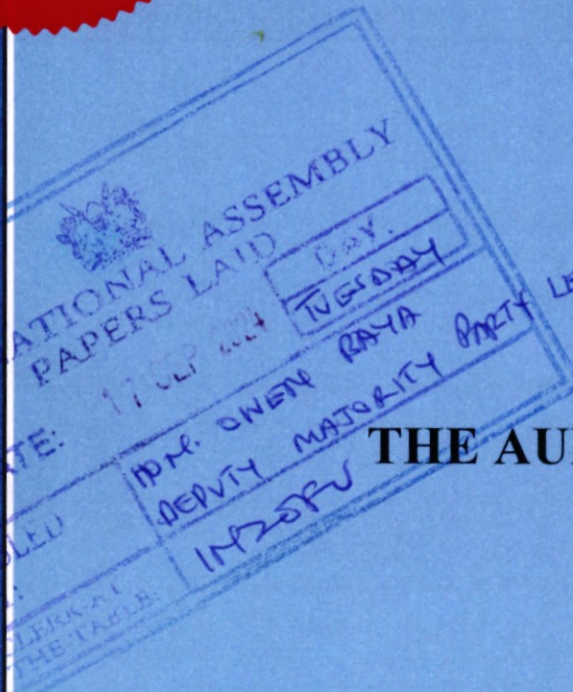


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF
THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
NYARIBARI MASABA CONSTITUENCY**

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



NYARIBARI MASABA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

ASOS 2010 40

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

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I. Acronyms and Abbreviations

NGCDF - National Government Constituency Development Fund

COC - Constituency Oversight Committee

PFM - Public Finance Management

IPSAS - International Public Sector Accounting Standards.

PMC - Project Management Committee

FY - Financial Year

TVETs – Technical and Vocational Education Training

II. 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 countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The Nyaribari Masaba 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)

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Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Ronald Ingala Khaggayi
2.	Sub-County Accountant	Birundu Omae
3.	Chairman NGCDFC	James Tinega
4.	Member NGCDFC	Josephat Nyarangi Giteya

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Nyaribari Masaba 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) Nyaribari Masaba Constituency NGCDF Headquarters

P.O. Box 976-40202
Masimba NGCDF Building
Masaba South Sub-County HQs
Off Keroka-Kilgoris Road
Keroka, KENYA

(e) Nyaribari Masaba Constituency NGCDF Contacts

Telephone: (254) 751 700004
E-mail: cdfnyaribarimasaba@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) Nyaribari Masaba Constituency NGCDF Bankers

The Co-operative Bank of Kenya
Keroka Branch
P O Box 754-40202
Keroka, Kenya

(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

III. NG-CDFC Chairman’s Report



First is to thank the almighty God for having given me this opportunity to serve as the chairperson of the Nyaribari Masaba NGCDF committee for the next two years.

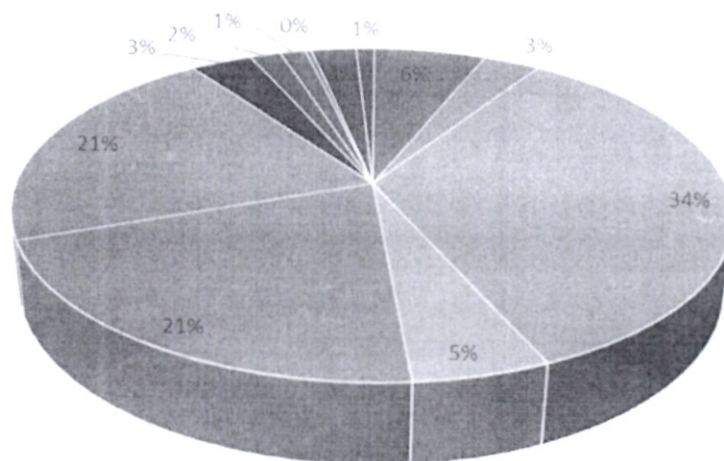
The committee within a short period being inaugurated into office we have managed to prepare the proposal and the same approved by the NGCDF Board to enable us implement our activities for the short period in the FY 2022/2023.

The new committee was trained and the same disseminated to the NGCDF staff and members of the PMCs.

The committee for the first time were able to identify 1,100 beneficiaries of the social security program who have been registered with the NHIF to assist in enhancing universal healthcare in line with government policies.

The Nyaribari Masaba NGCDF was able to invite applications to the bursary kitty where we had 3,028 applicants from the universities, 1,817 from mid level colleges and TVETs and 1,000 students from various secondary schools.

The total allocation for the year was to the following sectors;



- Administration/Recurrent
- M&E/Capacity Building
- Bursary/Mocks/Cats
- Emergency Projects
- Primary School Projects
- Secondary School Projects
- Security Projects
- Sports Activities
- Environmental Projects
- NGCDF Offices
- Strategic Planning
- Other

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The delay in release of funds to the NGCDF committee hampered some of our activities. As at 30th June 2023, the NGCDF committee had received 39% of its annual allocation which greatly affects its budget performance against actual amounts for current year based on sectors. The best performing sector was the bursary and social security having achieved 87% out of the annual allocated budget.



The committee held public meetings in all wards to enhance public stakeholder engagement in addition to collecting views on the development of the Nyaribari Masaba NGCDF 5 year strategic plan.

The development of the 5 year strategic plan for the period from 2022 to 2027 will greatly enhance planning and governance, and ensure that we deliver our mandate as per the strategic plan and inform our performance targets as a committee.

The emerging issues in the governance of the fund include aligning our priority as constituency to the government policy. Secondly, increase in the cost of living has created a huge burden on the population of the constituency hence need to reconsider how resources are allocated especially in terms of bursary distribution and the social security program.

We hope in the financial year the NGCDF Board will release funds to the constituency within the required timelines to achieve our annual budgetary allocation. The committee hopes that there will be enhanced capacity building for its members for efficiency and effectiveness to be achieved in implementing our projects and other programs.

God bless Kenya, God bless Nyaribari Masaba.

