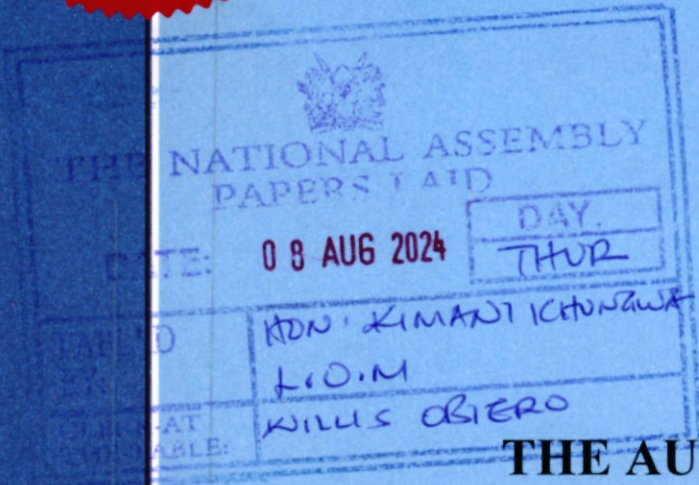
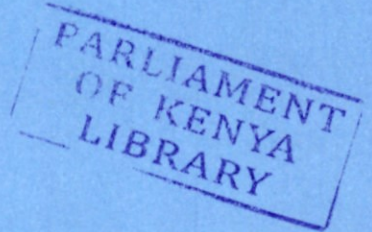


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

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

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



NJORO CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

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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1. Acronyms and Abbreviations

Provide a list of all applicable acronyms and abbreviation e.g.

NG-CDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

CDF- Constituency Development Fund

ARMC -Audit and Risk Management Committee

2. 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, the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund, represents NG-CDF.

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The Njoro Constituency NG-CDF day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

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	JAMES GITONGA NGUNKU
2.	Sub-County Accountant	BEATRICE W. NDEGE
3.	Chairman NG-CDFC	THOMAS TOO
4.	Member NG-CDFC(SECRETARY)	MARGERET BUSINEI

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of Njoro Constituency NG-CDF. The reports and recommendation of ARMC when adopted by the NG-CDF 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) Njoro Constituency NG-CDF Headquarters

P.O. Box 531-20107
DCC HQ
Njoro, Sub county
Nakuru, KENYA

(e) Njoro Constituency NG-CDF Contacts

Telephone: (254) 720-062-675
E-mail: cdfnjoro@NG-CDF.go.ke
Website: www.cdf.go.ke

(f) Njoro Constituency NG-CDF Bankers

Equity Bank (Account number: 1460277706825)

Westside mall Branch

P.O. Box 4399-20100

Nakuru. 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

3. NG-CDFC Chairman's Report



Name: Thomas Too
CHAIRMAN NG-CDF COMMITTEE

The Njoro National Government Constituency Development Fund has had a successful year other than for a few challenges here and there. The organization was able to receive Kshs 87,000,000 as funding from the board during the financial year. Together with the balance brought forward of kshs.8, 281,189 and AIA of Kshs 57,000 collected during financial from sale of tender documents. The organization had an actual funds available totalling to Kshs.95, 281,189 with an additional AIA of KShs: 57,000 making it KShs: 95,338,189 out of which we successfully utilized Kshs 41,559,266

Which is a 43.6% utilization rate. Specifically, compensation of employees amounted to Kshs. 3,444,620; use of goods and services amounted to Kshs. 3,603,494; while Ksh. 4,814,083 was committee expenses, other grants and transfers amounted to Kshs.29,697,069. As compared to the final budget, however, the utilization rate was 25.9%, which is due to the funds that have not been received from the board and funds, which were received late as the financial year ended.

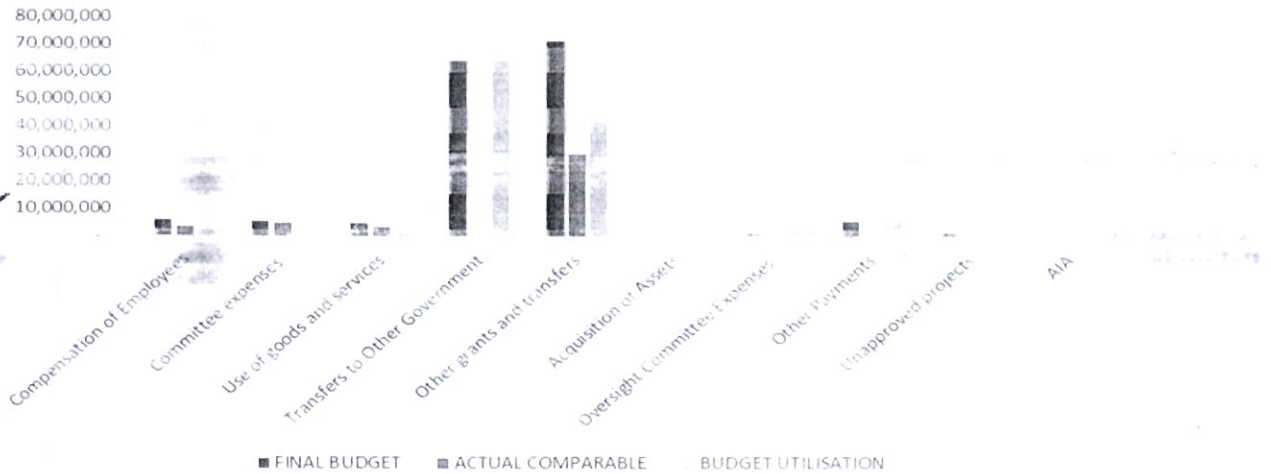
Below is a chart detailing the actual expenditure as compared to the final budget,

BUDGET UTILISATION



- Compensation of Employees
- Committee expenses
- Use of goods and services
- Transfers to other Government Units
- Other grants and transfers
- Acquisition of Assets
- Oversight Committee Expenses
- Other Payments
- Unapproved projects
- AIA

ACTUAL VS FINAL BUDGET



The fund was successful in that we were able to disburse bursary to needy students in the constituency. We were able to support infrastructural growth in primary and secondary schools as well as infrastructure for security offices.

Challenges, Emerging issues and recommendations

One of the main challenges that the constituency experienced during the implementation of projects during the financial year 2022-2023 was the sudden increase in the cost of construction inputs such as cement and steel associated with the increase in fuel costs and general inflation in the economy. This was a challenge because the initial approved budget for projects could no longer sufficient to implement projects as costs of inputs rose up. Going forward we are going to review the budgets of projects in line with the new costs for us to maintain the same project deliverables.

The other challenge was on late disbursement of fund, as a constituency we received part of our large funds by almost the closure of the financial year. As per our statement, we had KShs: 54,511,025 in our account, this was as a result of the late disbursement of funds by the national treasury.

Going forward we recommendation that once the projects are approved and the code list released likewise the fund should be released to the constituency so as the projects are implemented on time. With that the value for money shall be felt.



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Name: Thomas Too
CHAIRMAN NG-CDF COMMITTEE

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

Introduction

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

The key development objectives of Njoro *Constituency 2023-2027* plan are to:

- a) To enhance accessibility to quality education for all by improving the learning environment through quality school infrastructure and bursaries for better performance.
- b) To support the creation of conducive environment that enhances peace, security, efficiency and effectiveness in public administration
- c) To empower and develop youth and special groups to reduce dependency by nurturing talents and sports
- d) To support building of capacity and capability for timely response and management of disaster risks

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To enhance accessibility to quality education for all by improving the learning environment through quality school infrastructure and bursaries for better performance.	Increased enrolment in primary schools and tertiary institutions. Better grades leading to improved transition to secondary schools and tertiary institutions	Number of usable physical infrastructure built in primary, secondary and tertiary institutions, number of schools and students. % increase in the number of students joining secondary schools and tertiary institutions.	Number of physical infrastructures in schools has increased. Number of bursary beneficiaries increases as number of students joining secondary schools, special schools and tertiary institutions increased.

Security	To support the creation of conducive environment that enhances peace, security, efficiency and effectiveness in public administration	Less crime in the area	Number of crimes reported, number of security projects completed.	3 Assistant Chiefs, Chief's offices, police station have been constructed to completion. Also, funds have been allocated for construction of Assistant County Commissioners office.
Sports	To empower and develop youth and special groups to reduce dependency by nurturing talents and sports	Nurture talents and support youths in the area	Sport activities and events organized	Constituency sports activities organized and winning teams awarded.
Emergency	To support building of capacity and capability for timely response and management of disaster risks	Better built projects with a greater impact	Number of completed projects in use	NG-CDFC and PMC training has been undertaken and timely responded to emergencies

5. Governance Statement

a) Appointment and Removal of NG-CDFC Members

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

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

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

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

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

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

(14), consider the matter and issue a final declaration which shall be binding on all parties. A member against whom a complaint is made shall not, participate in the deliberations and activities of a Constituency Committee from the time the Constituency Committee starts considering the complaint. If a member against whom a complaint is made responds to the allegations to the satisfaction of a Constituency Committee and the committee decides in favour of such member, the member shall resume duties as a member of the Committee.

