

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 08 AUG 2024 DAY: THUR

TABLED BY: HON. KIMANI ICHUNGWA
L.O.M.
MEMBER-AT-THE-TABLE: WILLS OBIERO

REPORT

OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – KIPIPIRI
CONSTITUENCY**

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



KIPIPIRI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

KIPIPIRI Constituency
National Government Constituencies Development Fund (NGCDF)
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1. Acronyms and Glossary of terms

DA	District Accountant
CDF	Constituency Development Fund
IPSAS	International Public Sector Accounting Standards.
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
PFM	Public Finance Management
FY	Financial Year
SWOT	Strength Weakness Opportunities and Threats.
VUCA	Volatility and certainty complexity and ambiguity.
PMC	Projects Management Committee.

2. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF), previously known as the CDF (Constituencies Development Fund), was created through the NG-CDF Act of 2015, which underwent amendments in 2022. This legislation follows in the footsteps of the original CDF Act of 2003, which first established the Fund, along with subsequent revisions in 2007 and 2013. At the cabinet level, the oversight of the NG-CDF falls under the purview of the Cabinet Secretary for the Treasury, who holds responsibility for shaping the Fund's overall policies and strategic direction.

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;

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

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

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Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Felix M Gad
2.	Sub-County Accountant	Benson M. Macharia
3.	Chairman NGCDFC	Calvin Mburu
4.	Member NGCDFC	Mary Njiriri

(c) Fiduciary Oversight Arrangements

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

(d) Kipipiri Constituency NGCDF Headquarters

P.O. Box 25-20301
NG-CDF Office
MIHARATI
NYANDARUA

(e) Kipipiri Constituency NGCDF Contacts

Telephone: (254) 726130796
E-mail: cdfkpipiri@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) Kipipiri Constituency NGCDF Bankers

Equity Bank limited (specify the constituency account banker details)
Olkalou Branch
P.O. Box 215
Olkalou, Kenya.

Family bank
Olkalou Branch
P.O BOX 74145-00200
NAIROBI.

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(g) Independent Auditors

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

(h) Principal Legal Adviser

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

3. NG-CDFC Chairman's Report



Calvin Mburu W
Chairman NG CDF
Kipipiri

On behalf of Kipipiri NG-CDF Committee and staff, I am pleased to present the Financial Statement for the National Government Constituencies Development Fund (NGCDF) Kipipiri Constituency for the year ended 30th June 2023.

During the FY 2022/2023, Kipipiri Constituency was allocated kshs138, 215,033.00. The full allocation was disbursed during the year.

The funds were utilized to fund various projects and activities that fall under National Government functions as stipulated in the constitution and in accordance with NGCDF Act of 2015.

The NG CDFC prioritized the allocation towards completion of all on-going projects, which include face lifting of primary schools, construction of perimeter walls for primary schools and issuance of business to learners secondary, tertiary institutions and universities among others all spread evenly within the constituency during the same period. We are able to implement various other key support projects to education such as sport, games and environmental programmes. These entailed purchase of games kit, equipments and planting of tree seedling for green fencing in selected primary and secondary schools distributed within the constituency.

We have experienced delays in implementation of the projects occasioned by slow pace by some contractors and the procurement processes. However, our effort to build capacity of our stakeholders including the Projects Management committee has demonstrated enhanced efficiency. We will continue to enhance the efficiency at all levels of management of the fund in order to achieve full absorption both at the constituency and at the PMC s.

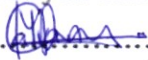
It is our believe that we will continue working towards improving the lives of our people by addressing their critical needs through utilization of the fund as we play our rightful role as a responsive, transparent, and affordable NGCDF Committee and in accordance with the established law and regulations.

We take this earliest opportunity to appreciate the support we have received from NGCDF Board & the Secretariat throughout the year; we look forward to continued engagement, in addition we would like to thank all PMCs for their efficiency and hard work in implementing projects, in the

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same vein, we cannot forget to thank all the Government Officers in the Constituency for their contribution and the people of Kipipiri for their unwavering support. Let me say a big thank you to all members of my Committee for their immeasurable contribution and our staff for their commitment demonstration throughout the year.

God bless you and God bless Kipipiri.



Name Calvin Mburu W
Chairman NGCDF Committee



Mara primary School-Ongoing construction of a perimeter wall



Kamahia primary School-Ongoing construction of a perimeter wall



Gichigirira primary School-On-going face lifting of the school



Turasha secondary School-Computer lab

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4. Statement of Performance Against Predetermined Objectives for FY2022/23

Introduction

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

The key development objectives of **Kipipiri Constituency 2018-2022** plan are to:

- a) Analyse and understand the operational environment by SWOC, PESTEL and VUCA evaluations.
- b) Set strategic direction and strategic aimed at optimum attainment of the NG-CDFC mandate
- c) Identifies key strategies, outcomes, outputs and targets, and
- d) Provides a mechanism for monitoring progress towards achievement of the set objectives.

Progress on attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	<i>To have all children of school going age attending school</i>	<i>Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</i>	<i>number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels</i>	During FY 2022/2023 we increased number of classrooms in Primary Schools by 63classrooms, secondary schools by 29 classrooms, 2dormitories, 3laboratories and Pit Latrines by an extra 32 in the various schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	To ensure security to all the resident of Kipipiri constituency	Improved physical infrastructure and service delivery	- number of police stations, chiefs' offices, assistant chiefs' offices and other security	In FY 22/23 We built four chiefs offices,2 police offices and blocks,3 staff houses in various security installations/locations in the constituency.

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			infrastructure	
Environment	To preserve the climatic and weather conditions at the Constituency	Increased forest cover and improved climate	Stable climatic and weather condition	In FY 2022/2023 we increased number of trees planted where hundreds of tree seedlings were purchased, distributed and planted in various schools approximately 50,000 in number
Sports	To empower and to develop youth and special groups	Increase participation by youths across the constituency.	The number of youths benefiting from sports program.	During FY 2022/2023 we organised the constituency sports tournament where trophies, games kits and balls were awarded to the winning teams in every ward in the constituency.
Emergency	To address urgent and unforeseen infrastructural occurrences with the Constituency in Education, Environment and Security sectors.	Quick emergency response	Readiness to disaster management	During FY 2022/2023 we constructed Pit latrine blocks and re-roofing of classrooms in various schools When the schools were facing immediate closure by the county department of health.

5. Governance Statement

a) Appointment and Removal of NGCDFC Members

The members of a Constituency Committee provided for Appointment of under section 43(2) (b), (c) and (d) of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee. A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee. Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel. The selection panel referred to in paragraph (1) shall consist of— one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel; the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and two persons, one of either gender, nominated by the Constituency office.

The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board. The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act. The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

The Board shall co-opt the person referred to in section 43(2) (g) of the Act to ensure equitable representation in the membership of a Constituency Committee. The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency. The Board shall submit the names of the seven persons selected from each Constituency in accordance with section 43(2)(b), (c), (d) and (e) of the Act to the National Assembly for approval. The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

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The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee. The Board shall, within fourteen days after gazettelement of the members of a Constituency Committee inform the members of their appointment in writing. A member of a Constituency Committee who is appointed under section 43 (2) (b), (c), (d), (e) and (g) may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board. At least one of the Constituency Committee members appointed under section 43(2)(b)(c) or (d) shall be a mandatory signatory to the Constituency accounts.

