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**THE AUDITOR-GENERAL**

ON

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

**FOR THE YEAR ENDED  
30 JUNE, 2018**





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

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2018

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KAJIADO SOUTH CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2018**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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



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

**Reports and Financial Statements**

**For the year ended June 30, 2018**

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**Core Values**

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

**(b) Key Management**

The NGCDF KAJIADO SOUTH 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 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Johnson Karanja
3.	Sub-County Accountant	Onesmus Kimani
4.	Chairman NGCDFC	Kilelo Kilitia
5.	Member NGCDFC	Rosemary Nailantai

**(d) Fiduciary Oversight Arrangements**

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

**(e) NGCDF KAJIADO SOUTH Constituency Headquarters**

P.O. Box 299-00209  
Loitokitok Sub-county headquarters  
LOITOKITOK



**(f) NGCDF KAJIADO SOUTH Constituency Contacts**

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

**(g) NGCDF KAJIADO SOUTH Constituency Bankers**

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

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
KAJIADO SOUTH CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2018**

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**FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

I hereby present the financial statements for Kajiado South Constituency for the financial year ended 30th June 2018. During the year, the Constituency was allocated a total of Kshs 98,189,655.16 consisting of Kshs 86,810,344.82 as normal allocation and Kshs 11,379,310.34 as additional allocations.

On receipt of the above allocations; Kajiado South National Government Constituency Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency.

The NG-CDF (Amendment) Act 2016 introduced a major shift in the scope of projects eligible to be funded. Under this Act only projects falling within the functions of the National Government as outlined in the Constitution of Kenya 2010 will be funded. This effectively means that the Fund has since been concentrating primarily on education, security, sports and environment sectors as well as other national government residual functions. During the FY 2017/2018, the Committee undertook to expedite the disbursement of funds to earmarked projects in accordance with the provisions of the NGCDF Act, 2015, as amended in 2016, and the requirements of the Annual Performance Contract. The disbursements saw the implementation of approved project activities across the constituency.

During the year, the Committee disbursed a total of Kshs 21,836,207 as bursary to needy students in tertiary institutions this consisted of students in universities, teachers' training colleges and driving schools. Major physical facilities funded are infrastructural namely; classrooms, administration blocks, multipurpose halls, laboratories, toilets, lockers and chairs and metallic desks. The continued funding towards the education sector in the constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income earning households.

The Fund continue to draw interest of beneficiaries and communities alike. There has been many proposals from communities spanning various sectors. To ensure focus and expedite development, the committee is reviewing its strategic plan which is a formalized road map that spells out where the Constituency is going over the next five years in project identification, implementation and management taking cognizance of the Big Four Agenda, global Sustainable Development Goals, Kenya Vision 2030, Medium term plan and County Integrated Development Plan. The NGCDF Committee is convinced that the strategic plan shall help the constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the Committee, its employees and other stakeholders are working towards a common goal and results.

**Challenges**

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2017/2018. These encompass, inadequate record keeping by project management committees, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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To mitigate the above, the committee during the year 2017/2018 scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NGCDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2018/2019.

I wish to sincerely thank the NGCDF Board, the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions to even perform better and attain better assessments in its performance targets for FY 2018/2019.

KILELO KILITA



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CHAIRMAN NGCDF COMMITTEE.



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

**Reports and Financial Statements**

**For the year ended June 30, 2018**

**II. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-KAJIADO SOUTH Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-KAJIADO SOUTH Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-KAJIADO SOUTH Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The NGCDF-KAJIADO SOUTH Constituency financial statements were approved and signed by the Accounting Officer on 10/2/ 2022.



Fund Account Manager

Name: JOHNSON KARANSA



Sub-County Accountant

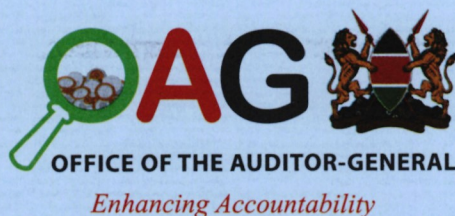
Name: CHESUS KIMANI

ICPAK Member Number: 20395



# REPUBLIC OF KENYA

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

## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KAJIADO SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2018

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### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kajiado South Constituency set out on pages 7 to 31, which comprise statement of assets as at 30 June, 2018, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, the financial position of National Government Constituencies Development Fund - Kajiado South Constituency as at 30 June, 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

#### Basis for Qualified Opinion

##### 1. Unreconciled Receipts - Transfers from NGCDF Board

The statement of receipts and payments and the summary statement of appropriation reflects receipts from transfers from National Government Constituencies Development Fund Board of Kshs.86,810,345 and Kshs.93,425,986 respectively resulting to an unexplained variance of Kshs.6,615,641.

