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**REPORT**

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 25 JUL 2024	DAY: THURSDAY
TABLED BY:	Hon. Samuel Chepkongor, CBS
CLERK-AT THE-TABLE:	Anne Shibuko

**OF**

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND -  
NAIVASHA CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE, 2023**





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**NAIVASHA CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2023**

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







*Naivasha Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Annual Report and Financial Statements for The Year Ended June 30, 2023*

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**1. Acronyms and Glossary of terms**

NGCDF-National Government Constituency Development Fund

CDF-Constituencies Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management committees

FY-Financial Year



## **2. Key Constituency Information and Management**

### **(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

### **Mandate**

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

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

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

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

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

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

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

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



### **Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Luka Kipkemoi Kimosop
2.	Sub-County Accountant	Martin Thuo
3.	Chairman NGCDFC	Patrick M. Kiara
4.	Member NGCDFC(Secretary)	Judith Gesare

### **(c) Fiduciary Oversight Arrangements**

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

### **(d) NAIVASHA Constituency NGCDF Headquarters**

P.O. Box 1918  
NG-CDF Building  
NAIVASHA DCC-COMPOUND  
NAIVASHA, KENYA

### **(e) NAIVASHA Constituency NGCDF Contacts**

Telephone: (254) mobile-0721-965454  
E-mail: [cdfnaivasha@ngcdf.go.ke](mailto:cdfnaivasha@ngcdf.go.ke)  
Website: [cdfnaivasha.go.ke](http://cdfnaivasha.go.ke)



**(f) NAIVASHA Constituency NG-CDF Bankers**

1. EQUITY BANK

Branch-NAIVASHA

P.O. Box 75104-00200

NAIROBI

2. FAMILY BANK

NAIVASHA BRANCH

P.O Box-1614-20117

NAIVASHA

**(g) Independent Auditors**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

**(h) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

### 3. NG-CDFC Chairman's Report



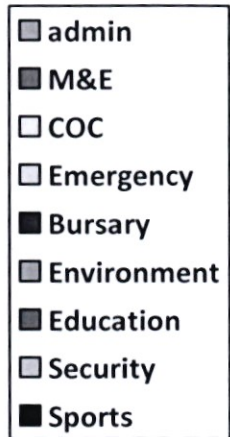
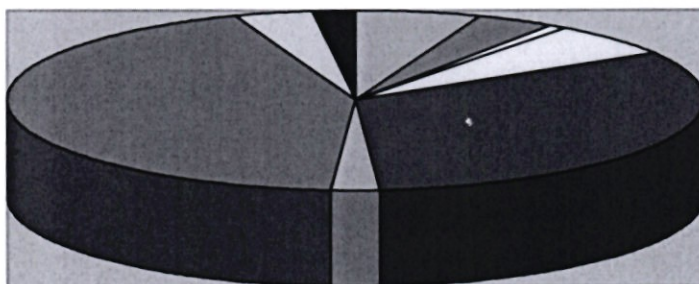
Patrick Kiara. NG-CDFC Chairman.

On behalf of NG-CDFC-Naivasha Constituency, I wish to take this opportunity to present the annual report and financial statements for the financial year 2022/2023. The budget performance in the financial year 2022/2023 is 36.5% against financial year 2021/2022 that was 87.5%. The drastic drop in the performance is due to late disbursement of funds from the board for as at 30<sup>th</sup> June 2023, the constituency had only received 53% of its total allocation.

The management is committed to improve on the financial performance in the financial year 2023/2024 since the disbursement of funds from the board as at August 2023, stands at 93.5%. The Performance per sector in the financial year 2022/2023 against actual allocation amounts was as stated below;

	Sectors								
	admin	M&E	COC	Emergency	Bursary	Environmen t	Education	Security	Sports
Available funds	9,871,023	5,953,340	1,657,053	10,328,397	55,005,020	3,900,000	73,513,452	5,900,000	3,497,752
Performance	8,348,423	2,235,000	-	3,000,000	50,899,843	-	1,600,000	3,500,000	-
Variance	1,522,600	3,718,340	1,657,053	7,328,397	4,105,177	3,900,000	71,913,452	2,400,000	3,497,752
%	84.6	37.5	-	29	92.5	-	21.8	59.3	-

performance								
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However, constituency was able to complete all projects initiated in the financial year 2021/2022 except one Moi Ndabi Primary school. The committee has put in place an elaborate policy on projects implementation in the constituency among them are allocation of funds to a project for completion in one financial year, development of strategic plan to guide the committee in implementation of projects and other programmes in the period 2023-2027

**Key achievements in the financial year**

- 1) Bursary- The constituency was able to disburse funds to the students in various institutions as stipulated below

Institutions	Amount(kshs)	No of students
Secondary	36,437,793.00	9,250
Tertiary/University	14,462,050	2,000