The members of a Constituency Committee may be removed in accordance with section 43 (13) and (14) of the Act upon a receipt of a complaint against a member. A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office. The complaint referred to in paragraph (2) shall clearly set out the particulars of the issues complained of. The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. If, at a meeting held pursuant to paragraph (4), members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice. A copy of the complaint and any other grounds of removal shall be attached to the notice issued under paragraph (5). The member against whom the complaint is raised may be required to respond to the complaint in writing. The member against whom a complaint is raised may, in addition to the written response required under paragraph (7), elect to be heard orally, and a Constituency Committee may hear such a member. The member against whom a complaint is made may call witnesses. If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter. Notwithstanding paragraph (10), a Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing. If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and make a determination based on the evidence available.

A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing. If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision. The communication to the Board under paragraph (14) shall include duly executed proceedings, together with all the supporting

documents. The Board shall, within thirty days after receipt of the communication in paragraph (14), consider the matter and issue a final declaration which shall be binding on all parties. A member against whom a complaint is made shall not, participate in the deliberations and activities of a Constituency Committee from the time the Constituency Committee starts considering the complaint. If a member against whom a complaint is made responds to the allegations to the satisfaction of a Constituency Committee and the committee makes a determination in favour of such member, the member shall resume duties as a member of the Committee.

A Constituency Committee may remove the Chairperson or secretary from their respective positions for failing to perform their functions, under regulations 8 and 9 respectively. A Constituency Committee shall inform the Chairperson or Secretary of the reasons for the proposed removal, and shall give the Chairperson or Secretary reasonable opportunity to be heard. A Chairperson or secretary who is removed pursuant to paragraph (19) shall continue to discharge duties as a member of the Constituency Committee. At least two thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office.

b) Roles and functions of the NGCDFC Committee

The functions of a Constituency Committee shall be to;

- i. Build the capacity of project management committees and Committee.
- ii. Sensitize the Community on the operations of the Fund, consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency, ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act, ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans, in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution.
- iii. Consult with relevant government departments to ensure that cost estimates for projects are realistic, in considering joint projects. Ensure that the participating constituencies enter into negotiations for effective implementation of such projects; subject to the provisions of the Act and these Regulations.
- iv. 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, rank projects proposals in order of priority while ensuring that on-going projects take precedence, ensure that all projects receive adequate funding and

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are completed within three years, where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies.

- v. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board, monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board, ensure that project reports are prepared and submitted to the Board.
- vi. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects; ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act, collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act, recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- viii. Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain a list of all the new projects commenced during the financial year and their completion status, and a list of all projects approved, funded and commenced during previous financial years, and their completion status, enter into performance contracting with the Board on an annual basis, in exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution.
- ix. Receive returns from project management committees in accordance with regulation 15, maintain a database of project management committees and reports from the respective committees, and perform any other function assigned to it by the Board.

c) NGCDFC and Committee Meetings

During the year the NGCDFC committee held a total of fifteen meetings while the bursary subcommittee held a total of six meetings. The committee consists of the following members.

1. Calvin Mburu Wambui	Chairman
2. Mary Karungari Njiriri	Secretary
3. Rukia Chitechi	DCC
4. Felix Gad	Fam
5. Samuel Kahonoki	Member
6. Josephine Wairimu	Member

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7. Moses Kariuki	Member
8. Harrison Mwaniki	Member
9. Mary Wanjiru	Member
10. Winnie Wangui	Member

6. Environmental and Sustainability Reporting

The core essence of Kipipiri NG-CDF lies in its mission to catalyse profound transformations in the lives of its constituents. This overarching purpose serves as the compass directing all of our endeavors. It is this very purpose that fuels our strategic framework, which is anchored in key social sectors. These vital sectors include Education & Training, Security Sector Support, Environment, and Sports. Moreover, our commitment extends to ensuring inclusivity and equity by making special provisions for Kenyans with diverse disabilities and historically marginalized communities. Through this comprehensive approach, we aim not only to address immediate needs but also to empower our constituency for enduring and sustainable progress.

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Kipipiri 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.

2. Environmental performance

- NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar we also construct toilets and latrines to promote hygiene within the constituency.
- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported by NG-CDF.
- During the year NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.
- NG-CDF staff have at least one day in a financial year to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

3. Employee welfare

We invest in providing the best working environment for our employees. Kipipiri 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. Kipipiri 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.

Market place practices-

KIPIPIRI 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.

4. Community Engagements-

KIPIPIRI 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.


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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.

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



.....
FELIX M GAD
Fund Account Manager.

NG - CDF KIPIPIRI -
FUND ACCOUNT MANAGER
P. O. Box 25 MIHARATI

7. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF- Kipipiri Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023 This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF- Kipipiri Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency*'s financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kipipiri 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 Kipipiri Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency*'s financial statements have been

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

Approval of the financial statements

The NGCDF- Kipipiri Constituency financial statements were approved and signed by the Accounting Officer on _____ 2023.



.....
Name: CALVIN MBURU WAMBUI
Chairman – NGCDF Committee



.....
Name: FELIX MUNYAKA GAD
Fund Account Manager

NG - CDF KIPIPIRI
FUND ACCOUNT MANAGER
P. O. Box 25 MIHARATI

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kipipiri Constituency set out on pages 1 to 64, which

comprise of the statement of assets and liabilities as at 30 June, 2023, and statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Inaccuracies in Fund Balance

The statement of assets and liabilities reflects a brought forward fund balance of Kshs.50,756,865 which is at variance with the previous year's closing fund balance of Kshs.50,240,563 resulting to an unreconciled difference of Kshs.516,320

In the circumstances, the accuracy and completeness of the brought forward fund balance amount of Kshs.50,756,865 could not be confirmed.

2. Unsupported Project Management Committee Bank Balances

Note 18.4 under other important disclosures reflects an amount of Kshs.105,339,113 in respect of Project Management Committee bank account balances and as disclosed under Annex 5. However, the bank reconciliation statements and bank confirmation certificates in support of the balances were not provided for audit. In addition, Project Management Committee Bank balances totalling Kshs.104,378,273 related to 2021/2022 and earlier years.

In the circumstances, the accuracy and completeness of the Project Management Committee bank account balances totalling Kshs,105,339,113 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 - Kipipiri Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis amounts of Kshs.191,780,899 and Kshs.138,315,865 respectively resulting to an under-funding of Kshs.53,465,034 or 28% of the budget. Similarly, the Fund spent Kshs.120,761,139 against actual receipts of Kshs.138,315,865 resulting to an under-utilization of Kshs.17,554,726 or 13% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other matter

Unresolved Prior Year Audit Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and report on effectiveness of internal controls, risk management and governance. However, the Management has not resolved the issues or given any explanation for failure to adhere with the provisions of the Public Sector Accounting Standards Board template.

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. Delay in Implementation of Projects

Review of the project's implementation status for the year under audit revealed that a total of Kshs.63,479,481 had been allocated for implementation of fifty-eight (58) projects. However, nine (9) projects with a total allocation of Kshs.13,000,000 were not complete,

while thirty-three (33) projects with total estimated cost of Kshs.44,910,000 had not commenced.

In the circumstances, value for money may not have been realized due to delayed completion of the projects.

2. Lack of Bursary Management Policy

During the year under review, the Fund disbursed bursaries totalling Kshs 57,465,575 to be distributed to various learning Institutions in respect of needy students of the Constituency. However, Management did not provide the bursary policy for audit. This was contrary Regulations 21(3) of the National Government Constituencies Development Fund Regulations, 2016 which require that a Constituency Committee shall vet all applicants for bursary consideration in accordance with guidelines issued by the Board.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, 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 controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in

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


Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of 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 Fund policies and procedures may deteriorate.

