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**REPORT**

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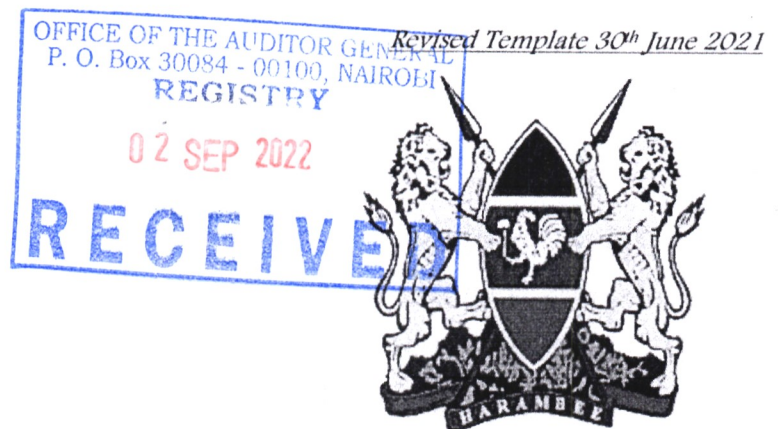
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**THE AUDITOR-GENERAL**

**ON**

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

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



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

**REPORTS AND FINANCIAL STATEMENTS**

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

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

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

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

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

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

#### **Core Values**

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

#### **Functions of NG-CDF Committee**

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

#### **(b) Key Management**

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

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

#### **(c) Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	<b>Job Ngwili Tuta</b>
2.	Sub-County Accountant	<b>Kennedy O. Oluoch</b>
3.	Chairman NGCDFC	<b>John Lemayian</b>
4.	Member NGCDFC	<b>Solitei Meeli</b>

#### **(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kajiado Central Constituency NG CDF. 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 Central Constituency NGCDF Headquarters**

P.O. Box 550 - 01100  
Next to District Land Office  
Kajiado, KENYA

*Kajiado Central Constituency  
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**(f) Kajiado Central Constituency NGCDF Contacts**

Telephone: (254)  
E-mail: ngdcfkajiadocentral.go.ke  
Website: www.go.ke

**(g) Kajiado Central Constituency NGCDF Bankers**

Equity Bank Kajiado  
P.O. Box 5328-20100  
Nairobi Kenya

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

## II. NG-CDFC CHAIRMAN'S REPORT



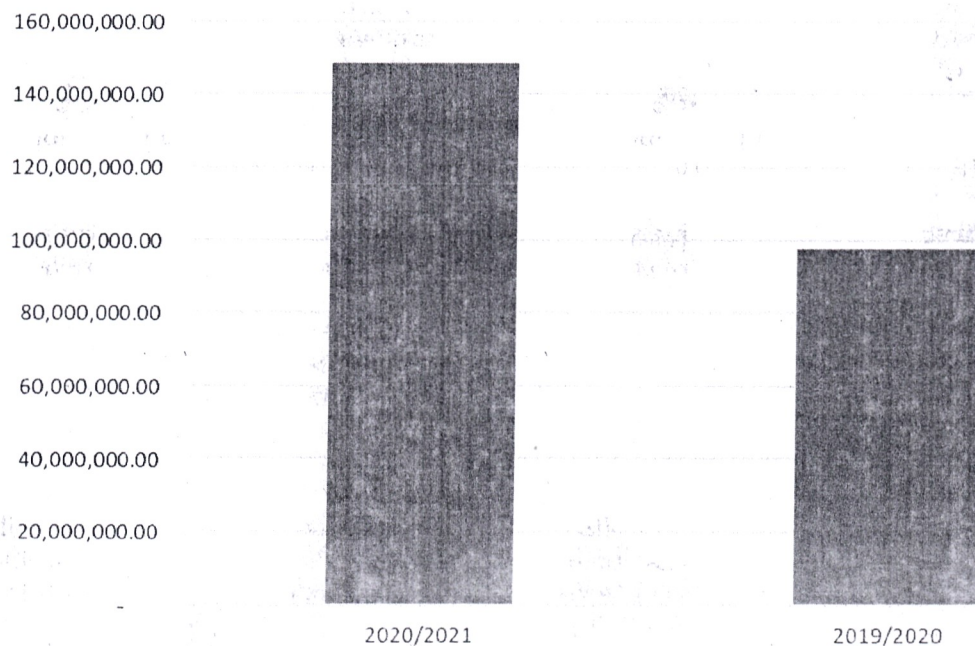
**John Lemayian**

As Kajiado Central and on behalf of Kajiado Central NG CDFC we wish to continue uplauding the NG CDF board for the good work thus far.

Our biggest challenge as a constituency has always been trying to enhance the literacy level amongs our constituents. By the fact that NG CDF deals majorly with Education our goals as a constituency fall in line with those of NG CDF.

In the FY 2020/2021, we received Kshs. 161,567,724 from the NG CDF board and had an opening cash book balance of Kshs. 45,716,927.15. The Constituency spent Kshs 148,728,210 and closed with a cashbook balance of Kshs. 58,629,440.34 reflecting a utilisation of 58% which was an improvement to last FY 2019/2020 which stood at 46%.

**UTILIZATION 2020/2021 VS 2019/2020**



*During the financial year we were able to kick start the below projects;*

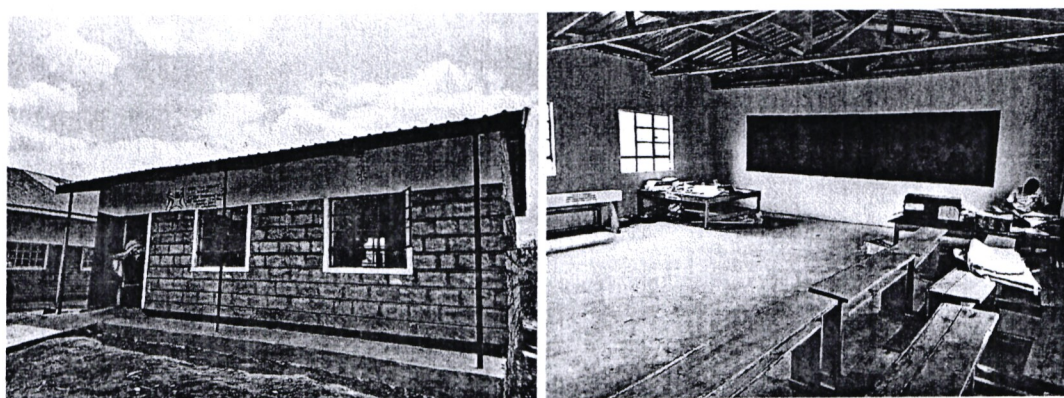
#	INSTITUTION	ACTIVITY
1	OLE MKONGE PRIMARY SCHOOL	Construction of Classroom
2	AL TAQWA EDU CENTRE	Construction of Classroom
3	ENKEJU ERRAP PRIMARY SCHOOL	Construction of Classroom
4	ENDONYO WUAS PRIMARY SCHOOL	Construction of Classroom
5	EMUKUTAN PRIMARY SCHOOL	Construction of Classroom
6	KALIA PRIMARY SCHOOL	Construction of Classroom
7	ELERAI PRIMARY SCHOOL	Construction of Classroom
8	MARANDAWUA PRIMARY SCHOOL	Construction of Classroom
9	ENOOMAYAI PRI PMC	Construction of Classroom
10	ENDONYO ENKAMPI PRIMARY SCHOOL	Construction of Classroom
11	OLELESHI PRIMARY SCHOOL	Construction of Classroom
12	OLIORUM PRIMARY SCHOOL	Construction of Classroom
13	NKOILE PRIMARY SCHOOL	Construction of Classroom
14	NALEPO TAEGON SEC SCH	Construction of Teachers Quarters
15	ENKORIKA SEC SCHOOL PMC	Construction of Teachers Quarters
16	LORNGUSUA SECONDARY SCHOOL	Construction of Teachers Quarters
17	ENKUTOTO PRIMARY SCHOOL	Construction of Teachers Quarters
18	NAILABALA PRIMARY SCHOOL	Construction of Teachers Quarters
19	ENYONYOR PRIMARY SCHOOL	Construction of Teachers Quarters
20	ILKINYIE PRIMARY SCHOOL	Construction of Teachers Quarters
21	INKUSERO PRIMARY SCHOOL	Construction of Teachers Quarters
22	LEBOO PRIMARY SCHOOL	Construction of Teachers Quarters



