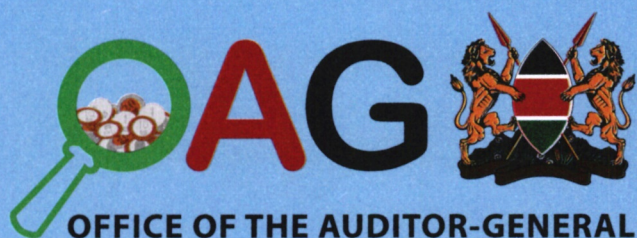


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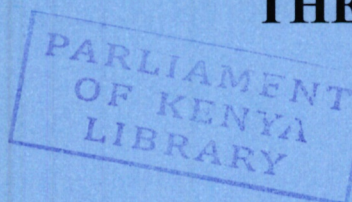
OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

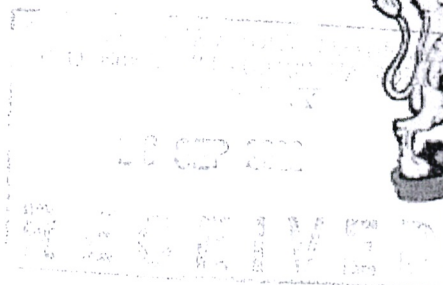
THE AUDITOR-GENERAL



THE NATIONAL ASSEMBLY	
DATE: 27 JUL 2023	DAY: Thursday
TABLED BY:	Hon Naomi Wago, MP Deputy Majority Whip
CLERK-AT-THE-TABLE:	Enlaysia Muriuki

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

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



KIMININI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

- i. National Government Constituencies Development Fund Board (NGCDFB)

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

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	Beatrice Bowen
2.	Sub-County Accountant	Eliud Chirchir
3.	Chairman NGCDFC	John Siboe
4.	Member NGCDFC	Mercyline Wanyama

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kiminini 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) Kiminini Constituency NGCDF Headquarters

P.O. Box 1633-30200
Kiminini CDF Office
Kitale, KENYA

(f) Kiminini Constituency NGCDF Contacts

Telephone: (254) 724240609
E-mail: cdfkiminini@ngcdf.go.ke
Website: www.go.ke

(g) Kiminini Constituency NGCDF Bankers

Cooperative Bank of Kenya, Kitale Branch, A/C No. 01141599005900
Kitale Branch

(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



**MR JOHN SIBOE,
CHAIR PERSON
NGCDF-KIMININI**

It is my pleasure to present to you the annual report and financial statement for the year ended June 30, 2022. During the year under review, the entity was allocated Kshs.137,088,879 . Our performance is generally impressive and we have been able to offer more services to our constituents.

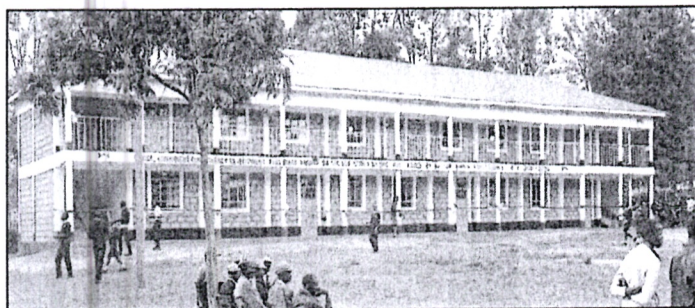
However, the NG-CDF Board did not release all the funds within the financial year hence delayed the implementation of some projects . With these funds, we have been able to initiate and complete a number of projects. Our focus in the year was improvement of educational infrastructure where close to 60% of the funds were allocated to these initiatives.

With my team our aim is to leverage the utilization of funds to ensure that the constituency is able to develop as quickly as possible while ensuring transparency and accountability in all our activities.

