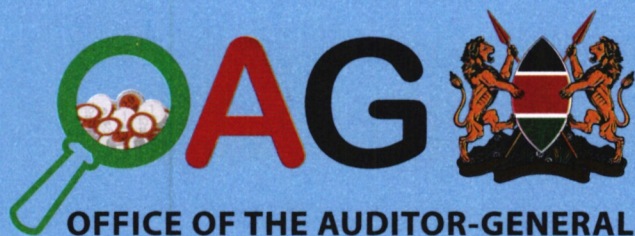
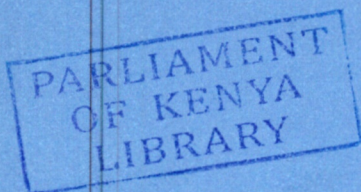


REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY	
REPORT	
DATE: 26 JUL 2023	Day: WED
TABLED BY:	Hon Naomi Wago, MP
OF	Deputy majority whip
CLERK AT THE TABLE:	Furloys Mwariki

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND - SOUTH IMENTI
CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2022**



**SOUTH IMENTI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022**

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

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I. 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 2016. 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 South Imenti 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)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Leah Wairimu Njoroge
2.	Sub-County Accountant	Sebastian Nthiga
3.	Chairman NGCDFC	Robert Gatobu
4.	Member NGCDFC	Ann Kathambi Gitonga

(d) Fiduciary Oversight Arrangements

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

(e) South Imenti Constituency NGCDF Headquarters

South Imenti Constituency NGCDF
P.O. Box 111-60206
Kanyakine
MERU.

(f) South Imenti Constituency NGCDF Contacts

Telephone: (254) 0720 434 742
E-mail: cdfsouthimenti@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) South Imenti Constituency NGCDF Bankers

Cooperative Bank of Kenya
Nkubu Branch
Account number 01120020073300
P.O Box 740- 60202
Nkubu
Meru, Kenya

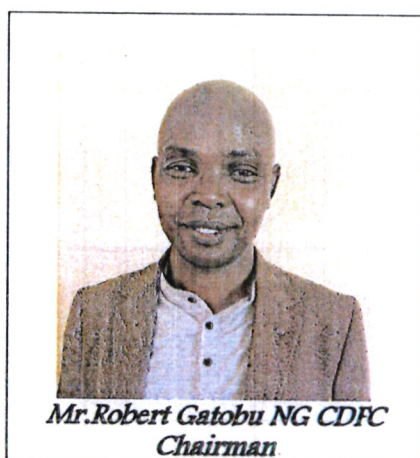
(h) Independent Auditors

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

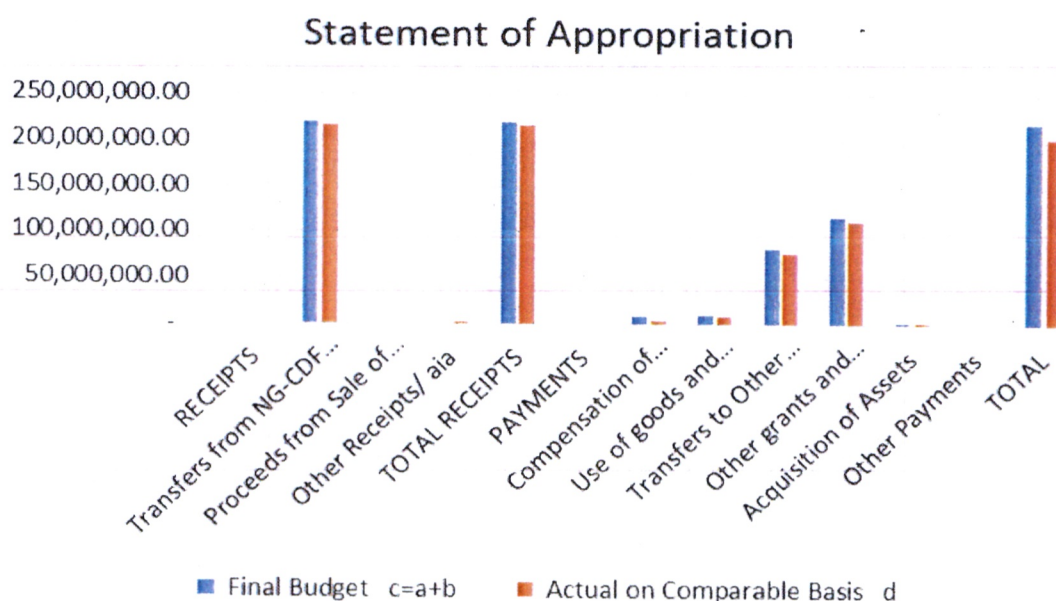
(i) Principal Legal Adviser

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

II. NG-CDFC Chairman's Report



In the financial year 2021/2022 South Imenti NG-CDF utilised Kshs 204,392,217.00 out of Kshs 218,747,985.00 available for utilisation representing 99.1% absorption rate.



The constituency has greatly benefited from NG-CDF notably in the sectors of education, security, sports, resource centres, and bursaries for the needy students. The bursary funds have benefitted over 2,800 needy students both in tertiary and secondary across the constituency, NG CDF

Committee has continuously supported infrastructures both in secondary and primary schools by renovating the dilapidated classrooms, constructing modern flush toilets, construction of new classrooms as well as equipping these classrooms with desks. Notably South Imenti NG CDF has been working towards conserving the environment through tree planting both exotic and indigenous trees in schools, improving the waste management in public institutions mostly primary schools through construction of modern toilets moving away from conventional toilets which are hazardous and unfriendly to the environment.

The NG CDF Board successfully was able to release all the approved projects funds within the financial year, they have really contributed to successful completion of several projects where the users have been able to get timely value for money and addressed the needs on time. NG CDF Committee through.

The constituency has encountered a number of challenges: lack of registered procurement officers in the sub county, many projects requiring financial support against limited resources, legal matters challenging the fund, delayed preparation of bill of quantities and design from the Public works office due to few personnel in the department, lack of essential technical experts like structural engineers, Limited funds to monitor the projects within the constituency due to its vastness.

To address these challenges we recommend that: The NG CDF Board to recruit procurement officers and public works officers in every county to address the recurring audit issues, more funds be set aside to train project management committees, increase the NG CDF national government revenue share. The NG CDF Board releases funds on time to ensure utilisation is effected within the year and value for money is realised by the residents.



Ntemwene Assistant Chiefs Office



Gakuri Assistant Chiefs Office

Signature

.....

ROBERT GATOBU
CHAIRMAN NGCDF COMMITTEE

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III. Statement Of Performance Against Predetermined Objectives for FY2021/2022

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 *South Imenti Constituency 2018-2022* plan are to:

- a) Improve infrastructure on the education sector.
- b) Increase retention and transition rate of secondary, special and tertiary education through provision of education bursaries.
- c) Improve on provision of security within the constituency.
- d) Promotion of environment conservation.
- e) Promote participation of youth and disadvantaged groups within the constituency.
- f) Overall eradication of poverty within the constituency.
- g) Enhance access to decent and affordable housing with access to portable water in a clean and secure environment.
- h) Enhance a robust diversified competitive industrial and enterprise development sector within South Imenti Constituency as well as improving the governance and management of cooperative societies.
- i) Provide cost-effective, Constituency infrastructure facilities and services to support economic and social development

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To improve school infrastructure for conducive learning. Build more modern classrooms and administration blocks by 2022 , Build more modern sanitation and ablution	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 2021/2022 - 8 modern flush toilets were completed and handed over to the users, administration blocks are work in progress target is to complete them in

	blocks in schools and award bursaries to tertiary, secondary schools and children with special needs			Financial year 2021/2022 Bursaries have been awarded to 2,843 students in Financial Year 2021/2022
Security	Modernize and replace obsolete security infrastructure in all public institutions and urban towns	Improved infrastructures	Number of offices constructed	South Imenti managed to complete : Kaurone Assistant Chiefs office, Gakiiri Assistant chiefs Office, Gakuri Assistant Chiefs Office, Kiamweri Assistant Chiefs Office. Nkubu Police Station, Murungurune Police Station work was in progress at the closure of the year, Kinoro Police Post was complete though had not been occupied, Igoji Police Station required plumbing works funding for it operationalize
Environment	To increase availability of sustainable water resources	Planting tree seedlings along the rivers banks. Increase to 10 percent of farm size under tree cover.	Number of tree seedlings along the rivers banks. Increase to 10 percent of farm size under tree cover.	Over 8000 exotic and indigenous seedlings were planted during the year
Sports	To support youths with sports equipment	To promote sports talents in the constituency and engage youth	No. of equipment given to the youth	Net ball nets issued, carried out annual tournament where the uniforms were issued
Disaster Management	Projects implementation will focus on accessibility, disaster preparedness and	Infrastructures that are user friendly in case of disaster	No of projects complied	All projects in schools that were implemented in the course of the year followed Ministry of Education safety

		protection of the environment at the design stage			guidelines where grills are not fitted in the windows and all the doors open from outside
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IV. Environmental and Sustainability Reporting

South Imenti 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 South Imenti NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** South Imenti 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 2021/2022 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The main aim of environmental activities is to protect, conserve and have sustainable management of the environment.

Drawn from our strategic plan, objectives are:

- a. Rehabilitate and protect water towers
- b. Provide clean water to the public institutions through water harvesting
- c. Soil conservation through bamboo tree planting along the riverbanks
- d. Increase forest cover by planting indigenous trees

3. Employee welfare

We invest in providing the best working environment for our employees. South Imenti 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. South Imenti 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-

South Imenti NGCDF 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-

South Imenti 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.

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



.....
Leah Wairimu Njoroge

Fund Account Manager



V. 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-South Imenti 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, 2022. 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-South Imenti 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, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- South Imenti 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 South Imenti Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under

audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency*'s financial statements have been 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- South Imenti Constituency financial statements were approved and signed by the Accounting Officer on 30/09/2022.

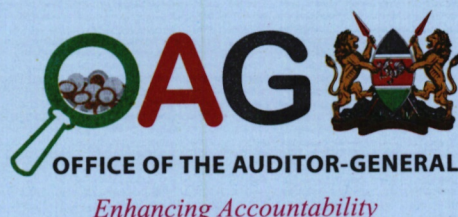

.....
Robert Gatobu
Chairman – NGCDF Committee


.....
Leah Wairimu Njoroge
Fund Account Manager



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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SOUTH IMENTI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

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 - South Imenti Constituency set out on pages 1 to 77, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the

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

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

Basis for Qualified Opinion

1. Inaccurate Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities

The reconciliation of summary statement of appropriation to statement of assets and liabilities reflects Kshs.12,355,768. However, a recast gives Kshs.12,360,768 resulting to a variance of Kshs.5,000 which has not been reconciled.