##### 2. Unconfirmed Bank Balances

The statement of assets reflects bank balance amount of Kshs.28,769,692 (2017- Kshs.6,615,641) and as disclosed under Note 10A to the financial statements. However, the bank reconciliation statement in support of the balance indicates unrepresented

*Report of the Auditor-General on National Government Constituencies Development Fund - Kajiado South Constituency for the year ended 30 June, 2018*



cheques amounting to Kshs.15,462,759, which includes stale cheques amounting to Kshs.53,453 which should have been written back into the cash book.

As a result, the accuracy of the reported bank balance amount of Kshs.28,769,692 as at 30 June, 2018 cannot be confirmed.

### 3. Unreconciled Other Grants and Transfers

The statement of cash flows comparative figure for other grants and transfers of Kshs.34,547,445 differs with the audited figure of Kshs.34,098,509 resulting in unexplained variance of Kshs.448,936.

Consequently, the true and fair view of the comparative balance for other grants and transfers figure could not be confirmed.

### 4. Discrepancies in Audited and Comparative Figures Disclosed in the Notes to the Financial Statements

A scrutiny of the notes to the financial statements for the year ending 30 June, 2018 revealed discrepancies between the comparative and audited figures as tabulated below:

Item	Comparative Figure as per 2017/18 Financial Statements (Kshs.)	Audited Figure as Per 2016/17 Financial Statement for (Kshs.)	Variance (Kshs.)
Note 4-Item for Communication, Supplies and Services	676,004	849,632	173,628
Note 7-Burasries Tertiary Institutions	20,834,886	19,347,886	1,487,000
Note 7-Emergency Projects	6,531,419	7,281,419	750,000
Note 7-Water Projects	4,381,140	4,669,204	288,064

In the circumstances, the accuracy of the comparative figures for the above components in the financial statements cannot be confirmed.

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

#### Key Audit Matters

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



## **Other Matter**

### **Budget Performance**

The summary statement of appropriation: recurrent and development combined reflects total receipts final budget and actual on comparable basis of Kshs.104,805,297 and Kshs.93,425,986 respectively resulting in under funding of Kshs.11,379,311 from the National Government Constituencies Development Fund Board. Out of the total amount received, only Kshs.64,656,294 was expensed resulting to under-absorption of Kshs.28,769,692 which has not been explained.

Failure to provide full funding by the Board and under-absorption of Kshs.28,769,692 resulted in the residents of Kajiado South Constituency being denied the implementation of the planned projects and the enjoyment of services during the financial year under review.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter 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**

#### **Lack Technical Expertise**

During the year under review, the Fund earmarked projects of significant amounts for implementation. However, the Fund had not engaged the services of a technical expert-clerk of works to assist in the project implementation. This was despite a significant number of the projects being implemented entailing extensive civil works that require the engagement of the services of a clerk of works in line with Section 45(1) of the National Government Constituencies Development Fund Act, 2015.

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to



believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 governance.

In preparing the financial statements, Management is responsible for assessing Fund's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless Management is aware of the intention to liquidate 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 National Government Constituencies Development Fund - Kajiado South Constituency financial reporting process, reviewing the effectiveness of how the fund monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level



of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

29 December, 2021

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
 KAJIADO SOUTH CONSTITUENCY

