

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 07 AUG 2024 DAY: WED 7/8/2024

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THE AUDITOR-GENERAL

ON

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

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

KIMININI CONSTITUENCY

ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

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**National Government Constituencies Development Fund (NGCDF)
Kiminini Constituency
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**National Government Constituencies Development Fund (NGCDF)
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I. Acronyms and Glossary of Terms

1. NGCDF-National Government Constituency Development Fund
2. PFM-Public Finance Management
3. IPSAS-International Public Sector Accounting Standards.
4. PMC-Project Management Committee
5. FY-Financial Year
6. NGCDFC- National Government Constituency Development Fund Committee
7. ARMC-Audit and Risk Management Committee
8. NASC-National Assembly Select Committee
9. NA-National Assembly
10. PSASB-Public Sector Accounting Standards Board
11. PAC-Public Accounts Committee
12. CFC-Consolidated Funds Committee
13. CS-Cabinet Secretary
14. PS-Permanent Secretary
15. NSCA-National Sub-County Accountant
16. FAM-Fund Account Manager
17. A.I.E – Authority to Incur Expenditure
18. D.C.I - Directorate of Criminal Investigation
19. A.I.A – Appropriation-In-Aid
20. I.C.T – Information and communication Technology
21. C.O.C – Constituency Oversight Committee
22. A.P – Administration Police
23. NGCDFB - National Government Constituencies Development Fund Board

II. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

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

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Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	John Eric Gitonga
2.	Sub-County Accountant	CPA. Yaura Meshack Wakoli
3.	Chairman NGCDFC	Mrs. Eunice Wanyonyi
4.	Member NGCDFC	

(c) Fiduciary Oversight Arrangements

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

(d) NGCDF Kiminini Constituency Headquarters

P.O. Box 1633-30200
NG-CDF Kiminini Complex
Kitale Town
Kitale, KENYA

(e) NGCDF Kiminini Constituency Contacts

Telephone: (254) 721-210316
E-mail: cdfkimininiconstituency@ngcdf.go.ke
Website: www.cdfkimininiconstituency.go.ke

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(f) NGCDF Kiminini Constituency Bankers

Cooperative Bank Kenya Limited

Kitale Branch

A/C No.01141599005900

P O Box -1633-30200

Kitale, Kenya.

(g) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

III. NG-CDFC Chairman's Report



On behalf of NG-CDF Kiminini Constituency Committee and staff, I am profoundly glad in presenting the FY 2022/2023 annual report and financial statements for the fund.

NG-CDF Kiminini Constituency committee continued to discharge its core mandate in prudent, transparent and accountable management of the fund, considering projects proposals as proposed by the residents of Kiminini constituency and ensure that all approved projects meet the requirements of sec 24 of the NG-CDF Act 2015, Capacity building of the project management committees (Pmc`s),

monitoring and evaluation of the funded projects. As per the provisions of the NGCDF Act 2015(as amended in 2016), this was achieved mainly through timely disbursement of received funds to the project management committees (PMC), projects monitoring and regular NG-CDF committee meetings.

NG-CDF Kiminini Constituency committee registered exemplary performance in the year under review as demonstrated by implementation of projects, programmes and activities in the sectors of Education, security, sports and environment which fall within the mandate of the Fund established by the NG-CDF ACT 2015(as amended in 2016).

The fund augmented the national government`s infrastructure development in education sector through construction, renovation and equipping of schools.

In detail, NG-CDF Kiminini has been able to achieve the following during the financial year;

A total of 12classrooms, 4dormitories, 2laboratories, 2administration blocks 1 teachers house, 2dining halls and 8toilet blocks were constructed and or renovated through the allocation to the fund.

The fund`s contribution towards education infrastructure across the constituency supported the 100% government transition policy. NG-CDF Kiminini Constituency committee also **allocated** funds for the construction of 3 security facilities amounting to Kshs. 3,082,758 in the year which have enhanced security in the constituency.

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In addition, the fund supported retention of students in secondary and tertiary institutions through **allocation** of bursary. During the financial year, a total of Kes. 51,453,344 was allocated as bursary to needy students in the constituency. NG-CDF Kiminini Constituency committee has developed bursary award criteria to ensure only the needy students are awarded bursary.

A). Budget Performance

In the financial year 2022/2023 NG-CDF Kiminini budget performance against actual amounts for current year based on economic classification and programmes, was very impressive due to timely disbursement of funds to the constituency by the NG-CDF BOARD,

In the financial year ended June 30th, 2023, NG-CDF Kiminini had a cumulative approved budget of **Kshs 219,433,227** and 58% of the budget was disbursed to the constituency by the NGCDF Board within the financial year.

NG-CDF Kiminini disbursed the received funds as follows:

Kes 9,771,635 was disbursed to various schools and other government agencies for implementation of the approved projects,

Kes 67,515,912 was issued as bursaries to needy students in the constituency,

Kes 14,749,963 was used in payment of NG-CDF committee allowances, monitoring, evaluation, use of goods and services and other administration expenses,

Kes 2,952,650 was used in payment of NG-CDFC staff salaries and gratuity,

Kes 400,000 was used to fund Security projects in the constituency during the financial year,

Kes 3,600,000 was used to fund emergency occurrences in the constituency,

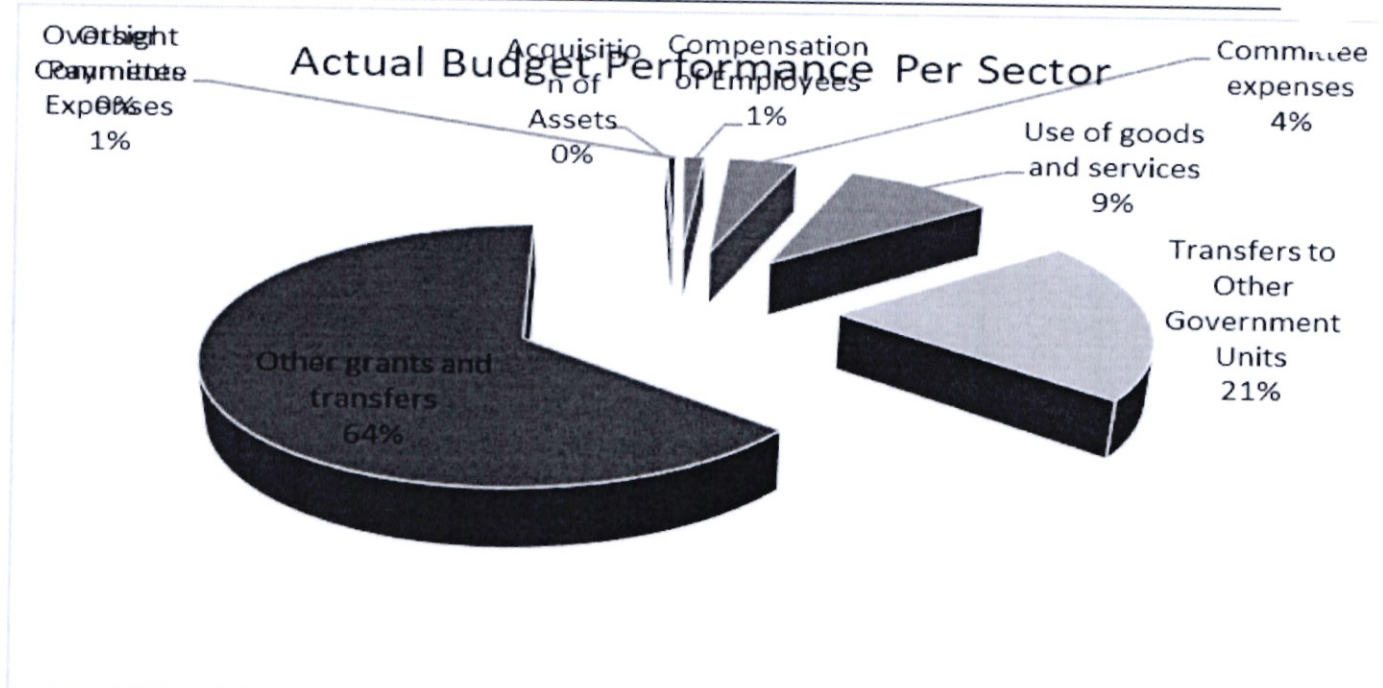
Kes 7,590,480 was used to fund sports activities in the constituency,