2) Best implemented projects-in the financial year



MIRERA PRIMARY SCHOOL



FRED KUBAI SECONDARY SCHOOL



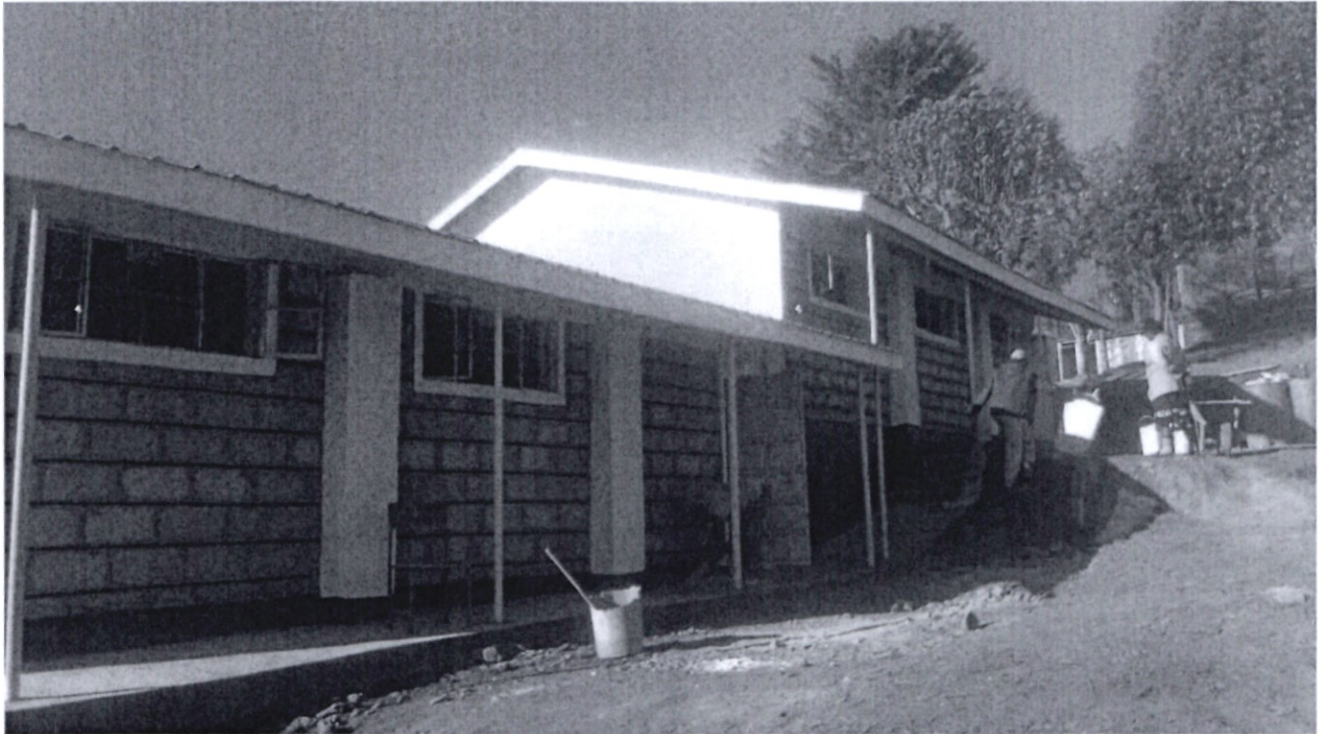


NYAKINYUA PRIMARY SCHOOL





KINAMBA CHIEFS OFFICE



**MAELLA TOWNSHIP SECONDARY SCHOOL**

### 3. Challenges and mitigations

	Challenge	Mitigation
1.	Late disbursement of funds from the board	The NGCDFC has emphasized to the board on prompt disbursement of funds to the constituency.
2.	High demand of bursaries due to increased level of poverty in the constituency and high cost of living experienced by the constituents	The committee will increase the bursary allocation from the current Kshs 53 million to Kshs 70 million in the financial year 2023-2024 budget
3.	Lack of NGCDF vehicle for monitoring & evaluation due to the grounding of the existing vehicle because of mechanical issues.	The NGCDFC has already started the procurement process of acquiring a new vehicle.
4.	Theft of 2 desktops	The NGCDFC has enhanced security measures in the office through installation of CCTV cameras and door grills.

### 4. Emerging Issues

- 1) High poverty rates due to high cost of living experienced by citizens currently.
- 2) High cost of building materials due to current inflation.

Patrick M. Kiara  
CHAIRMAN NG-CDF COMMITTEE

Signature-----*Patrick M. Kiara*----- Date 13/09/23



## 4. Statement of Performance Against Predetermined Objectives for FY2022/2023

## 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 *NAIVASHA Constituency 2022-2027 plan* are to:

- a) To improve the standards of and quality of education in all schools in Naivasha Constituency
- b) To improve security status in the Constituency by providing conducive environment for security officers
- c) To improve on retention of students in schools by allocating bursary funds to needy students in the constituency
- d) To increase the forest cover in the constituency by funding trees planting in schools
- e) To nature sports talents in the constituency by funding sports programmes organized by the youth

## 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:

S	Objective	Outcome	Indicator	Performance
Education	<i>To have all children of school going age attending school</i>	<i>Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</i>	<i>number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels</i>	<i>In FY 2022/2023 -we increased number of classrooms by 2 by completing shermoi primary school at kshs 1,600,00.00 and toilets in 4 primary schools through emergency. - Bursary beneficiaries at all levels were 11,250</i>
Security	to have secure environment for the constituents to go about their daily business	Reduced crime rate	Number of reported security cases in the constituency	In the Fyr 2022/2023 we increased number of security facilities 1 by completing the following Kinamba chiefs office
Environment	To increase the	Increased forest	Number of toilets	None



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	forest cover in the constituents	cover	constructed	
Sports	To get the youth engaged in sporting activities	No of awards to teams	No of tournaments held	None
Emergency	To restore a facility to its original use	Improved sanitation	No of toilets restored	In the Fyr 2022/2023 we restored 4 number of emergency cases in terms of collapsed toilets in the following schools Mwiciringiri primary school Mageresa Academy primary school Ihindu primary school Kiambogo sec school
Strategic Plan Development	To get a clear road map in projects implementation	A strategic plan 2023-2027	Strategic plan launching and copies of booklets distributed to the	Allocation of ksh 2,000,000 in the Fyr 2022/2023

**5. Governance statement**

Governance is the process of making and enforcing decisions within an organization or society. It's the process of interactions through the laws, social norms, power or language as structured in communication of an organized society over a social system.

The NG-CDFC Naivasha constituency has strived to achieve good governance in the management of the funds allocated to it through the following;

- 1) Process of appointment and removal of a member-the appointment of NG-CDFC member is done competitively through advertisement for the positions to the people of the constituency. A selection panel consisting of competent persons is constituted for vetting of the applicants in terms of education, integrity and leadership qualities
- 2) A member of NG-CDFC can be removed from the office on cross misconduct but a member is given an opportunity to be heard
- 3) The roles of the committee include the following;
  - i. Build the capacity of project management committees
  - ii. Consider all projects proposals from all wards in the constituency and any other projects which a constituency considers beneficial to the constituency
  - iii. Ensure that all proposed projects that are approved for funding meeting the requirements of section 24 of the Act
  - iv. Ensure that project proposals submitted to the board include detailed budget proposals, procurement plans and work plans
  - v. In approving a project and before submitting the project to the board for consideration, satisfy itself and make a declaration to the effect that such project [works and services] fall within the functions of the national Government under the Constitution.
  - vi. Consult with relevant departments to ensure that cost estimates for projects are realistic
  - vii. In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects
  - viii. Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation before respective constituencies approve such a project for joint funding
  - ix. Rank projects proposals in order of priority while ensuring that ongoing projects take precedence
  - x. Ensure that all projects receive adequate funding and are completed within 3 years
  - xi. Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies.



- xii. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board.
- 4) Induction and training of members-The NG-CDFC has been fully inducted and trained on its mandate and roles in executing their functions and roles.
  - 5) Number of meetings held in the financial year 2022-2023-Ng-cdf Act dictates that the committee members can hold a minimum of 6 meetings and a maximum of 24 meetings in a year, sub-committee meetings inclusive. On discharging its mandate NG-CDFC Naivasha held a total of 12 meetings signifying a total commitment to attaining its performance target.
  - 6) Disclosure policy on conflicts of interests- in every meeting all committee members are expected to declare their interest in all matter related to the agendas of the day.
  - 7) The Ng-cdfc members are remunerated according to the rates provided by the board
  - 8) Ethics and conduct of members-all members are expected to be ethical and have good conduct in the management of the fund. All members signed public officers code of ethics to deter them from engaging in unethical matters
  - 9) The management is committed in risk management by at all times responding to risk analysis

## **6. Environmental and Sustainability Reporting**

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

### **1. Sustainability strategy and profile -**

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

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



To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

- Naivasha Ng-cdf has embarked on construction of pit latrines in Schools and water harvesting through guttering and rain water collection tanks.
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

## **3. Employee welfare**

We invest in providing the best working environment for our employees. NAIVASHA constituency recruitment is guided by Employment Act, NG-CDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

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

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

## **4. Market place practices-**

NAIVASHA NG-CDF Constituency is committed to fair and ethical market practises.

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

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly. NG-CDFC has put in efforts to ensure:

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

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

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

##### **Public Participation in Project Identification and Implementation and Monitoring**

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

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

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

##### **Public Awareness**

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

NAIVASHA NG-CDF have continually practiced public participation and public awareness during project identification and proposal collections in all the 8 wards in the constituency.

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**Luka Kipkemoi Kimosop**  
Fund Account Manager.



## 7. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NG-CDF-Naivasha 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, 2023. 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 NG-CDF-Naivasha Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer in- charge of the NG-CDF- Naivasha Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NG-CDF Naivasha Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been

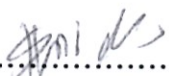
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prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NG-CDF- NAIVASHA Constituency financial statements were approved and signed by the Accounting Officer on 26/03/2024.

.....  


Patrick M. Kiara  
Chairman – NG-CDF Committee

.....  


