surplus however 2019/2020 had a higher surplus.



SAMPLE PROJECTS COMPLETED

Below are some of the projects worked on in 2019/2020 some have been completed while others are ongoing.



FIG 1.1 Ilmisigiyo Primary School construction of classroom.

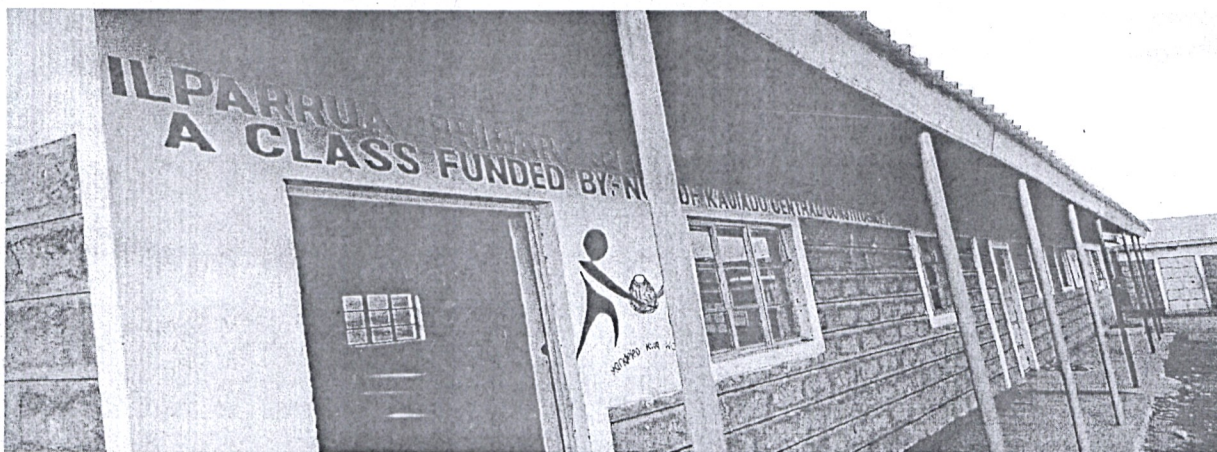


FIG 1.2 Iparua Primary School construction of classroom.

Challenges and emerging issues

Delay in receipt of funds slowed down project implementation.

The constituency is vast meaning the number of school are many. The allocated funds are therefore never sufficient to be able to cater for all the schools and security institutions in the constituency

The road networks are poor hence project implementation heavily relies favourable climatic conditions. On rainy seasons it becomes practically impossible to implement most of the project in the more rural areas in the constituency.



Sign

CHAIRMAN NGCDF COMMITTEE

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO CENTRAL CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**

111. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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


The Accounting Officer in charge of the NGCDF-KAJIADO CENTRAL Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-KAJIADO CENTRAL Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the NGCDF KAJIADO CENTRAL financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-KAJIADO CENTRAL Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

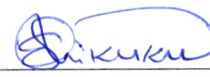
The Accounting Officer in charge of the NGCDF-KAJIADO CENTRAL Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

Approval of the financial statements

The NGCDF-KAJIADO CENTRAL Constituency financial statements were approved and signed by the Accounting Officer on _____ 2020.



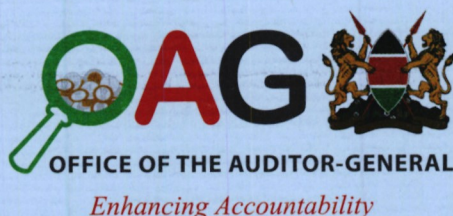
**Fund Account Manager
Name: JOB NGWILI TUTA**



**Sub-County Accountant
Name: EMMANUEL SHIKUKU
ICPAK Member Number: 9179**

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KAJIADO CENTRAL FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kajiado Central Constituency set out on pages 10 to 35, which comprise the statement of assets and liabilities as at 30 June, 2020, 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 the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kajiado Central Constituency as at 30 June, 2020, 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 Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

Basis for Opinion

1. Unaccounted for Bursaries

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.13,821,025 which includes bursaries issued during the year amounting to Kshs.2,579,800 out of which an amount of Kshs.1,239,800 was paid for students in secondary schools and an amount of Kshs.1,340,000 to tertiary institutions as disclosed in Note 7 to the financial statements. However, the Fund does not have bursary applications register showing identification details of the applicants such as names, location of domicile, schools and colleges where admitted.

In the circumstances, the validity and regularity of the bursary expenditure of Kshs.2,579,800 could not be confirmed.

2. Unsupported Sports Expenditure

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.13,821,025 as disclosed in Note 7 to the financial statements which includes sports expenditure of Kshs.2,398,500 which further includes an amount of Kshs.1,630,000 spent on sports equipment in support of various sports clubs and an amount of Kshs.768,000 for facilitation of various sporting activities in the constituency. However, records including schedules showing how the sports equipment were distributed were not provided for audit. Further, the criteria for issuing the equipment procured was not defined and therefore it was not possible to confirm whether the equipment amounting to Kshs.1,630,000 were properly distributed.

In the circumstances, the validity of the sports expenditure of Kshs.1,630,000 could not be confirmed.

3. Inaccurate Fixed Asset Register

Annex 4 to the financial statements under summary of fixed assets register reflects assets with a historical cost balance of Kshs.17,767,174. The assets include land on which the Constituencies Development Fund Office is located. However, the land has not been valued and no value is assigned to it in the financial statements. Motor vehicle with a historical cost of Kshs.4,294,195 is also not included in Annex4 - summary of fixed asset register. Further, the asset register provided does not include land and buildings contrary to Section 149 (2)(o) of the Public Finance Management Act, 2012.

In addition, ownership documents of land, building, motor vehicle and machinery were not provided for audit.

