

REPUBLIC OF KENYA



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REPORT

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THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY	
ON	
DATE:	02 AUG 2023
	DAY: WED
TABLED BY:	Hon. Naomi Wago, mp Deputy Majority Whip
CLERK OF THE TABLE:	Enlavs Munkiri

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

**FOR THE YEAR ENDED
30 JUNE, 2022**





OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB.
18 MAY 2023
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KAJIADO SOUTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT
FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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*Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Table of Contents

	Page
I. Key Constituency Information and Management.....	iii
II. NG-CDFC Chairman’s Report.....	vii
III. Statement Of Performance Against Predetermined Objectives for FY2021/22.....	xv
IV. Environmental and Sustainability Reporting.....	xvi
V. Statement Of Management Responsibilities.....	xx
VI. Report Of the Independent Auditors On The NGCDF- Kajiado South Constituency.....	xxii
VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022.....	1
VIII. Statement Of Assets and Liabilities As At 30 th June, 2022.....	2
IX. Statement Of Cash Flows for The Year Ended 30th June 2022.....	4
X. Summary Statement of Appropriation for The Year Ended 30 th June 2022.....	6
X. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2022.....	8
XI. Significant Accounting Policies.....	15
XII. Notes To the Financial Statements.....	21

- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The Kajiado South Constituency NGCDF day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

Mandate

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

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

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Johnson Karanja
2.	Sub-County Accountant	Onesmus Kimani
3.	Chairman NGCDFC	Kilelo Kilitia
4.	Member NGCDFC	Rosemary Nailantei

(d) Fiduciary Oversight Arrangements

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

(e) Kajiado South Constituency NGCDF Headquarters

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

(f) Kajiado South Constituency NGCDF Contacts

Telephone: (254) 724722509
E-mail: cdfkajiadossouth@ngcdf.go.ke
Website: www.ngcdf.go.ke/kajiadossouth

(g) Kajiado South Constituency NGCDF Bankers

Equity Bank Limited
Loitokitok Branch
P.O Box 254-00209
Loitokitok.
Account Number: 0740261436159

(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.

II. NG-CDFC Chairman's Report



**MR. KILELO KILITIA
CHAIRPERSON, KAJIADO
SOUTH NGCDF**

On behalf of NGCDFC, I hereby present the financial statements for Kajiado South Constituency for the financial year ended 30th June 2022.

Summary of the budget performance.

During the year, the Constituency was allocated a total of Ksh. 137,088,879 as normal allocation, Ksh. 16,477,167 as balance from financial year 2020/21 and Ksh. 44,388,879 as previous years' outstanding disbursements.

Ksh. 181,477,758 was received from the board during the financial year this being Ksh. 137,088,879 financial year 2021/22 budget and Ksh. 44,388,879 as previous years' outstanding disbursements.

On receipt of the above allocations, Kajiado South National Government Constituency Development Fund Committee (NGCDFC) allocated funds to various projects with reference to the priorities of the public participation meetings held across the constituency and disbursed at total Ksh. 171,891,716.

The Committee disbursed a total of Ksh. 36,199,100 as bursary to needy students in tertiary institutions this consisted of students in universities and technical institutions during the financial year. The empowerment of youth through bodaboda training also made sure the committee covered all categories of youth both in formal and informal sector.

The main purpose of the Fund is to enhance infrastructural and socio-economic development at the grassroots level to reduce poverty. Major physical facilities funded are infrastructural in nature; construction and refurbishment of buildings, classrooms, administration blocks, multipurpose halls, laboratories, pit latrines, erecting of fences, supply of lockers and chairs and metallic frame desks. The continued funding towards the education sector in the constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income earning households.

To ensure focus and expedite development, the committee has its Strategic Plan 2018-2022 in place, this is a formalized road map that spells out where the Constituency is going through project identification, implementation and management taking cognizance of the Big Four Agenda, Global Sustainable Development Goals, Kenya Vision 2030, Medium term plan and County Integrated Development Plan. The NGCDF Committee is convinced that the strategic plan has helped the constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the committee, its employees and other stakeholders are working towards a common goal and results. The committee intend to evaluate the strategic plan in the financial year 2022-2023.

Key achievements for the entity

The committee implemented the big five projects in terms of high impact and best practice in the financial year 2021/22 included;

- a) **Construction of Kimana Assistant County Commissioner offices.** Consisting of Assistant County Commissioner office, the area chief office, assistant chief office, registry, secretary, 2 offices for administration police, armoury, three offices for divisional service providers (education, registration of persons, registrar of birth and deaths) offices and a waiting bay.
- b) **Kimana Mixed Secondary School-** Construction an administration block. 18 teachers' staffroom, principal's office, deputy principal's office, 2 Head of Departments offices, bursar/accounts, secretary, registry, kitchenette, an exam room and 3 door modern toilets (one for persons living with disability, one for ladies and one for men) to completion.
- c) **Kimana primary school-** Supply of 1000 conference chairs and supply at the podium of 5 steel frame with cypress top conference tables to the newly constructed 1030 capacity constituency multi-purpose hall
- d) **Enkii boys secondary school-** Fencing of 40 acres (1820 linear metres) of school land with solar powered electric fence. Smooth steel galvanized wire and hardwood posts, solar panels and energizer with gate house and gate works to keep away wildlife from the school to completion.

- e) **Korinko Secondary School (newly acquired school)**-Renovation and completion of school infrastructure. Renovation of three classrooms and the corner room to be an office. Fixing of new steel casement doors and windows of required standard. Replacing leaking roof (iron sheets and timber) plastering of walls, new floor and general painting. Completion of the administration block (Ceiling, partitioning to the different offices (staffroom, bursar office, head of departments office) and electrical works) and supply of 200 lockers and chairs.
- f) Supply of a mobile laboratory benches. Formica acid proof top, two gas points supplied with fully filled 13kgs gas cylinder fitted in a lockable chamber, one water point, power outlet sockets, illumination lamp, lockable storage cabinets, two shelves, mounted on a movable caster, to six (6) secondary schools in the constituency (Entonet, Amboseli Lewis, Iltital, Korinko, Lenkism and Imbaruetin community complex secondary schools). This project was a reprieve to schools with no or has shortages of science laboratories.

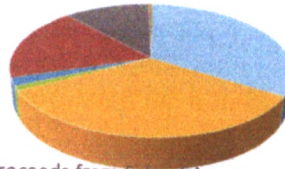
Challenges

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

To mitigate the above, the committee during the financial year scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of the Fund's projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the fiscal year 2021/2022.

I wish to sincerely thank the NGCDF Board, the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions to even perform better and attain better assessments in its performance targets for fiscal year 2021/2022.