*Below are projects completed during the financial Year*



*fig 1. Borehole equipping at oloirimirimi primary school*



*Fig 2. Construction of 1NO classroom at Emukutan Primary School*

### **Challenges & Emerging Issues**

1. Literacy levels among our constituents is very low. This at times may pose as a challenge when implementing projects. This we try to overcome through sensitization of parents on the importance of education.
2. We have too many schools hence not able to adequately fund all the needy schools. We however try as much as possible to prioritize funding to the most deserving.
3. Levels of poverty in the constituency especially the rural wards are very high. This puts a lot of pressure on our bursary fund. To overcome this we keep trying to strike a balance in allocating fund to the bursary vote Vs Projects. Additional overall funding from the board is also a welcomed solution.
4. Our road networks are very poor hence always a challenge in implementing projects especially during the rainy season. We therefore try as much as we can to implement projects during the dry seasons of the year.

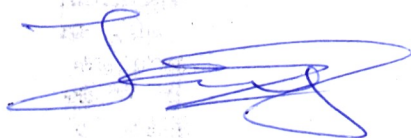
***Kajiado Central Constituency  
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We appreciate the support given to us by The NG CGF Board and will always work hand in hand with the board with a view of enhancing accountability and efficiency in project management

Finally, I wish to thank the Member of National Assembly Hon. Elijah Memusi, Deputy County commissioner, NGCDF Committee, NG-CDFC staff, Project Management Committees, the Sub County Accountant, and all other stakeholders who we worked hand in hand with to ensure we deliver our mandate to the people of Kajiado Central Constituency.

**Signature**



**JOHN LEMAYIAN  
CHAIRMAN NG CDF COMMITTEE  
KAJIADO CENTRAL CONSTITUENCY**

### III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

#### Introduction

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

The key development objectives of *Kajiado Central Constituency 2018-2022* plan are to: *(Enumerate all the objectives of the constituency as per the Strategic Plan)*

- a) To improve operational efficiency and effectiveness
- b) To strengthen institutional capacity (skills, numbers and work environment)
- c) To ensure efficient and effective project management
- d) To enhance good governance
- e) To promote effective communication and appropriate partnership

#### Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> <li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- number of bursary's beneficiaries at all levels</li> </ul>	<p>In FY 20/21 In the financial year we were able to facilitate construct 14 classrooms, Renovation of 10 classrooms, construction of 10 teachers quarters, 1 administration blocks.</p> <p>We also issued bursary of over Kshs. 60.4 Million to both</p>

**Kajiado Central Constituency**  
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				Secondary & Tertiary Institutions.
Security	To enhance the capacity of the the security arms to improve service delivery to the constituents.	Better services delivered by the security arms	Number of infrastructure constructed in Security facilities.	In The FY 20/21 We had a budget of slightly over 10M to improve security infrastructure.
Environment	To enhance environmental Conservation in the constituency.	Increase awareness of the need to conserve environmental resources.	Number of Institutions especially schools adopting environmental Conservation.	In the FY 20/21 we were able install gutters at a primary school as well as install solar lighting at NG CDF Office.
Sports	To empower the youth discover and grow their talents.	Increased participation in sporting activities.	Number of youth participating in sporting activities.	In the FY 20/21 we were able to equip teams within the constituency with sports gear as well as organise a tournament for the youth.
Emergency	To be responsive to unforeseen occurrences in the constituency.		Number of Emergency cases successfully handled.	We attended to all presented cases that passes the emergency threshold.

**IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

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

**Kajiado Central Constituency**

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

**2. Environmental performance**

- *We sponsored a tournament in which the youth were sensitized on environmental conservation, drug abuse, childhood pregnancies among other cross cutting issues.*
- *We have a liaison officer in the office who assist in sensitizing the community of environmental issues such as overgrazing and cutting down trees for charcoal.*
- *We have funded construction of chief offices and empowered the area chiefs on environmental issues. They ensured that in every baraza they handle environmental challenges in the region.*

**3. Employee welfare**

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

#### **5. Community Engagements-**

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

**Kajiado Central Constituency  
National Government Constituencies Development Fund (NGCDF)  
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**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.

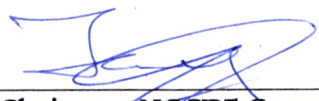
The Accounting Officer in charge of the NGCDF- Kajiado Central Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June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


The Accounting Officer in charge of the NGCDF- Kajiado Central Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kajiado Central 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 Central Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

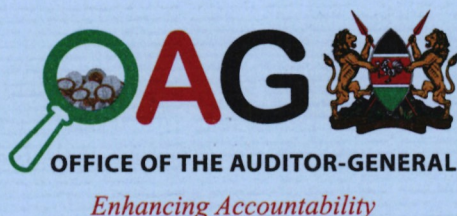
The NGCDF - Kajiado Central Constituency financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2021.

  
\_\_\_\_\_  
**Chairman NGCDF Committee**  
Name: John Lemayian

  
\_\_\_\_\_  
**Fund Account Manager**  
Name: Job Ngwili Tuta

# REPUBLIC OF KENYA

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NAIROBI

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

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kajiado Central Constituency set out on pages 14 to 53, which comprise of the statement of assets and liabilities as at 30 June, 2021, statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of



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

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

## **Basis for Qualified Opinion**

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

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

- i. As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects use of goods and services amounting to of Kshs.9,253,678. However, review of the supporting schedules reflected an amount of Kshs.9,553,679 resulting to an unexplained variance of Kshs.300,000. Further, review of payment vouchers in respect to the expenditure revealed that an amount of Kshs.3,407,000 under monitoring and evaluation and public participation was not supported by monitoring and evaluation reports, work tickets and the site minutes.
- ii. In addition, although the budget execution by sectors and projects reflects the total budget and actual expenditure under emergency projects, the respective programmes under emergency projects have been omitted.
- iii. Further, review of records provided for audit revealed that AIE forms B126122 and B140558 for transfers of amounts totalling Kshs.7,000,000 and Kshs.12,000,000 respectively, although disclosed in the ledger were not provided for audit.

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

### **2. Unconfirmed Bursary Funding**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.93,784,789 as disclosed in Note 7, which includes bursary totalling Kshs.61,079,414 comprising bursary to secondary schools and tertiary institutions of Kshs.23,779,460 and Kshs.37,299,954 respectively, disbursed in the year under review.

However, details in respect to the benefiting schools and respective students, dates of payment, cheque numbers and payment voucher numbers were not provided for audit. In addition, the respective minutes approving the bursaries and confirmations of receipts by the respective schools were not provided for verification.

Further, the Management issued other grants and transfers amounting to Kshs.93,784,789. This translates to 45% of the total funds hence, exceeding the ceiling of 10% set by the Act.

In the circumstances, the accuracy, completeness of other grants and transfers amounting to Kshs.61,079,414 could not be confirmed.