Consequently, it was not possible to verify and confirm ownership, existence and value of the assets balance of Kshs.17,767,174.

4. Omission of bank charges in the Financial Statements

The statement of receipts and payments reflects total payments amounting to Kshs.97,705,023 which includes nil bank charges. However, an examination of the bank statements showed that the bank deducted bank charges amounting to Kshs.15,180.00 for commissions and other services rendered to Funds bank account which are not in the financial statements. As a result, the total expenditure and surplus reflected in the statement of receipts and payments are understated and overstated by an amount of Kshs.15,180.00.

In the circumstances, the accuracy and completeness of the statement of receipts and payments as prepared and presented could not be confirmed.

5. Unsupported Other Receipts

The statement of receipts and payments reflects other receipts amounting to Kshs.155,000 as disclosed in Note 3 to the financial statements. However, supporting schedules were not provided for audit.

In the circumstances, the accuracy and completeness of the other receipts amounting to Kshs.155,000 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 Central 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

Budgetary Control and Performance

The summary statement of appropriation-recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.211,027,255 and Kshs.143,421,950 respectively, resulting to an underfunding amounting to Kshs.67,605,305 or 32% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.211,027,255 and Kshs.97,705,023 respectively, resulting to an underperformance amounting to Kshs.113,322,232 or 54% of the budget.

The underfunding and under expenditure affected the planned activities and may have impacted negatively on the delivery of services to the residents of Kajiado Central Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Adherence to Prescribed Format

The annual report and financial statements prepared and presented for audit had the following presentation and disclosure errors;

- i. The Funds' financial statements front cover page has an inscription Revised Template 30 June, 2020 which is for templates and not financial statements;
- ii. The table of contents does not include report of the independent auditors and annexes and page 21 is omitted;
- iii. The date when the financial statements were signed is not indicated in the financial statements;
- iv. Note 10A bank balances, Note 10B cash in hand and Note 13 reflects column heading of current year 2019-2020 and (30/6/2019) with a comparative of 2018-2019 and 30/6/2018) instead of 2019/2020 and comparative of 2018/2019;
- v. Significant accounting policies under section 11 on budget indicates that the budget was approved in June, 2018 instead of June 2019;
- vi. Significant accounting policies under section 3 on reporting currency indicates all values are rounded to the nearest Kenya shillings but that is not the case in Note 15.3 and 15.4 to the financial statements;
- vii. The statement of entity management responsibilities at page 9 indicates the financial year ended on 30 June, 2019 instead of June, 2020.
- viii. The progress on follow up of auditors' recommendations is not signed by the Accounting Officer.

This is contrary to the format prescribed by the Public Sector Accounting Standards Board (PSASB) in accordance with Section 194(1)(d) of the Public Finance Management Act, 2012.

Consequently, the annual report and financial statements as prepared and presented are not in the format prescribed by the Public Sector Accounting Standards Board.

2. Projects Implementation

2.1 Irregularities on Verified Projects

During the year under review, twelve (12) projects with an allocation of Kshs.14,885,378 were verified. However, the following anomalies were noted;

- i. Poor workmanship.
- ii. Some works which were factored in the bill of quantities were not done yet the funds are fully utilized.
- iii. Some projects had not been labelled.
- iv. Incomplete projects.
- v. Stalled projects.

- vi. Procurement documents including tender opening minutes, tender evaluation reports, professional opinion, notification of award letters and acceptance letters for some of the projects were not provided for review.

Failure to provide procurement documents in support of the award of the contracts for audit contravenes Section 9 (1)(e)(i) of the Public Audit Act, 2015. In the circumstances, the Fund Administrator was in breach of the law.

Further, the observations cast doubt on the project supervision undertaken and value for money utilized in the project. In addition, public funds are going to waste on stalled projects which hampers service delivery to the residents.

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 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 processes and systems of internal control, risk management and 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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the ability of the Fund to continue to sustain services, disclosing and as applicable matters

related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to abolish 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 the Fund monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 the Management.
- Conclude on the appropriateness of the Management's use of 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 sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

08 February, 2022

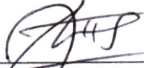
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 KAJIADO CENTRAL CONSTITUENCY


Reports and Financial Statements
 For the year ended June 30, 2020

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	125,040,876	108,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	155,000	86,000
TOTAL RECEIPTS		125,195,876	108,870,483
PAYMENTS			
Compensation of employees	4	4,018,809	3,204,000
Use of goods and services	5	8,792,662	12,531,396
Transfers to Other Government Units	6	69,227,027	38,331,419
Other grants and transfers	7	13,821,025	45,664,801
Acquisition of Assets	8	1,845,500	-
Other Payments	9	-	-
TOTAL PAYMENTS		97,705,023	99,731,617
SURPLUS/DEFICIT		27,490,853	9,138,867

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAJIADO CENTRAL Constituency financial statements were approved on _____ 2020 and signed by:


 Fund Account Manager
 Name: JOB NGWILI TUTA



 Sub-County Accountant
 Name: EMMANUEL SHIKUKU
 ICPAK Member Number: 9179

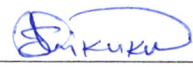
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	45,716,927	18,140,074
Cash Balances (cash at hand)	10B	-	86,000
Total Cash and Cash Equivalents		45,716,927	18,226,074
Current Receivables-Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		45,716,927	18,226,074
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A		
Gratuity	12B	-	-
NET FINANCIAL ASSETS		45,716,927	18,226,074
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	18,226,074	9,087,208
Surplus/Deficit for the year		27,490,853	9,138,867
Prior year adjustments	14		-
NET FINANCIAL POSITION		45,716,927	18,226,074

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAJIADO CENTRAL Constituency financial statements were approved on _____ 2020 and signed by:


