

REPUBLIC OF KENYA



*Enhancing Accountability*



**REPORT**

THE NATIONAL ASSEMBLY	
DATE: 16 FEB 2022	DAY: Wed
TABLED OF	WOM
CLERK-AT THE-TABLE:	S. Kalama

**THE AUDITOR-GENERAL**

**ON**

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

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



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

**REPORTS AND FINANCIAL STATEMENTS**

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

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

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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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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
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 EAST 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 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	PAUL S. OLE NTEIYA
2.	Sub-County Accountant	PURITY KENGI NGARI
3.	Chairman NGCDFC	GOEFFREY N. LEMAKO
4.	Member NGCDFC	REGINA NDUKU PETER

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF –KAJIADO EAST 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 EAST Constituency Headquarters**

P.O. Box 804-00242  
NG-CDF Building, DO'S Ground  
Along Namanga Road/Highway  
Kitengela, KENYA



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

Telephone: (254) 723364685

E-mail: [kajiadoeastcdf@yahoo.com](mailto:kajiadoeastcdf@yahoo.com)/[kajiadoeastcdf.go.ke](http://kajiadoeastcdf.go.ke)

Website: [www.go.ke](http://www.go.ke)

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

1. Equity Bank  
ACCOUNT NO: 0700261666226  
Kitengela Branch  
P.O BOX 364-00242  
KITENGELA

**(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 NG-CDF COMMITTEE**

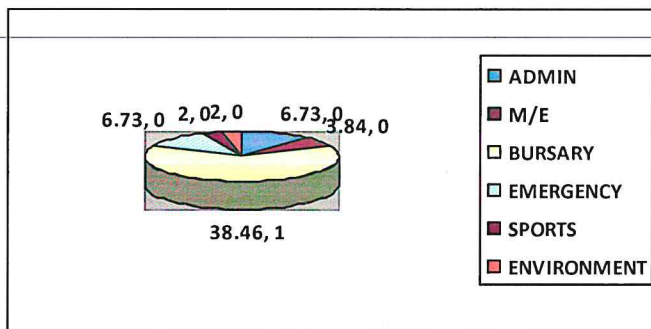
We have come to the end of our financial year 2019-2020, as the chairman of the board for NGCDF Kajiado east constituency would like to recognise the efforts of our able patron the area MP, Fund account manager, Fellow committee members, members of staff, all our stakeholders and all Kajiado east residents. The commitment, help and advice you offered during this financial year has enabled us make tremendous strides in achieving our goals and objective and for these I would like to convey my sincere gratitude to all of you. God bless you.

During the financial year 2019/2020 we have made great strides in achieving set and target and implementing proposed budgetary allocations. These we were able to achieve through teamwork and constant consultation amongst our self and our stakeholders.

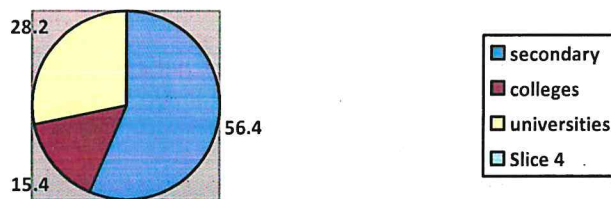
This Financial year was also one of its kinds because of the prevailing global conditions caused by the prevalence of the pandemic (covid 19) which has disrupted our services delivery pattern and implementation of major projects during the last quarter of the financial year 2019/2020. I would like call upon everyone to adhere to the ministry of health precautionary measures both at work and at home to help curb the spread of the contagious disease.

**KEY HIGHLIGHTS FOR THE YEAR**

1. During these financial year we received funds from the Ng-cdf board totalling to ksh 52,000,000. these funds were distributed as follows admin and recurrent 3,500,000 which is 6.73%, Monitoring and evaluation Ksh 2,000,000 (3.84%), Environment Ksh 1,000,000(2%) and Ksh 1,000,000(2%), Bursary Ksh 20,000,000(38.46%) Emergency Ksh 3,500,000(6.73%)



2. Bursary distribution was done in an organised and efficient manner and a total of Ksh 12,791,500 (56.36%) was awarded to secondary school students, ksh 3,485,000(15.4%) was awarded to students in colleges and other tertiary institutions and Ksh 6,425,000(28.2%) was awarded to university students. This has gone a long way to ensure that students in our constituency remain in school which will in the long run improve their performance.





**KEY CONSTITUENCY ARCHIEVEMENTS**



Noonkopir primary school construction of 4 classrooms.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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Olkatetemai primary school construction of 4 classrooms.





Sultan Hamud township primary school construction of 4 classrooms.








**KEY CHALLENGES DURING THE YEAR**

1. The Global pandemic Covid 19 has almost halted our operation both in the office and in all our ongoing projects. We have taken the necessary measures to ensure that we are able to operate fully and in a safe environment.
2. Failure by the board to disbursed funds to us has made it hard for us to fully achieve our performance target.

Sign .....  ..... DATE 15/09/2020 .....

**GEOFFREY N. LEMAKO**  
**CHAIRMAN NGCDF COMMITTEE**

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

**Introduction**

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

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

- a) To ensure that all our public schools are fully equipped with the necessary facilities and that all children of school going age can access these facilities
- b) To ensure that we participate in all environmental matter that will improve and better our semi-arid climate.
- c) To commence and facilitate sports activities in the constituency in order for us to nature talents and empower young people in the constituency
- d) To provide a peacefull, united and progressive environment that will enable Kenya to carry out economic, social, and cultural activities and safeguard life and properties.

**Progress on attainment of Strategic development objectives**

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To ensure that all our public schools are fully equipped with the necessary facilities and that all children of school going age can access these facilities	Increase in the number of school that are fully equipped and the enrolment in these schools have also increased.	Increased in the number of usable facilities in the constituency. -increase in the number of secondary school in the constituency	In FY 19/20 -we have increased construction of 20 classroom to 40 these has enable school increase enrolment,10 dormities from 5 10 administration blocks for 6 - Bursary beneficiaries at all levels were as per the attached schedules -WE have renovated 6 school fully. -We have initiated 4 more secondary school in the area.
Security	To provide a peaceful, united	-increased in the number of police	-Decrease in the level of crime	We have constructed 6 police post in all our



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

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**For the year ended June 30, 2020**

	and progressive environment that will enable Kenya to carry out economic, social, and cultural activities and safeguard life and properties.	station and ap post in the constituency. -Good houses in the police post and stations	especially in our urban areas. -quick response by police officer when alarms are raised - Motivated police officer due to provision of good housing.	densely populated areas enabling the government to deploy security officers in our constituency.
Environment	To ensure that we participate in all environmental matter that will improve and better our semi arid climate.	Increased number of seedlings and equipment distributed to all public institutions in the constituency	Increased level of forest cover in all public institutions.	WE have provide all out public school with tree seedling s and equipments to enable them plant and take care of the trees
Sports	To commence and facilitate sports activities in the constituency in order for us to nature talents and empower young people in the constituency	Increased number of sports clubs and sports teams in the constituency -increased number of organised leagues and sporting activities in the constituency	-Decrease in the level of young people engaging in drugs and criminal activities -increase in the number of young people engaging in sports and other social activities in the constituency	We have sponsored sports leagues in the constituency and all participants were granted uniforms, sports shoes and balls .winner were awarded with prizes.

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

NG-CDF – Kajiado east Constituency being a constituency that was carved from the larger Kajiado North and Kajiado central constituency was purposely formed to ensure that there adequate representation for its residents who felt that they were not well represented. As result of these peculiar challenge Kajiado east constituency leadership and management highlighted corporate social responsibility as a tool that can be used to enhance sustainable development and develop appropriate policies that can be adopted to ensure that an efficient and effective service delivery system is in place.