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 June, 2024

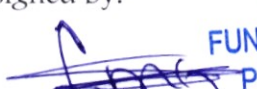
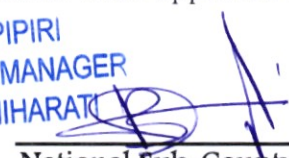

KIPIPIRI Constituency
National Government Constituencies Development Fund (NGCDF)
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9. Statement Of Receipts and Payments for the Year Ended 30th June 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	87,500,000	169,782,758
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	59,000	-
TOTAL RECEIPTS		87,559,000	169,782,758
PAYMENTS			
Compensation of employees	4	4,539,164	2,953,618
Committee expenses	5	9,708,976	2,410,000
Use of goods and services	6	7,671,284	5,565,992
Transfers to Other Government Units	7	30,160,000	88,497,438
Other grants and transfers	8	67,081,715	65,770,091
Acquisition of Assets	9	1,600,000	-
Other Payments	10	-	-
TOTAL PAYMENTS		120,761,139	165,197,139
SURPLUS/DEFICIT		(33,202,139)	4,585,619

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

The Constituency financial statements were approved by the NGCDFC on _____ 2023 and signed by:

 NG - CDF KIPPIPIRI FUND ACCOUNT MANAGER P. O. Box 25 MIHARATI	 National Sub-County Accountant	 Chairman NG-CDF Committee
Name: Felix Munyaka Gad	Name: Benson M Macharia ICPAK M/No: 1991062-207	Name: Calvin Mburu Wambui

NB: Prior year figures in respect to committee expenses and use of good and services have been restated to comply with the requirement of the reporting template.

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

	Note	Insert Current FY	Insert Comparative FY
		Kshs	Kshs
Financial Assets			
Bank Balances (as per the cash book)	11A	17,878,626	50,756,865
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		17,878,626	50,756,865
Accounts Receivable			
Outstanding Imprests	12	-	-
TOTAL FINANCIAL ASSETS		17,878,626	50,756,865
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	13A	11,932	11,932
Gratuity	13B	311,969	504,370
NET FINANCIAL SSETS		17,554,726	50,240,563
REPRESENTED BY			
Fund balance b/fwd 1st July...	14	50,756,865.57	45,654,944
Prior year adjustments	15	-	-
Surplus/Deficit for the year		(33,202,139)	4,585,619
NET FINANCIAL POSITION		17,554,726	50,240,563


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

The Constituency financial statements were approved by NG CDFC on _____ 2023 and signed by:


 Fund Account Manager

Name: Felix Munyaka Gad

NG - CDF KIPIPIRI
 FUND ACCOUNT MANAGER
 P. O. Box 25 MIHARATI


 National Sub-County
 Accountant

Name: Benson M Macharia
 ICPAK M/No:


 Chairman NG-CDF Committee

Name: Calvin Mburu Wambui

KIPIPIRI Constituency
National Government Constituencies Development Fund (NGCDF)
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11. Statement Of Cash Flows for The Year Ended 30th June 2023

	Notes	<i>Insert Current FY</i>	<i>Insert Comparative FY</i>
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	87,500,000	169,782,758
Other Receipts	3	59,000	-
		87,559,000	169,782,758
Payments for operating activities			
Compensation of Employees	4	4,539,164	2,953,618
Committee expenses	5	9,708,976	2,410,000
Use of goods and services	6	7,671,284	5,565,992
Transfers to Other Government Units	7	30,160,000	88,497,438
Other grants and transfers	8	67,081,715	65,770,091
Other Payments	10	-	-
		119,161,139	165,197,139
Adjusted for:			
Decrease/(Increase) in Accounts receivable	16	-	-
Increase/(Decrease) in Accounts Payable	17	323,900	516,302
Prior year Adjustments	15	-	-
Net Adjustments		323,900	516,302
Net cash flow from operating activities		(31,278,239)	5,101,921
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(1,600,000)	-

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Net cash flows from Investing Activities		(1,600,000)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(32,878,239)	5,101,921
Cash and cash equivalent at BEGINNING of the year	11	50,756,865	45,654,944
Cash and cash equivalent at END of the year		17,878,626	50,756,865

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

The Constituency financial statements were approved by NG CDFC on _____ 2023 and signed by:

NG - CDF KIPIPIRI
FUND ACCOUNT MANAGER
 P.O. Box 25 MIHARATI

Fund Account Manager

Name: Felix Munyaka Gad

National Sub-County Accountant

Name: Benson M Macharia
 ICPAK M/No: 1991062427

Chairman NG-CDF Committee

Name: Calvin Mburu Wambui

NB: Prior year figures in respect to committee expenses and use of good and services have been restated to comply with the requirement of the reporting template.

12. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	138,215,033	50,756,866	2,750,000	191,721,899	138,256,865	53,465,034	
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts		59000		59,000	59,000	-	100.0%
TOTAL RECEIPTS	138,215,033	50,815,866	2,750,000	191,780,899	138,315,865	53,465,034	72.1%
PAYMENTS							
Compensation of Employees	1,628,400	5,460,050		7,088,450.00	4,539,164	2,549,286	64.0%
Committee expenses	4,056,000	5,755,387		9,811,387.00	9,156,976	654,411	
Use of goods and services	6,778,263	4,546,873		11,325,136.00	7,671,284	3,653,852	67.7%
Transfers to Other Government Units	63,448,961	1,050,000		64,498,961.00	30,160,000	34,338,961	46.8%
Other grants and transfers	54,602,102	32,981,394		87,583,496.00	67,081,715	20,501,781	76.6%
Acquisition of Assets	6,000,000			6,000,000.00	1,600,000	4,400,000	26.7%
oversight committee	1,384,740						39.9%

**KIPIPIRI Constituency
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expenses			1,384,740.00	552,000	832,740	
Other Payments	316567	704162	1,020,729.00	-	1,020,729	0.0%
UNALLOCATED FUNDS		318000	3,068,000.00	2,750,000	3,068,000	
TOTAL	138,215,033	50,815,866	191,780,899	120,761,139	71,019,760	63.0%

***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.

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

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Description	Amount
Budget utilisation difference totals	71,019,760
Less undisbursed funds receivable from the Board as at 30th June 2023	53,465,034
Add Accounts payable	17,554,726
Less Accounts Receivable	323,900.00
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2022/2023	-
	17,878,626

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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.
The Constituency financial statements were approved by NG CDFC on _____ 2023 and signed by:



Fund Account Manager

Name: Felix Munyaka Gad



National Sub-County Accountant

Name: Benson M Macharia
ICPAK M/No: 1991062427



Chairman NG-CDF Committee

Name: Calvin Mburu Wambui

NG - CDF KIPIPIRI
FUND ACCOUNT MANAGER
P. O. Box 25 MIHARATI

13. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	1,628,400	5,460,048		7,088,448	4,416,994	2,671,454	
1.2 Committee allowances	2,496,000	3,736,487		6,232,487	4,566,412	1,666,075	
1.3 Use of goods and services	4,194,042	929,883		5,123,925	3,961,511	1,162,414	
Total	8,318,442	10,126,418	-	18,444,860	12,944,917	5,499,943	
2.0 Monitoring and evaluation							
2.1 Capacity building	2,084,740	1,827,590		3,912,330	1,565,700	2,346,630	
2.2 Committee allowances	1,550,000	2,081,900		3,631,900	3,928,900	(297,000)	
2.3 Use of goods and services	1,894,221	1,932,698		3,826,919	3,644,243	182,676	
Total						2,232,306	