 Fund Account Manager
 Name: JOB NGWILI TUTA


 Sub-County Accountant
 Name: EMMANUEL SHIKUKU
 ICPAK Member Number: 9179

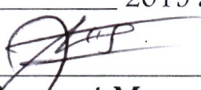
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO CENTRAL CONSTITUENCY

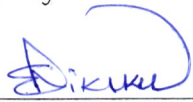
Reports and Financial Statements
For the year ended June 30, 2020

VI. STATEMENT OF CASHFLOW

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	125,040,876	108,784,483
Other Receipts	3	155,000	86,000
		125,195,876	108,870,483
Payments for operating expenses			
Compensation of Employees	4	4,018,809	3,204,000
Use of goods and services	5	8,792,662	12,531,396
Transfers to Other Government Units	6	69,227,027	38,331,419
Other grants and transfers	7	13,821,025	45,664,801
Other Payments	9	-	-
		95,859,523	99,731,617
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		29,336,353	9,138,867
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(1,845,500)	-
Net cash flows from Investing Activities		(1,845,500)	9,138,867
NET INCREASE IN CASH AND CASH EQUIVALENT		27,490,853	9,138,867
Cash and cash equivalent at BEGINNING of the year	13	18,226,074	9,087,208
Cash and cash equivalent at END of the year		45,716,927	18,226,074

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAJIADO CENTRAL Constituency financial statements were approved on _____ 2019 and signed by:


Fund Account Manager
Name: JOB NGWILI TUTA


Sub-County Accountant
Name: EMMANUEL SHIKUKU
ICPAK Member Number: 9179

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO CENTRAL CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2019

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	73,659,531	211,027,255	143,266,950	67,760,305	68%
Proceeds from Sale of Assets						0%
Other Receipts				155,000	(155,000)	
TOTAL RECEIPTS	137,367,724	73,659,531	211,027,255	143,421,950	67,605,305	68%
PAYMENTS						
Compensation of Employees	4,391,053	1,479,802	5,870,854	4,018,809	1,852,045	68%
Use of goods and services	7,972,043	823,580	8,795,623	8,792,662	2,961	100%
Transfers to Other Government Units	65,321,732	59,627,027	124,948,759	69,227,027	55,721,732	55%
Other grants and transfers	57,882,897	11,381,138	69,264,035	13,821,025	55,443,010	20%
Acquisition of Assets	1,500,000	347,984	1,847,984	1,845,500	2,484	100%
Other Payments	300,000	-	300,000	-	300,000	0%
TOTAL	137,367,724	73,659,531	211,027,255	97,705,023	113,322,232	46%

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" For fy 2018/2019 revenue incurred in kajjado central NG-CDF Ksh 155,000.00.


(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]- N/A
(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments

Reports and Financial Statements
For the year ended June 30, 2020

RECEIPTS	% OF UTILIZATION	REASON FOR UTILIZATION
Transfers from CDF Board	68%	The disbursement for the financial year 2018/2019 was received late thus delaying the disbursement of the current year.
PAYMENTS		
Compensation of Employees	68%	This is to cater for leave allowances and gratuity where applicable.
Transfers to Other Government Units	55%	The disbursement for the financial year 2018/2019 was received late thus delaying the implementation of the current year projects.
Other grants and transfers	20%	Bursaries were not issued in good time as we always do due to the closure of schools from Covid 19.

The NGCDF-KAJIADO CENTRAL Constituency financial statements were approved on _____ 2020 and signed by:


Fund Account Manager
Name: JOB NGWILLI TUTA


Sub-County Accountant
Name: EMMANUEL SHIKUKU
ICPAK Member Number: 9179

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

1.0 Administration and Recurrent						
1.1 Compensation of employees	4,391,053	1,479,802	5,870,854	4,018,809		1,852,045
1.2 Committee allowances	2,000,000	-	2,000,000	2,000,000		-
1.3 Use of goods and services	1,851,011	-	1,851,011	1,850,000		1,011
Sub-Total	8,242,063	1,479,802	9,721,865	7,868,809		1,853,056
2.0 Monitoring and evaluation						
2.1 Capacity building	2,000,000	-	2,000,000	2,000,000		-
2.2 Committee allowances	1,121,032	345,000	1,466,032	1,272,662		193,370
2.3 Use of goods and services	1,000,000	478,580	1,478,580	1,470,000		8,580
Sub-Total	4,121,032	823,580	4,944,612	4,742,662		201,950
3.0 Emergency	7,198,241	-	7,198,241	450,000		6,748,241
3.1 Primary Schools	-	-	-	-		-
3.2 Secondary schools	-	-	-	-		-
3.3 Tertiary institutions	-	-	-	-		-
3.4 Security projects	-	-	-	-		-
Sub-Total	7,198,241	-	7,198,241	450,000		6,748,241
4.0 Bursary and Social Security						
4.1 Primary Schools	-	-	-	-		-