Luka Kipkemoi Kimosop  
Fund Account Manager



# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NAIVASHA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023**

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### **PREAMBLE**

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

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

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

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

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

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Naivasha Constituency set out on pages 1 to 45, which comprise of the statement of financial assets and liabilities as at 30 June, 2023 and



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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Naivasha Constituency as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Inaccuracy in Summary of Fixed Assets Register**

Annex 4 to the financial statements on summary of fixed assets register reflects assets historical cost of Kshs.12,047,091. However, the amount differs with the fixed asset register balance of Kshs.11,936,059 resulting to unexplained variance of Kshs.111,032. Further, assets balance includes the cost of grounded and unserviceable motor vehicle worth of Kshs.4,000,000 and two lost computers valued at Kshs.152,230.

In addition, the amount includes buildings and structures amount of Kshs.6,000,000. However, ownership documents for the land on which the building stands was not provided for audit.

In the circumstances, the accuracy and completeness of the assets balance of Kshs.12,049,091 could not be confirmed.

#### **2. Unsupported Project Management Committees Bank Account Balances**

Note 19.4 to the financial statements reflects Project Management Committees (PMC) account balances totalling Kshs.5,072,778. However, cash books, certificate of bank balances and bank reconciliations statements in support of PMC bank account balances were not provided for audit.

Further, the PMC bank balances on completed projects had not been returned to the Constituency account. This was contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) that states that all unutilized funds of the completed Projects shall be returned to the Constituency bank account.

In the circumstances, the accuracy and completeness of PMC account balances of Kshs.5,072,778 could not be confirmed.



### **3. Unsupported Bursary Disbursement**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.57,399,843. The amount includes bursary disbursed to secondary schools and tertiary institutions amounts of Kshs.36,437,793 and Kshs.14,462,050, respectively, as disclosed in Note 8 to the financial statements all totalling Kshs.50,899,843. However, the bursary disbursements were not supported by financial returns, acknowledging receipts confirming that the amounts had been credited to the school or College fees accounts for the targeted beneficiaries as required by the National Government Constituencies Development Fund Board Guidelines Circular referenced N-CDFB/CEO/BOARD CIRCULARS VOL II (021) of 18 June, 2020.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Ksh.50,899,843 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund- Naivasha Constituency Management in accordance with ISSAI 130 on the 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.

#### **Emphasis of Matter**

##### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis amounting to Kshs.190,723,595 and Kshs.114,018,279, respectively, resulting to under-funding of Kshs.76,705,316 or 40% of the budget. Similarly, the Fund spent amount of Kshs.69,583,266 against actual receipts of Kshs.114,018,279 resulting to an under-utilization of Kshs.44,435,013 or 40% of actual receipts.

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

My opinion is not modified in respect of this matter.

##### **Key Audit Matters**

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

##### **Other Matter**

##### **Unresolved Prior Year Audit Matters**

In the audit report for the previous year, three paragraphs were raised under Other Matter and Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not resolved the issues.



# REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

## **Conclusion**

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on lawfulness and Effective 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. Overemployment of Staff at the Constituency Office**

The statement of receipts and payments reflects compensation of employees amount of Kshs.4,844,199. However, review of Human Resource records revealed that the Constituency had nine (9) employees instead of five (5). This was contrary to National Government Constituencies Development Board Circular Referenced CDF Board/circulars/ Vol I.I./166 dated 24 June, 2013 which recommended recruitment of four (4) positions to the Constituency Offices but not exceeding five (5).

In the circumstances, Management was in breach of law.

### **2. Irregular Training**

The statement of receipts and payments reflects use of goods and services amounting to Kshs.2,598,224. The amount includes training expenses totalling Kshs.426,000 as disclosed in Note 6 to the financial statements. However, the training expenditure was not supported by Training Needs Assessment, and Annual Approved Training Plan. This was contrary to Section H.3(1) of the Human Resource Policies and Procedures Manual, 2016 which provides that training in the Public Service shall be based on training needs assessment conducted after every three (3) years. Further, selection of trainees for all training programmes shall be based on identified needs and will emphasize on training for performance improvement that address individual, organizational and national goals.

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

### **3. Irregular Emergency Projects**

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.57,399,843. The amount includes emergency projects expenditure totalling Kshs.3,00,000 as disclosed in Note 8 to the financial statements. Review of records revealed that the expenditure was incurred on construction of toilets in six (6) primary schools as emergency projects. However, approvals from the Constituency Committee as required by Section 8(3) of National Government Constituencies Development Fund was not provided for audit. Further, the projects implemented did not meet "Emergency" criteria of urgent, unforeseen need for expenditure for which it is in the



opinion of the Committee that it cannot be delayed until the next financial year without harming the public interest of the constituents.

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

#### **4. Irregular Procurement of Works**

Review of procurement records revealed that Management signed contracts totalling Kshs.9,364,399 for construction works in four (4) schools in less than fourteen days after notification of award. This was contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015 which states that the written contract shall be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender valid period.

Further, the Head of procurement did not provide professional Opinion on the procurements. This was contrary to Section 84(1) of the Public Procurement and Asset Disposal Act, 2015 that states that the Head of procurement function of a procuring entity shall, alongside the report to the evaluation committee as secretariat comments, review the tender evaluation report and provide a signed professional opinion to the Accounting Officer on the procurement or asset disposal proceedings.

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

The audit was conducted in accordance with the 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 comply, 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

#### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

#### **Basis for Conclusion**

The audit was conducted in accordance with the 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 controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.



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

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

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

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

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

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

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in



an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of noncompliance. 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 Management.
- Conclude on the appropriateness of 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 Authority's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

22 May, 2024



*Naivasha Constituency  
National Government Constituencies Development Fund (NGCDF)  
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**9. Statement of Receipts and Payments for the Year Ended 30th June 2023**

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	89,000,000	183,777,758
Proceeds From Sale of Assets	2	-	-
	3	122,000	-
<b>Total Receipts</b>		<b>89,122,000</b>	<b>183,777,758</b>
<b>Payments</b>			
Compensation Of Employees	4	4,844,199	3,316,828
Committee expenses	5	3,141,000	7,818,000
Use Of Goods and Services	6	2,598,224	3,214,735
Transfers To Other Government Units	7	1,600,000	73,307,106
Other Grants and Transfers	8	57,399,843	76,289,000
Acquisition Of Assets	9	-	-
Other Payments	11	-	10,000,000
<b>Total Payments</b>		<b>69,583,266</b>	<b>173,945,669</b>
<b>Surplus/(Deficit)</b>		<b>19,538,734</b>	<b>9,832,089</b>

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

The Constituency financial statements were approved by the NG-CDFC on 26/03/2024 and signed by:

**Fund Account Manager**



**Luka Kipkemoi Kimosop**

**National Sub-County  
Accountant**



**Martin Thuo**

**ICPAK M/No:23279**

**Chairman NG-CDF  
Committee**



**Patrick M. Kiara**

**10. Statement of Assets and Liabilities as at 30th June, 2023**

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	12A	44,435,013	24,896,279
Cash Balances (Cash at Hand)	12B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>44,435,013</b>	<b>24,896,279</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	13	-	-
<b>Total Financial Assets</b>		<b>44,435,013</b>	<b>24,896,279</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	14A	-	-
Gratuity	14B	-	-
<b>Total Financial Liabilities</b>		<b>-</b>	<b>-</b>
<b>Net Financial Assets</b>		<b>44,435,013</b>	<b>24,896,279</b>
<b>Represented By</b>			
Fund Balance B/Fwd.	15	24,896,279	15,064,190
Prior Year Adjustments	16	-	
Surplus/Deficit for The Year		19,538,734	9,832,089
<b>Net Financial Position</b>		<b>44,435,013</b>	<b>24,896,279</b>



