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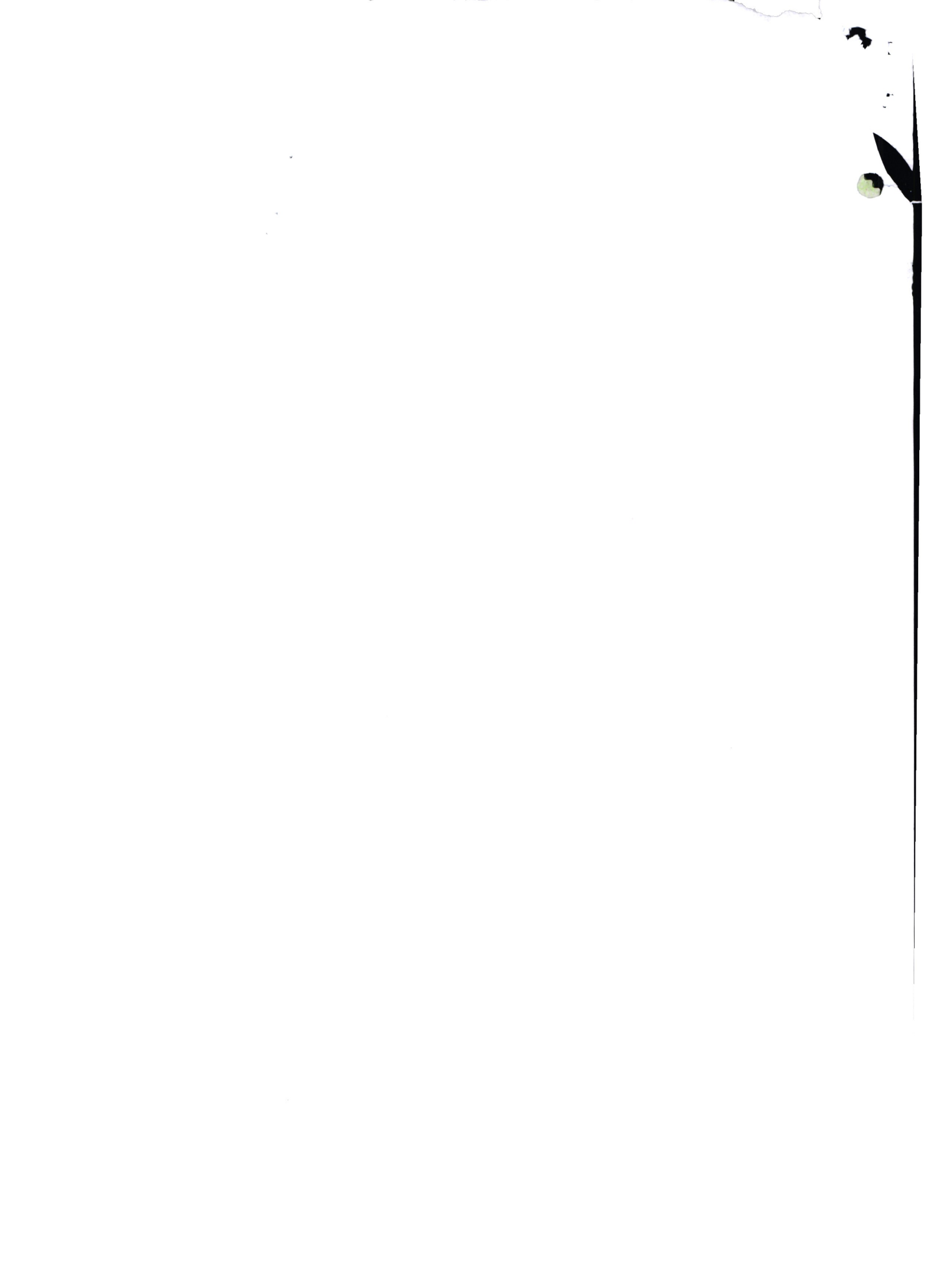
TABULARY
BY: **OF** Hon Owen Bayo, MP.
Deputy leader, majority party
CLERK AT THE TABLE: Werninde chebet

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
MACHAKOS TOWN CONSTITUENCY**

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



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB.
27 JUL 2022
RECEIVED

Revised Template 30th June 2022



MACHAKOS TOWN CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The MACHAKOS TOWN Constituency NGCDF day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	CPA Nicholas N. Kimanzi
2.	Sub-County Accountant	Augustus Mulwa
3.	Chairman NGCDFC	Mbola Mathew
4.	Secretary NGCDFC	Judith Mwendu

(d) Fiduciary Oversight Arrangements

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

(e) MACHAKOS TOWN Constituency NGCDF Headquarters

P.O. Box 2521-90100
MACHAKOS TOWN CDF Building
Utalii road
Machakos, KENYA

(f) MACHAKOS TOWN Constituency NGCDF Contacts

Telephone: (254) 721 609 815 / (254) 722167753
E-mail: cdfmachakostown@ngcdf.go.ke
Website: www.ngcdf.go.ke

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(g) MACHAKOS TOWN Constituency NGCDF Bankers

Equity Bank (Machakos Town)

Machakos Branch

P.O Box 2521-90100

Machakos, Kenya

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

II. NG-CDFC Chairman's Report



I have the pleasure to forward the financial statements of NG-CDF Machakos Town Constituency for the financial year 2021/2022 which represents a true record of the activities undertaken within the year.

The key achievement for NG-CDFC Machakos town constituency was being able to utilise pending balances from the previous financial year ending 30th June 2021 plus balances of the previous financial year ending 30th June 2020 within a short period of time. This was as a result of proper cooperation through teamwork within the NG-CDFC, the F.A.M, Treasury, Office staff and the stakeholders i.e people of Machakos town constituency

However, there have been emerging issues affecting project implementation namely:

1. Political issues.
2. Economic issues.
3. Legal issues.
4. Social issues.
5. Global challenges.
6. Late disbursement of funds.
7. Late approval of reallocations.
8. Late approval of project proposals.
9. Covid-19 Epidemic
10. Bureaucracy

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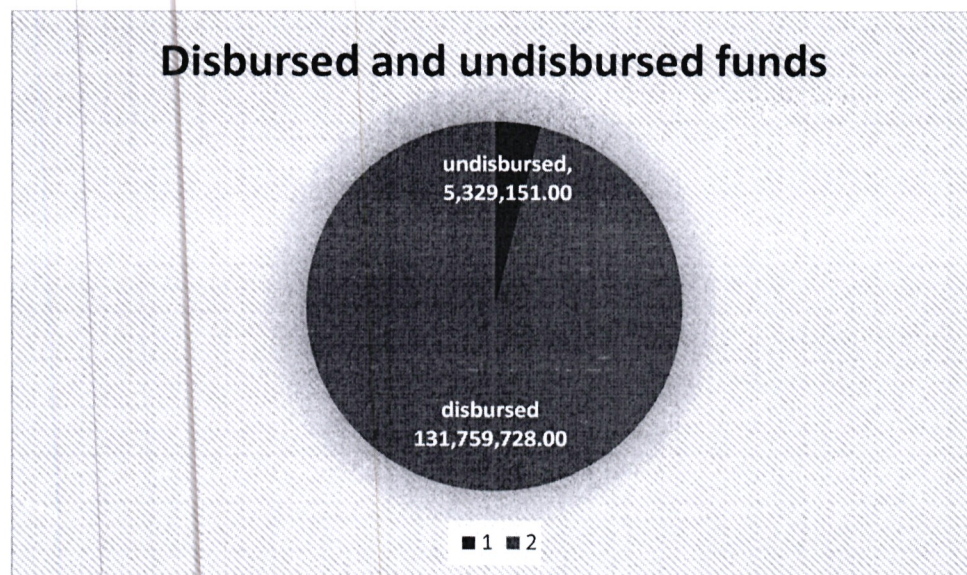
Some of these challenges require situational decisions and co-operation with stakeholders as well as sound guidelines. Timely disbursement of approved funds and reallocation is paramount for better performance.

The NG-CDFC Machakos Town is happy with the fund and would like to thank the Board for its efforts.

During the financial year 2021-2022, the Constituency was allocated a total of Kshs 137, 088, 879 as normal allocation.



On receipt of the above allocation, Machakos Town National Government Constituency Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the FY 2021/2022, we received 96% of the normal Constituency funding equivalent to Kshs 131,759,728.00 and Kshs 44,088,879.30 which was an allocation for the F/Y 2020/2021 but was received in after the close of the financial 2020/2021 and hence spilling to F/Y 2021/2022. At the close of financial year 2021/2022 we had undisbursed allocation of Kshs 5,329,151 from normal funding which had not been received from NG-CDF Board.