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**1. Sustainability strategy and profile –**

The NG –CDF Kajiado east constituency has a Sustainability strategy and profile that are clearly defined in our service charter.

**a). Vision statement**

To transform Kajiado East constituency into a middle income constituency by providing high quality life for the resident.

**b). Mission statement**

To provide leadership and policy guidelines for easier absorption and management of fund at grassroots level

**c). Core values**

- Transparency
- Efficiency
- Accessibility
- Accountability
- Equitability

The above Key statement have enabled Kajiado east constituency to achieve its sustainability strategy through the following policies.

**Bursary application and disbursement policy**

Bursary disbursement and issuance is guided by the following regulation enacted by NG-CDF Kajiado east constituency.

- ✓ There exist Locational bursary disbursement committee lead by the area chief assistant chief and the village elders in every location.
- ✓ All application forms are picked form the Ng-cdf office by the area chief from a a designated member of staff.
- ✓ All needy applicants will pick the forms from the area chief office and return duly signed forms back to the chiefs office
- ✓ The Chief must hold a Locational committee meeting that will sit and vet all applications and award bursaries giving priority to orphans, single parents and poor families and well performing students .
- ✓ The area chief submits to the Ng- cdf office a list of approved beneficiaries and minutes of the committee meeting for further processing .
- ✓ The Ng-cdf office will issue all the approved benenfiaciraries as approved and all cheques are issued in a public barazas
- ✓ The Chief must ensure that the beneficiaries return payment receipts and submit them to the NG-CDF Office for accountability.



**Reports and Financial Statements**

**For the year ended June 30, 2020**

These policy has ensured that bursary disbursement is transparent, Efficient Accessible to all, distributed equitably and enough accountability hence enabling needy students to get quality education which will improve their livelihood future.

**Project application procurement of goods and services**

**Tender and pre-qualified suppliers and decision**

- ✓ All institution that needs funding form Kajiado east must submit the application and detailed proposal to the office.
- ✓ Acknowledge all projects applications within seven days(7)
- ✓ All projects proposals are deliberated by the NG-CDFC
- ✓ Incase a decision is arrived at the office communicates providing reason for the decision

The above policy has ensured that allocation of funds to public institution meets the prioritized needs of Kajiado east residents equitably.

- ✓ Goods and Services shall only be procured through a tendering process
- ✓ According to the public procurement and disposal act
- ✓ All bidders will be informed of the outcome within five(5)days
- ✓ We will communicate within three days after expiry of the 21 days approved period for tenders awards

These have ensured that all able Kajiado east residents can access tenders equally creating employment opportunities which will improve their living standards.

**Environmental performance**

The NG –CDF Kajiado east constituency being a semi-arid area considers protection and S Comply with all conservation of the environment a keys element in improving the livelihood of its constituents.

We strive to improve and conserve the environment within our jurisdiction to enable our constituents live and work in desirable environmental condition.

**2.Environmental policy**

**Objective**

- ✓ Adhere to local and National legislation in place
- ✓ Ensure that NG-CDFC,Staff and other stakeholders are equipped with skills on environmental matters
- ✓ Carry out regular assessment on environmental matters to access performance.
- ✓ Carry out environmental campaign to prevent land ,Air and water pollution
- ✓ Carry out annual tree planting initiative to increase forest cover in our constituency

**Environmental action plan**

The NG-CDF Office has put in place an environmental action plan which helps us contribute and impact positive the live of our constituent

**1. Training and development**

The NGCDF Kajiado East trains all the staff, NGCDFC and project management committee on environmental conservation and prevention measures

**2. Tree planting initiative**

The NG-CDF Kajiado east regularly carries out a trees planting exercise in all public institution to help in improving forest cover.

**Waste and waste management**

The NG-CDF KAJIADO EAST Engages stakeholders to carry out initiatives in urban areas in the constituency to sensitize resident on the measures that will manage waste and ensure proper waste disposal measures. We also provide waste disposal tools and waste bin to residents and in strategic public places.

**4. Water Conservation Skills**

We train our staff, stakeholders on water conservation skills and provide equipment's and tool needed to conserve water to all public institution.

**3. Employee welfare**

**a) Term and conditions for employees**

The NG-CDF Kajiado east employs it staff on a three (3) years renewable contract.

**b) Recruitment, appointment and training of staff**

- ✓ All vacancies are advertised and adverts place in public notice boards in the constituency
  - ✓ Application are received within working ours at the cdf office during the provided application period
  - ✓ The NG-CDF members do the shortlisting and the shortlisted candidates are conducted for interviews.
  - ✓ Interviews are conducted by NG-CDF Committee.
  - ✓ The successful and unsuccessful candidates are communicated to inform them of the results of the interview.
  - ✓ Letters of appointment are drafted ,signed and issued to successful applicant
  - ✓ Orientation and training is carried out by the fun manager to enable the new employees conform to the working environment.
  - ✓ The NG-CDF Will carries out Regular training for all its staff to build their capacity at the work place.
  - ✓ Regular appraisal is carried out to all staff to assess performance and efficiency
  - ✓ Give reward, promotion and learning opportunities to all our staff to motivate them and expose them to new optunities.
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**4. Market place practices-**

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**a)Responsible competition practice.**

The NGCDF Kajiado east ensures that for every approved project, a project management committee is formed to oversee the implementation of the projects. The committee is trained and empowered on matters concerning procurement, supervision of the project, conflict resolution, national cohesion and integrity to enable them carry out their mandate effectively. These also ensure that locals benefits in the provision of services.

**b)Responsible Supply chain and supplier relations-**

We strive to make timely payments to all our suppliers and contractors and assist them in making sure that they have the necessary documentation to warrant the payment

Responsible marketing and advertisement-

The NGCDF Kajiado east advertises all its tenders and suppliers in all public notice boards accessible to all constituents

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**c) Product stewardship**

The NGCDF Kajiado east constituency has availed a service charter which is strategically placed in our office defining our vision, mission, bursary disbursement procedures, complaint resolution mechanisms and procurement procedures.

**5. Community Engagements-**

**a. Training and capacity building**

The NGCDF Carries out workshops for its stakeholders to educate them on the role of NG-CDF Funds and the impact its making to the society



**b. Public participation**

The NG-CDF Kajiado east engages the public in the identification of project, bursary disbursement and project implementation. This has helped us to prioritize needed projects and improve in service delivery.

**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 east 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, 2020. 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 east 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, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Kajiado east 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 NG-CDF-Kajiado east 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 East Constituency financial statements were approved and signed by the Accounting Officer on 15<sup>th</sup> September 2020.

PAUL S. NTEIYA  
Fund Account Manager

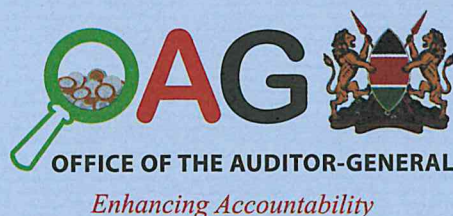
PURITY NGARI  
Sub-County Accountant

**ICPAK Member Number:20993**



# REPUBLIC OF KENYA

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

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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 East Constituency set out on pages 19 to 58, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cashflow 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kajiado East Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

#### Basis for Qualified Opinion

##### 1. Inaccuracies in Bank Balances

As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects bank balances totalling to Kshs.8,600,315. However, bank reconciliation statements for ten (10) months and bank statements for twelve (12) months were not provided. The statement also reflects net liabilities at the bottom instead of net financial position balance of Kshs.8,600,315.