**Reports and Financial Statements
For the year ended June 30, 2020**

4.2 Secondary Schools	18,000,000	395,000	18,395,000	1,239,800	17,155,200
4.3 Tertiary Institutions	16,341,931	-	16,341,931	1,340,000	15,001,931
4.4 Universities					
4.5 Social Security					
Sub-Total	34,341,931	395,000	34,736,931	2,579,800	32,157,131
5.0 Sports	1,200,000	1,200,000	2,400,000	2,398,500	1,500
Sub-Total	1,200,000	1,200,000	2,400,000	2,398,500	1,500
6.0 Environment	1,200,000	-	1,200,000	-	1,200,000
Sub-Total	1,200,000	-	1,200,000	-	1,200,000
7.0 Primary Schools Projects (List all the Projects)					
Elerai Primary School	850,000		850,000	-	850,000
Eluanata Primary school	500,000		500,000	-	500,000
Emukutan primary school	850,000		850,000	-	850,000
Endonyo Enkapi Primary school	850,000		850,000	-	850,000
Endonyo wuas Primary school	850,000		850,000	-	850,000
Enkeju Errap Primary School	850,000		850,000	-	850,000
Enkutoto primary school	1,500,000		1,500,000	-	1,500,000
Enoomayai primary school	850,000		850,000	-	850,000
Entukai Primary school	1,150,000		1,150,000	-	1,150,000
Enyonyor Primary School	1,500,000		1,500,000	-	1,500,000
Esilalei Primary school	500,000		500,000	-	500,000
Esilalei Primary school	800,000		800,000	-	800,000
Esilalei Primary school	721,732		721,732	-	721,732
Kinyie primary school	1,500,000		1,500,000	-	1,500,000
Ilmisigio primary school	2,300,000		2,300,000	-	2,300,000
Ilmolelian Primary school	500,000		500,000	-	500,000
Imanyat Primary school	850,000		850,000	-	850,000
Indonyo primary school	850,000		850,000	-	850,000
Inkuseron Primary school	1,500,000		1,500,000	-	1,500,000
Kalia Primary school	850,000		850,000	-	850,000
Kurket primary school	1,200,000		1,200,000	-	1,200,000
Leboo Primary School	1,500,000		1,500,000	-	1,500,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO CENTRAL CONSTITUENCY
Report of Financial Statements
For the year ended June 30, 2020

Lempalakee primary school	400,000	-	400,000	-	400,000
Maitwa Primary school	2,000,000	-	2,000,000	-	2,000,000
Marandawua Primary school	850,000	-	850,000	-	850,000
Menguni primary school	1,250,000	-	1,250,000	-	1,250,000
Naibala primary school	850,000	-	850,000	-	850,000
Naibala Primary school	1,500,000	-	1,500,000	-	1,500,000
Tagwa Educational Centre	850,000	-	850,000	-	850,000
Nkotiie primary school	850,000	-	850,000	-	850,000
Oldarpoi Primary School	1,800,000	-	1,800,000	-	1,800,000
Oldarpoi Primary School	1,800,000	-	1,800,000	-	1,800,000
Oldarpoi Primary School	800,000	-	800,000	-	800,000
Ole Mkonge Primary School	850,000	-	850,000	-	850,000
Oleleshi Primary School	850,000	-	850,000	-	850,000
Olenarau Primary school	1,500,000	-	1,500,000	-	1,500,000
Olgos primary school	1,500,000	-	1,500,000	-	1,500,000
Olorum Primary school	850,000	-	850,000	-	850,000
Oloibor soit primary school	850,000	-	850,000	-	850,000
Oloimirimiri primary school	4,000,000	-	4,000,000	-	4,000,000
Olooshaki primary school	1,150,000	-	1,150,000	-	1,150,000
Oloosuyan primary school	1,700,000	-	1,700,000	-	1,700,000
Oloisieti Primary School	1,500,000	-	1,500,000	-	1,500,000
Ornie primary school	1,500,000	-	1,500,000	-	1,500,000
ILMOTOK PRI SCH	-	4,400,000	4,400,000	4,400,000	-
OLDARPOI PRI SCH	-	4,400,000	4,400,000	4,400,000	-
OLEKIMAKI PRI SCH	-	750,000	750,000	750,000	-
ILKINYE PRI SCH	-	750,000	750,000	750,000	-
OLCHARO OIBOR PRI SCH	-	750,000	750,000	750,000	-
OLOOLAROI PRI SCH	-	1,200,000	1,200,000	1,200,000	-
ILMISIGYO PRI SCH	-	1,227,027	1,227,027	1,227,027	-
ENKIROMU PRI SCH	-	750,000	750,000	750,000	-
NAIBALA PRI SCH	-	750,000	750,000	750,000	-
OUIOBELBEL PRIMARY SCH	-	1,200,000	1,200,000	1,200,000	-
OLOOMUNYI PRI SCH	-	750,000	750,000	750,000	-
MAULIMA PRI SCH	-	750,000	750,000	750,000	-
ENKORIKA PRIMARY SCH	-	1,000,000	1,000,000	1,000,000	-

Reports and Financial Statements
For the year ended June 30, 2020

ILKIMISHO PRI SCH	-	850,000	850,000	850,000	-
ISILALE PRI SCH	-	500,000	500,000	500,000	-
OLOONTULUGUM PRI	-	700,000	700,000	700,000	-
KAJIADO TOWNSHIP PRI	-	1,000,000	1,000,000	1,000,000	-
ESOKOTA PRI SCH	-	1,250,000	1,250,000	1,250,000	-
ELARAI PRI	-	750,000	750,000	750,000	-
EMPOOR NALEPO PRIMARY	-	750,000	750,000	750,000	-
SAINA PRIMARY SCH	-	750,000	750,000	750,000	-
ENTAKAI PRI SCH	-	850,000	850,000	850,000	-
ENDONYO ENKAPI PRI	-	750,000	750,000	750,000	-
NKOILE PRI SCH	-	750,000	750,000	750,000	-
INKATI PRI SCH	-	750,000	750,000	750,000	-
MPOORI PRI SCH	-	1,000,000	1,000,000	1,000,000	-
LOITIMILOE PRI SCH	-	750,000	750,000	750,000	-
MITUNI PRI SCH	-	750,000	750,000	750,000	-
OLOIRIMIRIMI PRI SCH	-	1,500,000	1,500,000	1,500,000	-
OSERIAN PRI SCH	-	750,000	750,000	750,000	-
OLOSH OIBOL PRI	-	750,000	750,000	750,000	-
MPOROKUA PRI SCH	-	750,000	750,000	750,000	-
ESEKI PRI SCH	-	850,000	850,000	850,000	-
MEIDEYI PRI SCH	-	750,000	750,000	750,000	-
NGATAAEK PRI SCH	-	850,000	850,000	850,000	-
OITI GLORY PRI SCH	-	750,000	750,000	750,000	-
ORMOTIANY PRI	-	600,000	600,000	600,000	-
LETOINE PRI SCH	-	750,000	750,000	750,000	-
EMOTOROKI PRI SCH	-	750,000	750,000	750,000	-
ILMISIGIOR PRI SCH	-	1,000,000	1,000,000	1,000,000	-
	-	-	-	-	-
Sub-Total	52,021,732	40,877,027	92,898,759	44,877,027	48,021,732
8.0 Secondary Schools Projects (List all the Projects)					
AIC Sajilon Secondary school	1,000,000	-	1,000,000	-	1,000,000
Enkorika Secondary school	1,500,000	-	1,500,000	-	1,500,000
Lorngusua secondary school	1,500,000	-	1,500,000	-	1,500,000
Maparasha Secondary school	1,000,000	-	1,000,000	-	1,000,000