In the circumstances, the accuracy of the reconciliation of summary statement of appropriation to statement of assets and liabilities balance could not be confirmed.

2. Unsupported Project Management Committee (PMC) Bank Balances

Note 17.4 and Annex 5 to the financial statements reflects Kshs.29,311,808 in respect to Project Management Committee (PMC) balances as at 30 June, 2022. However, Management has not provided respective cashbooks and bank reconciliation statements for audit review.

In the circumstances, the accuracy of PMC balances of Kshs.29,311,808 could not be confirmed.

3. Inaccurate Cash and Cash Equivalents

The statement of assets and liabilities and Note 10 to the financial statements reflects cash and cash equivalents balance of Kshs.12,360,768. The bank reconciliation statement however, includes unpresented cheques totaling to Kshs.21,866,191 which further includes stale cheques amounting to Kshs.791,483 and which had not been written back to the cash book.

Further, the bank reconciliation statement reflects payments in the bank statement not yet recorded in the cashbook amounting to Kshs.27,800 that were not supported.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.12,360,768 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 - South Imenti Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects total payments budget and actual amounts on comparable basis of Kshs.218,752,985 and Kshs.204,392,217 respectively resulting to a under expenditure of Kshs.14,360,769 or 7% of the budget.

The under-expenditure affected implementation of the planned activities and programs and impacted negatively on service delivery to the constituents.

2. Project Implementation Status

Review of the project implementation status report as at 30 June, 2022 revealed that an amount of Kshs.165,471,517 was incurred on one hundred and twenty-three (123) projects during the year under review. Out of these projects, fifty-four (54) projects costing Kshs.45,309,454 were completed, sixty-six (66) projects costing Kshs.116,862,063 were ongoing and three (3) projects with an allocation of Kshs.3,300,000 had not started as at 30 June, 2022. The residents did get services and value for money from the projects which were both ongoing and not started, worthy Kshs.120,162,063, an indication of poor planning and project implementation mechanism.

The delays in project implementation impacted negatively on service delivery to the public.

3. Unresolved Prior Year Audit Matters

In the audit report of the previous year, several issues were raised but, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of section 31(1) (a) of Public Audit Act, 2015 which states that within three months after Parliament or the County Assembly has debated and considered the final report of the Auditor General and made recommendations, a State Organ or a public entity that had been audited shall, as a preliminary step, submit a report on how it has addressed the recommendations and findings of the previous year's audit.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Expenditure on Capacity Building

The statement of receipts and payments reflects Kshs.9,288,950 in respect to use of goods and services which includes Kshs.97,000 and Kshs.5,456,410 in respect to other committee expenses and committee allowance respectively, as disclosed in Note 5 to the financial statements. The expenditure includes payment of Kshs.1,395,000, being subsistence allowance for capacity building held in Meru town for four (4) days. The training was for twenty-five (25) persons drawn from the Constituency Development Fund Committee members, oversight committee members, an officer from the Board, NGCDF staff, internal auditor and staff from procurement all from South Imenti Constituency. The National Treasury Circular Ref No ES 1/03 J(79) of 4 November, 2015 requires that all workshops and retreats with the majority of the participants drawn from one duty station are held within the precincts of the duty station.

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

2. Unsupported Expenditure on Emergency Projects

The statement of receipts and payments reflects Kshs.112,606,806 in respect to other grants and other transfers which includes Kshs.9,460,000 in respect of emergency projects, as disclosed in Note 7 to the financial statements. The management did not however, provide evidence that the expenditure was emergency in nature and the use of the emergency reserves was reported to the Constituencies Development Fund Board within thirty (30) days, as required by Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which states that the utilization of the emergency reserve be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board.

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

3. Irregular Expenditure on Renovations of South Imenti NGCDF Office

The statement of receipts and payments reflects Kshs.770,636 in respect of acquisition of assets, which includes payment of Kshs.600,000 for refurbishment of buildings, as disclosed in Note 8 to the financial statements. The contract sum was however, Kshs.568,000, resulting to an unexplained overpayment of Kshs.32,000. Further, there was no itemized bill of quantities provided with specifications on the works to be performed.

In addition, physical verification carried out in March, 2023 revealed that the roof was leaking in all the offices and corridors, ceiling had cracks between the joints, the gutter was only done on the front side of the office, the drainage was not repaired, doors were not repaired, padlocks for the whole office were not supplied and general works were not done.

In the circumstances, the value for money for the expenditure of Kshs.600,000 could not be confirmed.

4. Stalled Projects

The statement of receipts and payments reflects Kshs.78,000,000 in respect to transfer to other government units, which includes Kshs.40,100,000 and Kshs.34,400,000, being transfers to primary and secondary schools respectively as disclosed in Note 6 to the financial statements. Physical verification of sampled projects revealed the following anomalies:

i) The Fund transferred Kshs.2,000,000 to Kigarine Day Secondary School Project Management Committee for the construction of an administration block with 9 offices at the ground floor, a Board room and a computer lab on the first floor and walling and erection of columns on the second floor. The project was co-funded by the Ministry of Education.

The project was started in the financial year 2014/2015 with an initial budget of Kshs.11,543,508 and an expenditure of Kshs.3,400,000 has already been incurred on the project which includes Kshs.2,000,000 for the year under review. The project has been done on the ground floor with doors and windows fitted and plastering done. The project has not been put to use despite being complete on the ground floor.

Further, the remaining phases of the project have not been completed eight (8) years from the time it was started contrary to Regulation 11(j) of the National Government Constituencies Development Fund Regulations, 2016 which states that the functions of a Constituency Committee shall be to ensure that all projects receive adequate funding and are completed within three years.

In addition, the memorandum of understanding between the collaborating partners has not been provided contrary to Regulation 11(h) of the National Government Constituencies Development Fund Regulations, 2016 which states that the functions of a Constituency Committee shall, subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding.

In the circumstances, the value for money for the expenditure of Kshs.3,400,000 has not been obtained

ii) The Fund transferred Kshs.4,000,000 to Kothine Day Secondary School Project Management Committee for the construction of a two storied laboratory with 14 benches for 26 students, 2 offices, a store, 4 classrooms, erection of columns, walling, roofing,

plaster works, flooring, key pointing, fixing of doors and windows, painting and a stair case on the second floor.

The project was started in the year 2011/2012 with an initial budget of Kshs.13,054,429 and an expenditure of Kshs.6,800,000 has already been incurred on the project which includes Kshs.4,000,000 for the year under review.

Physical verification conducted in the month of March, 2023, revealed that the project had been done up to walling and roofing of the second floor, but is yet to be completed eleven (11) years from the time it was started contrary to Regulation 11 (j) of the National Government Constituencies Development Fund Regulations, 2016.

In the circumstances, the value for money for the expenditure of Kshs.6,800,000 has not been obtained

iii) The Fund transferred an amount of Kshs.4,000,000 to Nkumari Day Secondary School Project Management Committee for the construction of a multi-purpose hall to accommodate 600 students. The Phase I included roof work, installation of doors and steel casement windows, walls plastering, floor screed, window panes, key pointing and painting.

The project was started in the financial year 2017/2018 with an initial budget of Kshs.15,490,693 and an expenditure of Kshs.4,800,000 has already been incurred on the project which includes Kshs.4,000,000 for the year under review.

Physical verification conducted in the month of March, 2023, revealed that the project has been done up to walling and roofing on the second floor. The project has not been completed six (6) years from the time it was started contrary to Regulation 11 (j) of the National Government Constituencies Development Fund Regulations, 2016.

In the circumstances, the value for money for the expenditure of Kshs.4,800,000 has not been obtained

iv) The Fund transferred an amount of Kshs.1,700,000 to Nkubu Day Secondary School Project Management Committee for the construction of an administration block, casting of the slab for the storied administration block, plastering, windows and doors for ground floor. The project was started in the financial year 2014/2015 with an initial budget of Kshs.13,500,000 and an expenditure of Kshs.5,400,000 has already been incurred in the project which includes Kshs.1,700,000 for the year under review.

Physical verification conducted in March, 2023, revealed that the project has been done up to the first floor and plastering and doors and windows done on the ground floor.

The project has not been completed eight years from the time it was started contrary to Regulation 11 (j) of the National Government Constituencies Development Fund Regulations, 2016.

In the circumstances, the value for money for the expenditure amount of Kshs.5,400,000 has not been obtained.

v) The Fund transferred an amount of Kshs.2,500,000 to Kithangari Boys Secondary School Project Management Committee for the construction of a dining hall with a capacity of 500 students, casting floor slab, superstructure walling, roofing, fixing of doors and casement windows. The project was started in the financial year 2015/2016 with an initial budget of Kshs.11,827,887 and an expenditure of Kshs.5,300,000 has already been incurred on the project which includes Kshs.2,500,000 for the year under review.

Physical verification conducted in the month of March, 2023 revealed that the hall has not been roofed and the project has stalled. The project has not been completed seven years from the time it was started contrary to Regulation 11 (j) of the National Government Constituencies Development Fund Regulations, 2016.

In the circumstances, the value for money for the expenditure of Kshs.5,300,000 has not been obtained

vi) The Fund transferred an amount of Kshs.2,000,000 to Rurama Mixed Secondary School Project Management Committee for the grading, levelling and filling the play-field to completion. Physical verification conducted in March, 2023 however, revealed that the ground was not properly levelled. Further, the project bank statement was not provided for audit review.

In the circumstances, the value for money for the expenditure of Kshs.2,000,000 has not been obtained and the payment to the contractor could not be confirmed.

vii) The Fund transferred an amount of Kshs.2,000,000 to Mutokiamia Primary School Project Management Committee for the grading, levelling and filling the play-field to completion. Physical verification conducted in March, 2023 revealed that the field was not properly levelled. Further the site minutes, bank statements, bill of quantities, list of prequalified suppliers, the bids of both successful and unsuccessful bidders, certificate of completion, certificate of payment, award letter, letter of regret, letter of notification and letter of acceptance were not provided for audit review.

In the circumstances, the value for money for the expenditure of Kshs.2,000,000 could not be confirmed.

5. Payment for Incomplete Project

The statement of receipts and payments reflects an amount of Kshs.112,606,806 in respect of other grants and other transfers which includes Kshs.30,492,000 being expenditure on youth empowerment centres. The expenditure includes transfer of Kshs.2,727,067 to Mutunguru Resource Centre Project Management Committee for the completion of the centre.