Further, the bank reconciliation statement for June, 2020 revealed undated stale cheques amounting to Kshs.100,000. However, the cheques had not been reversed in the cash book as at 30 June, 2020.



In addition, payments in bank statement not recorded in cash book amounting to Kshs.938,200 and receipts in bank statement not recorded in the cash book amounting to Kshs.395,000 were not dated.

In the circumstances, the accuracy, completeness and validity of bank balances totalling to Kshs.8,600,315 reflected in the statement of assets and liabilities as at 30 June, 2020 could not be confirmed.

## **2. Unsupported Expenditure**

The statement of receipts and payments reflects payments totalling to Kshs.78,934,027. However, use of goods and services payments amounting to Kshs.346,617 and other grants and other payments amounting to Kshs.2,455,172 all totalling to Kshs.2,801,789 were not supported.

Further, as disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects use of goods and services expenditure amount of Kshs.5,190,401 which includes other committee expenses and allowances totalling to Kshs.1,640,000. However, invitation letters, agendas, reports, schedule of projects visited, project progress reports and their recommendations were not provided.

Consequently, the accuracy, completeness and validity of the expenditure totalling to Kshs.2,801,789 and other committee expenses and allowances totalling to Kshs.1,640,000 for the year ended 30 June, 2020 could not be confirmed.

## **3. Unsupported Summary of Fixed Assets**

Annex 4 to the financial statements reflects summary fixed assets with a total historical cost of Kshs.34,035,829. However, the fixed assets register provided did not include the dates of purchase and historical costs for each asset. Further, included in the assets is a grounded motor vehicle worth Kshs.5,000,000 which Management did not explain when and why it was grounded.

In the circumstances, the accuracy, completeness and validity of the fixed assets balance totalling to Kshs.34,035,829 as at 30 June, 2020 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Kajiado East 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**

### **1. Budgetary Control and Performance**

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.225,487,304 and Kshs.87,534,342 respectively, resulting to an under-funding amounting to Kshs.137,952,962 or 61% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.225,487,304 and Kshs.78,934,027 respectively, resulting to an under expenditure amounting to Kshs.146,553,277 or 65% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

### **2. Unresolved Prior Year Matters**

The audit report of the previous year, several issues were raised. However, the Management has not resolved all the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: PSASB/1/12 Vol.1(44) of 25 June, 2019.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Unutilized Committees Bank Balances**

Project Management Committees bank balances confirmation certificate as at 30 June, 2020 reflected bank balances held at a commercial bank totalling to Kshs.19,985,179 which had not been utilized as at the time of audit on 4 March, 2021. No explanation was provided for not having put the funds for the purpose they were appropriated for.

In the circumstances, I am unable to confirm whether Management utilized public funds totalling to Kshs.19,985,179 effectively for the benefits of the public for the year ended 30 June, 2020.

#### **2. Irregular Funding of Project - Enkoinerei M.C.K Kiboko Primary School**

The Management allocated a total of Kshs.7,000,000 or 13.5% of annual receipts totalling to Kshs.52,000,000 to Enkoinerei M.C.K Kiboko Primary School. However, the allocation

was above the required limit of 5% which translates to an amount of Kshs.2,600,000 contrary to Section 8(1) of the National Government Constituencies Development Fund Act, 2015.

The scope of works according to the bills of quantities included roofing, supply of two (2) water tanks of 10,000 litres capacity with concrete base and all connections from the roof catchment. Others included bringing down wooden doors and replacement with standard size steel doors and windows, preparation of verandas, painting of the school, supply and installation of lighting points, switches, power points, socket outlets and internal power distribution. However, the project file, evaluation minutes, details of the contractor and date when the project was implemented were not provided. In addition, during physical verification, the tanks were not seen and the contractor was not on site.

In the circumstances, I am unable to confirm the validity and value for money for the expenditure totalling to Kshs.7,000,000 allocated to the project.

### **3. Irregular Funding of Project - Kikayaya Secondary School**

Management awarded a contract for the construction of four (4) classrooms at Kikayaya Secondary School at a contract sum of Kshs.4,992,663. However, tenders were opened and evaluated by the same committee while the tender opening register and evidence that the bidders had an option of witnessing the opening exercise, technical evaluation, professional opinion and performance security documents were not provided.

Further, an amount of Kshs.2,657,978 or 53% of contract sum had been paid to the contractor. However, ownership documents of the land where the school had been constructed, proposal from the community and architectural plan for the project were not provided. A site inspection carried out in the month of March, 2021 revealed that the construction was at truss level and the contractor was not on site contrary to the Project Implementation Status Report which indicated that it was at the roofing stage.

In addition, the contractor's Business Registration Certificate, Tax compliance, National Construction Authority License and trading license were not provided. This is contrary to Public Procurement and Asset Disposal Act, 2015.

In the Circumstances, the validity and value for money for the expenditure totalling to Kshs.4,992,663 allocated to the project could not be confirmed.

### **4. Unsatisfactory Implementation of Project**

Management awarded a contract for the construction of four (4) classrooms at Noonkopir Primary School at a contract sum of Kshs.4,989,928 and a total of Kshs.4,490,935 or 90% of the contract sum had been paid to the contractor and a Certificate of Practical Completion issued on 10 December, 2020. Physical verification in the month of March, 2021 revealed that the classrooms were in use but the floors were already chipping an indication of poor workmanship. Management did not explain steps it intended to take to repair the floors.



In the circumstances, I am unable to confirm whether the public obtained value for money for the expenditure totalling to Kshs.4,490,935.

## **5. Delay in Project Implementation**

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and other payments amounting to Kshs.52,152,878. The balance includes an amount of Kshs.19,986,206 transferred to various Project Management Committee (PMC) Accounts. However, at the time of audit in the month of March, 2021, the projects had not been implemented and no explanation was given for failure to implement them. Further, there was no evidence showing who and how the members of the PMCs were identified

In the circumstances, I am unable to confirm whether the public will obtain value for money from the delayed projects.

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, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **Weaknesses in Management of the Cash Book**

Examination of the Cash book revealed that it was not systematically updated /posted with earlier dates posted after current dates. Further, it was not reviewed and approved by a senior official and the closing balances were not defined and dated. It was also noted that several cancellations, overwrites, calculations and notes were made.

In the circumstances, I am unable to confirm existence of effective internal controls and governance in the management of the cashbook.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective

processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

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

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

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

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

Those charged with Governance are responsible for overseeing the 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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



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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to

the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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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.

  
Nancy Gathungu  
**AUDITOR-GENERAL**

**Nairobi**

**10 November, 2021**



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

**KAJIADO EAST CONSTITUENCY**


**Reports and Financial Statements**

**For the year ended June 30, 2020**

**V. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2019 - 2020	2018 - 2019
			<b>Kshs</b>
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	52,000,000	108,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3		7,000
<b>TOTAL RECEIPTS</b>		<b>52,000,000</b>	<b>108,791,483</b>
<b>PAYMENTS</b>			
Compensation of employees	4	1,590,748	2,058,769
Use of goods and services	5	5,190,401	8,425,720
Transfers to Other Government Units	6	20,000,000	39,200,000
Other grants and transfers	7	52,152,878	36,135,514
Acquisition of Assets	8	-	-
Other Payments	9	-	2,400,000
<b>TOTAL PAYMENTS</b>		<b>78,934,027</b>	<b>88,220,003</b>
<b>SURPLUS/DEFICIT</b>		<b>(26,934,027)</b>	<b>20,571,481</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kajiado East Constituency financial statements were approved on 15<sup>th</sup> September 2020 and signed by:

  
PAUL S. NTEIYA  
Fund Account Manager

  
PURITY NGARI  
National Sub-County Accountant  
ICPAK Member Number: 20993

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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)****KAJIADO EAST CONSTITUENCY****Reports and Financial Statements****For the year ended June 30, 2020****VI. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2017 - 2018	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	8,600,315	35,534,342
Cash Balances (cash at hand)	10B	-	
<b>Total cash and cash Equivalent</b>		8,600,315	35,534,342
Accounts receivables - Outstanding Imprests	11	-	
<b>TOTAL FINANCIAL ASSETS</b>		8,600,315	35,534,342
<b>FINANCIAL LIABILITIES</b>			
Accounts payable - Retention	12	-	
<b>NET FINANCIAL ASSETS</b>		8,600,315	35,534,342
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	35,534,342	12,014,223
Surplus/Deficit for the year		(26,934,027)	20,564,481
Prior year adjustments	14	-	2,948,639
<b>NET LIABILITIES</b>		8,600,315	35,527,343

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kajiado east Constituency financial statements were approved on 15<sup>TH</sup> SEPTEMBER 2020 and signed by:

  
PAUL S. NTEIYA  
Fund Account Manager

  
PURITY NGARI  
National Sub-County Accountant  
ICPAK Member Number:20993

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)

KAJIADO EAST CONSTITUENCY

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VII. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	52,000,000	108,784,483
Other Receipts	3	-	
		<b>52,000,000</b>	<b>108,791,483</b>
<b>Payments for operating expenses</b>			7,000
Compensation of Employees	4	1,590,748	2,058,769
Use of goods and services	5	5,190,401	8,425,720
Transfers to Other Government Units	6	20,000,000	39,200,000
Other grants and transfers	7	52,152,878	36,135,514
Other Payments	9	-	2,400,000
		<b>78,934,027</b>	<b>88,220,003</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	15		
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	2,948,639
<b>Net Adjustments</b>		-	2,948,639
<b>Net cash flow from operating activities</b>		<b>(26,934,027)</b>	<b>23,520,119</b>
			-
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8	-	-
<b>Net cash flows from Investing Activities</b>		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(26,934,027)</b>	<b>23,520,119</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	<b>35,534,342</b>	<b>12,014,223</b>
<b>Cash and cash equivalent at END of the year</b>		<b>8,600,315</b>	<b>35,534,342</b>



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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-KAJIADO EAST Constituency financial statements were approved on 15<sup>TH</sup> SEPTEMBER 2020 and signed by:

**PAUL .S.OLE NTEIYA**

**Fund Account Manager**

**PURITY NGARI**

**National Sub-County Accountant  
ICPAK Member Number: 20993**

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

**Reports and Financial Statements  
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**VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from NG-CDF Board	137,367,724	88,119,580	225,487,304	87,534,342	137,952,962	39%
Proceeds from Sale of Assets	0	0		-	-	0%
Other Receipts	0	0	0	-	-	
<b>TOTAL RECEIPTS</b>	<b>137,367,724</b>	<b>88,119,580</b>	<b>225,487,304</b>	<b>87,534,342</b>	<b>137,952,962</b>	<b>39%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,000,000	2,941,231	5,941,231	1,590,748	4,350,483	27%
Use of goods and services	9,363,095	3,722,743	13,085,838	5,190,401	7,895,438	40%
Transfers to Other Government Units	74,500,000	0	74,500,000	20,000,000	54,500,000	27%
Other grants and transfers	50,504,629	80,805,606	131,310,235	52,152,878	79,157,357	40%
Acquisition of Assets	0		0	-	-	
Other Payments	0	650,000	650,000	-	650,000	
<b>TOTAL</b>	<b>137,367,724</b>	<b>88,119,580</b>	<b>225,487,304</b>	<b>78,934,027</b>	<b>146,553,277</b>	<b>35%</b>

(2) Financial year 2019/2020



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO EAST CONSTITUENCY**  
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(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i. Compensation of employees was underutilised because staff gratuity was not by june 2020
- ii. Use of goods was underutilized due to late disbursement of funds
- iii. Transfer to other government units was underutilised due to late disbursement of funds by the NG CDF board
- iv. Other grants and transfers was underutilized due late disbursement of funds by th NGCDF Board.

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The NGCDF-KAJIADO EAST Constituency financial statements were approved on 15<sup>th</sup> September 2020 and signed by:



Fund Account Manager  
PAUL S. OLE NTEIYA



Sub-County Accountant  
PURITY NGARI  
ICPAK Member Number: 20993



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – KAJIADO EAST CONSTITUENCY**  
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**IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments 2019/2020	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference 2019/2020
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	2,750,000	2,941,231	5,691,231	1,528,908	4,162,323
1.2 Committee allowances	2,242,063	84,000	2,326,063	1,115,000	1,211,063
1.3 Use of goods and services	3,000,000	1,000,000	4,000,000	1,749,500	2,250,500
1.4 Acquisition of assets					-
<b>SUB TOTAL</b>	<b>7,992,063</b>	<b>4,025,231</b>	<b>12,017,294</b>	<b>4,393,408</b>	<b>7,623,886</b>
<b>2.0 Monitoring and evaluation</b>					
2.1 Capacity building	1,500,000	722,743	2,222,743	777,160	1,445,583
2.2 Committee allowances	1,421,032	500,000	1,921,032	872,530	1,048,502
2.3 Use of goods and services	1,200,000	377,367	1,577,367	752,601	824,766
<b>SUB TOTAL</b>	<b>4,121,032</b>	<b>1,600,110</b>	<b>5,721,142</b>	<b>2,402,291</b>	<b>3,318,851</b>
<b>3.0 Emergency</b>	<b>7,198,241</b>	<b>1,738,993</b>	<b>8,937,234</b>	<b>-</b>	<b>8,937,234</b>
<b>MCK KIBKO PRI SCHOOL</b>		<b>7,000,000</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>-</b>
3.2 Secondary schools	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-
3.4 Security projects	-	-	-	-	-
<b>SUB TOTAL</b>	<b>7,198,241</b>	<b>8,738,993</b>	<b>15,937,234</b>	<b>7,000,000</b>	<b>8,937,234</b>
<b>4.0 Nursery and Social Security</b>					
4.1 Primary Schools	-	-	-	-	-
4.2 Secondary Schools	16,500,000	13,124,422	29,624,422	12,791,500	16,832,922
4.3 Tertiary Institutions	18,011,679	5,000,000	23,011,679	9,905,000	13,106,679



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

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4.4 Universities		5,000,000	5,000,000	-	5,000,000
4.5 Social Security	250,000	-	51,840	-	51,840
<b>SUB TOTAL</b>	<b>34,761,679</b>	<b>23,124,422</b>	<b>57,687,941</b>	<b>22,696,500</b>	<b>34,991,441</b>
5.0 Sports	2,747,354	227,586	2,974,940	1,227,586	1,747,354
5.10	-	-	-	-	-
5.20	-	-	-	-	-
5.30	-	-	-	-	-
<b>SUBTOTAL</b>	<b>2,747,354</b>	<b>227,586</b>	<b>2,974,940</b>	<b>1,227,586</b>	<b>1,747,354</b>
6.0 Environment	2,747,354	227,586	2,974,940	1,227,586	1,747,354
6.10	-	-	-	-	-
6.20	-	-	-	-	-
6.30	-	-	-	-	-
<b>SUBTOTAL</b>	<b>2,747,354</b>	<b>227,586</b>	<b>2,974,940</b>	<b>1,227,586</b>	<b>1,747,354</b>
<b>7.0 Primary Schools Projects</b>	-	-	-	-	-
7.1 EMBUYA PRIMARY SCHOOL	2,000,000	-	2,000,000	-	2,000,000
7.2 ILMAO PRIMARY SCHOOL	1,000,000	-	1,000,000	-	1,000,000
7.3 GUADA LUPE OLTEPESI PRIMARY SCHOOL	1,000,000	-	1,000,000	-	1,000,000
7.4 EMARTI PRIMARY SCHOOL	2,000,000	-	2,000,000	-	2,000,000
7.5 OLMELELEKI PRIMARY SCHOOL	1,000,000	-	1,000,000	-	1,000,000
7.6 PARSINTI PRIMARY SCHOOL	1,500,000	-	1,500,000	-	1,500,000
7.7 KILO PRIMARY SCHOOL	2,000,000	-	2,000,000	-	2,000,000
7.8 OLPERELONGO PRIMARY SCHOOL	3,000,000	-	3,000,000	-	3,000,000
7.9 SULTAN HAMUD TOWNSHIP PRIMARY SCHOOL	5,000,000	-	5,000,000	5,000,000	-