Achievements and Major Undertakings

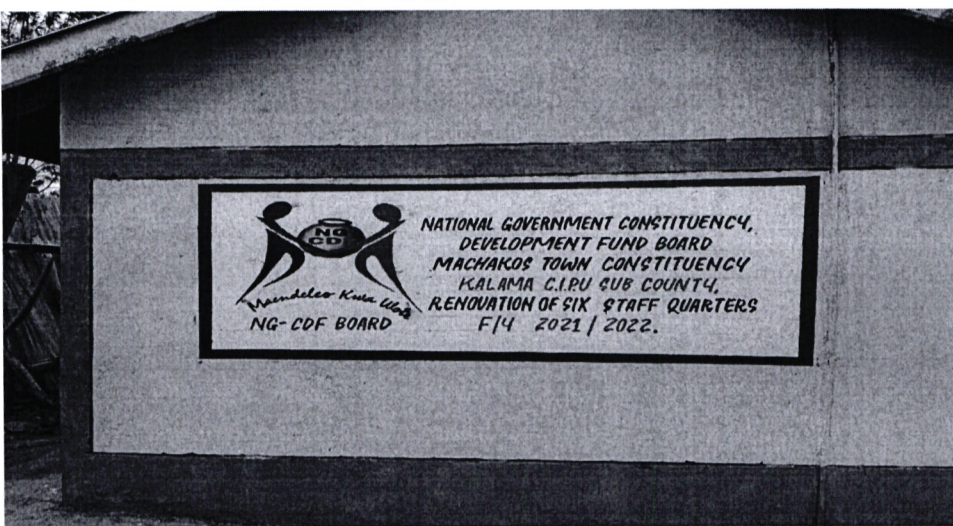
During the year, Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories and toilets. Major achievements of NG-CDF Machakos town include construction of Kalama Sub-county social hall, Kalama deputy county commissioners office , Mutituni assistant county commissioners office, renovation of Kalama sub-county police staff quarters, Drilling and equipping of Kasinga Primary School borehole, construction and opening of Uiini Primary School and the successful allocation of bursary to over 19,000 needy beneficiaries in the F/Y 2021-2022.

The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary and secondary whilst increasing retention and transition rates while equally reducing the burden of education for low-income families. Other projects are complete while others are expected to be completed in the FY 2022/2023. Provided below are sample photos of projects undertaken in the constituency for the financial year 2021/2022

*Machakos Town Constituency
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Purchase of 51 seater school bus for St Patrick's Metuma Secondary School -Ksh 8,000,000







Kalama sub-county -renovation of police quarters, purchase of gate and construction of fence – Ksh 2,000,000



Construction of Kalama social hall – Ksh 2,000,000

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<p>Township Muslim primary school 2 no classroom. Renovation</p>	<p>Iveti Hills Secondary School- Construction 2 no. classrooms.</p>
	
<p>St Mary's girls primary School- construction of 12 no. Door pit latrines</p>	<p>Mulaani Primary School. Construction of 2.no. classrooms complete</p>

EMERGING ISSUES

During the financial year there were no notable emerging issues.

IMPLEMENTATION CHALLENGES AND WAY FORWARD

During the course of financial year there was an unexpected hike in cost of construction materials that affected implementation of fencing and construction projects. As a result the scope of works of some of the projects was scaled down.

Going forward NGCDF Committee has resolved to allocate more funds as a priority to the incomplete projects during the 2022/2023 financial year.

.....

**MBOLA MATHEW
CHAIRMAN NGCDF COMMITTEE**

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

Introduction

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

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

- a) To activate development activities at the constituency level in order to reduce poverty
- b) To promote equity sharing of national resources
- c) To reduce imbalances in regional development
- d) To provide opportunities for local communities to get involved in development in project planning, identification, implementation and monitoring

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels	In FY 21/22 we increased number of classrooms, dormitories, laboratories in various schools/institutions - Bursary beneficiaries at all levels were 19,935
Security	To improve security infrastructure in the constituency	Better working conditions for people working in	Number of security structures constructed or renovated	In F/Y 2021-22 NG-CDF funded five security projects either to complete, construct and renovate chiefs,

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		the security sector		assistant and sub-county offices
Sports	To ensure spots in the constituency is tapped	Naturing talent among the youth	Number of beneficiaries of sports equipments and kits	10 teams from each of the 7 wards was equipped with footballs and uniforms, winners were awarded with football boots and trophy
Emergency	Cater for any unforeseen occurrences in the constituency	Give quick assistance when unforeseen occurrences occur	Number of emergency projects undertaken	In F/Y 2021-22 the office implemented 25 emergency projects which included construction of classrooms and sunken toilets due to unforeseen circumstances

IV. Environmental and Sustainability Reporting

MACHAKOS TOWN 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 MACHAKOS TOWN NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

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

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

2. Environmental performance

NG-CDF Sensitized the youth and community at large on the impact of drugs after by construction of police stations supported NG-CDF. NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters. NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

3. Employee welfare

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

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

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

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

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and

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the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

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

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

Public Awareness

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

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



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CPA NICHOLAS N KIMANZI

FUND ACCOUNT MANAGER

MACHAKOS TOWN CONSTITUENCY

V. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-MACHAKOS TOWN Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-MACHAKOS TOWN Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- MACHAKOS TOWN Constituency further confirms the completeness of the accounting records maintained for the constituency, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF MACHAKOS TOWN 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

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audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the constituency 's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- MACHAKOS TOWN Constituency financial statements were approved and signed by the Accounting Officer on 26/07 2023.



.....
Name: MBOLA MATHEWE

Chairman – NGCDF Committee

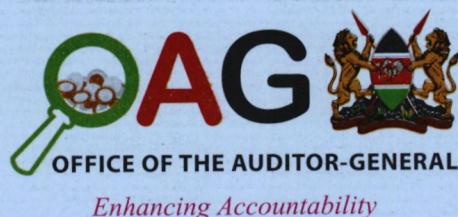


.....
Name: CPA NICHOLAS N KIMANZI

Fund Account Manager

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Anniversary Towers
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NAIROBI

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

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Machakos Town Constituency, set out on

pages 1 to 53, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter 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 - Machakos Town Constituency as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unconfirmed Ownership of Motor Vehicle

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects transfers to other government units which include primary schools, secondary schools and tertiary institutions totalling to Kshs.114,326,565. This amount includes Kshs.29,486,750 relating to the procurement of four (4) fifty-one seater school buses. However, the logbook for Vota Secondary school bus valued at Kshs.7,162,250 was not provided for audit review.

In the circumstances, the ownership of the motor vehicle amounting to Kshs.7,162,250 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects a final expenditure budget of Kshs.230,346,019 against actual expenditure of Kshs.205,092,707 resulting in an under-expenditure of Kshs.25,253,311 or 11% of the budget.

In the circumstances, the under-expenditure affected the implementation of the planned activities and programs and may have negatively impacted on service delivery to the public.

2. Unresolved Prior Year's Audit issues

In the audit report of the previous year, several issues were raised under Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. The Management has however, not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board template.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unsurrendered PMC Balances

Annex 5 to the financial statements reflects a balance of Kshs.39,412,770 in respect of funds held by various Project Management Committees. However, the amount includes Kshs.1,209,890 relating to balances held by various Project Management Committee accounts after the projects were completed but the same was not surrendered to the Fund main bank account contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which requires all unutilized funds of the Project Management Committee to be returned to the Constituency account.

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

2. Irregularities in Emergency Expenditure

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.76,148,761 relating to other grants and transfers.

Included in this amount is Kshs.12,180,000 expended on emergency projects. However, audit review of the financial records revealed that the renovation of two classrooms at Kathianoni, construction of one classroom at Kyakitove and renovation of 3 classrooms at Mbuani Primary schools at Kshs.500,000 each were initiated without official correspondence from the beneficiary institutions on the nature of emergency projects involved. Further, there was no evidence to show that the emergency projects undertaken were reported to the Constituency Development Board as required.

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

3. Idle Security and Emergency Projects

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects transfers to other grants and other transfers amounting to Kshs.76,148,761. Included in the expenditure is Kshs.23,857,027 incurred on security and emergency projects. Audit inspection of a sample of projects carried out during the month of June, 2023 revealed that the emergency projects were completed but not put to use.

In the circumstances, the residents of the constituency did not obtain value for money on the Kshs.23,857,027 incurred on the projects.

4. Unsupported Procurements

The statement of receipts and payment and as disclosed in Note 6 to the financial statements reflect transfers to other Government units (primary schools, secondary schools and tertiary institutions) amounting to Kshs.114,326,565. Review of a selected sample of project files revealed that the Fund procured four (4) fifty-one seater buses for St Partrick's, Vota, Kiteini and Kyeni Secondary Schools at cost of Kshs.29,486,750. However, the procurements were not supported with the relevant documents including signed contracts, inspection and acceptance certificates and the professional opinions issued by head of supply chain management on the procurements.