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	5,528,961	5,842,188	-	11,371,149	9,138,843		
3.0 Emergency							
3.1 Primary Schools				-		-	
3.2 Secondary schools				-	4,124,679	10,703,718	
3.3 Tertiary institutions				-		-	
3.4 Security projects			-	-		-	
3.5 Unutilised	7,636,190	7,192,207		14,828,397			
Total	7,636,190	7,192,207		14,828,397	4,124,679	10,703,718	
4.0 Bursary and Social Security				-			
4.1 Secondary Schools	33,465,912			33,465,912	36,527,779	(3,061,867)	
4.2 Tertiary Institutions	13,000,000	12,554,571		25,554,571	19,554,570	6,000,001	
4.3 Social Security		3,200,000		3,200,000		3,200,000	
4.4 Special Needs	500,000	636,834		1,136,834	1,078,865	57,969	
Total	46,965,912	16,391,405	-	63,357,317	57,161,214	6,196,103	
5.0 Sports constituency tournament	2,469,481	2,746,689		5,216,170	2,746,689	2,469,481	
5.1 Regional sport	300,000			300,000		300,000	
						-	
Total	2,769,481	2,746,689		5,516,170	2,746,689	2,769,481	

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6.0 Environment							
6.1 Gichigirira Primary	200,000.00			200,000.00		200,000.00	
6.2 Gitwe Primary	200,000.00			200,000.00		200,000.00	
6.3 Lereshwa Primary	200,000.00			200,000.00		200,000.00	
6.4 Mahindu Secondary	200,000.00			200,000.00		200,000.00	
6.5 Mahinga Primary	200,000.00			200,000.00		200,000.00	
6.6 Malewa Primary	200,000.00			200,000.00		200,000.00	
6.7 Ihiga Primary	200,000.00			200,000.00		200,000.00	
6.8 Kabati Primary	200,000.00			200,000.00		200,000.00	
6.9 Kabati Secondary	200,000.00			200,000.00		200,000.00	
6.10 Kamahia Primary	169,480.00			169,480.00		169,480.00	
6.11 Manunga Primary	200,000.00			200,000.00		200,000.00	
6.12 Munyuini Mixed Secondary	200,000.00			200,000.00		200,000.00	
6.13 Nдеми Primary	200,000.00			200,000.00		200,000.00	
6.14 Wanjohi mixed Secondary	200,000.00			200,000.00		200,000.00	
Manunga Mixed Secondary School		100,000.00		100,000.00	100,000.00	-	
Kimuru Secondary School		100,000.00		100,000.00	100,000.00	-	
Kianjogu Secondary School		100,000.00		100,000.00	100,000.00	-	

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Mumui Secondary School	100,000.00		100,000.00	100,000.00	100,000.00	-
Kabati Secondary School	100,000.00		100,000.00	100,000.00	100,000.00	-
Geta Secondary School	100,000.00		100,000.00	100,000.00	100,000.00	-
Satima Secondary School	100,000.00		100,000.00	100,000.00	100,000.00	-
Michore Secondary School	100,000.00		100,000.00	100,000.00	100,000.00	-
St. Peter Mawingu Secondary School	100,000.00		100,000.00	100,000.00	100,000.00	-
Wanjohi Mixed Secondary School	100,000.00		100,000.00	100,000.00	100,000.00	-
Marimu Secondary School	100,000.00		100,000.00	100,000.00	100,000.00	-
Kiambogo Secondary School	100,000.00		100,000.00	100,000.00	100,000.00	-
Gauthithi Secondary School	100,000.00		100,000.00	100,000.00	100,000.00	-
Wanjohi Girls Secondary School	100,000.00		100,000.00	100,000.00	100,000.00	-
Gatondo Mixed Secondary School	100,000.00		100,000.00	100,000.00	100,000.00	-
Gathiriga Secondary School	100,000.00		100,000.00	100,000.00	100,000.00	-
Jura Secondary School	100,000.00		100,000.00	100,000.00	100,000.00	-
Turasha Secondary School	100,000.00		100,000.00	100,000.00	100,000.00	-
Kirima Secondary School	100,000.00		100,000.00	100,000.00	100,000.00	-
Mahindu Secondary School	100,000.00		100,000.00	100,000.00	100,000.00	-
Huhirio Secondary						-

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School		100,000.00		100,000.00	100,000.00		
Ndemi Secondary School		100,000.00		100,000.00	100,000.00	-	
Mikeu Secondary School		100,000.00		100,000.00	100,000.00	-	
Miharati Boys Secondary School		100,000.00		100,000.00	100,000.00	-	
Mawingo Secondary School		100,000.00		100,000.00	100,000.00	-	
Kagongo Secondary School		100,000.00		100,000.00	100,000.00	-	
Kipipiri TIVET		44,797.00		44,797.00	44,797.00	-	
Wanjeri Secondary School		100,000.00		100,000.00	100,000.00	-	
						-	
				-		-	
				-		-	
Total	2,769,480	2,744,797	-	5,514,277	2,744,797	2,769,480	
7.0 Primary Schools Projects							
7.1 forest one pry	1,500,000.00			1,500,000		1,500,000	
7.2 Gathiriga pry	1,500,000.00			1,500,000	1,500,000	-	
7.3 Gathuthi pry	850,000			850,000	850,000	-	
7.4 Gathuthi pry	360,000			360,000	360,000	-	
7.5 Gatondo pry	150,000			150,000	150,000	-	

KIPIPIRI Constituency

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7.6 Gichigirira pry	1,500,000		1,500,000	1500000	-
7.7 Giteti pry	850,000		850,000	850000	-
7.8 Gitwe primary	850,000		850,000	850000	-
7.9. Ihiga pry	1,500,000		1,500,000	1500000	-
7.10 Kamahia pry	2,500,000		2,500,000	2500000	-
7.11 Kamahia pry	800,000		800,000	800000	-
7.12 Kanyua primary	1,500,000		1,500,000	1500000	-
7.13 Karima pry	450,000		450,000	450,000	-
7.14 Kipipiri pry	850,000		850,000	850000	-
7.15 Mannunga pry	1,500,000		1,500,000	1500000	-
7.16 Mara primary	1,000,000		1,000,000	1000000	-
7.17 Michore primary	850,000		850,000	850000	-
7.18 Mubau primary	150,000		150,000	150000	-
7.19 Mumui primary	850,000		850,000	850000	-
7.20 Mureta njau primary	1,500,000		1,500,000	1500000	-
7.21 Mwangaza primary	1,500,000		1,500,000	1500000	1,500,000
7.22 Ngaturu Kitoni primary	1,200,000		1,200,000	1200000	-
7.23 Njomo primary	850,000		850,000	850000	-

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7.24 Rayyetta primary	1,500,000			1,500,000	1500000	-	
7.25 Rumwe primary	450,000			450,000	450000	-	
7.26 Rutuba primary	850,000			850,000	850000	-	
7.27 Turasha primary	1,500,000			1,500,000	1500000	-	
7.28 Wanjohi primary	3,750,000			3,750,000		3,750,000	
7.29 Wanjohi primary	4,800,000			4,800,000		4,800,000	
7.30 Wanjohi primary	3,450,000			3,450,000		3,450,000	
7.31 Wendani primary	1,500,000			1,500,000	1500000	-	
						-	
						-	
Total	42,360,000		-	42,360,000	26,910,000	15,450,000	
8.0 Secondary Schools Projects						-	
8.1 Kiambogo Secondary	700,000.00			700,000.00	700,000.00	-	
8.2 Gathiriga Secondary	300,000.00			300,000.00	300,000.00	-	
8.3 Githioro Secondary	150,000.00			150,000.00	150,000.00	-	
8.4 Mahindu Secondary	1,500,000.00			1,500,000.00	1,500,000.00	-	
8.5 Malewa Secondary	450,000.00			450,000.00	450,000.00	-	
8.6 Munyuini Secondary	150,000.00			150,000.00	150,000.00	-	