The committee successfully implemented projects during the year to underscore the performance of the constituency

key Achievements

- Access of education by poor and needy students through creation of conducive learning environment
- Increase enrolment in schools
- Improvement of learning facilities



***Kiminini Constituency
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Nabunga High School Storied Building with six classrooms.it was funded on 2021- 2022, it started on may 2021



Nabiswa Secndary School
Construction of Twin Labs.It was funded on 2020/2021 and 2021/2022,it was constructed on 2022



St. James Mabonde Secondary School
Construction of 700 Capacity Student Dining Hall.funded on 2020/2021 and 2021/2021 .constructed on may 2021.

However the constituency faces several challenges as follows:

<i>Challenges</i>	<i>What the entity is doing to overcome the challenges/way</i>
<i>Most primary schools are muddy</i>	<i>There is ongoing of Ondoa matope operations (omo) in the constituency.</i>
<i>inadequate land to put up primary schools and secondary school</i>	<i>Putting up stored buildings in public primary and secondary to counter land</i>

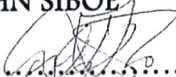
Kiminini Constituency

National Government Constituencies Development Fund (NGCDF)

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<i>facilities.</i>	<i>shortage</i>
• <i>insecurity as a result of high population and unemployment</i>	<i>Construction of more chief offices,Ap houses and police post to boost security. Awareness campaigns to sensitise the people and security personnel on crime reporting</i>
• <i>Most families are straining on school fees and bursaries are not enough (the demand for bursaries higher than the available funds)</i>	<i>The entity prioritise the most needy students</i>
• <i>poor road network making it difficult to transport building materials to the site</i>	<i>approaching other organs of government eg Kerra and county government to work on the poor roads.</i>
• <i>inadequate funds allocated to projects because of too many prioritise</i>	<i>The entity is identifying the most needy schools and allocate the funds</i>
• <i>Effects of covid 19 (covid 19 made implementation of projects difficult</i>	<i>The institutions are observing social distance has the implement the projects</i>
• <i>poorly done roads leading to serious drainage systems, especially during rainy seasons.</i>	<i>The schools are making sure the drainage systems is good before they stated the construction</i>

Mr. JOHN SIBOE

.....

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 NGCDF-KIMININI Constituency's *Strategic plan for 2018-2022* are to:

- Improving access to quality education through rehabilitation/renovation/ construction of infrastructure in various primary and secondary school within the constituency.
- Harnessing youth talent by funding youth sporting initiatives, creating awareness of youth development and promotion of youth talent
- Enhancing security in the constituency by construction of infrastructure in security and administration establishments within the constituency.
- Improving the tracking of implementation of NGCDF programs through robust Monitoring and Evaluation of projects
- Promoting performance management and smooth running of NGCDF office
- Catering for any unforeseen occurrences in the constituency through emergency support.

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	- number of usable physical infrastructure build in primary, secondary	In FY 21/22 -we increased number of classrooms, dormitories, laboratories etc from 20 to 25 - Bursary

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

		institutions	, and tertiary institutions - number of bursary's beneficiaries at all levels	beneficiaries increased from 1000 to 2000
Security	To enhance security within the constituency	Improved security and provision of services to constituents	-Chiefs ,ACC,DCC assistant chief offices constructed number of police posts stations constructed or rehabilitated	3 chiefs and assistant chief office was constructed and 3 police post was constructed
Environment	To promote environmental activities	Increase in number of supply of water tank to schools	Number of water tank supplied	19 water tank was supplied to schools.
Sports	To promote constituent talent	More youths are engaged in sports	The number of the constituent engaged	14 teams was engaged in the sports
Emergency	To cater for any unforeseen	More emergencies are sorted	Number of projects done under emergency	3 schools was given emergency funds

IV. Environmental and Sustainability Reporting

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

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

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community 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. Kiminini constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

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

programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Kiminini 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-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



.....
Ms. Beatrice Bowen

FAM

V. Statement of Management Responsibilities

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

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

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

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

Approval of the financial statements

The NGCDF- Kiminini Constituency financial statements were approved and signed by the Accounting Officer on 14.9. 2022.