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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

7.10	NOONKOBEN PRIMARY SCH DOL	2,000,000	-	2,000,000	-	2,000,000
7.11	OLKATETEMAI PRIMARY SCHOOL	5,000,000	-	5,000,000	5,000,000	-
7.12	LAIMIRROR PRIMARY SCH DOL	2,000,000	-	2,000,000	-	2,000,000
7.13	SARA PRIMARY SCH DOL	2,000,000	-	2,000,000	-	2,000,000
7.14	EWUASO PRIMARY SCH DOL	2,000,000	-	2,000,000	-	2,000,000
7.15	LENDORKO PRIMARY SCH DOL	2,000,000	-	2,000,000	-	2,000,000
7.16	NOONKOPIR PRIMARY SCH DOL	5,000,000	-	5,000,000	5,000,000	-
7.17	EMAKOKO PRIMARY SCH DOL	2,000,000	-	2,000,000	-	2,000,000
7.18	KITENGELA BOARDING PRIMARY SCHOOL	2,000,000	-	2,000,000	-	2,000,000
7.19	NASERIAN PRIMARY SCH DOL	4,000,000	-	4,000,000	-	4,000,000
7.20	DLOSHAIKI PRIMARY SCH DOL	1,000,000	-	1,000,000	-	1,000,000
7.21	ENKILEELE PRIMARY SCH DOL	1,000,000	-	1,000,000	-	1,000,000
7.22	SINYA DAY AND BOARDING PRIMARY SCH DOL	7,000,000	-	7,000,000	-	7,000,000
7.23	MARORO PRIMARY SCH DOL	1,000,000	-	1,000,000	-	1,000,000
7.24	OLTUROTO PRIMARY SCH DOL	2,000,000	-	2,000,000	-	2,000,000
7.25	UTUMISHI PRIMARY SCHOOL	2,000,000	-	2,000,000	-	2,000,000
	<b>SUB TOTAL</b>	<b>60,500,000</b>	-	<b>60,500,000</b>	<b>15,000,000</b>	<b>45,500,000</b>
8.0	Secondary Schools Projects		-	-	-	-



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8.1 KIKIAYAYA SECONDARY SCHOOL	5,000,000	-	5,000,000	5,000,000	-
8.2 SHOLINKE SECONDARY SCHOOL	5,000,000	-	5,000,000	-	5,000,000
8.3 ISINYA BOYS SECONDARY SCHOOL	2,000,000	-	2,000,000	-	2,000,000
8.5ERETETI SECONDARY SCHOOL	2,000,000	-	2,000,000	-	2,000,000
<b>SUB TOTAL</b>	<b>14,000,000</b>	<b>-</b>	<b>14,000,000</b>	<b>5,000,000</b>	<b>9,000,000</b>
<b>9.0 Tertiary institutions Projects</b>	-	-	-	-	-
9.10	-	-	-	-	-
9.20	-	-	-	-	-
9.30	-	-	-	-	-
9.40	-	-	-	-	-
<b>10.0 Security Projects</b>	-	-	-	-	-
10.1 EMALI POLICE POST	3,000,000	-	3,000,000	-	3,000,000
10.2 KITENGELA AP LINE	300,000	-	300,000	-	300,000
<b>SUB TOTAL</b>	<b>3,300,000</b>	<b>-</b>	<b>3,300,000</b>	<b>-</b>	<b>3,300,000</b>
<b>11.0 Acquisition of assets</b>	-	-	-	-	-
11.1 Motor Vehicles	-	-	-	-	-
11.2 Construction of CDF office	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-
<b>SUB TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>12.0 Others</b>	-	-	-	-	-
12.1 Strategic Plan	-	1,100,000	1,100,000	450,000	650,000
12.2 Innovation Hub	-	4,677,027	4,677,027	-	4,677,027
<b>NG CDF OFFICE</b>	<b>-</b>	<b>5,412,419</b>	<b>5,412,419</b>	<b>-</b>	<b>5,412,419</b>
12.2 TIVET	-	-	-	-	-



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**X. 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 EAST 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**



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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 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized Fund**

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

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**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 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 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 2020.

**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.



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**XI. NOTES TO THE FINANCIAL STATEMENTS**

<b>I NOTES TO THE FINANCIAL STATEMENTS</b>				
<b>GFS CODES</b>				
<b>1. TRANSFERS FROM OTHER GOVERNMENT AGENCIES</b>				
	<b>Description</b>	<b>AIE NO.</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
			<b>Kshs</b>	<b>Kshs</b>
		2017/2018/872		54,784,483
<b>1330407</b>	Normal Allocation	B005339		10,000,000
		B030414		10,000,000
		B006356		6,000,000
		B047003		28,000,000
		2019/2020/078	4,000,000	
		2019/2020/318	18,000,000	
		2019/2020/1172	10,000,000	
		2019/2020/1483	10,000,000	
		2019/2020/1264	10,000,000	
<b>1330408</b>	Conditional Grants	AIE NO...		
<b>1330409</b>	Receipt from other Constituency			
	<b>TOTAL</b>		<b>52,000,000</b>	<b>108,784,483</b>

<b>2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS</b>				
<b>3510000</b>	<b>Description</b>		<b>2019 - 2020</b>	<b>2018 - 2019</b>
			<b>Kshs</b>	<b>Kshs</b>
<b>3510202</b>	Receipts from the Sale of Buildings			-
<b>3510601</b>	Receipts from the Sale of Vehicles and Transport Equipment			-
<b>3510801</b>	Receipts from the Sale Plant Machinery and Equipment			-

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3510803	Receipts from the Sale of Office and General Equipment				-
	<b>TOTAL</b>		-		-

1400000	3 OTHER RECEIPTS				
	Description		2019 - 2020	2018 - 2019	
			Kshs	Kshs	
1410107	Interest Received				-
1410405	Rents				-
1420601	Sale of Tender Documents			7,000	
1450207	Other Receipts Not Classified Elsewhere (specify)				
	<b>TOTAL</b>			7,000	

2110000	4 COMPENSATION OF EMPLOYEES				
	Description		2019 - 2020	2018 - 2019	
			Kshs	Kshs	
2110201	Basic wages of temporary employees		1,538,908	1,497,804	
2110202	Basic wages of casual labour				
	<b>Personal allowances paid as part of salary</b>				
2110301	House allowance				
2110314	Transport allowance				
2110320	Leave allowance				
2110326	Other personnel payments				
2120101	Employer contribution to NSSF		51,840	51,840	
2710120	Gratuity-contractual employees			509,125	
	<b>TOTAL</b>		<b>1,590,748</b>	<b>2,058,769</b>	

