

REPUBLIC OF KENYA



Enhancing Accountability

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REPORT

DATE: 06 AUG 2023

TUESDAY

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OF

CLERK AT
THE TABLE

Hon Owen Baya, MP
Deputy Leader, majority
Annie Shubuto

THE AUDITOR-GENERAL

ON

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

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



KITUTU MASABA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

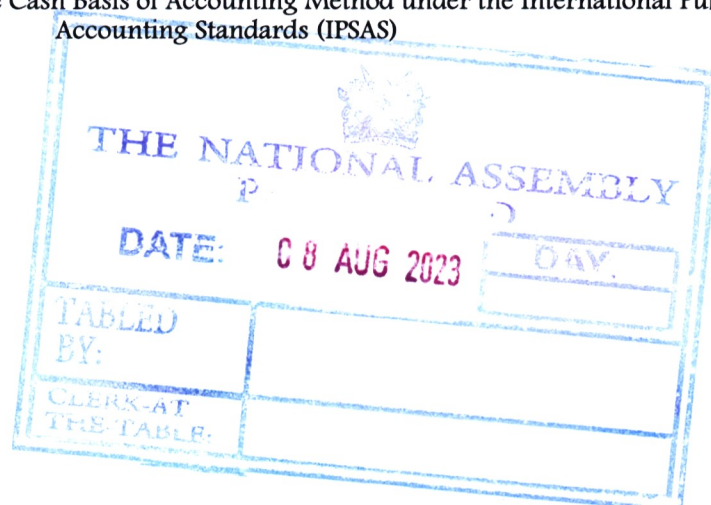


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I. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Amos Ochieng Apollo
2.	Sub-County Accountant	Roseline Muthama
3.	Chairman NGCDFC	Robinson Ngima
4.	Member NGCDFC	Teresa Ongera

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF BOARD Headquarters

P.O. Box 46682-00100
Harambee Co-op Building Plaza 5th floor
Junction of Haile Selassie Avenue & Uhuru Highways
Nairobi, KENYA

(f) Kitutu Masaba Constituency NGCDF Contacts

P.O. Box 3100-40200,
Tombe Market
Kisii, Kenya
Telephone: (254) 721489083
E-mail: cdffitutumasaaba@ngcdf.go.ke
Website: www.cdfkitutumasaaba@ngcdf.go.ke

(g) Kitutu Masaba Constituency NGCDF Bankers

Equity Bank
Keroka Branch
P.O Bo 3100 - 40200
Kisii

(h) Independent Auditors

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

(i) Principal Legal Adviser

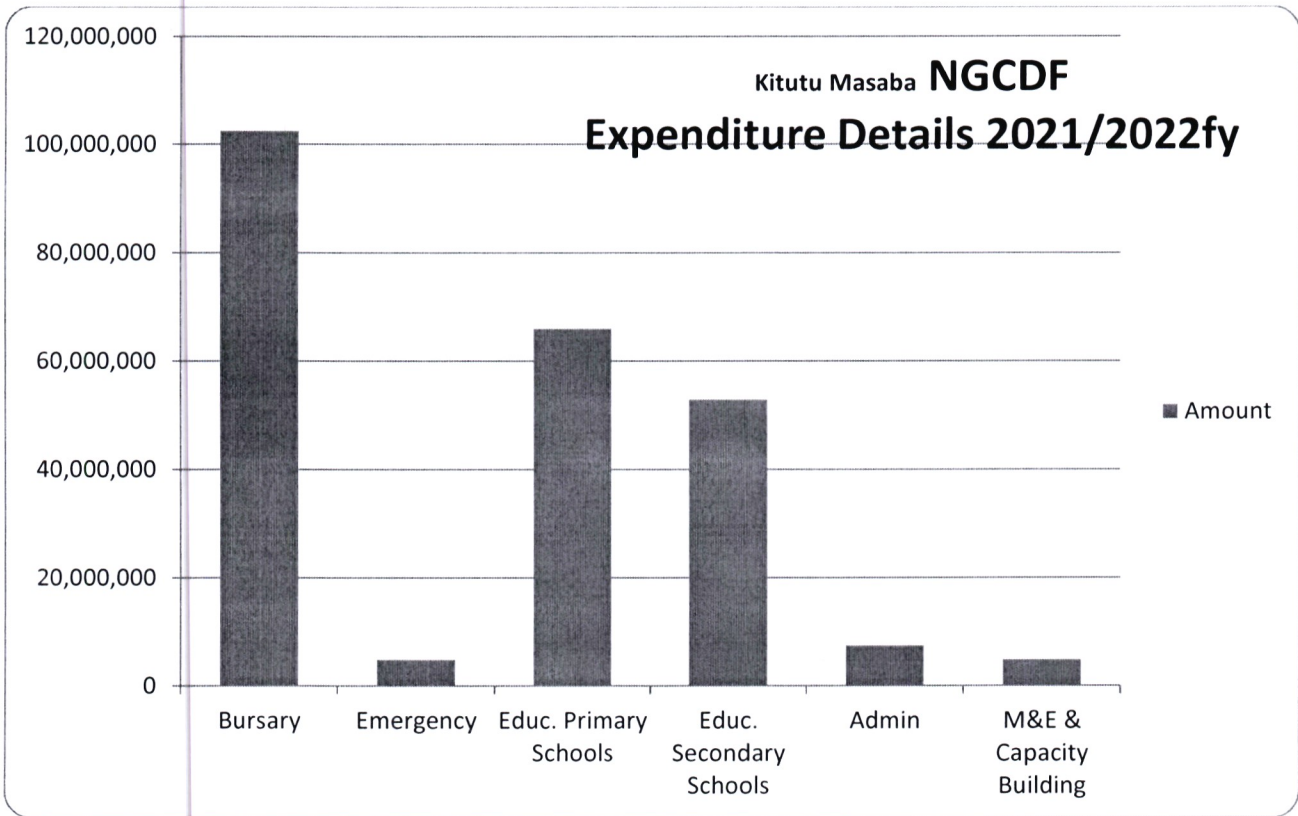
The Attorney General
State Law Office
Harambee Avenue
P.O. Bo 40112
City Square 00200
Nairobi, Kenya