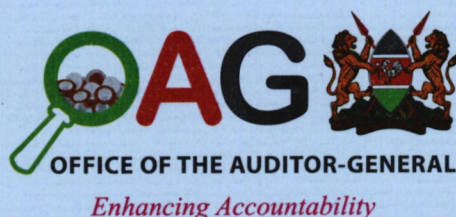
.....
Name: Mr. John Siboe
Chairman – NGCDF Committee



.....
Ms. Beatrice Bowen
Finance Account Manager

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying Financial Statements of National Government Constituencies Development Fund - Kiminini Constituency set out on Pages 1 to 40,

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

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

Basis for Qualified Opinion

1. Inaccuracies in Financial Statements

1.1 Variances Between Opening Balances and Previous Audited Financial Statements

Comparison of financial statements balances and audited financial statements for the year ended 30 June, 2021 revealed variances as indicated below;

Component	Balance as per Financial Statements (Kshs)	Balance as per Audited Statements 2020/2021 (Kshs)	Variance (Kshs)
Use of Goods and Services	3,146,269	6,740,821	(3,594,552)
Transfers to Other Government Units	6,740,821	122,007,027	(115,266,206)
Other Grants and Transfers	122,007,027	8,934,906	113,072,121
Acquisition of Assets	8,934,906	328,190	8,606,716
Total	140,829,023	138,010,944	2,818,079

1.2 Variances Between Financial Statements and Supporting Schedules Balances

Comparison of financial statement and supporting schedule balances revealed variances as summarized below;

Other Grants and Payments	Balance as per Financial Statements (Kshs)	Balance as per Supporting Schedule (Kshs)	Variance (Kshs)
Bursary - Secondary Schools	36,747,000	25,510,000	11,237,000
Bursary - Tertiary Institutions	14,940,000	25,913,000	10,973,000
Basic Salary	2,235,135	2,188,585	46,550
Total	53,922,135	53,611,585	22,256,550

In the circumstances, the accuracy of the balances in the financial statements could not be confirmed.

2. Accuracy of Cash and Cash Equivalents

The statement of assets and liabilities reflects bank balance of Kshs.55,384,174 as disclosed in Note 10A to the financial statements. However, the bank reconciliation statement for June, 2022 reflects unpresented cheques amounting to Kshs.8,249,240 for which no supporting schedule was provided to confirm accuracy and subsequent clearance of the cheques.

In the circumstances, the accuracy and completeness of bank balance of Kshs.55,384,174 could not be confirmed.

3. Unsupported Project Management Committee (PMC) Bank Balances

Other important disclosures Note 17.4 reflects Project Management Committee (PMC) bank balances totalling to Kshs.20,548,523 held in ninety-six (96) various commercial banks as disclosed in Annex 5 to the financial statements. However, cash books, bank reconciliation statements, certificates of bank balances and bank statements for the ninety-six (96) bank accounts were not availed for audit review.

In the circumstances, accuracy and existence of project management committee bank balances amounting to Kshs.20,548,523 could not be confirmed.

4. Summary of Fixed Assets

Annex 4 to the financial statements - summary of fixed assets register reflects cumulative historical asset amount of Kshs.14,387,676 which comprises of; land Kshs.8,201,591, building and structures- Kshs.4,981,000, office equipment, furniture and fittings - Kshs.402,385, and ICT equipment, software and other assets - Kshs.802,700.

However, the Fund's fixed assets register reflects cumulative historical asset amount of Kshs.5,628,614 resulting to unexplained variance of Kshs.8,759,062. Further, evidence of land ownership in form of land title deed was not provided for audit.

In the circumstances, the completeness and accuracy of the Fund's fixed assets historical cost amount of Kshs.14,387,676 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 - Kiminini Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

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 indicates that the Fund had a final revenue budget amount of Kshs.233,362,462 against actual funding of Kshs.221,273,623 resulting in under-funding of Kshs.12,088,839 or 5% of the budget. The Fund then utilized a total of Kshs.165,889,448 resulting in overall under-absorption of Kshs.67,473,014 or 29 % of the budget. No explanation was provided for the significant under-absorption of the budget as required by the Public Sector Accounting Standards Board reporting guidelines.

The effect of budget under-funding and under-utilization is that planned programmes and projects may not have been implemented .