Reports and Financial Statements  
 For the year ended June 30, 2018

III. STATEMENT OF RECEIPTS AND PAYMENTS			
	Note	2017 - 2018 Kshs	2016 - 2017 Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	86,810,345	82,396,552
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>TOTAL RECEIPTS</b>		<b>86,810,345</b>	<b>82,396,552</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,335,661	3,272,868
Use of goods and services	5	6,162,358	6,917,801
Transfers to Other Government Units	6	33,736,207	62,835,570
Other grants and transfers	7	23,422,068	34,098,509
Acquisition of Assets	8	-	299,800
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>64,656,294</b>	<b>107,424,548</b>
<b>SURPLUS/(DEFICIT)</b>		<b>22,154,051</b>	<b>(25,027,996)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAJIADO SOUTH Constituency financial statements were approved on 10/2 2022 and signed by:



Fund Account Manager  
 Name: JOHNSON KARANSA



Sub-County Accountant  
 Name: ONESMUS KAMAN  
 ICPAK Member Number: 20295

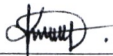


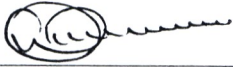
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**KAJIADO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018**

**IV. STATEMENT OF ASSETS**

	Note	2017 - 2018	2016 - 2017
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	28,769,692	6,615,641
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash equivalents</b>		<b>28,769,692</b>	<b>6,615,641</b>
Accounts receivables- Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>28,769,692</b>	<b>6,615,641</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables-Retention	12	-	-
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	6,615,641	31,643,637
Surplus/Deficit for the year		22,154,051	(25,027,996)
Prior year adjustments	14	-	-
<b>NET FINANCIAL POSITION</b>		<b>28,769,692</b>	<b>6,615,641</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAJIADO SOUTH Constituency financial statements were approved on 10/2 2022 and signed by:

  
Fund Account Manager  
Name: JOHNSON KARANSA

  
Sub-County Accountant  
Name: ONISNUS KIMANI  
ICPAK Member Number: 20395

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**KAJIADO SOUTH CONSTITUENCY**

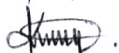
**Reports and Financial Statements**

**For the year ended June 30, 2018**

**V. STATEMENT OF CASHFLOW**

		2017 - 2018	2016 - 2017
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	86,810,345	82,396,552
Other Receipts	3	-	-
		<b>86,810,345</b>	<b>82,396,552</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	1,335,661	3,272,868
Use of goods and services	5	6,162,358	6,917,801
Transfers to Other Government Units	6	33,736,207	62,835,570
Other grants and transfers	7	23,422,068	34,547,445
Other Payments	9	-	-
		<b>64,656,294</b>	<b>107,573,684</b>
<b>Adjusted for:</b>			
Adjustments during the year	14	-	-
<b>Net cash flow from operating activities</b>		<b>22,154,051</b>	<b>(25,177,132)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	299,800
<b>Net cash flows from Investing Activities</b>			<b>299,800</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>22,154,051</b>	
Cash and cash equivalent at BEGINNING of the year	13	6,615,641	31,643,637
<b>Cash and cash equivalent at END of the year</b>		<b>28,769,692</b>	<b>31,643,637</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAJIADO SOUTH Constituency financial statements were approved on 10/2/2022 and signed by:



Fund Account Manager  
Name: JOHNSON KARANSA



Sub-County Accountant  
Name: ONESMUS KIMANI  
ICPAK Member Number: 20395



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO SOUTH CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018**

**VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	86,810,345	17,994,952	104,805,297	93,425,986	11,379,311	89.1%
Proceeds from Sale of Assets				-	-	
Other Receipts				-	-	
<b>TOTAL</b>	86,810,345	17,994,952	104,805,297	93,425,986	11,379,311	89.1%
<b>PAYMENTS</b>						
Compensation of Employees	1,395,661		1,395,661	1,335,661	60,000	95.7%
Use of goods and services	6,417,270	289,399	6,706,669	6,162,358	544,311	91.9%
Transfers to Other Government Units	42,786,207	2,670,967	45,457,174	33,736,207	11,720,967	74.2%
Other grants and transfers	36,211,207	3,655,275	39,866,482	23,422,068	16,444,414	58.8%
Other Payments		11,379,311	11,379,311		11,379,311	100.0%
<b>TOTALS</b>	<b>86,810,345</b>	<b>17,994,952</b>	<b>104,805,296</b>	<b>64,656,294</b>	<b>40,149,002</b>	<b>61.7%</b>