Reports and Financial Statements
For the year ended June 30, 2020

Nalepo Taegong Secondary school	1,500,000	-	1,500,000	-	1,500,000	-	1,500,000
Paranae Secondary school	4,400,000	-	4,400,000	-	4,400,000	4,400,000	-
Oloontulugum secondary school	1,400,000	-	1,400,000	-	1,400,000	1,400,000	-
Township Secondary school	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000
OLOONTULUGUM CHRIST SCH		3,600,000	3,600,000		3,600,000	3,600,000	
ENKORIKA SEC SCH		700,000	700,000		700,000	700,000	
GEN NKAISERY SEC SCH		1,200,000	1,200,000		1,200,000	1,200,000	
PARANAE SEC SCH		2,500,000	2,500,000		2,500,000	2,500,000	
SENIOR CHIEF RISA SEC		1,500,000	1,500,000		1,500,000	1,500,000	
NKOILE BOYS SEC		1,700,000	1,700,000		1,700,000	1,700,000	
NAMANGA MIXED SEC		1,500,000	1,500,000		1,500,000	1,500,000	
METO SEC SCH		850,000	850,000		850,000	850,000	
KILUANI SEC SCH		1,200,000	1,200,000		1,200,000	1,200,000	
LORNGUSUA SEC SCH		2,000,000	2,000,000		2,000,000	2,000,000	
TOWNSHIP SEC SCH		1,000,000	1,000,000		1,000,000	1,000,000	
ILBISIL GIRLS		1,000,000	1,000,000		1,000,000	1,000,000	
		-	-		-	-	-
Sub-Total	13,300,000	18,750,000	32,050,000	24,550,000	7,500,000		
9.0 Tertiary institutions Projects (List all the Projects)							
Sub-Total							
10.0 Health projects							
Sub-Total							
Kajiado County Commissioner Residence	900,000		900,000		900,000		
Kajiado Deputy County Commissioner Residence	700,000		700,000		700,000		
Eluanata Chiefs office	500,000		500,000		500,000		500,000
Enkorika chief office	300,000		300,000		300,000		300,000
Ingosuanani and Kumpa chief office	350,000		350,000		350,000		350,000
Ingosuanani chief office	350,000		350,000		350,000		350,000
Nairabala Chief office	850,000		850,000		850,000		850,000

**Reports and Financial Statements
For the year ended June 30, 2020**

Ngataek Deputy County Commissioner	6,042,725	9,036,138	15,078,862	6,042,725	9,036,138
Nkoile chief office	500,000		500,000		500,000
Olkiloriti subchief office	850,000		850,000		850,000
Oloontulugum Chief Office	300,000		300,000		300,000
Oluuyiankalani Chief office	500,000		500,000		500,000
Lornigusua chief office	300,000		300,000		300,000
Security Lights	1,500,000		1,500,000		1,500,000
ENKARIM CHIEF OFFICE		750,000	750,000		
Sub-Total	13,942,725	9,786,138	23,728,862	8,392,725	15,336,138
12.0 Acquisition of assets					
12.1 Motor Vehicles (including motorbikes)					
12.1.1 Motor Vehicles (including motorbikes)					
12.1.2 Motor Vehicles (including motorbikes)					
12.2 Construction/Renovations of CDF office	1,500,000	347,984	1,847,984	1,845,500	2,484
12.3 Purchase of furniture and equipment					
12.4 Purchase of computers					
12.5 Purchase of land					
12.2 Roads					
Sub-Total	1,500,000	347,984	1,847,984	1,845,500	2,484
13.0 Others					
13.1 Strategic Plan					
13.2 Innovation Hub					
13.3 Kajiado Sub County TSC Office	300,000		300,000		300,000
Sub-Total	300,000	-	300,000	-	300,000
GRAND TOTALS	137,367,724	73,659,531	211,027,255	97,705,023	113,322,232

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

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 and retentions.

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

2. Reporting Entity

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

3. Reporting Currency

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

4. 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.

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is 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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KAJIADO CENTRAL CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

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

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Entity 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 Entity 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 Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and 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 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. 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 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 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 and deposits, which are 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 June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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 2019.