II. NG-CDFC Chairman's Report



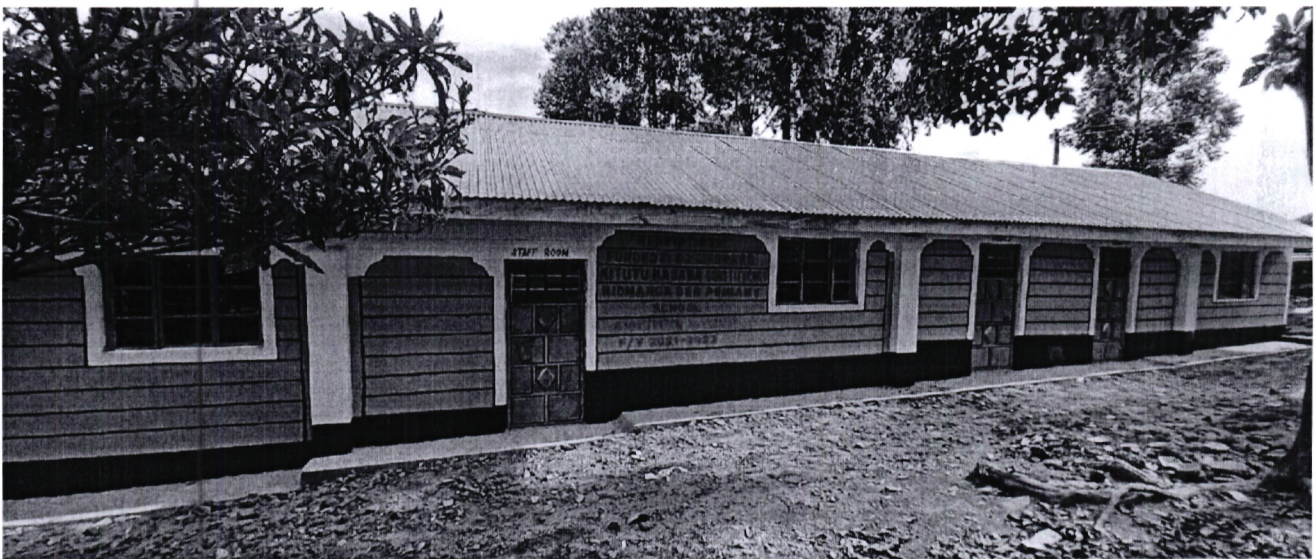
During the financial year 2021-2022, our budget was Kshs. 137,088,879.31. We have so far received Kshs. 124,088,879.00 that converts to 90.5% of years budget and Kshs. 33,000,000 being balance from the previous approved budgets totalling to Kshs. 158,088,879.00. Our expenditure per sectors are as follows.

Item/Description	Amount
Bursary	102,513,870
Emergency	4,840,000
Educ. Primary Schools	66,000,000
Educ. Secondary Schools	52,877,758
Admin	7,428,108
M&E & Capacity Building	4,840,000
Total Expenses	238,499,736



We have so far done many projects in education sector and bursaries. Out of the many projects, the following are our main success achievements

The Key achievements for the constituency are presented in the photos below:



RIOMANGA DEB PRIMARY SCHOOL



Kiomakondo primary school Funded Kshs. 1,000,000 Renovations of classrooms





Riakworo DEB Primary school





Mongoni'DEB primary school

Bursary

We have funded more than 6,000 students in tertiary institution amounting to Kshs. 47m as the exercise continues. Most of these beneficiaries are needy and bright students across the constituency.

1. Emerging issues in our constituency

The constituency consists of two sub counties and so funds are insufficient. Many education sector institutions have not been fully registered hence opening of bank accounts is a challenge.

The implementation challenges and recommendations for way forward.

i. Registration of schools.

Many of our institutions haven't been fully registered with the ministry of education. Most of those institutions have provisional certificates of which banks do not accept in opening bank accounts.

Way forward

-We have discussed with the line ministry to fast track the process of registration.

We no longer fund any projects which is not fully registered with the ministry.

ii. Procurement

— Most of the institutions management lack knowledge on procurement procedures. This results to many audit issues from the auditors about tendering and procuring materials during implementation of projects.

Way forward

The committee has incorporated all PMCs and Procurement officers in the entire process of procurement and implementation of the funded projects

iii. Vast (Big/Large) Constituency

Our constituency has two sub counties hence too many projects scrambling for same fund. This has lead to inadequate funding of projects.

Way forward

- The constituency needs more allocation.
- Constituency to be split into two.

iv. High cost of construction of infrastructural facilities

The cost of constructing a classroom in our constituency is expensive due to the fact that the terrain of the entire constituency is hilly, sand is transported from far counties at the Lake Victoria, some lower areas have black cotton soil hence foundations have to be fully supported with iron bars that are extremely expensive.

Way forward

The committee has increased the allocation per classroom construction from Kshs. 500,000 to Kshs. 1m depending on the location of the project.

We have also talked with the County government of Nyamira to help construct roads linking schools for easy transportation of building materials.

v. Many schools in our constituency

Our constituency covers two sub counties which has 185 primary schools and 57 secondary schools. Many of these institutions were started without the ministry approval and no plan, hence funding them is not easy. The non-funded institutions which are not registered feel neglected by the agency.

Way forward

We are only funding the ministry of education approve institutions.

Signature

CHAIRMAN NGCDF COMMITTEE



.....
Name

CHAIRMAN NGCDF COMMITTEE

III. Statement of Performance Against Predetermined Objectives for FY2021/22

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 Kitutu Masaba Constituency 2018-2022 plan are to:

- i. To mobilize resources for development
- ii. To reduce poverty and inequality
- iii. To access quality education and training
- iv. To improve infrastructure
- v. To improve security in the constituency
- vi. Environmental conservation
- vii. Capacity building and project development
- viii. To promote sports activities in the community

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number	In FY 2021/2022 -we increased number of classrooms/admin block in primary schools from 29 to 34, Secondary schools from 10 to 26 ; dormitories in secondary schools from 6 to 11 and laboratories in secondary schools from 6 to 9 - Bursary

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			of bursary's beneficiaries at all levels	beneficiaries in tertiary institutions increased from 4800 to 6100 as per the attached schedules
Security	To have all security service delivery done from one central AP posts, chiefs, ACC offices, DCC offices	Increased and easy security service delivery at all administration posts.	- number of usable physical infrastructure build in security institutions	In FY 2021/22 -we increased number of construction of chiefs/ass. chiefs offices from 3 to 5
Environment	To have all institutions plant trees, built toilets and water tanks	Increased trees planting, harvesting of water by installing tanks and building toilets	- number of usable physical hygiene toilets, environmental conservation by planting more trees and water tanks	Due to corona virus, we could not implement the environmental projects. However, we are yet to implement it within this financial year.
Sports	To have constituency sports tournaments conducted	Increased number of youths participating in sports, culture and physical activities within the constituency	- number of usable physical sports equipment's, i.e uniforms, balls, nets, shoes, game skits etc to participating teams.	We were recovering from Corona effects and hence in the process of implementing the sports projects. However, we are yet to implement it within this financial year.
Emergency	To have all unforeseen emergency cases especially sunken toilets, blown off roofs in educational institutions done.	Increased number of emergency cases attended to reinstall the situations.	- number of usable physical toilets, blown roofs and any other unforeseen emergency done in primary, secondary, tertiary institutions and security premises	In FY 21/22 -we increased number of emergency case from 24 to 33 mostly in educational institutions as per attached schedules of budget execution.

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

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

2. Environmental performance

In all learning institutions benefitting from environmental activities, students and pupils are usually involved directly in planting of trees, building contour and formation of trenches to conserve soil erosion.

- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.

Youth/community seminars are conducted periodically to sensitize the public on the dangers of drug abuse.

- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

The conservation of environment by planting trees, contours and gabions, water harvesting and toilets are sponsored by NGCDF Kitutu Masaba agency.

Sports tournaments are conducted in the constituency from ward level by forming various teams and competing where various sports items i. e uniforms, balls, etc are provided

- NG-CDF staff Have at least one day in FY 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.

The NGCDFC Kitutu Masaba have discussed the issues and will soon have them implemented by their staff.

3. Employee welfare

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

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

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

4. Market place practices-

Kitutu Masaba NGCDF Constituency is committed to fair and ethical market practises.