.....
MR. JAMES MARANGA TINEGA
CHAIRMAN NGCDF COMMITTEE (NYARIBARI MASABA CONSTITUENCY)

Nyaribari Masaba Constituency
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IV. Statement Of Performance Against Predetermined Objectives for FY2022/23

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 *Nyaribari Masaba Constituency 2022-2027* plan are to:

- ✓ Promote access to quality education and training for all students;
- ✓ Improve road network and transport system
- ✓ Enhance Electricity connectivity and accessibility.
- ✓ Strengthen the diversification of sources of energy and power
- ✓ Socioeconomic empowerment of youth, women and Vulnerable Groups
- ✓ Promote industrialization & Provision of a conducive business environment
- ✓ To enhance Environmental Protection, water & Climate Change actions
- ✓ To enhance peace and security related Infrastructure
- ✓ To enhance governance all NG-CDF projects & programmes

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:

Sector	Objective	Outcome	Indicator	Performance
<i>Education</i>	To have all children of school going age having access to quality education.	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions.	- Number of usable physical infrastructure build in primary, secondary, and tertiary institutions. - Number of bursary beneficiaries at all levels	In FY 2022/23 - We renovated 12 classrooms - Distributed Bursary to 3,028 students in universities, 1,817 students in tertiary institutions and over 1,000 students in secondary schools.
<i>Security</i>	To improve the security situation for all households	Increased security infrastructure installations	Number of police posts and stations	There is an ongoing construction a police post at Ichuni.
<i>Environment</i>	Improved quality of life through	Establishment of tree nurseries and	- Number of water springs protected - Purchase of water	Projected protection of 5 water springs as

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Sector	Objective	Outcome	Indicator	Performance
	environmental management	plantations, water tanks and water springs rehabilitated.	tanks to various schools	per the project proposal for the FY 2022/2023.
<i>Sports</i>	Development of our youth's potential in extra-curriculum activities	Increased number of youth participating in sports and other extra-curriculum activities	Active participation in sports activities organised by the NG-CDF.	In the FY 2022/23; - There is a budgeted provision for a football tournament and an athletics sports day for the constituency.
<i>Disaster Management</i>	Develop an efficient communication and logistics system	Reduce the impact of a disaster on the community.	Efficient response to emergency situations occurring in the community.	In this FY, in response to emergency situations; - We managed to build toilets in more 4 primary schools to improve the sanitary situation.
<i>Social Security</i>	To enhance access to affordable healthcare to all through NHIF	Increased enrolment of vulnerable families to the NHIF program	- Number of persons registered and paid for NHIF.	In FY 2022/23; - We have successfully registered 1100 persons to the NHIF program.

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V. Statement of Governance

The National Government Constituency Development Fund Committee is established under Section 43 of The National Government Constituencies Development Fund Act of 2015. The composition of the committee includes;

- (a) the national government official responsible for co-ordination of national government functions;
- (b) two men each nominated as per the guidelines one of whom shall be a youth at the date of appointment;
- (c) two women nominated as per the guidelines one of whom shall be a youth at the date of appointment;
- (d) one persons with disability nominated by a registered group representing persons with disabilities in the constituency as per the guidelines
- (e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
- (f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
- (g) one member co-opted by the Board in accordance with Regulations made by the Board.

Operation of the committee

The quorum of the Constituency Committee shall be one half of the total membership. The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general elections or a by-election.

Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days.

Meetings

The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

Removal from office

A member of the Constituency Committee may be removed from office on any one or more of the following grounds;

- (a) lack of integrity;
- (b) gross misconduct;
- (c) embezzlement of public funds;
- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) promoting unethical practises;
- (f) causing disharmony within the committee;
- (g) physical or mental infirmity.

A decision to remove a member shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. A vacancy arising as a result of the removal of a member under subsection shall be filled in the manner set out in the Act and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

Dissolution of Constituency Committee

A person may present a petition to the Board for the dissolution of a Constituency Committee setting out the alleged facts constituting any one or more of the following grounds for dissolution;

- (a) serious violation of the Constitution or any other law including a contravention of Chapter Six;
- (b) gross misconduct, whether in performance of the member's or office holder's functions or otherwise;
- (c) incompetence;
- (d) bankruptcy; or
- (e) any other cause as may be deemed justifiable.

VI. Environmental and Sustainability Reporting

Nyaribari Masaba 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 NYARIBARI MASABA NG-CDF, the committee funds the following key sectors with the following sustainable priorities.

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

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 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

The Strategic Plan proposes several strategic interventions to address the issues of water shortage, water access and water management in the constituency. The interventions require a concerted collaborative approach by all stakeholders.

- i. Supply schools with high capacity plastic and/or concrete water tanks for water harvesting
- ii. Protect water springs and water points and build water reservoirs to hold the water as the overflows is left to go downstream.
- iii. Sensitize the community on the importance of water harvesting, management, and effective use.
- iv. Support and encourage community members to form CBOs to expedite pooling of resources for each household to purchase water harvesting tanks.
- v. Encourage tree planting by households and the community to support riverbank protection.
- vi. Use students from schools, especially from Environmental Clubs to be active in riverbank conservation.
- vii. Build adequate and good toilets in schools, churches, markets and encourage households to do so at home to improve hygiene.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Nyaribari Masaba 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-

NYARIBARI MASABA 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.

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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


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

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

Public Awareness

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

NYARIBARI MASABA NG-CDF has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.


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Ronald Ingala Khaggayi
Fund Account Manager.

VII. Statement Of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-NYARIBARI MASABA 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 NGCDF-NYARIBARI MASABA 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 charge of the NGCDF- NYARIBARI MASABA Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF NYARIBARI MASABA 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

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accounted for. Further the Accounting Officer confirms that the *constituency*'s financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- NYARIBARI MASABA Constituency financial statements were approved and signed by the Accounting Officer on 30 AUG 2023.


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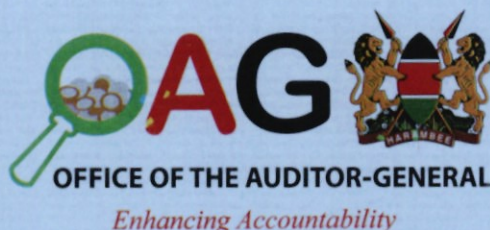
Name: James Maranga Tinega
Chairman – NGCDF Committee


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Name: Ronald Ingala Khaggayi
Fund Account Manager

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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Nyaribari Masaba Constituency set out on pages

1 to 43, 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 the National Government Constituencies Development Fund - Nyaribari Masaba 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 Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

1. Lack of Land Ownership Documents

Annex 4 to the financial statements reflects a balance of Kshs.21,168,358 in respect of fixed assets. The balance includes nil and Kshs.18,924,723 relating to land and buildings and structures respectively. However, ownership documents for land where the buildings have been constructed was not provided for audit verification.

In the circumstances, existence and ownership of the land with Nil balance could not be confirmed.

