


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

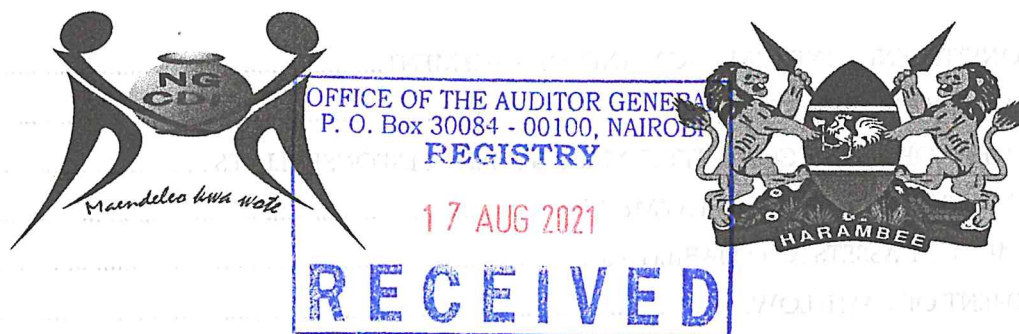
 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 23 SEP 2021	
DAY: Thursday	
TABLED BY:	L.O.M
CLERK-AT THE-TABLE:	Mairah Wang'ika

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2019**



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

**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, 2019

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

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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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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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 Constituency day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of 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 KENYA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
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(f) NGCDF KAJIADO SOUTH Constituency Contacts

Telephone: (254) 724722509

E-mail: cdfkajiadosouth@ngcdf.go.ke

Website: www.ngcdf.go.ke/kajiadosouth

(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

II.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.109,040,875 as normal allocation and Kshs 11,379,310.34 as additional allocations from financial year 2017/18 and Ksh. 28,769,692 as balance carried forward from the previous year. 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.