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The performance during the year is summarised as follows;

PAYMENTS	Final Budget	Total Expenditure	Budget utilization difference	% of utilization
Compensation of Employees	4,882,141	2,952,650	1,929,491	60%
Committee expenses	4,350,000	4,349,000	1,000	100%
Use of goods and services	10,112,728	10,400,963	(288,235)	103%
Transfers to Other Government Units	56,466,239	9,771,635	46,694,604	17%
Other grants and transfers	101,553,993	79,106,392	22,447,601	78%
Acquisition of assets	7,913,922	3,474,800	4,439,122	44%
Oversight Committee Expenses	1,500,000	1,499,000	1,000	100%
Other Payments (Strategic Plan)	3,500,000	-	3,500,000	0%
Funds Pending Approval	29,154,203	-	29,154,203	0%
TOTAL	219,433,227	111,554,440	107,878,787	51%

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Herein attached are pictorials to depict successful projects undertaken during the year.



Maili Saba Police Post
 Impact: improved service delivery to the public

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NG-CDF Kiminini Constituency Office- Construction of Office block, F/Y 2021-2022/2023

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Impact: to enhance transition from primary to secondary school.



B). Emerging issues related to NG-CDF in Kiminini Constituency are:

- i. Education, Security, Sports, Environment, Water and Roads sectors almost entirely depend on NG-CDF on infrastructure development.
- ii. Prioritization of projects to fund is becoming more difficult due to the numerous high impact and deserving projects being proposed by the residents.
- iii. Increase in population is piling pressure on NG-CDF to allocate more funds to various development infrastructure to cater for the residents.

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- iv. There's a growing Need to compete with the county government in infrastructure development to justify the long existence of NG-CDF.

C). NG-CDF Implementation challenges in Kiminini Constituency are;

- i. Overdependence on the fund by the public and National government functions on all development related needs.

(To overcome this, NG-CDF Kiminini Committee employs public participation at the ward level in identification of priority projects for funding and bursary beneficiaries within the constituency).

- ii. Funds disbursement from the board is untimely and unpredictable leading to delays in execution of budgets occasioning unnecessary budgetary adjustments and delays in the implementation of approved projects.

(NG-CDF Kiminini committee continues to work with the board to facilitate timely disbursement of funds and will endeavour to disburse funds to the project management committees (PMC`s) as soon as it receives).

- iii. Many projects are allocated funds (thinly spread projects)- leading to projects receiving insufficient funds

(To overcome this challenge, NG-CDF Kiminini is focusing on allocating enough funds to complete the project within at most 2 years).

Moving forward NG-CDF Kiminini Committee remains steadfast in delivering on our mandate of transforming lives (maendeleo kwa wote) thus creating a better society for all.

.....

**Mrs. Eunice Wanyonyi
Chairman NG-CDF Committee**

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

Introduction

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

The key development objectives of NGCDF Kiminini Constituency 2023-2027 plan are to:

(Enumerate all the objectives of the constituency as per the Strategic Plan)

Progress on attainment of Strategic development objectives

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

s	Objective	Outcome	Indicator	Performance
Education	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 of bursary's beneficiaries at all levels	In FY 22/23 -we increased number of classrooms in Primary Schools by 8classrooms, secondary schools by 10 classrooms, 2dormitories, 2laboratories and Pit Latrines by an extra 12 in the various schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	To have a safe and secure environment for business, learning and where the residents go about their lives without fearing for	-Decrease in the number of insecurity related incidents. -Improved security and a more secure business environment	-Numbers of usable physical infrastructure build in Police stations. Chief's offices, DCI and county Commissioners security facilities. -	In FY 22/23 We built three chiefs offices,2 police offices and blocks,3 staff houses in various security installations/locations in the constituency.

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	their lives and property.			
Environment	To have a well Conserved and Conducive environment, this ensures a safe and habitable planet for the current and future generations.	Increased tree cover and sustainable waste management and disposal practices contributing to mitigation of negative effects of climate change.	Number of tree seedlings planted in public land. -sustainable environmental management activities.	In FY 22/23 - we increased number of trees planted where hundreds of tree seedlings were purchased, distributed and planted in various schools approximately 5,000 in number
Sports	To Nurture sporting talent, this pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.	Increased engagement and persons earning a decent living from exploiting their sporting talent. -reduced unemployment rate among the youth.	Number of youths, women and persons living with disabilities taking up sporting activities. -Number of usable physical sporting infrastructure build.	In FY 22/23 -we organised the constituency sports tournament where trophies, games kits and balls were awarded to the winning teams in every ward in the constituency.
Emergency	To be able to urgently address Unforeseen occurrences in the constituency.	Immediate restoration of daily activities at minimum disruption of daily life occasioned by unforeseen Occurrences.	Numbers of usable physical infrastructure build and other emergency related activities addressed.	In FY 22/23 -we constructed Pit latrine blocks and re-roofing of classrooms in various schools When the schools were facing immediate closure by the county department of health.

V. Statement of Governance

Functions and appointment 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.

Appointment

Regulation 5(1) makes reference to procedure of member selection, the members of a Constituency Committee provided for under section 43(2) (b), (c) and (d) of the CDF Act shall be selected by a selection panel established under paragraph (4) upon an occurrence of a vacancy in the Constituency Committee. Regulation 5(2) refers to occurrence of a vacancy, a vacancy shall occur in Constituency Committee upon—

- a) Commencement of a new parliamentary term;
- b) Dissolution of a Constituency Committee;
- c) Removal of a member of a Constituency committee; or
- d) The occurrence of a vacancy in a Constituency Committee.

Regulation 5 (3) refers to constitution of a selection panel, upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

Regulation 5(4) refers to members constituting selection panel, the selection panel referred to in paragraph (1) shall consist of—

- a) One person nominated by the national government official in charge of the sub-county or a Designated representative, who shall be the chairperson of the selection panel;
- b) The Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- c) Two persons, one of either gender, nominated by the Constituency office.

Regulation 5(5) refers to invitation of applicants for appointment to be members of the committee, the officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board.

Regulation 5(6) the selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act

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Regulation 5(7), the officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

Regulation 5(8) the Board shall co-opt the person referred to in section 43(2)(g) of the Act to ensure equitable representation in the membership of a Constituency Committee.

Regulation 5(9) refers to notification on nomination, the Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.

Regulation 5(10) the Board shall submit the names of the seven persons selected from each Constituency in accordance with section 43(2, (b), (c), (d) and (e) of the Act to the National Assembly for approval.

Regulation 5(11) refers to appointment and resignation, the Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Kenya Gazette.

The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee. The Board shall, within fourteen days after gazettelement of the members of a Constituency Committee inform the members of their appointment in writing.