**Naivasha Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

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

The Constituency financial statements were approved by NG- CDFC on 26/03/2024 and signed by:

Fund Account Manager



Luka Kipkemoi Kimosop

National Sub-County  
Accountant



Martin Thuo

Chairman NG-CDF  
Committee



Patrick M. Kiara

ICPAK M/No:23279

*Naivasha Constituency  
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**11. Statement of Cash Flows for The Year Ended 30th June 2023**

	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	89,000,000	183,777,758
Other Receipts	3	122,000	-
<b>Total Receipts</b>		<b>89,122,000</b>	<b>183,777,758</b>
<b>Payments</b>			
Compensation Of Employees	4	4,844,199	3,316,828
Committee Expenses	5	3,141,000	7,818,000
Use Of Goods and Services	6	2,598,224	3,214,735
Transfers To Other Government Units	7	1,600,000	73,307,106
Other Grants and Transfers	8	57,399,843	76,289,000
Other Payments	11	-	10,000,000
<b>Total Payments</b>		<b>69,583,266</b>	<b>173,945,669</b>
Total Receipts Less Total Payments			
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
<b>Net Cash Flow from Operating Activities</b>		<b>19,538,734</b>	<b>9,832,089</b>
Cash flow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	-
Net Cash Flows from Investing Activities		-	-
<b>Net Increase In Cash And Cash Equivalent</b>		<b>19,538,734</b>	<b>9,832,089</b>
Cash & Cash Equivalent At Start Of The Year	12	24,896,279	15,064,190
<b>Cash &amp; Cash Equivalent At End Of The Year</b>	<b>12</b>	<b>44,435,013</b>	<b>24,896,279</b>

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

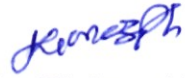


*Naivasha Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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The Constituency financial statements were approved by NG -CDFC on 26/03/2024 and signed by:

**Fund Account Manager**



**Luka Kipkemoi Kimosop**

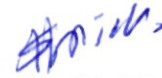
**National Sub-County  
Accountant**



**Martin Thuo**

**ICPAK M/No:23279**

**Chairman NG-CDF  
Committee**



**Patrick M. Kiara**

*Naivasha Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

12. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	A	B		c=a+b	d	e=c-d	f=d/c %
	<i>Fyr 2022-2023</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>Fyr 2022-2023</i>	<i>Fyr 2022-2023</i>		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>							
Transfers From NGCDF Board	165,705,316	24,896,279	-	190,601,595	113,896,279	76,705,316	
Proceeds From Sale of Assets	-	-	-	-	-	-	0.0%
AIA		117,000		117,000	117,000		
Other Receipts (uwezo funds)		5,000	-	5,000	5,000	-	0.0%
<b>Totals</b>	<b>165,705,316</b>	<b>25,018,279</b>	<b>-</b>	<b>190,723,595</b>	<b>114,018,279</b>	<b>76,705,316</b>	<b>59.8%</b>
<b>Payments</b>							
Compensation Of Employees	5,157,737	200,883	-	5,358,620.00	4,844,199	514,421	90.4%
Committee Expenses	4,853,583	0	-	4,853,583.00	3,141,000	1,712,583	64.7%
Use Of Goods and Services	4,902,159	710,001	-	5,612,160.00	2,598,224	3,013,936	46.3%
COC Expenses	1,657,053	-	-	1,657,053.00	-	1,657,053	0.0%
Transfers To Other Government Units	69,098,775	4,414,679	-	73,513,452.00	1,600,000	71,913,452	2.2%
Other Grants and Transfers	68,036,009	10,595,160	-	78,631,169.00	57,399,843	21,231,326	73.0%
Acquisition Of Assets		7,550,000	-	7,550,000.00	-	7,550,000	0.0%
Other Payments	12,000,000	1,425,556.00	-	13,425,556.00	-	13,425,556	0.0%
Funds Pending Approval**(AIA)		117,000	-	117,000	-	117,000	-
Others (Uwezo funds)		5,000		5,000		5,000	-



**Naivasha Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	A	B		c=a+b	d	e=c-d	f=d/c %
	Fyr 2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	Fyr 2022-2023	Fyr 2022-2023		
<b>Receipts</b>							
<b>Totals</b>	165,705,316	25,018,279	-	190,723,595	69,583,266	121,140,329	36.5%

**Explanatory Notes.**

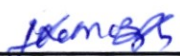

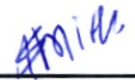
(a) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- I. The utilization of 64% in committee expenses was as a result of late inauguration of the committees and late disbursement of funds from the board.
- II. The utilization of 46.3% on use of goods was as a result of late inauguration of the committees and late disbursement of funds from the board.
- III. 0% utilization on COC was as a result of late appointment and inauguration of the committee.
- IV. The utilization of 2.2% in transfer to other government units was as a result of late disbursement of funds from the board, only previous years' balance was utilized.
- V. The utilization of 73% in other grants late disbursement of funds from the board, only bursary funds was disbursed.
- VI. 0% utilization on acquisition of assets was as a result of inadequate funds to purchase a vehicle due to inflation.
- VII. 0% utilization on other payments was as a result of late disbursement of funds from the board.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	121,140,329
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2023	76,705,316
	<b>44,435,013</b>
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2023	<b>44,435,013</b>

*Naivasha Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

The Constituency financial statements were approved by NG CDFC on 26/03/2023 and signed by:

 <hr style="border: 1px solid black;"/> Fund Account Manager  Luka Kipkemoi Kimosop	 <hr style="border: 1px solid black;"/> National Sub-County Accountant  Martin Thuo	 <hr style="border: 1px solid black;"/> Chairman NG-CDF Committee  Patrick M. Kiara
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ICPAK M/No:23279

**13. Budget Execution by Sectors and Projects for The Year Ended 30<sup>th</sup> June 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	5,157,737	200,883	-	5,358,620	4,844,199	514,421
1.2 Committee allowances	2,625,582	-	-	2,625,582	2,332,000	293,582
1.3 Use of goods and services	1,601,947	284,874	-	1,886,821	1,172,224	714,597
<b>Total</b>	<b>9,385,266</b>	<b>485,757</b>	<b>-</b>	<b>9,871,023</b>	<b>8,348,423</b>	<b>1,522,600</b>
<b>2.0 Monitoring and evaluation</b>						-
2.1 Capacity building	1,550,000	425,127	-	1,975,127	426,000	1,549,127
2.2 Committee allowances	2,228,000	-	-	2,228,000	809,000	1,419,000
2.3 Use of goods and services	1,750,213	-	-	1,750,213	1,000,000	750,213
<b>Total</b>	<b>5,528,213</b>	<b>425,127</b>	<b>-</b>	<b>5,953,340</b>	<b>2,235,000</b>	<b>3,718,340</b>
Constituency Oversight Committee						