14. Errors

Material prior period errors shall be 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

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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X. NOTES TO THE FINANCIAL STATEMENTS

I. NOTES TO THE FINANCIAL STATEMENTS				
1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES				
Description		2019 - 2020	2018 - 2019	
		Kshs	Kshs	
Normal Allocation				
1			54,784,483	
2			6,000,000	
3		-	10,000,000	
4		-	10,000,000	
5		-	11,000,000	
6		-	17,000,000	
1	AIE NO. B 047239	51,440,876		
2	AIE NO. B 047345	4,000,000		
3	AIE NO. B 041466	20,000,000		
4	AIE NO. B 047904	7,000,000		
5	AIE NO. B 049283	14,000,000		
6	AIE NO. B104125	3,600,000		
7	AIE NO. B104226	2,000,000		
8	AIE NO B104307	23,000,000		
Conditional Grants		-	-	
		-	-	
Receipt from other Constituency		-	-	
TOTAL		125,040,876	108,784,483	
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS				
Description		2019 - 2020	2018 - 2019	
		Kshs	Kshs	
Receipts from the Sale of Buildings		-	-	
Receipts from the Sale of Vehicles and Transport Equipment		-	-	

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Receipts from the Sale Plant Machinery and Equipment		-	-
Receipts from the Sale of Office and General Equipment		-	-
TOTAL		-	-
3 OTHER RECEIPTS			
Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
Interest Received			-
Rents			-
Sale of Tender Documents		155,000	86,000
Other Receipts Not Classified Elsewhere (specify)			-
TOTAL		155,000	86,000
4 COMPENSATION OF EMPLOYEES			
Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
Basic wages of contractual employees		3,166,800	3,156,000
Basic wages of casual labour		-	
Personal allowances paid as part of salary			
House allowance		-	-
Transport allowance		-	-
Leave allowance		-	
Other personnel payments			
Employer contribution to NSSF		48,400	48,000
Gratuity-contractual employees		803,609	-
TOTAL		4,018,809	3,204,000
5 USE OF GOODS AND SERVICES			
Description		2019 - 2020	2018 - 2019
		Kshs	Kshs

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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Utilities, supplies and services		259,800	92,000	
Electricity		-	-	
Water & sewerage charges		-	-	
Office rent		-	-	
Communication, supplies and services		97,000	100,000	
Domestic travel and subsistence		159,000	115,000	
Printing, advertising and information supplies & services		269,200	118,000.00	
Rentals of produced assets		-	-	
Training expenses		1,265,000	3,985,000	
Hospitality supplies and services		-	-	
Other committee expenses		3,141,500	2,755,300	
Committee allowance		2,846,000	3,781,900	
Insurance costs		-	-	
Specialised materials and services		-	-	
Office and general supplies and services		215,512	168,784	
Fuel , oil & lubricants		139,500	292,777	
Other operating expenses		-	-	
Bank service commission and charges		-	29,635	
Security operations		-	-	
Routine maintenance - vehicles and other transport equipment		400,150	1,093,000	
Routine maintenance- other assets		-	-	
Strategic Plan		-	-	
TOTAL		8,792,662	12,531,396	
6 TRANSFER TO OTHER GOVERNMENT ENTITIES				
Description		2019 - 2020	2018 - 2019	
		Kshs	Kshs	
Transfers to Primary Schools		44,677,027	24,200,000	
Transfers to Secondary Schools		24,550,000	13,350,000	
Transfers to Tertiary Institutions		-	-	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Transfers to Health Institutions			781,420	
TOTAL		69,227,027	38,331,419	
7 OTHER GRANTS AND OTHER PAYMENTS				
Description		2019 - 2020	2018 - 2019	
		Kshs	Kshs	
Bursary - Secondary		1,239,800	21,003,000	
Bursary -Tertiary		1,340,000	8,180,000	
Bursary- Special Schools		-	-	
Mocks & CAT		-	-	
Water		-	-	
Food Security		-	-	
Electricity		-	-	
Security		8,392,725	3,000,000	
Roads and Bridges			-	
Sports		2,398,500	977,000	
Environment		-	1,877,877	
Cultural Projects			-	
Agriculture			-	
Emergency Projects		450,000	10,626,924	
TOTAL		13,821,025	45,664,801	
8 ACQUISITION OF ASSETS				
<u>Non Financial Assets</u>		2019 - 2020	2018 - 2019	
		Kshs	Kshs	
Purchase of Buildings		-	-	
Refurbishment of Buildings NG CDF Office		1,845,500.00	-	
Construction of Buildings			-	
Purchase of Vehicles			-	
Purchase of Bicycles & Motorcycles		-	-	
Overhaul of Vehicles		-	-	
Purchase of office furniture and fittings			-	

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Purchase of computers ,printers and other IT equipments		-	-	
Purchase of photocopier		-	-	
Purchase of other office equipments		-	-	
Purchase of soft ware		-	-	
Acquisition of Land		-	-	
TOTAL		1,845,500	-	
9 Other Payments				
Strategic Plan			-	
ICT Hubs		-	-	
			-	
TOTAL		-	-	
10A: Bank Balances (cash book bank balance)				
Name of Bank, Account No. & currency	Account Number	2019 - 2020	2018 - 2019	
		Kshs (30/6/2019)	Kshs (30/6/2018)	
<i>EQUITY BANK LIMITED</i>	<i>0860261949354</i>	45,716,927	18,140,074	
TOTAL		45,716,927	18,140,074	
10B: CASH IN HAND)				
		2019 - 2020	2018 - 2019	
		Kshs (30/6/2019)	Kshs (30/6/2018)	
Location 1		-	-	
Location 2		-	-	
Location 3		-	-	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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	<i>explanations as necessary]</i>			
14. PRIOR YEAR ADJUSTMENTS				
		Balance b/f FY2019 - 2020 per Financial statements	Adjusments	Adjusted balance b/f 2018 - 2019
Description of the error		Kshs	Kshs	Kshs
Bank accounts balances		-	-	-
Cash in hand		-	-	-
Accounts Payable		-	-	-
Receivables		-	-	-
Others (specify)		-	-	-
TOTAL				
15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST				
		2019-2020	2018-2019	
		Kshs	Kshs	
Outstanding Imprest as at 1st July 2019 (A)		-	-	
Imprest issued during the year (B)		-	-	
Imprest surrendered during the Year ©		-	-	
Net changes in accounts receivables (D=A+B-C)		-	-	
16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION				
		2019-2020	2018-2019	
		Kshs	Kshs	
Deposits and Retention as a t 1st July 2019 (A)		-	-	
Deposits and Retention held during the year (B)		-	-	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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Deposits and Retention paid during the year ©			-	
Net changes in accounts payable (D=A+B-C)			-	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	XX	XX
Construction of civil works	XX	XX
Supply of goods	XX	XX
Supply of services	XX	XX
	XX	XX