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

b) Roles and functions of the NG-CDFC Committee

The functions of a Constituency Committee shall be to;

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

building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies.

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

c) Induction, and training of Members

The NGCDFC were trained on the month of May 2023 at Mombasa Sai rock hotel (from 1st to 7th may 2023) as per the Acts requirement on the financial year 2023/23 at Mombasa. They were equipped with skills and knowledge on running the funds and affairs of the constituency. On disbursement on funds to PMC the members were trained to act on ensuring that the funds in PMC we utilized as per the law.

- d) No of meetings held, disclose policy on conflict of interest, Members remuneration, ethics and conduct, risk management.

Njoro NGCDFC held meetings as per the Act, that requires members to hold at most 24 meetings. The members held 23 meeting which can be supported by written minutes in the NG-CDFC minute file.

A conflict of interest occurs when an individual's personal interests – family, friendships, financial, or social factors – could compromise his or her judgment, decisions, or actions in the workplace. Government agencies take conflicts of interest so seriously that they are regulated. Industry organizations, corporations, and universities, including our university, follow that lead by including conflicts of interest in our policies, regulations, and standards of operating procedures. For our university, we must follow Florida's Code of Ethics for Public Officers and Employees that includes standards of conduct and reporting requirements. On those bases Njoro NG-CDFCs are required to disclose any interest on offices they hold.

Members are remunerated as per the Act where the chairperson receives Ksh:7,000/= and other members are remunerated at a flat rate of Ksh:5,000/=.

Members are asked to sign code of ethic policy when they come into office, the members did so as require by the law.

Risk is the possibility of something bad happening. Risk involves uncertainty about the effects/implications of an activity with respect to something that humans value (such as health, well-being, wealth, property or the environment), often focusing on negative, undesirable consequences.^[2] Many different definitions have been proposed. The international standard definition of risk for common understanding in different applications is "effect of uncertainty on objectives At our offices we do have the risk register, where we manage all the risks that may occur during the running of office affairs.

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Njoro NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the

constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.

b. **Security Sector Support:** Among its key pillars; NG-CDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

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

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

2. Environmental performance

The 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.

3. Employee welfare

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

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

Njoro NG-CDF Constituency is committed to fair and ethical market practises.

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

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

NG-CDF 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-

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

Public Participation in Project Identification, 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 considers 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.

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



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Name: James Gitonga Ngunku

Fund Account Manager.

7. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NG-CDF- Njoro 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 NG-CDF- Njoro 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 NG-CDF- Njoro 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.

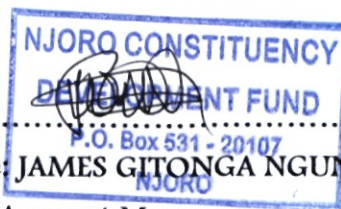
The Accounting Officer in charge of the NG-CDF Njoro Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NG-CDF- Njoro Constituency financial statements were approved and signed by the Accounting Officer on 5/9 2023.



Name: THOMAS TOO
Chairman – NG-CDF Committee



Name: JAMES GITONGA NGUNKU
Fund Account Manager

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NJORO 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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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, risk management environment and 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 - Njoro Constituency set out on pages 1 to 63, which comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and a summary statement of appropriations for the year then ended and a summary of significant accounting policies

and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Unsupported Bursaries

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.29,697,069. The amount comprise of bursaries to secondary schools, tertiary institutions and special schools amounting to Kshs.18,496,069, Kshs.10,690,000 and Kshs.511,000, respectively as disclosed in Note 8 to the financial statements. However, the bursaries were not supported by financial return acknowledging receipt of funds and confirming that the amounts have been credited to the school or college fees accounts for the targeted beneficiaries.

In the circumstances, the accuracy and completeness of bursary expenditure totalling Kshs.29,697,069 could not be confirmed.

2. Unsupported Fuel, Oil and Lubricants Costs

The statement of receipts and payments reflects use of goods and services amounting to Kshs.3,603,494. The amount includes fuel, oil and lubricants expenditure totalling Kshs.876,177 as disclosed in Note 6 to the financial statements. Review of records revealed that a supplier was paid Kshs.876,177 in advance for the supply of refined fuels and lubricants. However, the advance payments were not secured and the expenditure was not supported by supplier statements.

In the circumstances, the accuracy and completeness of fuel, oil and lubricants expenditure amounting to Kshs.876,177 could not be confirmed.

3. Unconfirmed Project Management Committees Account Balances

Note 18.4 and Annex 5 to the financial statements reflects Project Management Committees (PMC) account balances of Kshs.47,321 held in twenty-eight (28) bank accounts. However, cash books, certificate of bank balances and bank reconciliation statements in support of the PMC account balances were not provided. Further, no explanation was provided for failure to transfer the balances to the Constituency account.

In addition, the comparative PMC account balances of Kshs.73,190,071 reflected in Note 18.4 to the financial statements differs with the re-casted total balance of Kshs.73,089,069 resulting to an unexplained variance of Kshs.101,002.

In the circumstances, the accuracy and completeness of the PMC account balance of Kshs.47,321 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Njoro Constituency Management in accordance with ISSAI 130 on the 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 amounting to Kshs.160,298,363 and Kshs.95,338,189, respectively, resulting to underfunding of Kshs.64,960,174 or 41% of the budget. However, the Fund spent Kshs.41,559,266 against actual receipts of Kshs.95,338,189, resulting to under-utilization of Kshs.53,778,923 or 56% of actual receipts.

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

Other Matter

Unresolved Prior Year Audit Matter

The audit report of the previous year highlighted several issues in respect of the Financial Statements and Lawfulness and Effectiveness in Use of Public Resources. Management's report on the progress made in resolving the issues at Annex 6 to the financial statements indicates that the issues have been resolved. However, Management has not provided evidence on how the issues were resolved.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and 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. Over-Establishment of Staff at the Constituency Office

The statement of receipts and payments reflects compensation of employees' expenditure amounting to Kshs.3,444,620. Review of records revealed that the Constituency office has twelve (12) employees on three-years contract. This was contrary to the National Government Constituencies Development Board referenced CDF Board/circulars/ vol I.I./166 dated 24 June, 2013 which recommended recruitment of four positions to the Constituency offices but not exceeding five in number. The eight (8) excess employees drew an annual gross salary of Kshs.882,000 which was avoidable.

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

2. Irregular Committee Expenses

The statement of receipts and payments reflects committee expenses amounting to Kshs.4,814,083 as disclosed in Note 5 to the financial statements. The amount includes sitting allowances to one hundred and twenty (120) vetting committee members totalling Kshs.600,000, paid at a daily rate of Kshs.2,500 for two (2) days in form of imprest. However, the daily rate of Kshs.2,500 was not approved by the Salaries and Remuneration Commission (SRC). Further, there are no guidelines on payments of such allowances as required by Regulation 33 of the National Government Constituencies Development Fund Regulations, 2016 which requires the Cabinet Secretary for the time being responsible for matters relating to National Economic Policy and Planning and Development, with the approval of the National Assembly Select Committee on National Government Constituencies Development Fund, issue guidelines on allowances payable to members of a Constituency Committee and other Government officers involved in the management of the Fund.

In addition, schedule of meetings to be held during the year was not prepared. This was contrary to Regulation 7(9) of the National Government Constituencies Development Fund Regulations, 2016 which requires the Secretary to prepare, in consultation with the officer of the Board seconded to the Constituency, and table it before the Constituency Committee.

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

3. Irregular Procurement of Goods and Services

The statement of receipts and payments reflects use of goods and services amounting to Kshs.3,603,494. The amount includes utilities, supplies and services expenditure totalling Kshs.782,450 as disclosed in Note 6 to the financial statements. Review of records revealed that the utilities, supplies and services expenditure include low value procurement totalling Kshs.750,000 by using imprest. This was contrary to Regulation 93(3) of the Public Finance Management (National Governments) Regulations, 2015 which states that temporary imprests shall be issued mainly in respect of official journeys and are intended to provide officers with funds with which they can meet travelling, accommodation and incidental expenses.

Further, the expenditure was not supported by Electronic Tax Register (ETRs) receipts. This was contrary to Regulation 93(2) of the Public Procurement and Asset Disposal Regulations, 2020 which requires low value procurements to be supported by original Kenya Revenue Authority Electronic Tax Receipt duly signed by the person undertaking the low value procurement of goods, works or services.