A member of a Constituency Committee who is appointed under section 43 (2) (b), (c), (d), (e) and (g) may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board.

At least one of the Constituency Committee members appointed under section 43(2), (b), (c) or (d) shall be a mandatory signatory to the Constituency accounts.

Removal of a member of NGCDF Committee

Regulation 10 (1) refers to removal of a member, the members of a Constituency Committee may remove a member in accordance with section 43 (13) and (14) of the Act upon receipt of a complaint against a member.

A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office. The complaint referred to in paragraph (2) shall clearly set out the particulars of the issues complained of.

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The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting.

If, at a meeting held pursuant to paragraph (4), members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice.

A copy of the complaint and any other grounds of removal shall be attached to the notice issued under paragraph (5).

The member against whom the complaint is raised may be required to respond to the complaint in writing.

The member against whom a complaint is raised may, in addition to the written response required under paragraph (7), elect to be heard orally, and a Constituency Committee may hear such a member.

The member against whom a complaint is made may call witnesses.

If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter.

Notwithstanding paragraph (10), a Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing.

If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and make a determination based on the evidence available.

A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing. If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision.

The communication to the Board under paragraph (14) shall include duly executed proceedings, together with all the supporting documents.

The Board shall, within thirty days after receipt of the communication in paragraph (14), consider the matter and issue a final declaration which shall be binding on all parties.

A Constituency Committee may remove the Chairperson or secretary from their respective positions for failing to perform their functions, under regulations 8 and 9 respectively.

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A Constituency Committee shall inform the Chairperson or Secretary of the reasons for the proposed removal, and shall give the Chairperson or Secretary reasonable opportunity to be heard.

A Chairperson or secretary who is removed pursuant to paragraph (19) shall continue to discharge duties as a member of the Constituency Committee.

At least two thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office.

The functions of a Constituency Committee shall be to –

- a) Build the capacity of project management committees and Committee and sensitize the Community on the operations of the Fund;
- b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
- d) Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- e) In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
- f) Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- g) In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- h) Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- i) Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- j) Ensure that all projects receive adequate funding and are completed within three years;
- k) Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- l) ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;

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- m) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- n) Ensure that project reports are prepared and submitted to the Board;
- o) Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- p) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
- q) Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
- r) Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act;
- s) Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- t) Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain-
- u) A list of all the new projects commenced during the financial year and their completion status; and A list of all projects approved, funded and commenced during previous financial years, and their completion status;
- v) Enter into performance contracting with the Board on an annual basis;
- w) In exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution;
- x) Receive returns from project management committees in accordance with regulation 15;
- y) Maintain a database of project management committees and reports from the respective committees;
- z) ensure that the reports referred to in paragraph (x) are received before funding is released for each phase of the project being implemented;
- aa) Record the names of all the signatories of the accounts of a project management committee as communicated to a Constituency Committee by the project management committee upon assumption of office;
- bb) Receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;

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- cc) Ensure that the committee does not enter into commitments for which funding has not been allocated;
- dd) Ensure projects are labelled in accordance with the guidelines issued by the Board; and
- ee) Perform any other function assigned to it by the Board.

VI. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

To ensure sustainability of NGCDF Kiminini, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** NG-CDF Kiminini 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.

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- 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 depressed economic performance that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as a development strategy within the constituency. On macro levels FY 2022/2023 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- The NG-CDFC conducted tree planting exercise in various schools as listed in the code list. The exercise included purchasing, transporting, planting and maintaining of the planted tree seedlings by fencing them, watering and constant supply of manure to ensure their sustainability.
- The NG-CDFC conducted public forums during the sports tournament to enlighten the youth on effects of drugs and substance abuse as well as doping in sports as evidenced in the reports and photos.
- The NG-CDFC conducted a constituency tournament to empower the talented youths and also enable the community showcase talents as well as promoting peace within the respective neighbourhoods. The effects of the activities have already started being felt as gang wars and estates/establishment wrangles have greatly reduced.

3. Employee welfare

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

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on their skills and knowledge. NGCDF Kiminini 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-

NGCDF Kiminini 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-

NGCDF Kiminini 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.

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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.

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

.....**T**.....

John Eric Gitonga.

Fund Account Manager.

VII. Statement Of Management Responsibilities

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

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

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

The Accounting Officer in charge of the NGCDF Kiminini Constituency confirms that the Constituency has complied fully with applicable Government Regulations and the terms of external financing

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covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Kiminini Constituency financial statements were approved and signed by the Accounting Officer on 27/3/2024.

.....
Name: Mrs EUNICE WANJONYI
Chairman – NGCDF Committee

.....
Name: John Eric Gitonga
Fund Account Manager

REPUBLIC OF KENYA



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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kiminini Constituency set out on pages 1 to 49, which

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

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

Basis for Qualified Opinion

1. Unsupported Project Management Committee Bank Balances

Note 19.4 and Annex 5 to the financial statements reflect Project Management Committee (PMC) bank balance totalling Kshs.5,323,178. However, the cash books, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.5,323,178 could not be confirmed.

2. Doubtful Ownership of Land

Annex 4 to the financial statements on summary of fixed assets register reflects cumulative historical asset balance of Kshs.17,862,476 as at 30 June, 2023 which includes an amount of Kshs.8,201,591 relating to land held by the Fund. However, the title deed confirming ownership of the land was not provided for audit.

In the circumstances, ownership of the land valued at Kshs.8,201,591 could not be confirmed.

3. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of Kshs.79,106,392 and as disclosed in Note 8 to the financial statements which includes bursary payments amounting to Kshs.29,610,362, Kshs.36,909,500 and Kshs.996,000 disbursed to secondary schools, tertiary institutions and special schools respectively. However, no acknowledgement letters from beneficiary institutions were provided for audit.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis amount of Kshs.219,433,227 and Kshs.143,384,174 respectively resulting to an under-funding of Kshs.76,049,053 or 35% of the budget. However, the Fund spent an amount of Kshs.111,554,440 against actual receipts amount of Kshs.143,384.174 resulting to an under-utilization of Kshs.31,829,734 or 22% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Late Disbursements of Funds from the Board

The statement of receipts and payments reflects transfers from National Government Constituencies Development Fund Board amount of Kshs.88,000,000. However, the amount does not include Kshs.12,088,879 budgeted for in the year 2020/2021 as per the AIE number B214113 which was received on 17 July, 2023. This was contrary to Section 16(a) of the National Government Constituencies Development Fund Act, 2015. The Act stipulates that the functions of the Board shall ensure timely and efficient disbursement of funds to every constituency. Further, Section 39(2) of the Act, states that the disbursement of funds to the Constituency Fund Account shall be effected at the beginning of the first quarter of each financial year with an initial amount equivalent to twenty-five per centum of the allocation and thereafter, the Constituency Fund Account shall be replenished in three equal installments at the beginning of the second, third and fourth quarters of the financial year.

In the circumstances, delay in funds disbursements resulted in delayed implementation of projects which may have denied the public the envisaged services and benefits.

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. Lack of Project Monitoring and Evaluation

Review of the Fund's records revealed that there was no updated project implementation status report to show the number of projects, description, estimated amount, amounts allocated and implementation status of projects as evidence of project monitoring and evaluation contrary to Regulation 11(1)(m-n) of the National Government Constituencies Development Fund Regulations, 2016. The regulation provides that the functions of a Constituency Committee shall be to monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board and ensure that project reports are prepared and submitted to the Board.

In the circumstances, the application of the funds and effectiveness of the projects for implementation by the Fund could not be confirmed.