2. Unsupported Project Management Committee Balances

Note 18.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balance totalling Kshs.556,957. However, the cash books, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.556,957 could not be confirmed.

3. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of Kshs.44,371,387 which as disclosed in Note 8 to the financial statements includes bursary payments amounting to Kshs.6,121,024 and Kshs.33,772,043 disbursed to secondary schools and tertiary institutions respectively. However, no acknowledgement letters from beneficiary institutions were provided for audit.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.39,893,067 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on a comparable basis of Kshs.157,371,834 and Kshs.57,195,352 respectively resulting to an under-funding of Kshs.100,176,482 or 64% of the budget. However, the Fund spent Kshs.57,053,214 against actual receipts of Kshs.57,195,352 resulting to an under-utilization of Kshs.142,138.

The under-funding 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 judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not resolved the issues or provided explanation for failure to implement the recommendations.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Failure to Constitute Project Management Committee for the Emergency Projects

The statement of receipts and payment reflects other grants and transfers amounting to Kshs.44,371,381 which as disclosed in Note 8 to the financial statements, includes emergency projects expenditure of Kshs.1,156,000. However, review of the records revealed that the projects were implemented without involving the PMC as required by Regulation 15(1) of the National Government Constituencies Development Regulations, 2016 which states that there shall be appointed a Project Management Committee for each project in a Constituency which shall—(a) implement projects in consultation with the relevant departments of government; (b) maintain proper records of all minutes, accounting documents and other records in relation to projects being implemented; (c) open and maintain an independent bank account for each project; (d) prepare returns and file them with a Constituency Committee.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal 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 sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit

the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls 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 controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- 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 Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

25 June, 2024

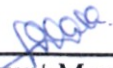


Nyaribari Masaba Constituency
National Government Constituencies Development Fund (NGCDF)
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IX. Statement of Receipts and Payments for the Year Ended 30th June 2023

	Note	FY 2022/2023	FY 2021/2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	57,000,000	170,088,879
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		57,000,000	170,088,879
Payments			
Compensation Of Employees	4	1,771,821	5,976,157
Committee expenses	5	3,606,200	2,976,350
Use Of Goods and Services	6	3,896,806	5,816,763
Transfers To Other Government Units	7	1,700,000	89,911,650
Other Grants and Transfers	8	44,371,387	65,386,811
Acquisition Of Assets	9	-	-
Oversight Committee Expenses	10	-	-
Other Payments	11	1,707,000	-
Total Payments		57,053,214	170,067,731
Surplus/(Deficit)		(53,214)	21,148

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 NGCDFC on 30 AUG 2023 and signed by:

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: Ronald Ingala Khaggayi ICPAK M/No: 28821	Name: Birundu Omae ICPAK M/No: 18248	Name: James M. Tinega

Nyaribari Masaba Constituency
National Government Constituencies Development Fund (NGCDF)
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X. Statement Of Assets and Liabilities As At 30th June, 2023


	Note	FY 2022/2023	FY 2021/2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	142,138	195,352
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		142,138	195,352
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		-	-
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		142,138	195,352
Represented By			
Fund Balance B/Fwd	15	195,352	174,204
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		(53,214)	21,148
Net Financial Position		142,138	195,352

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 30 AUG 2023 and signed by:


 Fund Account Manager

Name: Ronald Ingala Khaggayi
 ICPAK M/No: 28821


 National Sub-County
 Accountant
 Name: Birundu Omae
 ICPAK M/No: 18248


 Chairman NG-CDF Committee

Name: James M. Tinega

*Nyaribari Masaba Constituency
National Government Constituencies Development Fund (NGCDF)
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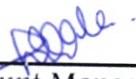
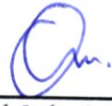

XI. Statement Of Cash Flows for The Year Ended 30th June 2023

	Notes	FY 2022/2023	FY 2021/2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	57,000,000	170,088,879
Other Receipts	3	-	-
Total Receipts		57,000,000	170,088,879
Payments			
Compensation Of Employees	4	1,771,821	5,976,157
Committee Expenses	5	3,606,200	2,976,350
Use Of Goods and Services	6	3,896,806	5,816,763
Transfers To Other Government Units	7	1,700,000	89,911,650
Other Grants and Transfers	8	44,371,387	65,386,811
Oversight Committee Expenses	10	-	-
Other Payments	11	1,707,000	-
Total Payments		57,053,214	170,067,731
Total Receipts Less Total Payments		(53,214)	21,148
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		-	-
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	-
Net Cash Flows from Investing Activities		-	-
Net Increase In Cash And Cash Equivalent		(53,214)	21,148
Cash & Cash Equivalent At Start Of The Year	12	195,352	174,204
Cash & Cash Equivalent At End Of The Year	12	<u>142,138</u>	<u>195,352</u>

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

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 30 AUG 2023 and signed by:

 _____ Fund Account Manager Name: Ronald Ingala Khaggayi ICPAK M/No: 28821	 _____ National Sub-County Accountant Name: Birundu Omae ICPAK M/No: 18248	 _____ Chairman NG-CDF Committee Name: James M. Tinega
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*Nyaribari Masaba Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

XII. Summary Statement of Appropriation for The Year Ended 30th 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>FY 2022/2023</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>FY 2022/2023</i>	<i>FY 2022/2023</i>		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	145,087,603	195,352	12,088,879	157,371,834	57,195,352	100,176,482	36.3%
Proceeds From Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	-	0.0%
Totals	145,087,603	195,352	12,088,879	157,371,834	57,195,352	100,176,482	36.3%
Payments							
Compensation Of Employees	4,481,170	195,352	-	4,676,522	1,771,821	2,904,701	37.9%
Committee Expenses	3,640,000	-	-	3,640,000	3,606,200	33,800	99.1%
Use Of Goods and Services	4,936,709	-	-	4,936,709	3,896,806	1,039,903	78.9%
Transfers To Other Government Units	60,260,000	-	12,000,000	72,260,000	1,700,000	70,560,000	2.4%
Other Grants and Transfers	66,377,947	-	88,879	66,466,826	44,371,387	22,095,439	66.8%
Acquisition of Assets	-	-	-	-	-	-	0.0%
Oversight Committee Expenses	1,450,876	-	-	1,450,876	-	1,450,876	0.0%
Other Payments	3,940,901	-	-	3,940,901	1,707,000	2,233,901	43.3%
Funds Pending Approval**							
Totals	145,087,603	195,352	12,088,879	157,371,834	57,053,214	100,318,620	36.3%

***Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

Nyaribari Masaba Constituency
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Annual Report and Financial Statements for The Year Ended June 30, 2023

Explanatory Notes.