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8.7 Wanjohi Mixed Girls	850,000.00			850,000.00		850,000.00	
Manunga Secondary		1,050,000.00		1,050,000.00		1,050,000.00	
				-		-	
				-		-	
Total	4,100,000	1,050,000	-	5,150,000	3,250,000	1,900,000	
9.0 Tertiary institutions Projects				-		-	
Total			-		-	-	
10.0 Security Projects				-		-	
10.1 Geta Chief Office	1,000,000.00			1,000,000		1,000,000	
10.2 Geta Chief Office	7,000,000			7,000,000		7,000,000	
10.3 Geta Chief office	3,000,000			3,000,000		3,000,000	
10.4 Githioro asschiefs office	450,000			450,000		450,000	
DCC Office		259,000		259,000		259,000	
DCC Office		600,000.00		600,000		600,000	
Rumwe sub loc		1,600,000.00		1,600,000		1,600,000	
Kianjogu sub loc		500,000.00		500,000		500,000	
Karima sub loc						1,000,000	

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		1,000,000.00		1,000,000			
Total	11,450,000	3,959,000	-	15,409,000	-	15,409,000	
11.0 Acquisition of assets				-		-	
11.1 Kipipiri Ngcdf Motor bike	316,567		-	316,567	-	316,567	
11.2 Refurbishment of Buildings	-		-		1,740,000	(1,740,000)	
	-		-	-			
Total	316,567		-	316,567	1,740,000	(1,423,433)	
12.0 Other payments				-		-	
12.1 Kipipiri Ngcdf office	2,500,000			2,500,000.00	0	2,500,000.00	
12.2 kipipiri Strategic plan	3,500,000	684,000		4,184,000.00		4,184,000.00	
12.3 Constituency Innovation		20,162		20,162.00		20,162.00	
				-		-	
				-		-	
				-		-	
Total	6,000,000	704,162	-	6,704,162	-	6,704,162	
13.0 unallocated fund gratuity						-	
AIA		59,000.00		59,000		59,000	
PMC savings			2,750,000	2,750,000		2,750,000	
un approved A.I.E			-	-		-	

KIPIPIRI Constituency
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				-		
Total		59,000	2,750,000	2,809,000	-	2,809,000
	138,215,033	50,815,866	2,750,000	191,780,899	120,761,139	71,019,760

STATEMENT OF APPROPRIATION EXTRACT (FOR COMPARISON OF APPROPRIATION STATEMENT PAYMENTS TOTALS AND BUDGET EXECUTION TOTALS)

Receipt/Expense Item	Original Budget a		Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
PAYMENTS							
Compensation of Employees	1,628,400	5,460,048	-	7,088,448	4,416,994	2,671,454	
Use of goods and services	12,219,003	10,508,558	-	22,727,561	17,666,766	5,060,795	
Transfers to Other Government Units	46,460,000	1,050,000	-	47,510,000	30,160,000	17,350,000	
Other grants and transfers	71,591,063	33,034,098	-	104,625,161	66,777,379	37,847,782	
Acquisition of Assets	316,567	-	-	316,567	1,740,000	(1,423,433)	-
Other payments	6,000,000	704,162	-	6,704,162		6,704,162	
UNALLOCATED FUND						2,809,000	

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	-	59,000	2,750,000	2,809,000	-		
TOTAL	138,215,033	50,815,866	2,750,000	191,780,899	120,761,139	71,019,760	

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. This statement totals should time to totals of statement in schedule 12

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

14. Prior Period 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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15. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
Normal Allocation	Kshs	Kshs
AIE NO. B 140948		30,588,879
AIE NO. B 140809		2,105,000
AIE NO. B 105657		68,000,000
AIE NO. B 128558		15,000,000
AIE NO. B 128870		26,000,000
AIE NO. B 154067		28,088,879
	15,000,000.00	
AIE NO. B 041083	6,000,000.00	
AIE NO. B 047450	7,000,000.00	
AIE NO. B 041290	5,000,000.00	
AIE NO. B 047710	12,000,000.00	
AIE NO. B 104322	15,000,000.00	
AIE NO. B 096578	15,000,000.00	
	12,000,000.00	
	500,000.00	
TOTAL	87,500,000.00	169,782,758

2. Proceeds From Sale of Assets

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

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Total		
-------	--	--

3. Other Receipts

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	59,000.00	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from FMCs		-
Other Receipts Not Classified Elsewhere (specify)	-	-
TOTAL	59,000.00	-

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,810,284	2,335,197
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	2,566,750	504,371
Employer Contributions Compulsory national hospital insurance fund	59,300	76,050
Employer Contributions Compulsory national social security schemes	102,830	38,000
TOTAL	4,539,164.00	2,953,618

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	7,872,041	2,014,000
Other committee expenses	1,284,935	396,000
oversight committee	552,000	
TOTAL	9,708,976	2,410,000

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Notes To the Financial Statements (Continued)

6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	821,480	526,860
Electricity		31,585
Communication, supplies and services	1,744,297	447,412
Domestic travel and subsistence	1,374,720	852,060
Printing, advertising and information supplies & services	-	0
office rent		72,000
Training expenses	841,000	1,878,000
Hospitality supplies and services	1,139,404	323,446
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	912,915	331,800
Fuel , oil & lubricants	500,000	550,000
Other operating expences		
Bank charges	65,000	40,000
Security operations	-	
Routine maintenance - vehicles and other transport equipment	272,468	262,494
Routine maintenance- other assets	-	250,335
TOTAL	7,671,284	5,565,992

7. Transfer to Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to Primary Schools	26,910,000	39,761,968
Transfers to Secondary Schools	3,250,000	48,735,470

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Transfers to Tertiary Institutions	-	
TOTAL	30,160,000	88,497,438

Notes To The Financial Statements (Continued)

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary (see attached list)	36,695,350	39,508,384
Bursary -Tertiary (see attached list)	19,691,000	14,548,174
Bursary- Special Schools	1,079,225	1,039,486
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	-	7,041,781
Sports Projects (see attached list)	2,746,589	3,632,266
Environment Projects (see attached list)	2,744,797	-
Emergency Projects (see attached list)	4,124,753	-
Roads Projects	-	-
TOTAL	67,081,715	65,770,091

9. Acquisition Of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	1,600,000	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of office furniture and and General Equipment	-	-

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Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
TOTAL	1,600,000	0

10. Other Payments

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Strategic Plan	-	-
ICT Hubs	-	-
		-

Notes To The Financial Statements (Continued)

11. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
<i>family bank A/C 037000016648</i>	15,743,692	0
<i>equity bank A/C 0620296398093</i>	2,134,934	50,756,865
	-	-
TOTAL	17,878,626	50,756,865
11B: CASH IN HAND)		
	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
	(30/6/2023)	(30/6/2022)

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12. 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.]

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Notes to the Financial Statement Continued

13A. Deposits and retention

	2022-2023	2021-2022
	Kshs	Kshs
Retention as at 1 st July (A)	11,931	-
Retention held during the year (B)	-	11,931
Retention paid during the Year (C)	-	-
Closing Retention as at 30th June D= A+B-C	11,931	11,931

Deposits and Retentions aging analysis.