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<b>5 USE OF GOODS AND SERVICES</b>			
<b>Description</b>		<b>2019 - 2020</b>	<b>2018 - 2019</b>
		Kshs	Kshs
Utilities, supplies and services		700,000.00	600,000
Electricity		30,000.00	58,794
Water & sewerage charges		100,000.00	-
Office rent			-
Communication, supplies and services		54,781.00	736,556
Domestic travel and subsistence		100,000.00	681,731
Printing, advertising and information supplies & services		200,000.00	800,000
Rentals of produced assets			-
Training expenses		932,000.00	1,500,000
Hospitality supplies and services			
Other committee expenses		640,000.00	900,000
Committee allowance		847,600.00	1,200,000
Insurance costs			-
Specialised materials and services			-
Office and general supplies and services		97,000.00	1,000,000
Fuel , oil & lubricants			
Other operating expenses		560,000.00	
Bank service commission and charges		929,019.50	948,639



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Other Operating Expenses			-
Security operations			-
Routine maintenance - vehicles and other transport equipment			
Routine maintenance- other assets			
<b>TOTAL</b>		<b>5,190,401</b>	<b>8,425,720</b>

<b>6 TRANSFER TO OTHER GOVERNMENT ENTITIES</b>			
<b>Description</b>		<b>2019-2020</b>	<b>2018-2019</b>
		<b>Kshs</b>	<b>Kshs</b>
Transfers to Primary schools		5,000,000.00	34,700,000.00
Transfers to Secondary schools		15,000,000.00	4,500,000.00
Transfers to Tertiary institutions			
Transfers to Health institutions			
<b>TOTAL</b>		<b>20,000,000.00</b>	<b>39,200,000.00</b>

<b>7 OTHER GRANTS AND OTHER PAYMENTS</b>				
<b>Description</b>		<b>2019 - 2020</b>	<b>2018 - 2019</b>	
		<b>Kshs</b>	<b>Kshs</b>	
Bursary - Secondary		12,791,500	10,000,000	
Bursary -Tertiary		9,920,000	10,000,000	
Bursary- Special Schools		-	2,531,024	
Mocks & CAT		-	-	

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Electricity		-	-	
Security			4,000,000	
Roads and Bridges		19,986,206	-	
Sports		1,227,586	3,802,245	
Environment		1,227,586	3,802,245	
Cultural Projects		-	-	
Agriculture		-	-	
<b>Emergency Projects</b>		7,000,000	2,000,000	
<b>TOTAL</b>		<b>52,152,878</b>	<b>36,135,514</b>	

<b>3100000</b>	<b>8 ACQUISITION OF ASSETS</b>			
	<u><b>Non Financial Assets</b></u>		<b>2019 - 2020</b>	<b>2018 - 2019</b>
			<b>Kshs</b>	<b>Kshs</b>
3110102	Purchase of Buildings		-	-
3110202	Construction of Buildings		-	-
3110302	Refurbishment of Buildings		-	-
3110701	Purchase of Vehicles		-	-
3110704	Purchase of Bicycles & Motorcycles		-	-
3110801	Overhaul of Vehicles		-	-
3111001	Purchase of office furniture and fittings			-
3111002	Purchase of computers ,printers and other IT equipments		-	-
3111005	Purchase of photocopier		-	-

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3111009	Purchase of other office equipments		-	-
3111112	Purchase of soft ware		-	-
3130101	Acquisition of Land		-	-
	<b>TOTAL</b>		<b>0</b>	<b>-</b>

	<b>9 Other Payments</b>			
2211310	Strategic Plan			2,400,000
2211311	ICT Hubs			
				-
	<b>TOTAL</b>		<b>-</b>	<b>2,400,000</b>

<b>10A: Bank Balances (cash book bank balance)</b>			
<b>Name of Bank, Account No. &amp; currency</b>	<b>Account Number</b>	<b>2019 - 2020</b>	<b>2018-2019</b>
		<b>Kshs (30/6/2020)</b>	<b>Kshs (30/6/2019)</b>
<b>EQUITY BANK</b>	<b>A/C NO:O700261666226</b>	<b>8,600,315.11</b>	<b>35,534,342.00</b>

<b>10B: CASH IN HAND)</b>				
			<b>2019 - 2020</b>	<b>2018 - 2019</b>
			<b>Kshs (30/6/2019)</b>	<b>Kshs (30/6/2018)</b>
	Location 1		-	-
	Location 2		-	-
	Location 3		-	-



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	Other receipts (specify)		-	-	
	<b>TOTAL</b>		-	-	
				<i>[Provide cash count certificates for each]</i>	

<b>11:OUTSTANDING IMPRESTS</b>					
	<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2018)</i>
		<b>Date imprest taken</b>	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
				-	-
			-	-	-
			-	-	-

<b>12 Retention</b>					
	<b>Supplier/Contractor</b>	<b>PV No.</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>	
	<b>TOTAL</b>				

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<b>13 BALANCES BROUGHT FORWARD</b>				
			<b>2019 - 2020</b>	<b>2018 - 2019</b>
			<b>Kshs (1/7/2019)</b>	<b>Kshs (1/7/2018)</b>
	Bank accounts		35,534,342	12,014,223
	Cash in hand			
	Imprest			
	<b>TOTAL</b>		<b>35,534,342</b>	<b>12,014,223</b>
		<i>[Provide short appropriate explanations as necessary]</i>		

<b>14. PRIOR YEAR ADJUSTMENTS</b>					
			<b>Balance b/f FY2019 - 2020 per Financial statements</b>	<b>Adjustments</b>	<b>Adjusted balance b/f 2018 - 2019</b>
	<b>Description of the error</b>		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
	Bank accounts balances		-	-	2,948,63
	Cash in hand		-	-	
	Accounts Payable		-	-	
	Receivables		-	-	
	Others (specify)		-	-	
	<b>TOTAL</b>				<b>2,948,63</b>

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	<b>15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST</b>			
			<b>2019-2020</b>	<b>2018-2019</b>
			<b>Kshs</b>	<b>Kshs</b>
	Outstanding Imprest as at 1st July 2019 (A)		-	-
	Imprest issued during the year (B)		-	-
	Imprest surrendered during the Year ©		-	-
	Net changes in accounts receivables (D=A+B-C)		-	-

<b>YA</b>	<b>16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION</b>			
			<b>2019-2020</b>	<b>2018-2019</b>
			<b>Kshs</b>	<b>Kshs</b>
	Deposits and Retention as a t 1st July 2019 (A)			
	Deposits and Retention held during the year (B)			
	Deposits and Retention paid during the year ©			
	Net changes in accounts payable (D=A+B-C)		-	-



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<b>17. OTHER IMPORTANT DISCLOSURES</b>				
<b>17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)</b>				
			<b>2019 - 2020</b>	<b>2018 - 2019</b>
			<b>Kshs</b>	<b>Kshs</b>
	Construction of buildings		-	-
	Construction of civil works		-	-
	Supply of goods		-	-
	Supply of services		-	-
	<b>TOTAL</b>		<b>-</b>	<b>-</b>

<b>17.2: PENDING STAFF PAYABLES (See Annex 2)</b>				
			<b>2019 - 2020</b>	<b>2018 - 2019</b>
			<b>Kshs</b>	<b>Kshs</b>
	Staff salaries		-	-
	Staff Gratuity		884,256	587,439
	Others (specify)		-	-
			<b>884,256</b>	<b>587,439</b>

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<b>17.3: UNUTILISED FUNDS (See Annex 3)</b>			
		<b>2019 - 2020</b>	<b>2018 - 2019</b>
		<b>Kshs</b>	<b>Kshs</b>
Compensation of Employees		4,350,483.00	2,941,231
Use of goods and services		7,895,437.50	3,722,743
Amount due to other government entities		54,500,000.00	-
Amount due to other grants and transfers and other transfers		79,157,356.80	66,855,606
Acquisition of asset		-	13,500,000
Other (specify)		650,000	1,100,000
<b>TOTAL</b>		<b>146,553,277</b>	<b>88,119,580</b>