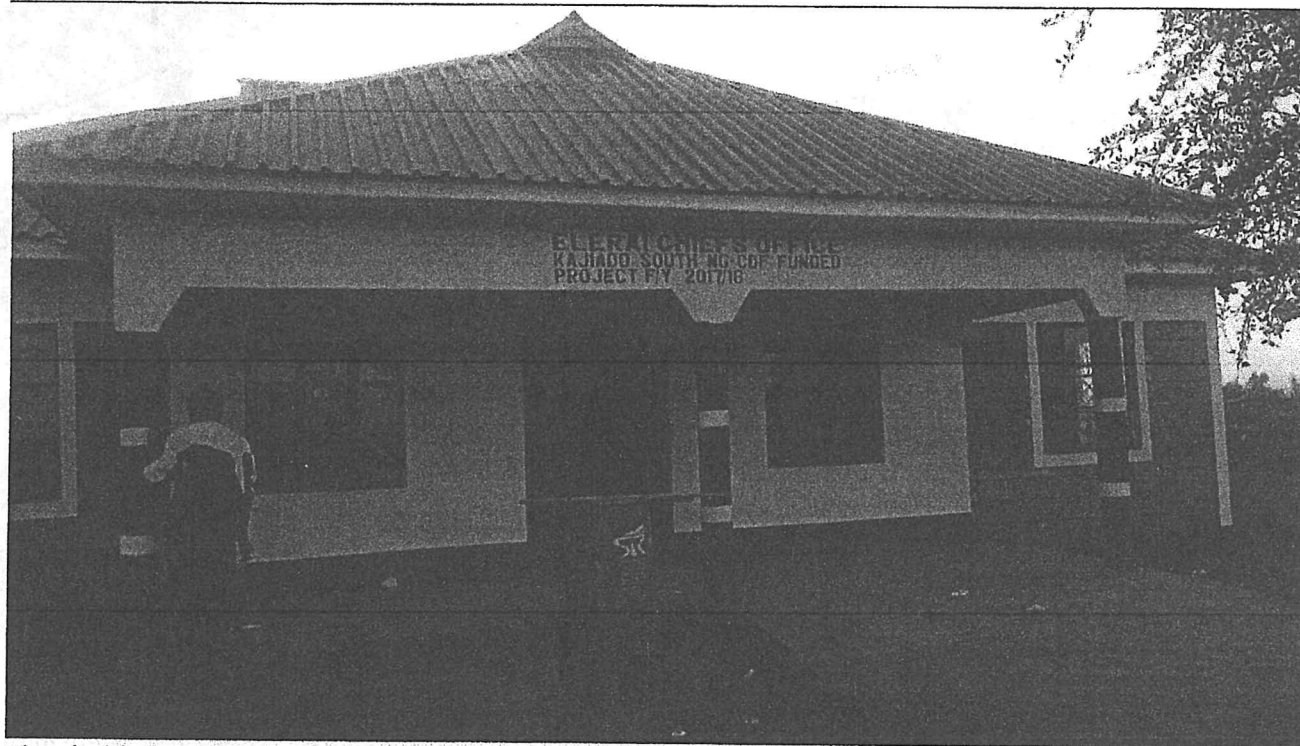


KAJIADO South constituency offices

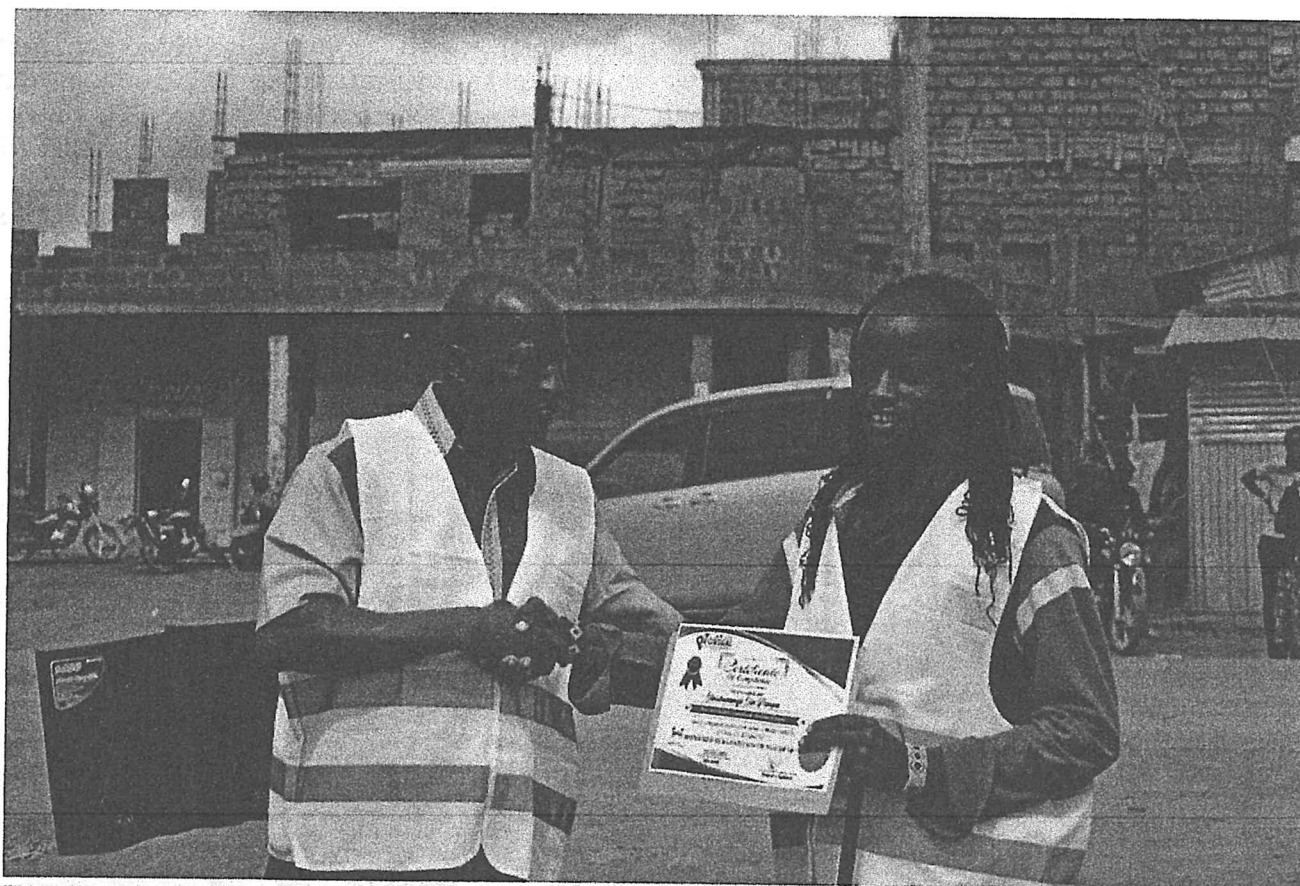
The NG-CDF (Amendment) Act 2016 introduced a major shift in the scope of projects eligible to be funded. Under this Act only projects falling within the functions of the National Government as outlined in the Constitution of Kenya 2010 will be funded. This effectively means that the Fund has since been concentrating primarily on education, security, sports and environment sectors as well as other national government residual functions. During the FY 2018/2019, 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 25,198,800 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; refurbishment of buildings, 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.