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

5. Delay in Project Implementation

Review of the project implementation status report and field visits during the month of June, 2023 revealed that the Fund had two (2) projects for construction of 4 classrooms at Kyasila Secondary School and a project at Mumbuni Primary School for the construction of 3 classrooms amounting to Kshs.4,000,000 and Kshs.1,200,000 respectively. The projects which started between the months of July and December, 2021 were still ongoing at various stages of implementation.

In the circumstances, the residents of Machakos Town constituency have not obtained value for money on the expenditure of Kshs.5,200,000 allocated to the two projects.

6. Law on Ethnic Composition

Review of the staff establishment at Machakos Town NGCDF revealed that the Fund's seven (7) employees are all from the dominant ethnic community in the constituency. This is contrary to the provisions of Section 7(1) and (2) of the National Cohesion and Integration Act, 2008.

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

7. Lack of an Approved Procurement Plan

The statement of receipts and payments reflects total expenditure amounting to Kshs.205,092,707. However, the Fund did not prepare and approve a procurement plan for 2021/2022 that contains a detailed breakdown of goods and services or works required by the Fund together with their estimated costs, deliverables for implementation and the appropriate procurement method for each contrary to Regulation 40(1) of the Public Procurement and Assets Disposal Regulations, 2020, which states that a procuring entity shall prepare a procurement plan for each financial year as part of the annual budget preparation process. In the absence of an annual procurement plan, the procurement decisions may not have been made in a lawful, efficient, economical and transparent manner.

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

8. Lack of a Licensed Supplies Practitioner

The statement of receipts and payments reflects total expenditure amounting to Kshs.205,092,707 made up of procurements of various goods and services. However, audit review of the staff establishment revealed that the Fund did not have a Licensed Supplies Practitioner or alternatively engaged the services of licensed procurement agents.

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

9. Failure to Prepare Bank Reconciliation Statements

Review of financial records for the financial year under review revealed that bank reconciliations were not regularly done and checked by senior officers as required. Further, no evidence was provided to confirm that bank reconciliation statements were submitted to the National Treasury and a copy to the Auditor-General as required under Regulation 90(1) of the Public Finance Management (National Government) Regulations, 2015.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the

financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of Audit Committee and Internal Audit Functions

Review of internal controls revealed that internal audit and audit committee functions were not exercised during the year under review. No reports or committee minutes relating to the matter were provided for audit review. Further, it was observed that the last internal audit reports were for the period 2017-2020.

In the circumstances, errors may be undetected and rectified in good time.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of

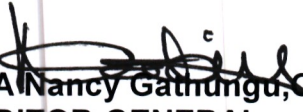
effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

03 August, 2023

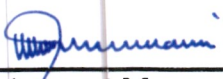
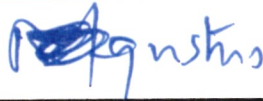

MACHAKOS TOWN Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

	Note	2021-2022	2020-2021
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	177,348,607	161,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		177,348,607	161,367,724
PAYMENTS			
Compensation of employees	4	2,753,887	2,097,740
Use of goods and services	5	9,260,981	15,342,552
Transfers to Other Government Units	6	114,326,565	56,800,000
Other grants and transfers	7	76,148,761	49,153,000
Acquisition of Assets	8	189,000	-
Other Payments	9	2,413,513	-
TOTAL PAYMENTS		205,092,707	123,393,292
SURPLUS/DEFICIT		(27,744,100)	37,974,432

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

The Constituency financial statements were approved on 26/07 2023 and signed by:

		
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: CPA NICHOLAS N KIMANZI	Name: AUGUSTUS MULWA	Name: MBOLA MATHEW
	ICPAK M/No: ... <u>20453</u>	

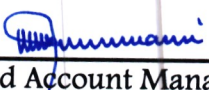


MACHAKOS TOWN Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	19,924,161	47,668,261
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		19,924,161	47,668,261
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		19,924,161	47,668,261
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		19,924,161	47,668,261
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	47,668,261	8,167,413
Prior year adjustments	14	-	1,526,416
Surplus/Defict for the year		(27,744,100)	37,974,432
NET FINANCIAL POSITION		19,924,161	47,668,261

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

The Constituency financial statements were approved on 26/07 2023 and signed by:

 Fund Account Manager	 National Sub-County Accountant	 Chairman NG-CDF Committee
Name: CPA NICHOLAS N KIMANZI	Name: AUGUSTUS MULWA	Name: MBOLA MATHEW
	ICPAK M/No: <u>20453</u>	

MACHAKOS TOWN Constituency
National Government Constituencies Development Fund (NGCDF)
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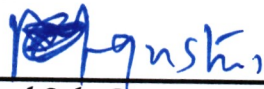

IX. Statement of Cash Flows for the Year Ended 30th June 2022

		2021-2022	2020-2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	177,348,607	161,367,724
Other Receipts	3	-	-
Total receipts		177,348,607	161,367,724
Payments for operating activities			
Compensation of Employees	4	2,753,887	2,097,740
Use of goods and services	5	9,260,981	15,342,552
Transfers to Other Government Units	6	114,326,565	56,800,000
Other grants and transfers	7	76,148,761	49,153,000
Other Payments	9	2,413,513	-
		204,903,707	123,393,292
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	1,526,416
Net Adjustments		-	1,526,416
Net cash flow from operating activities		(27,555,100)	39,500,848
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(189,000)	-
Net cash flows from Investing Activities		(189,000)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(27,744,100)	39,500,848
Cash and cash equivalent at BEGINNING of the year	10	47,668,261	8,167,413
Cash and cash equivalent at END of the year		19,924,161	47,668,261

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

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

The Constituency financial statements were approved on 26/07 2023 and signed by:

		
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: CPA NICHOLAS N KIMANZI	Name: AUGUSTUS MULWA	Name: MBOLA MATHEW
	ICPAK M/No: <u>20453</u>	

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

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

Receipt/Expense Item	Original Budget	Opening Balance (C/Bk) and AIA	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS			Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	47,668,261	45,588,879	230,346,019	225,016,868	5,329,151	
Proceeds from Sale of Assets					-	-	
Other Receipts					-	-	
TOTAL RECEIPTS	137,088,879	47,668,261	45,588,879	230,346,019	225,016,868	5,329,151	97.7%
PAYMENTS							
Compensation of Employees	4,165,000	2,976,616	364,379	7,505,995	2,753,887	4,752,108	36.7%
Use of goods and services	8,172,998	1,409,861	-	9,582,859	9,260,981	321,878	96.6%
Transfers to Other Government Units	67,506,717	28,524,500	29,824,500	125,855,717	114,326,565	11,529,152	90.8%
Other grants and transfers	54,405,650	13,442,587	13,900,000	81,748,237	76,148,761	5,599,476	93.2%
Acquisition of Assets	500,000	1,238,897	1,500,000	3,238,897	189,000	3,049,897	5.8%
Other Payments	2,338,513	75,800		2,414,313	2,413,513	800	100.0%
TOTAL	137,088,879	47,668,261	45,588,879	230,346,019	205,092,707	25,253,311	89.0%

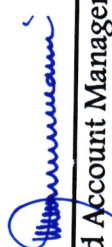


MACHAKOS TOWN Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

EXPLANATORY NOTES

- a) Compensation of employees is at 36.7% utilisation due to pending staff gratuity yet to be paid as at 30th June 2022.
- b) Acquisition of assets is at 5.8% due to pending electrification, installation of CCTV at NG-CDF office and purchase of office furniture as at 30th June 2022.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	25,253,311
Less undisbursed funds receivable from the Board as at 30th June 2022	5,329,151
Add Accounts payable	19,924,161
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	19,924,161

The Constituency financial statements were approved on 26/07 2023 and signed by

 Fund Account Manager	 National Sub-County Accountant	 Chairman NG-CDF Committee
Name: CPA NICHOLAS N KIMANZI	Name: AUGUSTUS MULWA	Name: MBOLA MATHEW
	ICPAK M/No: 20455	

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

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	4,165,000	2,976,616	364,379	7,505,995	2,753,887	4,752,108	37%
1.2 Committee allowances	1,460,000	315,000		1,775,000	1,763,000	12,000	99%
1.3 Use of goods and services	2,411,333	-		2,411,333	2,345,121	66,212	97%
Total	8,036,333	3,291,616	364,379	11,881,328	6,862,008	4,830,320	59%
2.0 Monitoring and evaluation							
2.1 Capacity building	2,000,000	94,250		2,094,250	2,081,230	13,020	99%
2.2 Committee allowances	1,000,000	378,950		1,378,950	1,356,790	22,160	98%
2.3 Use of goods and services	1,112,666	621,661		1,734,327	1,714,840	19,487	99%
Total	4,112,666	1,094,861		5,207,527	5,152,860	54,667	99%
3.0 Emergency							
3.1 Primary Schools							
Kombuni Primary School		400,000		400,000	400,000	-	100%
Katheka Kai Primary School		650,000		650,000	650,000	-	100%
Makakoi Primary School		650,000		650,000	650,000	-	100%