<b>17.4: PMC ACCOUNT BALANCES (See Annex 4)</b>			
		<b>2019 - 2020</b>	<b>2018 - 2019</b>
		<b>Kshs</b>	<b>Kshs</b>
		14,177,868	47,170,737

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

Supplier of Goods or Services	Original Amount		Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comm
	A		B	C	d=a-c		
<b>Construction of buildings</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Construction of civil works</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Supply of goods</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Supply of services</b>							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>							



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**2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comment
		A	B	c	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Middle Management</b>							
4.NICHOLAS ROIMEN KEEJA	J	226,988	3/4/2017		226,988	169,830.00	
5.JOHN KAMAU KIARIE	H	288,988	3/4/2017		288,988	216,729.00	
6.LAURINE KAVULI MUSYOKI		234,360	3/4/2017		234,360	100,400.00	
7.ELIAS MELIARI NKUNGAT		133,920	3/4/2017		133,920	100,400.00	
<b>Sub-Total</b>		<b>884,256</b>			<b>884,256</b>	<b>587,359.00</b>	
<b>Unionisable Employees</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

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**ANNEX 3 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
<b>Compensation of employees</b>		4,350,483	2,941,231	
<b>Use of goods &amp; services</b>		7,895,437.50	2,684,110	
<b>Amounts due to other Government entities</b>				
Secondary schools		9,000,000		
Primary schools		45,500,000		
<b>Sub-Total</b>		<b>54,500,000</b>	<b>5,625,341</b>	
<b>Amounts due to other grants and other transfers</b>				
Bursary		37,477,415.39	23,124,422	
Security		300,000	0	
Environment		3,303,769	227,586	
Sports		1,747,734	227,586	
Roads		18,000,000	37,986,206	
NG-CDF OFFICE LANDSCAPING OF PARKING AREA		5,412,418.53	5,412,418.53	
Innovation hurbs		4,677,027.20	4,677,027	
WATER		1,000,000	1,000,000	
EMERGENCY		5,738,993.45	8,738,993	
KAJIADO EAST RESOURCE CENTRE		1,000,000		
NG-CDF NETWORKING		500,000		
<b>NG CDF</b>		<b>79,157,357</b>	<b>81,394,239</b>	
<b>Sub-Total</b>				

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Sub-Total				
Acquisition of assets				
Others ( <i>specify</i> )				
STRATERGIC PLAN		650,000	1,100,000.00	
Sub-Total		650,000	1,100,000.00	
Grand Total		146,553,277	88,119,580	

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

Asset class	Historical Cost Kshs 2018/2019	Additions during the year	Disposals during the year	Historical Cost Kshs 2019/2020
Land	0	-	-	0
Buildings and structures	23,905,668	-	-	23,905,668
Transport equipment	5,000,000	-	-	5,000,000
Office equipment, furniture and fittings	5,130,161	-	-	5,130,161
ICT Equipment, Software and Other ICT Assets		-	-	0
Other Machinery and Equipment		-	-	0
Heritage and cultural assets	0	-	-	0
Intangible assets	0	-	-	0
<b>Total</b>	<b>34,035,829</b>	<b>-</b>	<b>-</b>	<b>34,035,829</b>



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**ANNEX 5 PMC BANK BALANCES**

PMC	BANK	ACCOUNT NO	BANK BALANCE 2019/2020	BANK BALANCE 2018/2019
	EQUITY			
NAIRATAT COMMUNITY WATER PROJECT- CDF ACCOUNT		0700266415449	48,975.00	48,975.00
NAMUNYAK-NASERIAN ROAD PMC	EQUITY	0700266529608	10.00	10.00
EWONGAN PRIMARY SCHOOL-PMC	EQUITY	0700266658712	4,450.00	4,450.00
ENKASITI-OLOOLOITOKOSHI ROAD-PMC	EQUITY	0700266658865	1,460.00	1,460.00
ESARUNOTO PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	0700266675730	3,515.00	3,515.00
OLDONYO LENKAI PROJECT-CDF ACCOUNT	EQUITY	0700266687894	5,415.00	5,415.00
ISARA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	0700266839482	3,830.00	3,830.00
ENKIRGIRRI MIXED DAY AND BOARDING PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	0700267024381	1,501,330.00	1,501,330.00
MERRUESHI PRIMARY SCHOOL-CDF	EQUITY	0700267124971	53,478.40	53,478.40
EMAKOKO-ERANKAU ROAD	EQUITY	0700267502742	285.00	285.00
ROAD BLOCK ROAD ALONG EMALI- LOITOKITOK ROAD-CDF ACCOUNT.	EQUITY	0700268015553	163.20	163.20
KAG-ENKEJU OOLAWARAK ROAD-CDF	EQUITY	0700268015958	157.50	157.50

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TIPATET EMAKOKO PRIMARY SCHOOL	EQUITY	0700268979199	1,285.00	1,285.00
OLOIKARRA PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	0700269043740	1,965.00	1,965.00
ESELENKEI PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	0700269043922	1,405.00	1,405.00
ERANKAU PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	0700269045350	1,504,890.00	1,504,890.00
OLOOSIRKON PRIMARY SCHOOL-CDF ACCOUNT.	EQUITY	0700269066525	28.00	28.00
P.J:DAVE PRIMARY SCHOOL-CDF ACCOUNT	EQUITY	0700269470543	6,130.00	6,130.00
KAPUTIEI SECONDARY SCHOOL-CDF ACCOUNT.	EQUITY	0700269550954	324.20	324.20
ILKISHUMU PRIMARY SCHOOL	EQUITY	0700269668184	4,340.00	4,340.00
OLOOLNGOSUANI PRIMARY SCHOOL	EQUITY	0700269709915	1.55	1.55
ERETETI PRIMARY SCHOOL	EQUITY	0700269908735	20.00	2,000,020.00
ENDOINYO ENKER PRIMARY SCHOOL	EQUITY	0700269910148	75.00	75.00
ENTUMOTO PRIMARY SCHOOL	EQUITY	0700269911106	2,390.00	2,390.00
OLDOINYO SAMPU PRIMARY SCHOOL	EQUITY	0700269953987	735.00	735.00
ILMAMEN PRIMARY SCHOOL	EQUITY	0700269980177	7,192.00	7,192.00
ARROI PRIMARY SCHOOL	EQUITY	0700269981991	950.00	950.00
NORI SECONDARY SCHOOL	EQUITY	0700270056499	642.20	642.20
NOONKOPIR PRIMARY SCHOOL	EQUITY	0700270160959	5,198,940.00	198,940.00