- a) The entity received the AIE No. 896879 amounting to Ksh. 43,405,1720.80 on 11<sup>th</sup> June 2018, this had a significant effect on the underutilization of the funds before the closure of the financial year
- b) The changes between the original and final budget are as a result of the balance brought forward from the financial year 2016/17 and the supplementary budget of Ksh. 11,379,311
- c) 58.8% utilization in other grants and transfers is due to delay in implementing the Constituency Innovation Hubs projects, and no occurrences of emergencies within the financial year



ANNUAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - KAJIADO SOUTH CONSTITUENCY  
Reports and Financial Statements  
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The NGCDF-KAJIADO SOUTH Constituency financial statements were approved on 10/2/2022 and signed by:



Fund Account Manager  
Name: JOHNSEN KARANJA



Sub-County Accountant  
Name: ONESMUS KIMANI  
ICPAK Member Number: 203015



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**VII. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of Compliance and Basis of Preparation**

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

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

**2. Reporting Entity**

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

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

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

**Tax Receipts**

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

**Transfers from the Exchequer**

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



## **SIGNIFICANT ACCOUNTING POLICIES**

### **External Assistance**

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

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

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

During the year ended 30<sup>th</sup> June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

### **Other receipts**

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

## **b) Recognition of payments**

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

### **Compensation of Employees**

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

### **Use of Goods and Services**

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

### **Acquisition of Fixed Assets**

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

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KAJIADO SOUTH CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

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**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

**7. Accounts Receivable**

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

**8. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

**9. Pending Bills**

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

**10. Unutilized Funds**

Unutilized funds consist of bank balances in the constituency account and balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.



**SIGNIFICANT ACCOUNTING POLICIES**

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1<sup>st</sup> July 2017 to 30<sup>th</sup> June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2018.

**14. Errors**

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

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

**15. Related Party Transactions**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 KAJIADO SOUTH CONSTITUENCY  
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VIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2017-2018	2016-2017
		Kshs	Kshs
NGCDF Board			
AIE NO	A855835	5,500,000.00	4,094,827.60
AIE NO	A892763	37,905,172.00	36,853,449.00
AIE NO	A896879	43,405,172.80	40,948,275.10
AIE NO			500,000.00
<b>TOTAL</b>		<b>86,810,345</b>	<b>82,396,552</b>

2. PROCEEDS FROM SALE OF ASSETS

	2017-2018	2016-2017
	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>



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

**3. OTHER RECEIPTS**

	2017- 2018	2016-2017
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	-	-

	2017-2018	2016-2017
	Kshs	Kshs
Basic wages of contractual employees	1,302,061	1,959,600
Basic wages of casual labour	-	-
Personal allowances paid as part of salary		
House allowance		
Transport allowance		
Leave allowance		
Gratuity		1,337,760
Employer contribution to NSSF	33,600	
<b>TOTAL</b>	<b>1,335,661</b>	<b>3,297,360</b>

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

**4. USE OF GOODS AND SERVICES**

	2017-2018	2016-2017
	Kshs	Kshs
Committee Expenses	274,000	200,000
Utilities, supplies and services	694,759.00	648,284
Communication, supplies and services	400,000	676,004
Domestic travel and subsistence	200,000	400,000
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	-
Insurance costs	-	-
Committee allowances	3,000,000	3,800,000
Specialized materials and services	-	-
Office and general supplies and services	888,358	303,655
Fuel ,oil & lubricants	600,000	600,000
Other operating expenses		
Routine maintenance – vehicles and other transport equipment	105,241	116,230
Routine maintenance – other assets		
<b>Total</b>	<b>6,162,358.00</b>	<b>6,744,173</b>



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

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	20,536,207	54,935,570
Transfers to secondary schools (see attached list)	13,200,000	4,700,000
Transfers to tertiary institutions (see attached list)		
Transfers to health institutions (see attached list)		3,200,000
<b>TOTAL</b>	<b>33,736,207</b>	<b>62,835,570</b>