Physical verification conducted in March, 2023 revealed that, pavement around the building was not done, some windows did not have window panes, the ceiling was hanging loosely and almost falling off, the paintwork was incomplete with only undercoat applied, the internal doors have a rough surface and un-levelled bottom, the steel doors are not smooth and have sharp edges, the tiles were not properly fixed and the sockets were hanging loosely and some falling off. This is contrary to Section 139(1) of the Public

Procurement and Asset Disposal Regulations, 2020 which states that a contractor shall satisfactorily perform contractual obligations prior to any payment by a procuring entity.

In the circumstances, the value for money for the expenditure of Kshs.2,727,067 has not been obtained.

6. Abandoned Security Projects

The statement of receipts and payments reflects an amount of Kshs.112,606,806 in respect of other grants and other transfers which includes Kshs.30,408,898 in respect of security projects as disclosed in Note 7 to the financial statements. Physical verification of sampled projects however, revealed the following anomalies.

i) The Fund transferred an amount of Kshs.1,000,000 to Kinoro Police Station Project Management Committee for the completion of the Station. Physical verification conducted in March, 2023 revealed that the station is in a dilapidating state and abandoned since it was not constructed as per the Kenya Police Service specifications. Further, the building was leaking and the backside is falling off, the wooden frames were rotting and destroyed by termites, the doors were not lockable, the paint was peeling off and the walls had cracks.

In the circumstances, the value for money for the expenditure of Kshs.1,000,000 could not be confirmed.

ii) The Fund transferred an amount of Kshs.150,000 to Kinoro Police Post for the completion of a toilet at the police post. Physical verification conducted in March, 2023 revealed that the toilet was in dilapidating state and abandoned. The doors could not lock and the walls had cracks.

In the circumstances, the value for money for the expenditure of Kshs.150,000 could not be confirmed.

7. Unsupported Emergency Project

The statement of receipts and payments reflects an amount of Kshs.112,606,806 in respect of other grants and other transfers which includes Kshs.9,460,000 being emergency projects expenditure as disclosed in Note 7 to the financial statements. The emergency projects amount includes Kshs.1,100,000 for the construction of Iraru bridge.

Physical verification conducted in March, 2023 revealed that the project was complete. The bill of quantities, a list of prequalified suppliers, bids for both successful and unsuccessful bidders, the site minutes, certificate of completion, certificate of payment, award letter, letter of regrets, letter of notification, letter of acceptance and bank statement were however, not provided for audit review.

In the circumstances, the value for money for the expenditure of Kshs.1,100,000 could not be confirmed.

8. Unsupported Expenditure on Environment Projects

The statement of receipts and payments reflects an amount of Kshs.112,606,806 in respect of other grants and other transfers, which includes Kshs.2,691,778 for environmental projects as disclosed in Note 7 to the financial statements. The expenditure

includes amount incurred in planting of 6,000 seedlings at a cost of Kshs.597,944 along river Iraru. There was however, no evidence of environmental impact assessment done before the inception of the project and authority from the Director General of the National Environment Management Authority (NEMA) sanctioning the project contrary to Section 42 (d) of the Environmental and Management Co-ordination Act No. 8 of 1999. Further, physical verification conducted in March, 2023 revealed that the project was not labeled and the success rate was minimal with no sustainability of the project and the seedlings were not being manned.

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

Basis for Conclusion

Vetting of Needy Students

The statement of receipts and payments reflects an amount of Kshs.112,606,806 in respect of other grants and other transfers, which includes Kshs.25,444,042 and Kshs.11,368,311, being bursary to secondary schools and tertiary institutions respectively and both totaling to Kshs.36,812,353. The expenditure of Kshs.36,812,353, includes Kshs.1,084,000, being amount issued to 285 disabled students. The students' registration with the National Council of Persons Living with Disabilities (NCPWD) certificates were not provided and most of the students attended normal schools. This is contrary to section 5(b) of the CDF Board Circulars/Vol 1/111 dated 13 September, 2010 on the proposed standard procedure for the administration of the CDF bursary scheme which states that the terms of reference of the bursary committee is to vet, identify and categorize needy students using established criteria. Further, the minutes from the wards on how the needy and deserving students were vetted were not provided for audit review.

In the circumstances, the controls on issuance of bursary are weak and the bursary funds are exposed to risk of fraud.

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

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

Responsibilities of Management and those Charged with Governance

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

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

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015. In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

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

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

10 July, 2023

*South Imenti Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

VII. Statement of Receipts and Payments for the Year Ended 30th June 2022

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	173,277,758	172,367,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	5,000	6,000
Total Receipts		173,282,758	172,373,724
Payments			
Compensation Of Employees	4	3,725,825	2,875,570
Use Of Goods and Services	5	9,288,950	10,733,301
Transfers To Other Government Units	6	78,000,000	40,250,000
Other Grants and Transfers	7	112,606,806	82,342,290
Acquisition Of Assets	8	770,636	-
Other Payments	9	-	-
Total Payments		204,392,217	136,201,161
Surplus/ (Deficit)		(31,109,458)	36,172,563

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

The Constituency financial statements were approved on 30/09/2022 and signed by:



Fund Account Manager
Name: Leah Wairimu Njoroge



National Sub-County Accountant
Name: Sebastian Nthiga
ICPAK M/No:16877
THE NATIONAL SUB-COUNTY ACCOUNTANT
IMENTI SOUTH



Chairman NG-CDF Committee
Name: Robert Gatobu



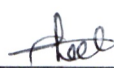
South Imenti Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VIII. Statement of Assets and Liabilities As At 30th June, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	12,360,768	43,470,227
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		12,360,768	43,470,227
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		12,360,768	43,470,227
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities			
Net Financial Assets		12,360,768	43,470,227
Represented By			
Fund Balance B/Fwd	13	43,470,227	5,908,444
Prior Year Adjustments	14	-	1,389,220
Surplus/Deficit for The Year		(31,109,458)	36,172,563
Net Financial Position		12,360,768	43,470,227

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

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*South Imenti Constituency
National Government Constituencies Development Fund (NGCDF)
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IX. Statement of Cash Flows for the Year Ended 30th June 2022

	Notes	2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	173,277,758	172,367,724
Other Receipts	3	5,000	6,000
Total Receipts		173,282,758	172,373,724
Payments			
Compensation Of Employees	4	3,725,825	2,875,570
Use Of Goods and Services	5	9,288,950	10,733,301
Transfers To Other Government Units	6	78,000,000	40,250,000
Other Grants and Transfers	7	112,606,806	82,342,290
Other Payments	9	-	-
Total Payments		203,621,581	136,201,161
Total Receipts Less Total Payments		(30,338,822)	36,172,563
Adjusted For:		-	-
Decrease/(Increase) In Accounts Receivable	15		
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	1,389,220
Net Cash Flow from Operating Activities		(30,338,822)	37,561,783
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(770,636)	-
Net Cash Flows from Investing Activities		(770,636)	-
Net Increase In Cash And Cash Equivalent		(31,109,458)	37,561,783
Cash & Cash Equivalent At Start Of The Year	10	43,470,227	5,908,444

*South Imenti Constituency
National Government Constituencies Development Fund (NGCDF)
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Cash & Cash Equivalent At End Of The Year	10	12,360,769	43,470,227
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

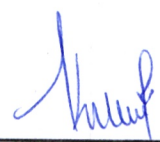
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THE NATIONAL SUB-COUNTY
ACCOUNTANT
IMENTI SOUTH



*South Imenti Constituency
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X. Summary Statement of Appropriation for the Year Ended 30th June 2022

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 %
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
Receipts							
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	137,088,879	43,470,227	38,188,879	218,747,985	216,747,985	2,000,000	99.1%
Proceeds From Sale of Assets	-	-	-	-	-	-	
Other Receipts	-	5,000	-	5,000	5,000	-	100.0%
Totals	137,088,879	43,475,227	38,188,879	218,752,985	216,752,985	2,000,000	99.1%
Payments							
Compensation Of Employees	4,257,920	2,342,209	1,172,159	7,772,288	3,725,825	4,046,463	47.9%
Use Of Goods and Services	8,080,079	1,487,095	-	9,567,174	9,288,950	278,225	97.1%
Transfers To Other Government Units	44,650,000	16,850,000	21,616,720	83,116,720	78,000,000	5,116,720	93.8%
Other Grants and Transfers	78,100,880	21,990,923	14,800,000	114,891,803	112,606,806	2,284,997	98.0%
Acquisition Of Assets	-	800,000	600,000	1,400,000	770,636	629,364	55.0%
Funds Pending Approval**	2,000,000.00	5,000	-	2,005,000	-	2,005,000	0.0%

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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 %
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
Receipts							
Other Payments	-	-	-	-	-	-	-
Totals	137,088,879	43,475,227	38,188,879	218,752,985	204,392,217	14,360,769	93.4%

***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.*

Explanatory Notes .