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

Mikuyu assistant chiefs office		300,000		300,000		300,000	-		100%
Makaveti assistant chiefs office		300,000		300,000		300,000	-		100%
Assistant Chief Kaseve Office	300,000			300,000		300,000	-		100%
Kimutwa Chiefs office	212,207	37,793		250,000		250,000	-		100%
3.5 Unutilised	-	2,655		2,655			2,655		0%
Total	7,192,207	4,990,448		12,182,655		12,180,000	2,655		100%
4.0 Bursary and Social Security									
4.1 Secondary Schools	26,413,443	4,711,448	2,000,000	33,124,891		32,963,000	161,891		100%
4.2 Tertiary Institutions	18,000,000	1,800,000		19,800,000		16,160,000	3,640,000		82%
4.3 Social Security									
4.4 Special Needs	-	-		-		-			
Total	44,413,443	6,511,448	2,000,000	52,924,891		49,123,000	3,801,891		93%
5.0 Sports									
Constituency sports tournament.		1,263,664	1,500,000	2,763,664		2,668,734	94,930		97%
Total		1,263,664	1,500,000	2,763,664		2,668,734	94,930		97%
6.0 Environment									
Kakinduni Primary School			50,000	50,000		50,000	-		100%
Kamweleni Primary school			50,000	50,000		50,000	-		100%
Katelembo Boys Centre of excellence			50,000	50,000		50,000	-		100%
Kiatuni Secondary School			50,000	50,000		50,000	-		100%
Kivutini Primary School			50,000	50,000		50,000	-		100%

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

Machakos Baptist Secondary School			50,000	50,000	50,000	50,000	-	100%
Mikono Primary School			50,000	50,000	50,000	50,000	-	100%
Ujini Primary School			50,000	50,000	50,000	50,000	-	100%
Vota Primary School			50,000	50,000	50,000	50,000	-	100%
Yakamete Primary School			50,000	50,000	50,000	50,000	-	100%
Total			500,000	500,000	500,000	500,000		100%
7.0 Primary Schools Projects								
Kaathi Primary School	500,000			500,000	500,000	500,000	-	100%
Kakinduni Primary School	500,000			500,000	500,000	500,000	-	100%
Kalama Primary School	500,000			500,000	500,000	500,000	-	100%
Kamuthini Primary School	750,000			750,000	750,000	750,000	-	100%
Kanyongo Primary School	750,000			750,000	750,000	750,000	-	100%
Kasinga Primary School	1,000,000			1,000,000	1,000,000	1,000,000	-	100%
Katelemba Primary School	500,000			500,000	500,000	500,000	-	100%
Katelemba Primary School	250,000			250,000	250,000	250,000	-	100%
Katamani Primary School	500,000			500,000	500,000	500,000	-	100%
Kavete Primary School	500,000			500,000	500,000	500,000	-	100%
Kiima Kimwe Primary School	2,250,000			2,250,000	2,250,000	2,250,000	-	100%
Kimua Primary School	750,000			750,000	750,000	750,000	-	100%
Kiseveni Primary School	750,000			750,000	750,000	750,000	-	100%
Kisyani Primary School	500,000			500,000	500,000	500,000	-	100%

MACHAKOS TOWN Constituency
National Government Constituencies Development Fund (NGCCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Kititu Primary School	500,000				500,000	500,000	-		100%
Kivandini Primary School- Muumandu	750,000				750,000	750,000	-		100%
Kivani Primary School	500,000				500,000		500,000		0%
Kola Primary School	750,000				750,000	750,000	-		100%
Konza Primary School	500,000				500,000		500,000		0%
Kyaani Primary School	1,000,000				1,000,000	1,000,000	-		100%
Kyakitove Primary School	750,000				750,000	750,000	-		100%
Kyamuthinza Primary School	1,000,000				1,000,000	1,000,000	-		100%
Kyanda Primary School	750,000				750,000	750,000	-		100%
Kyanzasu Primary School	500,000				500,000	500,000	-		100%
Kyaviti Primary School	750,000				750,000	750,000	-		100%
Kyemutheke Primary School	750,000				750,000	750,000	-		100%
Love Primary School	500,000				500,000	500,000	-		100%
Machakos Baptist Primary School	1,000,000				1,000,000	1,000,000	-		100%
Manza Primary School	750,000				750,000	750,000	-		100%
Masaani Primary School	500,000				500,000	500,000	-		100%
Mbuani Primary School	500,000				500,000	500,000	-		100%
Metuma Primary School	250,000				250,000	250,000	-		100%
Mikuini Primary School	750,000				750,000	750,000	-		100%
Misakwani Primary School	500,000				500,000	500,000	-		100%
Miwani Primary School	750,000				750,000	750,000	-		100%

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Miwongoni Primary School	500,000			500,000	500,000	500,000	-	100%
Mulaani Primary School	1,000,000			1,000,000	1,000,000	1,000,000	-	100%
Muthumo Primary School	327,565			327,565	327,565	327,565	-	100%
Mutituni Primary School	500,000			500,000	500,000	500,000	-	100%
Ngomeni Primary School	750,000			750,000	750,000	750,000	-	100%
Ngunyumu Primary School	1,000,000			1,000,000	1,000,000	1,000,000	-	100%
Nzaini Primary School	750,000			750,000	750,000	750,000	-	100%
St Johns Miaani Primary School	500,000			500,000	500,000	500,000	-	100%
St Marys Girls Primary School	700,000			700,000	700,000	700,000	-	100%
Ujini Primary School	500,000			500,000	500,000	500,000	-	100%
Ianzoni Primary School			500,000	500,000	500,000	500,000	-	100%
Iiani primary school			750,000	750,000	750,000	750,000	-	100%
Ilyuni Primary School			500,000	500,000	500,000	500,000	-	100%
Kamweleni Primary School			1,000,000	1,000,000	1,000,000	1,000,000	-	100%
Katanga Primary School			750,000	750,000	750,000	750,000	-	100%
Kiangini Primary School			1,000,000	1,000,000	1,000,000	1,000,000	-	100%
Kitonyini Primary School			1,000,000	1,000,000	1,000,000	1,000,000	-	100%
Kiuu Primary School			500,000	500,000	500,000	500,000	-	100%
Kyandili Primary School			500,000	500,000	500,000	500,000	-	100%
Kyangala Township Primary School			1,000,000	1,000,000	1,000,000	1,000,000	-	100%
Kyeni Primary School			500,000	500,000	500,000	500,000	-	100%

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Makaveti Primary School			1,000,000	1,000,000	1,000,000		1,000,000		0%
Mikono Primary School			750,000	750,000	750,000		750,000		100%
Mumbuni Primary School- Kalama			500,000	500,000	500,000		500,000		100%
Muthumo Primary School			600,000	600,000	600,000		600,000		100%
Muumandu Primary School			500,000	500,000	500,000		500,000		100%
Ngelani primary school			500,000	500,000	500,000		500,000		100%
Township Muslim Primary School			500,000	500,000	500,000		500,000		100%
Mungala Primary School			1,000,000	1,000,000	1,000,000		1,000,000		100%
Ilyuni Primary School			562,250	562,250	562,250		562,250		100%
Kamuthanga Primary School			500,000	500,000	500,000		500,000		100%
Katoloni primary school			1,000,000	1,000,000	1,000,000		1,000,000		100%
Kivandini Primary School			750,000	750,000	750,000		750,000		100%
Ivumbuni Primary School			500,000	500,000	500,000		500,000		100%
Iluvya secondary school			1,000,000	1,000,000	1,000,000		1,000,000		100%
Kasinga Primary School		1,000,000		1,000,000	1,000,000		1,000,000		100%
Kathianioni Primary School		1,000,000		1,000,000	1,000,000		1,000,000		100%
Kiteini Primary School		1,200,000		1,200,000	1,200,000		1,200,000		100%
Kyasila Primary School		400,000		400,000	400,000		400,000		100%
Kyasila Primary School		1,200,000		1,200,000	1,200,000		1,200,000		100%
Makyau Primary School		750,000		750,000	750,000		750,000		100%
Mumbuni Primary School- Kalama		1,200,000		1,200,000	1,200,000		1,200,000		100%