2. Renovation of Fund Office Block

The Fund allocated an amount of Kshs.1,421,200 for renovation of its two-storey office block comprising of 14 offices. The renovation works included; floor tiling, openings, walls, stair case, wash-rooms, balconies, landscaping, electrical works, painting and labelling of the office. Physical inspection of the project confirmed completion of renovation and utilization of the project. However, landscaping had not been done and the water pump that was installed had broken down. No explanation was provided for the failure to carry out the landscaping and replace the faulty pump.

In the circumstances, value for money may not have been obtained for the incomplete components of the Project.

3. Non-Implementation of Approved Projects

Review of the approved budget implementation for the Fund revealed budget utilization difference amount of Kshs.107,878,787 as at 30 June, 2023. This amount includes Kshs.71,021,593 in respect of thirty three (33) projects whose funds were not disbursed by the Board as at 30 June, 2023 contrary to Section 40 of the National Government Constituencies Development Fund Act, 2015 which provides that, the Board shall ensure that the list of projects forwarded to it by each constituency is, upon approval, funded in accordance with the Act.

Delayed disbursement of the funds affected implementation of planned projects and may have impacted negatively on service delivery to the Public.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether 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 to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall 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 Fund's financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


20 June, 2024


National Government Constituencies Development Fund (NGCDF)
 Kiminini Constituency
 Annual Report and Financial Statements for The Year Ended June 30, 2023
 IX. Statement of Receipts and Payments for the Year Ended 30th June 2023


	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	88,000,000	170,088,879
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		88,000,000	170,088,879
Payments			
Compensation Of Employees	4	2,952,650	2,463,840
Committee expenses	5	4,349,000	5,644,500
Use Of Goods and Services	6	10,400,963	2,689,734
Transfers To Other Government Units	7	9,771,635	92,161,104
Other Grants and Transfers	8	79,106,392	62,930,270
Acquisition Of Assets	9	3,474,800	-
Oversight Committee Expenses	10	1,499,000	-
Other Payments	11	-	-
Total Payments		111,554,440	165,889,448
Surplus/(Deficit)		(23,554,440)	4,199,431

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

The Constituency financial statements were approved by the NGCDFC on 27/3/ 2024 and signed by:


 Fund Account Manager
 Name: John Eric Gitonga


 National Sub-County
 Accountant
 Name: CPA Yaura Meshack
 Wakoli.
 ICPAK M/No: 13319


 Chairman NG-CDF Committee
 Name: Mrs. Eunice Wanyonyi


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

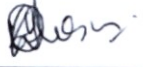
X. Statement of Assets and Liabilities as at 30th June, 2023


	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	31,829,734	55,384,174
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		31,829,734	55,384,174
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		31,829,734	55,384,174
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		31,829,734	55,384,174
Represented By			
Fund Balance B/Fwd	15	55,384,174	51,184,743
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		(23,554,440)	4,199,431
Net Financial Position		31,829,734	55,384,174

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

The Constituency financial statements were approved by NG CDFC on 27/3/2024 and signed by:


 Fund Account Manager
 Name: John Eric Gitonga


 National Sub-County
 Accountant
 Name: CPA Yaura Meshack
 Wakoli.
 ICPAK M/No: 13319


 Chairman NG-CDF Committee
 Name: Mrs. Eunice Wanyonyi

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


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

	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	88,000,000	170,088,879
Other Receipts	3	-	-
Total Receipts		88,000,000	170,088,879
Payments			
Compensation Of Employees	4	2,952,650	2,463,840
Committee Expenses	5	4,349,000	5,644,500
Use Of Goods and Services	6	10,400,963	2,689,734
Transfers To Other Government Units	7	9,771,635	92,161,104
Other Grants and Transfers	8	79,106,392	62,930,270
Oversight Committee Expenses	10	1,499,000	-
Other Payments	11	-	-
Total Payments		108,079,640	165,889,448
Total Receipts Less Total Payments		(20,079,640)	4,199,431
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		(20,079,640)	4,199,431
Cash flow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	(3,474,800)	-
Net Cash Flows from Investing Activities		(3,474,800)	-
Net Increase In Cash And Cash Equivalent		(23,554,440)	4,199,431
Cash & Cash Equivalent At Start Of The Year	12	55,384,174	51,184,743
Cash & Cash Equivalent At End Of The Year	12	31,829,734	55,384,174


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

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


The Constituency financial statements were approved by NG CDFC on 27/3 2024 and signed by:



Fund Account Manager
Name: John Eric Gitonga



**National Sub-County
Accountant**
Name: CPA Yaura Meshack
Wakoli.
ICPAK M/No: 13319



Chairman NG-CDF Committee
Name: Mrs. Eunice Wanyonyi

National Government Constituencies Development Fund (NGCDF)
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XII. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	151,960,174	55,384,174	12,088,879	219,433,227	143,384,174	76,049,053	65%
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-	-
Totals	151,960,174	55,384,174	12,088,879	219,433,227	143,384,174	76,049,053	65%
Payments							
Compensation Of Employees	4,349,300	532,841		4,882,141	2,952,650	1,929,491	60%
Committee Expenses	4,350,000			4,350,000	4,349,000	1,000	100%
Use Of Goods and Services	4,970,939	4,052,910	1,088,879	10,112,728	10,400,963	(288,235)	103%
Transfers To Other Government Units	33,759,860	15,606,379	7,100,000	56,466,239	9,771,635	46,694,604	17%
Other Grants and Transfers	65,202,495	32,451,498	3,900,000	101,553,993	79,106,392	22,447,601	78%
Acquisition of Assets	5,297,376	2,616,546		7,913,922	3,474,800	4,439,122	44%
Oversight Committee Expenses	1,500,000			1,500,000	1,499,000	1,000	100%
Other Payments	3,500,000			3,500,000	-	3,500,000	0%
Funds Pending Approval**	29,030,203	124,000		29,154,203	-	29,154,203	0%
Totals	151,960,174	55,384,174	12,088,879	219,433,227	111,554,440	107,878,787	51%

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

Explanatory Notes.

- Compensation of Employees is underutilized due to over budgeting for the same over the years.
- Use of goods and services is over utilized due to under budgeting for the same during the financial year.
- Transfers to Other Government Units is underutilized due to funds being received at the end of the financial year.
- Other Grants and Transfers is under-utilized due to funds being received at the end of the financial year.
- Acquisition of assets is underutilized due to Ongoing procurement procedures at the end of the financial year.
- Other Payments is underutilized due to funds being received at the end of the financial year.

Explanation on the changes between the original and final budget as per IPSAS 1.9.23.);

- Kes 67,473,053. Are the unutilized funds brought forward from FY 2021/2022(refer to cashbook/bank closing balance as at 30th June 2022).