- (a) There was no other revenue other than Receipts from the NGCDF Board.
- (b) There was no over-utilisation of any vote with all items being within the budget.
- (c) Under-utilisation of the other votes especially on transfers to other government units, other grants and transfers and other payments was due to delayed funding from the NGCDF Board. It should be noted that;
- i. The employees were engaged in the month of March hence the under-utilisation under the compensation of employees item
 - ii. The committee expenses were incurred since there were several activities involving the committee which included trainings, ward meetings during public participation, vetting of bursary applicants, employment of staff in addition to normal committee sittings.
 - iii. The oversight committee had not been fully operational.
 - iv. Strategic Plan had been initiated but not yet completed.
- (d) The difference between the original budget and the final budget is as due to funds due to the constituency still held at the Board carried over from the FY 2021/22.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	100,318,620
Less undisbursed funds receivable from the Board as at 30 th June 2023	100,176,482
	142,138
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	142,138

*Nyaribari Masaba 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 30 AUG 2023 and signed by:



Fund Account Manager

Name: Ronald Ingala Khaggayi
ICPAK M/No: 28821



National Sub-County Accountant

Name: Birundu Omae
ICPAK M/No: 18248



Chairman NG-CDF Committee

Name: James M. Tinega

*Nyaribari Masaba Constituency
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XIII. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget (a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	4,481,170	195,352	-	4,676,522	1,771,821	2,904,701	38%
1.2 Committee allowances	3,640,000	-	-	3,640,000	3,606,200	33,800	99%
1.3 Use of goods and services	4,936,714	-	-	4,936,714	3,896,806	1,039,908	79%
Total	13,057,884	195,352	-	13,253,236	9,274,827	3,978,409	
2.0 Monitoring and evaluation							
2.1 Capacity building	-	-	-	-	-	-	0%
2.2 Committee allowances	-	-	-	-	-	-	-
2.3 Use of goods and services	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	
3.0 Emergency							
3.1 Primary Schools	-	-	-	-	1,156,000	(1,156,000)	15%
3.2 Secondary schools	-	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-	-
3.5 Unutilised	7,636,190	-	-	7,636,190	-	7,636,190	-
Total	7,636,190	-	-	7,636,190	1,156,000	6,480,190	
4.0 Bursary and Social Security							

*Nyaribari Masaba Constituency
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Programme/Sub-programme	Original Budget (a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
4.1 Secondary Schools	4,000,000			4,000,000	6,121,024	(2,121,024)	153%
4.2 Tertiary Institutions	39,000,000			39,000,000	33,772,043	5,227,957	87%
4.3 Social Security	6,600,000			6,600,000	1,100,000	5,500,000	17%
4.4 Special Needs				-	-		
Total	49,600,000	-	-	49,600,000	40,993,067	8,606,933	83%
5.0 Sports				-			
5.1 Nyaribari Masaba Sports Tournament	2,039,752			2,039,752	829,450	1,210,302	41%
5.2 Nyanza Regional Sports Tournament	350,000			350,000	-	350,000	0%
5.3 Getacho Primary School Sports Pavillion	-	-	88,879	88,879	-	88,879	0%
Total	2,389,752	-	88,879	2,478,631	829,450	1,649,181	
6.0 Environment							
6.1 Gesabakwa Primary School	120,000	-	-	120,000	-	120,000	0%
6.2 Keroka Primary School	120,000	-	-	120,000	-	120,000	0%
6.3 Nyagemi Primary school	120,000	-	-	120,000	-	120,000	0%
6.4 Emborogo Primary School	120,000	-	-	120,000	-	120,000	0%
6.5 Emonga Primary School	120,000	-	-	120,000	-	120,000	0%
6.6 Riaisoe Primary School	120,000	-	-	120,000	-	120,000	0%
6.7 Nyamagesa COG Primary School	120,000	-	-	120,000	-	120,000	0%
6.8 Nyambogo Primary School	120,000	-	-	120,000	-	120,000	0%
6.9 Ebachwa Primary School	120,000	-	-	120,000	-	120,000	0%

*Nyaribari Masaba Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget (a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
6.10 Ekwere Primary School	120,000	-	-	120,000	-	120,000	0%
6.11 Chaburuti Water Spring	160,000	-	-	160,000	160,300	(300)	100%
6.12 Mesabisabi Water Spring	160,000	-	-	160,000	160,000	-	100%
6.13 Motonyoni Water Spring	160,000	-	-	160,000	160,000	-	100%
6.14 Eseng'enge Water Spring	160,000	-	-	160,000	160,000	-	100%
6.15 Mokobokobo Water Spring	160,000	-	-	160,000	160,000	-	100%
Total	2,000,000	-	-	2,000,000	800,300	1,199,700	
7.0 Primary Schools Projects							
7.1 Ichuni Boys Primary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
7.2 Bogeche DOK Primary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
7.3 Rianyoka Primary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
7.4 Kiamirega Primary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
7.5 Amasege Primary School	1,400,000	-	-	1,400,000	-	1,400,000	0%
7.6 Bong'onta Primary School	1,400,000	-	-	1,400,000	-	1,400,000	0%
7.7 Bokibarori Primary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
7.8 Moreremi Primary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
7.9 Matibo Primary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
7.10 Nyanturago Primary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
7.11 Emeroka Primary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
7.12 Nyamagesa DEB Primary School	1,400,000	-	-	1,400,000	-	1,400,000	0%
7.13 Mobamba Primary School	1,000,000	-	-	1,000,000	-	1,000,000	0%