(a) Kshs 2,000,000 in receipt budget utilisation difference is the amount receivable from NG CDF Board , Igoji Departmental offices allocation for Financial 2021/2022 was not approved pending the verification visit by the NG CDF Board

(b) Compensation of Employees is at 47.9 % reflecting underutilisation, the gratuity for 8 employees has not been paid payable on expiry of the contracts in September 2022

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	14,360,769
Less undisbursed funds receivable from the Board as at 30 th June 2022	2,000,000
	12,355,768

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Add Other AIA	5,000
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	12,360,768

The Constituency financial statements were approved on 30/09/2022 and signed by:



Fund Account Manager
Name: Leah Wairimu Njoroge



National Sub-County Accountant

Name: Sebastian Nthiga
ICPAK M/No: 16877
THE NATIONAL SUB-COUNTY
ACCOUNTANT
IMENTI SOUTH



Chairman NG-CDF Committee

Name: Robert Gatobu



South Inneti Constituency
National Government Constituencies Development Fund (NGCDF)
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X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,257,920	2,342,209	1,172,159	7,772,288	3,725,825	4,046,463
1.2 Committee allowances	2,000,000	-	-	2,000,000	2,000,000	-
1.3 Use of goods and services	1,967,412	-	-	1,967,413	1,967,413	-
Total	8,225,332	2,342,209	1,172,159	11,739,701	7,693,238	4,046,463
2.0 Monitoring and evaluation						
2.1 Capacity building	2,000,000	992,085	-	2,992,085	2,713,860	278,225
2.2 Committee allowances	1,312,666	495,010	-	1,807,676	1,807,676	-
2.3 Use of goods and services	800,000	-	-	800,000	800,000	-
Total	4,112,666	1,487,095	-	5,599,761	5,321,536	278,225
3.0 Emergency						
3.1 Primary Schools						
3.1.1 Kiandungu Public						

*South Imenti Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Boarding Primary School	-	-	-	-	200,000	-
3.12 Tharu Primary School	-	-	-	-	300,000	-
3.13 Kigane Primary School	-	-	-	-	390,000	-
3.2 Secondary schools	-	-	-	-	-	-
3.21 Kinoro Day Secondary School	-	-	-	-	200,000	-
3.22 Maraa Girls Secondary School	-	-	-	-	200,000	-
3.23 St . Peters Nkuene Boys Secondary School	-	-	-	-	400,000	-
3.24 Tertiary institutions	-	-	-	-	-	-
3.3 Security projects						
3.31 Kinoro Assistants Chiefs office	-	-	-	-	880,000	-
3.32 Imenti South DC Residence	-	-	-	-	100,000	-
3.33 Nkuene ACC fencing	-	-	-	-	300,000	-
3.34 Kinoro Police Post	-	-	-	-	150,000	-
3.4 others						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022	
3.41 Rukuru Gabions	-	-	-	-	800,000	-
3.42 Mitune Culvert	-	-	-	-	200,000	-
3.43 Ithitwe Culverts	-	-	-	-	450,000	-
3.44 Iraru Bridge	-	-	-	-	950,000	-
3.45 Kinyuru Culvert	-	-	-	-	950,000	-
3.46 Boriara water Project	-	-	-	-	200,000	-
3.47 Kianyaga Culvert	-	-	-	-	990,000	-
3.48 Kanyakine Youth Empowerment Centre	-	-	-	-	1,800,000	-
Unutilised	7,192,207	2,554,448		9,746,655		
Total	7,192,207	2,554,448		9,746,655	9,460,000	286,655
4.0 Bursary and Social Security						
4.1 Secondary Schools	17,572,219	4,963,254	2,516,719	25,052,194	24,764,042	288,152
4.2 Tertiary Institutions	15,000,000	-	-	15,000,000	11,368,311	3,631,689

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.4 Special Needs	1,700,000	680,000		2,380,000	680,000	1,700,000
Total	34,272,219	5,643,254	2,516,719	42,432,194	38,612,353	5,619,841
5.0 Sports						
5.01 South Imenti Sports	2,741,777	-	-	2,741,778	2,741,777	-
Total	2,741,777	-	-	2,741,778	2,741,777	-
6.0 Environment						
6.01 South Imenti Environmental	-	-	-	-	-	-
6.02 Kithino river	597,944	-	-	597,944	597,944	-
6.03 Mutonga river	597,944	-	-	597,944	597,944	-
6.04 Iraru river	597,944	-	-	597,944	597,944	-
6.05 Nthingithu river	597,944	-	-	597,944	597,944	-
6.06 Ngongo Primary School	50,000	-	-	50,000	50,000	-
6.07 Mikumbune Primary School	50,000	-	-	50,000	50,000	-

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
6.08 Gaatia Primary School	50,000	-	-	50,000	50,000	
6.09 Lower Chure Primary	50,000	-	-	50,000	50,000	-
6.11 Rwompo Primary School	50,000	-	-	50,000	50,000	-
6.12 Nkumari Primary	50,000	-	-	50,000	50,000	-
Total	2,691,777	-	-	2,691,778	2,691,777	-
7.0 Primary Schools Projects						
7.01 Baitigitu Primary School	450,000	500,000	-	950,000	950,000	-
7.02 Gaatia Primary School	800,000	500,000	-	1,300,000	1,300,000	-
7.03 Gaceero Primary School	-	500,000	-	500,000	500,000	-
7.04 Gakuuni Primary School	-	650,000	-	650,000	650,000	-
7.05 Gaturi Primary School	-		500,000.00	500,000	500,000	-
7.06 Gitara Primary School	-	400,000	-	400,000	400,000	-
7.07 Gitijiwe primary school	1,700,000	-	-	1,700,000	1,700,000	-
7.08 Gitine Primary School						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	400,000	-	-	400,000	400,000	-
7.09 Kagwampungu Primary School	-	-	400,000	400,000	400,000	-
7.10 Kairaa Primary School	-	-	700,000.00	700,000	700,000	-
7.11 Kairiene Primary School	-	500,000	-	500,000	500,000	-
7.12 Karegi Primary School	-	700,000	-	700,000	700,000	-
7.13 Kaurone Primary School	1,500,000	-	-	1,500,000	1,500,000	-
7.14 Kiandungu Public Boarding Primary School	-	500,000	-	500,000	500,000	-
7.15 Kinoro Primary School	-	700,000	-	700,000	700,000	-
7.16 Kireru Primary School	-	300,000	-	300,000	300,000	-
7.17 Kirogine Primary School	1,000,000	-	-	1,000,000	1,000,000	-
7.18 Kiroone Primary School	-	-	500,000	500,000	500,000	-
7.19 Kithaene Primary School	-	600,000	-	600,000	600,000	-
7.20 Kithino Primary School	-	700,000	-	700,000	700,000	-
7.21 Kithunguri Primary						

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
School	-	700,000	-	700,000	700,000	-
7.22 Lower Chure Primary School	450,000		-	450,000	450,000	-
7.23 Machegene Primary School	-	700,000	-	700,000	700,000	-
7.24 Maraa Primary School	-	400,000	-	400,000	400,000	-
7.25 Mikumbune Primary School	450,000	-	-	450,000	450,000	-
7.26 Muguru primary School	-	700,000	-	700,000	700,000	-
7.27 Muriru Primary School	-	700,000	-	700,000	700,000	-
7.28 Mutiokiamia Primary School	-	-	2,000,000	2,000,000	2,000,000	-
7.29 Muungu Primary School	-	500,000	-	500,000	500,000	-
7.30 Mworoga Primary School	-	800,000	-	800,000	800,000	-
7.31 Ndamene Primary School	-	700,000	-	700,000	700,000	-
7.32 Ngongo primary school	1,900,000	-	-	1,900,000	1,900,000	-
7.33 Njerune Primary School	-	300,000	-	300,000	300,000	-
7.34 Nkubu Primary School		-	500,000			

**South Imenti Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022					
	800,000			1,300,000	1,300,000	-
7.35 Nkumari Primary School	450,000	900,000	-	1,350,000	1,350,000	-
7.36 Nkuriga primary school	1,700,000	-	600,000	2,300,000	2,300,000	-
7.37 Rwarene Primary School	-	400,000	-	400,000	400,000	-
7.38 Rwompo Primary School	450,000	-	900,000	1,350,000	1,350,000	-
7.39 St. Marks mweru primary school	2,700,000	-	-	2,700,000	2,700,000	-
7.40 Ucima Primary school	1,000,000	800,000	-	1,800,000	1,800,000	-
7.41 Ukuu primary school	800,000	800,000	-	1,600,000	1,600,000	-
7.42 Yururu Girls Boarding primary school	2,500,000	-	-	2,500,000	2,500,000	-
						-
Total	19,050,000	14,950,000	6,100,000	40,100,000	40,100,000	-
8.0 Secondary Schools Projects						-
8.01 Igandene Day Secondary	-	500,000.00	-	500,000	500,000	-
8.02 Kairaa Day secondary		-	700,000			

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
School	2,800,000			3,500,000	3,500,000	-
8.03 Karoe Day Secondary School	-	500,000.00	-	500,000	500,000.00	-
8.04 Kathera Boys Secondary School	-	500,000.00	-	500,000	500,000.00	-
8.05 Kigarine Day Secondary School	1,000,000	-	1,000,000	2,000,000	2,000,000.00	-
8.06 Kithangari boys' secondary school	2,500,000	800,000.00	-	3,300,000	3,300,000.00	-
8.07 Kithangari girls' secondary school	1,000,000	500,000.00	-	1,500,000	1,500,000	-
8.08 Kothine Day Secondary School	4,000,000	-	500,000	4,500,000	4,500,000	-
8.09 Mbaine Day Secondary School	-	-	500,000	500,000	500,000	-
8.10 Mukaragatine Day Secondary School	2,300,000	-	700,000	3,000,000	3,000,000	-
8.11 Mutunguru Day secondary school	600,000	-	-	600,000	600,000	-
8.12 Mworoga day Secondary School	500,000	-	1,000,000	1,500,000	1,500,000	-
8.13 Ndagene Boys Secondary School	-	-	800,000	800,000	800,000	-
8.14 Nkubu day Secondary School	1,700,000	-	-	1,700,000	1,700,000	-