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

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption

- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



Name

FAM

V. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF- Kitutu Masaba Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes:

- (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity;
- (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;
- (iv) Safeguarding the assets of the entity;
- (v) Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Kitutu Masaba Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the KITUTU MASABA's NGCDF financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The

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Accounting Officer charge of the NGCDF-Kitutu Masaba Constituency further confirms the completeness of the accounting records maintained for the Kitutu Masaba *NGCDF*, 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 Kitutu Masaba Constituency confirms that the Kitutu Masaba 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 Kitutu Masaba's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF-Kitutu Masaba Constituency financial statements were approved and signed by the Accounting Officer on _____ 2022.

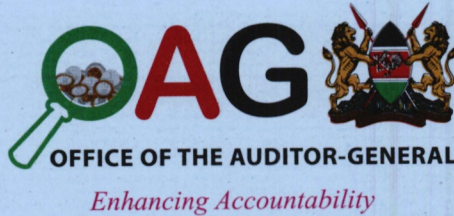


.....
Name: ROBINSON NGIMA AGASA
Chairman – NGCDF Committee



.....
Name: AMOS OCHIENG APOLLO
Finance Account Manager

REPUBLIC OF KENYA



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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Kitutu Masaba Constituency set out on pages 1 to 47, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement receipts and payments, statement of cash flows and summary

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

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

Basis for Qualified Opinion

1. Unpresented Cheques

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.631,054 and as disclosed in Note 10A to the financial statements. However, bank reconciliation statement as at 30 June, 2022 reflects payments in the cash book not yet recorded in the bank statement (Unpresented cheques) amounting to Kshs.6,046,812, some dating back to January, 2022 and majority of them relate to bursaries for school fees to various learning institutions. It is not clear why the cheques remained unpresented given that the beneficiaries were needy students. In addition, no bank statement was provided to confirm when the unpresented cheques were cleared.

In the circumstances, the accuracy and completeness of the cash and cash equivalents of Kshs.631,054 could not be confirmed.

2. Unaccounted Expenditure

The statement of receipts and payments reflects other grants and transfers amount of Kshs.107,353,870 which, as disclosed in Note 7 to the financial statements, includes expenditure on emergency projects of Kshs.4,840,000. However, examination of payment vouchers revealed that payments amounting to Kshs.1,278,000 were not disclosed in the financial statements.

In the circumstances, the accuracy and propriety of Kshs.4,840,000 spent on emergency projects could not be confirmed.

3. Unexplained Variance in Fixed Assets Balance

The summary of fixed asset register at Annex 4 to the financial statements reflects total fixed assets balance of Kshs.39,907,983 as at 30 June, 2022 which differs with a corresponding balance of Kshs.37,005,883 recorded in the assets register provided for audit, resulting to an unreconciled variance of Kshs.2,902,100.

In the circumstances, the accuracy and completeness of the fixed assets balance of Kshs.39,907,983 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 - Kitutu Masaba Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects budgeted receipts and actual on comparable basis amounts of Kshs.271,115,014 and 158,088,879 respectively resulting to an underfunding of Kshs.113,026,135 or 42% of the budget. Similarly, the statement reflects budgeted expenditure and actual on comparable basis amounts of Kshs.271,115,014 and Kshs.244,062,106, resulting to an under expenditure of Kshs.27,052,908 or 10% of the budget.

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

2. Unimplemented Sports and Environment Projects

Included in the approved code list for financial year ended 30 June, 2022 is an amount of Kshs.2,741,778 allocated for implementation of environment projects, which comprises of Kshs.1,841,777 relating to planting of trees seedlings in nineteen (19) primary schools at a cost Kshs.96,939 and Kshs.900,000 in respect of 3-doors toilets for Gekano DOK, Geteni and Nyakongo Primary Schools for persons living with disabilities at a cost of Kshs.300,000 each. Further, the approved code list includes Kshs.2,741,778 for sports activities which was meant to organize Constituency sports tournament and award of balls and game skits to the participating teams in all wards. However, examination of expenditure returns and ledgers details revealed that the sports and environment projects were not implemented during the year under review.

In the circumstances, the non-implementation of these projects impacted negatively on service delivery to the public.

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.

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. Transfers to Other Government Entities

1.1 Unsupported Change of Project Activity

The statement of receipts and payments reflects transfers to other Government units amount of Kshs.118,877,758 which, as disclosed in Note 6 includes transfers to secondary schools' of Kshs.52,877,758. This amount in turn includes Kshs.1,500,000 which was utilized on construction of a dormitory at Rigoma Girls Secondary School. According to the approved code list for the year under review, the approved project was construction of a dining hall at the school. However, approval of the Board for the change of the project was not provided for audit review. In addition, audit inspection carried out in March, 2023 revealed that the construction of the dormitory was still in progress.

In the circumstances, the propriety and value for Kshs.1,500,000 spent on this project could not be confirmed and the Management was in breach of the law.

1.2 Completion of Classrooms at Tombe Mixed Secondary School

The statement of receipts and payments reflects transfers to other Government units amount of Kshs.118,877,758 which, as disclosed in Note 6 includes transfers to secondary schools' of Kshs.52,877,758. This amount in turn includes Kshs.1,000,000 transferred Tombe Girls Secondary School for the completion of four (4) classrooms on 1st floor of an existing building. The project started in the financial year 2005/2006 when the foundation was laid and as at 30 June, 2022 a total of Kshs.5,326,210 had been spent on the project. However, audit inspection carried out in March, 2023 revealed that the project was incomplete and no works were going on. The Management explained that the slow implementation progress of the project was due to underfunding.

In the circumstances, the propriety and value for Kshs.1,000,000 spent on this project for the year ended 30 June, 2022 could not be confirmed.

1.3 Unutilized Funds at St. Anatole Nyanchori Secondary School

The statement of receipts and payments reflects an amount of Kshs.118,877,758 in respect to transfers to other Government units which, as disclosed in Note 6 to the financial statements includes transfers to secondary schools of Kshs.52,877,758. This amount in turn includes Kshs.1,000,000 disbursed to St. Anatole Nyanchori Secondary School for the completion of a one hundred (100) students capacity laboratory in respect to walling, roofing, windows, doors and plastering.

However, audit inspection carried out in March, 2023 revealed that the project had not been started and the funds were still in the bank account which raises the question as to whether the school was ready to utilize these funds for the intended purpose. Further, evidence of new proposals to the Board for approval for the utilization of the Kshs.1,000,000 as required by Section 26(1) of the National Government Constituencies Development Fund Act, 2015 was not provided for audit review.

In the circumstances, the value for Kshs.1,000,000 disbursed for the implementation of this project could not be confirmed.

1.4 Failure to Brand Completed Projects

The statement of receipts and payments reflects an amount of Kshs.118,877,758 in respect to transfers to other Government units which as disclosed in Note 6 to the financial statements includes transfers to primary schools of Kshs.66,000,000. This amount in turn includes an expenditure of Kshs.5,000,000 on five (5) projects in five (5) primary schools. However, audit inspection of the five(5) primary schools' projects in March, 2023 revealed that they had not been branded contrary to Regulation 11(1)(cc) of the National Government Constituencies Development Regulations, 2016 which states that the functions of a Constituency Committee is to ensure projects are labelled in accordance with the guidelines issued by the Board.