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

Programme/Sub-programme	Original Budget (a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
7.14 Mogweko Primary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
7.15 Gesicho Primary School	1,400,000	-	-	1,400,000	-	1,400,000	0%
7.16 Getacho Primary School	1,400,000	-	-	1,400,000	1,400,000	-	100%
7.17 Kegogi Primary School	1,400,000	-	-	1,400,000	100,000	1,300,000	7%
7.18 Masabo Primary School-	800,000	-	1,000,000	1,800,000	-	1,800,000	0%
7.19 Mesabisabi Primary School	1,400,000	-	-	1,400,000	-	1,400,000	0%
7.20 Riasibo Primary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
7.21 Chironge Primary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
7.22 Mosisa Primary School	2,100,000	-	-	2,100,000	-	2,100,000	0%
7.23 Riuri Primary School	1,400,000	-	-	1,400,000	-	1,400,000	0%
7.24 Bonyakoni Primary School	700,000	-	-	700,000	-	700,000	0%
7.25 Kerema Primary School	1,400,000	-	-	1,400,000	-	1,400,000	0%
7.26 Mkorogoinwa Primary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
7.27 Kiamokama DEB Primary School	-	-	2,000,000	2,000,000	-	2,000,000	0%
7.28 Nyamagesa Boarding Primary School	-	-	1,000,000	1,000,000	-	1,000,000	0%
7.29 Gesabakwa Primary School	-	-	1,000,000	1,000,000	-	1,000,000	0%
Total	30,200,000	-	5,000,000	35,200,000	1,500,000	33,700,000	
8.0 Secondary Schools Projects						-	
8.1 Amabuko Secondary School	2,400,000	-	-	2,400,000	200,000	2,200,000	8%
8.2 Getare Girls Secondary School	5,560,000	-	-	5,560,000	-	5,560,000	0%

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Programme/Sub-programme	Original Budget (a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
8.3 Nyanturago Secondary School	3,000,000	-	2,000,000	5,000,000	-	5,000,000	0%
8.4 Nyamagesa COG Secondary School	2,000,000	-	500,000	2,500,000	-	2,500,000	0%
8.5 Nyamagesa DEB Secondary School	1,400,000	-	500,000	1,900,000	-	1,900,000	0%
8.6 Musa Nyandusi Gesicho Secondary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
8.7 Moremani Secondary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
8.8 Nyankononi Secondary School	1,100,000	-	-	1,100,000	-	1,100,000	0%
8.9 Masabo Secondary School	1,200,000	-	-	1,200,000	-	1,200,000	0%
8.10 Matibo Girls Secondary School	2,000,000	-	-	2,000,000	-	2,000,000	0%
8.11 Nyamesocho SDA Secondary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
8.12 Chibwobi Secondary School	2,500,000	-	-	2,500,000	-	2,500,000	0%
8.13 Riabigutu Secondary School	2,000,000	-	-	2,000,000	-	2,000,000	0%
8.14 Masimba Secondary School	1,400,000	-	-	1,400,000	-	1,400,000	0%
8.15 Suguta Secondary School	2,500,000	-	-	2,500,000	-	2,500,000	0%
8.16 St. James Ichuni Secondary School	-	-	1,000,000	1,000,000	-	1,000,000	0%
8.17 Gesabakwa Secondary School	-	-	1,000,000	1,000,000	-	1,000,000	0%
8.18 Kegogi Secondary School	-	-	1,000,000	1,000,000	-	1,000,000	0%
8.19 Metembe SDA Mixed Sec. School	-	-	1,000,000	1,000,000	-	1,000,000	0%
Total	30,060,000	-	7,000,000	37,060,000	200,000	36,860,000	
9.0 Tertiary institutions Projects							

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Programme/Sub-programme	Original Budget (a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
						-	
Total	-		-	-	-	-	
10.0 Security Projects							
10.1 Ichuni Police Post	1,652,000			1,652,000		1,652,000	0%
10.2 Ichuni Police Post Staff Houses	3,100,000			3,100,000	592,570	2,507,430	19%
						-	
Total	4,752,000	-	-	4,752,000	592,570	4,159,430	12%
11.0 Acquisition of assets				-		-	
Total	-		-	-		-	
12.0 Oversight Committee Expenses (itemize)							
12.1 Travel Costs	200,000			200,000		200,000	0%
12.2 Accommodation - Domestic Travel	300,000			300,000		300,000	0%
12.3 Daily Subsistence Allowance	100,000			100,000		100,000	0%
12.4 General Office Supplies	50,876			50,876		50,876	0%
12.5 Constituency Oversight Committee Allowances	600,000			600,000		600,000	0%
12.6 Refined Fuels and Lubricants for Transport	200,000		-	200,000	-	200,000	0%
Total	1,450,876		-	1,450,876		1,450,876	0%
13.0 Other payments				-		-	

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Programme/Sub-programme	Original Budget (a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
13.1 Nyaribari Masaba NGCDF Strategic Plan.	3,500,000			3,500,000	1,707,000	1,793,000	49%
13.2 Masimba NGCDF Social Hall	440,901			440,901	-	440,901	0%
				-		-	
Total	3,940,901	-	-	3,940,901	1,707,000	2,233,901	43%
14.0 unallocated fund							
Unapproved projects						-	
AIA						-	
PMC savings							
Total	145,087,603	195,352	12,088,879	157,371,834	57,053,214	100,318,620	36%

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

XIV. 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-Nyaribari Masaba 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.

Significant Accounting Policies continued

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 15 June 2022 for the period 1st July 2022 to 30th 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 30th 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.

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XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	FY 2022/2023	FY 2021/2022
NGCDF Board	Kshs	Kshs
A.I.E. NO. B105257		33,000,000
A.I.E. NO. B105544		44,000,000
A.I.E. NO. B128670		5,000,000
A.I.E. NO. B128980		12,000,000
A.I.E. NO. B154177		12,000,000
A.I.E. NO. B154402		18,000,000
A.I.E. NO. B105906		22,000,000
A.I.E. NO. B155524		24,088,879
A.I.E. NO. B185222	7,000,000	
A.I.E. NO. B185824	15,000,000	
A.I.E. NO. B185498	6,000,000	
A.I.E. NO. B206074	5,000,000	
A.I.E. NO. B205569	12,000,000	
A.I.E. NO. B205866	12,000,000	
TOTAL	57,000,000	170,088,879

2. Proceeds From Sale of Assets

	FY 2022/2023	FY 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)	-	-
Total	-	-

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3. Other Receipts

	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,771,821	2,696,495
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	3,083,770
Employer Contributions Compulsory national social security schemes	-	195,893
Total	1,771,821	5,976,158

5. Committee Expenses

	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
Sitting allowance	1,741,200	1,986,000
Other committee expenses	1,865,000	990,350
Total	3,606,200	2,976,350

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6. Use of Goods and services

	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
Utilities, supplies and services	100,000	2,548,813
Communication, supplies and services	168,126	268,000
Domestic travel and subsistence	402,000	1,457,500
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,945,000	-
Hospitality supplies and services	161,560	282,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	557,000	508,300
Fuel, oil & lubricants	361,000	664,000
Other operating expenses	-	-
Bank Charges	-	-
Security operations	-	88,150
Routine maintenance - vehicles and other transport equipment	202,120	-
Routine maintenance- other assets	-	-
Total	3,896,806	5,816,763