Receipts and expenditure



- Transfers from NG-CDF Board
- Proceeds from Sale of Assets
- Other Receipts
- TOTAL RECEIPTS
- PAYMENTS
- Compensation of Employees
- Use of goods and services
- Transfers to Other Government Units
- Other grants and transfers
- Acquisition of Assets
- Other Payments

Pictorial presentation of the best five projects

Korinko Secondary School- Renovations



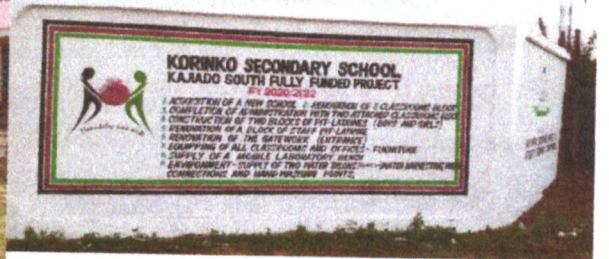
Furniture



Korrinko secondary school- administration



Korrinko secondary school projects



Kimana mixed secondary school administration block



Kimana Assistant County Commissioner's Offices



Enkii Boys Secondary School



Kimana Primary School- Multi-Purpose Hall



**Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**



MR. KILELO KILITIA

[Handwritten Signature]

CHAIRMAN NGCDF COMMITTEE.

III. Statement of performance against predetermined objectives for FY2021/22

Introduction

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

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

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

Progress on attainment of Strategic development objectives

Constituency Sector	Objective	Outcome	Indicator	Performance
Education sector	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Number of usable physical infrastructure build in primary, secondary, and tertiary institutions Number of bursary's beneficiaries at all levels	In FY 21/22, the fund constructed 8 new classrooms, 48 doors of new pit-latrines, supplied 160 lockers and chairs, supplied 400 3-seater metallic frame desks, fenced 145 acres of school land (50 acres with electric fence), constructed 5 new administration blocks and renovated 8 classrooms and one dormitory The fund assisted over 3000 students in tertiary schools (both formal and informal) with bursary
Security	To improve infrastructure in the security sector in the constituency	Increased security in the society	No of security projects implemented	The committee in the financial year 2021/22 funded two security projects. Construction of divisional headquarters in Kimana and construction of chief's office Inkariak Ronkena
Environment	To conserve the environment in Kajiado	Better and conserved environment	No of trees planted Water harvesting infrastructure	In the financial year, the committee funded supply of 3375 tree seedling in schools, incorporated water harvesting infrastructure in

	south constituency		No of water tanks supplied	buildings and supplied 40,000 litres capacity of plastic water tanks with their infrastructure
Sports	To Enhance sporting activities in the constituency to support the youth	Keep the youth engaged in sports activities to keep them away from peer pressure, drug and substance abuse, early pregnancies, crime	No of youth reached by the sports activities	In the financial year, the committee funded the Kajiado county Football Kenya Federation Zone B league as the sponsor. The tournament attracted over 1000 players and over 10,000 fans
Emergency	To cater for unforeseen occurrences in the constituency	Unforeseen occurrences catered for and problems remedied	No of emergency interventions	The committee in the financial year funded four cases of emergencies This involved sinking pit latrines and blown away roofs

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Kajiado South NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.

- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The Kajiado South 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- The committee in every financial year funds environment programs during the financial year 2021/22, the committee supplied for planting 3375 tree seedlings to our schools
- The committee sensitize the youth on alcohol and drugs abuse during project implementation in both schools and security projects
- In NG-CDF sponsored sporting activities, the youth are sensitized on good practice

3. Employee welfare

We invest in providing the best working environment for our employees. Kajiado South constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as

issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Kajiado South constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

d) Product stewardship by safeguarding consumer rights and interest

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



.....
**Name: JOHNSON KARANJA
FUND ACCOUNT MANAGER.**

V. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Kajiado South Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Kajiado South Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Kajiado South Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

*Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

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 South Constituency financial statements were approved and signed by the Accounting Officer on 14th September 2022.



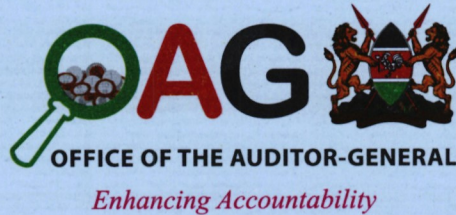
.....
Name: Kilelo Kilitia
Chairman – NGCDF Committee



.....
Name: Johnson Karanja
Finance Account Manager

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KAJIADO SOUTH FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on 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 South Constituency set out on pages 1 to 44, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statement of

Report of the Auditor-General on the National Government Constituencies Development Fund - Kajiado South Constituency for the year ended 30 June, 2022

appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Kajiado South Constituency as at 30 June, 2022, 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 statements provided for audit revealed the following inaccuracies;

- i. The statement of receipts and payments reflects expenditure on use of goods and services of Kshs.10,964,187 as disclosed in Note 5 to the financial statements. The amount includes expenditure on utilities, supplies and services of Kshs.181,678 with comparative amount of Kshs.237,420. However, the audited financial statements for 2020/2021 reflects nil balance resulting in unreconciled variance of Kshs.237,420.
- ii. Note 17.4 to the financial statements reflects comparative total PMC bank balance of Kshs.2,757,090 while Annex 5 on PMC bank balances has no comparative balance.
- iii. The statement of cash flows reflects use of goods and services and transfers to other government units amounts of Kshs.11,414,187 and Kshs.92,020,000, respectively while the statement of receipts and payments reflects amounts of Kshs.10,964,187 and Kshs.92,470,000, respectively resulting to an unexplained variances of Kshs.450,000 and Kshs.450,000.
- iv. The summary statement of appropriation reflects budget utilisation difference of Kshs.197,954,925 instead of Nil amount for the transfers from the NGCDF Board.

In the circumstances the accuracy, completeness, presentation and disclosure of the financial statements could not be confirmed.

2. Variances in the Funds Transferred from the Board

The statement of receipts and payments and Note 1 to the financial statements reflects transfers from the National Government Constituencies Development Fund Board amount of Kshs.181,477,758 while the NG-CDF Board website shows total transfers of Kshs.146,088,878 resulting to an unexplained difference of Kshs.35,388,880. Further, review of the records disclosed that AIEs No. B105786 of Kshs.24,000,000 and No. B155951 of Kshs.11,388,879 were omitted in the NG-CDF Board website records.

In the circumstance, the accuracy and completeness of the transfers from the National Government Constituencies Development Fund Board balance could not be confirmed.

3. Misclassification of Emergency Expenditure

The statement of receipts and payments reflects other grants and transfers amount of Kshs.62,836,763 as disclosed in the Note 7 to the financial statements. The amount, includes emergency projects expenditure of Kshs.10,442,206. Review of the ledger and the payment vouchers provided revealed that transfer payment to Nasipa Primary School for construction and renovation of two (2) classrooms at a cost Kshs.1,300,000 was classified as emergency project instead of transfers to other Government entities projects.