### **3. Irregular Expenditure on Emergency Projects**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.93,784,789 and as disclosed in Note 7 to the financial statements, which includes security projects expenditure amounting to Kshs.11,358,775. Review of records provided revealed that the expenditure includes an amount of Kshs.205,000 and Kshs.240,000 paid vide cheque No.7054 dated 29 January, 2021 and No.8458 dated 8 April, 2021 under cash for office use. However, the nature of emergencies in the expenditures were not provided.

In the circumstances, the validity and completeness and regularity of security projects amounting to Kshs.11,358,775 could not be confirmed.

### **4. Transfers to Other Government Entities**

The statement of receipts and payments reflects transfers to other Government entities amounting to Kshs.36,623,732 and as disclosed in Note 6 to the financial statements. Examination of records provided revealed the following issues:-

#### **4.1 Unaccounted for Transfers to Primary Schools**

Included in the transfers to other Government entities amount of Kshs.36,623,732 is transfers to primary schools totalling to Kshs.25,823,732. Although details in respect to the respective schools and amounts received were provided, the specific projects in which the funds relate to and their current status have not been provided. Further, it was noted that from these payments, the Fund paid provisional sums of Kshs.1,181,000 to various contactors for construction of classrooms, staff quarters and boreholes. However, the provisional sums were not accounted for and the contracts detailing the terms of engagement for construction of the classrooms, staff quarters and boreholes were not provided for audit.

Further, it was noted that Nalepo Taegon Primary School had a project account balance of Kshs.852,773 as at 30 June, 2021 but was not reflected in the financial statements in the year under review. Similarly, Oloirimirimi Primary School had a bank balance of Kshs.4,281,140 as at 30 June, 2021 but only Kshs.2,552,000 was indicated as disbursed in the year under review, resulting to an unexplained variance of Kshs.1,729,140.

#### **4.2 Unconfirmed Transfers to Secondary Schools**

The financial statements reflects transfers to secondary schools totalling Kshs.10,500,000. However, analysis in respect to the projects, cheque numbers, and projects status were not provided for audit. Further the projects contract documents and status reports were not provided for verification.

In the circumstances, the validity, completeness, accuracy and value for money for transfers to other Government entities amounting to Kshs.36,623,732 could not be confirmed.

## **5. Unconfirmed Acquisition of Assets**

As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects acquisition of assets amounting to Kshs.4,735,620. Included in the expenditure is an amount of Kshs.3,000,000 incurred for construction of a perimeter wall within the Kajiado County Constituency Office. However, the procurement records, payment vouchers and other supporting documents for the works undertaken during the year under review were not provided for audit.

Further, the Fund Management made a payment of Kshs.600,620 for the refurbishment of the Kajiado Central CDF buildings. However, there was no inspection and acceptance report to verify if the works were complete and up to standard.

In the circumstances, the accuracy, validity and value for money of acquisition of assets amounting to Kshs.4,735,620 could not be confirmed.

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

### **Key Audit Matters**

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

### **Other Matter**

### **Budgetary Control and Performance**

The summary statement of appropriation reflects final expenditure budget and actual on comparable basis of Kshs.254,746,530 and Kshs.148,728,210 respectively resulting to an under-expenditure of Kshs.106,018,320 or 42% of the budget.

Similarly, the Fund spent Kshs.148,728,210 against an approved budget of Kshs.254,746,530 resulting to under-expenditure of Kshs.106,018,320 or 42% of the budget.

The underfunding and underperformance affected the planned activities and may have 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 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. Delay in Project Completion - Security Projects**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.93,784,789 and as disclosed in Note 7 to the financial statements. Included in the expenditure amounting to Kshs.14,850,000 is in respect to security projects.

Review of records provided revealed that, a contract for Ngatataek District Head Quarters was initiated on 27 July, 2020, and a Company awarded the contract for the construction of the district headquarters at a contract sum of Kshs.18,873,908. The Constituency had disbursed an amount of Kshs.13,000,000 towards the project during the year ended 30 June, 2021. However, inspection of the project in the month of May, 2022 revealed that the project had stalled at foundation level and the contractor was not site.

An interview with an area Sub-chief revealed that the contractor was last seen on site in the Month of June, 2021. It was also established that the PMC bank Balances did not include any balance in respect to the project as at 30 June, 2021.

Further, three additional projects under security in respect to Nkoile Chiefs Office, Olloiyani Kalani Chief's Office and Olkiliriti Sub Chief's office with amounts of Kshs.500,000, Kshs.500,000 and Kshs.850,000, respectively and earmarked for construction. However, the procurement process was being initiated at the time of the audit in the month of May, 2022 and no reason was provided for the delay. The existence of the amounts disbursed towards the projects could also not be confirmed.

In the circumstances, the expenditure of the Kshs.14,850,000 incurred under security projects may not be a proper charge to public funds.

### **2. Non-Implementation of Projects**

Review of the budget execution by sectors and projects revealed that various projects under other grants and transfers were approved by the board and allocated funds for implementation during the year under review. However, as at 30 June, 2021, twelve (12) projects with an allocation of Kshs.12,552,000 had not been implemented.

In the circumstances, value for money on the implementation of the projects could not be confirmed.

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

## 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, confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

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

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

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

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the Management monitors

compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a

basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 control that are identified during the audit.

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

  
CPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

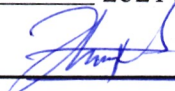
**19 August, 2022**

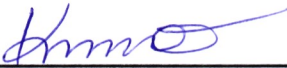
**Kajiado Central Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

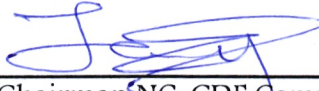
**VI. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	161,567,724	125,040,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	73,000	155,000
<b>TOTAL RECEIPTS</b>		<b>161,640,724</b>	<b>125,195,876</b>
<b>PAYMENTS</b>			
Compensation of employees	4	4,330,391	4,018,809
Use of goods and services	5	9,253,678	8,792,662
Transfers to Other Government Units	6	36,623,732	69,227,027
Other grants and transfers	7	93,784,789	13,821,025
Acquisition of Assets	8	4,735,620	1,845,500
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>148,728,210</b>	<b>97,705,023</b>
<b>SURPLUS/(DEFICIT)</b>		<b>12,912,514</b>	<b>27,490,853</b>

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

  
 \_\_\_\_\_  
**Fund Account Manager**  
 Name: Job Ngwili Tuta

  
 \_\_\_\_\_  
**National Sub-County**  
**Accountant**  
 Name: Kennedy O. Oluoch  
 ICPAK M/No: 24101

  
 \_\_\_\_\_  
**Chairman NG-CDF Committee**  
 Name: John Lemayian

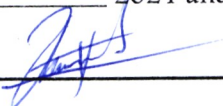


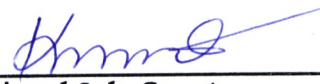
*Kajiado Central Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

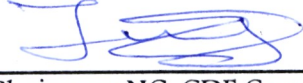
**VII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2020-2021	2019-2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	58,629,441	45,716,927
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>58,629,441</b>	<b>45,716,927</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>58,629,441</b>	<b>45,716,927</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>TOTAL FINANCIAL LIABILITES</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSETS</b>		<b>58,629,441</b>	<b>45,716,927</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd		45,716,927	18,226,074
Prior year adjustments	14	-	-
Surplus/Deficit for the year		12,912,514	27,490,853
<b>NET FINANCIAL POSITION</b>		<b>58,629,441</b>	<b>45,716,927</b>