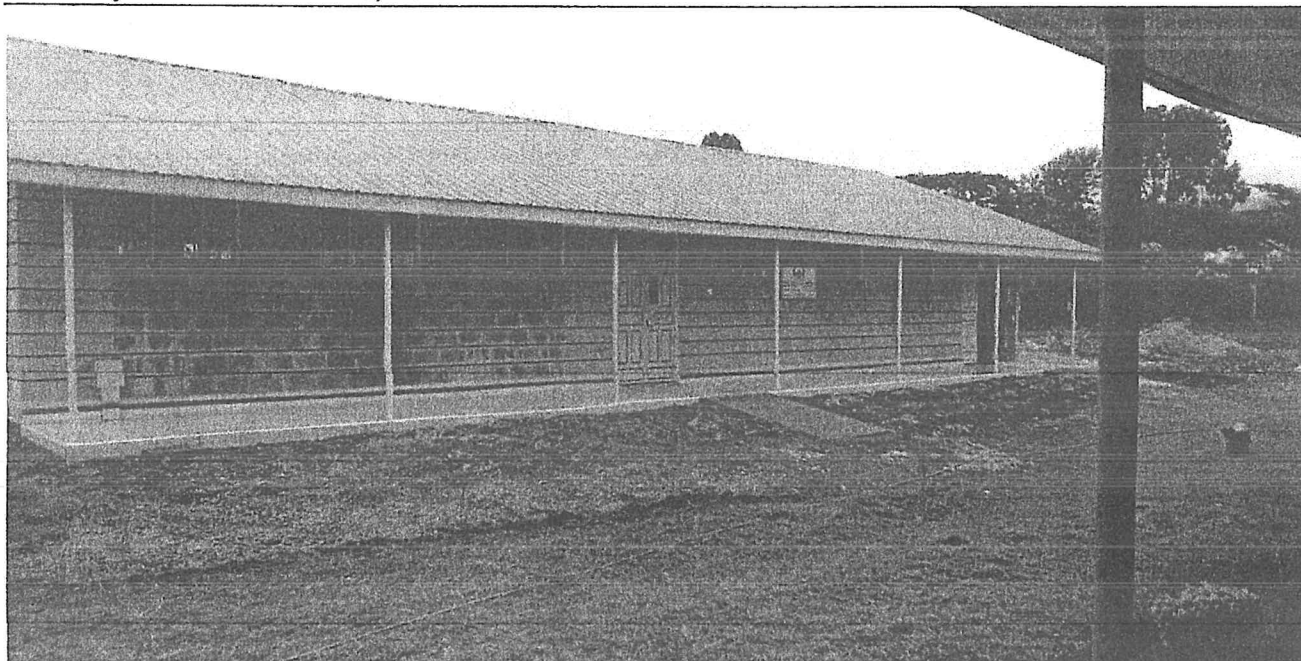
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
KAJIADO SOUTH CONSTITUENCY
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Elerai chief's office funded by KAJIADO SOUTH NG-CDF



KAJIADO SOUTH NG-CDF chairperson issuing driving licences and certificates to youth trained through the bursary program.



KMITC Loitokitok campus. Two classrooms funded by KAJIADO SOUTH NGCDF

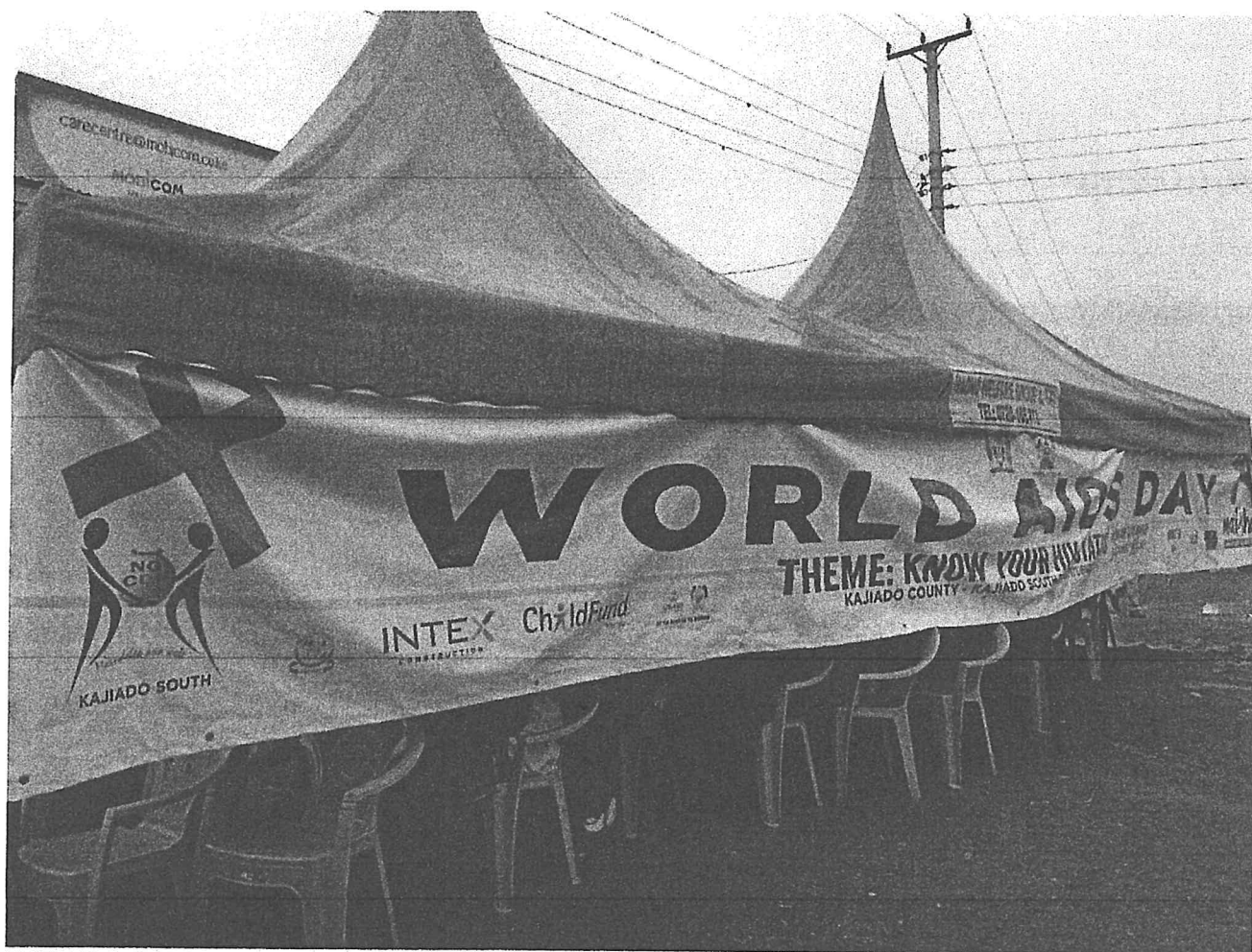
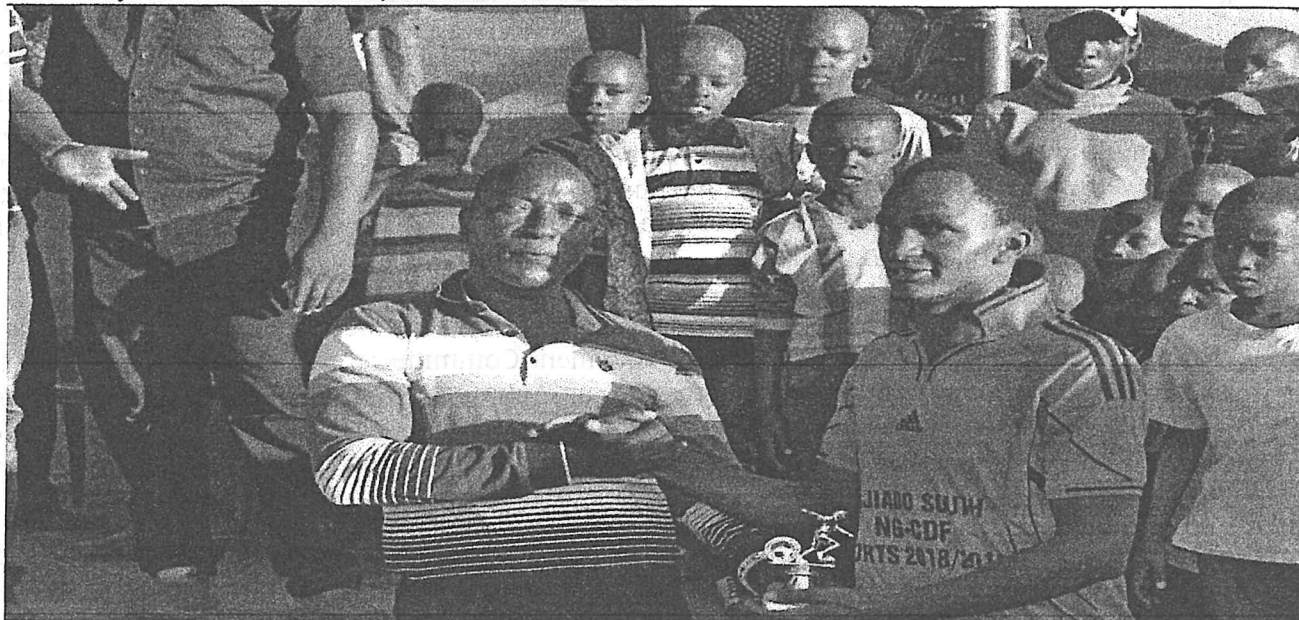
The Fund continue to draw interest of beneficiaries and communities alike. There has been many proposals from communities spanning various sectors. To ensure focus and expedite development,