2. Unresolved Prior Year Matters

The Management has not addressed audit issues in 2020/2021 financial year report contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which require accounting officers designated for National Government Entities to try to resolve any issues resulting from an audit that remain outstanding.

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. Under Funding and Delay in Disbursement of Funds

The statement of receipts and payments reflects transfers from National Government Constituencies Development Fund Board amount of Kshs.170,088,879 . However, the amount of Kshs.170,088,879 includes Kshs.33,000,000 or 19% of total receipts budgeted for 2020/2021 financial year. Further, the fund had not received 2020/2021 arrears of Kshs.12,088,839 contrary to Section 39(2) of the National Government Constituencies Development Fund Act, 2015 which states that the disbursement of funds to the Constituency Fund account shall be effected at the beginning of the first quarter of each financial year with an initial amount equivalent to twenty-five per centum of the allocation for the constituency and thereafter the Constituency Fund account shall be replenished in three equal instalments at the beginning of the second, third and fourth quarters of the financial year and Section 40(1) which stipulates that the Board shall ensure that the list of projects forwarded to it by each constituency is, upon approval, funded in accordance with the Act.

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

2. Award of Education Bursary

The statement of receipts and payments reflects other grants and transfers amount of Kshs.62,930,270 which includes of bursary disbursements to secondary schools of Kshs.36,747,000 and to tertiary institutions of Kshs.14,940,000 as disclosed in Note 7 to the financial statements. During the year, students were awarded bursary amounts ranging from Kshs.3,000 to Kshs.150,000 by the bursary subcommittee.

However, the bursary subcommittee awarded bursaries without a formal criterion to guide the process of awarding bursaries fairly and in a consistent manner.

In circumstances, it was not possible to ascertain that bursaries were awarded fairly for the benefit of deserving students.

3. Project Implementation

3.1 Project Implementation Status

The Fund's Project Implementation Status (PIS) report indicates that the Fund implemented fifty-six (56) projects with a total allocation of Kshs.137,376,209 during the financial year 2021/2022. Projects completed were forty-seven (47) with a total disbursement of Kshs.120,204,574 while three (3) projects with disbursement of Kshs.8,771,635 were still ongoing and six (6) projects with allocation of Kshs.8,400,000 had not started.

3.2 Project Verification

Six (6) projects with funding allocation of Kshs.9,600,000 were verified during the month of March 2023 and observed that there were instances of poor workmanship, incomplete projects and delays in project implementation .

In the circumstances the value for money incurred on the projects could not be confirmed.

3.3 Project Management Records and Reports

Review of project files and documentation in respect of fifteen (15) projects with funds allocation of Kshs.31,232,739 revealed instances of poor record keeping and documentation as the projects lacked important records such as project funding details, project requisitions, minutes appointing project management committee members, project work plans, Project management Committees (PMC) bank statements, project expenditure schedules and returns, monitoring and evaluation reports, site minutes and notes, handover reports from Project Management Committees (PMCs). This was contrary to Regulation 15(1)(b) of the National Government Constituency Development Fund Regulations, 2016 that states, there shall be appointed a project management committee for each project in a Constituency in accordance with Section 36 of the Act which shall maintain proper records of all minutes, accounting documents and other records in relation to projects being implemented.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, 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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in

compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the 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 continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with 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

17 July, 2023

Kimini Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022****VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022**

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	170,088,879	161,867,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	=	=
Total Receipts		170,088,879	161,867,724
Payments			
Compensation Of Employees	4	2,463,840	3,146,269
Use Of Goods and Services	5	8,334,234	3,146,269
Transfers To Other Government Units	6	92,161,104	6,740,821
Other Grants and Transfers	7	62,930,270	122,007,027
Acquisition Of Assets	8	-	8,934,906
Other Payments	9	-	328,190
			=
Total Payments		165,889,448	141,157,213
Surplus/(Deficit)		4,199,431	20,710,511

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 14.9. 2022 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Ms. Beatrice Bowen

Name: CPA Eliud K. Chirchir
ICPAK M/No: 12794

Name: Mr. John Siboe

Kimini Constituency

National Government Constituencies Development Fund (NGCDF)