In the circumstances, the accuracy and classification of expenditure on emergency projects could not confirmed.

4. Unsupported Expenditure on Acquisition of Assets

The statement of receipts and payments and Note 8 to the financial statements reflects acquisition of assets amount of Kshs.2,097,566. However, review of the ledger amount revealed transactions totalling to Kshs.903,798 which were not supported by payment vouchers, invoices and interim certificate of payments.

In the circumstances, the regularity of expenditure on acquisition of assets could not be confirmed.

5. Misstatement in the Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.26,063,209 as disclosed in Note 10A to the financial statements, while bank reconciliation statement and the cashbook reflects a balance of Kshs.26,150,608, resulting to an unexplained difference of Kshs.87,399, The difference relate to retention money recorded in the cashbook but not banked. The Management has not explained where the money is held.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.26,063,209 could not be confirmed

7. Fixed Assets Balance

The statement of receipts and payments reflects expenditure on acquisition of assets of Kshs.2,097,566 (2021-Kshs.3,275,902) as disclosed in Note 8 to the financial statements. The amount is in relation to refurbishment of buildings. However, annex 4 on summary of fixed assets register reflects comparative balance for buildings and structures of Kshs.500,000. Further, annex 4 reflects total fixed assets balance of Kshs.10,648,259 while the fixed asset register provided for audit reflects balance of Kshs.19,303,724.

In the circumstances, the accuracy, valuation, of the fixed assets balance could not be confirmed.

8. Unsupported Accounts Payable Balance

The statement of assets and liabilities reflects accounts payable balance of Kshs.87,399 as disclosed in Note 12A to the financial statements, being the retention money balance. However, the retention money register and schedule detailing the movement of the fund, the contractors and contracts were not provided for audit review.

In the circumstances, the existence and regularity of account payables balance could not be confirmed.

9. Unsupported Expenditure on Other Grants and Transfers.

The statement of receipts and payments reflects expenditure on other grants and transfers amount of Kshs.62,836,763 as disclosed in Note 7 to the financial statements. The amount includes bursary to tertiary institutions of Kshs.36,199,100 which further include payment to a Technical Training Institution of Kshs.19,419,100, for training motor bike riders and PSV motor vehicle drivers. The applications and admission to the training institution for the beneficiaries, and vetting reports from the bursary committee were not provided for audit. Further, the training services were procured through request for quotations to four institutions which were not in the prequalified list of suppliers provided.

In the circumstances, the completeness, regularity and occurrence of the expenditure on other grants and transfers 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 South 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 audit.

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final expenditure budget and actual on comparable basis of Kshs.197,954,925 and Kshs.171,891,716, respectively, resulting to under expenditure of Kshs.26,063,209 or 13% of the budget.

The under-expenditure affected implementation of the planned activities and programs and impacted negatively on service delivery to the public.

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. Implementation of Projects by the Fund

The statement of receipts and payments reflects expenditures on transfer to other Government units and Other grants and transfers of Kshs.92,470,000 and Kshs.62,836,763 respectively as disclosed in Notes 6 and 7 to the financial statements.. Field verification conducted in the month of March, 2023 revealed anomalies in the projects implementation as noted below;

1.1. Olkaria Primary School

The project was funded through emergency allocation of Kshs.2,400,000, for renovation of four (4) classrooms. The project was completed, branded and in use. The completion certificate was issued on 10 May, 2022. However, the classrooms floor and the veranda had chipped, electrical repairs to hanging cables, sockets, switch plates and replacement of broken fittings valued at Kshs.40,000 as per the bill of quantities were not done. Further, three (3) access ramps into the classrooms out of the four (4) required, each valued at Kshs.7,000 and totalling to Kshs.21,000 were not done.

1.2. Nkariak - Ronkena Chief's Office

The project was allocated an amount of Kshs.3,200,000 for construction of a Chief's Office, Assistant Chief's Office, registry, secretary's office, (2) offices for administration police, armoury, waiting bay, and (3) door pit latrine. The project was completed, branded and completion certificate issued on 19 July, 2022. Field verification however, revealed that, curtain rods provided for in the bill of quantities at Kshs.19,800 were not installed and the final coat of paint was not applied in the Sub-chief's office. The project was not yet in use.

1.3. Kimana Primary School

The project was for the supply of two (2) PVC water tanks, water harvesting infrastructure and hygiene points all at a cost of Kshs.450,000. The two (2) PVC water tanks were installed but water harvesting infrastructure to enable collection of water into the tanks and hygiene points were not done.

1.4. Kimana Assistant County Commissioner's Office

The project was for the construction of an Assistant County Commissioner's Office, area Chief's Office, Assistant Chief's Office, registry, secretary's office, two (2) offices for administration police, armoury, waiting bay and three (3) offices for divisional service providers at contract price of Kshs.6,000,000. The project was complete and branded but not yet in use.

In the circumstances, value for money for the projects implemented above could not be confirmed.

2. Implementation of Emergency Projects

The statement of receipts and payments reflects other grants and transfers amount of Kshs.62,836,763, which includes expenditure on emergency projects of Kshs.10,442,206 as disclosed in Note 7 to the financial statements. The expenditure on emergency projects was however, not supported by a report to the Board which ought to have been submitted within thirty (30) days of the occurrence of the expenditure. This is contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which provides that the utilization of the emergency reserve shall be reported to the Board within thirty (30) days of the occurrence of the emergency, in the format prescribed by the Board.

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

3. Procurement of Primary and Secondary Schools Projects

The statement of receipts and payments and Note 6 to the financial statements reflects transfers to other Government units amount of Kshs.92,470,000, being expenditure on implementation of Primary and Secondary schools' projects. Review of four (4) sampled projects' procurement files revealed the following irregularities contrary to Regulation 27(1) of the National Government Constituencies Development Fund Regulation, 2016 which requires that the Public Procurement and Disposal laws to be applied with respect to any procurement by a Constituency Committee or project management committee;

3.1. Kimana Primary School Project

The project was awarded at a contract price of Kshs.4,148,000, for the supply 1,000 conference chairs and 5 steel frame conference tables for multi-purpose hall. Review of procurement records revealed that there was no professional opinion submitted for approval to Accounting Officer. Further, the inspection and acceptance report was not signed by the committee members.

3.2. Korinko Secondary School Project

The project was awarded at a contract sum of Kshs.5,499,304.80 to carry out renovation of office block, three classrooms and toilet blocks. Review of the procurement records revealed that the contract was however, not advertised in the media though it met the

threshold of the National tender of amount above 5 million. Further, professional opinion was not prepared for approval by Accounting Officer and inspection report was not signed by the committee members.