**Naivasha Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
COC Expenses	1,657,053	-	-	1,657,053	-	1,657,053
<b>Total</b>	<b>1,657,053</b>	<b>-</b>	<b>-</b>	<b>1,657,053</b>		<b>1,657,053</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools	307,794	1,492,207	-	1,800,001	1,800,000	1
3.2 Secondary schools	-	1,200,000	-	1,200,000	1,200,000	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
3.5 Unutilized	7,328,396	-	-	7,328,396		7,328,396
<b>Total</b>	<b>7,636,190</b>	<b>2,692,207</b>		<b>10,328,397</b>	<b>3,000,000</b>	<b>7,328,397</b>
<b>4.0 Bursary and Social Security</b>						
4.1 Secondary Schools	37,000,000		-	37,000,000	36,573,793	426,207
4.2 Tertiary Institutions	16,000,000	2,005,020	-	18,005,020	14,326,050	3,678,970
4.3 Social Security	-	-	-	-	-	-
4.4 Special Needs	-	-	-	-	-	-
<b>Total</b>	<b>53,000,000</b>	<b>2,005,020</b>	<b>-</b>	<b>55,005,020</b>	<b>50,899,843</b>	<b>4,105,177</b>
<b>5.0 Sports</b>						
5.1 Constituency Sports	2,999,819	197,933	-	3,197,752	-	3,197,752
5.2 Regional Sports	300,000	-	-	300,000	-	300,000
<b>Total</b>	<b>3,299,819</b>	<b>197,933</b>	<b>-</b>	<b>3,497,752</b>	<b>-</b>	<b>3,497,752</b>

*Naivasha Constituency  
National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
6.0 Environment						
Ndabithi primary	-	600,000	-	600,000	-	600,000
Manera primary	-	600,000	-	600,000	-	600,000
Rubiri primary	-	600,000	-	600,000	-	600,000
Kagesha police post	-	200,000	-	200,000	-	200,000
Ngeya primary	1,400,000	-	-	1,400,000	-	1,400,000
Naivasha central pr school	31,251.20	-	-	31,251.20	-	31,251.20
Oserian pr school	31,250	-	-	31,250	-	31,250
Ndoroto pr school	31,250	-	-	31,250	-	31,250
Manera pr school	31,250	-	-	31,250	-	31,250
Nyakairu pr school	31,250	-	-	31,250	-	31,250
Gituru pr school	31,250	-	-	31,250	-	31,250
Ihindu pr school	31,250	-	-	31,250	-	31,250
Karima mixed sec school	31,250	-	-	31,250	-	31,250
Ndabibi main sec school	31,250	-	-	31,250	-	31,250
Narasha pr school	31,250	-	-	31,250	-	31,250
Karai sec school	31,250	-	-	31,250	-	31,250
Maiella central secondary school	31,250	-	-	31,250	-	31,250
Ngeya primary school	31,250	-	-	31,250	-	31,250
Naivasha DEB Pr school	31,250	-	-	31,250	-	31,250
NYS primary school	31,250	-	-	31,250	-	31,250



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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mirera pr school	31,250	-	-	31,250	-	31,250
<b>Total</b>	<b>1,900,001.20</b>	<b>2,000,000</b>	<b>-</b>	<b>3,900,001.20</b>	<b>-</b>	<b>3,900,001.20</b>
<b>7.0 Primary Schools Projects</b>						
Shermoi primary	-	1,600,000	-	1,600,000	1,600,000	-
Ndoroto primary	5,800,000	-	-	5,800,000	-	5,800,000
NYS Primary	1,150,000	-	-	1,150,000	-	1,150,000
Gituru primary	3,100,000	-	-	3,100,000	-	3,100,000
Ihindu primary	7,800,000	-	-	7,800,000	-	7,800,000
Munyu primary	600,000	-	-	600,000	-	600,000
Nyakairu primary	2,600,000	-	-	2,600,000	-	2,600,000
Narasha primary	2,600,000	-	-	2,600,000	-	2,600,000
Oserian primary	1,400,000	-	-	1,400,000	-	1,400,000
Kiburuti/tumaini primary	1,600,000	-	-	1,600,000	-	1,600,000
Mirera primary	2,600,000	-	-	2,600,000	-	2,600,000
Naivasha DEB primary	6,200,000	-	-	6,200,000	-	6,200,000
Central primary	2,600,000	-	-	2,600,000	-	2,600,000
Manera primary	2,600,000	-	-	2,600,000	-	2,600,000
<b>Total</b>	<b>40,650,000</b>	<b>1,600,000</b>	<b>-</b>	<b>42,250,000</b>	<b>1,600,000</b>	<b>40,650,000</b>
<b>8.0 Secondary Schools Projects</b>						
Rutere secondary	-	935	-	935	-	935
Narasha secondary	-	2,813,744	-	2,813,744	-	2,813,744

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Karai secondary	4,800,000	-	-	4,800,000	-	4,800,000
Kamuyu secondary	4,450,000	-	-	4,450,000	-	4,450,000
Ndabibi main secondary	7,900,000	-	-	7,900,000	-	7,900,000
Maiela central secondary	5,000,000	-	-	5,000,000	-	5,000,000
Kiambogo secondary	1,000,000	-	-	1,000,000	-	1,000,000
Karima secondary	4,800,000	-	-	4,800,000	-	4,800,000
Fred Kubai secondary	498,775	-	-	498,775	-	498,775
<b>Total</b>	<b>28,448,775</b>	<b>2,814,679</b>	<b>-</b>	<b>31,263,455</b>	<b>-</b>	<b>31,263,455</b>
<b>9.0 Tertiary institutions Projects</b>				-		-
<b>Total</b>	-		-	-	-	-
<b>10.0 Security Projects</b>				-		-
Sisioni police post	-	200,000	-	200,000	-	200,000
Kinamba chiefs office	-	3,500,000	-	3,500,000	3,500,000	-
Kayole police post	800,000	-	-	800,000	-	800,000
Utheri wa lari police post	1,100,000	-	-	1,100,000	-	1,100,000
Kayole chiefs office	300,000	-	-	300,000	-	300,000
<b>Total</b>	<b>2,200,000</b>	<b>3,700,000</b>	<b>-</b>	<b>5,900,000</b>	<b>3,500,000</b>	<b>2,400,000</b>
<b>11.0 Acquisition of assets</b>				-		-
Purchase of Motor vehicle	-	7,550,000	-	7,550,000	-	7,550,000



**Naivasha Constituency  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
furniture	-	6,300	-	6,300	-	6,300
<b>Total</b>	-	<b>7,556,300</b>	-	<b>7,556,300</b>	-	<b>7,556,300</b>
<b>12.0 Other payments</b>				-		
ICT Hub	-	1,169,256	-	1,169,256	-	1,169,256
	-	-	-	-	-	-
Strategic plan	2,000,000	250,000	-	2,250,000	-	2,250,000
Electrification REREC	10,000,000	-	-	10,000,000	-	10,000,000
<b>Total</b>	<b>12,000,000</b>	<b>1,419,256</b>	-	<b>13,419,256</b>	-	<b>13,419,256</b>
<b>13.0 unallocated fund</b>						
Unapproved projects						-
AIA		117,000		117,000		117,000
Uwezo funds		5,000		5,000		5,000
FMC savings	-	-				
<b>Total</b>	<b>165,705,316</b>	<b>25,018,279</b>	-	<b>190,723,595</b>	<b>69,583,266</b>	<b>121,140,329</b>

#### **14. Significant Accounting Policies**

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

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

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

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

##### **2. Reporting Entity**

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

##### **3. Reporting Currency**

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

##### **4. Significant Accounting Policies**

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

###### **a) Recognition of Receipts**

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



*Significant Accounting Policies continued*

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

***Unutilized Funds from PMCs.***

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

**External Assistance**

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

**b) Recognition of payments**

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

*Significant Accounting Policies continued*

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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



*Significant Accounting Policies continued*

**6. Cash and Cash Equivalent.**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

*Significant Accounting Policies continued*

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30<sup>th</sup> June 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**12. Comparative Figures**