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Miwongoni Secondary School	1,000,000				1,000,000	1,000,000	-		100%
Masaani Girls Secondary School	1,000,000				1,000,000	1,000,000	-		100%
Kusyumuomo Secondary School	1,000,000				1,000,000	1,000,000	-		100%
Kalama Secondary School	1,129,151				1,129,151		1,129,151		0%
Keaa Secondary School	1,000,000				1,000,000		1,000,000		0%
Kwa Kavoo Secondary School	700,000				700,000		700,000		0%
Makakoi Secondary School	1,000,000				1,000,000		1,000,000		0%
Mumbuni Girls High School	1,000,000				1,000,000		1,000,000		0%
St Patrick Metuma Secondary School	8,000,000				8,000,000	8,000,000	-		100%
Kanyongo Secondary School	1,000,000				1,000,000	1,000,000	-		100%
Ikokani Secondary School				1,000,000	1,000,000	1,000,000	-		100%
Kamweleni Secondary School				1,000,000	1,000,000	1,000,000	-		100%
Kiseveni Secondary School				1,000,000	1,000,000	1,000,000	-		100%
Kiteini Secondary School				7,162,250	7,162,250	7,162,250	-		100%
Kithima Secondary School				1,000,000	1,000,000	1,000,000	-		100%
Mumbuni Girls High School				1,000,000	1,000,000	1,000,000	-		100%
S.A Mutituni High School			500,000		500,000	500,000	-		100%
Vota Secondary School			7,162,250		7,162,250	7,162,250	-		100%
Kyasila Secondary school			4,000,000		4,000,000	4,000,000	-		100%
Kyasila Secondary school			500,000		500,000	500,000	-		100%
Kyeni secondary school			7,162,250		7,162,250	7,162,250	-		100%

**MACHAKOS TOWN Constituency
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Total	33,079,151	19,324,500	12,162,250	64,565,901	57,736,750	6,829,151	89%
9.0 Tertiary institutions Projects				-		-	
Kalama Technical Training Institute	1,200,000	1,200,000		2,400,000	2,400,000	-	100%
Kalama Technical Training Institute	1,200,000		-	1,200,000		1,200,000	0%
Total	2,400,000	1,200,000	-	3,600,000	2,400,000	1,200,000	67%
10.0 Security Projects							
Kimutwa Chief's Office	300,000			300,000	300,000	-	100%
Kyaani Assistant Chief's Office	500,000			500,000		500,000	0%
Kyangala/Kalama Sub-County Police Station	2,000,000			2,000,000	2,000,000	-	100%
Lower Kiandani (Manza) Assistant Chief's Office	1,000,000			1,000,000		1,000,000	0%
Mbilini Assistant Chief's office	500,000			500,000	500,000	-	100%
Kyaani Assistant Chiefs Office			700,000	700,000	700,000	-	100%
Kyemutheke A.P Lines			800,000	800,000	800,000	-	100%
Machakos County Police Headquarters			1,000,000	1,000,000		1,000,000	0%
Machakos Traffic Unit Offices			700,000	700,000	700,000	-	100%
Ngelani Locational Chiefs Office			700,000	700,000		700,000	0%
Assistant County Commissioners office Kalama Division Social Hall			2,000,000	2,000,000	2,000,000	-	100%
Mutituni Division Assistant County Commissioners office			2,000,000	2,000,000	2,000,000	-	100%
Vota division-ACC office			2,000,000	2,000,000	2,000,000	-	100%
Machakos township chiefs office		677,027		677,027	677,027	-	100%

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Total	4,300,000	677,027	9,900,000	14,877,027	11,677,027	3,200,000		78%
11.0 Acquisition of assets				-		-		
NG-CDF office perimeter wall	-	1,238,897		1,238,897		1,238,897		0%
New NG-CDF Office Equipping			500,000	500,000	-	500,000		0%
NG-CDFC Office Electric fencing and CCTV installation	-		1,000,000	1,000,000	-	1,000,000		0%
NG-CDF Office Machakos town	500,000			500,000		500,000		0%
Purchase of computers	189,000		-	189,000	189,000	-		100%
Total	689,000	1,238,897	1,500,000	3,427,897	189,000	3,238,897		0%
12.0 Other payments				-		-		
Muthuni Division Assistant County Commissioners office	1,169,257			1,169,257	1,169,256	-		100%
Assistant County Commissioners Office-Kalama Division	1,169,257			1,169,257	1,169,257	0		100%
Strategic Plan		75,800		75,800	75,000	800		99%
Total	2,338,514	75,800	-	2,414,314	2,413,513	800		83%
13.0 unallocated fund								
Unapproved projects						-		
AIA						-		
PMC savings								
Total	137,088,878	47,668,261	45,588,879	230,346,019	205,092,707	25,253,311		89%

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-MACHAKOS TOWN 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.

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Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

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.

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Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

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14. Errors

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

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

15. Related Party Transactions

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

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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description		2021-2022	2020 - 2021
		Kshs	Kshs
	B104704		20,000,000
Normal Allocation	A823668		35,000,000
	B104824		14,367,724
	B124596		9,000,000
	B119550		8,500,000
	B119940		12,000,000
	B128182		6,900,000
	B128495		7,000,000
	B132238		6,000,000
	B138906		12,000,000
	B126200		7,000,000
	B126495		11,600,000
	B140638		12,000,000
	B140989	33,000,000	
	B105500	44,000,000	
	B105852	22,000,000	
	B128600	5,000,000	
	B128912	12,000,000	
	B154110	15,000,000	
	B164444	33,759,728	
	B155990	12,088,879	
	A895049	500,000	
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		177,348,607	161,367,724

2. Proceeds From Sale of Assets

Description		2021-2022	2020 - 2021
		Kshs	Kshs
Receipts from the Sale of Buildings			-

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Receipts from the Sale of Vehicles and Transport Equipment			~
Receipts from the Sale Plant Machinery and Equipment			~
Receipts from the Sale of Office and General Equipment			~
TOTAL		~	~

3. Other Receipts

Description		2021-2022	2020 - 2021
		Kshs	Kshs
Interest Received			~
Rents			~
Receipts Sale of Tender Documents		~	~
Hire of plant/equipment/facilities		~	~
Unutilized funds from PMCs			~
Other Receipts Not Classified Elsewhere (specify)		~	~
TOTAL		~	~

4. Compensation Of Employees

Description	2021-2022	2020 - 2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,229,657	1,502,955
Personal allowances paid as part of salary		
House allowance	347,150	500,985
Transport allowance	-	-
Leave allowance	147,880	-
Gratuity-contractual employees	-	80,600
Employer Contributions Compulsory national social security schemes	29,200	13,200
TOTAL	2,753,887	2,097,740

5. Use Of Goods and Services

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	150,000	934,000
Electricity	5,859	10,241

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Water & sewerage charges	8,500	67,270
Office rent	-	159,320
Communication, supplies and services	60,000	248,000
Domestic travel and subsistence	-	360,400
Printing, advertising and information supplies & services		175,563
Rentals of produced assets	9,450	9,450
Training expenses	2,081,230	2,493,000
Hospitality supplies and services	-	-
Other committee expenses	2,080,000	5,739,298
Committee allowance	3,119,790	2,969,950
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	298,140	298,460
Fuel , oil & lubricants	640,405	493,950
Other operating expenses	-	1,159,150
Bank service commission and charges	292,907	-
Other Operating Expenses	-	
Security operations	262,000	90,000
Routine maintenance - vehicles and other transport equipment	252,700	134,500
Routine maintenance- other assets	-	
TOTAL	9,260,981	15,342,552

6. Transfer To Other Government Units

Description		2021-2022	2020 - 2021
		Kshs	Kshs
Transfers to Primary Schools		54,189,815	34,200,000
Transfers to Secondary Schools		57,736,750	22,600,000
Transfers to Tertiary Institutions		2,400,000	-
TOTAL		114,326,565	56,800,000

7. Other Grants and Other transfers

Description		2021-2022	2020 - 2021
		Kshs	Kshs
Bursary - Secondary (see attached list)		32,963,000	30,948,000
Bursary -Tertiary (see attached list)		16,160,000	10,255,000
Bursary- Special Schools		-	-

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Mocks & CAT (see attached list)		-	-
Social Security programmes (NHIF)		-	
Security Projects (see attached list)		11,677,027	3,350,000
Sports Projects (see attached list)		2,668,734	-
Environment Projects (see attached list)		500,000	500,000
Emergency Projects (see attached list)		12,180,000	4,100,000
TOTAL		76,148,761	49,153,000