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

4. Failure to Transfer Funds to Project Management Committees

The statement of receipts and payments reflects a Nil balance in respect of transfer to other Government units as disclosed in Note 7 to the financial statements. Review of records revealed that the Constituency received fund in respect of various projects in secondary schools, primary schools and security amounting to Kshs.7,700,000, Kshs.3,700,000 and Kshs.3,200,000, respectively, all totalling Kshs.14,600,000 in the year under review. However, the funds were not transferred to the Project Management Committee bank accounts. This is contrary to Regulation 11(1)(j) of the National Government Constituencies Development Fund Regulations, 2016 which requires the Constituency Committee to ensure that all projects receive adequate funding and are completed within three years.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply, 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and 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 the 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 controls, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

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

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

The 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 comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 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

03 June, 2024

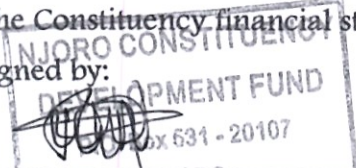
Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023


9. Statement of Receipts and Payments for the Year Ended 30th June 2023


	Note	FY 2022/2023	FY 2021/2022
		Kshs	Kshs
Receipts			
Transfers From NG-CDF Board	1	87,000,000	182,177,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	57,000	15,000
Total Receipts		87,057,000	182,192,758
Payments			
Compensation Of Employees	4	3,444,620	2,946,534
Committee expenses	5	4,814,083	4,089,700
Use Of Goods and Services	6	3,603,494	3,711,395
Transfers To Other Government Units	7	-	79,050,000
Other Grants and Transfers	8	29,697,069	119,453,190
Acquisition Of Assets	9	-	203,000
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		41,559,266	209,453,819
Surplus/ (Deficit)		45,497,734	(27,261,061)

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 NG-CDFC on 5/9 2023 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: JAMES GITONGA

Name: BEATRICE NDEGE
ICPAK M/No: 22322

Name: THOMAS TOO

Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

10. Statement Of Assets and Liabilities As At 30th June, 2023


	Note	FY 2022/2023	FY 2021/2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	54,511,025	8,281,189
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		54,511,025	8,281,189
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		54,511,025	8,281,189
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	732,102	-
Total Financial Liabilities		732,102	-
Net Financial Assets		53,778,923	8,281,189
Represented By			
Fund Balance B/Fwd	15	8,281,189	35,542,250
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		45,497,734	(27,261,061)
Net Financial Position		53,778,923	8,281,189

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

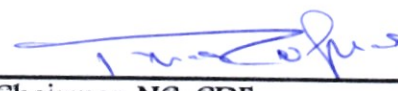
The Constituency financial statements were approved by NG CDFC on 5/9 2023 and signed by:


Fund Account Manager
 P.O. Box 531-20107
 NJORO

Name: JAMES GITONGA


National Sub-County Accountant

Name: BEATRICE NDEGE
 ICPAK M/No: 22322


Chairman NG-CDF Committee

Name: THOMAS TOO

Njoro Constituency

National Government Constituencies Development Fund (NG-CDF)

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

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


	Notes	FY 2022/2023	FY 2021/2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NG-CDF Board	1	87,000,000	182,177,758
Other Receipts	3	57,000	15,000
Total Receipts		87,057,000	182,192,758
Payments			
Compensation Of Employees	4	3,444,620	2,946,534
Committee Expenses	5	4,814,083	4,089,700
Use Of Goods and Services	6	3,603,494	3,711,395
Transfers To Other Government Units	7	-	79,050,000
Other Grants and Transfers	8	29,697,069	119,453,190
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		41,559,266	209,250,819
Total Receipts Less Total Payments		45,497,734	(27,058,061)
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	732,102	-
Net Cash Flow from Operating Activities		46,229,836	(27,058,061)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	(203,000)
Net Cash Flows from Investing Activities		-	(203,000)
Net Increase In Cash And Cash Equivalent		46,229,836	(27,261,061)
Cash & Cash Equivalent At Start Of The Year	12	8,281,189	35,542,250
Cash & Cash Equivalent At End Of The Year	12	54,511,025	8,281,189

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

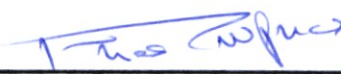
The Constituency financial statements were approved by NG CDFC on 5/9 2023 and signed by:


Fund Account Manager
P.O. Box 20107
NJORO

Name: JAMES GITONGA


National Sub-County
Accountant

Name: BEATRICE NDEGE
ICPAK M/No: 22322


Chairman NG-CDF
Committee

Name: THOMAS TOO

Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

12. 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 %
	FY 2022/2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursement s	FY 2022/2023	FY 2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NG-CDF Board	151,960,174	8,281,189	0	160,241,363	95,281,189	64,960,174	59%
Proceeds From Sale of Assets	-	-	-	-	-	-	0%
Other Receipts	57,000	-	-	57,000	57,000	-	0%
Totals	152,017,174	8,281,189	0	160,298,363	95,338,189	64,960,174	59%
Payments							
Compensation Of Employees	4,567,556	1,400,717	-	5,968,273	3,444,620	2,523,653	57.7%
Committee Expenses	4,712,000	739,037	-	5,451,037	4,814,083	636,954	88.3%
Use Of Goods and Services	4,396,859	484,875	-	4,881,734	3,603,494	1,278,240	73.8%
Transfers To Other Government Units	62,973,984	1,000,000	-	63,973,984	-	63,973,984	0.0%
Other Grants and Transfers	70,486,190	683,188	-	71,169,378	29,697,069	41,472,309	41.7%
Acquisition of Assets	-	19,271	-	19,271.00	-	19,271	0.0%
Oversight Committee Expenses	1,423,584	-	-	1,423,584	-	1,423,584	0.0%
Other Payments	2,200,000	3,593,101	-	5,793,101	-	5,793,101	0.0%
Funds Pending Approval**	1,200,000	-	-	1,200,000	-	1,200,000	0.0%
AIA	57,000	361,000	-	418,000	-	418,000	0.0%
Totals	152,017,174	8,281,189	-	160,298,363	41,559,266	118,739,097	25.9%

Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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

Explanatory Notes.


- (a) Compensation for employees whose budget was at ksh.5,968,273 was utilized at ksh.3,444,620 of 57.7%, this was as a result of late disbursements of funds by the national treasury hence late engagement of the staff due to lack of fund. Hence the utilization of its funds coming way below the budgeted margin.
- (b) Committee Expenses whose budget was at Ksh. 5,451,037 was utilized at Ksh. 4,814,083 of 88.3% performing some how better even though coming below the 90% utilization margin. But as a committee they did a good job on its mandate on monitoring and evaluation on the constituency projects.
- (c) Use of Goods and Services was utilized at 73.8% way below the margin, this was as a result of late disbursement of the kits funds from the national treasury hence hindering the constituency's functions and running of the office functions.
- (d) Other Grants and Transfers whose main projects are on construction of infrastructures in school mainly construction of classrooms, dormitory, administration blocks, and purchase of school buses and land was not done at its maximum level by the closure of the financial year coming at 41.7% due to late disbursement of fund. However, during preparation of financial statements the disbursement was at 100%.
- (e) Transfers to Other Government Units, acquisition of assets, oversight committee expenses, other payments were at 0.00% this was as a result of late disbursement of funds by national treasury during the financial year.


Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	118,739,097
Less undisbursed funds receivable from the Board as at 30 th June 2023	64,960,174
	53,778,923
Increase/ (decrease) Accounts payable	732,102
(Decrease)/ Increase Accounts Receivable	-
Add/ Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	54,511,025

The Constituency financial statements were approved by NG CDFC on 5/9 2023 and signed by:

Fund Account Manager

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
 Name: JAMES GITONGA
 P.O. Box 531 - 20107
 NJORO

National Sub-County Accountant

 Name: BEATRICE NDEGE
 ICPAK M/No:22322

Chairman NG-CDF Committee

 Name: THOMAS TOO

*Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

13. 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						
Employees salary	3,207,600	1,179,890	-	4,387,490	2,513,920	1,873,570
Cashual Labour/Internship	120,000	-	-	120,000	-	120,000
Gratuity	994,356	220,827	-	1,215,183	762,582	452,601
NSSF	245,600	-	-	245,600	168,118	77,482
sub totals	4,567,556	1,400,717	-	5,968,273	3,444,620	2,523,653
1.2 Committee allowances						
NG-CDFC Allowance	1,248,000	-	-	1,248,000	1,224,000	24,000
NG-CDFC staff Allowance	288,000	-	-	288,000	206,500	81,500
sub totals	1,536,000	-	-	1,536,000	1,430,500	105,500
1.3 Use of goods and services						
Water & Sewerage Charges	18,000	900	-	18,900	18,900	-
Gas Expenses	16,200	200	-	16,400	16,400	-
Telephone, Telex, Facsimile and Mobile Phone Service	48,000	1,100	-	49,100	49,100	-

*Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
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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			
Courier and Postal Services	20,000	11,128	-	31,128	20,578	10,550
Travel Costs (Airlines, Bus, Railway, Mileage Allowances, etc.)	100,000	-	-	100,000	-	100,000
Publishing and Printing Services	30,000	100	-	30,100	30,100	-
Subscriptions to Newspapers, Magazines and Periodicals	30,000	0	-	30,000	21,916	8,084
Advertising, Awareness and Publicity Campaigns	50,000	119,000	-	169,000	119,000	50,000
Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	200,000	-	-	200,000	200,000	-
Other Committee Expenses	832,000	36,944	-	868,944	868,862	82
Motor Vehicle Insurance	100,000	-	-	100,000	-	100,000
General Office Supplies (Papers, Pencils, Forms, Small Office Equipment etc.)	140,230	427	-	140,657	140,657	-
Supplies and Accessories for Computers and Printers	220,000	-	-	220,000	220,000	-
Sanitary and Cleaning Materials, Supplies and Services	50,000	201,630	-	251,630	251,629	1
Refined Fuels and Lubricants for Transport	650,000	9,900	-	659,900	464,400	195,500

*Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
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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			
Bank Service Commission and Charges	51,624	11,100	-	62,724	4,000	58,724
Maintenance Expenses - Motor Vehicles	458,000	-	-	458,000	403,130	54,870
Maintenance Expenses of office furniture and equipments	-	11,500	-	11,500	11,500	-
purchase of photocopier	-	5,868	-	5,868	5,868	-
sundry items	-	6,428	-	6,428	6,427	1
sub totals	3,014,054	416,225	-	3,430,279	2,852,467	577,812
Total	9,117,610	1,816,942	-	10,934,552	7,727,587	3,206,966
2.0 Monitoring and evaluation						
2.1 Capacity building						
2.2 Travel Costs (Airlines, Bus, Railway, Mileage Allowances, etc.)	100,000	-	-	100,000	85,000	15,000
2.3 Accommodation - Domestic Travel	100,000	-	-	100,000	100,000	-
2.4 Daily Subsistence Allowance	30,000	-	-	30,000	-	30,000
2.7 Travel Allowance	220,000	333,254	-	553,254	482,800	70,454
2.7 Remuneration of Instructors and Contract Based	150,000	-	-	150,000	-	150,000

*Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
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Programme/Sub-programme	Original Budget	Adjustment		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years Outstanding Disbursements			
Training Services						
2.9 Hire of Training Facilities and Equipment	300,000	90,000	-	390,000	390,000	-
2.10 Accommodation Allowance	300,000	-	-	300,000	200,000	100,000
sub totals	1,200,000	423,254	0	1,623,254	1,257,800	365,454
2.2 Committee allowances						
2.12 Other Committee Expenses	520,000	315,783	-	835,783	766,783	69,000
2.13 NG-CDFC Allowance	1,456,000	-	-	1,456,000	1,359,000	97,000
sub totals	1,976,000	315,783	-	2,291,783	2,125,783	166,000
2.3 Use of goods and services						
2.1 Telephone, Telex, Facsimile and Mobile Phone Service	20,000	-	-	20,000	-	20,000
2.5 Publishing and Printing Services	66,628	-	-	66,628	-	66,628
2.6 Advertising, Awareness and Publicity Campaigns	50,000	-	-	50,000	-	50,000
2.8 Production and Printing of Training Materials	300,000	-	-	300,000	-	300,000
2.11 Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	400,000	68,650	-	468,650	324,850	143,800

Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
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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			
2.14 General Office Supplies (Papers, Pencils, Forms, Small Office Equipment etc.)	120,000	-	-	120,000	-	120,000
2.15 Refined Fuels and Lubricants for Transport	426,177	-	-	426,177	426,177	-
sub totals	1,382,805	68,650	-	1,451,455	751,027	700,428
Total	4,558,805	807,687	-	5,366,492	4,134,610	1,231,882
3.0 Emergency						
3.1 Primary Schools & secondary school & tertiary institutions	7,636,190	422,173	-	8,058,363	-	8,058,363
3.5 Unutilised						
Sub-total	7,636,190	422,173	-	8,058,363	-	8,058,363
4.0 Bursary and Social Security						
4.1 Primary Schools	19,010,000	9	-	19,010,009	19,007,069	2,940
4.2 Secondary Schools	32,840,000	116,288	-	32,956,288	10,690,000	22,266,288
4.3 Tertiary Institutions						
4.4 Universities						
4.5 Social Security						
Sub-total	51,850,000	116,297	-	51,966,297	29,697,069	22,269,228

Njoro Constituency

National Government Constituencies Development Fund (NG-CDF)

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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			
5.0 Sports		-	-			
5.1 constituency sports tournament	2,200,000	-	-	2,200,000	-	2,200,000
5.2 south rift regional sports tournament	300,000	-	-	300,000	-	300,000
Sub-total	2,500,000	-	-	2,500,000	-	2,500,000
6.0 Environment						
6.1 Likia Primary School	125,000	-	-	125,000	-	125,000
6.2 Utalii Primary School	125,000	-	-	125,000	-	125,000
6.3 Nguriga Primary School	125,000	-	-	125,000	-	125,000
6.4 Milimani Secondary School	125,000	-	-	125,000	-	125,000
6.5 Makutano Primary School	125,000	-	-	125,000	-	125,000
6.6 Utafiti Primary School	125,000	-	-	125,000	-	125,000
6.7 Ogiek Nessuit Secondary School	125,000	-	-	125,000	-	125,000
6.8 Kenana Secondary School	125,000	-	-	125,000	-	125,000
6.9 Muthiga Secondary School	125,000	-	-	125,000	-	125,000
6.10 Mwisho Wa Lami Chief		-	-		-	

Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 202

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			
Office	125,000			125,000		125,000
6.11 Likia Secondary School	125,000	-	-	125,000	-	125,000
6.12 Tipis Secondary School	125,000	-	-	125,000	-	125,000
6.13 Kilo Secondary School	125,000	-	-	125,000	-	125,000
6.14 Naishi Secondary School	125,000	-	-	125,000	-	125,000
6.15 Njoro TTI	250,000	-	-	250,000	-	250,000
6.16 Nginye primary school		50,000	-	50,000	-	50,000
6.17 Sirondit primary school		50,000	-	50,000	-	50,000
6.18 Mobilization purchase of enviromental bannars		44,718	-	44,718	-	44,718
Sub-total	2,000,000	144,718	-	2,144,718	-	2,144,718
7.0 Primary Schools Projects (List all the Projects)						
7.1 Ndarugu Primary school	1,200,000	-	-	1,200,000	-	1,200,000
7.2 Gichobo Primary school	200,000	-	-	200,000	-	200,000
7.3 Ngongogeri Primay school	200,000	-	-	200,000	-	200,000
7.4 Chorwet primary school	200,000	-	-	200,000	-	200,000
7.5 Tengecha primary school	200,000	-	-	200,000	-	200,000
7.6 Amani primary school	200,000	-	-	200,000	-	200,000
7.7 Cheptoroi primary school	200,000	-	-	200,000	-	200,000

Njoro Constituency
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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			
7.8 Gichobo primary school	200,000	-	-	200,000	-	200,000
7.9 Koilonget primary school	200,000	-	-	200,000	-	200,000
7.10 Kusumek priary school	200,000	-	-	200,000	-	200,000
7.11 Milimani primary school	200,000	-	-	200,000	-	200,000
7.12 Mutumburu primary school	200,000	-	-	200,000	-	200,000
7.13 Mwenyere primary school	200,000	-	-	200,000	-	200,000
7.14 Lulukwet primary school	400,000	-	-	400,000	-	400,000
7.15 Ndemi primary school	1,200,000	-	-	1,200,000	-	1,200,000
7.16 Siryat primary school	200,000	-	-	200,000	-	200,000
7.17 Nduriri primary school	200,000	-	-	200,000	-	200,000
7.18 Tritagoi primary school	100,000	-	-	100,000	-	100,000
7.19 Lelechonik primary school	200,000	-	-	200,000	-	200,000
7.20 Maji mingi primary school	1,400,000	-	-	1,400,000	-	1,400,000
7.21 Sigor Primary school	1,800,000	-	-	1,800,000	-	1,800,000
7.22 Milimani primary school	1,800,000	-	-	1,800,000	-	1,800,000
7.23 Kilo primary school	1,400,000	-	-	1,400,000	-	1,400,000
7.24 Njoro DEB primary school	1,400,000	-	-	1,400,000	-	1,400,000

Njoro Constituency

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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			
7.25 Gatimu primary school	1,400,000	-	-	1,400,000	-	1,400,000
7.26 Ngwataniro primary school	1,900,000	-	-	1,900,000	-	1,900,000
7.27 Kianjoya primary school	1,400,000	-	-	1,400,000	-	1,400,000
7.28 Kapyemit primary school	1,800,000	-	-	1,800,000	-	1,800,000
7.29 Mukungugu Njoro primary school	1,800,000	-	-	1,800,000	-	1,800,000
7.30 Lutsiru primary school	1,400,000	-	-	1,400,000	-	1,400,000
7.31 Nessuit primary school	1,400,000	-	-	1,400,000	-	1,400,000
7.32 Tagitech primary school	1,800,000	-	-	1,800,000	-	1,800,000
7.33 Ndarugu primary school	9,200,000	-	-	9,200,000	-	9,200,000
Sub-total	35,800,000	-	-	35,800,000	-	35,800,000
8.0 Secondary Schools Projects (List all the Projects)						
8.1 Ewaat secondary school	200,000	-	-	200,000	-	200,000
8.2 Gichobo secondary school	700,000	-	-	700,000	-	700,000
8.3 Naishi secondary school	150,000	-	-	150,000	-	150,000
8.4 Nessuit secondary school	150,000	-	-	150,000	-	150,000
8.5 Lare vision secondary school	700,000	-	-	700,000	-	700,000
8.6 Tengecha secondary school	1,800,000	-	-	1,800,000	-	1,800,000
8.7 Kilo secondary school	1,800,000	-	-	1,800,000	-	1,800,000

*Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
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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			
8.8 Sururu mixed secondary	1,473,984	-	-	1,473,984	-	1,473,984
8.9 Kenana secondary school	1,800,000	-	-	1,800,000	-	1,800,000
8.10 Ngwataniro secondary school	9,200,000	-	-	9,200,000	-	9,200,000
8.11 Mwigito Excell secondary BUS	9,200,000	-	-	9,200,000	-	9,200,000
8.12 kikapu secondary school	-	1,000,000	-	1,000,000	-	1,000,000
Sub-total	27,173,984	1,000,000	-	28,173,984	-	28,173,984
9.0 Tertiary institutions Projects (List all the Projects)						
9.1						
Sub-total						
10.0 Security Projects						
10.1 Muthiga chief office	1,100,000	-	-	1,100,000	-	1,100,000
10.2 Subuku Asst. chief office	1,100,000	-	-	1,100,000	-	1,100,000
10.3 Sururu chief office	1,100,000	-	-	1,100,000	-	1,100,000
10.4 Mwisho Wa Lami Chief Office	200,000	-	-	200,000	-	200,000
10.5 Ndeffo Police Station	1,000,000	-	-	1,000,000	-	1,000,000
10.6 Mauche Police Station	1,000,000	-	-	1,000,000	-	1,000,000
10.7 Likia Police Station	1,000,000	-	-	1,000,000	-	1,000,000

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National Government Constituencies Development Fund (NG-CDF)

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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	6,500,000	-	-	6,500,000	-	6,500,000
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	-	19,271	-	19,271	-	19,271
Sub-total	-	19,271	-	19,271	-	19,271
12.0 Oversight Committee Expenses						
12.6 Travel Costs (Airlines, Bus, Railway, Mileage Allowances, etc.)	240,000	-	-	240,000	-	240,000
12.7 Accommodation - Domestic Travel	300,000	-	-	300,000	-	300,000
12.8 Daily Subsistence Allowance	165,000	-	-	165,000	-	165,000
12.9 Advertising, Awareness and Publicity Campaigns	218,584	-	-	218,584	-	218,584
12.10 COC Members Allowance	300,000	-	-	300,000	-	300,000
12.11 Refined Fuels and Lubricants for Transport	200,000	-	-	200,000	-	200,000
Sub-total	1,423,584	-	-	1,423,584	-	1,423,584
13.0 Others						
12.1 Strategic Plan	2,000,000	100,000	-	2,100,000	-	2,100,000
12.2 njoro ng-cdf office	200,000	-	-	200,000	-	200,000

*Njoro Constituency
National Government Constituencies Development Fund (NG-CDF)
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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			
furniture						
12.3 Sale of tenders	-	-	-	-	-	-
12.4 Roads	-	71,054	-	71,054	-	71,054
12.5 water	-	3,422,047	-	3,422,047	-	3,422,047
Sub-total	2,200,000	3,593,101	-	5,793,101	-	5,793,101
Funds pending approval(Renovation Of NG-CDF Offices)	1,200,000	-	-	1,200,000	-	1,200,000
AIA	57,000	361,000	-	418,000	-	418,000
Total	152,017,174	8,281,189	-	160,298,363	41,559,266	118,739,097

(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

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by:

- i. restating the comparative amounts for prior period(s) presented in which the error occurred; or
- ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

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

15. Related Party Transactions

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

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15. Notes To the Financial Statements

1. Transfers from NG-CDF Board

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
NG-CDF Board		
AIE NO: B185214	7,000,000	
AIE NO: B185748	15,000,000	
AIE NO: B185484	6,000,000	
AIE NO: B206067	5,000,000	
AIE NO: B205858	12,000,000	
AIE NO: B205661	12,000,000	
AIE NO: B207984	15,000,000	
AIE NO: B207619	15,000,000	
AIE NO. B 105666		44,000,000
AIE NO. B105900		22,000,000
AIE NO. B128660		5,000,000
AIE NO. B 128972		12,000,000
AIE NO. B154169		12,000,000
AIE NO. B161395		18,000,000
AIE NO. B155532		24,088,879
AIE NO. B105248		33,000,000
AIE NO. B089071		12,088,879
TOTAL	87,000,000	182,177,758

2. Proceeds From Sale of Assets

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

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3. Other Receipts

	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	57,000	15,000
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	57,000	15,000

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,354,080	2,483,016
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	762,582	179,550
Employer Contributions Compulsory national social security schemes	327,958	283,968
Total	3,444,620	2,946,534

5. Committee Expenses

	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
Sitting allowance	1,218,000	1,090,200
Other committee expenses	3,596,083	2,999,500
Total	4,814,083	4,089,700

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6. Use of Goods and services

	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
Utilities, supplies and services	782,450	8,400
Communication, supplies and services	332,667	29,000
Domestic travel and subsistence	19,000	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	899,300	1,208,800
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	286,770	1,257,995
Fuel, oil & lubricants	876,177	887,600
Other operating expenses	-	-
Bank Charges	4,000	70,000
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	403,130	249,600
Routine maintenance- other assets	-	-
Total	3,603,494	3,711,395

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7. Transfer To Other Government Units

Description	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	-	43,050,000
Transfers To Secondary Schools (See Attached List)	-	36,000,000
Transfers To Tertiary Institutions (See Attached List)	-	
Total	-	79,050,000

8. Other Grants and Other transfers

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	18,496,069	20,741,214
Bursary – tertiary institutions (see attached list)	10,690,000	57,077,400
Bursary – special schools (see attached list)	511,000	459,576
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	-	22,200,000
Sports projects (see attached list)	-	4,000,000
Environment projects (see attached list)	-	2,300,000
Emergency projects (see attached list)	-	12,675,000
Roads projects (see attached list)	-	-
Total	29,697,069	119,453,190

Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	203,000
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	203,000

10. Oversight Committee Expenses

	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

11. Other Payments

	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

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12. Cash-Book Bank Balance

Name Of Bank, Account No. & Currency	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank, Bank, A/C no.1460277706825, Westside Mall Branch. (main account) Westside Mall Branch</i>	54,511,025	8,281,189
Total	54,511,025	8,281,189
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

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

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14. Retention and Gratuity

14 A. Retention	FY 2022/2023	FY 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	FY 2022/2023	FY 2021/2022
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	762,582	179,550
Gratuity paid during the Year (C)	(30,480)	179,550
Closing Gratuity as at 30 th June D= A+B-C	732,102	-

15. Fund Balance B/F

	(1 st July 2022)	(1 st July 2021)
	Kshs	Kshs
Bank accounts	8,281,189	35,542,250
Cash in hand	-	-
Imprest	-	-
Total	8,281,189	35,542,250
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward		

16. Prior Year Adjustments

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

17. Changes In Accounts Receivable – Outstanding Imprests

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

18. Changes In Accounts Payable – Deposits and Retentions

	FY 2022/2023	FY 2021/2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	762,582	-
Deposit and Retentions paid during the Year (C)	(30,480)	-
closing account payables D= A+B-C	732,102	-
Net changes in accounts payables D-A	732,102	-

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
NG-CDFC Staff	732,102	-
Others (<i>specify</i>)	-	-
Total	732,102	-

19.3: Unutilized Fund (See Annex 3)

	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
Compensation of employees	2,523,653	1,400,717
Committee expense	636,954	739,037
Use of goods and services	1,278,240	484,875
Amounts due to other Government entities (see attached list)	63,973,984	1,000,000
Amounts due to other grants and other transfers (see attached list)	41,472,309	683,189
Acquisition of assets	19,271	19,271
Oversight Committee Expenses	1,423,584	-
Other Payments (<i>specify</i>)	5,793,101	3,593,101
Funds pending approval	1,200,000	-
AIA	418,00	361,000
Total	118,739,097	8,281,190

18.4: PMC account balances (See Annex 5)

	<i>FY 2022/2023</i>	<i>FY 2021/2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	47,321	73,190,071
Total	47,321	73,190,071