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	107,878,787
Less undisbursed funds receivable from the Board as at 30 th June 2023	76,049,053
	31,829,734
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	31,829,734

The Constituency financial statements were approved by NG CDFC on 27/3/ 2024 and signed by:



 Fund Account Manager

Name: John Eric Gitonga



 National Sub-County Accountant

Name: CPA Yaura Meshack Wakoli.
 ICPAK M/No: 13319



 Chairman NG-CDF Committee

Name: Mrs. Eunice Wanyonyi

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,349,300	532,841	-	4,882,141	2,952,650	1,929,491
1.2 Committee allowances	2,000,000	-	-	2,000,000	2,000,000	-
1.3 Use of goods and services	2,768,311	2,551,423	1,088,879	6,408,613	6,696,848	(288,235)
Sub-total	9,117,611	3,084,264	1,088,879	13,290,754	11,649,498	1,641,256
2.0 Monitoring and evaluation						
2.1 Capacity building	950,000	1,100,000	-	2,050,000	2,050,000	-
2.2 Committee allowances	2,350,000	-	-	2,350,000	2,349,000	1,000
2.3 Use of goods and services	1,252,628	401,487	-	1,654,115	1,654,115	-
Sub-total	4,552,628	1,501,487	-	6,054,115	6,053,115	1,000
3.0 Emergency						
3.1 Primary Schools	-	6,592,207	-	6,592,207	3,600,000	2,992,207
3.2 Secondary schools	-	22,000	-	22,000	-	22,000
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	3,105,664	-	3,105,664	-	3,105,664
3.5 Unutilised	7,636,190		-	7,636,190	-	7,636,190

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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			
Sub-total	7,636,190	9,719,871	-	17,356,061	3,600,000	13,756,061
4.0 Bursary and Social Security						
4.1 Secondary Schools	28,619,311	-	1,000,000	29,619,311	29,610,362	8,949
4.2 Tertiary Institutions	18,834,033	15,184,757	2,900,000	36,918,790	36,909,550	9,240
4.3 Social Security	3,000,000	-	-	3,000,000	-	3,000,000
4.4 Special Needs	1,000,000	-	-	1,000,000	996,000	4,000
Sub-total	51,453,344	15,184,757	3,900,000	70,538,101	67,515,912	3,022,189
5.0 Sports						
Constituency Sports Tournament	3,030,203	4,097,822		7,128,025	7,590,480	(462,455)
Regional Sports Tournament	-	-	-	-	-	-
Sub-total	3,030,203	4,097,822	-	7,128,025	7,590,480	(462,455)
6.0 Environment						
Prior Years unutilized balances		3,049,048		3,049,048		3,049,048
Sub-total		3,049,048		3,049,048		3,049,048
7.0 Primary Schools Projects (List all the Projects)						
Bikeke Primary School		700,000		700,000		700,000
Machungwa B Primary School		1,600,000		1,600,000		1,600,000
Michael Wamalwa Special School		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			
Waitaluk Primary School		950,000		950,000	950,000	-
Wiyeta Primary School		500,000		500,000	500,000	-
Kahuho Primary School	600,000			600,000		600,000
Kibomet Primary School	800,000			800,000		800,000
Kiminini Primary School	3,000,000			3,000,000		3,000,000
Kitale Forest Primary School	830,000			830,000		830,000
Lulu Primary School	350,000			350,000		350,000
Makindu Primary School	350,000			350,000		350,000
Sikhendu Primary School	1,200,000			1,200,000		1,200,000
Wehoya Primary School	2,000,000			2,000,000		2,000,000
	-	850,000		850,000		850,000
Sub-total	9,130,000	5,600,000	-	14,730,000	1,450,000	13,280,000
8.0 Secondary Schools Projects (List all the Projects)						
Chalicha Secondary School		1,000,000		1,000,000	1,000,000	-
Milele Secondary School		650,000		650,000	650,000	-
Nabiswa Secondary School		1,034,950		1,034,950	-	1,034,950
St.Peters Mucharage Secondary School		2,549,794		2,549,794	-	2,549,794
St.Thomas Aquinas Namgoi Secondary School		1,950,000		1,950,000	1,450,000	500,000

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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			
Wamwini Secondary School		2,821,635		2,821,635	2,821,635	-
AIC Kapkoi Sisal Secondary School	4,034,930			4,034,930		4,034,930
Chalicha Secondary School	4,350,000			4,350,000		4,350,000
Michael Wamalwa Secondary School Birunda	4,034,930			4,034,930		4,034,930
Milele Secondary School	1,500,000			1,500,000		1,500,000
Mufutu Secondary School	1,200,000			1,200,000		1,200,000
Nabiswa Secondary School	900,000			900,000		900,000
St Polycarp Secondary School-Meso	3,000,000			3,000,000		3,000,000
St Teresas Girls Secondary School	4,000,000			4,000,000		4,000,000
St Thomas Aquinas Namgoi Secondary School	800,000			800,000		800,000
Wamuini Secondary School	810,000			810,000		810,000
St. Joseph Secondary School			2,400,000	2,400,000	2,400,000	-
			4,700,000	4,700,000		4,700,000
Sub-total	24,629,860	10,006,379	7,100,000	41,736,239	8,321,635	33,414,604
9.0 Tertiary institutions Projects (List all the Projects)						

National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sub-total						
10.0 Security Projects						
Waitaluk Assistant County Commissioner		400,000		400,000	400,000	-
Kiminini Police Post	900,000			900,000		900,000
Naisambu Police Station	1,332,758			1,332,758		1,332,758
Sirende Assistant Chief's Office	850,000			850,000		850,000
Sub-total	3,082,758	400,000	-	3,482,758	400,000	3,082,758
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)						
11.2 Construction of CDF office	2,801,376	2,616,546		5,417,922	3,474,800	1,943,122
11.3 Purchase of furniture and equipment	2,496,000		-	2,496,000	-	2,496,000
11.4 Purchase of computers						
11.5 Purchase of land						
Sub-total	5,297,376	2,616,546	-	7,913,922	3,474,800	4,439,122
12.0 Oversight Committee Expenses (itemize)						
Accommodation - Domestic Travel	150,000			150,000	150,000	-

National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Advertising, Awareness and Publicity Campaigns	50,000			50,000	50,000	-
Committee allowances	900,000			900,000	900,000	-
Daily Subsistence Allowance	72,000			72,000	72,000	-
Publishing and Printing Services	30,000		-	30,000	30,000	-
Refined Fuels and Lubricants for Transport	250,000		-	250,000	250,000	-
Telephone, Telex, Facsimile and Mobile Phone Service	48,000		-	48,000	47,000	1,000
Sub-total	1,500,000		-	1,500,000	1,499,000	1,000
13.0 Others						
13.1 Strategic Plan	3,500,000			3,500,000.00		3,500,000.00
13.2 Innovation Hub						
Sub-total	3,500,000			3,500,000.00		3,500,000.00
Unapproved projects	29,030,203			29,030,203		29,030,203
AIA		124,000		124,000		124,000
PMC savings				-		-
Sub-total	29,030,203	124,000	-	29,154,203	-	29,154,203
Total	151,960,174	55,384,174	12,088,879	219,433,227	111,554,440	107,878,787

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

XIV. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Kiminini 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.