the committee is in the process of launching its strategic plan which is a formalized road map that spells out where the Constituency is going 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 has helped the constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the committee, its employees and other stakeholders are working towards a common goal and results.



KAJIADO SOUTH NGCDF sports activities. Funding of sports activities

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KAJIADO SOUTH NGCDF took part in World Aids Day 2018

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

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Challenges

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2018/2019. 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.

To mitigate the above, the committee during the financial year scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of 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 fiscal year 2019/2020.

I wish to sincerely thank the NGCDF Board, the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions to even perform better and attain better assessments in its performance targets for fiscal year 2019/2020.

KILELO KILITIA



CHAIRMAN NGCDF COMMITTEE.

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

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III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

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

The Accounting Officer in charge of the NGCDF-KAJIADO 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, 2019, 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 20/3/2020 2019.



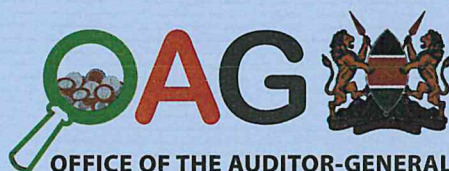
Fund Account Manager
Name: JOHNSON KARANJA



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

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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, 2019

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kajiado South Constituency set out on pages 10 to 37, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and 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, the financial statements present fairly, in all material respects, the financial position of the of National Government Constituencies Development Fund -Kajiado South Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

Basis for Opinion

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 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

Under-Utilization of Budgeted Funds

During the year under review, the NG-CDF Kajiado South had an approved budget of Kshs.149,189,877 as reflected in the summary statement of appropriation recurrent and development combined. However, the actual receipts amounted to Kshs.146,552,538 resulting in shortfall of revenue totalling Kshs.2,637,339.