16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff				
1. BORNVENTURE NYANUMBA MOGONDO	ACCOUNTS CLERK	01.07.2022	137,903	GRARUITY FOR 12 MONTHS
2. STEPHIN NGURE GITAHI	CLERK OF WORKS	01.07.2022	137,904	GRARUITY FOR 12 MONTHS
3. NELSON MWANGI BAGIO	DRIVER	01.07.2022	91,438	GRARUITY FOR 12 MONTHS
4. ANNESTACIAH WANGARI KARAUNI	RECORDS OFFICER	01.07.2022	91,438	GRARUITY FOR 12 MONTHS
5. ANNE NJERI WAMBUI	SECRETARY	01.01.2023	35,340	GRARUITY FOR 6 MONTHS
6. VIRGINIA WANJIRU MBUGUA	OFFICE ASSISTANT	01.01.2023	33,480	GRARUITY FOR 6 MONTHS
7. SAMSON KIRAMONDA NGANYI	RECORDS ASSISTANT	01.01.2023	33,480	GRARUITY FOR 6 MONTHS
8. JAMES WAWERU MAINA	OFFICE ASSISTANT	01.01.2023	33,480	GRARUITY FOR 6 MONTHS
9. LEONARD KIPNGENO CHERUIYOT	OFFICE ASSISTANT	01.01.2023	37,200	GRARUITY FOR 6 MONTHS
10. KEMUNTO RUTH OMWAMBA	RECEPTIONIST	01.01.2023	31,620	GRARUITY FOR 6 MONTHS
11. TABITHA WANGARI GITUNGU	RECEPTIONIST	01.01.2023	31,620	GRARUITY FOR 6 MONTHS
12. BENSON KIPROTICH	ASSISTANT CLERK OF WORKS	01.03.2023	37,200	GRARUITY FOR 4MONTHS
Sub-Total			732,102	
Grand Total			732,102	

Name	Brief Transaction Description	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
Compensation of employees				
Employees salary	Payment of staff salaries	1,873,570	1,179,890	In the process of implementing the activities
Cashual Labour/Internship	Payment of casual labours and internship	120,000	-	In the process of implementing the activities
Gratuity	Payment of staff gratuity	452,601	220,827	In the process of implementing the activities
NSSF	Payment of staff nssf	77,482	-	In the process of implementing the activities
Committee allowances				
NG-CDFC Allowance	Payment of committee expenses	24,000	-	In the process of implementing the activities
NG-CDFC staff Allowance	Payment of committee expenses	81,500	-	In the process of implementing the activities
NG-CDFC Allowance	Payment of committee expenses	69,000	315,783	In the process of implementing the activities
NG-CDFC staff Allowance	Payment of committee expenses	97,000	-	In the process of implementing the activities
Use of goods & services	Payment of committee expenses	82	36,944	In the process of implementing the activities
Other Committee Expenses	Payment of committee expenses	100,000	-	In the process of implementing the activities
Travel Costs (Airlines, Bus, Railway, Mileage Allowances, etc.)	Payment of committee expenses	15,000	-	In the process of implementing the activities
Travel Costs (Airlines, Bus, Railway, Mileage Allowances, etc.)	Payment of committee expenses	30,000	-	In the process of implementing the activities
Daily Subsistence Allowance	Payment of committee expenses	70,454	333,254	In the process of implementing the activities

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Name	Brief Transaction Description	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
Travel Allowance	Payment of committee expenses	100,000	-	In the process of implementing the activities
Accommodation Allowance	Payment of committee expenses	82	36,944	In the process of implementing the activities
Use of goods & services				
Water & Sewerage Charges	Payment of office expenses	-	900	Fully implemented
Gas Expenses	Payment of office expenses	-	200	Fully implemented
Telephone, Telex, Facsimile and Mobile Phone Service	Payment of office expenses	-	1,100	Fully implemented
Courier and Postal Services	Payment of office expenses	10,550	11,128	In the process of implementing the activities
Publishing and Printing Services	Payment of office expenses	-	100	Fully implemented
Subscriptions to Newspapers, Magazines and Periodicals	Payment of office expenses	8,084	-	In the process of implementing the activities
Advertising, Awareness and Publicity Campaigns	Payment of office expenses	50,000	119,000	In the process of implementing the activities
Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	Payment of office expenses	-	-	Fully implemented
Motor Vehicle Insurance	Payment of office expenses	100,000	-	In the process of implementing the activities
General Office Supplies (Papers, Pencils, Forms, Small Office Equipment etc.)	Payment of office expenses	-	427	Fully implemented
Sanitary and Cleaning Materials, Supplies and Services	Payment of office expenses	1	201,630	Fully implemented
Refined Fuels and Lubricants for Transport	Payment of office expenses	195,500	9,900	In the process of implementing the activities
Water & Sewerage Charges	Payment of office expenses	-	900	Fully implemented
Bank Service Commission and Charges	Payment of office expenses	58,724	11,100	In the process of implementing the activities

Name	Brief Transaction Description	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
Maintenance Expenses - Motor Vehicles	Payment of office expenses	54,870	-	In the process of implementing the activities
Maintenance Expenses of office furniture and equipment's	Payment of office expenses	-	11,500	Fully implemented
purchase of photocopier	Payment of office expenses	-	5,868	Fully implemented
sundry items	Payment of office expenses	1	6,428	Fully implemented
Remuneration of Instructors and Contract Based Training Services	Payment of office expenses	150,000	-	In the process of implementing the activities
Hire of Training Facilities and Equipment	Payment of office expenses	-	90,000	Fully implemented
Telephone, Telex, Facsimile and Mobile Phone Service	Payment of office expenses	20,000	-	In the process of implementing the activities
Publishing and Printing Services	Payment of office expenses	66,628	-	In the process of implementing the activities
Advertising, Awareness and Publicity Campaigns	Payment of office expenses	50,000	-	In the process of implementing the activities
Production and Printing of Training Materials	Payment of office expenses	300,000	-	In the process of implementing the activities
Catering Services (Receptions), Accommodation, Gifts, Food and Drinks	Payment of office expenses	143,800	68,650	In the process of implementing the activities
General Office Supplies (Papers, Pencils, Forms, Small Office Equipment etc.)	Payment of office expenses	120,000	-	In the process of implementing the activities
Amounts due to other Government entities				
Ndarugu Primary school	completion of administration block	1,200,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts

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Name	Brief Transaction Description	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
Gichobo Primary school	completion of classrooms	200,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Ngongogeri Primary school	completion of classrooms	200,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Chorwet primary school	completion of classrooms	200,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Tengecha primary school	completion of classrooms	200,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Amani primary school	completion of classrooms	200,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Cheptoroi primary school	completion of classrooms	200,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Gichobo primary school	completion of classrooms	200,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Koilonget primary school	completion of classrooms	200,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Kusumek primary school	completion of classrooms	200,000	-	Waiting for funds to be

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Name	Brief Transaction Description	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
				disbursed from board for actual disbursement to PMC accounts
Milimani primary school	completion of classrooms	200,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Mutumburu primary school	completion of classrooms	200,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Mwenyere primary school	completion of classrooms	200,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Lulukwet primary school	completion of classrooms	400,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Ndemi primary school	completion of administration block	1,200,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Siryat primary school	completion of classrooms	200,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Nduriri primary school	completion of classrooms	200,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Tritagoi primary school	completion of classrooms	100,000	-	- Waiting for funds to be disbursed from board for

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Name	Brief Transaction Description	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
				actual disbursement to PMC accounts
Lelechonik primary school	completion of classrooms	200,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Maji mingi primary school	renovation of 4 classrooms to completion	1,400,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Sigor Primary school	renovation of 4 classrooms to completion	1,800,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Milimani primary school	renovation of 4 classrooms to completion	1,800,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Kilo primary school	renovation of 4 classrooms to completion	1,400,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Njoro DEB primary school	renovation of 4 classrooms to completion	1,400,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Gatimu primary school	renovation of 4 classrooms to completion	1,400,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Ngwataniro primary school	renovation of 5 classrooms to completion	1,900,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC

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Name	Brief Transaction Description	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
				accounts
Kianjoya primary school	renovation of 4 classrooms to completion	1,400,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Kapyemit primary school	renovation of 4 classrooms to completion	1,800,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Mukungugu Njoro primary school	construction of 2 classrooms to completion	1,800,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Lusiru primary school	renovation of 4 classrooms to completion	1,400,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Nessuit primary school	renovation of 4 classrooms to completion	1,400,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Tagitech primary school	construction of 2 classrooms to completion	1,800,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Ndarugu primary school	purchase of school bus	9,200,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Ewaat secondary school	completion of classrooms	300,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts

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Name	Brief Transaction Description	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
Gichobo secondary school	completion of classrooms	700,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Naishi secondary school	completion of classrooms	150,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Nessuit secondary school	completion of classrooms	150,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Lare vision secondary school	completion of classrooms	700,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Tengecha secondary school	construction of 2 classrooms to completion	1,800,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Kilo secondary school	construction of 2 classrooms to completion	1,800,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Sururu mixed secondary	construction of dormitory	1,473,984	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Kenana secondary school	construction of 2 classrooms to completion	1,800,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Ngwataniro secondary school	purchase of school bus	9,200,000	-	Waiting for funds to be