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

  
\_\_\_\_\_  
**Fund Account Manager**  
**Name: Job Ngwili Tuta**

  
\_\_\_\_\_  
**National Sub-County**  
**Accountant**  
**Name: Kennedy O. Oluoch**  
**ICPAK M/No: 24101**

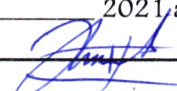
  
\_\_\_\_\_  
**Chairman NG-CDF Committee**  
**Name: John Lemayian**

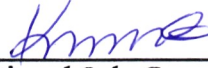
**Kajiado Central Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

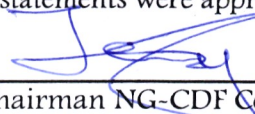
**STATEMENT OF CASHFLOW**

		2020 – 2021	2019 - 2020
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	161,567,724	125,040,876
Other Receipts	3	73,000	155,000
<b>Total receipts</b>		<b>161,640,724</b>	<b>125,195,876</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	4,330,391	4,018,809
Use of goods and services	5	9,253,678	8,792,662
Transfers to Other Government Units	6	36,623,732	69,227,027
Other grants and transfers	7	93,784,789	13,821,025
Other Payments	9	-	-
<b>Total payments</b>		<b>143,992,590</b>	<b>95,859,523</b>
<b>Total Receipts Less Total Payments</b>			
<b>Adjusted for:</b>			
Decrease/ (Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/ (Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
		-	-
<b>Net cash flow from operating activities</b>		<b>17,648,134</b>	<b>29,336,353</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(4,735,620)	(1,845,500)
<b>Net cash flows from Investing Activities</b>		<b>(4,735,620)</b>	<b>(1,845,500)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>12,912,514</b>	<b>27,490,853</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>10</b>	<b>45,716,927</b>	<b>18,226,074</b>
<b>Cash and cash equivalent at END of the year</b>		<b>58,629,441</b>	<b>45,716,927</b>

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

  
Fund Account Manager  
Name: Job Ngwili Tuta

  
National Sub-County  
Accountant  
Name: Kennedy O. Oluoch  
ICPAK M/No: 24101

  
Chairman NG-CDF Committee  
Name: John Lemayian

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

**VIII. SUMMARY STATEMENT OF APPROPRIATION**

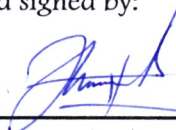
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>		Opening Balance (C/Bk) and AIA				
Transfers from NG-CDF Board	137,088,879.31	71,867,724	254,673,531	207,284,651	47,388,879	81.4%
Proceeds from Sale of Assets						0.0%
Other Receipts			73,000	73,000		100.0%
<b>TOTAL RECEIPTS</b>	<b>137,088,879.31</b>	<b>71,867,724</b>	<b>254,746,531</b>	<b>207,357,651</b>	<b>47,388,879</b>	<b>81.4%</b>
<b>PAYMENTS</b>						
Compensation of Employees	5,128,710.00		5,129,755	4,330,391	799,364	84%
Use of goods and services	7,209,289.14		9,263,250	9,253,678	9,572	100%
Transfers to Other Government Units	66,915,000.00	52,721,732	122,888,732	36,623,732	86,265,000	30%
Other grants and transfers	56,500,880.17	19,143,508	111,942,309	93,784,789	18,157,520	84%
Acquisition of Assets	1,135,000.00	2,484	5,008,484	4,735,620	272,864	95%
Other Payments	200,000.00		200,000		200,000	0.0%
Funds pending approval/AIA			314,000		314,000	
<b>TOTAL</b>	<b>137,088,879.31</b>	<b>71,867,724</b>	<b>254,746,530</b>	<b>148,728,210</b>	<b>106,018,320</b>	<b>58.4%</b>

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


ITEM	PERCENTAGE	REMARKS
COMPENSATION OF EMPLOYEES	84%	The underutilized funds forms part of employee's gratuity and leave allowance where applicable.
TRANSFER TO OTHER GOVERNMENT ENTITIES	30%	The funds were underutilized mainly due to the effects of covid 19 on procurement, and supervision of Projects. Working from home hence having skeleton staff in the office was the main reason for the slow procurement process.
Other Grants & Transfers	84%	Procurement slowed down especially for the security projects attributing the underutilisation.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	106,018,320.46
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2021	47,388,879.31
	58,629,441.15
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2020/2021	58,629,441.15

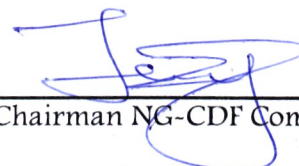
The NGCDF-Kajiado Central Constituency financial statements were approved on \_\_\_\_\_ 2021 and signed by:



**Fund Account Manager**  
Name: Job Ngwili Tuta



**National Sub-County Accountant**  
Name: Kennedy O. Oluoch  
ICPAK M/No: 24101



**Chairman NG-CDF Committee**  
Name: John Lemayian

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

**X. BUDGET EXECUTION BY SECTORS AND PROJECTS**

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments			Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements Kshs	Kshs			
<b>1.0 Administration and Recurrent</b>							
1.1 Compensation of employees	5,128,710	1,045		5,129,755	4,330,391	799,364	
1.2 Committee allowances	1,500,000			1,500,000	1,499,175	825	
1.3 Use of goods and services	1,596,623	1,517,011		3,113,634	3,112,938	696	
<b>Sub Total</b>	<b>8,225,333</b>	<b>1,518,056</b>	<b>-</b>	<b>9,743,389</b>	<b>8,942,504</b>	<b>800,885</b>	
<b>2.0 Monitoring and evaluation</b>							
2.1 Capacity building	2,000,000	4,000		2,004,000	2,004,000	-	
2.2 Committee allowances	1,112,666	370		1,113,036	1,105,000	8,036	
2.3 Use of goods and services	1,000,000	532,580		1,532,580	1,532,566	14	
<b>Sub Total</b>	<b>4,112,666</b>	<b>536,950</b>	<b>-</b>	<b>4,649,617</b>	<b>4,641,566</b>	<b>8,051</b>	
<b>3.0 Emergency</b>							
3.1 Primary Schools							
3.2 Secondary schools							
3.3 Tertiary institutions							
3.4 Security projects							

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

<b>Sub Total</b>		7,192,207	4,248,241		11,440,448	11,358,775	81,673
<b>4.0 Bursary and Social Security</b>							
4.1 Primary Schools							
4.2 Secondary Schools		18,000,000	9,155,200		27,155,200	23,779,460	3,375,740
4.3 Tertiary Institutions		16,500,000	22,187,931		38,687,931	37,299,954	1,387,977
4.4 Universities							
4.5 Social Security							
<b>Sub Total</b>		<b>34,500,000</b>	<b>31,343,131</b>	-	<b>65,843,131</b>	<b>61,079,414</b>	<b>4,763,717</b>
<b>5.0 Sports</b>							
5.1		2,400,000	1,500		2,401,500	2,396,600	4,900
5.2							
5.3							
<b>Sub Total</b>		<b>2,400,000</b>	<b>1,500</b>	-	<b>2,401,500</b>	<b>2,396,600</b>	<b>4,900</b>
<b>6.0 Environment</b>							
6.10		2,400,000	705,049	994,951	4,100,000	4,100,000	
6.2							
6.3							
<b>Sub Total</b>		<b>2,400,000</b>	<b>705,049</b>	<b>994,951</b>	<b>4,100,000</b>	<b>4,100,000</b>	-
<b>7.0 Primary Schools Projects</b>							
<b>(List all the Projects)</b>							
Endoinyo Enkampi Primary School		200,000			200,000		200,000
Enkaroni Primary School		500,000			500,000		500,000
Entukai Primary School		1,200,000			1,200,000		1,200,000
Iparua Primary School		850,000			850,000		850,000
Nkoile Primary School		1,000,000			1,000,000		1,000,000
Nkoile Primary School		200,000			200,000		200,000
Ilmolelian Primary School		500,000			500,000		500,000
Moipei Primary School		200,000			200,000		200,000
Township Primary School		1,000,000			1,000,000		1,000,000