3.3. Olmapitet Manhae Secondary School Project

The project was awarded through at a contract sum of Kshs.4,798,450 to erect chain-link fence and construction of a gate. Review of the procurement records revealed that the inspection and acceptance committee report was not signed by the committee members and professional opinion was not prepared.

3.4. Enkii Boys Secondary School Project

The project was awarded at a contract sum of Kshs.4,299,134 to construct a solar electric fence. Review of the procurement documents revealed that professional opinion was not prepared and approved by the Accounting Officer. The inspection and acceptance committee members were not appointed.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 controls as Management determines is

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing as applicable, matters related to sustainability of services and using applicable basis of accounting unless Management is aware of 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 manner.

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

Auditor-General's Responsibilities for the Audit

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

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

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

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls 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

13 July, 2023




Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VII. Statement of receipts and payments for the year ended 30th June 2022

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	181,477,758	162,067,724
Proceeds From Sale of Assets	2		
Other Receipts	3		
Total Receipts		181,477,758	162,067,724
Payments			
Compensation Of Employees	4	3,523,200	4,617,480
Use Of Goods and Services	5	10,964,187	7,652,251
Transfers To Other Government Units	6	92,470,000	111,487,450
Other Grants and Transfers	7	62,836,763	19,858,240
Acquisition Of Assets	8	2,097,566	3,275,902
Other Payments	9	-	-
Total Payments		171,891,716	146,891,323
Surplus/(Deficit)		9,586,042	15,176,401

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

The Constituency financial statements were approved on 14th September 2022 and signed by:

		
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: Johnson Karanja	Name: Onesmus Kimani ICPAK M/No: 20395	Name: Kilelo Kilitia


*Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

VIII. Statement of Assets and Liabilities as At 30th June, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	26,063,209	16,477,167
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		26,063,209	16,477,167
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		26,063,209	16,477,167
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	87,399	77,890
Gratuity	12B	-	-
Total Financial Liabilities			
Net Financial Assets		25,975,810	16,477,167
Represented By			
Fund Balance B/Fwd	13	16,477,167	1,222,876
Prior Year Adjustments	14	-	
Surplus/Deficit for The Year		9,586,042	15,176,401
Net Financial Position		26,063,209	16,399,277


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

The Constituency financial statements were approved on 14th September 2022 and signed by:




Fund Account Manager

Name: Johnson Karanja



**National Sub-County
Accountant**

**Name: Onesmus Kimani
ICPAK M/No: 20395**



**Chairman NG-CDF
Committee**

Name: Kilelo Kilitia

***Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

IX. Statement of Cash Flows for the Year Ended 30th June 2022

	Notes	2021 – 2021	2021 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	181,477,758	162,067,724
Other Receipts	3	-	-
Total Receipts		181,477,758	162,067,724
Payments			
Compensation Of Employees	4	3,523,200	4,617,480
Use Of Goods and Services	5	11,414,187	7,652,251
Transfers To Other Government Units	6	92,020,000	111,487,450
Other Grants and Transfers	7	62,836,763	19,858,240
Other Payments	9	-	-
Total Payments		169,794,150	143,615,421
Total Receipts Less Total Payments			
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16		77,890
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		11,683,608	18,530,193
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(2,097,566)	(3,275,902)
Net Cash Flows from Investing Activities		(2,097,566)	(3,275,902)
Net Increase In Cash And Cash Equivalent		9,586,042	15,254,291
Cash & Cash Equivalent At Start Of The Year	10	16,477,167	1,222,876
Cash & Cash Equivalent At End Of The Year	10	26,063,209	16,477,167

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

**Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

The Constituency financial statements were approved on 14th September 2022 and signed by:



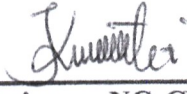
Fund Account Manager

Name: Johnson Karanja



**National Sub-County
Accountant**

**Name: Onesmus Kimani
ICPAK M/No: 20395**



**Chairman NG-CDF
Committee**

Name: Kilelo Kilitia

Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
		a	b				
	2021/2022			2021/2022	30/06/2022		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	137,088,879	16,477,167	44,388,879	197,954,925	197,954,925	197,954,925	
Proceeds From Sale of Assets					-		
Other Receipts					-		
Totals	137,088,879	16,477,167	44,388,879	197,954,925	197,954,925	197,954,925	
Payments							
Compensation Of Employees	4,442,040	500,000	0	4,942,040	3,523,200	1,418,840	71.3%
Use Of Goods and Services	7,895,959	2,277,167	3,821,149	13,994,275	10,964,186	2,580,088	81.6%
Transfers To Other Government Units	74,694,000	10,900,000	15,210,000	100,804,000	92,470,000	8,784,000	91.3%
Other Grants and Transfers	48,056,880	2,300,000	25,357,730	75,714,610	62,836,763	12,877,847	83.0%
Acquisition Of Assets	2,000,000	500,000	0	2,500,000	2,097,566	402,434	83.9%
Other Payments							
Funds Pending Approval**							
Totals	137,088,879	16,477,167	44,388,879	197,954,925	171,891,716	26,063,209	86.8%

a) The significant underutilization was because of untimely disbursement of funds from the Board for the financial year 2020/21 totalling up to Ksh. 44,388,879. The significant underutilization in compensation of employees is due to the amount of gratuity set aside.

Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

- b) The changes between the original budget and the final budget is because of Previous Years' Outstanding disbursements and the opening balance

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	26,063,210
Less undisbursed funds receivable from the Board as at 30 th June 2022	(0)
	26,063,210
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	26,063,210

The Constituency financial statements were approved on 14th September 2022 and signed by:


 Fund Account Manager


 National Sub-County Accountant


 Chairman NG-CDF Committee

Name: Johnson Karanja

Name: Onesmus Kimani
 ICPAK M/No: 20395

Name: Kilelo Kilitia

Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,442,040.0	500,000.00		4,942,040	3,523,200	1,418,840
1.2 Committee allowances	1,400,000.0		621,149	2,021,149	1,594,498	426,651
1.3 Use of goods and services	2,383,293	877,167.00		3,260,460	3,103,127	157,333
2.0 Monitoring and evaluation						
2.1 Capacity building	1,400,000		1,400,000	2,800,000	2,800,000	-
2.2 Committee allowances	1,800,000		1,800,000	3,600,000	1,853,200	1,746,800
2.3 Use of goods and services	912,666	1,400,000		2,312,666	1,613,361	699,306
3.0 Emergency						
3.1 Nasipa primary school			2,050,000.00	2,050,000.00	2,050,000.00	-
3.2 Olkaria primary school	2,400,000			2,400,000	2,400,000	-
3.3 Loonkiok primary school	1,800,000	-	-	1,800,000	1,300,000	500,000
3.4 Kikelelwa primary school		-	750,000	750,000	750,000	-
3.5 Shokut primary school	950,000			950,000		950,000
3.6 Oloiyapasei primary school	2,042,207			2,042,207		2,042,207
3.7 Imbaruetin Comm. Complex secondary			3,750,000	3,750,000	3,750,000	-

**Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
3.8 Korinko secondary school			192,206	192,206	192,206	-
4.0 Bursary and Social Security						
4.1 Tertiary Institutions	25,419,118		16,946,519	42,365,637	36,199,100	6,166,537
5.0 Sports						
5.1 Sports	2,741,777	1,600,000.00	2,001,778	6,343,555	4,791,777	1,551,778
6.0 Environment						
6.1 Korinko secondary school	450,000			450,000	450,000	-
6.2 Kimana primary school	450,000			450,000	450,000	-
6.3 Kimana police station/post	476,000			476,000	476,000	-
6.4 Ngasakinoi primary school	100,000			100,000	100,000	-
6.5 Korinko secondary school	100,000			100,000	100,000	-
6.6 Olmaroroi primary school	100,000			100,000	100,000	-
6.7 Enkii boys secondary school	100,000			100,000	100,000	-
6.8 NGCDFC Offices	427,778			427,778	427,680	98
6.9 Enkongu primary school	100,000			100,000	100,000	100,000
6.10 Oloibor-Soit primary school	100,000			100,000	100,000	100,000
6.11 Olchorro primary school	100,000			100,000	100,000	100,000
6.12 Olmapitet Secondary School	100,000			100,000	100,000	100,000
6.13 Enkusero primary school			75,000	75,000		75,000
6.14 Inkisanjani primary school			75,000	75,000		75,000

**Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
6.15 Kuku mixed secondary school			100,000	100,000		100,000
6.16 Oloirien secondary school			100,000	100,000		100,000
6.17 NGCDFC offices			17,226	17,226		17,226
7.0 Primary Schools Projects						
7.1 Loonkiitok primary school	2,576,000			2,576,000	2,576,000	-
7.2 Samai primary school	2,800,000			2,800,000	2,800,000	-
7.3 Nolasiti primary school	1,400,000			1,400,000	1,400,000	-
7.4 Kikelelwa Primary School	2,000,000			2,000,000	2,000,000	-
7.5 Olmaroroi Primary School	2,000,000			2,000,000	2,000,000	-
7.6 Ngasakinoi Primary School	2,000,000			2,000,000	2,000,000	-
7.7 Rombo Mixed Primary	2,900,000			2,900,000	2,900,000	-
7.8 Oloibor-soit primary school	2,464,000			2,464,000	2,150,000	314,000
7.9 Enkijape Primary School	2,800,000			2,800,000	2,300,000	500,000
7.10 Enkongu primary school	2,464,000			2,464,000	2,464,000	-
7.11 Olbili primary school	2,576,000			2,576,000	1,736,000	840,000
7.12 Oloilelei Primary School	2,464,000			2,464,000		2,464,000

**Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.13 Olmoti primary school	2,600,000			2,600,000	2,600,000	-
7.14 Enkongu-Narok Primary School	2,800,000			2,800,000	1,800,000	1,000,000
7.15 Esiteti primary school	3,600,000			3,600,000	5,600,000	-
7.16 Olchorro primary school	2,500,000			2,500,000	2,300,000	200,000
7.17 Naor-Enkare primary school	2,800,000			2,800,000	2,500,000	300,000
7.18 Kimana primary school	4,150,000			4,150,000	4,150,000	-
7.19 Kimana primary school	700,000			700,000	700,000	-
7.20 Kikelelwa primary school		1,200,000.00	1,050,000	2,250,000	2,250,000	-
7.21 Oltiasika primary school		1,000,000.00	1,800,000	2,800,000	2,800,000	-
7.22 Kimana primary school		1,500,000.00	1,000,000	2,500,000	2,000,000	500,000
7.23 Inkoisuk primary school		1,100,000.00	200,000	1,300,000	1,300,000	-
7.24 Iloirero primary school		500,000.00		500,000	500,000	-
7.25 Oyarata primary school		500,000.00	800,000	1,300,000	1,300,000	-
7.26 Enkusero primary school		500,000.00	200,000	700,000	700,000	-
7.27 Maisuyati primary school		200,000.00		200,000	200,000	-

**Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.28 Inkisanjani primary school		500,000.00		500,000	500,000	-
7.29 Olmapinu primary school		1,000,000.00	300,000	1,300,000	1,300,000	-
7.30 Shilishili primary school		300,000.00		300,000	300,000	-
7.31 Sompet primary school			250,000	250,000	250,000	-
7.32 Matepes primary school		300,000.00		800,000	800,000	-
7.33 Enchoro-Enkai primary school			500,000	500,000	500,000	-
7.34 Nasipa primary school			960,000	960,000	960,000	-
7.35 Olgirra primary school			650,000	650,000	650,000	-
7.36 Emukutan primary school			750,000	750,000	750,000	-
7.37 Olgulului primary school			300,000	300,000	300,000	-
7.38 Imisigiyo Primary School				-		-
7.39 Impiron Shapashina primary school			600,000	600,000	600,000	-
7.40 Shokut Primary School			750,000	750,000	750,000	-
8.0 Secondary Schools Projects						
8.1 Korinko Secondary School	5,500,000			5,500,000	5,500,000	-
8.2 Enkii boys secondary school	4,300,000			4,300,000	4,300,000	-

**Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.3 Collin Davies secondary school	2,900,000			2,900,000	2,060,000	840,000
8.4 Olmapit Secondary School	4,800,000			4,800,000	4,500,000	300,000
8.5 Amboseli Lewis secondary school	2,900,000			2,900,000	2,324,000	576,000
8.6 Kimana Mixed Secondary School	5,500,000.00			5,500,000	5,000,000	500,000
8.7 Korinko secondary school	200,000			200,000	200,000	-
8.8 Imbaruetin community complex secondary school	200,000			200,000	200,000	-
8.9 Amboseli Lewis secondary school	200,000			200,000	200,000	-
8.10 Iltital secondary school	200,000			200,000	200,000.00	-
8.11 Entonet secondary school	200,000			200,000	200,000	-
8.12 Lenkism secondary school	200,000			850,000	850,000	-
8.13 Namelok secondary school		600,000.00		1,600,000	1,600,000	-
8.14 Olchorro secondary school		1,200,000		1,700,000	1,700,000	-
8.15 Illasit secondary school		500,000.00		1,500,000	1,500,000	-
8.16 Kuku mixed secondary school			700,000	700,000	700,000	-
8.17 Oloirien secondary school			750,000	750,000	750,000	-
9.0 Security Projects						
9.1 Kimana divisional headquarters	6,500,000			6,500,000	6,000,000	500,000
9.2 Inkariak Ronkena chief's offices	3,600,000			3,600,000	3,200,000	400,000
11.0 Acquisition of assets						

**Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
NGCDFC offices	2,000,000	500,000.00		2,500,000	2,097,566	402,432
Total	137,088,879	16,477,167.00	44,388,879	197,954,925	*171,891,715	26,063,208

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash 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 various commercial banks at the end of the financial year.