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

2. Failure to Insure Fixed and Movable Assets

Annex 4 – summary of fixed assets register reflects assets with historical cost of Kshs.39,907,983. However, review of the records revealed that the fixed assets were not insured. This was contrary to Section 36(3) of the National Government Constituencies Development Fund Act, 2015 which requires that all fixed and movable assets, including equipment bought under this Act for use by the Constituency Committee shall be the property of the Board and shall be insured in the name of 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, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Failure to Carry Out Staff Performance Appraisal

The statement of receipts and payments reflects compensation of employees' expenditure of Kshs.4,180,243 and as disclosed in Note 4 to the financial statements. However, review of the personal files provided for audit revealed that Management did

not evaluate performance of employees through performance appraisals. It is therefore unclear on what basis staff performance appraisals were done.

In the circumstances, the performance criteria used to evaluate staff could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with

ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 July, 2023

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

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

	Note	2021-2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	158,088,879	161,984,749
Proceeds From Sale of Assets	2		
Other Receipts	3		5,178,037
Total Receipts		158,088,879	167,162,786
Payments			
Compensation Of Employees	4	4,180,243	1,743,368
Use Of Goods and Services	5	13,650,235	15,529,972
Transfers To Other Government Units	6	118,877,758	74,144,927
Other Grants and Transfers	7	107,353,870	56,789,850
Acquisition Of Assets	8		
Other Payments	9		
Total Payments		244,062,106	148,208,117
Surplus/(Deficit)		(85,973,227)	18,954,669

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

The Constituency financial statements were approved on _____ 2022 and signed by:

Fund Account Manager

Name: AMOS O. APOLLO

National Sub-County
Accountant

Name: ROSELINE MUTHAMA
ICPAK M/No: 9014

Chairman NG-CDF Committee

Name: ROBINSON N. AGASA

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

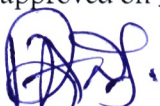
III. Statement of Assets and Liabilities As At 30th June, 2022

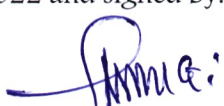
	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	631,054	86,604,281
Cash Balances (Cash at Hand)	10B		
Total Cash and Cash Equivalents		631,054	86,604,281
Accounts Receivable			
Outstanding Imprests	11		
Total Financial Assets		631,054	86,604,281
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities			
Net Financial Assets		631,054	86,604,281
Represented By			
Fund Balance B/Fwd	13	86,604,281	67,649,612
Prior Year Adjustments	14		
Surplus/Deficit for The Year		(85,973,227)	18,954,669
Net Financial Position		<u>631,054</u>	<u>86,604,281</u>

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

The Constituency financial statements were approved on _____ 2022 and signed by:


Fund Account Manager
 Name: AMOS O. APOLLO


National Sub-County Accountant
 Name: ROSELINE MUTHAMA
 ICPAK M/No: 9014


Chairman NG-CDF Committee
 Name: ROBINSON N. AGASA

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

IX. Statement of Cash Flows for the Year Ended 30th June 2022

	Notes	2021-2022	2020 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	158,088,879	161,984,749
Other Receipts	3	-	5,178,037
Total Receipts		158,088,879	167,162,786
Payments			
Compensation Of Employees	4	4,180,243	1,743,368
Use Of Goods and Services	5	13,650,235	15,529,972
Transfers To Other Government Units	6	118,877,758	74,144,927
Other Grants and Transfers	7	107,353,870	56,789,850
Other Payments	9		
Total Payments		244,062,106	148,208,117
Total Receipts Less Total Payments			
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		(85,973,227)	18,954,669
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2		
Acquisition Of Assets	8		
Net Cash Flows from Investing Activities		(85,973,227)	18,954,669
Net Increase In Cash And Cash Equivalent			
Cash & Cash Equivalent At Start Of The Year	10	86,604,281	67,649,612
Cash & Cash Equivalent At End Of The Year	10	631,054	86,604,281

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

The Constituency financial statements were approved on _____

2022 and signed by: _____

Fund Account Manager

National Sub-County
Accountant

Chairman NG-CDF
Committee

Name: AMOS O. APOLLO

Name: ROSELINE MUTHAMA
ICPAK M/No: 9014

Name: ROBINSON N. AGASA

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

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipt/Expense Item	Original Budget a	Opening Balance (C/Bk) and AIA	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS			Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	86,604,281	47,421,854	271,115,014	158,088,879	113,026,135	58%
Proceeds from Sale of Assets				0	-	-	
Other Receipts				0	-	-	
TOTAL RECEIPTS	137,088,879	86,604,281	47,421,854	271,115,014	158,088,879	113,026,135	58%
PAYMENTS							
Compensation of Employees	2,709,000	1,711,379	1,344,713	5,765,092	4,180,243	1,584,849	73%
Use of goods and services	9,628,999	5,892,902	2,963,271	18,485,172	13,650,235	4,834,937	74%
Transfers to Other Government Units	64,094,010	37,500,000	18,600,000	120,194,010	118,877,758	1,316,252	99%
Other grants and transfers	60,656,870	41,500,000	24,513,870	126,670,740	107,353,870	19,316,870	85%
Acquisition of Assets	0	0	0	0	-	-	
Other Payments	0	0	0	0	-	-	
TOTAL	137,088,879	86,604,281	47,421,854	271,115,014	244,062,106	27,052,908	90%


Kitutu Masaba Constituency
National Government Constituencies Development Fund (NGCDF)
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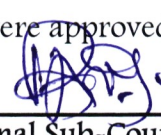
Statements of overutilization and underutilization of funds.

- i. The underutilization of funds in Transfers To Other Government Units was due to delays in absorption of funds at the PMC level.
- ii. Compensation of employees at 73% utilization was due to non-renewal of service contract.
- iii. Use of goods and services was affected due to many operations interfered with from the corona effects.
- iv. The changes between original budget and final budget are because of previous year's balances held at the NGCDF Board now released in the current financial reporting.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	
Less undisbursed funds receivable from the Board as at 30 th June 2022	(27,052,908)
	-
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY2021/2022	631,054

The Constituency financial statements were approved on _____ 2022 and signed by:


 Fund Account Manager
 Name: AMOS O. APOLLO


 National Sub-County
 Accountant
 Name: ROSELINE MUTHAMA
 ICPAK M/No: 9014


 Chairman NG-CDF Committee
 Name: ROBINSON N. AGASA

Kitutu Masaba Constituency

National Government Constituencies Development Fund (NGCDF)