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Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	1,500,000	24,700,000
Transfers To Secondary Schools (See Attached List)	200,000	65,211,650
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	1,700,000	89,911,650

8. Other Grants and Other transfers

	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
Bursary – secondary schools (see attached list)	6,121,024	13,056,000
Bursary – tertiary institutions (see attached list)	33,772,043	36,327,006
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	1,100,000	-
Security projects (see attached list)	592,570	6,700,000
Sports projects (see attached list)	829,450	3,584,695
Environment projects (see attached list)	800,300	750,000
Emergency projects (see attached list)	1,156,000	4,969,110
Roads projects (see attached list)	-	-
Total	44,371,387	65,360,811

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Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	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	-	-
Total	-	-

10. Oversight Committee Expenses

	<i>2022-2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	-	-
Total	-	-

11. Other Payments

	<i>2022-2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
Strategic plan	1,707,000	-
ICT Hub	-	-
Total	1,707,000	-

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Co-operative Bank of Kenya, A/C. No. 01120018104700, Keroka Branch. (Main Account)</i>	142,138	195,352
NIL (Deposit Account)	-	-
Total	142,138	195,352
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		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	-	-	-
Total		-	-	-

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

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Notes to the Financial Statement Continued

14. Retention and Gratuity

14 A. Retention	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

14 B. Gratuity	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

15. Fund Balance B/F

	<i>(1st July 2022)</i>	<i>(1st July 2021)</i>
	Kshs	Kshs
Bank accounts	195,352	174,204
Cash in hand	-	-
Imprest	-	-
Total	195,352	174,204
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	195,352	174,204

[Provide short appropriate explanations as necessary]

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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>)	-	-	-
Total	-	-	-

** 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

	FY 2022/2023	FY 2021/2022
	KShs	KShs
Outstanding Imprest as at 1 st 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

	FY 2022/2023	FY 2021/2022
	KShs	KShs
Deposit and Retentions as at 1 st 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)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
Compensation of employees	2,904,701	195,352
Committee expense	33,800	-
Use of goods and services	1,039,903	-
Amounts due to other Government entities (see attached list)	70,560,000	12,000,000
Amounts due to other grants and other transfers (see attached list)	22,095,439	88,879
Acquisition of assets	-	-
Oversight Committee Expenses	1,450,876	-
Other Payments (<i>specify</i>)	2,233,901	-
Funds pending approval	2,904,701	-
Total	100,318,620	12,284,231

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18.4: PMC account balances (See Annex 5)

	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	556,957	3,106,957
Total	556,957	3,106,957

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XVI. 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					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 20xx	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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 Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees	Payment of staff salaries	2,904,701	-	Ongoing
Committee Expenses	Payment of allowances	33,800	-	Ongoing
Use of goods & services	General office expenses	1,039,908	-	Ongoing
Amounts due to other Government entities				
<i>Ichuni Boys Primary School</i>	Completion 8 classrooms	1,000,000	-	Reallocated
<i>Bogeche DOK Primary School</i>	Renovations	1,000,000	-	Awaiting Funding
<i>Rianyoka Primary School</i>	Renovations	1,000,000	-	Awaiting Funding
<i>Kiamirega Primary School</i>	Renovations	1,000,000	-	Awaiting Funding
<i>Amasege Primary School</i>	Renovations	1,400,000	-	Awaiting Funding
<i>Bong'onta Primary School</i>	Renovations	1,400,000	-	Awaiting Funding
<i>Bokibarori Primary School</i>	Renovations	1,000,000	-	Awaiting Funding
<i>Moreremi Primary School</i>	Renovations	1,000,000	-	Awaiting Funding
<i>Matibo Primary School</i>	Renovations	1,000,000	-	Awaiting Funding
<i>Nyanturago Primary School</i>	Renovations	1,000,000	-	Awaiting Funding
<i>Emeroka Primary School</i>	Renovations	1,000,000	-	Awaiting Funding
<i>Nyamagesa DEB Primary School</i>	Renovations	1,400,000	-	Awaiting Funding
<i>Mobamba Primary School</i>	Renovations	1,000,000	-	Awaiting Funding
<i>Mogweko Primary School</i>	Renovations	1,000,000	-	Awaiting Funding
<i>Gesicho Primary School</i>	Reroofing	1,400,000	-	Awaiting Funding
<i>Kegogi Primary School</i>	Renovations	1,300,000	-	Awaiting Funding
<i>Masabo Primary School-</i>	Completion 3 classrooms	1,000,000	1,000,000	Awaiting Funding
<i>Mesabisabi Primary School</i>	Construction 2 classrooms	1,400,000	-	Awaiting Funding
<i>Riasibo Primary School</i>	Renovations	1,000,000	-	Awaiting Funding

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
<i>Chironge Primary School</i>	Renovations	1,000,000	-	Awaiting Funding
<i>Mosisa Primary School</i>	Construction 3 classrooms	2,100,000	-	Awaiting Funding
<i>Riuri Primary School</i>	Renovations	1,400,000	-	Awaiting Funding
<i>Bonyakoni Primary School</i>	Completion 3 classrooms	700,000	-	Awaiting Funding
<i>Kerema Primary School</i>	Construction 2 classrooms	1,400,000	-	Awaiting Funding
<i>Mokorogoinwa Primary School</i>	Renovations	1,000,000	-	Awaiting Funding
<i>Kiamokama DEB Primary School</i>	Renovations	-	2,000,000	Awaiting Funding
<i>Nyamagesa Boarding Primary School</i>	Completion 4 classrooms	-	1,000,000	Awaiting Funding
<i>Gesabakwa Primary School</i>	Completion of admin. Block	-	1,000,000	Awaiting Funding
<i>Amabuko Secondary School</i>	Completion of dormitory	2,200,000	-	Awaiting Funding
<i>Getare Girls Secondary School</i>	Completion of tuition block	5,560,000	-	Awaiting Funding
<i>Nyanturago Secondary School</i>	Completion of dormitory	3,000,000	2,000,000	Awaiting Funding
<i>Nyamagesa COG Secondary School</i>	Completion of 4 classrooms	2,000,000	500,000	Awaiting Funding
<i>Nyamagesa DEB Secondary School</i>	Completion of dormitory	1,400,000	500,000	Awaiting Funding
<i>Musa Nyandusi Gesicho Secondary School</i>	Completion of dormitory	1,000,000	-	Awaiting Funding
<i>Moremani Secondary School</i>	Completion of 4 classrooms	1,000,000	-	Awaiting Funding
<i>Nyankononi Secondary School</i>	Completion of 4 classrooms	1,100,000	-	Awaiting Funding
<i>Masabo Secondary School</i>	Completion of admin. Block	1,200,000	-	Awaiting Funding
<i>Matibo Girls Secondary School</i>	Completion of tuition block	2,000,000	-	Awaiting Funding
<i>Nyamesocho SDA Secondary School</i>	Completion of staff houses	1,000,000	-	Awaiting Funding
<i>Chibwobi Secondary School</i>	Completion of dormitory	2,500,000	-	Awaiting Funding
<i>Riabigutu Secondary School</i>	Completion of 4 classrooms	2,000,000	-	Awaiting Funding
<i>Masimba Secondary School</i>	Completion of dormitory	1,400,000	-	Awaiting Funding
<i>Suguta Secondary School</i>	Completion of 4 classrooms	2,500,000	-	Awaiting Funding
<i>St. James Ichuni Secondary School</i>	Renovations	-	1,000,000	Awaiting Funding