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KALEMBWANI PRIMARY SCHOOL	EQUITY	0700270176041	136,175.00	136,175.00
LESONKOYO PRIMARY SCHOOL	EQUITY	0700270176041	77,619.00	1,025,495.00
SULTAN HAMUD DAIRY MILK COLLECTION CENTRE	EQUITY	0700270548708	1,348.04	1,348.04
	EQUITY			
NOONKOPIR SLUM FIRE EMERGENCY PROJECTS	EQUITY	0700270776913	3,000.00	3,000.00
ULU WATER PROJECT	EQUITY	0700271101843	1.89	1.89
KETOORA PRIMARY SCHOOL	EQUITY	0700271261501	68,404.00	274,915.00
NKUSSO PRIMARY SCHOOL	EQUITY	0700271747649	1,340.00	1,340.00
KORROMPOI PRIMARY SCHOOL	EQUITY	0700271774411	124,090.00	124,090.00
MASHUURU BOARDING PRIMARY SCHOOL-PMC	EQUITY	0700271790155	1,230.00	1,230.00
	EQUITY			
NOOMPEUTI PRIMARY SCHOOL	EQUITY	0700271819440	345,250.00	2,502,780.00
DEPUTY COUNTY COMMISSIONER	EQUITY	0700271819697	1,000.00	1,000.00
NOOMPOPONG PRIMARY SCHOOL	EQUITY	0700271821714	171,967.50	439,067.50
EMARTI PRIMARY SCHOOL	EQUITY	0700271855757	210.00	113,250.00
SHOLINKE PRIMARY SCHOOL	EQUITY	0700271857685	4,884.00	61,785.00
	EQUITY			
KITENGELA BOARDING PRIMARY SCHOOL	EQUITY	0700271863612	20,820.00	20,820.00
ATHI-RIVER GK PRIMARY SCHOOL	EQUITY	0700271927947	215,791.60	4,003,350.00
NEMEBUYA PRIMARY SCHOOL	EQUITY	0700271952512	3,730.00	3,730.00
OLMELELEKI PRIMARY SCHOOL	EQUITY	0700272017006	6,673.00	6,673.00



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OLDUPAI PRIMARY SCHOOL	EQUITY	0700272036161	53,326.00	53,326.00
OLTUKAI PRIMARY SCHOOL	EQUITY	0700272192359	3,040.65	3,040.65
KITENGELA AP LINE CDF ACCOUNT	EQUITY	0700272873471	2,535.00	2,535.00
CHUNA AP POST CDF ACCOUNT	EQUITY	0700273344743	2,000,000.00	2,000,000.00
SULTAN –ESELENKEI ROAD CF ACCOUNT	EQUITY	0700276315329	1,887.39	1,887.39
KONZA MABATINI ROAD CDF ACCOUNT	EQUITY	0700276315983	1,564.36	1,564.36
IMARORO-KIU ROAD	EQUITY	0700276615156	61,229.00	61,229.00
EMALI POLICE POST	EQUITY	0700277220326	60,977.50	245,270.00
NEW VALLEY POLICE POST	EQUITY	0700278216734	1,278.50	415,937.50
ESOIT SAMPU PRIMARY SCHOOL	EQUITY	0700278689153	53,989.00	575,880.00
OLKATETEMAI PRIMARY SCHOOL	EQUITY	0700278698579	1,299,690.90	100,078.40
NOONGABOLO PRIMARY SCHOOL	EQUITY	0700278700460	54,007.00	228,423.00
NARETOI PRIMARY SCHOOL	EQUITY	0700278706148	190,532.70	228,423.00
ILPOLOSAT PRIMARY SCHOOL	EQUITY	0700278717109	115,532.50	999,468.70
LESOIT PRIMARY SCHOOL	EQUITY	0700278717754	108,841.00	2,000,000.00
ILKIDEMY PRIMARY SCHOOL	EQUITY	0700278735408	125,956.30	999,472.00
ENKONEREI PRIMARY SCHOOL	EQUITY	0700278870888	51,164.90	286,654.90
SUNDE PRIMARY SCHOOL	EQUITY	0700278942805	53,089.45	469,063.45
KERIRO PRIMARY SCHOOL	EQUITY	0700164248170	3,742.45	3,742.45
MUSA PRIMARY SCHOOL PMC-CDF ACCOUNT	EQUITY	0700262261904	550	550.00

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ILMUKUTANI PRIMARY SCHOOL PMC-CDF ACCOUNT	EQUITY	0700262262031	11,490.00	11,490.00
KILOH PRIMARY SCHOOL PMC-CDF ACCOUNT	EQUITY	0700262262278	121,945.00	121,945.00
NOONKOPIR GIRLS SEC SCHOOL PMC-CDF ACCOUNT	EQUITY	0700262262669	1,549.00	1,549.00
PARSINTI PRIMARY SCHOOL-PMC	EQUITY	0700267024855	1,885.00	1,885.00
	EQUITY			
KCA-NASERIAN ROAD - PMC		0700279694744	6,485,692.49	-
	EQUITY		13,499,486.20	-
KAG-OLE NKOTILA ROAD - PMC		0700279694831		-
SULTAN HAMUD TOWNSHIP PRIMARY SCHOOL-PMC	EQUITY	0700279872035	5,000,000.00	-
	EQUITY		5,000,000.00	-
KIKAYAYA SECONDARY SCHOOL- PMC		0700279881909		-
	EQUITY		398,247.75	
ERETETI MIXED SECONDARY SCHOOL		0700279214059		
	EQUITY			
<b>TOTAL</b>			<b>14,177,868.43</b>	<b>47,170,736.85</b>

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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)
	<p><b>1. Lack of adequate Funding</b></p> <p><b>Criteria</b> According to Section 38 of NG-CDF Act for 2015, the Board shall ensure that the list of projects forwarded to it by each constituency is, upon approval, funded in accordance with the act.</p> <p><b>Observation</b> The NGCDF Boards approved budget for the year under review was Ksh 144,089,020.00 while the amount received was received was Ksh 81,797,413 resulting to an under funding of Ksh 62,291,607 which hindered the implementation of programs and projects in 2017/2018 financial year. Further the statement of Receipts and payment reflects of Ksh 81,797,413 thus resulting to under absorption of 1,002,390, which has not been explained.</p> <p><b><u>2. INACCURACIES IN THE FINANACIAL STATEMENT</u></b></p>	<p>NG-CDF Kajiado east Constituency started receiving the bulk of the funds from the board at the last quarter of the financial year, Therefore the implementation of the intended projects was carried out at the end of the intended period.</p>	<p>FUND ACCOUNT MANAGER</p>	<p>THE 2018/19 FY CERTIFICATE HAS NOT BEEN ISSUED</p>	



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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 resolve)
	According to sec 81 of The Public Finances Management Act, 2012, accounting officers should prepare financial statement in a form that complies with the relevant accounting standards Board from time to time .Further, accounting officer are to ensure that proper financial and accounting records are maintaining which are capable of providing reliable information are basis for preparation and submission of periodic statement and accounts.				
	<b>Cash and Cash Equivalent</b> The statement of financial asset and liabilities presented bank balances of Ksh. 12,014,223 under cash and cash equivalents. The bank reconciliation for 30 <sup>th</sup> June showed payments in cash book not yet recorded in bank statement (unpresented cheques )of Ksh.13,098,809.However,this unpresented cheques includes stale cheques amounting to 3,799,037.	We have written to the District Accountant to reverse the stale unpresented cheques and a Reallocation of the same amount to be done 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)

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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)
	<b><u>COMPENSATION OF EMPLOYEES</u></b> Note 4 to the financial	We have revisited the analysis of our	FUND FUNACCOUNT MANAGER	THE	2018/19 FY CERTIFICATE



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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)
	<p>statement presented a figure of Ksh 1,582,308 as compensation of employees, constituting of Ksh.1, 530,468 and Ksh 51,840 as basic wages of contractual employees and employer contribution respectively respectively. Analysis of the payroll, however, showed Ksh1, 546,308 and Ksh 44,640 resulting to unexplained difference of Ksh 15,840 and Ksh 7,200 between the financial statement and the payroll figures of basic wages and employer contributions respectively.</p>	<p>payroll and found out that the amount for compensation of employees is Ksh. 1,545,588 and employer's contribution to NSSF is Ksh.36, 720 totalling to Ksh. 1,582,308. These changes have been effected in the Notes 4 to the financial statement.</p>		<p>HAS NOT BEEN ISSUED</p>	

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