Further, the Fund had budgeted to spend Kshs.149,189,876, but actual expenditure amounted to Kshs.123,325,532 resulting in budget under-utilization of Kshs.25,864,344. No explanation was provided for the failure to utilize all the budgeted and received funds.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the 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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the ability of National Government Constituencies Development Fund - Kajiado South Constituency to sustain services, disclosing and as applicable matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the Fund or cease its 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 financial reporting process, reviewing the effectiveness of how the entity 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 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 Directors.
- Conclude on the appropriateness of the Management's use of the appropriate basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to 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 National Government Constituencies Development Fund-Kajiado South Constituency 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


Nancy Gathungu
AUDITOR-GENERAL

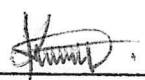
Nairobi

23 July, 2021


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**KAJIADO SOUTH CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2019****IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2018 - 2019 Kshs	2017 - 2018 Kshs
RECEIPTS			
Transfers from NGCDF board	1	117,782,846	86,810,345
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		117,782,846	86,810,345
PAYMENTS			
Compensation of employees	4	2,350,800	1,335,661
Use of goods and services	5	7,415,800	6,162,358
Transfers to Other Government Units	6	69,044,912	33,736,207
Other grants and transfers	7	43,014,020	23,422,068
Acquisition of Assets	8	1,500,000	-
Other Payments	9	-	-
TOTAL PAYMENTS		123,325,532	64,656,294
SURPLUS/(DEFICIT)		(5,542,686)	22,154,051

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 20/3/2020 and signed by:


Fund Account Manager

Name: JOHNSON KARANGA


Sub-County Accountant

Name: ONESMUS KIMANI

ICPAK Member Number: 20395

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


Reports and Financial Statements


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V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	23,291,661	28,769,692
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		23,291,661	28,769,692
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		23,291,661	28,769,692
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	64,655	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITIES		64,655	
NET FINANCIAL ASSETS		23,227,006	28,769,692
REPRESENTED BY			
Fund balance b/fwd	13	28,769,692	6,615,641
Surplus/Deficit for the year		(5,542,686)	22,154,051
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		23,227,006	28,769,692

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 20/3/2020 2019 and signed by:


Fund Account Manager
Name:


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

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

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VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2018 – 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	117,782,846	86,810,345
Other Receipts	3	-	
Total receipts		117,782,846	86,810,345
Payments			
Compensation of Employees	4	2,350,800	1,335,661
Use of goods and services	5	7,415,800	6,162,358
Transfers to Other Government Units	6	69,044,912	33,736,207
Other grants and transfers	7	43,014,020	23,422,068
Other Payments	9	1,500,000	-
Total payments		123,325,532	64,656,294
Total Receipts Less Total Payments		(5,542,686)	22,154,051
Adjusted for:			
Outstanding imprest	11		
Retention Payable	12A	64,655	
Gratuity Payable	12B		
Prior year adjustments	14		
Net Adjustments		64,655	
Net cash flow from operating activities		(5,478,031)	22,154,051
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		(5,478,031)	22,154,051
Cash and cash equivalent at BEGINNING of the year	13	28,769,692	6,615,641
Cash and cash equivalent at END of the year		23,291,661	28,769,692

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 20/3/2020 and signed by:


Fund Account Manager
Name: JOHNSON KARANJA


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

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

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	109,040,875	40,149,002	149,189,877	146,552,538	2,637,339	78.9%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL RECEIPTS	109,040,875	40,149,002	149,189,877	146,552,538	2,637,339	98.3%
PAYMENTS						
Compensation of Employees	2,350,800	60,000	2,410,800	2,350,800	60,000	97.5%
Use of goods and services	7,462,879	2,970,457	10,433,336	7,415,800	3,017,536	71.1%
Transfers to Other Government Units	54,466,349	27,164,958	81,631,307	69,044,912	12,586,395	84.6%
Other grants and transfers	37,521,853	9,953,586	47,475,439	43,014,020	4,461,419	90.6%
Acquisition of Assets	1,500,000		1,500,000	1,500,000	-	100.0%
Other Payments	5,738,994		5,738,994		5,738,994	0.0%
TOTALS	109,040,875	40,149,001	149,189,876	123,325,532	25,864,344	82.7%

The % utilization difference for other payments reflects emergency. There were no occurrence of emergencies in the constituency within financial year 2018/19, the funds have already been reallocated.


71.1% utilization difference for use of goods and services was due to late disbursement of funds

84.6% utilization difference was due to late disbursement to the constituency and the supplementary budget for the financial year 2017/18

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - KAJIADO SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

The NGCDF-KAJIADO SOUTH Constituency financial statements were approved on 20/3/2020 2019 and signed by:


Fund Account Manager
Name: JOHNSON KARANJA


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

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

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	2,350,800	60,000.00	2,410,800	2,350,800	60,000
1.2 Committee allowances	1,500,000	200,000.00	1,700,000	1,500,000	
1.3 Use of goods and services	2,691,652	1,324,000.00	4,015,652	2,691,652	
2.0 Monitoring and evaluation					
2.1 Capacity building	1,000,000	-	1,000,000	1,000,000	-
2.2 Committee allowances	1,000,000	-	1,000,000	1,000,000	-
2.3 Use of goods and services	1,271,226	1,446,456.89	2,717,683	1,527,474	1,125,553
3.0 Emergency	5,738,994	-	5,738,994	-	5,738,994
4.0 Bursary and Social Security					
4.1 Tertiary Institutions	26,260,219	1,000,000.00	26,260,219	24,198,800	2,061,419
4.2 Mocks and CATs		1,000,000	1,000,000	1,000,000	-
5.0 Sports					
5.1	2,180,818	836,206.00	3,017,024	3,017,023	-
6.0 Environment					
6.1	2,180,818	1,217,380.00	3,398,198	2,798,197	600,001
7.0 Primary Schools Projects					
7.1 Entonet Primary school	1,900,000	-	1,900,000	1,900,000	-
7.2 Inkoroshoni primary school	3,545,310	-	3,545,310	3,145,310	400,000