Name	Brief Transaction Description	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
				disbursed from board for actual disbursement to PMC accounts
Mwigito Excell secondary BUS	purchase of school bus	9,200,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
kikapu secondary school	construction of admistration block	1,000,000	1,000,000	Waiting for the board to act on charge of school's name for the funds to be disbursed to pmcs
Sub-Total				
Amounts due to other grants and other transfers				
Secondary Schools		2,940	9	Being balances from the allocated funds for bursaries
Tertiary Institutions	bursary for needy students	22,266,288	116,288	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Primary Schools & SECONDARY SCHOOL& TERTIARY INSTITUTIONS	Emergency fund for unforeseen events	8,058,363	422,173	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
constituency sports tournament	constituency tournaments	2,200,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
south rift regional sports tournament	constituency tournaments	300,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts

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Name	Brief Transaction Description	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
Likia Primary School	Purchase of 10000 ltrs water tanks	125,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Utalii Primary School	Purchase of 10000 ltrs water tanks	125,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Nguriga Primary School	Purchase of 10000 ltrs water tanks	125,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Milimani Secondary School	Purchase of 10000 ltrs water tanks	125,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Makutano Primary School	Purchase of 10000 ltrs water tanks	125,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Utafiti Primary School	Purchase of 10000 ltrs water tanks	125,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Ogiek Nessuit Secondary School	Purchase of 10000 ltrs water tanks	125,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Kenana Secondary School	Purchase of 10000 ltrs water tanks	125,000	-	- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Muthiga Secondary School	Purchase of 10000 ltrs water tanks	125,000	-	- Waiting for funds to be

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Name	Brief Transaction Description	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
				disbursed from board for actual disbursement to PMC accounts
Mwisho Wa Lami Chief Office	Purchase of 10000 ltrs water tanks	125,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Likia Secondary School	Purchase of 10000 ltrs water tanks	125,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Tipis Secondary School	Purchase of 10000 ltrs water tanks	125,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Kilo Secondary School	Purchase of 10000 ltrs water tanks	125,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Naishi Secondary School	Purchase of 10000 ltrs water tanks	125,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Njoro TTI	Purchase of 10000 ltrs water tanks	250,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Nginye primary school	purchase of water tanks	50,000	50,000	Waiting for reallocation of funds
Sirondit primary school	purchase of water tanks	50,000	50,000	Waiting for reallocation of funds
Mobilization purchase of environmental banners	purchase of environmental banners	44,718	44,718	Waiting for reallocation of funds

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Name	Brief Transaction Description	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
Muthiga chief office	construction of admistration offices	1,100,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Subuku Asst. chief office	construction of admistration offices	1,100,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Sururu chief office	construction of admistration offices	1,100,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Mwisho Wa Lami Chief Office	construction of admistration offices	200,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Ndeffo Police Station	construction of admistration offices	1,000,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Mauche Police Station	construction of admistration offices	1,000,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Likia Police Station	construction of admistration offices	1,000,000	-	Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Sub-Total				
Acquisition of assets				
Purchase of motor vehicle		19,271	19,271	Being balances from previous years

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Name	Brief Transaction Description	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
Oversight Committee Expenses (itemize)				
Travel Costs (Airlines, Bus, Railway, Mileage Allowances, etc.)	payment of committee expenses	240,000		- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Accommodation - Domestic Travel	payment of committee expenses	300,000		- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Daily Subsistence Allowance	payment of committee expenses	105,000		- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Advertising, Awareness and Publicity Campaigns	payment of committee expenses	218,584		- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
COC Members Allowance	payment of committee expenses	300,000		- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Refined Fuels and Lubricants for Transport	payment of committee expenses	200,000		- Waiting for funds to be disbursed from board for actual disbursement to PMC accounts
Others (specify)				
Strategic Plan	preparation of strategic plan	2,100,000	100,000	Being balances from previous years
njoro NG-CDF office furniture	purchase of office furniture	200,000		Being balances from previous years
Roads	balances for roads maintenance	71,054	71,054	Being balances from previous years

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Name	Brief Transaction Description	Outstanding Balance FY 2022/2023	Outstanding Balance FY 2021/2022	Comments
water	balances from previous years water projects	3,422,047	3,422,047	Being balances from previous years
Sub-Total				
Funds pending approval(renovation of Njoro NG-CDF offices)		1,200,000		Being funds awaiting approval from the board for renovation of Njoro NG-CDF offices
AIA		418,000	361,000	Being fund collected from sale of tender documents
Grand Total		118,739,097	8,281,189	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land				
Buildings and structures	17,500,000	-	-	17,500,000
Transport equipment	4,981,000	-	-	4,981,000
Office equipment, furniture and fittings	987,500	-	-	987,500
ICT Equipment, Software and Other ICT Assets	680,500	-	-	680,500
Other Machinery and Equipment	1,293,000	-	-	1,293,000
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	25,442,000	-	-	25,442,000

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

Pmc	Bank	Account Number	Bank Balance FY 2022/23	Bank Balance FY 2021/22
Amani Secondary School	Kcb	1233339044	-	98
Chorwet Primary School	Kcb	1150732938	-	1,288
Davision Primary School	Kcb	1230923810	-	1,600,318
Egerton Primary School	Kcb	1293304913	-	1,607
Gichobo Primary School	Kcb	1206675144	-	1,516,909
Karogoe Primary School	Kcb	1159989133	-	1,675
Kenyatta Mixed Secondary School	Kcb	1292753331	-	129
Kianjoya Secondary School	Kcb	1287709273	-	302,689
Kikapu Primary School	Kcb	1151399027	-	562
Kiriri Chiefs Office	Kcb	1233407945	-	201,941
Kusumek Primary School	Kcb	1286397472	-	1,600,975
Lare Vision Secondary School	Kcb	1295845628	-	1,998,790
Larmudiac Mixed Secondary School	Kcb	1297145909	-	7,600,000
Likia Police Station	Kcb	1297600517	-	3,000,000
Mahiga Primary School	Kcb	1293133434	-	367,092
Mahiga Primary School	Kcb	1293136816	-	2,599
Mau Narok Secondary School	Kcb	1297146018	-	7,600,000

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Pmc	Bank	Account Number	Bank Balance FY 2022/23	Bank Balance FY 2021/22
Mosop Secondary School	Kcb	1150757892	-	1,702,402
Mugumo Primary School	Kcb	1292998792	-	4,732
Mutumburu Primary School	Kcb	1293708186	-	98,975
Mwigito Excel Secondary School	Kcb	1151614491	-	1,825
Naishi Secondary School	Kcb	1228505551	-	1,080
Natu Primary School	Kcb	1169621686	-	1,861,880
Ndemi Primary School	Kcb	1169614272	-	1,000,416
Ngongogeri Primary School	Kcb	1295105896	-	1,700,000
Njokerio Chiefs Office	Kcb	1289147175	-	184,379
Njoro Day Secondary School	Kcb	1101883766	-	1,601,490
Segutiet Secondary School	Kcb	1285255224	-	651,303
Siryat Primary School	Kcb	1293140627	-	2,251
Tachasis Primary School	Kcb	1293468517	-	120,100
Tarakuet Primary School	Kcb	1292865954	-	1,255
Tebeswet Primary School	Kcb	1207151963	-	1,609,155
Utalii Primary School	Kcb	1161420762	-	101,845
Wendani Secondary School	Kcb	1162751916	-	1,008

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Pmc	Bank	Account Number	Bank Balance FY 2022/23	Bank Balance FY 2021/22
Amani Pry School	Kcb	1279373768	-	100,201
Amani Secondary School	Kcb	1233339044	-	99
Analat Pry School	Kcb	1241138818	-	11,592
Analat Sec Sch	Kcb	1285289943	-	1,338
Bagaria Pry School	Kcb	1169664881	-	256
Bagaria Secondary School	Kcb	1162947128	-	20,121
Cheptoroi Primary School	Kcb	1157862675	-	960
Cheptoroi Secondary School	Kcb	1109597436	-	862
Chesoen Pry School	Kcb	1233365592	-	428
Chesoton Pry School	Kcb	1150503068	-	100,660
Davision Primary School	Kcb	1230923810	-	1,600,319
Ewaat Sec Sch	Kcb	1148978208	-	1,894
Gatimu Secondary School	Kcb	1152037706	-	5,320
Gichobo Pry School	Kcb	1206675144	-	1,516,910
Gichobo Sec	Kcb	1152413686	-	52,819
Kaiyaba Primary School	Kcb	1296085120	-	1,700,100
Kamungei Pry School	Kcb	1273777638	-	1,116