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
<i>Gesabakwa Secondary School</i>	Completion of dimning hall	-	1,000,000	Awaiting Funding
<i>Kegogi Secondary School</i>	Construction of 2 classrooms	-	1,000,000	Awaiting Funding
<i>Metembe SDA Mixed Sec. School</i>	Construction of 2 classrooms	-	1,000,000	Awaiting Funding
Sub-Total		58,560,000	12,000,000	
Amounts due to other grants and other transfers				
<i>Emergency</i>				
<i>Bursary Secondary Schools</i>		6,480,190	-	Awaiting Funding
<i>Bursary Tertiary Institutions</i>		(2,121,024)	-	Awaiting Funding
<i>Social Security</i>		5,227,957	-	Awaiting Funding
<i>Nyaribari Masaba Sports Tournament</i>		5,500,000	-	Awaiting Funding
<i>Nyanza Regional Sports Tournament</i>		1,210,302	-	Awaiting Funding
<i>Getacho Primary School Sports Pavillion</i>		350,000	-	Awaiting Funding
<i>Ichuni Police Post</i>		-	88,879	Awaiting Funding
<i>Ichuni Police Post Staff Houses</i>		1,652,000	-	Awaiting Funding
<i>Gesabakwa Primary School</i>		2,507,430	-	Awaiting Funding
<i>Keroka Primary School</i>		120,000	-	Awaiting Funding
<i>Nyagemi Primary school</i>		120,000	-	Awaiting Funding
<i>Emborogo Primary School</i>		120,000	-	Awaiting Funding
<i>Emonga Primary School</i>		120,000	-	Awaiting Funding
<i>Riaisee Primary School</i>		120,000	-	Awaiting Funding
<i>Nyamagesa COG Primary School</i>		120,000	-	Awaiting Funding
<i>Nyambogo Primary School</i>		120,000	-	Awaiting Funding
<i>Ebachwa Primary School</i>		120,000	-	Awaiting Funding
<i>Ekware Primary School</i>		120,000	-	Awaiting Funding
<i>Chaburuti Water Spring</i>		(300)	-	Awaiting Funding

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Sub-Total		22,095,434	88,879	
Acquisition of assets		-	-	
Oversight Committee Expenses				
<i>Travel Costs</i>		200,000	-	Awaiting Funding
<i>Accommodation - Domestic Travel</i>		300,000	-	Awaiting Funding
<i>Daily Subsistence Allowance</i>		100,000	-	Awaiting Funding
<i>General Office Supplies</i>		50,876	-	Awaiting Funding
<i>Constituency Oversight Committee Allowances</i>		600,000	-	Awaiting Funding
<i>Refined Fuels and Lubricants for Transport</i>		200,000	-	Awaiting Funding
Others		1,450,876		
<i>Nyaribari Masaba NGCDF Strategic Plan.</i>		1,793,000	-	Awaiting Funding
<i>Masimba NGCDF Social Hall</i>		440,901	-	Awaiting Funding
Sub-Total		2,233,901		
Funds pending approval		-	-	
Grand Total		88,229,741	12,088,879	

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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	18,924,723	-	-	18,924,723
Transport equipment	1,357,635	-	-	1,357,635
Office equipment, furniture and fittings	420,000	-	-	420,000
ICT Equipment, Software and Other ICT Assets	466,000	-	-	466,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	21,168,358	-	-	21,168,358

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 Annex 5 –PMC Bank Balances As At 30th June 2023

NO.	PMC NAME	Account number	Bank, Branch	Bank Balance 01.07.2022	Bank Balance 30.06.2023
1	ST. CECILIA RAMASHA SEC	1110567434	KCB, KEROKA	7,249	7,249
2	MOKOBOKOBO DEB PRIMARY	1112958207	KCB, KEROKA	5,295	5,295
3	RIAMICHOKI D.O.K	1166548066	KCB, KEROKA	333,058	3,058
4	MOREREMI SEC SCHOOL	1175863017	KCB, KEROKA	1,712	1,712
5	SOSERA SEC	1176083988	KCB, KEROKA	113,121	13,121
6	NYAMESOCHO SDA SEC	1226641318	KCB, KEROKA	6,519	6,519
7	KIOMITI DOK PRIMARY	1234192446	KCB, KEROKA	1,565	1,565
8	SUGUTA COG SEC	1234202697	KCB, KEROKA	702,330	2,330
9	ST. PETERS CHIRONGE	1234868865	KCB, KEROKA	267,897	17,897
10	SASATI MIXED SEC	1236246586	KCB, KEROKA	3,129	3,129
11	NYAMAGESA CHIEFS OFFICE	1236700988	KCB, KEROKA	503	503
12	MOCHENGO SDA PRIMARY	1256832499	KCB, KEROKA	192	192
13	MUSA NYANDUSI – GESICHO SEC	1257032445	KCB, KEROKA	218,123	8,123
14	GETACHO DEB PRIMARY	1257092413	KCB, KEROKA	310,618	10,618
15	KEGOGI DEB PMARY SCHOOL	1257683233	KCB, KEROKA	32,140	2,140
16	MESOCHO SDA PRIMARY	1258689014	KCB, KEROKA	929	929
17	KENYORO DEB PRIMARY	1259907848	KCB, KEROKA	723	723
18	SIRIROKWE DEB PR	1272654561	KCB, KEROKA	-	-
19	ST. JAMES ICHUNI MIXED	1272684059	KCB, KEROKA	1,210	1,210
20	RIURI DEB PRIMARY	1272697711	KCB, KEROKA	224	224
21	NYAMASIBI PRI. SCHOOL	1273536363	KCB, KEROKA	480,459	20,459
22	OBWARI SDA PR	01139361706900	CO-OP BANK, KEROKA	588	588
23	CHIRONGE DEB PRIMARY	01139361910000	CO-OP BANK, KEROKA	2,563	2,563
24	RIAMAKANDA DEB PRIMARY SCHOOL	01139361911700	CO-OP BANK, KEROKA	11,605	11,605
25	KIAMOKAMA DEB PR	01139361911700	CO-OP BANK, KEROKA	11,606	11,606
26	IBANCHORE PRIMARY	01139361929700	CO-OP BANK, KEROKA	6,771	6,771
27	GESABAKWA SEC	01139361984900	CO-OP BANK, KEROKA	335	335
28	BOKIBARORI PR SCHOOL	01139363360900	CO-OP BANK, KEROKA	3,953	3,953
29	RIANYOKA PRIMARY	01139391917100	CO-OP BANK, KEROKA	7,233	7,233