	2023	% of the total	2022	% of the total
Under one year			xxx	%
1-2 years	2023	%	2020	%
2-3 years		%		%
Over 3 years		%		%
Total				

13B. Gratuity

	2022-2023	2021-2022
	Kshs	Kshs
Gratuity as at 1 st July (A)	1,378,260	873,890
Gratuity held during the year (B)	952,429	504,370
Gratuity paid during the Year (C)	2,018,720	
Closing Gratuity as at 30th June D= A+B-C	311,969	1,378,620

(Provide details of any dormant gratuity account)

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14. Fund Balance B/F

	(1 st July 2022-1)	(1 st July 2021-2)
	Kshs	Kshs
Bank accounts	50,756,866	45,654,944
Cash in hand		
Imprest		
Total		
Less		
Payables: - Retention		
Payables – Gratuity		
Fund Balance Brought Forward	50,756,866	45,654,944

[Provide short appropriate explanations as necessary]

15. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances			
Cash in hand			
Imprest and advances			
Deposits and retentions			
Gratuity			
Others (<i>specify</i>)			
Total			

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

16. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	Kshs	Kshs
Outstanding Imprest as at 1 st July (A)		
Imprest issued during the year (B)		
Imprest surrendered during the Year (C)		
closing accounts in account receivables D= A+B-C		
Net changes in accounts Receivables D - A		

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17. Changes In Accounts Payable – Deposits and Retentions

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Deposit and Retentions as at 1 st July (A)		431,520
Deposit and Retentions held during the year (B)		516,301
Deposit and Retentions paid during the Year (C)		-
closing account payables D= A+B-C		947,821
Net changes in accounts payables D-A		516,301

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Notes To the Financial Statements (Continued)

18. Other Important Disclosures

18.1: Pending Accounts Payable (See Annex 1)

	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings		
Construction of civil works		
Supply of goods		
Supply of services		
Total		

Aging Analysis for Pending Accounts Payables

	2023	% of the total	2022	% of the total
Under one year		%		%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
Total				

18.2: Pending Staff Payables (See Annex 2)

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

Aging Analysis for staff Payables

	2023	% of the total	2022	% of the total
Under one year		%		%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
Total				

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Other important disclosures (continued)
18.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	966,024.00	4,943,749.00
Use of goods and services	1,635,878.28	10,508,555.00
Amounts due to other Government entities (see attached list)	1,340,000.00	1,050,000.00
Amounts due to other grants and other transfers (see attached list)	11,463,630.00	32,775,098.00
Acquisition of assets		
Others (specify)	1,254,162.00	704,162.00
AIA		259,000.00
Funds pending approval	59,000.00	2,750,000.00
Total	16,718,694.28	52,990,564.00

18.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	105,339,113	42,032,173
Total	105,339,113	42,032,173

18.5 Related Party Transactions

	2022-2023	2021-2022
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,136,000	
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	1,200,000	
Total		

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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2023	Outstanding Balance 2022	Comments
Compensation of employees		861,244	3,588,428	
Use of goods & services		2030657.52	10,508,553	
Amounts due to other Government entities		1,050,000	1,050,000	
Sub-Total		3,941,901.52	15,146,981	
Amounts due to other grants and other transfers				
Emergency		7,567,528.28	7,192,207	
Bursary Secondary		562		
Bursary Tertiary			12,554,571	
Bursary Special		57,969	636,834	
Bursary Vocation institution		137,571.48	3,200,000	
Sports Project			2,746,689	
Environment projects			2,744,797	
Security projects		3,700,000	3,700,000	
Sub-Total		11,463,630.76	32,775,098	
Acquisition of assets				
Others (<i>specify</i>)				
Strategic plan		684,000	684,000	
Innovational Hub		20,162	20,162	

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Name	Brief Transaction Description	Outstanding Balance 2023	Outstanding Balance 2022	Comments
		550,000		
Sub-Total		1,254,162	704,162	
Funds pending approval				
Grand Total		16,659,694.28	52,990,562	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land				
Buildings and structures		1600000		1600000
Transport equipment	643,050			643,050
Office equipment, furniture and fittings	747,050			747,050
ICT Equipment, Software and Other ICT Assets	945,380	912,915		1,858,295
Other Machinery and Equipment	4,788,717			4,788,717
Heritage and cultural assets				
Intangible assets				
Total	7,124,197			9,637,112

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
St. Peters Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369622	65,280	65,280
Kahiga Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369631	53,953	76,889
Mikeu Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369628	75,254	114,814
Mwangaza Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369611	794,641.75	837,425
Turasha Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369602	422,093.50	422,093
Karuri Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369621	37,484	37,484
Jura Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369644	79,768	79,768
Gathiriga Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369577	106,238	106,238
Wendani Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369589	133,159	133,159
Ndemi Primary School Ng-Cdf Project 2018	Equity Bank,	620277369566	205,424	205,424

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
	OlKalou Branch			
Satima Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369576	69,440	69,440
Rayetta Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369544	65,523	65,523
Mara Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369583	31,742	31,742
Machinery Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369616	29,296	29,296
Gatondo Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369407	74,299	74,299
Gitei Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369558	7,217	7,217
Forest One Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369377	58,069.5	65,554
Migaa Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369551	286,659.45	666,897
Kiburuti Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369594	160,720	160,720
Kipipiri Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369561	167,380	167,380
Mitiltano Primary School -Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369612	14,573.25	14,573.25

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Magomano Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369548	269,184	269,184
Michore Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369601	300,000	300,000
Kabati Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369423	165,400	165,400
Gichigirira Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369609	59,588	59,588
Kiamboga Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369552	947	947
Kimbo Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373058	820,415	820,415
Ririchua Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277372984	563,717	563,717
Kiambogo Primary School Ng-Cdf 2018	Equity Bank, OlKalou Branch	620277369405	958,157.80	1,239,975.80
Kianjogu Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369393	495,540.75	520,660.75
Wanjohi Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369420	516,344	516,344
Mubao Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369573	32,809	32,809
Kanyua Primary School Ng-Cdf Project 2018	Equity Bank,	620277369446	12,350	12,350

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
	OlKalou Branch			
Ndiara Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369606	20,179.75	20,179.75
Mahinga Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369637	70,770	70,950
Malewa Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373097	63,166	63,166
Mwireri Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277385993	188,789	188,789
Lereshwa Secondary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277386548	19,520	19,520
Kariara Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373125	53,555	53,555
Mumui Secondary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277385998	20,230	20,230
Geta Secondary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277385908	685,521	685,521
Huhirio Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373241	29,130	29,130
Kagongo Secondary School Ng-Cdf 2018	Equity Bank, OlKalou Branch	620277385977	1,725,000	3,050,800.50
A.C.C Miharati Offices Ng-Cdf 2018 Project	Equity Bank,	620277382817	19,680	19,680

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
	OlKalou Branch			
Gatondo Mixed Secondary Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277386036	31,140	31,140
Karia-Ini Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373209	169,881	169,881
Njomo Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373251	42,255	53,435
Malewa Secondary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277386006	338,067.80	339,103.50
Marimu Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277372880	436,494.50	436,494.50
Kimuru Secondary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277386017	338,067.80	486,790.30
Manunga Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373250	299,467	299,467
Jura Secondary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277385956	1,179,100	1,179,100
Wanjohi Mixed Day Secondary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277400005	85,500.25	3,085,500.25
Bondeni Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373257	107,974	107,974
Mumui Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373246	66,711	66,711

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Gathuthi Secondary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277385972	1,232,159.60	1,232,159.60
Kimuru Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373261	117,003.	117,003.
Makumbi Location Aps Camp Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369812	103173	118,148
Rumwe Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277386004	194,847	194,847
NgaruaRironi Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277400140	59,863	59,863
Mihato Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Br	620277372769	288,637	288,637
Gathuthi Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373235	561,605	561,605
Rutuba Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373249	44,203	44,203
Mureranjau Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277393092	260,843	260,843
Rutummo Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277372723	46,402	46,402
Githioro Primary School Ng-Cdf Project 201	Equity Bank, OlKalou Branch	620277373130	403,695	403,695