7. OTHER GRANTS AND OTHER PAYMENTS

	2017-2018	2016- 2017
	Kshs	Kshs
Bursary – secondary schools (see attached list)	20,284,137	20,834,886
Bursary – tertiary institutions (see attached list)		-
Bursary – special schools (see attached list)		-
Mock & CAT (see attached list)	1,300,000	
Security projects (see attached list)		800,000
Sports projects (see attached list)	900,000	2,000,000
Environment projects (see attached list)	937,931	-
Emergency projects (see attached list)		6,531,419
Water projects		4,381,140
<b>Total</b>	<b>23,422,068</b>	<b>34,547,445</b>

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

**8. ACQUISITION OF ASSETS**

<u>Non-Financial Assets</u>	2017-2018	2016-2017
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
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	-	299,800
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>-</b>	<b>299,800</b>

**9. OTHER PAYMENTS**

	2017-2018	2016-2017
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
TIVET	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>



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

**10A: Bank Accounts (cash book bank balance)**

Name of Bank, Account No. & currency	2017-2018 Kshs (30/6/2018)	2016-2017 Kshs (30/6/2017)
<i>Acc. No.0740261436159</i>		
<i>Equity Bank Loitokitok Branch</i>	28,769,692	6,615,641
<b>Total</b>	<b>28,769,692</b>	<b>6,615,641</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>		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KAJIADO SOUTH CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11: OUTSTANDING IMPRESTS**

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

**12 RETENTION**

	2017 - 2018	2016-2017
	<i>Kshs</i>	<i>Kshs</i>
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
<b>Total</b>	-	-

**13. BALANCES BROUGHT FORWARD**

	2017-2018	2016-2017
	<i>Kshs</i>	<i>Kshs</i>
Bank accounts	6,615,641	31,643,637
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>6,615,641</b>	<b>31,643,637</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
 KAJIADO SOUTH CONSTITUENCY  
 Reports and Financial Statements  
 For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**14. PRIOR YEAR ADJUSTMENTS**

	2017- 2018 Kshs	2016-2017 Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**15. OTHER IMPORTANT DISCLOSURES**

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

	2017- 2018 Kshs	2016-2017 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

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

	Kshs	Kshs
Staff gratuity	60,000	0
<b>TOTAL</b>	<b>60,000</b>	<b>0</b>

**15.3: UNUTILIZED FUNDS (See Annex 3)**

	Kshs	Kshs
Compensation of employees	60,000	-
Use of goods and services	544,311	254,491
Amounts due to other Government entities (see attached list)	11,720,967	2,670,967
Amounts due to other grants and other transfers (see attached list)	16,444,414	3,690,183
Acquisition of assets	-	-
Others- Supplementary budget	11,379,311	-
	-	-
	<b>40,149,002</b>	<b>6,615,641</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KAJIADO SOUTH CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

15.4: PMC account balances (See Annex 5)

	2017- 2018	2016-2017
	Kshs	Kshs
PMC bank accounts		-
<b>TOTAL</b>		



**NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)**  
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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount a	Date Contracted B	Amount Paid To-Date c	Outstanding Balance 2016 d=a-c	Outstanding Balance 2014	Comments
<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>						

**NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
		a	b	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
	Sub-Total						
<b>Middle Management</b>							
4.							
5.							
6.							
	Sub-Total						
<b>Unionisable Employees</b>							
7.							
8.							
9.							
	Sub-Total						
<b>Others (specify)</b>							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						



**NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

**ANNEX 3 – UNUTILIZED FUNDS**

Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Compensation of employees	Staff gratuity	60,000		
Use of goods & services	Use of goods and services	544,311	254,491	
<b>Amounts due to other Government entities</b>		11,720,967	2,670,967	
Ilital Secondary School	Construction of a multipurpose hall	3,200,000		
Moilo Primary School	Construction of two classrooms and supply of 40 desks	200,000.00		
Loosoitok Primary School	Construction of two classrooms and supply of 40 desks	1,550,000.00		
Oltiasika Primary School	Construction of two classrooms and supply of 40 desks	1,550,000.00		
Olkilortli Primary School	Construction of two classrooms and supply of 40 desks	850,000.00		
Risa Primary School	Construction of two classrooms and supply of 40 desks	400,000.00		
Osoit Primary School	Fencing of 10 acres of school land	400,000.00		
Enkongu Primary School	Construction of two classrooms and supply of 40 desks	1,050,000.00		
Olandi Primary School	Construction of two classrooms and supply of 40 desks	1,050,000.00		
Lemongo Primary School	Construction of two classrooms and supply of 40 desks	370,966.52		
Oldonyo-Oibor Primary School	Construction of sanitation block, septic tank and associated soakage area	400,000.00		
Oloile Primary School	Construction of two classrooms and supply of 40 desks	700,000.00		
<b>Sub-Total</b>		<b>12,325,277</b>	<b>2,925,458</b>	
<b>Amounts due to other grants and other transfers</b>				
Emergency	Emergency	5,094,973		
Constituency strategic plan	Constituency strategic plan	4,000,000.00		
Constituency Innovation Hubs	Constituency Innovation Hubs	4,677,027.20		
Sports	Sports	1,436,206.90		
Environment	Environment	1,236,206.90		
<b>Sub-Total</b>		<b>16,444,414</b>	<b>3,690,183</b>	
<b>Acquisition of assets</b>				
<b>Others- supplementary budget</b>	<b>Supplementary budget</b>	11,379,311		
<b>Sub-Total</b>				

**NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**  
**Reports and Financial Statements**  
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Name	Brief Transaction Description	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Grand Total		40,149,002	6,615,641	



NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)  
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land	N/A	-	-	N/A
Buildings and structures	500,000			500,000
Transport equipment	7,653,893			7,653,893
Office equipment, furniture and fittings	299,800			299,800
ICT Equipment, Software and Other ICT Assets	97,000			97,000
Other Machinery and Equipment	-			-
Heritage and cultural assets	-			-
Intangible assets	-			-
<b>Total</b>	<b>8,550,693</b>			<b>8,550,693</b>

**NATIONAL GOVERNMENT ENTITY - (Indicate actual name of the entity)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs'000)**

**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2018**

PMC	Bank	Account number	Bank Balance 2017/18	Bank Balance 2016/17
Rombo Girls Secondary School				0
Oloirien Secondary School				0
Iltlal Secondary School				0
Kikelelwa Secondary School				0
Olmapinu Primary School				0
Moilo Primary School				0
Loosoitok Primary School				0
Oltiasika Primary School				0
Lemongo BellGroove Primary School				0
Olkiroriti Primary School				0
Risa Primary School				0
Osoit Primary School				0
Enkongu Primary School				0
Olandi Primary School				0
Lemongo Primary School			242.50	0
Oldonyo-Oibor Primary School			200,180	0
Oloile Primary School			188.60	0
Enkusero Primary School				0
<b>Total</b>				0



**NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**

**Reports and Financial Statements**

**For the year ended June 30, 2017 (Kshs'000)**

**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.1	Delay to complete fencing of land by contractor	There was a slight delay to complete the fencing of school land at Isinet primary school. The contractor wrote to the NGCDFC requesting for contract period extension which was agreed. The contractor has since complete the works and the project was commissioned on 14 <sup>th</sup> September 2018	Fund Account Manager and NGCDFC	Resolved	November 2018
4.2	Funded projects under the county government functions	These projects had been planned and budgeted for before the amended NGCDF Act 2015. Therefore, the committee was only making payments for works done and available funds	Fund Account Manager and NGCDFC	Resolved	Immediately
4.3	In-accuracy	There were inaccuracies in the financial statements which has since been corrected	Fund Account Manager	Resolved	Immediately
4.4	Staff establishment	The NGCDFC failed to employ persons with the knowledge in construction and accounting knowledge. The constituency utilizes the department of Public Works in all its construction related activities. The committee will hire a person with basic accounting knowledge	Fund Account Manager and NGCDFC	Resolved	October 2019
4.5	Other grants and transfers	The financial statements had	Fund Account	Resolved	Imme



**NATIONAL GOVERNMENT ENTITY - (indicate actual name of the entity)**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017 (Kshs'000)**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		some inaccuracies which has since been amended/corrected	Manager		diately
4.6	Discrimination in award of bursaries	The NGCDFC only awarded bursaries to students in tertiary schools. This included; universities, teachers training colleges and driving schools. The committee left out students in secondary schools as they were to benefit from Kajiado County government's bursary kitty. The NGCDFC to include students in secondary schools in bursary allocations	Fund Account Manager and NGCDFC	Resolved	June 2019