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

. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,709,000	1,711,379	1,344,713	5,765,092	4,180,243	1,584,849
1.2 Committee allowances	2,644,453	2,593,000	283,229	5,520,682	3,593,000	1,927,682
1.3 Use of goods and services	2,871,880	305,625	386,514	3,564,019	4,277,265	(713,246)
Total	8,225,333	4,610,004	2,014,456	14,849,793	12,050,508	2,799,285
2.0 Monitoring and evaluation						-
2.1 Capacity building	1,457,299	538,196	261,028	2,256,523	1,422,154	834,369
2.2 Committee allowances	1,307,306	153,265	1,400,000	2,860,571	2,080,551	780,020
2.3 Use of goods and services	1,348,062	2,302,816	632,500	4,283,378	2,277,265	2,006,113
Total	4,112,666	2,994,277	2,293,528	9,400,471	5,779,970	3,620,501
3.0 Emergency						
3.1 Primary Schools						-
Nyaikuro SDA Sec. School	-	-	-	-	450,000	
nyaikuro sec. school	-	-	-	-	350,000	
Kerongeta secondary school	-	-	-	-	300,000	
Sengereri mixed sec. school	-	-	-	-	350,000	
Tombe girls high school	-	-	-	-	500,000	
st. andrews nyamwanga sec. school	-	-	-	-	350,000	
3.2 Secondary schools						
Kebuko Primary school		-	-	-	300,000	

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kiamogiti Primary school		-	-	-	300,000	
kebirichi deb prim school		-	-	-	390,000	
Mokwerero DEB primary school		-	-	-	300,000	
Itrongo sengeru DEB primary school		-	-	-	450,000	
Chitago DEB primary school		-	-	-	500,000	
Karantini Primary school		-	-	-	300,000	
3.3 Tertiary institutions				-		
3.4 Security projects				-		
3.5 Unutilised	7,192,207			7,192,207		
Total	7,192,207	-	-	7,192,207	4,840,000	2,352,207
4.0 Bursary and Social Security				-		
4.1 Secondary Schools	4,981,108	-	-	4,981,108	-	4,981,108
4.2 Tertiary Institutions	43,000,000	41,500,000	18,013,870	102,513,870	102,513,870	-
4.3 Social Security				-	-	-
4.4 Special Needs				-	-	-
Total	47,981,108	41,500,000	18,013,870	107,494,978	102,513,870	4,981,108
5.0 Sports				-		-
5.1	2,741,778	-	-	2,741,778	-	2,741,778
Total	2,741,778	-	-	2,741,778	-	2,741,778
6.0 Environment						
	2,741,778	-	-	2,741,778	-	2,741,778

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
				-		-
Total	2,741,778	-	-	2,741,778	-	2,741,778
7.0 Primary Schools Projects				-		
KENYAMWARE DEB PRIMARY SCHOOL		1,000,000	-	1,000,000	1,000,000	-
NYANGENA DOK PRIMARY SCHOOL		-	-	-	-	-
ENTANDA DEB PRIMARY SCHOOL		500,000	-	500,000	500,000	-
EMANGA DEB PRIMARY SCHOOL		1,000,000	-	1,000,000	1,000,000	-
KERORA DOK PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
MOTEMBE DOK PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
BONYUNYU DOK PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
BONYUNYU DOK PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
KIOMONSO ELCK PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
GETENI DOK PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
RIABAGAKA DEB PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
NYARIACHO DEB PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
BORABU DEB PRIMARY SCHOOL		1,000,000	-	1,000,000	1,000,000	-
RIKENYE DEB PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
EMBARO PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
NYASORE PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
MATUTU PAG PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
NYAMAKOROTO PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
RISA DEB PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
GESIMA DEB PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
NYANKOBA SDA PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
RIABORE PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
MACHURURIATI PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
NYANTARO DEB PRIM SCHOOL	1,000,000		-	1,000,000	1,000,000	-
SIRATE PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
GEKANO DOK PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
RIOGORO PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
NYAKONGO DOK PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
KIOGUTWA SDA PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
RIOGORO PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
RIOMORO DOK PRIM SCHOOL		1,000,000	-	1,000,000	1,000,000	-
KENYERERE DOK PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
NYANCHONORI DOK PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
KEWANDA PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
RIOMANGA COG PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
BITICHA DOK PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
KEGOGI DOK PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
MOSOBETI DOK PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
NYARONGE DEB						-

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	
NYAKONGO DEB PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
MOCHENAWA DEB PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
IRANYA PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
SUNGUTUTA PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
KEBUKO PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
RIAMONI PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
NYAMOTENENIO PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
NYABOGOYE PAG PRIMARY SCHOOL		1,000,000	-	1,000,000	1,000,000	-
NYABUYA PRIMARY SCHOOL		1,000,000	-	1,000,000	1,000,000	-
NYAISA SDA PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
EKERUBO DOK PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
IKOBE PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
KIABIRAA DEB PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
NYAGECHENCHE DOK PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
NYAGUKU DOK PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
RIONGUTI DOK PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
KENYAMWARE DEB PRIMARY SCHOOL		1,000,000	-	1,000,000	1,000,000	-
NYAMWANGA DOK PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
KENYERERE PAG PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
KENANI PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
MATANGI PRIMARY	1,000,000		-	1,000,000	1,000,000	-

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
RIEGECHURE DEB PRIMARY SCHOOL		1,000,000	-	1,000,000	1,000,000	-
ITONGO SENGERA DEB PRIM. SCHOOL	1,000,000		-	1,000,000	1,000,000	-
NYASUMI PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
GIRANGO DOK PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
KEBOBA DEB PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
NYAGANCHA DEB PRIMARY SCHOOL	500,000		-	500,000	500,000	-
NYAIBASA DOK PRIMARY SCHOOL	1,000,000		-	1,000,000	1,000,000	-
NYATIENO DEB PRIMARY SCHOOL		1,000,000	-	1,000,000	1,000,000	-
	1,000,000			1,000,000		1,000,000
	1,000,000			1,000,000		1,000,000
				-		-
Total	34,500,000	33,500,000	-	68,000,000	66,000,000	2,000,000
8.0 Secondary Schools Projects		-	-	-		-
RIOMANGA SEC. SCHOOL			1,000,000	1,000,000	1,000,000	-
MOCHENWA SEC. SCHOOL		-	1,000,000	1,000,000	1,000,000	-
MACHURURIATI SEC. SCHOOL			1,000,000	1,000,000	1,000,000	-
RIOSIAGO SEC. SCHOOL			1,000,000	1,000,000	1,000,000	-
MOKOMONI SEC. SCHOOL BUS			4,000,000	4,000,000	4,000,000	-
ST. DON BOSCO SEC. SCHOOL BUS		-	1,000,000	1,000,000	1,000,000	-
ST. ANDREWS NYAMWANGA SEC. SCHOOL			1,000,000	1,000,000	1,000,000	-
ST. ANDREWS NYAMWANGA SEC.			1,000,000	1,000,000	1,000,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
SCHOOL						
NYAKONGO HIGH SCHOOL	1,000,000			1,000,000	1,000,000	-
NYAIKURO SECONDARY SCHOOL'	600,000			600,000	600,000	-
NYAIKURO SECONDARY SCHOOL'	400,000			400,000	400,000	-
M/S GESURE BUILDING (KIABIRAA SEC. SCHOOL)		383,448	-	383,448	383,448	-
MANGA MODEL GIRLS SCHOOL	1,000,000			1,000,000	1,000,000	-
NYAIKURO SEC SCHOOL	600,000			600,000	600,000	-
NYAIKURO SEC SCHOOL	694,010			694,010	694,010	-
NYAKONGO HIGH SCHOOL	800,000			800,000	800,000	-
NYAKONGO HIGH SCHOOL	700,000			700,000	700,000	-
EQUITY BANK(MOKOMONI SEC. SCHOOL BUS)		4,451,424		4,451,424	4,451,424	-
CDT MOKOMONI		148,876		148,876	148,876	-
EQUITY BANK(ST. DON BOSCO SEC. SCHOOL BUS)			4,451,124	4,451,124	4,451,124	-
CDT ST. DON BOSCO			148,876	148,876	148,876	-
NYANKOBA SEC. SCHOOL	1,000,000			1,000,000	1,000,000	-
ST. ANATOLE NYANCHONORI SEC. SCHOOL	1,000,000			1,000,000	1,000,000	-
RIGOMA GIRLS HIGH SCHOOL	1,500,000			1,500,000	1,500,000	-
BOCHARIA SEC. SCHOOL	1,000,000			1,000,000	1,000,000	-
ST. DANES ERONGE SEC. SCHOOL	1,000,000			1,000,000	1,000,000	-
MONGONI SEC. SCHOOL	1,000,000			1,000,000	1,000,000	-