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Esokota Primary School	400,000			400,000		400,000
Paranae Primary School	850,000			850,000		850,000
Intinyika Primary School (Ildamat Ward)	850,000			850,000		850,000
Oloosuyian Primary School	500,000			500,000		500,000
Empoor Nalepo Primary School	850,000			850,000		850,000
Marandawua Primary School	850,000			850,000		850,000
AIC Namanga Primary School	500,000			500,000		500,000
Oloirimiri Primary School	1,000,000			1,000,000		1,000,000
Iltripen Primary School	850,000			850,000		850,000
Oletumuke Primary School	850,000			850,000		850,000
Lesoit Primary School	850,000			850,000		850,000
Emawoi Primary School	1,200,000			1,200,000		1,200,000
Indonyio Olmoti Primary School	850,000			850,000		850,000
Karero Primary School	850,000			850,000		850,000
Noontoto Primary School	850,000			850,000		850,000
Mpoori Primary School	1,200,000			1,200,000		1,200,000
Leboo Primary School	850,000			850,000		850,000
Enoosampurpur Primary School	1,000,000			1,000,000		1,000,000
Enkanasa Primary School	850,000			850,000		850,000
Miton Primary School	1,200,000			1,200,000		1,200,000
Inkati Primary School	850,000			850,000		850,000
Nairaballa Primary School	850,000			850,000		850,000
Kisapuk Primary School	850,000			850,000		850,000
Oloirimiri Primary School	1,500,000			1,500,000		1,500,000
Lekishon Primary School	700,000			700,000		700,000
Eseki Primary School	850,000			850,000		850,000
Oldarpoi Primary School	1,500,000			1,500,000		1,500,000
Emotoroki Primary School	1,700,000			1,700,000		1,700,000

**Kajiado Central Constituency  
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Oloibor soit Primary School	1,200,000				1,200,000		1,200,000
Oloibor soit Primary School	500,000				500,000		500,000
Emurua Dikir Primary School	850,000				850,000		850,000
Ilmarba Primary School	850,000				850,000		850,000
ilbisis Township Primary School	850,000				850,000		850,000
Esilalei primary School	65,000				65,000		65,000
Oloomunyi Primary School	400,000				400,000		400,000
Oloontulugum Primary School	1,000,000				1,000,000		1,000,000
Isilale Primary School	1,000,000				1,000,000		1,000,000
Enkasurai Primary School	850,000				850,000		850,000
Sajiloni Primary School	1,000,000				1,000,000		1,000,000
Indoinyio Primary School	400,000				400,000		400,000
Felewa Primary School	850,000				850,000		850,000
Oloshaiki Primary School	850,000				850,000		850,000
Nalepo Primary School	850,000				850,000		850,000
Enkishui Primary School	850,000				850,000		850,000
Impiro Primary School	1,200,000				1,200,000		1,200,000
Alhuuda Primary School	2,000,000				2,000,000		2,000,000
Elerai Primary School				850,000	850,000		850,000
Eluanata Primary school				500,000	500,000		500,000
Emukutan primary school				850,000	850,000		850,000
Endonyo Enkapi Primary school				850,000	850,000		850,000
Endonyo wuas Primary school				850,000	850,000		850,000
Enkeju Errap Primary School				850,000	850,000		850,000
Enkutoto primary school				1,500,000	1,500,000		1,500,000
Enoomayai primary school				850,000	850,000		850,000
Entukai Primary school				1,150,000	1,150,000		1,150,000
Enyonyor Primary School				1,500,000	1,500,000		1,500,000
Esilalei Primary school				500,000	500,000		500,000
Esilalei Primary school				800,000	800,000		800,000



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Esilalei Primary school			721,732	721,732	721,732	-
Ilkinyie primary school			1,500,000	1,500,000	1,500,000	-
Ilmisigio primary school			2,300,000	2,300,000		2,300,000
Ilmolelian Primary school			500,000	500,000		500,000
Imanyat Primary school			850,000	850,000		850,000
indonyo primary school			850,000	850,000		850,000
Inkuseron Primary school			1,500,000	1,500,000	1,500,000	-
Kalia Primary school			850,000	850,000	850,000	-
Kurket primary school			1,200,000	1,200,000		1,200,000
Leboo Primary School			1,500,000	1,500,000		1,500,000
Lempalaka primary school			400,000	400,000		400,000
Mailwa Primary school			2,000,000	2,000,000		2,000,000
Marandawua Primary school			850,000	850,000	850,000	-
Mengumi primary school			1,250,000	1,250,000		1,250,000
Naibala primary school			850,000	850,000		850,000
Nailabala Primary school			1,500,000	1,500,000	1,500,000	-
Taqwa Educational Centre			850,000	850,000	850,000	-
Nkoile primary school			850,000	850,000	850,000	-
Oldarpoi Primary School			1,800,000	1,800,000	1,800,000	-
Oldarpoi Primary School			800,000	800,000		800,000
Ole Mkonge Primary School			850,000	850,000	850,000	-
Oleleshi Primary School			850,000	850,000	850,000	-
Olenarau Primary school			1,500,000	1,500,000		1,500,000
Olgos primary school			1,500,000	1,500,000		1,500,000
Olorum Primary school			850,000	850,000	850,000	-
Oloibor soit primary school			850,000	850,000		850,000
Olooshaiki primary school			1,150,000	1,150,000		1,150,000
Oloosuyian primary school			1,700,000	1,700,000		1,700,000
Olositeti Primary School			1,500,000	1,500,000		1,500,000
Orinie primary school			1,500,000	1,500,000	1,500,000	-
ENDOINYIO ENKUPI PRI.		500,000		500,000	500,000	-
OLOIRIMIRI PRI.		2,552,000		2,552,000	2,552,000	-

**Kajiado Central Constituency  
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IMANYAT PRI.	47,215,000	200,000	46,221,732	200,000	96,688,732	200,000	25,823,732	70,865,000
<b>Sub Total</b>		<b>3,252,000</b>						
<b>8.0 Secondary Schools Projects (List all the Projects)</b>								
Nalepo Taegong Secondary School	4,500,000				4,500,000			4,500,000
Senior Chief KISSAH Secondary School	3,000,000				3,000,000		3,000,000	-
Paranae Secondary School	1,500,000				1,500,000		1,500,000	-
Namanga Mixed Secondary School	1,500,000				1,500,000		1,500,000	-
Kiluani Secondary School	1,000,000				1,000,000			1,000,000
Lorngusua Secondary School	4,500,000				4,500,000			4,500,000
Sajiloni Girls Secondary School	1,000,000				1,000,000			1,000,000
Oloontulugum Secondary School	1,500,000				1,500,000			1,500,000
Oloontulugum Secondary School	1,200,000				1,200,000			1,200,000
AIC Sajilon Secondary school			1,000,000		1,000,000			1,000,000
Enkorika Secondary school			1,500,000		1,500,000		1,500,000	-
Lorngusua secondary school			1,500,000		1,500,000		1,500,000	-
Maparasha Secondary school			1,000,000		1,000,000			1,000,000
Nalepo Taegong Secondary school			1,500,000		1,500,000		1,500,000	-
Township Secondary school								-
								-
<b>Sub Total</b>	<b>19,700,000</b>	<b>-</b>	<b>6,500,000</b>	<b>26,200,000</b>	<b>10,500,000</b>	<b>15,700,000</b>		
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>								
9.1								
9.2								