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National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.15 Nkumari day Secondary School	2,000,000	-	1,000,000	3,000,000	3,000,000	-
8.16 Rurama Day School	3,000,000	-	700,000	3,700,000	3,700,000	-
8.17 Rwompo Day Secondary School	-	-	300,000	300,000	300,000	-
8.18 St. Eugene Day Secondary School	-	-	500,000	500,000	500,000	-
8.19 St. Joseph Gerrald Blessed Gaturi day Secondary School	700,000	500,000	-	1,200,000	1,200,000	-
8.20 St. Martins Ngongo Secondary School	-	-	500,000	500,000	500,000	-
8.21 Upper Mikumbune day Secondary School	-	300,000	-	300,000	300,000	-
8.22 Uruku Girls Secondary School	-	-	500,000	500,000	500,000	-
Total	22,100,000	3,600,000	8,700,000	34,400,000	34,400,000	-
9.0 Tertiary institutions Projects						
9.01 Kenya Medical Training College- Imenti Campus	3,500,000	-	-	3,500,000	3,500,000	-
Total	3,500,000	-	-	3,500,000	3,500,000	-
10.0 Security Projects						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022	
	-	-	-	-	-	-
10.01 Baitigitu AP Line	-	-	300,000	300,000	300,000	-
10.02 Chure Administration Police Line	471,897	-	-	471,898	471,897	0.03
10.03 Gakiiri chief's office	700,000	-	500,000	1,200,000	1,200,000	-
10.04 Gakuri Assistant Chief's office	700,000	-	500,000	1,200,000	1,200,000	-
10.05 Igoji Chiefs Office	-	300,000	-	300,000	300,000	-
10.06 Igoji Departmental Offices	350,000	-	-	350,000	350,000	-
10.07 Igoji police station	1,587,000	-	-	1,587,000	1,587,000	-
10.08 Imenti South DC residence	-	-	1,500,000	1,500,000	1,500,000	-
10.09 Kanyakine District Headquarters	700,000	-	-	700,000	700,000	-
10.10 Kariene Assistants Chiefs Office	-	-	300,000	300,000	300,000	-
10.11 Kathigu Assistants Chiefs Office	-	-	300,000	300,000	300,000	-
10.12 Kaura assistant chief's office	700,000	-	500,000	1,200,000	500,000	700,000.00
10.13 Kaurone assistant	-	-	500,000	-	-	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
chief's office	700,000			1,200,000	1,200,000	-
10.14 Kiamweri assistant chief's office	700,000	-	500,000	1,200,000	1,200,000	-
10.15 Kiangua Police Post	-	-	700,000	700,000	700,000	-
10.16 Kinoro police station	1,000,000	-	-	1,000,000	1,000,000	-
10.17 Kiungone chief's office	300,000	1,000,000	-	1,300,000	1,300,000	-
10.18 Kothine Chiefs Office	-	500,000	-	500,000	500,000	-
10.19 Mbeti Police Post	-	-	500,000	500,000	500,000	-
10.20 Mikumbune Administation Police Line	400,000	-	-	400,000	400,000	-
10.21 Miruriiri AP Line	-	-	400,000	400,000	400,000	-
10.22 Muchogomo Assistants Chiefs Office	-	-	300,000	300,000	300,000	-
10.23 Muguru assistant chief's office	600,000	-	-	600,000	600,000	-
10.24 Murungurune police station	800,000	3,000,000	-	3,800,000	3,800,000	-
10.25 Mutunguru AP Line	-	-	800,000	800,000	800,000	-
10.26 Nkachie chief's office	-	-	-	-	-	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022	
	300,000			300,000	300,000	-
10.27 Nkubu AP Line	-	-	600,000	600,000	600,000	-
10.28 Nkubu Law Courts	-	700,000	-	700,000	700,000	-
10.29 Nkubu Police station	3,000,000	2,000,000	-	5,000,000	5,000,000	-
10.30 Ntemwene Assistant chief's office	500,000	-	-	500,000	500,000	-
10.31 Ukuu chief's office	500,000	-	600,000	1,100,000	1,100,000	-
10.32 Uruku Police Post	-	-	300,000	300,000	300,000	-
10.33 Yururu Assistant chief's office	500,000	-	-	500,000	500,000	-
	-	-	-	-	-	-
Total	14,508,897	7,500,000	9,100,000	31,108,897	30,408,897	700,000
11.0 Acquisition of assets				-		-
11.01 Purchase of Furniture & equipments	-	90,000	-	90,000	60,636	29,364
11.02 Computers and UPS	-	110,000		110,000	110,000	-
11.03 South Imenti NG CDf			600,000			

South Imenti Constituency

National Government Constituencies Development Fund (NGCDF)

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
office				600,000	600,000	-
	-	-	-	-	-	-
Total	-	200,000	600,000	800,000	770,636	29,364
12.0 Other payments				-		-
12.01 Giuti Resource Centre	3,500,000	-	-	3,500,000	3,500,000	-
12.02 Kathera ICT	3,500,000	-	-	3,500,000	3,500,000	-
12.03 Keria Kiangua road		-	9,500,000	9,500,000	9,500,000	-
12.04 Kinoro Resource Centre	500,000	1,298,000	-	1,798,000	1,798,000	-
12.05 Mitunguu Information & Communication Technology Centre	4,500,000	2,500,000	-	7,000,000	7,000,000	-
12.06 Mutunguru Information & Communication Technology Centre	1,500,000	-	-	1,500,000	1,500,000	-
12.07 Njogune Community Centre	800,000	-	-	800,000	800,000	-
12.08 Nkumbo Resource		-	500,000			

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Centre	500,000			1,000,000	1,000,000	-
12.09 Upper Kithangari Resource	1,894,000	-		1,894,000	1,894,000	-
Total	16,694,000	3,798,000	10,000,000	30,492,000	30,492,000	-
13.0 unallocated fund						
Unapproved projects						-
13.01 Igoji Departmental Offices	2,000,000		-	2,000,000	-	2,000,000
13.02 AIA	-	11,000	-	11,000	-	11,000
Prior Year	-	1,389,220	-	1,389,220	-	1,389,220
PMC savings	-		-	-	-	-
Total	2,000,000	1,400,220	-	3,400,220	-	3,400,220
	137,088,879	43,475,227	38,188,879	218,752,985	204,392,216	14,360,769

(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

XI. 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-South Imenti 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 Equivalents.

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at 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 30th June 2021 for the period 1st July 2021 to 30th June 2022 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.

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 2022.

Significant Accounting Policies continued

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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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO. B105286	28,688,879	
AIE NO.B105637	34,000,000	
AIE NO.B105640	9,500,000	
AIE NO.B105681	34,000,000	
AIE NO.B128700	15,000,000	
AIE NO.B163862	26,000,000	
AIE NO.B 154207	26,088,879	
B104506		22,000,000
B104676		26,000,000
B104575		3,300,000
B104554		500,000
A 823724		17,751,058
Recalled Funds Ithitwe Dispensary		300,000
B 104 879		3,616,666
B124664		9,000,000
B119646		10,000,000
B128278		6,900,000
B128035		15,000,000
B132038		6,000,000
B126001		

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		15,000,000
B126923		6,000,000
B105088		10,000,000
B132352		6,000,000
B140732		15,000,000
TOTAL	173,277,758	172,367,724

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	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	-	-

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	5,000	6,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	5,000	6,000

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4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,980,225	2,261,170
Personal allowances paid as part of salary		
House Allowance	332,800	275,200
Transport Allowance	390,000	322,000
Leave allowance	-	-
Gratuity to contractual employees	-	-
Employer Contributions Compulsory national social security schemes	22,800	17,200
Total	3,725,825	2,875,570

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	-	-
Utilities, supplies and services	42,568	37,850
Communication, supplies and services	207,370	164,538
Domestic travel and subsistence	352,400	343,682
Printing, advertising and information supplies & services	-	443,780
Rentals of produced assets	-	-
Training expenses	1,536,896	2,325,381
Hospitality supplies and services	177,050	132,330
Other committee expenses	97,000	223,623
Committee allowance	5,456,410	5,188,720
Insurance costs	152,094	190,131
Specialized materials and services	-	-
Office and general supplies and services	72,786	60,687
Fuel, oil & lubricants	745,105	898,148
Other operating expenses	-	9,719

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Bank service commission and charges	75,809	-
Routine maintenance – vehicles and other transport equipment	373,462	689,962
Routine maintenance – other assets	-	24,750
Total	9,288,950	10,733,301

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Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	40,100,000	24,800,000
Transfers To Secondary Schools (See Attached List)	34,400,000	13,100,000
Transfers To Tertiary Institutions (See Attached List)	3,500,000	2,350,000
Total	78,000,000	40,250,000

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	25,444,042	19,347,824
Bursary – tertiary institutions (see attached list)	11,368,311	11,778,300
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	3,341,931
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	30,408,898	15,383,406
Sports projects (see attached list)	2,741,778	2,743,737
Environment projects (see attached list)	2,691,778	5,491,092
Emergency projects (see attached list)	9,460,000	5,556,000
Youth empowerment centres	30,492,000	18,700,000
Total	112,606,806	82,342,290

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	600,000	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-

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Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	170,636	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	770,636.00	-

Notes To the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

10: Cash Book Bank Balance

Cooperative Bank of Kenya, Account No. 01120020073300 & Kenya Shillings	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	12,360,768	43,470,227
<i>Cooperative Bank of Kenya, Account No. 01120020073300</i>	-	-
Total	12,360,768	43,470,227
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

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11: Outstanding Imprests

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

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

Notes to the Financial Statement Continued

12A. Retention

	2021-2022	2020-2021
	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	-	-

[Provide short appropriate explanations as necessary.]

12B. Gratuity

	2021-2022	2020-2021
	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	-	-

[Provide short appropriate explanations as necessary]

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	43,470,227	5,908,444
Cash in hand	-	-
Imprest	-	-
Total	43,470,227	5,908,444

[Provide short appropriate explanations as necessary]

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others- Prior years Bursary stale cheques reversed in current year	1,389,220	-	1,389,220
Total	1,389,220	-	1,389,220

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

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	3,627,150	4,665,550
Imprest surrendered during the Year (C)	3,627,150	4,665,550
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

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16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	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	-	-
Changes in Accounts Payable E= D-E	-	-

Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	272,460
Others (<i>gratuity</i>)	1,905,694	800,767
Total	1,905,694	1,073,227

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	4,046,463	3,514,368
Use of goods and services	278,225	1,487,095
Amounts due to other Government entities (see attached list)	-	31,650,000
Amounts due to other grants and other transfers (see attached list)	7,995,716	33,312,423
Acquisition of assets	29,364	800,000
Unallocated A-i –A	11,000	6,000
Funds pending approval	2,000,000	9,500,000
Total	14,360,769	80,269,887

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	29,311,808	24,217,495
Total	29,311,808	24,217,495

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Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	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					

Annex 2 - Analysis of Pending Staff Payables

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Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1. Stephen Mwenda	Clerk of works	01.3.2020	347,721	
2. Idah Gaceri	Records Management Office	01.3.2020	284,357	
3. Jakim Muthomi	Communication Officer	01.3.2020	195,300	
4. Etedy Mukami	Clerical Officer 1	01.3.2020	251,460	
5. Elosy Mwendwa	Office Assistant	22.04.2020	158,584	
6. Stella Kanana	Clerical Officer 11	01.3.2020	165,354	
7. Joses Majau	Accounts Assistant	01.3.2020	251,460	
8. Jachim Gitonga Manene	Driver	01.3.2020	251,460	
Total			1,905,694.00	

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Compensation of employees		4,046,463	3,514,368	
Capacity building		278,225	992,005	
Use of goods and services			495,090	
Use of goods & services			1,487,095	
Emergency		286,655	2,554,448	
Bursary and Social Security				
Tertiary Institutions		3,631,689	7,479,974	
Social Security			1,998,000	
Special Needs		1,700,000	680,000	
Secondary		288,152		
		5,619,841	10,157,974	
Security Projects	-			

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Abogeta west Assistant County Commissioner's office				
Baitigitu Administration Police Line			300,000	
Gakiiri chiefs office			500,000	
Gakuri Assistance Chiefs office			500,000	
Igoji Chiefs office			300,000	
Imenti South Deputy County Commissioners Residence			1,500,000	
Kariene Assistance Chiefs office			300,000	
Kathigu Assistance Chiefs office			300,000	
Kaura Assistance chiefs office		700,000	500,000	
Kaurone Assistance chiefs office			500,000	
Kiamweri Assistance chiefs office			500,000	
Kiangua Police Post			700,000	
Kothine Chiefs office			500,000	
Mbeti police post			500,000	
Miruriiri Administration Police Line			400,000	