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
KARANTINI SDA SECONDARY SCHOOL	1,000,000			1,000,000	1,000,000	-
KEGOGI PAG SEC. SCHOOL	1,000,000			1,000,000	1,000,000	-
KEGOGI PAG SEC. SCHOOL				-	-	-
TOMBE MIXED SEC. SCHOOL	1,000,000			1,000,000	1,000,000	-
IKOBE MIXED SEC. SCHOOL	1,000,000			1,000,000	1,000,000	-
GESURE ELCK SEC. SCHOOL	1,000,000			1,000,000	1,000,000	-
ST. PAUL'S MANGA OROTUBA SEC. SCHOOL	1,000,000			1,000,000	1,000,000	-
SENGERA MANGA HIGH SCHOOL	1,000,000			1,000,000	1,000,000	-
KIABIRAA SEC. SCHOOL			1,000,000	1,000,000	1,000,000	-
ST. PAUL'S GEKANO HIGH SCHOOL	1,000,000			1,000,000	1,000,000	-
BOGWENDO SEC. SCHOOL	1,000,000			1,000,000	1,000,000	-
ST. ANDREWS NYABIGE GEG SEC. SCHOOL	1,000,000			1,000,000	1,000,000	-
ST. LUKES NYASUMI SEC. SCHOOL	1,000,000			1,000,000	1,000,000	-
NYARIACHO MIXED SEC. SCHOOL	1,000,000			1,000,000	1,000,000	-
KENANI DOK PRIMARY			1,000,000	1,000,000	1,000,000	-
ST. VINCENT NYAMWANGA SEC. SCHOOL	1,000,000			1,000,000	1,000,000	-
ST. VINCENT NYAMWANGA SEC. SCHOOL				-	-	-
MOKWERERO SEC. SCHOOL	1,000,000			1,000,000	1,000,000	-
MORAKO SEC. SCHOOL		-	1,000,000	1,000,000	1,000,000	-
SENGERERI						-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
SEC.CHOOL	600,000			600,000	600,000	
SENGERERI SEC.CHOOL	400,000		-	400,000	400,000	-
METAMAYWA SECONDARY SCHOOL	1,150,000		-	1,150,000	1,000,000	150,000
ST. DON BOSCO SECONDARY SCHOOL	1,150,000	-	-	1,150,000	1,000,000	150,000
Total	29,594,010	4,000,000	18,600,000	52,194,010	52,877,758	(683,748)
9.0 Tertiary institutions Projects				-		-
				-	-	-
Total	-	-	-	-	-	-
10.0 Security Projects				-		-
Gatuta Ass. Chief's office		-	1,000,000	1,000,000	-	1,000,000
Central Kitutu Chiefs office		-	1,000,000	1,000,000	-	1,000,000
East Kitutu Chiefs office		-	1,000,000	1,000,000	-	1,000,000
Gachuba Chiefs office		-	1,000,000	1,000,000	-	1,000,000
Manga Admin. Police Line		-	1,000,000	1,000,000	-	1,000,000
Nyaguku Chiefs Office		-	500,000	500,000	-	500,000
Masaba North DCC Office		-	1,000,000	1,000,000	-	1,000,000
						-
Total	-	-	6,500,000	6,500,000	-	6,500,000
11.0 Acquisition of assets				-		-
						-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
	-			-		
Total	-			-		-
12.0 Other payments		-		-		-
						-
						-
						-
Total		-	-	-	-	-
13.0 unallocated fund						
Unapproved projects						-
AIA						-
PMC savings						-
						-
Total	137,088,879	86,604,281	47,421,854	271,115,014	244,062,106	27,052,908

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

Eternal Assistance

Eternal assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no eternal 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 Field 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 field asset register is maintained by each constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents'

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 20 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

14. Errors

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

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

15. Related Party Transactions

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

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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE No. B104945		67,034,749
AIE No. B104569		2,950,000
AIE No. B140612		12,000,000
AIE No. B128468		11,000,000
AIE No. B132212		6,000,000
AIE No. B126174		9,000,000
AIE No. B126469		13,600,000
AIE No. B138880		12,000,000
AIE No. B119914		12,000,000
AIE No. B128155		6,900,000
AIE No. B124771		1,000,000
AIE No. B119524		8,500,000
AIE No. B105629	34,000,000	
AIE No. B128574	6,000,000	
AIE No. B128886	12,000,000	
AIE No. B154083	15,000,000	
AIE No. B164421	18,000,000	
AIE No. B155857	10,088,879	
AIE No. B105829	30,000,000	
AIE No. B140963	33,000,000	
TOTAL	158,088,879	161,984,749

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-

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Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

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

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,509,834	1,608,744
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	1,445,874	-
Employer Contributions Compulsory national social security schemes	224,535	134,624
Total	4,180,243	1,743,368

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	832,700	3,937,339
Utilities, supplies and services	169,450	6,032,685
Electricity	30,000	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,422,154	1,565,000
Hospitality supplies and services	-	-
Other committee expenses	-	-
Committee allowance	2,593,000	1,486,800
Bank service commission and charges	-	40,161
Specialized materials and services	-	-
Office and general supplies and services	2,277,265	2,125,526
Other operating expenses	3,516,000	-
Routine maintenance – vehicles and other transport equipment	679,666	342,461
Routine maintenance – other assets	-	-
Fuel , oil & lubricants	2,130,000	-
Total	13,650,235	15,529,972

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Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	66,000,000	50,788,927
Transfers To Secondary Schools (See Attached List)	52,877,758	23,356,000
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	118,877,758	74,144,927

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)		
Bursary – tertiary institutions (see attached list)	102,513,870	45,469,500
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	-	2,390,350
Sports projects (see attached list)	-	-
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	4,840,000	8,930,000
Total	107,353,870	56,789,850

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-

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Total	-	-
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Notes To the Financial Statements (Continued)

9. Other Payments

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

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	-	-
<i>Equity Bank Keroka Branch Account No. 1240280987899</i>	631,054	85,032,056
<i>Co-Operative Bank Kisii Branch Account No.1141477003400</i>	-	1,572,225
Total	631,054	86,604,281
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Amos Apollo	2021/2022	4,532,119	4,532,119	-
Robinson Ngima	2021/2022	3,091,765	3,091,765	-
		-	-	-
		-	-	-
Total		7,623,884	7,623,884	-