8. Acquisition Of Assets

<u>Non-Financial Assets</u>		2021-2022	2020 - 2021
		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings		-	-
Refurbishment of Buildings		-	-
Purchase of Vehicles Vehicles and Other Transport Equipment		-	-
Purchase of Bicycles & Motorcycles		-	-
Overhaul of Vehicles and Other Transport Equipment		-	-
Purchase of Household Furniture and Institutional Equipment			
Purchase of office furniture and and General Equipment		-	-
Purchase of computers, printers and other IT equipments		189,000	-
Purchase of ICT Equipment, Software and Other ICT Assets		-	-
Purchase of Specialized Plant, Equipment and Machinery		-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.		-	-
Acquisition of Land		-	-
Acquisition of Intangible Assets			
TOTAL		189,000	-

9. Other Payments

		2021-2022	2020 - 2021
		Kshs	Kshs
Strategic Plan		75,000	-
ICT Hubs		2,338,513	-

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			-
TOTAL		2,413,513	-

10: Cash Book Bank Balance

10A: Bank Balances (cash book bank balance)			
Name of Bank, Account No. & currency	Account Number	2021-2022	2020 - 2021
		Kshs (30/6/2022)	Kshs (30/6/2021)
NG-CDFC MACHAKOS TOWN CONSTITUENCY-EQUITY BANK	A/C no.060029728 4247	19,924,161	47,668,261
TOTAL		19,924,161	47,668,261

10B: CASH IN HAND			
		2021-2022	2020 - 2021
		Kshs (30/6/2022)	Kshs (30/6/2021)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
TOTAL		-	-

11: Outstanding Imprests

Name of Officer		Amount Taken	Amount Surrendered	Balance (30/6/2022)
	Date imprest taken	Kshs	Kshs	Kshs
			-	-
		-	-	-

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12A. Retention

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

12B. Gratuity

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

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13. Balances Brought Forward

		2021-2022	2020- 2021
		Kshs (1/7/2021)	Kshs (1/7/2020)
Bank accounts		47,668,261	8,167,413
Cash in hand			
Imprest			
TOTAL		47,668,261	8,167,413

14. Prior Year Adjustments

	Balance b/f FY 2021/2022 as per Audited Financial statements	Adjusments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	47,668,261.55	-	47,668,261.55
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (uncollected stale bursary cheques)	-	-	-
Total	47,668,261.55	-	47,668,261.55

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15. Changes in Accounts Receivable – Outstanding Imprests

		2021-2022	2020- 2021
		Kshs	Kshs
Outstanding Imprest as at 1st July (A)		-	-
Imprest issued during the year (B)		-	-
Imprest surrendered during the Year (C)		-	-
Closing accounts receivable as at 30th June 2022 (D=A+B-C)		-	-
Net changes in accounts receivables A-D			

16. Changes in Accounts Payable – Deposits and Retentions

		2020- 2021	2019- 2020
		Kshs	Kshs
Deposits and Retention as a t 1st July 2021 (A)		-	-
Deposits and Retention held during the year (B)		-	-
Deposits and Retention paid during the year ©		-	-
Closing accounts payable at 30th June 2022 (D=A+B-C)		-	-
Net changes in accounts payables A-D			

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

		2021-2022	2020- 2021
		Kshs	Kshs
NGCDF Staff		-	-
Others (specify)		-	-
		-	-

17.3: Unutilized Fund (See Annex 3)

		2021-2022	2020- 2021
		Kshs	Kshs
Compensation of employees		4,752,108	1,604,794
Use of goods and services		321,878	2,533,311
Amounts due to other Government entities (see attached list)		4,700,000	58,799,000
Amounts due to other grants and other transfers (see attached list)		7,099,476	25,081,139
Acquisition of assets		3,049,897	1,238,896
Other payments		800	3,500,000
Funds pending approval		5,329,151	500,000
		-	-
TOTAL		25,253,311	93,257,140

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17.4: PMC account balances (See Annex 5)

		2021-2022	2020- 2021
		Kshs	Kshs
PMC account balances (see attached list)		39,412,770	40,628,543

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**Annexes
Annexes: 1 Analysis of Pending Accounts Payable**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2021	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.						
11.						
12.						
Sub-Total						

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Grand Total						
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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Compensation of employees		4,752,108	1,604,794	
Use of goods & services		321,878	2,533,310	
Amounts due to other Government entities				
Primary Schools				
Ianzoni Primary School			500,000	
Iiani primary school			750,000	
Ilyuni Primary School			500,000	
Kamuthanga Primary School			500,000	
Kamweleni Primary School			1,000,000	
Kasinga Primary School			1,000,000	
Katanga Primary School			750,000	
Kathianioni Primary School			1,000,000	
Katoloni primary school			1,000,000	
Kiangini Primary School			1,000,000	

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Kitonyini Primary School			1,000,000	
Kiuu Primary School			500,000	
Kivandini Primary School			750,000	
Kyandili Primary School			500,000	
Kyangala Township Primary School			1,000,000	
Kyeni Primary School			500,000	
Makaveti Primary School			1,000,000	
Makayau Primary School			750,000	
Mikono Primary School			750,000	
Mumbuni Primary School -Kalama			500,000	
Muthumo Primary School			600,000	
Muumandu Primary School			500,000	
Ngelani primary school			500,000	
Township Muslim Primary School			500,000	
Uiini Primary School			750,000	
Uiini Primary School			500,000	
Kyasila Primary School			7,162,250	

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Konza Primary School		500,000		
Makaveti Primary School		1,000,000		
Secondary schools				
Ngomeni Secondary School			1,350,000	
Ikokani Secondary School			1,000,000	
Ikokani Secondary School			500,000	
Iluva Secondary school			1,000,000	
Kamweleni Secondary School			1,000,000	
Katelemba Boys Centre of Excellence Secondary School			1,200,000	
Katheka Kai Secondary School			500,000	
Kiseveni Secondary School			1,000,000	
Kiteini Secondary School			7,162,250	
Kithima Secondary School			1,000,000	
Kyambuko Secondary School			1,000,000	
Kyasila Secondary School			500,000	
Kyeni Secondary School			7,162,250	
Mumbuni Girls High School			1,000,000	

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Mutituni S.A Secondary School				500,000	
Vota Secondary School				7,162,250	
Machakos School			1,000,000		
Muvuti Girls School			1,000,000		
Tertiay Institutions					
Kalama Technical Training Institute			1,200,000		
Sub-Total			4,700,000	58,799,000	
Amounts due to other grants and other transfers					
Security					
Assistant County Commissioners office Kalama Division Social Hall				5,577,027	
Kyaani Assistant Chiefs Office				2,000,000	
Kyemutheke A.P Lines				700,000	
Machakos Central Chiefs office Social Hall				800,000	
Machakos County Police Headquarters				2,000,000	
Machakos Traffic Unit Offices				1,000,000	
Mutituni Division Assistant County Commissioners office				700,000	
Ngelani Locational Chiefs Office				2,000,000	
				700,000	

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Vota Division - Assistant county Commissioners office					
	Kyaani Assistant Chiefs Office		500,000		2,000,000
	Lower Kiandani (Manza) Assistant Chiefs Office		1,000,000		
	Machakos County Police Headquarters		1,000,000		
	Ngelani Locational Chiefs Office		700,000		
	Sports		94,930		2,763,664
	Environment projects				500,000
	Emergency		2,655		4,340,448
	Bursary		3,801,891		
	Sub-Total		7,099,476		25,081,139
	Acquisition of assets				
	NG-CDF office perimeter wall		1,238,897		1,238,897
	NG-CDFC Office Electric fencing and CCTV installation		1,000,000		
	New NG-CDFC Office Equipping		500,000		2,500,000
	NG-CDF Office		311,000		
	NG-CDFC Office Electric fencing and CCTV installation				1,000,000
	Sub-Total		3,049,897		
	Others (specify)				

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Strategic Plan	Sub-Total			
Funds pending approval		800		
		800		3,500,000
Ivumbuni Primary school				
Kivani Primary School			500,000	500,000
Kalama Secondary School				
Keaa Secondary School		1,129,151		
Kwa Kavoo Secondary School		1,000,000		
Makakoi Secondary School		700,000		
Mumbuni Girls High School		1,000,000		
TOTAL		1,000,000		-
		5,329,151		500,000
Grand Total		25,253,312		93,257,140

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f		Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost	
	(Kshs)	2020/2021			(Kshs)	2021/2022
Land						
Buildings and structures		20,567,864			20,567,864	
Transport equipment		2,746,279			2,746,279	
Office equipment, furniture and fittings		32,130			32,130	
ICT Equipment, Software and Other ICT Assets		1,041,120			1,041,120	
Other Machinery and Equipment		99,000			99,000	
Heritage and cultural assets		-			-	
Intangible assets		0			0	
Total		24,486,393			24,486,393	

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Annex 5 –PMC Bank Balances As At 30th June 2022