**National Government Constituencies Development Fund (NGCDF)
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Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

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Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

National Government Constituencies Development Fund (NGCDF)
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XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
		33,000,000
		44,000,000
		22,000,000
		5,000,000
		12,000,000
		12,000,000
		18,000,000
		24,088,879
B185648	21,000,000	
B185112	7,000,000	
B206146	5,000,000	
B206412	12,000,000	
B205784	12,000,000	
B207544	16,000,000	
B207806	15,000,000	
TOTAL	88,000,000	170,088,879

2. Proceeds From Sale of Assets

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

National Government Constituencies Development Fund (NGCDF)
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3. Other Receipts

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

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 Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,897,150	2,235,135
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	977,740	122,520
Employer Contributions Compulsory national social security schemes	77,760	106,185
Total	2,952,650	2,463,840

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	2,477,760	5,644,500
Other committee expenses	1,871,240	-
Total	4,349,000	5,644,500

National Government Constituencies Development Fund (NGCDF)
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6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	196,464	43,000
Communication, supplies and services	845,454	351,252
Domestic travel and subsistence	618,853	88,000
Printing, advertising and information supplies & services	49,240	904,117
Rentals of produced assets	-	282,000
Training expenses	2,343,157	-
Hospitality supplies and services	902,762	-
Insurance costs	-	-
Specialised materials and services	217,000	-
Office and general supplies and services	3,022,590	971,365
Fuel , oil & lubricants	250,000	50,000
Other operating expenses	236,680	-
Bank Charges	90,000	-
Security operations	37,893	-
Routine maintenance - vehicles and other transport equipment	47,580	-
Routine maintenance- other assets	1,543,290	-
Total	10,400,963	2,689,734

National Government Constituencies Development Fund (NGCDF)
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Notes to The Financial Statements (Continued)

7. Transfer to Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	1,450,000	51,800,000
Transfers To Secondary Schools (See Attached List)	8,321,635	40,361,104
Transfers To Tertiary Institutions (See Attached List)	-	
Total	9,771,635	92,161,104

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	29,610,362	36,747,000
Bursary – tertiary institutions (see attached list)	36,909,550	14,940,000
Bursary – special schools (see attached list)	996,000	-
Mock & CAT (see attached list)	-	-
Social Security programs (NHIF)	-	-
Security projects (see attached list)	400,000	7,443,270
Sports projects (see attached list)	7,590,480	-
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	3,600,000	3,800,000
Roads projects (see attached list)	-	-
Total	79,106,392	62,930,270

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 Notes to the Financial Statements (Continued)

9. Acquisition of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	3,474,800	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	3,474,800	-

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	1,417,300	-
Other COC expenses	81,700	-
TOTAL	1,499,000	-

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
TOTAL	-	-

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
Co-operative bank A/C No.01141599005900	31,829,734	55,384,174
	-	-
Total	31,829,734	55,384,174
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (Specify)	-	-
Total	-	-
[Provide Cash Count Certificates for Each]		

13. Outstanding Imprests

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

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Notes to the Financial Statement Continued

14. Retention and Gratuity

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

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

15. Fund Balance B/F

	(1 st July 2022)	(1 st July 2021)
	Kshs	Kshs
Bank accounts	55,384,174	51,184,743
Cash in hand	-	-
Imprest	-	-
Total	55,384,174	51,184,743
Less		
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	55,384,174	51,184,743

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16. Prior Year Adjustments

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

17. Changes in Accounts Receivable – Outstanding Imprests

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

18. Changes in Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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Notes to the Financial Statements (Continued)

1. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff	-	-
Others (specify)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	1,929,491	532,841
Committee expense	1,000	-
Use of goods and services	(288,235)	5,141,789
Amounts due to other Government entities (see attached list)	46,694,604	22,706,379
Amounts due to other grants and other transfers (see attached list)	22,447,601	36,351,498
Acquisition of assets	4,439,122	2,616,546
Oversight Committee Expenses	1,000	-
Other Payments (specify)	3,500,000	124,000
Funds pending approval	29,154,203	-
Total	107,878,787	67,473,053

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19.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	5,323,178	20,615,036
Total	5,323,178	20,615,036

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XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

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

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Compensation of employees	Payment of staff salaries	1,929,491	532,841	Ongoing
Use of goods & services	Purchase of fuel, office stationary	(287,235)	5,141,789	Ongoing
Amounts due to other Government entities				
Primary Schools Projects				
Bikeke Primary School		700,000	700,000	Awaiting Funding from NGCDFB
Machungwa B Primary School		1,600,000	1,600,000	Awaiting Funding from NGCDFB
Michael Wamalwa Special School		1,000,000	1,000,000	Awaiting Funding from NGCDFB
Waitaluk Primary School			950,000	Awaiting Funding from NGCDFB
Wiyeta Primary School			500,000	Awaiting Funding from NGCDFB
Kahuho Primary School	Completion of two classroom: flooring, painting and labelling	600,000		Awaiting Funding from NGCDFB
Kibomet Primary School	Completion of two classrooms: plastering, fittings	800,000		Awaiting Funding from NGCDFB

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
	openings, flooring, painting, general finishes and labelling			
Kiminini Primary School	Fencing of compound measuring 300 meters by 300 meters with barbed wires and concrete poles at Kshs.2,400,000 and landscaping by levelling to completion at Kshs.600,000	3,000,000		Awaiting Funding from NGCDFB
Kitale Forest Primary School	Completion of an administration block with 2 offices, store and a staffroom: plastering, flooring, painting, general finishes	830,000		Awaiting Funding from NGCDFB

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
	and labelling.			
Lulu Primary School	Completion of one classroom: flooring, painting and labelling	350,000		Awaiting Funding from NGCDFB
Makindu Primary School	Completion of one classroom: flooring, painting and labelling	350,000		Awaiting Funding from NGCDFB
Sikhendu Primary School	Completion of an administration block comprising of four offices and staff room: plastering, flooring, shutters, painting and labelling	1,200,000		Awaiting Funding from NGCDFB
Wehoya Primary School	Renovation to completion of five classrooms: roofing, plastering, openings, flooring and painting	2,000,000		Awaiting Funding from NGCDFB

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
		850,000	850,000	Awaiting Funding from NGCDFB
			-	Awaiting Funding from NGCDFB
			-	Awaiting Funding from NGCDFB
Secondary Schools Projects			-	
Chalicha Secondary School			1,000,000	Complete and in use
Milele Secondary School			650,000	Complete and in use
Nabiswa Secondary School		1,034,950	1,034,950	Awaiting Funding from NGCDFB
St.Peters Mucharage Secondary School		2,549,794	2,549,794	Awaiting Funding from NGCDFB
St.Thomas Aquinas Namgoi Secondary School		500,000	1,950,000	Awaiting Funding from NGCDFB
Wamwini Secondary School			2,821,635	Complete and in use
St. Joseph Secondary School			2,400,000	Complete and in use
		4,700,000	4,700,000	Awaiting Funding from NGCDFB
AIC Kapkoi Sisal Secondary School	Construction roofing level of a twin laboratory with capacity of 90 students: foundation and walling.	4,034,930	-	Awaiting Funding from NGCDFB
Chalicha Secondary School	Completion of 80 students capacity twin	4,350,000	-	Awaiting Funding from NGCDFB

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
	laboratory: plastering, flooring, painting, plumbing works, fume chamber and electrical works.			
Michael Wamalwa Secondary School Birunda	Construction to lintel level of 150 students capacity dining hall with a kitchen: foundation and walling.	4,034,930	-	Awaiting Funding from NGCDFB
Milele Secondary School	Completion of 80 students capacity twin laboratory and extra works: worktops, shelves in storage rooms and cabinets.	1,500,000	-	Awaiting Funding from NGCDFB
Mufutu Secondary School	Completion of 150 students capacity dining hall :terrazzo.	1,200,000	-	Awaiting Funding from NGCDFB
Nabiswa Secondary School	Completion of	900,000	-	Awaiting Funding from

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
	80 students capacity twin laboratory and extra works: worktops, shelves in storage rooms and cabinets			NGCDFB
St Polycarp Secondary School-Meso	Construction to roofing level of an administration block with two offices a store and staffroom: foundation and walling.	3,000,000	-	Awaiting Funding from NGCDFB
St Teresas Girls Secondary School	Construction to lintel level of a 90 students capacity twin laboratory: foundation and walling.	4,000,000	-	Awaiting Funding from NGCDFB
St Thomas Aquinas Namgoi Secondary School	Completion of 80 students capacity twin laboratory and extra works: worktops, shelves in	800,000	-	Awaiting Funding from NGCDFB