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



*Significant Accounting Policies Continued*

**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 2023.

**14. Errors**

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

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

**15. Related Party Transactions**

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

## 15. Notes to the Financial Statements

### 1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE NO. B 105234		33,000,000
AIE NO. B 105530		44,000,000
AIE NO. B 105890		22,000,000
AIE NO. B 128959		12,000,000
AIE NO. B 154155		12,000,000
AIE NO. B 155542		14,088,879
AIE NO. B 164385		18,000,000
AIE NO. B 128645		5,000,000
AIE NO. B 089062		12,088,879
AIE NO. A895018		10,000,000
AIE NO. A054626		1,600,000
AIE NO. B 185201	7,000,000	
AIE NO. B 185736	15,000,000	
AIE NO. B 185476	6,000,000	
AIE NO. B 206052	5,000,000	
AIE NO. B 205846	12,000,000	
AIE NO. B 206392	12,000,000	
AIE NO. B 207606	17,000,000	
AIE NO. B 207971	15,000,000	
	<b>89,000,000</b>	<b>183,777,758</b>

### 2. Proceeds from Sale of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



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3. Other Receipts

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	117,000	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere( Uwezo loan recovery wrongly banked in NG-cdf account)	5,000	-
<b>Total</b>	<b>122,000</b>	<b>-</b>

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*Notes to the Financial Statements (Continued)*

4. Compensation of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,197,127	2,051,172
NHIF	84,850	
Personal allowances paid as part of salary	-	-
House Allowance	-	556,896
Transport Allowance	-	336,000
Leave allowance	-	282,040
Gratuity to contractual employees	1,376,462	-
Employer Contributions Compulsory national social security schemes	185,760	90,720
<b>Total</b>	<b>4,844,199</b>	<b>3,316,828</b>

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	809,000	2,305,000
Other committee expenses	2,332,000	5,513,000
<b>Total</b>	<b>3,141,000</b>	<b>7,818,000</b>



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6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	97,244	402,150
Communication, supplies and services	144,000	84,020
Domestic travel and subsistence	560,000	287,000
Printing, advertising and information supplies & services	18,000	146,040
Rentals of produced assets	-	-
Training expenses	426,000	1,687,500
Hospitality supplies and services	435,886	159,100
Electricity	-	58,462
Water & Sewerage	-	18,238
Office and general supplies and services	347,514	326,625
Fuel, oil & lubricants	-	-
Other operating expenses	506,500	-
Bank charges	32,080	45,600
Routine maintenance – other assets	31,000	-
<b>Total</b>	<b>2,598,224</b>	<b>3,214,735</b>

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*Notes to The Financial Statements (Continued)*

7. Transfer to Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	1,600,000	54,200,000
Transfers To Secondary Schools (See Attached List)	-	19,107,106
Transfers To Tertiary Institutions (See Attached List)	-	
<b>Total</b>	<b>1,600,000</b>	<b>73,307,106</b>

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	36,437,793	46,928,763
Bursary – tertiary institutions (see attached list)	14,462,050	17,360,237
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programs (NHIF)	-	
Security projects (see attached list)	3,500,000	2,800,000
Sports projects (see attached list)	-	2,400,000
Environment projects (see attached list)	-	2,300,000
Emergency projects (see attached list)	3,000,000	4,500,000
Roads projects (see attached list)	-	-
<b>Total</b>	<b>57,399,843</b>	<b>76,289,000</b>



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*Notes to the Financial Statements (Continued)*

9. Acquisition of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
<b>Total</b>	-	-

10. COC Expenses

	2022-2023	2021-2022
	Kshs	Kshs
	-	-
	-	-
	-	-

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Electricity REREC	-	10,000,000
ICT Hub	-	-
	-	10,000,000

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
<b>12A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>Equity Bank-Naivasha</i>	15,418,674	24,896,279
<i>Family Bank-Naivasha</i>	29,016,339	-
<b>Total</b>	<b>44,435,013</b>	<b>24,896,279</b>
<b>12 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	<b>44,435,013</b>	<b>24,896,279</b>

13. Outstanding Imprests

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



*Notes to the Financial Statement Continued*

14. Deposit and Retention

	2022/23	2021/22
	KShs	KShs
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year ©	-	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	-	-

14B Gratuity

	2022/23	2021/22
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

15. Fund Balance B/F

	(1 <sup>st</sup> July 2022)	(1 <sup>st</sup> July 2021)
	Kshs	Kshs
Bank accounts	24,896,279	15,064,190
Cash in hand	-	
Imprest	-	
Total		
Less		
Payables: - Retention		
Payables – Gratuity		
Fund Balance Brought Forward	24,896,279	15,064,190

**16. Prior Year Adjustments**

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

**\*\*** *The adjusted balances are not carried down on the face of the financial statement.  
(Entity to provide disclosure on the adjusted amounts)*

**17. Changes in Accounts Receivable – Outstanding Imprests**

	2022/23	2021/22
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D – A	-	-

**18. Changes in Accounts Payable – Deposits and Retentions**

	2022/23	2021/22
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-



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**Notes to the Financial Statements (Continued)**

**Other Important Disclosures**

**19.1: Pending Accounts Payable (See Annex 1)**

	2022/23	2021/22
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**19.2: Pending Staff Payables (See Annex 2)**

	2022/23	2021/22
	Kshs	Kshs
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**19.3: Unutilized Fund (See Annex 3)**

Name	2022/23	2021/22
	Kshs	Kshs
Compensation of employees	514,421	200,883
Committee expenses	2,312,583	-
Use of goods & services	4,070,989	425,127
Amounts due to other Government entities	71,913,454	8,491,966
Amounts due to other grants and other transfers	21,231,326	7,972,003
Acquisition of assets	7,550,000	7,556,300
Others( ict hub, furniture, strategic plan and Rerec)	13,425,556	250,000
AIA	117,000	
Others( uwezo funds)	5,000	
Funds pending approval	-	
<b>Total</b>	<b>121,140,329</b>	<b>24,896,279</b>

19.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
PMC account balances (see attached list)	Kshs	Kshs
<b>19.5 Related Party Transaction</b>	5,072,778	32,780,816



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19. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
Construction of buildings					
Sub-Total					
Construction of civil works					
Sub-Total					
Supply of goods					
Sub-Total					
Supply of services					
Sub-Total					
Grand Total					

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 20xx	Comments
NG-CDFC Staff				
Sub-Total				
Grand Total				



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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance Current 2022-2023	Outstanding Balance Previous FY-2021-2022	Comments
Compensation of employees		514,421	200,883	To be spent.
Committee expense		2,312,583	-	To be spent.
Use of goods and services		4,070,989	425,127	To be spent.
Amounts due to other Government entities (see attached list)		71,913,454	8,491,966	
Ndoroto primary		5,800,000		To be implemented.
NYS Primary		1,150,000		To be implemented.
Gituru primary		3,100,000		To be implemented.
Ihindu primary		7,800,000		To be implemented.
Munyu primary		600,000		To be implemented.
Nyakairu primary		2,600,000		To be implemented.
Narasha primary		2,600,000		To be implemented.
Oserian primary		1,400,000		To be implemented.
Kiburuti/tumaini primary		1,600,000		To be implemented.
Mirera primary		2,600,000		To be implemented.
Naivasha DEB primary		6,200,000		To be implemented.
Central primary		2,600,000		To be implemented.
Manera primary		2,600,000		To be implemented.
Karai secondary		4,800,000		To be implemented.