PMC	Bank	Account number	Bank Balance 2021/2022	Bank Balance 2020/2021
Assistant County Commissioner Office (Kalama Division)	Co-operative Bank	'01141748452500		4,502.80
Ikokani Secondary School	Co-operative Bank	01139748446800		13,049.50
Kaseve Primary School	Co-operative Bank	'01139277861504		50,755.00
Kathaayoni Primary School	Co-operative Bank	'01139071983501		31,879.50
Katheka kai Primary School	Co-operative Bank	'01139277683300		4,370.00
Katamani Secondary School	Co-operative Bank	'01139550731200		701,412.50
Kikumbo Secondary School	Co-operative Bank	01139033113802		72.50
Kivandini Primary School	Co-operative Bank	'01139277667600		53,000.00
Kivani primary school	Co-operative Bank	'01139550178301		700,110.00
Konza Primary School	Co-operative Bank	'01139072685301		2,364.40
Kwa Kitaa Primary School	Co-operative Bank	'01139071978902		501,500.00
Love Primary School	Co-operative Bank	'01139071978802		51,072.50
Machakos Secondary School for the deaf	Co-operative Bank	'01141277291800		500,000.00
Mbembani Primary school	Co-operative Bank	'01139854760700		601,000.00
Mbusyani Primary School	Co-operative Bank	'01139071993002		501,000.00

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Mikuini Primary School	Co-operative Bank	`01139277303700		602,097.25
Mikuyu Primary School	Co-operative Bank	01139072686202		51,082.50
Misakwani Primary School	Co-operative Bank	`01139550701100		500,071.50
Miwani Primary School	Co-operative Bank	`01139072613701		504,005.25
Mua Farm Secondary School	Co-operative Bank	01139033226504		1,032,184.55
Muthini Primary School	Co-operative Bank	`01139276088401		52,595.00
Mutuyu Secondary School	Co-operative Bank	`01139748038700		701,515.00
St Johns Academy primary school	Co-operative Bank	`01117277269600		1,508.00
Yakamete Primary School	Co-operative Bank	01139071251001		32,701.00
Iiyuni Primary School	Equity Bank	`0600280371068		430.00
Kakyalya Chiefs Office	Equity Bank	`0600280307515		400,000.00
Kaseve Secondary School	Equity Bank	`0600264034771		84,918.00
Kasinga Primary School	Equity Bank	`0600280176074		1,959,430.00
Kasinga Secondary School	Equity Bank	`0600266154811		1,880.00
Katheka Kai Sec School	Equity Bank	`0600262735557		750,205.00
Katoloni Secondary School	Equity Bank	`0600295431705		701,619.55
Keaa Primary School	Equity Bank	`0600192967049		500,004.25
Kiima Kimwe Secondary School	Equity Bank	`0600280248817		500,000.00
Kimua Primary School	Equity Bank	`0600280748419		500,000.00
Kimutwa Primary School	Equity Bank	`0600279290438		22,441.50
Kitulu Secondary School	Equity Bank	`0600279788991		449,550.00
Kivandini Secondary School	Equity Bank	`0600192909344		-
Kyambuko Sec School	Equity Bank	`0600270189312		70.00

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Kyanguli Primary School	Equity Bank	0600263435420	7,019.00
Kyasila Primary school	Equity Bank	`0600280318103	600,000.00
Kyasila Secondary School	Equity Bank	`0600280328464	1,800,000.00
Kyaviti primary school	Equity Bank	`0600280521188	300,000.00
Lumbwa chiefs office	Equity Bank	`0600180281428	17,424.00
Machakos D.C.C office	Equity Bank	`0600280607471	500,000.00
Makaveti Primary School	Equity Bank	`0600280463470	599,550.00
Mbembani Secondary school	Equity Bank	`0600280537739	44,133.00
Mbilini Assistant Chiefs Office	Equity Bank	`0600162517383	250,180.00
Mikono Primary School	Equity Bank	`06002803517626	(156.00)
Mikuyu Primary School	Equity Bank	`0600280454284	2,499,550.00
Miwani Secondary School	Equity Bank	0600295287870	50,047.00
Mulaani Primary School	Equity Bank	`0600297284247	1,399,550.00
Mumbuni primary school - Kalama	Equity Bank	`0600280325910	600,000.00
Mungala Assistant Chiefs Office	Equity Bank	`0600179841485	500,000.00
Muvuti Boys High School	Equity Bank	`0600279822683	999,550.00
Mwanyani Assistant chiefs office	Equity Bank	`0600280518819	600,000.00
Ngelani Secondary School	Equity Bank	`0600264173665	151,784.00
Ujiini Primary School	Equity Bank	`0600279884037	738,735.50
Kamweleni Primary School	Family Bank	`073000037079	499,761.00
Katelembo C.O.F Sec School	Family Bank	`073000015500	5,989.00
Kusyomuomo Primary School	Family Bank	`073000029113	750,486.80
Kyambuko Primary School	Family Bank	`073000029304	502,465.40
Kyasila Secondary school	Family Bank	0730000188805	1,515,593.00
Mbevo Primary School	Family Bank	`073000036992	504,738.60
Upper Kitanga Secondary School	Family Bank	`073000018008	697,009.00
Kamuthanga Primary School	KCB Bank	1109106114	70,356.70
Kasaini Primary School	KCB Bank	1202368875	436.50

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Kathese Primary School	KCB Bank	1172373795	64,464.00
Kavyuni Primary School	KCB Bank	1199207632	2,469.00
Kisueni Primary School	KCB Bank	1206010215	500,634.00
Kyangala Primary School	KCB Bank	1199649791	750,815.00
Machakos Primary School	KCB Bank	1200472357	551,120.00
Malooni Primary School	KCB Bank	1226716547	900,939.00
Miwongoni Secondary School	KCB Bank	1118722620	900,339.00
Ngomeni Secondary School	KCB Bank	1206122153	1,000,757.00
ABC Iveti Hills Secondary School	KCB Bank	1116946610	
Ivutini Primary School	KCB Bank	1232705322	
Kitonyini Secondary School	KCB Bank	1273190092	
Kyanguli Secondary School	KCB Bank	1206144130	5,624,822
Mang'auni primary school	KCB Bank	1273466357	
Mbukoni Primary School	KCB Bank	1235082458	
Mbukuni Secondary School	KCB Bank	1206123257	
Minyalala Primary School	KCB Bank	1177960834	
Mua Farm Primary School	KCB Bank	1114546585	500,000.00
Kithima Primary School	National bank	`01520228778600	500,002.00
Kivutini Primary School	National bank	`01522225988300	4,030.00
Kanyongo Secondary School	Sidian Bank	`01018030000091	59,553.00
St. Francis Kavovi Primary School	Sidian Bank	`01018030001486	
Kaathi Primary School	Co-operative	`01141655758701	500,000.00
Kanyongo Primary School	Co-operative	`01139549892200	1,510.00
Kathianioni primary School	Co-operative	`01141655795000	21,449.00
Kathianioni Primary School	Co-operative	`01139072616501	33,890.00

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Kiima kimwe primary school	Co-operative	'01139071875702	1,952.00
Kimutwa Secondary School	Co-operative	'01139655738700	90,149.00
Kola Primary School	Co-operative	'01139655725000	749,040.00
Kyaani Assistant Chiefs Office	Co-operative	'01141655695200	700,000.00
Kyanzasu Secondary School	Co-operative	'01141277894000	998,975.00
Kyumba Primary School	Co-operative	'01141071750000	42,225.00
Love Primary School	Co-operative	'01141655754800	500,000.00
Love Primary School	Co-operative	'01139071978802	2,617.50
Machakos Girls High School	Co-operative	'01139072528601	1,000,212.90
Masaani Primary School	Co-operative	'01141655745100	500,000.00
Misakwani Primary School	Co-operative	'01141550701100	500,000.00
Miwani Primary School	Co-operative	'01141655773600	748,975.00
Muthini Primary School	Co-operative	'01139276088401	5,982.00
Muumandu primary school	Co-operative	'01139550699000	8,897.50
St Johns Maaani Primary School	Co-operative	'01141655741900	1,475.00
Constituency school water tanks	Equity	'0600281252496	1,060.00
Constituency spors tournament	Equity	'0600281310102	68,161.50
Ianzoni primary school	Equity	'0600280795004	592.50
Iiyuni Primary School	Equity	'0600280797968	1,190.00
Ikokani secondary school	Equity	'0600281327851	475.00
Ikokani Secondary School	Equity	'0600282315664	500,000.00
Ikokani Secondary School	Equity	'0600282600642	500,000.00