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Muchogomo Assistance Chiefs office			300,000	
Mutunguru Administration Police Line			800,000	
Nkubu Administration Police Line			600,000	
Nkubu Law Courts			700,000	
Nkuene Departmental Offices			2,000,000	
Ukuu chiefs office			600,000	
Uruku police post			300,000	
Total		700,000	12,600,000	
others				
Mikumbune National Library			5,000,000	
Nkumbo Resource Centre			2,500,000	
Upper Kithangari Resource Centre			500,000	
			8,000,000	
Environment				
Others-Social				

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Amounts due to other grants and other transfers			34,799,517	
Acquisition of assets				
Motor Vehicles				
Construction of CDF office			600,000	
Purchase of furniture and equipment			90,000	
Purchase of computers		29,364	110,000	
Acquisition of assets		29,364	800,000	
Primary Schools Projects				
Baitigitu Primary School			500,000	
Gaatia Primary School			500,000	
Gaceero primary School			500,000	
Gakuuni Primary School			650,000	
Gaturi Primary School			500,000	
Gitara primary School			400,000	

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Kagwampungu primary school			400,000	
Kairaa Primary School			700,000	
Karegi Primary School			700,000	
Kiandungu Boarding Primary School			500,000	
Kinoro Primary School			700,000	
Kiringa PrimarySchool			300,000	
Kiroone Primary School			500,000	
Kithaene Primary School			600,000	
Kithunguri Primary school			700,000	
Machegene Primary School			700,000	
Maraa Primary School			400,000	
Muguru Primary school			700,000	
Muriru Primary School			700,000	
Mutiokiana primary School			2,000,000	
Muungu Primary School			500,000	

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Mworoga Primary School			800,000	
Ndamene Primary School			700,000	
Njerune Primary School			300,000	
Nkubu Primary School			500,000	
Nkumari primary school			900,000	
Nkuriga Primary School			600,000	
Rwarene Primary School			400,000	
Rwompo primary School			900,000	
Ucima Primary School			800,000	
Ukuu primary school			800,000	
Total			19,850,000	
Secondary Schools Projects				
Kairaa Day Secondary School			700,000	
Karoe Day Secondary School			500,000	
Kathera Boys Secondary School			500,000	

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Kigarine Day Secondary School			1,000,000	
Kithangari Boys Secondary			800,000	
Kithangari Girls Secondary			500,000	
Kothine Day Secondary School			500,000	
Mbaine Day Secondary School			500,000	
Mukaragatine Day Secondary			700,000	
Mworoga Day School			1,000,000	
Ndagene Boys Secondary School			800,000	
Nkumari Day Secondary School			1,000,000	
Rurama secondary School			700,000	
Rwompo Day Secondary School			300,000	
St. Joseph Gerrald Blessed Gaturi			500,000	
St. Martins Ngongo Secondary School			500,000	
St.Eugene Day secondary school			500,000	
Upper Mikumbune Day Secondary School			300,000	

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Uruku Girls School			500,000	
Sub-Total			11,800,000	
Tertiary Education				
Amounts due to other Government entities			31,650,000	
Others (specify)				
unallocated A-i-A		11,000	6,000	
Prior Year adjustments		1,389,000		
Funds pending approval		2,000,000		
Sub total		3,395,000		
Roads				
Mitunguu - Mbeti Road			3,000,000	
Keeria - Karia- Kiangua Road			3,500,000	
Kanyakine Mitunguu Road			3,000,000	
			9,500,000	
Grand Total		14,360,769	80,269,887	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land				
Buildings and structures	6,327,547	600,000		6,927,547
Transport equipment	11,371,750		(4,325,591)	7,046,159
Office equipment, furniture and fittings	401,274			401,274
ICT Equipment, Software and Other ICT Assets	540,301	170,636		710,937
Other Machinery and Equipment	289,650			289,650
Heritage and cultural assets				-
Intangible assets		-	-	-
Total	18,930,522	770,636	(4,325,591)	15,375,567

*South Imenti Constituency**National Government Constituencies Development Fund (NGCDF)**Annual Report and Financial Statements for The Year Ended June 30, 2022***Annex 5 –PMC Bank Balances As At 30th June 2022**

	PMC	Account number	Bank	Bank Balance 2021/22	Bank Balance 2020/21
1	Abogeta west assistance county comm off	01141207919100	Cooperative Bank of Kenya	975.00	-
2	Baitigitu ap line	01141206810700	Cooperative Bank of Kenya	1,677.50	607.50
3	Baitigitu Primary School	01141020643000	Cooperative Bank of Kenya	1,505.00	515,415.00
4	Chure Social Hall	01141206476900	Cooperative Bank of Kenya	35,158.40	35,158.00
5	Imenti south dc residence	01141205828700	Cooperative Bank of Kenya	553,564.00	134,597.00
6	Gaatia Primary School	01134205389100	Cooperative Bank of Kenya	1,282.50	500,572.50
7	Gaceero primary school	01141206822100	Cooperative Bank of Kenya	512.00	502,767.00
8	Gakiiri Primary School	01141206682800	Cooperative Bank of Kenya	1,322.50	1,322.50
9	Igandene Secondary School	01134205589200	Cooperative Bank of Kenya	6,799.00	506,794.00
10	Igandene Primary School	01141206597700	Cooperative Bank of Kenya	2,202.50	-
11	Igoji Departmental offices	01134205826500	Cooperative Bank of Kenya	5,142.60	1,202.60
12	Igoji West DO's Office	01134205476800	Cooperative Bank of Kenya	1,094.00	1,094.00
13	Iriene Primary School	01141206594300	Cooperative Bank of Kenya	1,135.50	1,135.50
14	Ithimbari primary school	01141206850000	Cooperative Bank of Kenya	1,140.00	353,035.00
15	Ithitwe primary school	01141206834600	Cooperative Bank of Kenya	1,722.50	61,722.50

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	PMC	Account number	Bank	Bank Balance 2021/22	Bank Balance 2020/21
16	Kagumone Primary School	01141206821200	Cooperative Bank of Kenya	1,375.50	606,361.50
17	Kairaa day secondary school	01139023221400	Cooperative Bank of Kenya	1,924,750.00	1,000.00
18	Kairaa Primary School	01141207404100	Cooperative Bank of Kenya	15,027.00	2,025.00
19	Kanthathatu Primary School	01141206600500	Cooperative Bank of Kenya	303,427.50	303,377.50
20	Kanyakine College	01139205481200	Cooperative Bank of Kenya	3,500,953.90	499,043.90
21	Kanyakine Hq offices	01134022309300	Cooperative Bank of Kenya	195.60	4,845.60
22	Karegi Primary School	01141206678700	Cooperative Bank of Kenya	0.00	362.50
23	Kariene Assistance chiefs office	01141206952300	Cooperative Bank of Kenya	2,047.50	282.50
24	Kathanthatu secondary school	01134205344100	Cooperative Bank of Kenya	6,722.50	6,717.50
25	Kathera girls secondary school	01141206819900	Cooperative Bank of Kenya	3,685.50	3,685.50
26	Kaura Primary School	01141206450100	Cooperative Bank of Kenya	6,458.40	613,713.40
27	Keria police post	01141572823600	Cooperative Bank of Kenya	190,837.60	762.50
28	Kiandungu Boarding Primary School	01141206654301	Cooperative Bank of Kenya	4,692.50	253,042.50
29	Kiangua Primary School	01141206829200	Cooperative Bank of Kenya	2,172.50	2,172.50
30	Kigane Primary School	01141206679900	Cooperative Bank of Kenya	182.50	604,172.50
31	Kigarine day secondary school	01141206602900	Cooperative Bank of Kenya	53,903.50	725.50

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	PMC	Account number	Bank	Bank Balance 2021/22	Bank Balance 2020/21
32	Kiithe public boarding school	01141206591300	Cooperative Bank of Kenya	9,662.50	9,662.50
33	Kinoro Police Post	01141206656000	Cooperative Bank of Kenya	7,115.00	1,115.00
34	Kinoro Resource Centre	01141207510601	Cooperative Bank of Kenya	2,462.40	4,200.40
35	Kionyo primary school	01139205849100	Cooperative Bank of Kenya	252.50	252.50
36	Kirendene chiefs office	01141206194600	Cooperative Bank of Kenya	760.00	760.00
37	Kireru primary school	01141206465100	Cooperative Bank of Kenya	909.50	7,532.50
38	Kiroone Primary School	01141206953900	Cooperative Bank of Kenya	1,326.50	26.50
39	Kithangari boys secondary school	01139205206200	Cooperative Bank of Kenya	2,535,370.00	46,972.00
40	Kithangari girls secondary school	01141206691500	Cooperative Bank of Kenya	1,001,100.00	10,800.00
41	Kiune Day Secondary School	01139205183201	Cooperative Bank of Kenya	1,045.00	1,165.00
42	Kiune primary school	01141206991600	Cooperative Bank of Kenya	987.20	987.20
43	Kothine day secondary school	01141205324500	Cooperative Bank of Kenya	1,292,307.00	998,955.00
44	Lower Chure Primary School	01141206790000	Cooperative Bank of Kenya	436.50	2,200,226.50
45	Machegene Primary School	01141206684400	Cooperative Bank of Kenya	8,232.50	412.50
46	Mamuru Primary School	01141206593900	Cooperative Bank of Kenya	298.50	298.50
47	Maraa Police Station	01141207403400	Cooperative Bank of Kenya	82,166.00	82,061.00