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Kamuyu secondary		4,450,000		To be implemented.
Ndabibi main secondary		7,900,000		To be implemented.
Maiela central secondary		5,000,000		To be implemented.
Kiambogo secondary		1,000,000		To be implemented.
Karima secondary		4,800,000		To be implemented.
Fred Kubai secondary		498,775		To be implemented.
Narasha Secondary		2,813,744		Status to be established.
Rutere secondary		935		To be implemented.
Amounts due to other grants and other transfers (see attached list)		21,231,326	7,972,003	
Emergency		7,328,396.00		To be implemented.
Bursary secondary		426,207.00		To be implemented.
Bursary-tertiary		3,678,970.00		To be implemented.
Constituency Sports		2,999,819		To be implemented.
Regional Sports		300,000		To be implemented.
Kayole police post		800,000		To be implemented.
Utheri wa lari police post		1,100,000		To be implemented.
Kayole chiefs office		300,000		To be implemented.
Sission police post		200,000		Status to be established.
Ngeya primary		1,400,000		To be implemented.



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Naivasha central pr school		31,251.20	To be implemented.
Oserian pr school		31,250	To be implemented.
Ndoroto pr school		31,250	To be implemented.
Manera pr school		31,250	To be implemented.
Nyakairu pr school		31,250	To be implemented.
Gituru pr school		31,250	To be implemented.
Ihindu pr school		31,250	To be implemented.
Karima mixed sec school		31,250	To be implemented.
Ndabibi main sec school		31,250	To be implemented.
Narasha pr school		31,250	To be implemented.
Karai sec school		31,250	To be implemented.
Maiella central secondary school		31,250	To be implemented.
Ngeya primary school		31,250	To be implemented.
Naivasha DEB Pr school		31,250	To be implemented.
NYS primary school		31,250	To be implemented.
Mirera pr school		31,250	To be implemented.
Ndabithi primary		600,000	Status to be established.
Manera primary		600,000	Status to be established.
Rubiri primary		600,000	Status to be established.
Kagesha police post		200,000	Status to be established.

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Acquisition of assets		7,556,300	7,556,300	
Other Payments-Strategic Plan		13,419,256	250,000	To be implemented.
AIA		117,000	-	To seek board's approval.
Uwezo funds-wrongly banked in Ng-cdf account		5,000	-	To disburse to Uwezo funds.
Funds pending approval		-	-	
<b>Total</b>		<b>121,140,329</b>	<b>24,896,279</b>	



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**Annex 4 – Summary of Fixed Asset Register**

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-	-	-	-
Buildings and structures	6,000,000	-	-	6,000,000
Transport equipment	4,200,000	-	-	4,200,000
Office equipment, furniture and fittings	971,605	-	-	971,605
ICT Equipment, Software and Other ICT Assets	875,486	-	-	875,486
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>12,047,091</b>	-	-	<b>12,047,091</b>

*Naivasha Constituency**National Government Constituencies Development Fund (NGCDF)**Annual Report and Financial Statements for The Year Ended June 30, 2023***Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2023**

PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
KINAMBA CHIEFS OFFICE	Equity Bank,Naivasha	020028275817	238974	1,200
EMMANUEL PRIMARY SCHOOL	Equity Bank,Naivasha	0200282395855	43,422	258,422
ERERI PRIMARY SCHOOL	Equity Bank,Naivasha	0200270334806	1,085	
FRED KUBAI/NGEYA SECONDARY SCHOOL	Equity Bank,Naivasha	0200282138364	516,372	3180
GATHIMA PRIMARY SCHOOL	Equity Bank,Naivasha	0200277352509	778	778
DRIC VOCATIONAL CENTRE	Equity Bank,Naivasha	0200277363839	2,060	
GOVERNOR SECONDARY SCHOOL	Equity Bank,Naivasha	0200270718511	91,451	686,134
GITUAMBA PRIMARY SCHOOL	Equity Bank,Naivasha	0200268185007	40	
HIGHWAY PRIMARY SCHOOL	Equity Bank,Naivasha	0200268345776	80,558	158,036
HIGHWAY SECONDARY SCHOOL	Equity Bank,Naivasha	0200280235227	255,981	1,604,464
KABATI PRIMARY SCHOOL	Equity Bank,Naivasha	0200268198580	52,500	52,500
KAMUYU SECONDARY SCHOOL	Equity Bank,Naivasha	0200282667559	102,644	2,003,855
KARAI PRIMARY SCHOOL	Equity Bank,Naivasha	0200271657862	1,043	82,103
KARAI SECONDARY SCHOOL	Equity Bank,Naivasha	0200270648561	10,807	10,807
KARIMA PRIMARY SCHOOL	Equity Bank,Naivasha	0200271657882	8,149	8,149
KARIMA SECONDARY SCHOOL	Equity Bank,Naivasha	0200278992593	28218	28,218
KAYOLE CHIEFS OFFICE	Equity Bank,Naivasha	0200279896304	101,880	101,880
KIAMBOGO PRIMARY SCHOOL	Equity Bank,Naivasha	0200282409324	107,138	3,310,010
KIAMBOGO SECONDARY SCHOOL	Equity Bank,Naivasha	0200269326212	81,831	22,841



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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
KIBURUTI/TUMAINI PRIMARY SCHOOL	Equity Bank,Naivasha	0200279407495	68,923	1,119,855
KIHARA SECONDARY SCHOOL	Equity Bank,Naivasha	0200279493783	23,320	23,320
KIJABE TOWNSHIP SECONDARY SCHOOL	Equity Bank,Naivasha	0200264485403	12,450	12,450
KINAMBA PRIMARY SCHOOL	Equity Bank,Naivasha	0200262213397	6,943	6,943
KINUNGI PRIMARY SCHOOL	Equity Bank,Naivasha	0200262325460	296	296
KIPKONYO PRIMARY SCHOOL	Equity Bank,Naivasha	0200282409266	53,179	380,805
KIPKONYO SECONDARY SCHOOL	Equity Bank,Naivasha	0200277625894	71,853	631,682
LAKE NAIVASHA GIRLS SECONDARY SCHOOL	Equity Bank,Naivasha	0200278987768	116,338	116,338
NYONJORO SECONDARY SCHOOL	Equity Bank,Naivasha	0200290872119	10,969	-
LAKEVIEW PRIMARY SCHOOL	Equity Bank,Naivasha	0200280764199	400	400
LONGONOT TOWNSHIP SECONDARY SCHOOL	Equity Bank,Naivasha	0200261661858	9,087	9,087
LONGONOT DEB PRIMARY SCHOOL	Equity Bank,Naivasha	0200264942732	7,587	7587
MAAI MAHIU CHIEFS OFFICE	Equity Bank,Naivasha	0200277655374	36,430	36,430
MAAI MAHIU PRIMARY SCHOOL	Equity Bank,Naivasha	0200263943415	422	136,482
MAIELLA CENTRAL SECONDARY SCHOOL	Equity Bank,Naivasha	0200277345126	472	472
MAIELLA CHIEFS OFFICE	Equity Bank,Naivasha	0200280784045	28,290	28,290
MAIELLA TOWNSHIP PRIMARY SCHOOL	Equity Bank,Naivasha	0200262513200	463	463
MAIELLA TOWNSHIP SECONDARY SCHOOL	Equity Bank,Naivasha	0200282936801	36,919	2,200,600
MANERA PRIMARY SCHOOL	Equity Bank,Naivasha	0200263789176	86,431	1,491,200