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12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	86,604,281	67,649,612
Cash in hand	-	-
I-mprest	-	-
-Total	86,604,281	67,649,612

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

15. Changes in Accounts Receivable – Outstanding Imprests

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

16. Changes in Accounts Payable – Deposits and Retentions

	2021-2022	2020-2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Changes in Accounts Payable E= D-E	-	-

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17. Other Important Disclosures

17.1: Pending Accounts Payable (See Anne 1)

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

17.2: Pending Staff Payables (See Anne 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

17.3: Unutilized Fund (See Anne 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	567,300	1,065,632
Use of goods and services	887,566	5,423,158
Amounts due to other Government entities (see attached list)	16,372,710	73,597,612
Amounts due to other grants and other transfers (see attached list)	9,225,333	53,939,734
Acquisition of assets		
Funds pending approval		
Total	27,052,908	134,026,136

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17.4: PMC account balances (See Anne 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	5,203,011	5,178,037
Total	5,203,011	5,178,037

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Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	b	c	d=a-c	
Construction of buildings	-	-	-	-	-
1.	-	-	-	-	-
2.	-	-	-	-	-
3.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Construction of civil works	-	-	-	-	-
4.	-	-	-	-	-
5.	-	-	-	-	-
6.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Supply of goods	-	-	-	-	-
7.	-	-	-	-	-
8.	-	-	-	-	-
9.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Supply of services	-	-	-	-	-
10.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Grand Total	-	-	-	-	-

Anne 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
Maureen Matoke Isaboke	Accounts Assistant	2/5/2018	80,600	To be paid
Felister Moige Samwel	Office Secretary	"	89,280	"
Peter Nyachoti	Driver I	"	55,800	"
Eric Ochoki Kombo	Security	"	63,240	"

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Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
Casper Sitemba	Clerk	"	77,500	"
Richard Otworu Asinda	Driver2	"	66,960	"
Charles Moturi	Clerk of works	"	133,920	"
Sub-Total			567,300	
Grand Total				

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Anne 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees		567,300	1,065,632	2021/22 pending balances only
Use of goods & services		887,566	5,423,158	Carried forward balances
Amounts due to other Government entities		16,372,710	73,597,612	Projects to be paid in the new financial year 2022-2023
Sub-Total		17,889,126	80,086,402	
Amounts due to other grants and other transfers				
		-	53,939,734	Projects to be paid in the new financial year 2022-2023
Ikonge Sec & Primary Road	Road construction	1,500,000	-	Projects to be paid in the new financial year 2022-2023
Kitutu Masaba Tech. & Voc. College	Water borehole construction	2,000,000	-	Projects to be paid in the new financial year 2022-2023
Gatuta Ass. Chief's office	Construction of chiefs office	1,000,000	-	Projects to be paid in the new financial year 2022-2023
Central Kitutu Chiefs office	Construction of chiefs office	1,000,000	-	Projects to be paid in the new financial year 2022-2023
East Kitutu Chiefs office	Construction of chiefs office	1,000,000	-	Projects to be paid in the new financial year 2022-2023
Gachuba Chiefs office	Construction of chiefs office	1,000,000	-	Projects to be paid in the new financial year 2022-2023
Environmental Project	Environmental activities	1,725,333	-	Projects to be paid in the new financial year 2022-2023
Sub-Total		9,225,333	53,939,734	
Acquisition of assets				
Others (<i>specify</i>)		-	-	
Sub-Total		-	-	
Funds pending approval				
Grand Total		27,052,908	134,026,136	

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Anne 4 – Summary of Field Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land				
Buildings and structures	27,500,000	-	-	27,500,000
Transport equipment	8,728,843	-	-	8,728,843
Office equipment, furniture and fittings	2,705,440	-	-	2,705,440
ICT Equipment, Software and Other ICT Assets	973,700	-	-	973,700
Other Machinery and Equipment	~	-	-	~
Heritage and cultural assets	~	-	-	~
Intangible assets	~	-	-	~
Total	39,907,983	-	-	39,907,983

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

No	PMC NAME	Bank Account	Bank	Date of Bank Opening	Bank Balance 2021/22	Bank Balance 2020/21
	NYANGENA DOK PRIMARY SCHOOL	0510282183535	Equity Keroka Branch	3/5/2021	500	-
	EMANGA DEB PRIMARY SCHOOL	0510282033175	"	16/3/2021	695	-
	KERORA DOK PRIM SCHOOL	0510281271591	"	16/9/2020	1,550	-
	BONYUNYU DOK PRIM SCHOOL	1240281236626	"	03/05/20	1,550	-
	KIOMONSO ELCK PRIM SCHOOL	1240281235583	"	16/5/2021	15	-
	GETENI DOK PRIM SCHOOL	1240281236458	"	19/7/2021	1,550	-
	RIABAGAKA DEB PRIM SCHOOL	1240281238406	"	16/5/2021	1,550	-
	NYARIACHO DEB PRIM SCHOOL	1240280752535	"	16/5/2021	1,550	-
	NYASORE PRIM SCHOOL	1240282293426	"	17/8/2021	1,487	-
	NYAMAKOROTO PRIM SCHOOL	1240279515349	"	26/3/2021	2,477	-
	RISA DEB PRIM SCHOOL	1240280628119	"	02/09/21	1,500	-
	GESIMA DEB PRIM SCHOOL	1240281309062	"	09/01/21	50	-
	NYANTARO DEB PRIM SCHOOL	1240281299634	"	25/6/2021	2,994	-
	SIRATE PRIM SCHOOL	0510281368310	"	28/6/2020	50	-
	GEKANO DOK PRIM SCHOOL	0510281419461	"	27/6/2021	4,550	-
	RIOGORO PRIM SCHOOL	05102814349536	"	22/5/2020	2,632	-
	NYAKONGO DOK PRIM SCHOOL	0510282062872	"	07/12/05	550	-
	KIOGUTWA SDA PRIM SCHOOL	0510282413304	"	15/6/2020	1,000	-
	RIOGORO PRIM SCHOOL	0510281349536	"	29/4/2020	2,632	-
	KENYERERE DOK PRIMARY SCHOOL	0510282464206	"	15/2/2020	1,000	-
	NYANCHONORI DOK PRIMARY SCHOOL	1240282268986	"	28/7/2020	1,488	-
	BITICHA DOK PRIMARY SCHOOL	1240282286210	"	2/8/2021	2,487	-
	KEGOGI DOK PRIMARY SCHOOL	1240282257235	"	9/4/2021	2,487	-