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NO.	PMC NAME	Account number	Bank, Branch	Bank Balance 01.07.2022	Bank Balance 30.06.2023
30	EMBOROGO SDA PRIMARY	01141017310800	CO-OP BANK, KEROKA	4,310	4,310
31	EMBOROGO SDA PRIMARY SCHOOL	01141017310800	CO-OP BANK, KEROKA	4,310	4,310
32	MOTONYONI DOK PRIMARY	01141017521900	CO-OP BANK, KEROKA	179,475	9,475
33	IBACHO HIGH SCHOOL	01141017571700	CO-OP BANK, KEROKA	59,661	59,661
34	MASABO SEC	01141017571700	CO-OP BANK, KEROKA	59,661	59,661
35	ST. LUKE EKWARE SEC SCHOO	01141360910300	CO-OP BANK, KEROKA	9,012	9,012
36	NYAMAGESA SDA BOARDING	01141361360200	CO-OP BANK, KEROKA	1,915	1,915
37	MESABISABI SEC SCHOOL	01141362021900	CO-OP BANK, KEROKA	2,449	2,449
38	GETARE GIRLS SECONDARY	01141363190400	CO-OP BANK, KEROKA	162	162
39	EMEROKA MIXED SECONARY	01141363401800	CO-OP BANK, KEROKA	4,231	4,231
40	RIURI MIXED DEB SECONDARY	01141364178700	CO-OP BANK, KEROKA	594	594
41	RIOIRA DEB PRIMARY SCHOOL	01141016874100	CO-OP BANK, KEROKA	115	115
42	OMOGOGO DOK PRIMARY	01141364457900	CO-OP BANK, KEROKA	761	761
43	NYANKONONI DEB SEC SCHOOL	1240261489997	EQUITY BANK, KEROKA	8,441	8,441
44	GETERI SEC	1240266715083	EQUITY BANK, KEROKA	64	64
45	KIAMOKAMA FRIENDS SEC	1240278884187	EQUITY BANK KEROKA	64	64
46	MATIBO GIRLS SEC	1240278937928	EQUITY BANK	50,683	50,683
47	MASIMBA SECONDARY	1240279034187	EQUITY -KEROKA	26,530	26,530
48	GEKONGE DEB PRIMARY SCHOOL	1240279865951	EQUITY BANK, KEROKA	56	56
49	MOSISA SEC	1258206668	KCB- KEROKA	162,817	162,817
	TOTAL			3,106,957	556,957

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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)
SNY/ NYARIBARI MASABA NG-CDF/2021/2022/ (2)	<p>Budgetary Control and Performance</p> <p>The statement of comparative budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs 182,351,962 and Kshs 170,263,083 respectively resulting to an under funding of Kshs 12,088,083 or 7%. Similarly, the Fund expended Kshs. 170,067,731 against an approved budget of Kshs. 182,351,962 resulting to an under-expenditure of Kshs.39,811,531 or 7% of the approved budget.</p> <p>The underfunding and under expenditure affected the planned activities and may have impacted negatively on service delivery to the residents of Nyaribari Masaba Constituency.</p>	The under-expenditure is because of delayed funding from the NGCDF Board to the NGCDF Committee.	Resolved and closed.	July 2023
SNY/ NYARIBARI MASABA NG-CDF/2021/2022/ (2)	<p>1. Failure to Constitute Project Management Committee for the Sports Project</p> <p>The statement of receipts and payments reflects other grants of</p>	The sports pavilion at Getacho Primary School was a project under the sports vote to construct a sports pavilion in a	Resolved	December 2022

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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)
	<p>Kshs.65,360,811 which includes sports projects expenditure of Kshs.3,584,695 as disclosed in Note 7 to the financial statements. Audit review revealed that the project involved construction of a sports pavilion at Getacho Primary School.</p> <p>However, review of the records revealed that the projects were implemented without involving the project management committees as required by Regulation 15(1) of the National Government Constituency Development Regulations, 2016 which states that there shall be appointed a project management committee for each project in a Constituency which shall - (a) implement projects in consultation with the relevant departments of government; (b) maintain proper records of all minutes, accounting documents and other records in relation to projects being implemented; (c) open and maintain an independent bank account for each project; (d) prepare returns and file them with a Constituency Committee.</p>	<p>school field.</p> <p>The project was undertaken by the sports sub-committee of the NGCDF and was executed to completion. The management has availed all relevant records to the audit team for verification.</p>		
SNY/ NYARIBARI MASABA NG-CDF/2021/2022/ (2)	<p>2. Delayed Completion of Projects</p> <p>The statement of receipts and payments</p>	<p>The projects are ongoing. Some of the projects have been</p>	Resolved.	July 2023.

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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)
	<p>reflects transfer to other government units of Kshs.89,911,650 which as disclosed in Note 6 to the financial statements. Field inspection carried out on 22 March 2023 revealed that seven (7) secondary and primary school projects implemented at a total cost of Kshs.17,000,000 remained incomplete with no contractors on site.</p> <p>In the circumstances, the value for money from the expenditure of Kshs.17,000,000 expended on the projects for the year ended 30 June, 2022 could not be confirmed.</p>	<p>earmarked for further funding in the current FY to completion while others are waiting for funds to be disbursed to the constituency from the NGCDF Board.</p>		

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 Name
 Fund Account Manager.