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Mahindu Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277372655	58,856.50	58,856.50
Mawingu Location Chiefs Ap Camp Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373252	4,040.	4,040.
NdemiAp Camp Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373224	51,421	51,421
Mawingo Secondary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277393096	17,280	17,280
Kagongo Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373237	915,015	915,015
Kamahia Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277393114	360,902	360,902
Munyuini Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369389	162,092	162,092
Kigogo Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373242	80,274	80,274
Ihiga Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369444	34,160	34,160
Ngatho Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277373260	37,651	37,651
Kamagoko Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277372690	1,022,933.30	1,022,933.30
Gitwe Primary School Ng-Cdf Project 2018	Equity Bank,	620277369596	245,916	265,856

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
	OlKalou Branch			
Karima Primary School Ng-Cdf Project 2018	Equity Bank, OlKalou Branch	620277369374	262,820	262,820
mikeulocalational chiefs camp	Equity bank olkalou branch	620299586288	83,433.50	83,433.50
Bondeni Primary School Ng-Cdf Project 2018	Equity bank olkalou branch	620280866270	561,800.05	1,049,881
Forest One Primary School Ng-Cdf Project 2018	Equity bank olkalou branch	620280876167	597,711.50	711,904.50
Gathiriga Primary School Ng-Cdf Project	Equity Bank, OlKalou Branch	620280877591	9,480	378,480
Gathuthi primary school	Equity Bank, OlKalou Branch	620280940356	2,248,400	2,248,400
Gatondo primary school	Equity Bank, OlKalou Branch	620280891326	2,400,900	1,600,900
Gichigirira Primary School	Equity Bank, OlKalou Branch	620280877090	1,664,125.05	1,947,159.50
Gitei Primary School	Equity Bank, OlKalou Branch	620280879370	534,480	534,480
Githioro Primary School	Equity Bank, OlKalou Branch	620280943908	537,200	537,200

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Gitwe Primary School	Equity Bank, OlKalou Branch	620280884483	583,410	938,250
Huhirio primary School	Equity Bank, OlKalou Branch	620280892412	19,658.20	373,080
Ihiga Primary School	Equity Bank, OlKalou Branch	620280998815	335,127.75	373,020
Jura primary School	Equity Bank, OlKalou Branch	620280876324	1,828,280	1,828,280
Kabati primary School	Equity Bank, OlKalou Branch	620280881786	2,020,805.80	2,056,280
Kagongo primary School	Equity Bank, OlKalou Branch	620280881836	2,069,480	2,069,480
Kahiga Primary School	Equity Bank, OlKalou Branch	620280873520	2,954,688	2,992,280
Kamagoko Primary School	Equity Bank, OlKalou Branch	620280940073	434,480	434,480
Kamahia Primary School	Equity Bank, OlKalou Branch	620280922641	277,996	327,830
Kanyua Primary Schoolng	Equity Bank, OlKalou Branch	620281018538	437,381.65	475,480
Kariaini Primary school	Equity Bank, OlKalou Branch	620281043505	59,481	392,280
Kariara Primary School	Equity Bank,	620280943364		

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
	OlKalou Branch		59,651.75	378,160.50
Karuri Primary School	Equity Bank, OlKalou Branch	620280883900	328,280	328,280
Kiamboga primary school	Equity Bank, OlKalou Branch	620280881901	220,064.25	575,600
Kiambogo primary school	Equity Bank, OlKalou Branch	620280944501	2,931,749.65	2,997,080
Kianjogu Primary School	Equity Bank, OlKalou Branch	620280983580	352,690	469,240
Kiburuti Primary School	Equity Bank, OlKalou Branch	620280881635	158,849.25	645,430
Kimbo Primary School	Equity Bank, OlKalou Branch	620280989596	283,420	283,420
Kigogo Primary School	Equity Bank, OlKalou Branch	620280893061	986,080	1,023,673
Kimuru Primary School	Equity Bank, OlKalou Branch	620281044242	123,480	411,480
Kipipiri Primary School	Equity Bank, OlKalou Branch	620280880058	369,480	369,480
Magomano Primary School	Equity Bank, OlKalou Branch	620281026663	554,480	554,480
Mahindu Primary School	Equity Bank, OlKalou Branch	620280881833	600,967	705,932

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Mahinga Primary School	Equity Bank, OlKalou Branch	620280875924	52,390	520,980
Malewa Primary School	Equity Bank, OlKalou Branch	620281044073	1,519,590.75	2,020,280
manunga primary school	Equity Bank, OlKalou Branch	620280879150	665,080	665,080
Mara Primary School	Equity Bank, OlKalou Branch	620281019296	2,231,480	2,231,480
Marimu Primary School	Equity Bank, OlKalou Branch	620280947955	478,030	478,030
Michore primary school	Equity Bank, OlKalou Branch	620280957108	335,602.75	501,080
Migaa Primary School	Equity Bank, OlKalou Branch	620280881716	401,645.35	822,840
Mikeu primary school	Equity Bank, OlKalou Branch	620280910075	1,089,080	2,929,080
Mitiltano Primary School	Equity Bank, OlKalou Branch	620280950833	384,599	505,200
Mumbao primary school	Equity Bank, OlKalou Branch	620280880230	359,479.55	666,680
Mumui Primary School	Equity Bank, OlKalou Branch	620281029167	237,549	492,280
Munyuini Primary School	Equity Bank,	620280938976	473,295.90	511,480

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
	OlKalou Branch			
Mureranjau Primary School	Equity Bank, OlKalou Branch	620280946049	1,947,480	1,947,480
Mwangaza Primary School	Equity Bank,naivasha Branch	200280880135		
Mwireri Primary School	Equity Bank, OlKalou Branch	620280880135	1,696,948.65	1,735,870
Ndemi primary school	Equity Bank, OlKalou Branch	620280997844	1,860,533.70	1,898,426
Ndiara primary school	Equity Bank, OlKalou Branch	620280986934	1,300,570	1,300,570
NgaruaRironi Primary	Equity Bank, OlKalou Branch	620280889816	684,400	684,400
Ngatho Primary School	Equity Bank, OlKalou Branch	620280876765	63,885.20	340,630
Njomo Primary School	Equity Bank, OlKalou Branch	620280865898	1,996,181.55	3,237,080
Ririchua Primary School	Equity Bank, OlKalou Branch	620280880442	838,914	863,480
Rutuba Primary School	Equity Bank, OlKalou Branch	620280925811	59,419.90	539,600
Satima Primary School	Equity Bank,	620280879470	1,937,080	1,937,080

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
	OlKalou Branch			
St peters primary school	Equity Bank, OlKalou Branch	620280881364	1,529,292	2,103,480
Turasha Primary School	Equity Bank, OlKalou Branch	620280880947	706,622	894,772
Wanjohi Primary School	Equity Bank, OlKalou Branch	620280893432	2,189,758.30	2,229,080
Wendani Primary School	Equity Bank, OlKalou Branch	620280880844	539,480	539,480
Rutumo Primary School	Equity Bank, OlKalou Branch	620280883275	575,942	575,942
Kagongo Secondary School	Equity Bank, OlKalou Branch	620280881892	159,480	159,480
kiambogo secondary school	Equity Bank, OlKalou Branch	620280983297	59,420	59,420
kianjogu secondary school	Equity Bank, OlKalou Branch	620280879268	288,852	2,409,480
Kimuru Secondary School	Equity Bank, OlKalou Branch	620280882509	7,329	14,639
Kipipiri school	Equity Bank, OlKalou Branch	620281002941	159,420	159,420
kirima secondary school	Equity Bank,	620280879677	14,480	14,480