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	PMC	Account number	Bank	Bank Balance 2021/22	Bank Balance 2020/21
48	Maraa Primary School	01141206683300	Cooperative Bank of Kenya	3,737.50	391,387.50
49	Marimba Police Post	01141206952200	Cooperative Bank of Kenya	376.50	376.50
50	Marimba Primary School	01141206793200	Cooperative Bank of Kenya	1,333.50	1,333.50
51	Mbaine Secondary School	01134205400200	Cooperative Bank of Kenya	3,282.00	742.00
52	Mbeti police post	01141206658200	Cooperative Bank of Kenya	21,480.00	20,720.00
53	Mikumbune primary school	01141206725100	Cooperative Bank of Kenya	14,878.50	133,278.50
54	Miruriiri primary school	01141207000300	Cooperative Bank of Kenya	225.00	225.00
55	Mitunguu police station	01141206042100	Cooperative Bank of Kenya	1,100.00	1,100.00
56	Mugai Hill Day Secondary School	01134205382600	Cooperative Bank of Kenya	4,510.00	4,510.00
57	Muguru Asst. Chiefs' Office	01141206952500	Cooperative Bank of Kenya	4,672.50	13,377.50
58	Mukaragatine Day Secondary School	01134205491800	Cooperative Bank of Kenya	161,013.50	163.50
59	muriru primary school	01141206820300	Cooperative Bank of Kenya	473.50	722.50
60	mutunguru primary school	01141206833500	Cooperative Bank of Kenya	1,162.50	1,162.50
61	Mworoga Primary School	01141206688900	Cooperative Bank of Kenya	507.50	2,657.50
62	Ngongo Primary School	01141206689100	Cooperative Bank of Kenya	1,901,042.50	1,042.50
63	Njerune Primary School	01141206684100	Cooperative Bank of Kenya	2,482.50	732.50

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	PMC	Account number	Bank	Bank Balance 2021/22	Bank Balance 2020/21
64	Njogune Primary School	01141206468400	Cooperative Bank of Kenya	1,108.50	1,108.50
65	Nkubu day secondary school	01134205202000	Cooperative Bank of Kenya	3,010.00	2,012,850.00
66	Nkugwe primary school	01141206684000	Cooperative Bank of Kenya	2982.50	2,982.50
67	Nkumbo Resource Centre	01134572711200	Cooperative Bank of Kenya	49,947.45	12,767.45
68	Nkuriga Primary School	01141206686600	Cooperative Bank of Kenya	1,701,472.50	632.50
69	Nyagene Girls Secondary School	01134205305300	Cooperative Bank of Kenya	1,620.05	1,620.05
70	South imenti environmental CBO	01134206780900	Cooperative Bank of Kenya	24,562.80	11,685.25
71	South imenti sports	01141206692600	Cooperative Bank of Kenya	259.90	162.35
72	Ucima Primary School	01141206681600	Cooperative Bank of Kenya	1,001,292.50	707,717.50
73	Upper Kithangari Resource Centre	01141207570700	Cooperative Bank of Kenya	996,302.00	761,246.00
74	Yururu Chiefs' Office	01141207506100	Cooperative Bank of Kenya	1,125.00	1,125.00
75	Yururu Day Secondary School	01134205232400	Cooperative Bank of Kenya	3,507.00	3,507.00
76	Yururu Girls' Boarding Primary School	01141205924900	Cooperative Bank of Kenya	1,446,525.00	4,680.00
77	Nyombayathi Primary School	01141206680400	Cooperative Bank of Kenya	440.50	121,180.50
78	Gaatia Day Secondary School	01134205379200	Cooperative Bank of Kenya	1,756.00	21,756.00
79	Gankodi Day Secondary School	01134205238100	Cooperative Bank of Kenya	93.00	93.00

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	PMC	Account number	Bank	Bank Balance 2021/22	Bank Balance 2020/21
80	Gikurune Girls Secondary School	01134205201000	Cooperative Bank of Kenya	72,276.00	72,656.00
81	Igandene Day Secondary School	01141207433400	Cooperative Bank of Kenya	2,147.90	27,158.70
82	Igoji police station	01141207433400	Cooperative Bank of Kenya	4,357.70	247,123.90
83	Kagwampungu Mixed Day Secondary School	01139205287600	Cooperative Bank of Kenya	1,302.00	1,302.00
84	Karoe Primary School	01141206822500	Cooperative Bank of Kenya	4,072.50	4,072.50
85	Kiangua Police Post	01141207488400	Cooperative Bank of Kenya	4,044.00	994.00
86	Kianjogu Chiefs Office	01134205812600	Cooperative Bank of Kenya	255.00	375.00
87	Kinoro Primary School	01139206266000	Cooperative Bank of Kenya	4,372.50	2,832.50
88	Kiroone Chiefs Office	01141205829900	Cooperative Bank of Kenya	1,005.00	1,005.00
89	Kithunguri Primary School	01141206460600	Cooperative Bank of Kenya	69,962.50	403,322.50
90	St. Marks Mweru Primary School	01141207304600	Cooperative Bank of Kenya	3,801,550	1,101,350.00
91	Kagaru primary school	062000016758	Family Bank	196.00	196.00
92	Kathigu assistance chief	06200020666	Family Bank	511.79	289.00
93	Kiangua secondary school	062000002667	Family Bank	35,573.20	35,573.20
94	Muungu primary school	062000018286	Family Bank	326.91	226.00
95	Ntemwene chiefs office	062000025819	Family Bank	1,612.58	493,829.72
96	Ukuu primary school	0000017219	Family Bank	1,697.88	13.19

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	PMC	Account number	Bank	Bank Balance 2021/22	Bank Balance 2020/21
97	Kirogine Primary School	062000018128	Family Bank	0.00	260.00
98	Nkubu Primary School	062000017993	Family Bank	533,780.88	46.96
99	Gakaga Culverts	062000024837	Family Bank	294.00	294.00
100	Kinyuru Culverts	062000024827	Family Bank	199.64	262.84
101	Ngagara Culverts	062000025273	Family Bank	7.38	7.38
102	Rai Culvert	062000024826	Family Bank	148.34	148.34
103	Gitara primary school	0370261814395	Equity Bank	1,669.00	689.00
104	Giumpu Primary School	0370264180003	Equity Bank	643.30	300,807.30
105	Giuti resource centre	0370279056469	Equity Bank	1,217,227	1,799,256.00
106	igoji chiefs camp	0370279431030	Equity Bank	-229.75	357.55
107	igoki boys secondary school	0370295165322	Equity Bank	200	200.00
108	Iriene AP Line	0370293075812	Equity Bank	2,677.25	397,038.00
109	kathera primary school	0370264749724	Equity Bank	-804.85	706.95
110	kianjogu day secondary school	0370264241907	Equity bank	1,555.00	1,555.00
111	Kiringa Primary School	0370264224456	Equity Bank	3,671.00	3,671.00
112	Kithakanaro Day Secondary School	0370293892076	Equity Bank	1,003.00	1,003.00
113	Kithatu Primary School	0370264175024	Equity Bank	853.95	853.95
114	Kithunguri Day Secondary School	0370299351523	Equity Bank	366,270.00	391,020.00

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	PMC	Account number	Bank	Bank Balance 2021/22	Bank Balance 2020/21
115	Kothine Chiefs' Office	0370295212583	Equity Bank	23,283.30	657.00
116	Machikine Girls Secondary School	0370293934318	Equity Bank	7,677.50	7,677.50
117	Mbeti Primary School	0370299790032	Equity Bank	491.65	491.65
118	Miruriiri Boys Secondary School	0370262307554	Equity Bank	1,565.20	1,565.20
119	Murembu day secondary school	0370292974102	Equity Bank	10,146.00	146.00
120	Mweru Day Secondary School	0370294193551	Equity Bank	30	30.00
121	Mworoga day secondary school	0370292972242	Equity Bank	914.85	1,634.85
122	Ndamene Primary School	0370264230455	Equity Bank	703,699.60	3,699.60
123	Nkubu High School	0372293293765	Equity Bank	815.60	815.60
124	Nkumari Day Secondary School	0370293995420	Equity Bank	1,117,128.35	11,546.35
125	Rurama day secondary school	0370296236673	Equity Bank	2,264.75	124.75
126	Upper Mikumbune Day Secondary School	0370292968324	Equity Bank	30,213.15	1,225.15
127	Uruku girls secondary school	0370293229098	Equity bank	7,682.95	120,427.00
128	Wesley Boarding Primary School	0370292946528	Equity Bank	3	3.00
129	Nkachie Chiefs office	0370292960102	Equity Bank	1,930.00	420.00
130	Mutiokiamia secondary school	0370265071396	Equity bank	4,105.00	42,945.00
131	Ndagene boys secondary	0370298042943	Equity Bank	3,915.00	1,330.00
132	St. Agnes gaukune secondary school	0370294075945	Equity bank	3,000.00	704,030.00

*South Imenti Constituency**National Government Constituencies Development Fund (NGCDF)**Annual Report and Financial Statements for The Year Ended June 30, 2022*

	PMC	Account number	Bank	Bank Balance 2021/22	Bank Balance 2020/21
133	Ukuu chiefs office	0370269131557	Equity bank	95	115.00
134	Ntharene Primary School	0370269131557	Equity bank	1,805.00	1,744,026.00
135	Rwompo primary school	0370264225195	Equity bank	113,217.00	2,042.00
136	Igandene Assistance chiefs office	00370264420945	Equity bank	437.70	617.70
137	Kanyakine Boys Secondary School	0370292976403	Equity bank	500,000.00	500,000.00
138	Kaurone Primary School	0370264230467	Equity bank	1,500,987.00	1,405,465.00
139	Kithakanaro Primary School	370266756593	Equity bank	835.00	835.00
140	Mikumbune National Library	0370264731568	Equity bank	48,783.45	48,783.45
141	Miruriiri Girls Secondary School	0370262408227	Equity bank	6,825.00	825.00
142	Mutunguru Day Secondary School	0370292714544	Equity bank	2,943	1,543.00
143	Mitunguu Ict Centre	01030030000611	Sidian Bank	121,172.00	1,190,561.00
144	Nkubu PoliceStation	01030030000491	Sidian Bank	15.00	15.00
145	Kathera ICT Centre	01030030000501	Sidian Bank	27,020.00	11,616.00
	Total			29,311,807.95	24,217,494.98

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Unreconciled variance Unutilized Funds The summary statement of appropriation recurrent and development combined reflects Kshs. 67,213,685 in respect to total expenditure adjustments which relates to unutilised funds brought forward from 2018/2019. However, note 17.3 to the financial statements reflects a comparative balance Kshs. 66,615,686 for unutilized fund balances resulting to unexplained variance of Kshs. 597,999.	The Fund Account Manager will establish the why the summary statement of appropriation recurrent and development combined has a variance of Kshs 597,999 and liaise with the Office of the Auditor General	Not resolved	31.12.2022

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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)
2.0	Other grants and other payments - Bursaries Statement of receipts and payments and Note 7 to the financial statements reflects Kshs. 67,509,618 in respect to other grants and other payments which includes Kshs. 18,397,927 and Kshs. 18,103,519 in respect to bursary to secondary and tertiary institutions respectively both totaling to Kshs.36,501,446. However, admission numbers for	The National Government Constituency Development Committee noted that the bursary sub committees at the location level required sensitisation and through guidance on what check during vetting. The NG CDFC has ensured that the sub location committees are trained on the vetting process by first ensuring the form is properly filled in case the form is missing some details the applicants are called upon to fill	Not resolved	31.12.2022