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

7.3 Inkariak Ronkena Primary School	1,000,000	-	1,000,000	600,000	400,000
7.4 Elangata Enkima Primary school	3,800,000		3,800,000	3,600,000	200,000
7.5 Enkijape Primary school	4,300,000		4,300,000	4,000,000	300,000
7.6 Illasit primary school	4,254,690		4,254,690	4,000,000	254,690
7.7 Olkaria Primary school	2,300,000		2,300,000	1,600,000	700,000
7.8 Oltiasika Primary school	1,800,000	1,050,000	2,850,000	2,250,000	600,000
7.9 Chief mutury Primary school	3,466,349		3,466,349	1,900,000	1,566,349
7.10 Kimana primary school	3,000,000		3,000,000	3,000,000	-
7.11 Loorneuti Primary school	2,300,000		2,300,000	1,650,000	650,000
7.12 Iltuleta Primary school	2,000,000		2,000,000	-	2,000,000
7.13 Ilchalai Primary school	2,600,000		2,600,000	2,600,000	-
7.14 Isinet Primary school	3,000,000		3,000,000	2,000,000	1,000,000
7.15 Meshenani Primary school	2,000,000		2,000,000	1,500,000	500,000
7.16 Eluai Primary school	2,300,000		2,300,000	1,500,000	800,000
7.18 Paranai primary school	2,300,000		2,300,000	1,050,000	1,250,000
7.19 Ngasakinai Primary school	2,300,000		2,300,000	1,800,000	500,000
7.20 Oloyiapasei Primary school	2,300,000		2,300,000	1,800,000	500,000
7.21 Loositok Primary School		1,050,000	1,050,000	1,050,000	-
7.22 Olkiloriti Primary School					

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

			850,000	850,000	850,000	-
7.23 Risa Primary School		400,000	400,000	400,000	400,000	-
7.24 Osoit Primary School		400,000	400,000	400,000	400,000	-
7.25 Enkongu Primary School		1,150,000	1,150,000	1,150,000	1,150,000	-
7.26 Olandi Primary School		1,050,000	1,050,000	1,050,000	1,050,000	-
7.27 Lemongo Primary School		1,200,000	1,200,000	1,200,000	1,200,000	-
7.28 Oldonyo-Oibor Primary School		3,800,000	3,800,000	3,800,000	3,800,000	-
7.29 Oloile Primary School		1,700,000	1,700,000	1,700,000	1,700,000	-
7.30 Inkariak Ronkena primary school		1,322,973	1,322,973	1,322,973	1,322,973	-
7.31 Moilo primary school		1,614,958	1,614,958	1,614,958	1,614,958	-
7.32 Ihilal primary school		2,177,027	2,177,027	2,177,027	2,177,027	-
7.33 Munyurra primary school		2,500,000	2,500,000	2,500,000	2,500,000	-
7.34 Enkaiji-Naibor primary school		2,500,000	2,500,000	2,500,000	2,500,000	-
7.35 Marlal primary school		2,000,000	2,000,000	2,000,000	2,000,000	-
8.0 Secondary Schools Projects						
8.1 Enki Boys Secondary School	1,000,000		1,000,000	1,000,000	1,000,000	-
8.2 Ihilal Secondary School		2,400,000	2,400,000	2,000,000	400,000	
9.0 Tertiary institutions Projects						
9.1 KMTC Loitokitok Campus	3,000,000		3,000,000	2,480,000	520,000	
10.0 Security Projects						
10.1 Elerai chiefs office		2,400,000				

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

	500,000		2,900,000	2,900,000	-
10.2 Kimana police station	4,000,000			2,900,000	1,100,000
10.3 DCC office Loitokitok Sub-county	1,200,000		1,200,000	1,200,000	-
10.4 Inkariak Ronkena chief's office	1,200,000		1,200,000	1,200,000	-
10.5 Loitokitok GK prisons		500,000	500,000	500,000	-
11.0 Acquisition of assets			-		-
11.1 Refurbishment of buildings	1,500,000		1,500,000	1,500,000	-
12.1 Strategic Plan		4,000,000	4,000,000	4,000,000	-
Retention					64,655
TOTAL	109,040,875	40,149,000.92	149,189,876	123,325,532	23,291,661

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

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

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	2,308,000	1,302,061
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Employer contribution to NSSF	85,600	33,600
Gratuity – paid	-	-
- Accrued	-	-
Other personnel payments	-	-
Total	2,350,800	1,335,661