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	XX	XXX
Middle management	XX	XXX
Unionisable employees	XX	XXX
Others (<i>specify</i>)	XX	XXX
	XX	XXX

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	1,852,045.16	1,479,802
Use of goods and services	2961.04	478,580
Amounts due to other Government entities (see attached list)	55,721,732.00	37,168,581
Amounts due to other grants and other transfers (see attached list)	55,443,010.22	34,304,584
Acquisition of assets	2,484.00	227,984
Others (<i>specify</i>)	300,000.00	0
	113,322,232.42	73,659,531

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	13,149,304.25	20,414,236.10
	13,149,304.25	20,414,236.10

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KAJIADO CENTRAL CONSTITUENCY

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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 2019	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					

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount a	Date Payable Contracted b	Amount Paid To-Date c	Outstanding Balance 2019 d=a-c	Comments
Senior Management						
1.						
2.						
3.						
	Sub-Total					
Middle Management						
4.						
5.						
6.						
	Sub-Total					
Unionisable Employees						
7.						
8.						
9.						
	Sub-Total					
Others (specify)						
10.						
11.						
12.						
	Sub-Total					
	Grand Total					

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
K...ADO CENTRAL CONSTITUENCY

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ANNEX 3 – UNUTILIZED FUNDS

	2019 - 2020	2018 - 2019
1.0 Administration and Recurrent	Kshs	Kshs
1.1 Compensation of employees	1,852,045	1,479,802
1.3 Use of goods and services	202,961	823,580
3.0 Emergency	6,748,241	-
4.0 Bursary and Social Security		
4.2 Secondary Schools	17,155,200	395,000
4.3 Tertiary Institutions	15,001,931	-
5.0 Sports	1,500	1,200,000
6.0 Environment	1,200,000	-
7.0 Primary Schools Projects		40,877,027
Elerai Primary School	850,000	
Eluanata Primary school	500,000	
Emukutan primary school	850,000	
Endonyo Enkapi Primary school	850,000	
Endonyo wuas Primary school	850,000	
Enkeju Errap Primary School	850,000	
Enkutoto primary school	1,500,000	
Enoomayai primary school	850,000	
Entukai Primary school	1,150,000	
Enyonyor Primary School	1,500,000	
Esilalei Primary school	500,000	
Esilalei Primary school	800,000	
Esilalei Primary school	721,732	
Ikinjie primary school	1,500,000	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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Imisigio primary school	2,300,000	
Imolelian Primary school	500,000	
Imanyat Primary school	850,000	
indonyo primary school	850,000	
Inkuseron Primary school	1,500,000	
Kalia Primary school	850,000	
Kurket primary school	1,200,000	
Leboo Primary School	1,500,000	
Lempalaka primary school	400,000	
Maiiwa Primary school	2,000,000	
Marandawua Primary school	850,000	
Menguni primary school	1,250,000	
Naibala primary school	850,000	
Naiabala Primary school	1,500,000	
Taqwa Educational Centre	850,000	
Nkoile primary school	850,000	
Oldarpoi Primary School	1,800,000	
Oldarpoi Primary School	1,800,000	
Oldarpoi Primary School	800,000	
Ole Mkonge Primary School	850,000	
Oleleshi Primary School	850,000	
Olenarau Primary school	1,500,000	
Olgos primary school	1,500,000	
Olorum Primary school	850,000	
Oloibor soit primary school	850,000	
Olooshaiki primary school	1,150,000	
Oloosuyian primary school	1,700,000	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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Olositeti Primary School		1,500,000	
Orinie primary school		1,500,000	
8.0 Secondary Schools Projects (List all the Projects)			18,750,000
AIC Sajilion Secondary school		1,000,000	
Enkorika Secondary school		1,500,000	
Lornigusua secondary school		1,500,000	
Mabarasha Secondary school		1,000,000	
Nalepo Taegong Secondary school		1,500,000	
Township Secondary school		1,000,000	
9.0 Security			9,786,138
Eluanata Chiefs office		500,000	
Enkorika chief office		300,000	
Ingosunani and Kumpa chief office		350,000	
Ingosunani chief office		350,000	
Nairabala Chief office		850,000	
Ngataatak Deputy County Commissioner		9,036,138	
Nkoile chief office		500,000	
Olkiloriti subchief office		850,000	
Oloontulugum Chief Office		300,000	
Oluuyiankalanani Chief office		500,000	
Lornigusua chief office		300,000	
Security Lights		1,500,000	
12.0 Acquisition of assets			
12.2 Construction/Renovations of CDF office		2,484	347,984
13.0 Others			

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 KAJIADO CENTRAL CONSTITUENCY**

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 For the year ended June 30, 2020**

13.3 Kajjado Sub County TSC Office		300,000	113,322,232	73,659,531
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KARUNDA CENTRAL CONSTITUENCY

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost
	b/f (Kshs)			2019/20 (Kshs)
Land	-	-	-	-
Buildings and structures	4,294,195	1,845,500	-	6,139,695
Transport equipment	1,472,365	-	-	1,472,365
Office equipment, furniture and fittings	200,000	-	-	200,000
ICT Equipment, Software and Other ICT Assets	132,495	-	-	132,495
Other Machinery and Equipment	9,822,619	-	-	9,822,619
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	15,921,674	1,845,500	-	17,767,174