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Pmc	Bank	Account Number	Bank Balance FY 2022/23	Bank Balance FY 2021/22
Kapkembu Primary School	Kcb	1259905586	375	200,101
Kaplelach Fry School	Kcb	1160984999	-	2,295
Kaptich Fry School	Kcb	1162857544	-	2,045
Kaptich Secondary School	Kcb	1272669882	-	70,912
Kenana Fry School	Kcb	1234381605	-	649
Keriko Primary School	Kcb	1228529841	-	1,001,374
Keriko Secondary School	Kcb	1177800160	-	1,567
Keriko Secondary School	Kcb	1297056833	-	7,600,000
Kianjoya Fry School	Kcb	1177851822	-	1,149
Kilimo Fry School	Kcb	1261110579	-	1,325
Kilo Sec School	Kcb	1264746970	-	4,603
Kimugul Primary School	Kcb	1233681427	-	8,482
Kimugul Fry School	Kcb	1233681427	-	8,483
Kiriri Primary School	Kcb	1270170325	-	253
Koilonget Primary	Kcb	1182414966	-	1,506,015
Lareaccs Office	Kcb	1282084615	-	69,527
Larmudiac Mixed Sec School	Kcb	1177741504	-	6,919

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Prnc	Bank	Account Number	Bank Balance FY 2022/23	Bank Balance FY 2021/22
Larmudiac Pry School	Kcb	1233471597	-	5,624
Likia Primary School	Kcb	1233340271	-	13,378
Lulukwet Primary School	Kcb	1157322441	-	1,700,674
Lusiru Pry School	Kcb	1143028732	-	951
Mahiga Sec School	Kcb	1268241415	-	114,360
Makutano Pry School	Kcb	1208577379	448	588,011
Mau Narok Assistant Chiefs Office	Kcb	1282101803	-	31,464
Mau Narok Pry School	Kcb	1151829773	222	222
Mau Narok Secondary	Kcb	1101886226	616	868
Mauche Police Station	Kcb	1297145852	-	3,000,000
Mauche Pry School	Kcb	1207091243	1,230	1,482
Messipei Primary School	Kcb	1160117799	-	3,585
Messipei Pry School	Kcb	1160117799	-	3,585
Milimani Primary School	Kcb	1150608226	-	100,922
Milimani Pry School	Kcb	1150608226	-	10,092
Milimani Sec School	Kcb	1264747306	-	312,058
Mosop Pry School	Kcb	1279718188	-	1,700,570

Prmc	Bank	Account Number	Bank Balance FY 2022/23	Bank Balance FY 2021/22
Mugumo Sec School	Kcb	1158530609	1,488	1,614
Mukungugu Primary School	Kcb	1213909007	-	203
Musegekwa Primary School	Kcb	1288732503	-	120,628
Mutamaiyo Pry School	Kcb	1207201944	21	21
Mutarakwa Primary School	Kcb	1159988145	-	1,248
Mutarakwa Sec School	Kcb	1276653581	-	946
Muthiga Primary School	Kcb	1169609775	-	2,048
Muthiga Sec School	Kcb	1169609961	1,922	1,922
Mutirima Pry Sch	Kcb	1233470485	764	1,016
Mutiume Pry School	Kcb	1157951090	1,126	1,378
Mutumburu Pry School	Kcb	1279307781	63	63
Mwenyere Primary School	Kcb	1162320680	-	9,185
Mwigito Pry School	Kcb	1207360775	48	48
Mwisho Wa Lami Chiefs Office	Kcb	1297152867	-	1,501,500
Naishi Pry School	Kcb	1161908668	5,332	5,458
Ndarugu Pry School	Kcb	1169542182	16	1,200,553
Ndeffo Police Station	Kcb	1297349423	-	3,000,000

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Pmc	Bank	Account Number	Bank Balance FY 2022/23	Bank Balance FY 2021/22
Ndege Pry School	Kcb	1273503996	-	396
Ndege Sec School	Kcb	1169865763	1,844	1,970
Nduriri Pry School	Kcb	1159129169	5,862	136,356
Nessuit Pry School	Kcb	1208817833	-	19,666
Nessuit Secondary School	Kcb	1169623573	-	16,288
Ngano Pry School	Kcb	1169615597	33	85
Nguriga Pry School	Kcb	1150744189	928	31,946
Ngwataniro Primary School	Kcb	1234112469	-	2,614
Ngwataniro Sec School	Kcb	1150724072	3,826	3,826
Njoro Central Pry School	Kcb	1152032119	2,557	2,683
Njoro Central Secondary School	Kcb	1169867820	-	16,726
Njoro Deb Pry School	Kcb	1229058281	636	762
Njoro Girls Sec School	Kcb	1172821372	103	355
Njoro Township Primary School	Kcb	1213673364	-	1,308,929
Njoro Township Pry	Kcb	1213673364	-	1,308,930
Njuguini Pry School	Kcb	1144615178	2,594	2,846
Ogiek Pry School	Kcb	1273789318	-	102,073

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Pmc	Bank	Account Number	Bank Balance FY 2022/23	Bank Balance FY 2021/22
Ogieknessuit Sec School	Kcb	1149194766	-	722
Piave Pry School	Kcb	1202674496	7,834	8,212
Piave Secondary School	Kcb	1169936962	-	1,600,898
Segutiet Pry School	Kcb	1243373792	2,251	2,503
Sertonok Primary School	Kcb	1233349228	-	3,775
Sigaon Pry School	Kcb	1169620957	1,355	1,355
Sigor Primary School	Kcb	1296815129	-	500
Sinendet Pry School	Kcb	1162696877	-	383
Sinendet Secondary School	Kcb	1177792532	-	561
Siryat Primary School	Kcb	1293140627	-	2,257
Siryat Secondary School	Kcb	1226912249	-	47
Subuku Pry School	Kcb	1152350803	1,878	1,878
Subuku Secondary	Kcb	1286849578	1,951	2,329
Sururu Primary School	Kcb	1150801689	-	143,429
Tagitech Pry School	Kcb	1169851983	-	204,177
Taita Primary School	Kcb	1233482424	-	1,489
Tarakuet Sec School	Kcb	1233562673	-	2,378

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Pmc	Bank	Account Number	Bank Balance FY 2022/23	Bank Balance FY 2021/22
Tengecha Primary School	Kcb	1207080047	-	1,600,532
Tengecha Secondary	Kcb	1261291247	-	868
Tengecha Secondary School	Kcb	1293535605	-	99,395
Teret Pry School	Kcb	1147337020	-	230
Teret Sec School	Kcb	1205532595	-	4,568
Tipis Secondary School	Kcb	1178007316	-	345
Top Live Astu Station	Kcb	1297292715	-	100,000
Tritagoi Pry School	Kcb	1273604741	-	872,648
Wendani primary school	Kcb	1262751916	-	101,008
Total			47,321	73,190,071

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/NJOROCDF/2021-20222/2	Unsupported transfer to secondary school: the statement of receipts and payments reflected transfer to other government units at Ksh 79,050,000 which was not supported with procurement records such as BQs from qualified quantity surveys, advertisement, tender evaluation minutes, signed contract, inspection and acceptance committee bank statement	All the projects within the constituency do follow the due procedure of procurement whereby BQs from qualified quantity surveys, advertisement, tender evaluation minutes, signed contract, inspection and acceptance committee and bank statement are always requested from the bank for filling	resolved	
OAG/NJOROCDF/2021-20222/2	Unverifie appointment of CDFC members: The Statement of receipts and payments indicates use of goods and services amount Kshs.7,053,095. Included in this amount is Kshs.1,040,000 committee allowances paid to 10 committee members whose formal	All the NG-CDFC were gazetted in the national gazetted and hence they were remunerated as per the act under their appointment.	Resolved	

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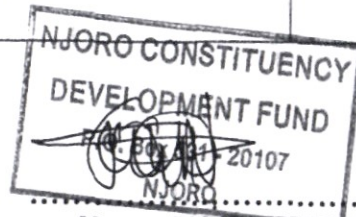
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	nomination/appointment could not be confirmed via appointment letters/minutes and gazette notice as required.			
OAG/NJOROCDF/2021-2022/2	Unsupported Transfer of Funds to Projects: However, review of the approval and disbursement process revealed that the conditions for disbursement of funds to the Project Management Committee bank accounts were not met before the funds were released contrary to Regulation 15 of the National Government Constituencies Development Fund Regulations, 2016. The unfulfilled conditions are: appointment of Project Management Committee (PMC), preparation of the requisite budgets and bills of quantities for approval by the Constituency committee, approval to open PMC bank account and properly prepared project work plan.	Before any transfer is made to any pmc they have to: appointment of Project Management Committee (PMC), preparation of the requisite budgets and bills of quantities for approval by the Constituency committee, approval to open PMC bank account and properly prepared project work plan.	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/NJOROCDF/2021-2022/2	Emergency Project: The statement of receipts and payments reflects other grants and transfers of Kshs.120,201,190 (2021 – Kshs.51,662,633) and as disclosed under Note 7 to the financial statements. The amount includes Kshs 12,675,000 for emergency projects for construction of toilets in primary schools, secondary schools and in police station which did not meet emergency criteria set under section 8(3) of the National Constituency Development Fund Act, 2015.	It was proved beyond reasonable doubt that all the awarded projects were deserving the funds as they were emergency in nature.	Resolved	



Name: JAMES GITONGA NGUNKU
Fund Account Manager.