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

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

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

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

*Unutilized Funds from PMCs.*

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

**External Assistance**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

**6. Cash and Cash 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.

**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**

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

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

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

**14. Errors**

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

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

**15. Related Party Transactions**

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

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**XII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO. B 047239	1		51,440,876
AIE NO. B 047345	2		4,000,000
AIE NO. B 005338	3		20,000,000
AIE NO. B 047710	4		7,000,000
AIE NO. B 049283	5		14,000,000
AIE NO. B104125	6		3,600,000
AIE NO. B104226	7		2,000,000
AIE NO. B 104307	8		23,000,000
AIE NO. B104221	1	500,000.00	
AIE NO. B104871	2	67,867,724.10	
AIE NO. B124719	3	8,000,000.00	
AIE NO. B123456	4	8,500,000.00	
AIE NO. B119813	5	12,000,000.00	
AIE NO. B128103	6	6,900,000.00	
AIE NO. B119813	7	1,200,000.00	
AIE NO. B128415	8	7,000,000.00	
AIE NO. B132159	9	6,000,000.00	
AIE NO. B138827	10	12,000,000.00	
AIE NO. B126122	11	7,000,000.00	
AIE NO. B126412	12	12,600,000.00	
AIE NO. B140558	13	12,000,000.00	
<b>TOTAL</b>		<b>161,567,724</b>	<b>125,040,876</b>

**2. PROCEEDS FROM SALE OF ASSETS**

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



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEIPTS**

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	73,000	155,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>73,000</b>	<b>155,000</b>

**4. COMPENSATION OF EMPLOYEES**

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,166,000.00	3,166,800.00
<b>Personal allowances paid as part of salary</b>		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	1,116,391.00	803,608.90
Employer Contributions Compulsory national social security schemes	48,000.00	48,400.00
<b>Total</b>	<b>4,330,391.00</b>	<b>4,018,808.90</b>

**Kajiado Central Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Committee Expenses	-	-
Utilities, supplies and services	458,258	259,800
Communication, supplies and services	96,000	97,000
Domestic travel and subsistence	419,000	159,000
Printing, advertising and information supplies & services	376,500	269,200
Electricity	22,000	-
Training expenses	1,138,000	1,265,000
Water and sewerage charges	74,000	-
Other committee expenses	3,503,566	3,141,500
Committee allowance	1,687,175	2,846,000
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	507,500	215,512
Fuel oils and lubricants	289,654	139,500
Routine maintenance – vehicles and other transport equipment	588,742	400,150
Bank service commission charges	93,283.00	-
<b>Total</b>	<b>9,253,678.00</b>	<b>8,792,662.00</b>

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to primary schools (see attached list)	25,823,732	44,677,027
Transfers to secondary schools (see attached list)	10,500,000	24,550,000
Transfers to TSC Office (see attached list)	300,000	-
<b>TOTAL</b>	<b>36,623,732</b>	<b>69,227,027</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary – secondary schools (see attached list)	23,779,460	1,239,800
Bursary – tertiary institutions (see attached list)	37,299,954	1,340,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	14,850,000	8,392,725
Sports projects (see attached list)	2,396,600	2,398,500
Environment projects (see attached list)	4,100,000	-
Emergency projects (see attached list)	11,358,775	450,000
<b>Total</b>	<b>93,784,789</b>	<b>13,821,025</b>

**Kajiado Central Constituency**  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8. ACQUISITION OF ASSETS**

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	3,000,000.00	-
Refurbishment of Buildings	600,620.00	1,845,500.00
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	1,135,000.00	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>4,735,620</b>	<b>1,845,500</b>

**9. OTHER PAYMENTS**

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

**Kajiado Central Constituency**  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**10: CASH BOOK BANK BALANCE**

**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Equity Bank Kajiado, Account No. 0860261949354</i>	58,629,441	45,716,927
<i>Name of Bank, Account No.</i>	-	-
<i>Name of Bank, Account No.</i>	-	-
<b>Total</b>	<b>58,629,441</b>	<b>45,716,927</b>
<b>10B: CASH IN HAND</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<i>[Provide cash count certificates for each]</i>		

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**11: OUTSTANDING IMPRESTS**

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

*[Include an annex if the list is longer than 1 page.]*

**12A. RETENTION**

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

*[Provide short appropriate explanations as necessary.]*

**12B. GRATUITY**

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

*[Provide short appropriate explanations as necessary]*

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**13. BALANCES BROUGHT FORWARD**

	2020-2021 (1 <sup>st</sup> July 2020)	2019-2020 (1 <sup>st</sup> July 2019)
	Kshs	Kshs
Bank accounts	45,716,927	18,226,074
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>45,716,927</b>	<b>18,226,074</b>

*[Provide short appropriate explanations as necessary]*

**14. PRIOR YEAR ADJUSTMENTS**

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>

**15. CHANGES IN ACCOUNTS RECEIVABLE -- OUTSTADING IMPREST'**

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

**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

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

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**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

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

**7.2: PENDING STAFF PAYABLES (See Annex 2)**

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	3,299,950.00	-
Others ( <i>specify</i> )	-	-
	3,299,950.00	-

**17.3: UNUTILIZED FUND (See Annex 3)**

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	799,364	1,045.16
Use of goods and services	9,572	2,053,961.04
Amounts due to other Government entities (see attached list)	86,265,000	55,973,732.00
Amounts due to other grants and other transfers (see attached list)	18,157,520	55,141,429.00
Acquisition of assets	272,864	3,873,484.00
Others ( <i>specify</i> )	200,000	300,000.00
Funds pending approval AIA	314,000	314,000.00
	<b>106,018,320</b>	<b>117,657,651.20</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17.4: PMC account balances (See Annex 5)**

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	25,878,241.09	13,149,304.25
	<b>25,878,241</b>	<b>13,149,304</b>

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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	a	b	c	d=a-c	
<b>Construction of buildings</b>					
1.					
2.					
3.					
<b>Sub-Total</b>					
<b>Construction of civil works</b>					
4.					
5.					
6.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
7.					
8.					
9.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
10.					
11.					
12.					
<b>Sub-Total</b>					
<b>Grand Total</b>					

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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2021	Comments
<b>NG-CDFC Staff</b>				
Mayasa .M. Samperu	Secretary		613,800.00	
Amos Lenku Nakeel	Office messenger		341,000.00	
Losotua Ole Ncheene	Community Liaison Officer		409,200.00	
Marona ole Lepaso Kanko	Support Staff		272,800.00	
Leeyio Daniel Lemoyian	Security Guard		272,800.00	
Emanuel Tiapasusha Polong	Security Guard		272,800.00	
Sailas Salita Maseine	Security Guard		272,800.00	
Pauline Sintato	Office assistant		272,800.00	
Faisal Abdi Mohamed	Driver		409,200.00	
Wilson Wambua Makau	Accounts Assistant		162,750.00	
<b>Sub-Total</b>			<b>3,299,950.00</b>	
<b>Grand Total</b>			<b>3,299,950.00</b>	

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**ANNEX 3 – UNUTILIZED FUND**