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC Account Name	BANK	Account Number	BANK BALANCE 2019/2020	BANK BALANCE 2018/2019
Nalala Primary School	COOPERATIVE	1141322265500	275	275
Oloosuyian Primary School	COOPERATIVE	1141322270500	1,275.00	1,275.00
Entukai Primary School	COOPERATIVE	1141322265400	735.5	735
Illmolelian Primary School	COOPERATIVE	1141322266000	2,275.00	2,275.00
Engaboli Primary School	COOPERATIVE	1141322265900	75	75
Mpoori Primary School	COOPERATIVE	1141322265100	293,997.00	1,275.00
Enkeresuna Primary School	COOPERATIVE	1141322268000	275	275
PBS Primary	COOPERATIVE	1141322264700	159,275.00	159,275.00
Namanga Primary School	COOPERATIVE	1141322265600	1,275.00	89,275.00
Mpiro Primary School	COOPERATIVE	1141322265700	275	275
Pelewa Primary School	COOPERATIVE	1141322267000	18,435.00	18,435.00
Marandawua Primary School	COOPERATIVE	1141322270200	79,275.00	79,235.00
Oliorum Primary School	COOPERATIVE	1141322265800	275	74,275.00
Oldarpoi Primary School	COOPERATIVE	1141322271600	624,550.90	5,150,000.00
Kumpa Primary School	COOPERATIVE	1141322265200	48,975.00	248,975.00
Ekaroni Primry School	COOPERATIVE	1141322265000	1,275.00	1,275.00
Emaoi Primary School	COOPERATIVE	1141322134400	2,825.00	2,825.00
Kisapuk Primary School	COOPERATIVE	1141322130700	1,325.00	365,325.00
Maparasha Primary School	COOPERATIVE	1141322244700	2,175.25	2,175.00
Nkoile Boys Secondary School	COOPERATIVE	1141322137200	4,755.00	1,201,325.00
kajiado Township Sec School	COOPERATIVE	1141322266900	1,198,675.00	598,675.00
Maparasha Secondary School	COOPERATIVE	1141322269400	275.7	998,775.70
AIC Sajiloni Secondary	COOPERATIVE	1141322134300	165	165
Indonyio Primary School	COOPERATIVE	1141322130800	103,325.00	279,325.00
Enkorika Ass. County Commissioner House	COOPERATIVE	1141322266400	1,275.00	1,275.00
Orinie Chief's Office	COOPERATIVE	1141322266500	275	49,275.00
Olkejuado High School	COOPERATIVE	1141322270100	75	100,475.00
Senior Chief Risa Secondary School	COOPERATIVE	1141322267300	1,481,275.00	59,275.00
Ilmarba Secondary School	COOPERATIVE	1141322250600	198,075.50	198,075.50
Enkorika Secondary School NG CDF PMC	COOPERATIVE	1141322265300	1,275.00	1,149,223.90
Esilalei Primary School NG CDF	COOPERATIVE	1141322371500	10,528.00	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO CENTRAL CONSTITUENCY
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PMC				
Paranae Secondary school	EQUITY BANK	860277410079	6,186,943.90	1,149,223.90
Ormankeki Primary School	EQUITY BANK	860278466446	1,252.50	1,252.50
Impaluani Primary School	EQUITY BANK	860278150524	340.00	340
AIC Intinyika primary school	EQUITY BANK	860278452253	97.50	72,507.50
Emashin primary school	EQUITY BANK	860278495315	1,500.00	85,000.00
Ilmisigio Primary School	EQUITY BANK	860276347640	2,462.20	527,702.20
Nailumpe primary school	EQUITY BANK	860278212721	73,855.00	73,855.00
ilumbwa AIC PRY SCHOOL	EQUITY BANK	860276417256	1,715.00	1,715.00
NGATATAEK SECONDARY	EQUITY BANK	860277398409	44,047.15	84,107.15
Iorngusua Secondary school	EQUITY BANK	860277410113	980,708.75	182,068.75
Irpatimaro Primary school	EQUITY BANK	860278686243	1,189.00	1,189.00
Olepolos Primary school	EQUITY BANK	860278700634	59,367.50	1,000,000.00
Elesai Primary school	EQUITY BANK	860278715021	1,880.00	1,880.00
Lele Primary school	EQUITY BANK	860278697473	880.00	1,000,000.00
Ilmotiok primary school	EQUITY BANK	860278721852	2,649,687.50	5,400,000.00
TOTAL			13,149,304.25	20,414,236.10

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KAJIADO CENTRAL CONSTITUENCY

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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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

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)
3	Observation During the year, the management transferred Kshs. 1,000,000 for completion of Nkoile Secondary school laboratory. However, a site visit revealed that the laboratory was yet to be completed and there were no expenditure returns to show how the amount was utilized. There was no signed contract agreement and it was not clear how the contractor was identified.	PMC returned the expenditure file with all the documentation.	Josefrida Kameti	Resolved	5 days
4	Stoneset Builders and Supplies was awarded tender for construction of Dining Hall at AIC Child Care centre in the financial year 2013-2014 at a contract price of Kshs. 4,686,855. As at the time of audit (1st February 2019), the project was not complete and the contractor was not in site. A total of Kshs. 3,000,000 had been	PMC returned the expenditure file with all the documentation.	Josefrida Kameti	Resolved	5 days

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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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)
	disbursed to the project but the project management committee did not provide expenditure returns to show how the amount was utilized.				
5	The financial statement balance of Kshs. 35,306,897 for Transfer to other government units included Kshs. 1,000,000 transferred to Enkorika primary school for construction of an administration block. However, there were no Bills of quantities, contract agreement and expenditure returns to show how the amount was utilized.	PMC returned the expenditure file with all the documentation.	Josefrida Kameti	Resolved	5 days