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No	PMC NAME	Bank Account	Bank	Date of Bank Opening	Bank Balance 2021/22	Bank Balance 2020/21
	MOSOBETI DOK PRIMARY SCHOOL	1240282553384	"	16/8/2021	1,487	-
	NYARONGE DEB PRIMARY SCHOOL	1240282324736	"	03/5/2020	1,487	-
	NYAKONGO DEB PRIMARY SCHOOL	1240282461309	"	9/2/202021	1,487	-
	IRANYA PRIMARY SCHOOL	1240282501788	"	13/7/2020	3,396	-
	SUNGUTUTA PRIMARY SCHOOL	1240279654234	"	19/5/2020	1,704	-
	KEBUKO PRIMARY SCHOOL	1240282342166	"	7/6/2020	4,550	-
	RIAMONI PRIMARY SCHOOL	1240281255414	"	02/06/20	1,487	-
	NYAMOTENENIO PRIMARY SCHOOL	1240282318372	"	06/03/21	1,487	-
	NYABUYA PRIMARY SCHOOL	1240282344339	"	12/03/21	1,500	-
	NYAISA SDA PRIMARY SCHOOL	01510282382339	"	15/2/2020	500	-
	IKOBE PRIMARY SCHOOL	0510282373731	"	11/06/21	500	-
	KIABIRAA DEB PRIMARY SCHOOL	0510282564903	"	19/4/2021	2,000	-
	NYAGECHENCHE DOK PRIMARY SCHOOL	0510282614332	"	15/2/2021	400	-
	NYAGUKU DOK PRIMARY SCHOOL	0510282575748	"	06/03/21	52,100	-
	RIONGUTI DOK PRIMARY SCHOOL	0510282503363	"	02/06/21	2,240	-
	KENYAMWARE DEB PRIMARY SCHOOL	1240281193363	"	07/06/20	402,550	-
	NYAMWANGA DOK PRIMARY SCHOOL	0510282517640	"	19/2/2021	1,000,000	-
	KENYERERE PAG PRIMARY SCHOOL	1240282464494	"	29/8/2021	1,988	-
	RIEGECHURE DEB PRIMARY SCHOOL	0510282561556	"	24/8/2021	1,000,000	-
	ITONGO SENGERA DEB PRIM. SCHOOL	1240279129971	"	12/07/21	251,640	-
	KEBOBA DEB PRIMARY SCHOOL	1240282644938	"	18/3/2021	199,488	-
	RIOMANGA SEC. SCHOOL	1240282328844	"	22/9/2020	123,028	-
	MOCHENWA SEC. SCHOOL	1240281416329	"	28/6/2021	1,100	-
	MACHURURIATI SEC. SCHOOL	1240281314018	"	02/07/21	199,550	-
	RIOSIAGO SEC. SCHOOL	1240281313540	"	08/03/21		-

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No	PMC NAME	Bank Account	Bank	Date of Bank Opening	Bank Balance 2021/22	Bank Balance 2020/21
					2,550	
	NYAKONGO HIGH SCHOOL	1240280034134	"	29/5/2021	4,063	-
	NYANKOBA SEC. SCHOOL	1240282401733	"	26/5/2021	390	-
	RIGOMA GIRLS HIGH SCHOOL	1240282614197	"	09/04/20	500	-
	ST. DANES ERONGE SEC. SCHOOL	1240280036499	"	06/07/21	500,975	-
	MONGONI SEC. SCHOOL	1240279738419	"	13/4/2021	3,815	-
	KARANTINI SDA SECONDARY SCHOOL	1240282350210	"	26/7/2021	300,000	-
	TOMBE MIXED SEC. SCHOOL	0510282374983	"	26/5/2021	700,000	-
	ST. LUKES NYASUMI SEC.SCHOOL	1240282644136	"	26/7/2021	399,488	-
	TOTALS				5,203,011	-

Anne 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)
KMS/2020-2021/AUDIT/001	The statement of receipts and payments disclosed a figure of Kshs 5,178,037 in respect of Other receipts, which according to note 3 accompanying the financial statements, the figure is explained as unutilized funds from FMCs.	Its true there was Kshs. 5.1million reported in the financial statement being other receipts. The issue was the closure of Bank of Africa PMC accounts when the said bank could not assist our schools open bank accounts with the provisional registration certificates. The original certificates took long from the Ministry of Education and made transactions stall. The committee made a decision to desist from transacting with the client bank hence surrendered the balance to our main bank account at Co-operative Bank kisii Branch	Resolved	1 week
KMS/2020-2021/AUDIT/002	The statement of receipts and payments disclosed a figure of Kshs 100,562,028 in respect of Use of goods and services, which according to	Its true the Kshs. 85,032,056 being funds transferred to the new Bank account at Equity Bank Keroka was not disclosed in the	Resolved	1 week

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>note 5 accompanying the financial statements include Kshs 85,032,056 classified as routine maintenance</p>	<p>financial statement. The amount was treated as a payment in favour of newly opened bank account and the certificate of bank balance from Equity as at opening and closure of the old bank account for Co-operative bank are all attached with this response.</p>		
<p>KMS/2020-2021/AUDIT/003</p>	<p>The statement of receipts and payments disclosed a figure of Kshs 100,562,028 in respect of use of goods and services, which according to note 5 accompanying the financial statements also includes training expenses of Kshs 1,565,000. However, the management did not avail sufficient and appropriate documents supporting the expenditure.</p>	<p>Its true during audit review the expenditure details for the training expenses were mixed up. However they have been sorted out and are annexed with this response.</p>	<p>Resolved</p>	<p>1 week</p>
<p>KMS/2020-2021/AUDIT/004</p>	<p>Included in the figure for the Use of goods and services of Kshs 100,562,028 is Kshs 3,937,339 and 1,486,800 in respect of other committee expenses and committee allowances for the year ended 30 June 2021. However, the examination of records and documents availed for audit review revealed the</p>	<p>Its true the committee did to provide committee meetings schedule at the beginning of the year. However, it has been availed for scrutiny and compliance. See annex 6.1a</p>	<p>Resolved</p>	<p>1 week</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>following anomalies:</p> <ul style="list-style-type: none"> i. There was no schedule of annual committee meetings prepared and tabled by the secretary to the Constituency committee to discuss and approve so as to ascertain the number of meetings to be held in a financial year. Consequently, it was difficult to ascertain the total number of meetings which were held during the year under review. ii. The payments for committee allowances should be supported by committee attendance sheet/register and committee minutes. However, the management of NG Kitutu Masaba CDF did not maintain committee attendance register and committee minutes' file was not availed for audit review. 			
KMS/2020-2021/AUDIT/005	The statement of receipts and payments disclosed a figure of Kshs 74,144,927 in respect of transfer to other government entities, which according to note 6	The committee used the universal purchase agreement from the line ministry	Resolved	1 week

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>accompanying the financial statements also includes transfer to Secondary Schools of Kshs 23,356,000. Examination of records and documents availed for audit review, revealed that Kshs 6,964,653 of the amount transferred to Secondary Schools was utilised as final payments for three (3) buses purchased during the year under review as tabulated below:</p>	<p>and so the bidding and tendering processes were done from the other side of the ministry. Attached find the agreement for purchase of various school buses.</p> <p>See Annex 2.1 (1)</p> <p>ii) The agreement details as for (i) above are the same and so as attached in this context. See Annex 2.1(ii)</p> <p>iii) The ownership of all our school buses are kept at the NGCDF Board in Nairobi. Given time, we can make arrangements and have copies of Log books availed for your verification purposes.</p> <p>iv) It's true that by the time of audit the (3) school buses i.e Biticha, Kebirichi and St. Therasas Girls Gekano had not been delivered to the beneficiary schools.</p> <p>v) This was orchestrated by the fact that one of the schools had registration issue but has since been</p>		

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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)
		resolved and they will be received any time from now. vi) We had made arrangements from the supplier to give us approve of the buses by photos and are attached here in.		

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Name: AMOS OCHIENG APOLLO
Fund Account Manager.