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KAJIADO SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Committee Expenses	954,800	274,000
Utilities, supplies and services	361,855	694,759
Communication, supplies and services	404,796	400,000
Domestic travel and subsistence	511,500	200,000
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	997,000	-
Hospitality supplies and services	-	-
Committee allowance	2,500,000	3,000,000
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	557,000	888,358
Fuel , oil & lubricants	600,000	600,000
Bank service commission and charges	12,425	-
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	516,424	105,241
Routine maintenance – other assets	-	-
Total	7,415,800	6,162,358

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

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018-2019 Kshs	2017-2018 Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	63,564,912	20,536,207
Transfers to secondary schools (see attached list)	3,000,000	13,200,000
Transfers to tertiary institutions (see attached list)	2,480,000	-
Transfers to health institutions (see attached list)	-	-
TOTAL	69,044,912	33,736,207

7. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019 Kshs	2017-2018 Kshs
Strategic Plan	4,000,000	-
Bursary – secondary schools (see attached list)	-	-
Bursary – tertiary institutions (see attached list)	24,198,800	20,284,137
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	1,000,000	1,300,000
Security projects (see attached list)	8,000,000	-
Sports projects (see attached list)	3,017,023	900,000
Environment projects (see attached list)	2,798,197	937,931
Emergency projects (see attached list)	-	-
Total	43,014,020	23,422,068

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

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets

	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	1,500,000.00	-
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	-	-
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	-	-
Total	1,500,000.00	-

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
ICT Hub	-	-
	-	-

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

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2018-2019	2017-2018
	Kshs	Kshs
	Kshs (30/6/2019)	Kshs (30/6/2018)
Equity Bank Limited, Loitokitok Branch A/C No. 0740261436159	23,291,661	28,769,692
Total	23,291,661	28,769,692
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<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, 2019

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>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
<i>Name of Officer or Institution</i>	dd/mm/yy	-	-	-
Total				-

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

12A. RETENTION

	2018 - 2019	2017-2018
	Kshs	Kshs
Timben contractors	43,103	-
Timben contractors		-
	21,552	-
Supplier 3	-	-
Total	64,655	-

Being retention for the refurbishment of buildings

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017-2018
	Kshs	Kshs
Name 1	-	-
Name 2	-	-
Name 3	-	-
Add as appropriate		
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KAJIADO SOUTH CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2019

13. BALANCES BROUGHT FORWARD

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	28,769,692	6,615,641
Cash in hand	-	-
Imprest	-	-
	28,769,692	6,615,641
Total	28,769,692	6,615,641

14. PRIOR YEAR ADJUSTMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
KAJIADO SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	<u>-</u>	<u>-</u>

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
	<u>-</u>	<u>-</u>

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	60,000	60,000
Use of goods and services	1,125,553	544,311
Amounts due to other Government entities (see attached list)	12,541,039	11,720,967
Amounts due to other grants and other transfers (see attached list)	9,565,068	16,444,414
Acquisition of assets	-	-
Others (<i>specify</i>)	-	11,379,311
	<u>23,291,661</u>	<u>40,149,002</u>

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

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	-	-
	-	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	B	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Compensation of employees	-	60,000	60,000	
Use of goods & services	Use of goods and services	1,125,553	2,970,457	
Amounts due to other Government entities				
Inkoroshoni Primary School	Construction of two classrooms and supply of 40 metallic desks	400,000		
Inkariak Ronkena Primary School	Construction of two classrooms and supply of 40 metallic desks	400,000		
Oloyapasei Primary School	Construction of two classrooms and supply of 40 metallic desks	500,000		
Ngasakinoi Primary School	Construction of two classrooms and supply of 40 metallic desks	500,000		
Illasit Primary School	Renovation of school facilities	254,690		
Isinet Primary School	Construction of an administration block	1,000,000		
Enkijape Primary School	Renovation of school facilities	300,000		
Meshenani Primary School	Fencing of 15 acres of school land	500,000		
Elangata Enkima Primary School	Construction of 72 bed capacity dormitory and supply of 36 double decker beds	200,000		
Chief Mutury Primary School	Construction of three classrooms and supply of 60 metallic desks	1,566,349		
Loormenti Primary School	Construction of two classrooms and supply of 40 metallic desks	650,000		
KMTC Loitokitok Campus	Construction of two classrooms and supply of 40 combined chairs	520,000		
Paranai Primary School	Construction of two classrooms and supply of 40 metallic desks	1,250,000		
Oltiasika Primary School	Construction of 8 door pit latrines with septic	600,000		
Olkaria Primary School	Construction of two classrooms and supply of 40 metallic desks	700,000		
Eluai Nalepo Primary School	Construction of two classrooms and supply of 40 metallic desks	800,000		
Iluleta Primary School	Fencing of 15 acres of school land	2,000,000		
Ilthlal secondary school	Construction of multipurpose hall	400,000	2,400,000	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Loosiohok Primary School	Construction of two classrooms and supply of 40 desks	-	1,050,000	
Oltasika Primary School	Construction of two classrooms and supply of 40 desks	-	1,050,000	
Olkiloriti Primary School	Construction of two classrooms and supply of 40 desks	-	850,000	
Risa Primary School	Construction of two classrooms and supply of 40 desks	-	400,000	
Osoit Primary School	Fencing of 10 acres of school land	-	400,000	
Enkongu Primary School	Construction of two classrooms and supply of 40 desks	-	1,150,000	
Olandi Primary School	Construction of two classrooms and supply of 40 desks	-	1,050,000	
Lemongo Primary School	Construction of two classrooms and supply of 40 desks	-	1,200,000	
Oldonyo-Oibor Primary School	Construction of sanitation block, septic tank and associated soakage area	-	1,300,000	
Oloile Primary School	Construction of two classrooms and supply of 40 desks	-	1,700,000	
Inkariak Ronkena primary school	Construction of two classrooms and 40 desks	-	1,322,973	
Moilo primary school	Construction of 8 door toilets	-	1,614,958	
Iltilal primary school	Supply of 290 metallic desks	-	2,177,027	
Munyurra primary school	Construction of two classrooms and 40 desks	-	2,500,000	
Oldonyo-oibor primary school	Construction of sanitation block	-	300,000	
Oldonyo-oibor primary school	Construction of two classrooms and 40 desks	-	2,200,000	
Enkaji-Naihor primary school	Fencing of 20 acres of school land	-	2,500,000	
Marlal primary school	Fencing of 15 acres of school land	-	2,000,000	
Sub-Total		12,541,039	27,164,958	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO SOUTH CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Name	Brief Transaction Description	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
Amounts due to other grants and other transfers				
Kimana Police Station	Construction of Kimana police station and construction of pit latrines	1,100,000		
Environment	Environmental activities	600,001	1,217,380	
Sports	Sports activities		836,206	
Bursary	Bursary for tertiary schools	2,061,419	1,000,000	
Constituency strategic plan	Constituency strategic plan		4,000,000	
Emergency	To cater for unforeseen occurrences	5,738,993		
Elerai chiefs office	Construction of chiefs office Elerai location		2,400,000	
GK prisons Loitokitok	Fencing of wards and kitchen at the prison		500,000	
Sub-Total		9,565,068	9,953,586	
Acquisition of assets				
Others (specify)				
Refurbishment of buildings-NGCDFC office	Retention (Timben contractors)	64,655		
Sub-Total				
Grand Total		23,291,661	40,209,001.00	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	-	-	-	-
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	-	-	-	-
Total	8,550,693	-	-	8,550,693