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
	OlKalou Branch			
Lereshwa Secondary School	Equity Bank, OlKalou Branch	620280881775	592,746	592,746
mahindu secondary school	Equity Bank, OlKalou Branch	620280923307	759,636.75	2,238,53
Malewa Secondary School	Equity Bank, OlKalou Branch	620280883723	3,441,878.50	3,479,480.
Manunga secondary school	Equity Bank, OlKalou Branch	620280879896	2,029,930	2,029,930
Marimu secondary school	Equity Bank, OlKalou Branch	620281064070	2,130,311.65	4,659,480
Mawingo Secondary School	Equity Bank, OlKalou Branch	620280881198	301,802.02	4,681,728
michore secondary school	Equity Bank, OlKalou Branch	620280877391	729,150	851,899
Miharati boys scondary school	Equity Bank, OlKalou Branch	620281158114	3,060,169	3,060,169
Jura Secondary School	Equity Bank, OlKalou Branch	620280881871	756,485.30	1,290,283.30
mikeu secondary school	Equity Bank, OlKalou Branch	620280884722	-69.65	859,600
Mumui Secondary School	Equity Bank, OlKalou Branch	1900280947809	59,480	59,480

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Ndemi secondary school	Equity Bank, OlKalou Branch	620281069625	59,600	309,600
Satima secondary school	Equity Bank, OlKalou Branch	620280877245	59,480	59,480
St peters mawingo secondary school	Equity Bank, OlKalou Branch	620281059458	151,858	194,503
Turasha secondary school	Equity Bank, OlKalou Branch	620280884234	952,299.20	3,381,850
wanjohi girls secondary school	Equity Bank, OlKalou Branch	O620281168046	474,155.30	2,256,461.30
Wanjohi mixed secondary school	Equity Bank, OlKalou Branch	6202800873884	477,764	316,189
Wanjeri secondary school	Equity Bank, OlKalou Branch	620280900124	16,349	18,599
Gathiriga secondary school	Equity Bank, OlKalou Branch	O620281151827	177,172.50	324,672
Gathuthi Secondary School	Equity Bank, OlKalou Branch	620280950406	249,311.50	251,711.50
Gatondo secondary school	Equity Bank, OlKalou Branch	620280867023	661,752	3,059,600
Geta Secondary School	Equity Bank, OlKalou Branch	620280882789	2,138,545.65	2,859,480

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Githioro secondary school	Equity Bank, OlKalou Branch	620280928252	1,493,447	6,459,600
Huhirio secondary school	Equity Bank, OlKalou Branch	620280893670	62,228.30	99,550
Kabati secondary school	Equity Bank, OlKalou Branch	620280884088	2,069,066.70	2,179,064.70
Turasha police station	Equity Bank, OlKalou Branch	620280862617	2,150,092.25	3,073,288
Geta police station	Equity Bank, OlKalou Branch	620280870682	4,484,995	4,484,995
wanjohi police station	Equity Bank, OlKalou Branch	620281042985	137,445.65	1,438,144.25
Rironisublocation office	Equity Bank, OlKalou Branch	620280994794	999,550	999,550
Assistant county commissioner office wanjohi	Equity Bank, OlKalou Branch	620280576427	27,925	27,925
wanjohi location chiefs office	Equity Bank, OlKalou Branch	620281049161	30,000	30,000
kianjogu assistant chiefs office	Equity Bank, OlKalou Branch	620280596508	729,550	729,550
Mumui assistant chiefs office	Equity Bank, OlKalou Branch	620278992301	715,527.60	729,550
Rumwe sublocation	Equity Bank,	620281064610	0	0

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
	OIKalou Branch			
	TOTALS		105,339,113	42,032,173

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
UnCleared stale cheques	Review of the cash and cash equivalents balance of Kshs 50,756,865 as at 30 June, 2022 revealed that stale cheques amounting to Kshs2,290,660 are included. The same had not been reversed in the cash book as at the time of the audit in March, 2023 and Management had not provided an explanation on why the same had not been written back to the cash book.	<i>The bank statement has been verified and confirms that the physical cheques were not withdrawn. The original cheques have been cancelled and the payment transaction has been reversed in the accounting records. Replacement cheques have been issued to the recipients of the bursary payments. The financial statements have been adjusted accordingly to accurately reflect the correct balances</i>	resolved	30 th June 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)
Unsupported Project Management committee Bank Balances	Note 17.4 to the financial statements reflects Project Management Committee (PMC) bank account balances of Kshs. 42,032,173 as detailed in Annex 5 to the financial statements. However, the PMC bank accounts' cash books, bank reconciliations statements and confirmation certificates were not provided for audit	I am independent of the National Government Constituencies Development Fund - Kipipiri 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.	Resolved	30 TH June 2023
Budgetary control and performance	The summary statement of appropriation reflects a final	<i>The underperformance was due to the delayed</i>	Resolved	30 th June 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)
	expenditure budget of Kshs 218,187,702 against the actual expenditure on comparable basis of Kshs 165,197,138 resulting into an underperformance of Kshs.52,990,564 or 24.3%.	<p><i>funding by the board resulting into delayed implementation of projects. Also the under absorption is partially due to the anticipated NG CDFC replacement after the august 2022 general elections.</i></p> <p><i>To resolve this management is fast racking all the projects through effective monitoring and evaluation exercises.</i></p>		
Utilised Funds	The statement of receipts and payments reflects transfer to other government units of Kshs 88,497,438 as disclosed in Note 6 to the financial statements which includes Kshs 3,000,000 transferred to Miharati Secondary School PMC account on 25 May,2022 to construct a 45-	<p><i>To ensure the appropriate utilization of public funds and uphold their intended purpose, the Accounting Officer has promptly undertaken measures to initiate the Miharati secondary school project. The</i></p>	Resolved	8/5/2023

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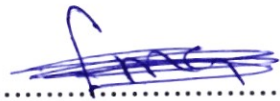
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	student computer laboratory to completion. However, it was established that the money had not been utilized as at the time of audit in the month of March,2023.	<i>factors causing delays in the procurement process have been resolved, and a definitive timeline for completing the project has been established. Moreover, consistent monitoring and reporting mechanisms will be put in place to track the project's progress, ensuring its timely completion and responsible use of public funds.</i>		
Ethnic Diversity	More than one third of staff from the same ethnic Review of the personnel records and staff establishment revealed that the Fund had a total number of 5 employees as at 30 June, 2022, all of whom are from the dominant ethnic community. This is contrary to the requirements of Section 7(2) of the National Cohesion	<i>In order to mitigate these risks, the management will discontinue the practice of favoring the dominant ethnic community for any upcoming vacancies and will instead prioritize other ethnic groups. This proactive</i>	Resolved	30 th June 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)
	and Integration Act, 2008 which states that, no public establishment shall have more than one third of its staff from the same ethnic community.	<i>approach aims to foster a diverse workplace environment and adhere to the regulations set forth in the National Cohesion and Integration Act of 2008.</i>		
	The review of IT processes and preparedness in case of any unforeseen challenges established that the Fund did not have a data recovery strategy plan and therefore chances of data recovery in case of a calamity or disaster may not be possible. Further, there was no offsite back up storage facility existing. In addition, the Fund lacked an IT officer and IT strategic committee to steer the Fund forward on the IT system.	Employ an IT officer	Not resolved	30 th June 2024
Lack of an IT and Disaster recovery plan				

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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)



.....
 Felix M. Gad
 Fund Account Manager.

NG - CDF KIPIPIRI
 FUND ACCOUNT MANAGER
 P. O. Box 25 MIHARATI