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 10th June 2021 for the period 1st July 2021 to 30th June 2022 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 2022.

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO. B140910	33,000,000.00	15,000,000
AIE NO. B105451	44,000,000.00	20,000,000
AIE NO. B105786	24,000,000.00	34,367,724
AIE NO. B164474	32,088,879.00	9,000,000
AIE NO. B154031	16,000,000.00	8,500,000
AIE NO. B128834	16,000,000.00	13,000,000
AIE NO. B128522	5,000,000.00	6,900,000
AIE NO. B155951	11,388,879	6,000,000
		6,000,000
		13,000,000
		8,300,000
		10,000,000
		12,000,000
TOTAL	181,477,758	162,067,724

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-

**Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,504,000	2,769,600
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	-
Employer Contributions Compulsory national social security schemes	19,200	28,800
Total	3,523,200	4,617,480

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	181,678	237,420
Electricity	9,750	0
Water & sewerage charges	48,596	66,861
Communication, supplies and services	72,600	700,000
Domestic travel and subsistence	274,928	339,400
Printing, advertising and information supplies & services	700,000	0
Training expenses	2,800,000	1,503,000
Hospitality supplies and services	8,800	-
Other committee expenses	354,472	0
Committee allowance	2,900,000	2,800,000
Office and general supplies and services	356,892	870,000
Fuel , oil & lubricants	610,000	400,000
Bank service commission and charges	14,040	27,770
Other Operating Expenses	950,000	954,220
Routine maintenance - vehicles and other transport equipment	1,682,431	-

*Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Total	10,964,187	7,652,251
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Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes to the Financial Statements (Continued)

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	60,686,000	72,007,340
Transfers To Secondary Schools (See Attached List)	31,784,000	39,080,110
Transfers To Tertiary Institutions (See Attached List)	-	400,000
Total	92,470,000	111,487,450

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	-	-
Bursary – tertiary institutions (see attached list)	36,199,100	15,018,240
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	9,200,000	1,000,000
Sports projects (see attached list)	4,791,777	1,290,000
Environment projects (see attached list)	2,203,680	1,350,000
Emergency projects (see attached list)	10,442,206	1,200,000
Total	62,836,763	19,858,240

8. Acquisition of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	2,097,566.40	3,275,902.00
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-

Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Total	2,097,566	3,275,902
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Notes to the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	26,063,209	16,477,167
Equity Bank Limited, Loitokitok Branch. Kajiado South NG-CDF A/C No.0740261436159		
Total	26,063,209	16,477,167
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

11: Outstanding Imprests

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

**Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

		-	-	-
		-	-	-
<i>Total</i>		-	-	-

Notes to the Financial Statement Continued

12A. Retention

	2021-2022	2020-2021
	Ksh	Ksh
Retention as at 1 st July (A)	77,890	-
Retention held during the year (B)	87,399	77,890
Retention paid during the Year (C)	77,890	-
Closing Retention as at 30 th June D= A+B-C	87,399	77,890

[Provide short appropriate explanations as necessary.]

12B. Gratuity

	2021-2022	2020-2021
	Ksh	Ksh
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	1,819,080
Closing Gratuity as at 30 th June D= A+B-C	-	1,819,080

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	16,477,167	1,222,876
Cash in hand		
Imprest		
Total	16,477,167	1,222,876

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	Ksh	Ksh
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A		

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	Ksh	Ksh
Deposit and Retentions as at 1 st July (A)	77,890	-
Deposit and Retentions held during the year (B)	87,399	-
Deposit and Retentions paid during the Year (C)	77,890	-
closing account payables D= A+B-C	87,399	-
Changes in Accounts Payable E= D-A	9,509	

*Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

**Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	1,418,840	0
Use of goods and services	2,580,090	877,167
Amounts due to other Government entities (see attached list)	8,784,000	13,650,000
Amounts due to other grants and other transfers (see attached list)	12,877,847	1,450,000
Acquisition of assets	402,432	500,000
Funds pending approval	-	-
Total	26,063,209	16,477,167

*Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	2,730,249.45	2,757,089.65
Total	2,730,249.45	2,757,089.65

Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Annexes
Annexes: I Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To-Date c	Outstanding Balance 2022 d=a-c	Comments
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

**Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
6.6 Enkusero primary school	Tree planting	75,000		
6.7 Inkisanjani primary school	Tree planting	75,000		
6.8 Kuku mixed secondary school	Tree planting	100,000		
6.9 Oloiren secondary school	Tree planting	100,000		
6.10 NGCDFC offices	Tree planting	17,226		
7.0 Primary Schools Projects				
7.1 Oloibor-soit primary school	Fencing of school land			
7.2 Enkijape Primary School	Construction of an administration block	314,000		
7.3 Olbilil primary school	Construction of two classrooms	500,000		
7.4 Oloilalei Primary School	Fencing of school land	840,000		
7.5 Enkongu-Narok Primary School	Construction of an administration block	2,464,000		
7.6 Olehorro primary school	Fencing of school land	1,000,000		
7.7 Naor-Enkare primary school	Construction of an administration block	200,000		
7.8 Kinana primary school	Construction of a multi-purpose hall	300,000		
7.9 Kikelelwa primary school		500,000		
7.10 Oltasika primary school			1,200,000.00	
7.11 Kinana primary school			1,000,000.00	
7.12 Inkoisuk primary school			1,500,000.00	
7.13 Iloirero primary school			1,100,000.00	
7.14 Oyatala primary school			500,000.00	
7.15 Enkusero primary school			500,000.00	
7.16 Maisuyali primary school			200,000.00	

**Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
1.0 Administration and Recurrent				
1.1 Compensation of employees	Staff gratuity	1,418,840	500,000	
1.2 Use of goods & services	Use of goods & services	157,333	877,167.00	
1.3 Committee allowances	Payment of committee allowances	426,652		
2.0 Monitoring and evaluation				
2..1 Committee allowances	Payment of committee allowances	1,746,800		
2.2 Use of goods & services	Use of goods and services	699,306	1,400,000.00	
3.0 Emergency				
3.1 Loonkitok primary school	To cater for unforeseen occurrences Construction of 2 blocks of 8 door pit latrines	500,000		
3.2 Shokut primary school	Construction of a blocks of 4 door boys pit latrines	950,000		
3.3 Oloiyapasei primary school	Construction of 2 blocks of 8 door pit latrines	2,042,207		
4.0 Bursary and Social Security				
4.1 Bursary Tertiary Institutions	Bursary for tertiary schools	6,166,537		
5.0 Sports				
5.1 Sports	Funding of football tournament	1,551,778	1,600,000	
6.0 Environment				
6.1 NGCDFC Offices	Tree planting	98		
6.2 Enkongu primary school	Tree planting	100,000		
6.3 Oloibor-Soit primary school	Tree planting	100,000		
6.4 Olchorro primary school	Tree planting	100,000		
6.5 Olmapitet Secondary School	Tree planting	100,000		

Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
7.17 Inksanjani primary school			500,000.00	
7.18 Olmapinu primary school			1,000,000.00	
7.19 Shishili primary school			300,000.00	
7.20 Malepes primary school			300,000.00	
8.0 Secondary Schools Projects				
8.1 Collin Davies secondary school	Construction of two classrooms	840,000		
8.2 Olmapiet Secondary School	Fencing of school land	300,000		
8.3 Amboseli Lewis secondary school	Construction of two classrooms	576,000		
8.4 Kimana Mixed Secondary School	Construction of an administration block	500,000		
8.5 Namelok secondary school	Construction of an administration block		600,000.00	
8.6 Olchorro secondary school	Construction of two blocks of pit latrines		1,200,000.00	
8.7 Illasi secondary school	Construction of a modern laboratory		500,000.00	
9.0 Security Projects				
9.1 Kimana divisional headquarters	Construction of Kimana divisional headquarters		500,000	
9.2 Inkariak Ronkena chief's offices	Construction of chiefs offices		400,000	
10.0 Acquisition of assets				
10.1 NGCDFC offices	Erecting of a perimeter wall around NGCDFC offices		402,432	
TOTAL		26,063,209	16,477,167	

*Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	-	-	-	-
Buildings and structures	500,000	2,097,566	-	2,597,566
Transport equipment	7,653,893	-	-	7,653,893
Office equipment, furniture and fittings	299,800	-	-	299,800
ICT Equipment, Software and Other ICT Assets	97,000	-	-	97,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	8,550,693			10,648,259

**Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Annex 5 –PMC Bank Balances As At 30th June 2022

S/No.	PMC	Bank	Account Number	Bank Balance 2021/22	Bank Balance 2020/21
1.	Inkariak Ronkena Chief's Office NGCDF Project PMC Account	Equity Bank	0740278916421	498,840.00	
2.	Colin Davies Secondary School NGCDF Project Account	Equity Bank	0740282047179	758,789.00	
3.	Korinko Secondary School-NGCDF PMC Project	Equity Bank	0740280325634	317,225.60	
4.	Kimana Secondary School-CDF Account	Equity Bank	0740263531296	192,930.00	
5.	A.C.C. Kimana Division NGCDF Project	Equity Bank	0740282047089	152,418.00	
6.	Enkii Boys Secondary School NGCDF Account	Equity Bank	0740282142454	143,915.00	
7.	Rombo Boys Primary School- CDF Account	Equity Bank	0740279702408	140,622.00	
8.	Olimaroroi Primary School-CDF Account	Equity Bank	0740298896684	112,100.50	
9.	Kimana Mixed Day Secondary School – NGCDF Project Account	Equity Bank	0740282046566	181,862	
10.	Loonkiitok Primary School-NGCDF PMC Account	Equity Bank	0740282033813	45,308.50	
11.	Shokut Primary School-CDF	Equity Bank	0740263496028	130.00	
12.	Esiteti Primary School-NGCDF Project	Equity Bank	0740282070657	42,285.50	
13.	Olmoti Primary School - CDF Project	Equity Bank	0740297464448	29,421.50	
14.	Enkijape Primary School-CDF	Equity Bank	0740278760097	102,997.00	
15.	Itital Secondary School-CDF	Equity Bank	0740263723514	24,267.00	
16.	Kimana Police Station-PMC	Equity Bank	0740278633192	20,718.50	
17.	Olmapitet Manhae Secondary School NGCDF Projects Account	Equity Bank	0740279492436	37,524.00	

**Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

S/No.	PMC	Bank	Account Number	Bank Balance 2021/22	Bank Balance 2020/21
18.	Oloibor-Soit Primary School- NGCDF Project Account	Equity Bank	0740282052378	61,476.00	
19.	Naorr-Enkare Primary School-NGCDF Project	Equity Bank	0740282071645	87.50	
20.	Olchorro Primary School-NGCDF PMC Account	Equity Bank	0740282007324	587.50	
21.	Entarara Primary School – CDF	Equity Bank	0740266047957	10,600.00	
22.	Amboseli Lewis Secondary School NGCDF Project	Equity Bank	0740282072040	8,737.00	
23.	Ichalal Primary School-CDF	Equity Bank	0740265613229	8,588.00	
24.	Illasit Secondary School-CDF	Equity Bank	0740263493290	5,260.00	
25.	Inkisanjani Primary School NGCDF Project	Equity Bank	0740280672876	5,190.00	
26.	Kajiado South Sports NGCDFC PMC	Equity Bank	0740273299026	4,867.50	
27.	Enchorro Enkai Primary School- CDF	Equity Bank	0740268176308	4,317.00	
28.	Leinkati Primary School –CDF	Equity Bank	0740270945132	4,055.00	
29.	DCC Offices NGCDF Project	Equity Bank	0740278696727	3,830.00	
30.	Oloitokitok Secondary School-CDF Account	Equity Bank	0740264482052	3,680.00	
31.	Inkoisuk Primary School – CDF	Equity Bank	0740266427739	3,391.20	
32.	Iloirero Primary School- NGCDF Project Account	Equity Bank	0740280885151	3,115.00	
33.	GK Prison Loitokitok NGCDF Project	Equity Bank	0740277523426	2,835.00	
34.	Rombo Girls Boarding Secondary School-CDF Account	Equity Bank	0740266030014	2,670.00	

**Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

S/No.	PMC	Bank	Account Number	Bank Balance 2021/22	Bank Balance 2020/21
35.	Entarara Mixed Secondary School-CDF Project	Equity Bank	0740263417999	2,435.00	
36.	Moilo Primary School-NGCDF	Equity Bank	0740277393143	2,403.00	
37.	Kajiado South NGCDF Education Assessment Account	Equity Bank	0740277391591	2,155.00	
38.	Inkariak - Ronkena Primary School-CDF	Equity Bank	0740298744436	2,129.50	
39.	Nolasiti Primary School - PMC Account	Equity Bank	0740282236068	1,570.00	
40.	Imbaruetin Community Complex School-NGCDF Project	Equity Bank	0740281192010	1,542.00	
41.	Enkusero Primary School-CDF PMC Account	Equity Bank	0740280449390	1,510.00	
42.	Kimana Primary School-CDF	Equity Bank	0740266458523	1,403.55	
43.	Elangata Enkima Primary School-CDF	Equity Bank	0740270885369	1,190.00	
44.	Loormeuti Primary School-Ng CDF PMC	Equity Bank	0740278743239	1,047.50	
45.	Oloile Primary School - CDF	Equity Bank	0740297104910	1,041.60	
46.	Lenkism ACC Office NGCDF Project	Equity Bank	0740270994560	1,000.00	
47.	Enkii Boys Secondary School-CDF	Equity Bank	0740263490962	970.00	
48.	A.I.C Girls Secondary School-CDF Projects	Equity Bank	0740263431211	945.00	
49.	Isinet Primary School-CDF Account	Equity Bank	0740299910000	937.50	
50.	Naorr-Enkare Primary School - CDF	Equity Bank	0740266056709	780.00	
51.	Matepes Primary School NGCDF Project	Equity Bank	0740297379573	775.00	

Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

S/N ^o .	PMC	Bank	Account Number	Bank Balance 2021/22	Bank Balance 2020/21
52.	Oloirien Secondary School-CDF	Equity Bank	0740264539762	702.00	
53.	Lemasusu Primary School-CDF PMC	Equity Bank	0740279620785	640.00	
54.	Osoit Primary School-CDF Project Account	Equity Bank	0740298279451	620.00	
55.	Lemongo Primary School - CDF Account	Equity Bank	0740297430528	477.50	
56.	Loosoitok Primary School-CDF	Equity Bank	0740277300687	445.00	
57.	Inurutor Primary School-CDF	Equity Bank	0740271451660	355.00	
58.	Shurie Primary School-CDF Account	Equity Bank	0740299005550	310.00	
59.	Enkii Primary School CDF Account	Equity Bank	0740299352847	300.95	
60.	Enkongu Primary School-NDCDF	Equity Bank	0740282035665	252.50	
61.	Inkoroshoni Primary School-CDF	Equity Bank	0740277397982	203.00	
62.	Risa Primary School - CDF	Equity Bank	0740299507304	172.50	
63.	Oldoinyo Oibor Primary-CDF	Equity Bank	0740271143487	165.00	
64.	Illasit Primary School CDF Account	Equity Bank	0740278755602	150.00	
65.	Empiron Shapashina Primary School-CDF Account	Equity Bank	0740263479550	150.00	
66.	Marial Primary School-NGCDF	Equity Bank	0740277569629	125.00	
67.	Illtal Primary School NGCDF Project	Equity Bank	0740278698196	120.00	
68.	Entonet Primary School-NG CDF	Equity Bank	0740277617923	120.00	

**Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

S/No.	PMC	Bank	Account Number	Bank Balance 2021/22	Bank Balance 2020/21
69.	Paranai Primary School-CDF Account	Equity Bank	0740263517113	120.00	
70.	Elerai Chief's Office NGCDF Project	Equity Bank	0740277624609	120.00	
71.	Namekok Primary School-CDF Account	Equity Bank	0740279845475	120.00	
72.	Bellgrove Lemongo Primary School-CDF	Equity Bank	0740277300345	100.00	
73.	Amboseli Primary School-CDF Account	Equity Bank	0740279841842	92.00	
74.	Chief Ole Mutury Primary School CDF Account	Equity Bank	0740278755611	64.35	
75.	Enkaji Naibor Primary School - CDF	Equity Bank	0740297152260	60.50	
76.	Imisigiyo Primary School- CDF Account	Equity Bank	0740279785564	40.00	
77.	Shilishili Primary School CDF Account	Equity Bank	0740299367120	3.50	
78.	Enkongu Narok Primary School NGCDF PMC Account	Equity Bank	0740297111990	78,963.55	
79.	Enchurrai Primary School-PMC/CDF	Equity Bank	0740279647933	-	
80.	Esosian Primary School -CDF Account	Equity Bank	0740263537925	-	
81.	Chief Ole Mutury Primary- CDF	Equity Bank	0740297139281	-	
82.	A.I.C Primary School Loitoktok- CDF Account	Equity Bank	0740279786670	-	
83.	Maisuyati Primary School- CDF Project Account	Equity Bank	0740299792982	(18.80)	
84.	Samai Primary School- CDF	Equity Bank	0740263485611	21,432.50	
85.	Kajiado South Sports NGCDFC PMC	Equity Bank	0740273299026	4867.5	

**Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

S/No.	PMC	Bank	Account Number	Bank Balance 2021/22	Bank Balance 2020/21
	Total			2,730,249.45	

**Kajiado South Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
NRO/NGCDF/KAJIADO-SOUTH/2020/2021 (II)	Errors and inaccuracies in the financial statements	Financial statements amended accordingly	Resolved	10 th May 2022
NRO/NGCDF/KAJIADO-SOUTH/2020/2021 (II)	Variance between financial statements and ledger	Financial statements amended accordingly	Resolved	10 th May 2022
NRO/NGCDF/KAJIADO-SOUTH/2020/2021 (II)	Unsupported Bursary awards	Bursary awards supported and explained	Resolved	10 th May 2022
NRO/NGCDF/KAJIADO-SOUTH/2020/2021 (II)	Completion of 60 capacity modern lab	The project was funded in phases hence the delay. The project have since been completed and in use	Resolved	30 th June 2022
NRO/NGCDF/KAJIADO-SOUTH/2020/2021 (II)	Completion of 1130 capacity multi-purpose hall	The project was funded in phases hence the delay. The project have since been completed and in use	Resolved	30 th June 2022
NRO/NGCDF/KAJIADO-SOUTH/2020/2021 (II)	Failure to maintain an imprest register	The imprest register is now in place	Resolved	10 th May 2022




.....
**Name: Johnson Karanja
Fund Account Manager.**

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 South Constituency financial statements were approved and signed by the Accounting Officer on **14th September 2022**.



.....
Name: Kilelo Kilitia
Chairman – NGCDF Committee

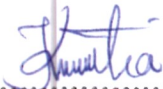


.....
Name: Johnson Karanja
Finance Account Manager

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.....
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Chairman – NGCDF Committee

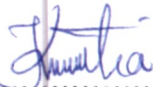


.....
Name: Johnson Karanja
Finance Account Manager

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Approval of the financial statements

The NGCDF Kajiado South Constituency financial statements were approved and signed by the Accounting Officer on 14th September 2022.



.....
Name: Kilelo Kilitia
Chairman – NGCDF Committee



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Name: Johnson Karanja
Finance Account Manager