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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)
	three hundred and sixty seven (367) issued with bursaries amounting to Kshs. 4,156,710 were not provided.			
3.0	Cash and Cash Equivalents-Stale cheques The statement of assets and liabilities Note 10A to the financial statements reflects Kshs. 5,908,444 as at 30 June 2020. However, a review of bank reconciliation statement as at 30 June 2020 revealed Kshs. 2,702,062 in which cheques amounting to Kshs. 834,388 were stale cheques and which had not been replaced or reversed in the	The responsibility of maintaining the cash book is vested to the National Trasury Accountant who should ensure all stale cheques have been reversed and replaced, in the Financial Year 2020/2021 all the stale cheques including the ones amounting to Kshs 834,388.00 for Financial year 2019/2020 were reversed and replaced	Not resolved	31.12.2022

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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)
	cash book thereby understating the cash book balance by the same amount.			
4.0	Project Management Committee (PMC) Bank Balances Annex 5 to the financial statements reflects Kshs 18,083,540 being PMC bank accounts as at 30 June, 2020. However the respective cash books, bank certificates and bank reconciliation statements were not provided for audit review contrary to Section 90(1) of the Public Finance Management (National	The NG CDFC will ensure that the Fund Account Manager being assisted by the accounts assistant have prepared all the bank reconciliations and provide them for review	Not resolved	31.12.2022

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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)
	Government) Regulations, 2015 which stipulates that accounting officers shall ensure bank accounts reconciliations are completed for each bank account held by that accounting officer, every month and submit a bank reconciliation statement not later than the 10th of the subsequent month to the National Treasury with a copy to the Auditor-General and Section 100 of the same Regulations which stipulate that accounting officers shall keep in all offices concerned with receiving cash or making payments a cash book showing the receipts and payments and shall maintain such other books and registers as may be necessary for			

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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)
	the proper maintenance and production of the accounts.			
1.0	Budgetary Control and Performance The Fund's summary statement of appropriation recurrent and development combined for the year ended 30 June 2020 reflects approved final receipts budget of Kshs. 204,581,410 and actual receipt of Kshs.131,413,686 resulting into an under funding Kshs. 79,076,168 or 30% of the Budget	The NG CDF Board had not released all funds for financial year 2019/2020 at the closure of the year hence the underfunding	Not resolved	
2.0	Unresolved Prior Year Audit Matters As disclosed on the follow up of auditors recommendations section of the financial statements, some of the prior year audit issues remained unresolved at at 30 June 2020, no satisfactory was provided for not resolving the issues	The NG CDFC is making follow up with Fund Account Manager to ensure all explanations required by the Auditor General have been availed	Not resolved	31.12.2022

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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)
2.0	Irregular Payment of Committee expenses Note 5 to the financial statements reflects Kshs. 8,635,293 which includes Kshs. 5,132,900 in respect to committee expenses. However, a review of documents availed revealed that the National Government Constituency Development Fund Committee (NGCDFC) was paid Kshs.2,290,630 in respect to sitting allowances for 27 meetings contrary to Section 43(11) of the National Government Constituencies Development Fund Act, 2015 which requires that the Constituency Committee meet at least six times in a year and not	The NG CDFC introduced a an attendance register book to monitor the number of meetings being conducted	Not resolved	31.12.2022

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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)
	more than twenty-four meetings in the same financial year, including sub-committee meetings. The committee should therefore have been paid Kshs.2,097,630 for twenty four (24) meetings resulting to an overpayment Kshs.193,000.			
3.1.1	Gankondi Secondary School The project for building a kitchen foundation and walls at Ganodi Secondary School for which amount of Kshs 600,000.00 was disbursed , provided co funding of Kshs 127,000 from parents, however the project proposal did not define the unit, part or phase of the project that was to be financed from the counter part fundingSection 49 of the Constituency Development Fund Act, 2015 which stipulates that for the purposes of this Act, the Board	The Board of Management of the school noted that from the bill of quantities the Kshs 600,000.00 was not adequate to complete the foundation phase, without due consultation with the NG CDFC the school contributed Kshs 127,000 towards the project, The BOM undertook to complete the project	Not resolved	31.12.2022

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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)
	may consider part funding of a project financed from sources other than the Fund so long as the other financiers or donors of that project have no objection and provided that the part funding for the project availed pursuant to this Act shall go to a defined unit or any part thereof or phase of the project in order to ensure that the particular portion defined in the allocation is completed with the funds allocated under the Act.			
3.1.2	Nkumari Day Secondary School Kshs. 600,000 transferred to Nkumari day Secondary School for building a multi purpose hall. However, physical verification carried out in December 2020 revealed the construction had stalled at foundation level	The NG CDFC have since allocated an additional funding of Kshs 1,000,000 in Financial Year 2020/2021 and Kshs 2,000,000 in Financial 2021/2022 T. Phase 1 of the building the kitchen is at 80 % completion, NG CDFC committed to complete the project in FY 2022/2023	Not resolved	31.12.2022

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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)
3.2.1	Kairaa Primary School Kshs. 1,000,000 transferred to Kairaa Primary School for the completion of an existing classroom and construction of a new classroom. However, review of documents availed for audit review revealed that the tender for the supply of construction material was awarded to second highest bidder who had quoted Kshs. 139,000 without justification instead of the lowest bidder who had quoted Kshs. 123,000 contrary to Section 86(1) (a) of the Public Procurement and Asset Disposal Act, 2015 which requires the successful tender to be the one with lowest evaluated price. It was	The school management gave explanation to the auditor, the bidder who quoted the lowest at Kshs 123,000 had quoted ordinary blocks whereas the school had specified they required machine cut blocks	Not resolved	31.12.2022

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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)
	therefore not possible to confirm if the Kshs. 1,000,000 paid was equivalent to the work done			
3.2.2	Kiandungu Primary School Kshs. 1,000,000 transferred to Kiandungu Primary School for completion of a 60 bed capacity dormitory including walling, roofing, fixing of windows and doors, wall plastering, flooring and painting to full completion. However physical verification carried out in December 2020 revealed that chipboard ceiling of Kshs. 104,000, painting of Kshs.	The BOM completed the project through an allocation of Kshs 2020.2021 of Kshs 500,000.00, project now in use	Not resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	26,000 and electrical works of Kshs. 100,000 all totaling to Kshs. 230,000 had not been done though money transferred to the institution had been spent. In the circumstances, the value for money for the Kshs. 230,000 expenditure for the year ended 30 June 2020 could not be confirmed.			
4.1.1	Igoji Police Post Kshs. 600,000 transferred to Igoji Police Station to complete a staff house and raise two courses for the Officer Commanding Station (OCS) administration offices. However, physical verification	The AP residential units were completed and now in use	Not resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	carried out in December 2020 revealed the staff house was not complete and appears stalled as no works were on going and the contractor was not on site.			
4.1.2	Kinoro Police Post Kshs.13,500,000 in respect to security projects which further includes Kshs. 1,000,000 for putting up windows, doors, plastering and flooring of the building at Kinoro Police Post. A review of documents revealed that the project started in 2014/2015 financial year and a total of Kshs.3,000,000 has been paid to date. However, physical inspection	The project was complete but not in use, the line Ministry was pursuing on the parcel transfer to the line Ministry before occupancy	Not resolved	31.12.2022

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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)
	carried out on December 2020 revealed the work has been done to completion but the project is not yet operational to date.			
4.1.3	Igoji Departmental Offices Kshs. 13,500,000 in respect to security projects which further includes Kshs. 1,000,000 transferred to Igoji department offices for putting up tiles and electrical connection to the department offices. A review of documents availed for audit review revealed the project has been funded for the last ten (10) years since 2010/2011 and has so far been allocated Kshs.	The NG CDFC has allocated Kshs 2,000,000 in FY 2021/2022 and committed to allocate Kshs 4,000,000 in FY 2022/2023 to complete the project	Not resolved	30.06.2023

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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)
	42,028,045 including the disbursement for the year under review. However as at the time of audit in December 2020 the project was still not complete. No evidence was provided to show the furniture for the office had been provided for			
4.2	Emergency Projects – Igoji Department Offices The other grants and other payments of Kshs. 67,509,618 in respect to other grants and other payments which includes Kshs. 8,080,000 in respect to emergency projects which further includes Kshs. 800,000 transferred to Igoji department offices for soil	The existing bulding behind the offices was a security risk since intruders were using it to access and vandalise the building, therefore the issue was a security risk and an emergency then so as to safeguard the ICT hub equipments that had been installed there	Not resolved	

*South Imenti Constituency
National Government Constituencies Development Fund (NGCDF)
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	excavation around the offices and removal of an existing building. However, no evidence was provided for audit review to justify that the expenditure was an emergency contrary to Section 8(3) of the National Government Constituencies Development Fund Act, 2015 that stipulates that emergency shall be construed to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents.			
4.3	Environment projects – uninstalled Tanks Included in other grants Kshs.	The tanks have all been installed and are in use	Not resolved	

South Imenti Constituency
National Government Constituencies Development Fund (NGCDF)
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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)
	2,180,818 in respect to environment projects which further include kshs. 300,000 used for procurement of 6 water tanks of 8,000 litres each for distribution to six primary schools. However, physical verification carried out in December 2020 confirmed that the tanks delivered to four (4) primary schools had not been mounted and therefore are not in use to benefit the users.			
4.4	Unbudgeted Expenditure Included in other grants and other payments is an amount of Kshs 18,103,519 with respect to bursary tertiary institutions of which an amount of Kshs 4,260,219 was spent on procurement of textbooks distributed to various primary schools within the constituency. However, documents provided for audit revealed that there was no budgetary allocation for the expenditure. The amount of Kshs 4,260,219 was spent without any budgetary allocation contrary to Regulations 43(b) of the Public	The text books funds were drawn from bursary kitty and the proposal was forwarded to the NG CDF Board and approved, the NG CDFC appropriated from an approved budget allocation under bursary allocation	Not resolved	

South Imenti Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	Finnace Management (National Government) Regulations 2015 which stipulates that an accounting officer shall ensure the Public funds entrusted to their care are properly safeguarded and are applied for purposes for only which the were intended and appropriated by the National Assembly			

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Name: *Leah Wainmu*
Fund Account Manager.