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
	storage rooms and cabinets			
Wamuini Secondary School	Completion of 80 students capacity twin laboratory and extra works: worktops, shelves in storage rooms and cabinets	810,000	-	Awaiting Funding from NGCDFB
Tertiary institutions Projects				
Sub-Total		46,694,604	22,706,379	
Amounts due to other grants and other transfers				
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	13,756,061	9,719,871	Ongoing
Bursary and Social Security				
Secondary Schools	Bursary for needy students	8,949	1,000,000	Ongoing
Tertiary Institutions	Bursary for needy students	9,240	18,084,757	Ongoing

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Social Security	NHIF contributions Support for needy constituents	3,000,000	-	Ongoing
Special Schools	Bursary for needy students	4,000	-	Ongoing
Sports				
Constituency sports	Organizing Sport Tournament within the constituency	(462,455)	4,097,822	Ongoing
Regional Sport Tournament	Facilitate regional sport tournament in partnership with other Constituencies within the Region.	-	-	Ongoing
Environment				
	Purchase and planting of 200 Grevillea tree seedlings	3,049,048	3,049,048	Ongoing
Security Projects				
Waitaluk Assistant County Commissioner		-	400,000	Complete and in use

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Kiminini Police Post	Completion of a three roomed office: flooring, painting and labelling	900,000	-	Awaiting Funding from NGCDFB
Naisambu Police Station	Completion of a police post roofing: flooring, painting and labelling	1,332,758	-	Awaiting Funding from NGCDFB
Sirende Assistant Chief's Office	Completion of a two roomed office: flooring, painting and labelling	850,000	-	Awaiting Funding from NGCDFB
Sub-Total		22,447,601	36,351,498	
Acquisition of assets				
NG-CDF Office	Construction of NG-CDF Office	1,943,122	2,616,546	Ongoing
Purchase of furniture and equipment	Purchase of office furniture and equipment	2,496,000	-	Ongoing
Sub-Total		1,879,422	1,379,422	
Oversight Committee Expenses(itemize)				
Telephone Expenses	Payment of Telephone Expenses for Constituency	1,000	-	Ongoing

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
	Oversight Committee			
Sub-Total		1,000	-	
Others (ICT Innovation Hubs)				
Strategic Plan	To facilitate in preparation, facts collection designing, typesetting and printing of NG-CDF Kiminini Strategic plan for the period between 2023-2027	3,500,000	-	Awaiting Funding from NGCDFB
ICT Hubs				
Sub-Total		7,940,122	2,616,546	
Funds pending approval**		29,154,203	124,000	Awaiting Approval from NGCDFB
Grand Total		107,878,787	67,473,053	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	8,201,591	-	-	8,201,591
Buildings and structures	4,981,000	3,474,800	-	8,455,800
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	402,385	-	-	402,385
ICT Equipment, Software and Other ICT Assets	802,700	-	-	802,700
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	14,387,676	3,474,800	-	17,862,476

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Annex 5 –PMC Bank Balances as at 30th June 2023

NO	PMC NAME PMC	Account number	Bank	DATE A/C OPENED	Bank Balance 2022/2023	Bank Balance 2021/2022
1	AIC Lolkeringet Primary School	01026030003348	Sidian	06/08/2009	986.50	319,026.50
2	Birunda Primary School	01026030007821	Sidian	21/11/2011	190.01	190.01
3	Chalicha Primary School	01026030000950	Sidian	04/12/2008	29,129.51	29,129.51
4	Chris Wamalwa Primary School	01026030010511	Sidian	29/01/2005	265,487.75	265,487.75
5	Ingavi Primary School	01026020003664	Sidian	22/06/2016	15,525.50	19,383.50
6	Kibagenge Primary School	01026030000187	Sidian	05/08/2008	2,678.02	2,678.02
7	Kiminini Primary School	01026030001515	Sidian	13/01/2009	613.50	435,863.50
8	Kirenga Primary School	01026030011561	Sidian	05/08/2015	249,681.00	652,075.00
9	Konoin Primary School	01026030007881	Sidian	30/11/2011	6,382.00	6,382.00
10	Mbao Farm Primary School	01026020004182	Sidian	13/12/2016	4,554.00	4,554.00
11	Mitoni Mitatu Primary School	01026030003501	Sidian	28/08/2009	101,212.50	101,212.50
12	Naisambu Primary School	01026030003003	Sidian	22/07/2009	42,950.75	42,950.75
13	Sikhendu Primary School	01026030000764	Sidian	21/11/2008	144,172.05	172,441.05
14	Sirende Primary School	01026030002491	Sidian	03/07/2009	645.98	645.98
15	Wekhonye Primary School	01026030004670	Sidian	10/12/2009	12,756.22	12,756.22
16	Weyeta Primary School	01026030010761	Sidian	11/05/2015	208,809.51	22,909.51
17	Emmanuel ACK Wehova Secondary School	01026030009448	Sidian	31/12/2012	0.01	0.01
18	AIC Kaptien Secondary School	01026030007341	Sidian	28/10/2011	19,620.01	19,620.01
19	AIC Konoin Secondary School	01026030004530	Sidian	07/12/2009	76,146.70	76,146.70
20	AIC Lolkeringet Secondary School	01026030008731	Sidian	28/08/2012	30.02	30.02
21	Birunda Secondary School	01026030000810	Sidian	28/11/2008	157,528.00	2,007,194.00
22	Friends Secondary School Sirende	01026030000527	Sidian	17/10/2008	4,009.25	1,021,484.25
23	Machungwa Secondary School	01026030000748	Sidian	20/11/2008	18,516.00	18,516.00
24	Michael Wamalwa Memorial Secondary School	01026030011381	Sidian	03/02/2020	955.00	955.00

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NO	PMC NAME PMC	Account number	Bank	DATE A/C OPENED	Bank Balance 2022/2023	Bank Balance 2021/2022
25	Milele Secondary School	01026030011141	Sidian	02/02/2016	46,519.50	835,248.50
26	Misemwa Secondary School	01026030011151	Sidian	03/02/2016	3,175.45	133,235.45
27	Mitoto Secondary School	01026030011631	Sidian	21/10/2020	10,310.00	281,849.00
28	Mufutu Secondary School	01026030000896	Sidian	01/12/2008	229,292.50	559,752.50
29	Muongano Secondary School	01026030003534	Sidian	31/08/2009	16,610.00	16,610.00
30	Namanda Secondary School	01026150021291	Sidian	06/04/2018	54,653.25	54,653.25
31	Nyabomo Secondary School	01026030001604	Sidian	20/01/2009	53,175.00	603,177.00
32	SA Hillario Wekhonye Secondary School	01026030001507	Sidian	13/01/2009	72,120.75	72,120.75
33	Simatwet Secondary School	01026150023226	Sidian	27/06/2018	2,726.18	2,726.18
34	St Andrew's Girls High School Baraton	01026030011391	Sidian	04/02/2020	162,124.35	255,957.35
35	St Francis Mitoni Mitatu Secondary School	01026030001248	Sidian	24/12/2008	2,015.03	2,015.03
36	St James Secondary School Amagoro	01026030006428	Sidian	09/02/2011	29,474.50	29,474.50
37	St Raphael Big Tree Secondary School	01026030001558	Sidian	14/01/2009	3,186.95	415,666.95
38	St Vincent Secondary School Kiminini	01026030004522	Sidian	05/12/2009	1,432.01	1,432.01
39	Kikwamet Primary School	01026030006150	Sidian	18/01/2011	1,509.75	1,509.75
40	Milimani Chiefs Office	01026030009618	Sidian	06/02/2013	1,535.00	1,535.00
41	Mucharage Administration Police Camp	01026030011671	Sidian	30/12/2020	1,194.60	1,194.60
42	Sirende Police Post	01026030011621	Sidian	13/10/2020	10,921.00	10,921.00
43	Sabata Primary School	01026030004174	Sidian	30/11/2009	4,123.02	38,923.02
44	Nyamira Primary School	01026030002813	Sidian	14/07/2009	9,069.25	129,129.25
45	Mitoto Primary School	01026030001450	Sidian	12/01/2009	2,625.70	132,686.70
46	Forest Primary School	01026030002805	Sidian	14/07/2009	50,635.00	50,635.00
47	Milimani Primary School	01026030003054	Sidian	24/07/2009	1,147.75	1,1147.75
48	Hill School Primary	01023020003694	Sidian	12/07/2016	40,112.80	40,112.80
49	Kabuvefwe Primary School	01026030000871	Sidian	01/12/2008	702.50	10,702.50
50	Weonia Primary School	01026030004115	Sidian	27/11/2009	126,017.85	132,389.85
51	Baraton Primary School	01026030004204	Sidian	30/11/2009	97,808.25	206,208.25