	2020- 2021	2019- 2020
	Kshs	Kshs
1.1 Compensation of employees	799,364	1,045
1.3 Use of goods and services	9,571	2,053,961
3.0 Emergency	<b>81,673</b>	4,248,241
<b>4.0 Bursary and Social Security</b>		
4.2 Secondary Schools	<b>3,375,740</b>	9,155,200
4.3 Tertiary Institutions	1,387,977	22,187,931
5.0 Sports	4,900	1,500
6.0 Environment	-	705,049
<b>7.0 Primary Schools Projects</b>	-	994,951
Elerai Primary School		850,000
Eluanata Primary school	500,000	500,000
Emukutan primary school	-	850,000
Endonyo Enkapi Primary school	-	850,000
Endonyo wuas Primary school	-	850,000
Enkeju Errap Primary School	-	850,000
Enkutoto primary school	-	1,500,000
Enoomayai primary school	-	850,000
Entukai Primary school	1,150,000	1,150,000
Enyonyor Primary School	-	1,500,000
Esilalei Primary school	500,000	500,000
Esilalei Primary school	800,000	800,000
Esilalei Primary school	-	721,732
Ikinyie primary school	-	1,500,000

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Ilmisigio primary school			2,300,000.00	2,300,000
Ilmolelian Primary school			500,000.00	500,000
Imanyat Primary school			850,000.00	850,000
indonyo primary school			850,000.00	850,000
Inkuseron Primary school			-	1,500,000
Kalia Primary school			-	850,000
Kurket primary school			1,200,000.00	1,200,000
Leboo Primary School			1,500,000.00	1,500,000
Lempalaka primary school			400,000.00	400,000
Mailwa Primary school			2,000,000.00	2,000,000
Marandawua Primary school			-	850,000
Mengumi primary school			1,250,000	1,250,000
Naibala primary school			850,000	850,000
Nailabala Primary school			-	1,500,000
Taqa Educational Centre			-	850,000
Nkoile primary school			-	850,000
Oldarpoi Primary School			-	1,800,000
Oldarpoi Primary School			800,000.00	800,000
Ole Mkonge Primary School			-	850,000
Oleleshi Primary School			-	850,000
Olenarau Primary school			1,500,000	1,500,000
Olgos primary school			1,500,000	1,500,000
Oliorum Primary school			-	850,000
Oloibor soit primary school			850,000	850,000
Olooshaiki primary school			1,150,000	1,150,000
Oloosuyian primary school			1,700,000	1,700,000
Olositeti Primary School			1,500,000	1,500,000

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Orinie primary school	-	-	1,500,000
Endoinyio Enkapi Primary			500,000
Oloirimiri Primary School.			2,552,000
Imanyat Primary School			200,000
Endoinyio Enkampi Primary School		200,000	-
Enkaroni Primary School		500,000	-
Entukai Primary School		1,200,000	-
Iparua Primary School		850,000	-
Nkoile Primary School		1,000,000	-
Nkoile Primary School		200,000	-
Ilmolelian Primary School		500,000	-
Moipei Primary School		200,000	-
Township Primary School		1,000,000	-
Esokota Primary School		400,000	-
Paranae Primary School		850,000	-
Intinyika Primary School (Ildamat Ward)		850,000	-
Oloosuyian Primary School		500,000	-
Empoor Nalepo Primary School		850,000	-
Marandawua Primary School		850,000	-
AIC Namanga Primary School		500,000	-
Oloirimiri Primary School		1,000,000	-
Iltripen Primary School		850,000	-
Oletumuke Primary School		850,000	-
Lesoit Primary School		850,000	-
Emawoi Primary School		1,200,000	-
Indonyio Olmoti Primary School		850,000	-
Karero Primary School		850,000	-

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Noontoto Primary School			850,000	-
Mpoori Primary School			1,200,000	-
Leboo Primary School			850,000	-
Enoosampurmpur Primary School			1,000,000	-
Enkanasa Primary School			850,000	-
Miton Primary School			1,200,000	-
Inkati Primary School			850,000	-
Nairaballa Primary School			850,000	-
Kisapak Primary School			850,000	-
Oloirimirimi Primary School			1,500,000	-
Lekishon Primary School			700,000	-
Eseki Primary School			850,000	-
Oldarpoi Primary School			1,500,000	-
Emotoroki Primary School			1,700,000	-
Oloibor soit Primary School			1,200,000	-
Oloibor soit Primary School			500,000	-
Emurua Dikir Primary School			850,000	-
Imarba Primary School			850,000	-
ilbisil Township Primary School			850,000	-
Esilalei primary School			65,000	-
Oloomunyi Primary School			400,000	-
Oloontulugum Primary School			1,000,000	-
Isilale Primary School			1,000,000	-
Enkasurai Primary School			850,000	-
Sajiloni Primary School			1,000,000	-
Indoinyio Primary School			400,000	-
Felewa Primary School			850,000	-

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Oloshaiki Primary School			850,000	-
Nalepo Primary School			850,000	-
Enkishui Primary School			850,000	-
Impiro Primary School			1,200,000	-
Alhuuda Primary School			2,000,000	-
<b>8.0 Secondary Schools Projects (List all the Projects)</b>				
AIC Sajilon Secondary school			-	1,000,000
Enkorika Secondary school			-	1,500,000
Lorngusua secondary school			-	1,500,000
Maparasha Secondary school			1,000,000	1,000,000
Nalepo Taegong Secondary school			-	1,500,000
Nalepo Taegong Secondary School			4,500,000	-
Kiluani Secondary School			1,000,000	-
Lorngusua Secondary School			4,500,000	-
Sajiloni Girls Secondary School			1,000,000	-
Oloontulugum Secondary School			1,500,000	-
Oloontulugum Secondary School			1,200,000	-
AIC Sajilon Secondary school			1,000,000	-
<b>9.0 Security</b>				
Eluanata Chiefs office			500,000.00	500,000
Enkorika chief office			300,000.00	300,000
Ingosuani and Kumpa chief office			350,000.00	350,000
Ingosuani chief office			350,000.00	350,000
Nairabala Chief office			850,000.00	850,000
Ngatataek Deputy County Commissioner			2,107,229.80	11,548,557
Nkoile chief office			-	500,000



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Olkiloriti subchief office				850,000
Oloontulugum Chief Office		300,000		300,000
Oluuyiankalani Chief office				500,000
Lomgusua chief office		300,000		300,000
Security Lights		1,500,000		1,500,000
Enkaroni Chiefs Office		500,000.00		-
Esokota chiefs office		500,000.00		-
OCPD KJD Central residence		850,000.00		-
OCS KJD Police station		1,000,000.00		-
CCIO KJD Central		500,000.00		-
Chiefs Office Namanga		850,000.00		-
Emotoroki chiefs office		750,000.00		-
Bisil chiefs office		500,000.00		-
Pelewa Chiefs Office		500,000.00		-
Oloontulugum Chief's Office		500,000.00		-
<b>12.0 Acquisition of assets</b>				
<b>12.2 Construction/Renovations of CDF office</b>				
12.0 Others Office Parking area renovation		272,864		2,484
Construction of perimeter wall				871,000
Construction of perimeter wall				1,500,000
Construction of perimeter wall				1,500,000
<b>13.0 Others</b>				
<b>13.3 Kajiado Sub County TSC Office</b>				
Funds pending approval** AIA		200,000		300,000
		314,000		314,000
<b>TOTALS</b>		<b>106,018,320</b>		<b>117,657,651</b>

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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2019/20</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2020/21</b>
Land	-			-
Buildings and structures	6,139,695.00	3,600,620.00		9,740,315.00
Transport equipment	1,472,365.00			1,472,365.00
Office equipment, furniture and fittings	200,000.00	1,135,000.00		1,335,000.00
ICT Equipment, Software and Other ICT Assets	132,495.00			132,495.00
Other Machinery and Equipment	9,822,619.00			9,822,619.00
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>17,767,174.00</b>	<b>4,735,620.00</b>	<b>-</b>	<b>22,502,794.00</b>

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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2021**