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Iluva secondary school	Equity	'0600280611140	300,549.00
Ivumbuni Primary School	Equity	'0600281238888	-
Kakinduni Primary School	Equity	'0600282311429	500,000.00
Kakinduni Primary School	Equity	'0600282267217	1,000.00
Kalama Primary School	Equity	'0600282623785	500,000.00
Kalama Technical Training Institute	Equity	'0600282632759	1,200,000.00
Kalama Technical Training Institute	Equity	'0600280901387	318,380.00
Kamuthanga Primary School	Equity	'0600281110727	500,000.00
Kamuthini Primary School	Equity	'0600282128252	486.00
Kamweleni primary school	Equity	'0600281118406	2,542.00
Kamweleni secondary school	Equity	'0600292988764	4,252.00
Kasinga Primary School	Equity	'0600281329854	1,551.00
Katanga primary school	Equity	'0600281081735	838.00
Katanga Secondary School	Equity	'0600282246621	1,000,000.00
Katelembo Primary School	Equity	'0600282127052	23,423.00
Katheka Kai Primary School	Equity	'0600262735557	32,344.00
Katoloni Primary School	Equity	'0600281329111	911,051.00
Kavete Primary School	Equity	'0600282260354	500,000.00
Kiangini primary school	Equity	'0600281056979	601.00
Kikumbo Primary School	Equity	'0600282359497	750,000.00
Kimua Primary School	Equity	'0600282325550	480.00
Kiseveni Primary School	Equity	'0600282289312	17,827.00

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Kiseveni Secondary School	Equity	`0600293010868	199,425.45	
Kisyani Primary School	Equity	`0600282122943	472,724.00	
Kiteini Primary School	Equity	`0600281114282	811.00	
Kiteini secondary school	Equity	`0600281275414	550.00	
Kithima secondary school	Equity	`0600281213980	1,002,601.00	
Kititu Primary School	Equity	`0600282583414	-	
Kitonyini primary school	Equity	`0600281107811	601.00	
Kiuu primary school	Equity	`0600162106116	32,188.00	
Kivandini Primary School	Equity	`0600282109997	14,512.00	
Kivandini Primary School-	Equity	`0600282742862	33,000.00	
Kyakitove Primary School	Equity	`0600282582610	750,000.00	
Kyakitove Primary School	Equity	`0600251150289	180.00	
Kyamuthinza Primary School	Equity	`0600282126923	91,905.00	
Kyanda Primary School	Equity	`0600282371031	900.00	
Kyandili Primary School	Equity	`0600281760688	1,549.00	
Kyangala Girls secondary school	Equity	`0600282121888	139,186.50	
Kyangala Township Primary School	Equity	`0600282206656	1,000,000.00	
Kyanzasu Primary School	Equity	`0600282643785	500,000.00	
Kyasila Secondary School	Equity	`0600282212968	925.00	
Kyasila Secondary school	Equity	`0600282087771	4,000,000.00	
Kyasila Secondary School	Equity	`0600281299036	1,025.00	
Kyaviti Primary School	Equity	`0600280521188	32,312.00	
Kyeni Primary School	Equity	`0600281198046	18,663.00	

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Kyeni secondary school	Equity	`0600281276731	100.00
Machakos Baptist Secondary School	Equity	`0600282097377	12,685.00
Machakos Baptist Secondary School	Equity	`0600282097384	257,153.00
Machakos township chiefs office	Equity	`0600282216140	677,027.00
Makaveti assistant chiefs office	Equity	`0600281195192	660.00
Makyau Primary School	Equity	`0600280959511	950.00
Mbembani secondary school	Equity	`060028258232	1,400.00
Mbembani Secondary School	Equity	`0600282114074	999.25
Mbembani Secondary School	Equity	`0600281274423	43,983.00
Mbilini Assistant chiefs office	Equity	`0600282404386	500,000.00
Mikono Primary School	Equity	`0600281341653	1,000.00
Mulaani Primary School	Equity	`0600280600714	1,675.00
Mumbuni girls high school	Equity	`0600280936757	27,615.00
Mumbuni Primary School-Kalama	Equity	`0600280325910	433.00
Mungala Primary School	Equity	`0600282037033	1,400.00
Muthumo primary school	Equity	`0600282121478	327,565.00
Muthumo Primary School	Equity	`0600281313669	830.00
Mutituni Primary School	Equity	`0600282290173	500,000.00
Ngelani Primary School	Equity	`0600281393479	575.00
Ngunyumu Primary School	Equity	`0600281319450	6,720.00
Nzaini Primary School	Equity	`0600282342308	750,000.00
S.A Mutituni High School	Equity	`0600281128419	550.70
St Marys Primary School	Equity	`0600282605034	13,465.00
St patrick Metuma sec school	Equity	`0600281317512	300.00
Township Muslim primary school	Equity	`0600281364730	925.00

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Ujiini Primary School	Equity	'0600281213822	2,496.00
Vota division-ACC office	Equity	'0600282162301	1,430.00
Vota Secondary School	Equity	'0600281266973	550.00
Assistant county commissioner office Kalama	FAMILY	'073000046982	724,950.19
Assistant Chief Kaseve Office	FAMILY	'073000047115	239.62
Kamuthanga Secondary School	FAMILY	'073000047434	497,150.36
Katanga Secondary School	FAMILY	'073000047018	398,860.00
Katamani Primary School	FAMILY	'073000013473	502,110.60
Kiima kimwe primary school	FAMILY	'073000046405	2,093.40
Kimutwa Chiefs office	FAMILY	'073000047297	89,180.74
Kimutwa Chiefs office	FAMILY	'073000047296	60,971.02
Kyaani Primary School	FAMILY	'073000047128	998,089.35
Kyangala/Kalama Sub-County Police Station	FAMILY	'073000046990	1,997,002.37
Kyasila Primary School	FAMILY	'073000047185	23,029.98
Kyemutheke AP Lines	FAMILY	'0730000046821	23,835.60
Kyemutheke Primary school	FAMILY	'073000047154	105.18
Machakos Baptist Primary School	FAMILY	'073000046806	38,593.60
Machakos traffic unit offices	FAMILY	'073000045894	6,223.26
Manza Primary School	FAMILY	'073000046864	1,088.40
Masaani Girls Secondary School	FAMILY	'073000046451	1,000,000.00
Mbuani Primary School	FAMILY	'073000046826	500,000.00
Metuma Primary School	FAMILY	'073000047282	248,360.00

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Mikuini Primary School	FAMILY	'073000047198	747,583.33	
Mikuyu assistant chiefs office	FAMILY	'073000045971	80.00	
Kanyongo Secondary School	KCB	1296526739	999,895.00	
Keaa Secondary School	KCB	1293809853	395.00	
Kombuni Primary School	KCB	1205313443	2,121.50	
Kusyomuomo Secondary School	KCB	1116946610	2,000,939.50	
Makakoi Primary School	KCB	1287748783	400.00	
Mbuani Primary School	KCB	1292032804	16,250.00	
Miwani Secondary School	KCB	1289565422	300,395.00	
Miwongoni Primary School	KCB	1292043776	160.00	
Miwongoni Secondary School	KCB	1118722620	1,572.00	
Mumbuni Primary School	KCB	1294475266	9,802.00	
Mutituni division Acc office	KCB	1294526804	2,000,000.00	
Ngomeni Primary School	KCB	1297193784	750,000.00	
Nzaini Secondary School	KCB	1294223984	1,595.00	-
TOTAL			39,412,770	40,628,543

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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)
LER/NGCDF/M-TOWN/2020/2021/(24)	Inaccuracies in cash and cash equivalents	The stale unrepresented cheques were reversed in the cash book and replaced	Unresolved. Awaiting audit committee	
LER/NGCDF/M-TOWN/2020/2021/(24)	Unsupported Projects Expenditure	Projects files availed for audit with the required information	Unresolved. Awaiting audit committee	
LER/NGCDF/M-TOWN/2020/2021/(24)	Unsurrendered imprests	All imprest taken were surrendered	Unresolved. Awaiting audit committee	
LER/NGCDF/M-TOWN/2020/2021/(24)	Unsupported PMC balances	PMC bank balance certificates were availed.	Unresolved. Awaiting audit committee	
LER/NGCDF/M-TOWN/2020/2021/(24)	Budgetary control and performance	Underutilization of funds was due to late disbursement of funds	Unresolved. Awaiting audit committee	
LER/NGCDF/M-TOWN/2020/2021/(24)	Delayed Completion of projects	Due to lengthy procurement procedures	Unresolved. Awaiting audit committee	
LER/NGCDF/M-TOWN/2020/2021/(24)	Unsatisfactory implementation of projects	Inadequate allocation of funds to projects	Unresolved. Awaiting audit committee	



Nicholas H. Kimanzi
 Name
 Fund Account Manager.