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NO	PMC NAME PMC	Account number	Bank	DATE A/C OPENED	Bank Balance 2022/2023	Bank Balance 2021/2022
52	Namawanga Primary School	01026030007571	Sidian	01/11/2011	5,691.85	310,751.85
53	Kiungani Primary School	01026030007611	Sidian	03/11/2011	59,402.40	159,193.40
54	Lulu Primary School	01026030009918	Sidian	19/11/2013	48,905.24	60,892.24
55	Makindu Primary School	01026030004182	Sidian	22/03/2022	48,865.00	77,815.00
56	Wehoya Primary School	01026030003380	Sidian	13/08/2009	18,403.20	18,403.20
57	Kaptien Primary School	01026030005960	Sidian	26/11/2010	16,930.10	16,930.10
58	Toro Primary School	01026030011941	Sidian	28/06/2021	167.00	309,382.00
59	Machungwa Primary School	01026030005944	Sidian	23/11/2010	960.41	1,140.00
60	Misemwa Primary School	01026030005618	Sidian	16/7/2010	1,394.05	1,394.05
61	Bikeke Primary School	01026030003364	Sidian	10/08/2009	2,254.00	57,374.00
62	Kapkoi Primary School	01026030006339	Sidian	02/02/2011	3,890.75	3,890.75
63	Waitaluk Primary School	01026030002511	Sidian	07/07/2009	19,459.00	33,595.00
64	Machungwa B Primary School	01026020004232	Sidian	05/01/2017	3,648.00	3,648.00
65	Wamuini Primary School	01026030007811	Sidian	21/11/2011	1,398.50	41,450.00
66	Amagoro Primary School	01026030007601	Sidian	02/11/2011	19,315.00	1,030,861.00
67	Mokoiywet Primary School	01026030006010	Sidian	07/12/2010	250.00	39,301.00
68	Mosoriot Primary School	01026030005952	Sidian	24/11/2010	1,231.99	1,411.99
69	Nyabomo Primary School	01026030005596	Sidian	17/06/2010	32,129.70	32,129.70
70	Milele Primary School	01026030001213	Sidian	19/12/2006	31,677.52	48,902.52
71	Namgoi Primary School	01026030007741	Sidian	11/11/2011	74.00	145,154.00
72	Kahuho Primary School	01026030001256	Sidian	29/12/2008	96,191.00	467,599.00
73	Kibomet Primary School	01026030002988	Sidian	25/7/2009	3,256.00	1,392,846.00
74	St Theresa's Sikhendu Secondary School	01026030001426	Sidian	8/01/2007	43,075.75	43,075.75
75	AIC Kibomet Secondary School	01026030011811	Sidian	25/05/2021	13,021.00	13,021.00
76	Mucharage Secondary School	01026030003127	Sidian	27/07/2009	1,366.50	1,581,426.00
77	Nabiswa Secondary School	01026030010741	Sidian	11/4/2015	27,900.75	1,844,839.75
78	St James Mabonde Secondary School	01026030000659	Sidian	11/11/2008	3,393.50	193,453.59

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NO	PMC NAME PMC	Account number	Bank	DATE A/C OPENED	Bank Balance 2022/2023	Bank Balance 2021/2022
79	AIC Kapkoi Sisal Secondary School	01026030009048	Sidian			1,412,499.00
80	Nabunga Primary School	01026030003623	Sidian	11/09/2009	108,780.03	252,761.03
81	Shimo La Tewa Primary School	01026030007661	Sidian	05/11/2011	50,995.25	50,995.25
82	Nabunga Secondary School	01026030003682	Sidian	03/10/2009	102,366.15	172,352.15
83	Sirende Assistant Chiefs Office	01026030012178	Sidian	24/11/2021	33,974.00	38,924.00
84	Naisambu Police Post	01026030012098	Sidian	01/09/2021	42,245.00	42,245.00
85	Namanda Primary School	01026030010211	Sidian	24/6/2014	3,743.25	123,622.25
86	Milimani Assistant Chiefs Office	01026030012128	Sidian	4/10/2021	79,462.00	287,652.00
87	Bikeke Police Station	01026030012148	Sidian	08/11/2021	13,636.00	878,781.00
88	Kiminini Police Post	01026030009598	Sidian	18/1/2023	11,960.50	11,960.50
89	Mali Saba Police Station	01026030012088	Sidian	23/8/2021	171,930.00	753.00
90	Nakwangwa Primary School	01026030001779	Sidian	29/1/2009	843,161.25	83,451.25
91	Mufutu Primary Shool	01025030003852	Sidian	02/8/2005	300,440.00	6,700.00
92	Milimani Assistant Chief's Office	01134599057500	Co-op	30/7/2009	1505.00	1505.00
93	AIC Kapkoi Sisal Secondary School	01134599057500	Co-op	21/7/2020	36,371.00	36,371.00
94	St Thomas Aquinas Secondary School Namgoi	01139599176700	Co-op	11/09/2009	606,453.00	6,831.00
95	St John's Girls High School Sirende	01139694425700	Co-op	11/09/2009	6,037.00	6,037.00
96	Chalicha Secondary School	01139599177200	Co-op	06/7/2020	9,069.00	9,069.00
	TOTAL				5,323,178.37	20,615,036.05

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

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Accuracy of Cash and Cash Equivalents	Bank reconciliation statement for June 2022 reflects unrepresented cheques with no supporting schedules was provided to confirm accuracy and subsequent clearance of the cheques	The cheques have since been reversed and replaced	Resolved	30/07/2023
Unsupported Project Management Committee Bank Balances	Unavailability of the cash book, bank reconciliation statements, certificates of bank balances and bank statements	The cash book, bank reconciliation statements, certificates of bank balances and bank statements were availed and submitted	Resolved	30/07/2023
Budgetary Control and Performance	No explanation was provided for the significant under-absorption of budget as required by IPSAS for the funds utilized resulting to overall under-absorption of 29% of the budget	The projects were implemented and the evidences provided for the funds	Resolved	30/07/2023
Unresolved Prior Year Matters	The management has not addressed audit issues in 2020/2021 F/Y report	The issues have already been resolved and response submitted	Resolved	30/07/2023



John Eric Gitonga
 Fund Account Manager.