PMC Account Name	BANK	Account Number	BANK BALANCE 2020/2021	BANK BALANCE 2019/2020
Nalala Primary School	Cooperative	1141322265500	275.00	275.00
Oloosuyian Primary School	Cooperative	1141322270500	1,275.00	1,275.00
Entukai Primary School	Cooperative	1141322265400	735.00	735.50
Illmolelian Primary School	Cooperative	1141322266000	2,275.00	2,275.00
Engaboli Primary School	Cooperative	1141322265900	75.00	75.00
Mpoori Primary School	Cooperative	1141322265100	293,997.00	293,997.00
Enkeresuna Primary School	Cooperative	1141322268000	275.00	275.00
PBS Primary	Cooperative	1141322264700	295.00	159,275.00
Namanga Primary School	Cooperative	1141322265600	1,275.00	1,275.00
Mpiro Primary School	Cooperative	1141322265700	275.00	275.00
Pelewa Primary School	Cooperative	1141322267000	18,435.00	18,435.00
Marandawua Primary School	Cooperative	1141322270200	79,375.00	79,275.00
Olorum Primary School	Cooperative	1141322265800	275.00	275.00
Oldarpoi Primary School	Cooperative	1141322271600	624,550.00	624,550.90
Kumpa Primary School	Cooperative	1141322265200	75.00	48,975.00
Ekaroni Primry School	Cooperative	1141322265000	1,275.00	1,275.00
Emaoi Primary School	Cooperative	1141322134400	2,825.00	2,825.00
Kisapuk Primary School	Cooperative	1141322130700	1,325.00	1,325.00
Maparasha Primary School	Cooperative	1141322244700	2,175.00	2,175.25
Nkoile Boys Secondary School	Cooperative	1141322137200	4,755.00	4,755.00
kajiado Township Sec School	Cooperative	1141322266900	1,000,145.00	1,198,675.00
Maparasha Secondary School	Cooperative	1141322269400	575.70	275.70
AIC Sajiloni Secondary	Cooperative	1141322134300	165.00	165.00
Endonyio Primary School	Cooperative	1141322130800	103,325.00	103,325.00
Enkorika Ass. County Commissioner House	Cooperative	1141322266400	1,275.00	1,275.00
Orinie Chief's Office	Cooperative	1141322266500	275.00	275.00
Olkejuado High School	Cooperative	1141322270100	75.00	75.00
Senior Chief Risa Secondary School	Cooperative	1141322267300	176,433.00	1,481,275.00
Ilmarba Secondary School	Cooperative	1141322250600	198,075.50	198,075.50

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Enkorika Secondary School NG CDF PMC	Cooperative	1141322265300	975.00	1,275.00
Esilalei Primary School NG CDF PMC	Cooperative	1141322371500	1,420.00	10,528.00
Paranae Secondary school	Equity Bank	860277410079	2,203,639.90	6,186,943.90
Ormankeki Primary School	Equity Bank	860278466446	1,252.50	1,252.50
Impaluani Primary School	Equity Bank	860278150524	340.00	340.00
AIC Intinyika primary school	Equity Bank	860278452253	97.50	97.50
Emashin primary school	Equity Bank	860278495315	1,500.00	1,500.00
Ilmisigio Primary School	Equity Bank	860276347640	2,462.20	2,462.20
Nailumpe primary school	Equity Bank	860278212721	73,855.00	73,855.00
ilumbwa AIC PRY SCHOOL	Equity Bank	860276417256	1,715.00	1,715.00
NGATATAEK SECONDARY	Equity Bank	860277398409	44,047.15	44,047.15
Iorngusua Secondary school	Equity Bank	860277410113	921,481.75	980,708.75
Irpitimaro Primary school	Equity Bank	860278686243	1,189.00	1,189.00
Olepolos Primary school	Equity Bank	860278700634	59,367.50	59,367.50
Elesai Primary school	Equity Bank	860278715021	1,880.00	1,880.00
Lele Primary school	Equity Bank	860278697473	367.50	880.00
Ilmotiok primary school	Equity Bank	860278721852	2,649,687.50	2,649,687.50
Al Taqwa Education Centre	Equity Bank	0860280839106	850,000.00	-
Marandawua Primary School	Equity Bank	0860280956210	444,448.00	-
Oleleshua Primary School	Equity Bank	0860281002461	850,000.00	-
Enoomayai Primary School	Equity Bank	0860280835503	850,000.00	-
Emukutan Primary School	Equity Bank	0860280835453	283,079.00	-
Ilkinyie Primary School	Equity Bank	0860279041069	1,500,915.00	-
Endoinyo Enkapi Primary School	Equity Bank	0860279309349	851,315.00	-
Elerai primary School	Equity Bank	0860279319718	850,707.50	-
Ole Mkonge Primary School	Equity Bank	0860280134481	850,000.00	-
Enkeju Errap Primary School	Equity Bank	0860170241944	851,560.00	-
Imanyat primary school	Equity Bank	0860199392137	25,680.70	-
Oloirimirimi primary school	Equity Bank	0860279448559	4,281,140.00	-
Nkoile primary school	Equity Bank	0860279357933	850,880.00	-
Nalepo Taegon Primary	Equity Bank	0860280445558	852,772.69	-
Kalia Primary School	Equity Bank	0860280866644	850,000.00	-
Enkutoto Primary School	Equity Bank	0860280062130	1,500,000.00	-
Endonyo Wuas Primary School	Equity Bank	0860280900069	850,000.00	-

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Tsc Office Ng Cdf Pmc (Kajiado Sub County Tsc Office Ng)	Equity Bank	0860279922389	4,304.50	-
Ngatataek Deputy County Commissioner Office	Equity Bank	0860279871689	11,070,954.55	-
<b>TOTALS</b>			<b>36,949,195.64</b>	<b>13,149,304.25</b>

*Kajiado Central Constituency  
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Reports and Financial Statements for The Year Ended June 30, 2021*

**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)
Ref: No. OAG/KJD CENTRAL NGDCF/ML/201 9-2020	Presentation of Financial Statement	The managements note's the auditor's observations and has made necessary adjustments by rectifying the errors aforementioned. The management wishes to emphasize its commitment to ensure the fund has complied with the National Treasury Circular Ref: AG 4/16/3 Vol.1 (9) of 24 June 2020 and Section 24 (10) (a) and 84 (1) of the Public Finance Management Act, 2012.	Resolved	
Ref: No. OAG/KJD CENTRAL NGDCF/ML/201 9-2020	Omission of information in the Table of contents	The management note's the auditor's observations that note 10A had been omitted as well as annex 1 -5	Resolved	
Ref: No. OAG/KJD CENTRAL NGDCF/ML/201 9-2020	Inclusion of Incorrect information	At page 2 of the financial statements under Background information, the Constituencies Development Act of 2003 is indicated instead of the Act of 2015.	Resolved	
Ref: No. OAG/KJD CENTRAL	Project Management Committee Bank Account Balances (Unutilized)	The management notes Section 12 (8) of the National Government Constituency Development Fund Act, 2015 states that "All unutilized funds of the Project Management	Most of the unutilized PMC funds were from	Q2 of every succeeding financial Year.

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<p>NGDCF/ML/201 9-2020</p>		<p>Committee shall be returned to the constituency account."</p>	<p>projects awaiting or in the process of procurement.  We however had a few PMC account balances for completed projects which we have taken note of and the committees have been advised to send the funds back to the main account.</p>	
<p>Ref: No. OAG/KJD CENTRAL NGDCF/ML/201 9-2020</p>	<p>Budgetary Control and Performance</p>	<p>The management notes the observation and continues to engage the National Government Constituencies Development Fund Board particularly on late disbursement of funds so as to ensure all planned programs as per the budget are implemented on time.</p>		