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2018

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
Oltiasika Primary School	Kenya Commercial Bank	1134937261	204.50	-
Ngasakinoi Primary School	Kenya Commercial Bank	1255489774	303,800	-
Eluai Nalepo Primary School	Kenya Commercial Bank	1205822844	172	-
Oloyapasei Primary School	Kenya Commercial Bank	1253893268	301,275	-
Paranai Primary School	EQUITY BANK	0740263517113	195	-
Kimana Police Station	EQUITY BANK	0740278633192	400	-
Loormeuti Primary School	EQUITY BANK	0740278743239	358,887.50	-
Inkoroshoni Primary School	EQUITY BANK	0740277397982	122.10	-
Inkariak Ronkena Primary School	EQUITY BANK	0740298744436	44.45	-
Chief Mutury Primary School	EQUITY BANK	0740278755611	1234.50	-
Isinet Primary School	EQUITY BANK	0740299910000	1,357	-
Ilchalai Primary School	EQUITY BANK	0740265613229	49.25	-
Elangata Enkima Primary School	EQUITY BANK	0740270885369	1,120	-
Kimana Primary School	EQUITY BANK	0740266458523	20.45	-
Enkijape Primary School	EQUITY BANK	0740278760097	3,320	-
Illasit Primary School	EQUITY BANK	0740278755602	19,760	-
KMTC Loitokitok Campus	Kenya Commercial Bank	1255606045	567.80	-
Olkaria Primary School	Kenya Commercial Bank	1127669745	299,670	-
Meshenani Primary School	Kenya Commercial Bank	1136931651	590	-

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PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
9	Kenya Commercial Bank	1203753810	45.20	-
DCC's Office	EQUITY BANK	0740278696727	2,000.80	-
Elerai Chief's Office	EQUITY BANK	0740277624609	120	-
Total			1,294,955.55	

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Inaccuracies in the financial statements	There were inaccuracies in the financial statements which has since been corrected	Fund Account Manager	Resolved	Immediately
i)	Summary of statement of appropriation	The financial statements which has since been corrected	Fund Account Manager	Resolved	Immediately
ii)	Incorrect opening balances	The financial statements which has since been corrected	Fund Account Manager	Resolved	Immediately
2.	Lack of adequate funding	The underfunding was due to the additional project proposal of Ksh. 11,379,311. The funding was however received and projects implemented accordingly	NGCDFC/ NGCDF Board	Resolved	Immediately
3.	Other grants and transfers				
i)	Ineligible expenditure	This was due to payment to ongoing projects under health and water sectors. The projects were ongoing and had been approved and funded before the amendment of the CDF Act 2013 to NGCDF Act 2016	Fund Account Manager	Resolved	Immediately
ii)	Allocation of bursary funds	University students were awarded Ksh. 27,000 and those in teachers training colleges awarded 21,000 across board. The NGCDFC treats all the constituents equally and hence the equal share of the bursary allocation	Fund Account Manager	Resolved	Immediately

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.	Compensation of employees- failure to hire a clerk of works	The NGCDFC always engage the department of public works for the technical expertise in project implementation. Therefore there is no need to hire a clerk of works	Fund Account Manager	Resolved	Immediately