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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
MARAIGUSHU CHIEFS OFFICE	Equity Bank,Naivasha	0200263890354	396	396
MARYLAND POLICE POST	Equity Bank,Naivasha	0200272287509	18,280	18,280
MILIMANI PRIMARY SCHOOL	Equity Bank,Naivasha	0200262827638	3,939	349,109
MIRERA PRIMARY SCHOOL PROJECT	Equity Bank,Naivasha	0200261802505	184,586	3,400,333
MITAMAIYU PRIMARY SCHOOL	Equity Bank,Naivasha	0200262583520	302,894	302,894
MOI NDABI PRIMARY SCHOOL	Equity Bank,Naivasha	0200282258041	861,867	1,287,274
MUNENGI PRIMARY SCHOOL	Equity Bank,Naivasha	0200263458668	19,548	1,685
MUNUNGA PRIMARY SCHOOL	Equity Bank,Naivasha	0200266377583	5,708	316,525
MUNYU PRIMARY SCHOOL	Equity Bank,Naivasha	0200262322222	9961	289,515
MUNYU SECONDARY SCHOOL	Equity Bank,Naivasha	0200270899968	16,774	16,774
MWICIRINGIRI CHIEFS OFFICE	Equity Bank,Naivasha	0200282939588	93,569	1,500,700
MWICIRINGIRI PRIMARY SCHOOL	Equity Bank,Naivasha	0200277658235	53,758	558
NAIVASHA ADMINISTRATION POLICE	Equity Bank,Naivasha	0200279179310	2,380	2,380
NAIVASHA CENTRAL PRIMARY SCHOOL	Equity Bank,Naivasha	0200263501814	390	390
NAIVASHA G.K PRISON PRIMARY SCHOOL	Equity Bank,Naivasha	0200280342748	23,650	23,650
NAIVASHA HIGHWAY SECONDARY SCHOOL	Equity Bank,Naivasha	0200280235227	255,981	1,604,464
NAIVASHA NGCDF SPORTS	Equity Bank,Naivasha	0200277375783	1,459	291,939
NAMUNCHA PRIMARY SCHOOL	Equity Bank,Naivasha	0200280777196	1,600	1,600
NARASHA PRIMARY SCHOOL	Equity Bank,Naivasha	0200268970615	10,437	10,437



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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
NARASHA SECONDARY SCHOOL	Equity Bank,Naivasha	0200278948887	9,223	9,223
NDABIBI CENTRAL PRIMARY SCHOOL	Equity Bank,Naivasha	0200264946164	457	82,577
NDABIBI MAIN SECONDARY SCHOOL	Equity Bank,Naivasha	0200280296282	13,380	13,380
NDIBITHI PRIMARY SCHOOL	Equity Bank,Naivasha	0200263812886	26,396	17,144
NDOROTO SECONDARY SCHOOL	Equity Bank,Naivasha	0200277650952	26,396	26,396
NG'ATI PRIMARY SCHOOL	Equity Bank,Naivasha	0200280781964	4,584	4,584
NGEYA PRIMARY SCHOOL	Equity Bank,Naivasha	0200262541442	1,915	1,915
NGONDI PRIMARY SCHOOL	Equity Bank,Naivasha	0200280765699	13,828	118,828
NGONDI SECONDARY SCHOOL	Equity Bank,Naivasha	0200263789083	6,222	6,222
RUTERE SECONDARY SCHOOL	Equity Bank,Naivasha	0200262582928	44,431	-
NKAAMPANI PRIMARY SCHOOL	Equity Bank,Naivasha	0200269985154	118,388	1,621,416
NYAKAIRU PRIMARY SCHOOL	Equity Bank,Naivasha	0200264731230	979	979
NYAKINYUA PRIMARY SCHOOL	Equity Bank,Naivasha	0200280769996	104,762	2,201,990
NYAMATHI PRIMARY SCHOOL	Equity Bank,Naivasha	0200279844241	22,940	22,940
NYAMATHI SECONDARY SCHOOL	Equity Bank,Naivasha	0200263890354	396	1,484
NYONJORO SECONDARY SCHOOL	Equity Bank,Naivasha	0200290872119	10,969	113,969
NYS PRIMARY SCHOOL	Equity Bank,Naivasha	0200281753211	49,204	2,629,951
OLD KIJABE PRIMARY SCHOOL	Equity Bank,Naivasha	0200269777958	2,030	2,030
RUBIRI PRIMARY SCHOOL	Equity Bank,Naivasha	0200282232687	209,582	209,582

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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
RUTERE SECONDARY SCHOOL	Equity Bank,Naivasha	0200262582928	44,431	926,264
SHERMOI PRIMARY SCHOOL	Equity Bank,Naivasha	0200279786048	75,548	775
SHINDANO PRIMARY SCHOOL	Equity Bank,Naivasha	0200277353510	775	775
SISION AP POST	Equity Bank,Naivasha	0200280152806	2,365	2,365
SISION PRIMARY SCHOOL	Equity Bank,Naivasha	0200282421855	44,575	642,380
ST PAULS PRIMARY SCHOOL	Equity Bank,Naivasha	0200263446804	2,260	2,260
UTHERI WA LARI POLICE STATION	Equity Bank -Naivasha	0200277375661	72,452	165,797
VIWANDANI POLICE POST	Equity Bank-Naivasha	0200280781629	1,410	1,410
Total			<b>5,072,778</b>	<b>32,780,816</b>



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**Annex 6: Progress On Follow Up of Auditor Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Inaccuracy of transfers from National Government Constituencies Development Fund due to unreconciled variance of kshs 15,064,190.00 The boards balance of kshs 183,777,758 differs with the summary statement of appropriation balance of kshs 198,841,198	The committee noted on the observations made by the audit team. However, the stated balance of kshs 15,064,190.00 is the Fyr 2021/2022 cash book balance which is supposed to add to the balance from the board of kshs 183,777,758 to become kshs 198,841,198 has the funds available in the financial year	Resolved	
2.0	Unsupported use of goods and services expenditure by use of schedules. Use of goods and services in the financial year is kshs 11,032,735 which includes committee expenses balances of kshs 2,305,000 and committee allowances of kshs 5,513,000.00	The committed has noted on the observation and will provide the schedules to support use of goods and services	Not resolved	30 <sup>th</sup> June 2024
3.0	Unsupported transfer to other Government Units. Transfer of kshs 1,600,000.00 to shermoi	The committee noted on the observation and the funds for Shermoi	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	primary school is omitted from the amount	primary school has been dispatched to the school and project implemented to completion		
4.0	Unsupported Bursary Payment. The accuracy, completeness of and regularity of bursary payments of kshs 64,289,000.00 could not be confirmed	The committee has noted on the observation and will provide supporting documents for bursary payments	Not resolved	30 <sup>th</sup> June 2024
5.0	Unsupported cash and cash bank balance. The statements of assets and liabilities reflects bank balance of kshs 24,896,279. Bank reconciliation reflects unpresented cheques balance of kshs 40,380,485 out of which cheques amounting to kshs 1,058,000.00 were stale and not been reversed in the cash book. Further, the bank reconciliation statement reflects receipts in the bank statement not yet recorded in the cashbook of kshs5,000 dating back to 25 November,2017	The committee has noted on the observation by the auditors and has requested the sub-county accountant to make further reconciliations to correct the anomalies and in future to avoid the same errors	Not resolved	30 <sup>th</sup> June 2024
6.0	Unsupported Project Committee Bank balances. Pmc bank balances of kshs 32,780,810 out of which kshs 18,392,834 was supported with bank	The committee has noted on the observation and is working on getting the other pmc accounts balance statements from	Not resolved	30 <sup>th</sup> June 2024



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	statements leaving a supported balance of kshs 14,387,976. Thus the completeness of the project Management bank balances of kshs 32,780,810 could not be confirmed.	the bank		

*Luka Kipkemoi Kimosop 26/03/24*

.....  
Luka Kipkemoi Kimosop  
Fund Account Manager.