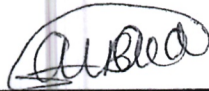
Annual Report and Financial Statements for The Year Ended June 30, 2022

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	55,384,174	51,184,744
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		55,384,174	51,184,744
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		55,384,174	51,184,744
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		<u>55,384,174</u>	<u>51,184,744</u>
Represented By			
Fund Balance B/Fwd	13	51,184,743	30,474,232
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		4,199,431	20,710,511
Net Financial Position		<u>55,384,174</u>	<u>51,184,734</u>

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

The Constituency financial statements were approved on 14-9 2022 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Ms. Beatrice Bowen

Name: CPA Eliud K. Chirchir
ICPAK M/No: 12794

Name: Mr. John Siboe

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

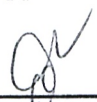
IX. Statement of Cash Flows for the Year Ended 30th June 2022

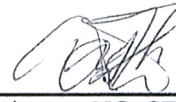
	Notes	2021 - 2022	2021 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	170,088,879	161,867,724
Other Receipts	3	=	=
Total Receipts		170,088,879	161,867,724
Payments			
Compensation Of Employees	4	2,463,840	3,146,269
Use Of Goods and Services	5	8,334,234	6,740,821
Transfers To Other Government Units	6	92,161,104	122,007,027
Other Grants and Transfers	7	62,930,270	8,934,906
Other Payments	9	-	-
Total Payments		(165,889,448)	(140,829,023)
Total Receipts Less Total Payments		4,199,431	21,038,701
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		4,199,431	21,038,701
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(-)	(328,190)
Net Cash Flows from Investing Activities		-	(328,190)
Net Increase In Cash And Cash Equivalent		4,199,431	20,710,511
Cash & Cash Equivalent At Start Of The Year	10	51,184,743	30,474,232
Cash & Cash Equivalent At End Of The Year	10	<u>55,384,174</u>	<u>51,184,743</u>

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

The Constituency financial statements were approved on 10th 2022 and signed by:


Fund Account Manager
Name: Beatrice Bowen


National Sub-County Accountant
Name: CPA Eliud K. Chirchir
ICPAK M/No:12794


Chairman NG-CDF Committee
Name: Mr. John Siboe

*Kiminini 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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
Receipts							
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	137,088,879	51,184,744	45,088,839	233,362,462	221,273,623	12,088,839	95%
Proceeds From Sale of Assets							
Other Receipts							
Totals	137,088,879	51,184,744	45,088,839	233,362,462	221,273,623	12,088,839	95%
Payments							
Compensation Of Employees	2,449,840	-	546,841	2,996,681	2,463,840	532,841	82%
Use Of Goods and Services	9,888,159	-	3,587,825	13,475,984	8,334,234	5,141,750	62%
Transfers To Other Government Units	72,882,739	11,084,744	30,900,000	114,867,483	92,161,104	22,706,379	80%
Other Grants and Transfers	49,468,141	40,000,000	9,813,627	99,281,768	62,930,270	36,351,498	63%
Acquisition Of Assets	2,400,000	-	216,546	2,616,546	-	2,616,546	0%
Other Payments	-	100,000	24,000	124,000	-	124,000	0%
Funds Pending Approval**	-						
Totals	137,088,879	51,184,744	45,088,839	233,362,462	165,889,448	67,473,014	71%

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

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

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

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

I. All the fund utilization was below 90% reason being the ngcdfboard disbursed the funds towards the close of the financial
 (Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS
 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the
 amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	67,473,014
Less undisbursed funds receivable from the Board as at 30 th June 2022	(12,088,840)
	55,384,174
Add Accounts payable	-
Less Accounts Receivable	(-)
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	55,384,174

The Constituency financial statements were approved on 16-9 2022 and signed by:


 Fund Account Manager

Name: ms.Beatrice Bowen


 National Sub-County Accountant

Name: CPA Eliud K. Chirchir
 ICPAK M/No:12794


 Chairman NG-CDF Committee

Name:Mr. John Siboe

Kiminini 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	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,449,840	-	546,841	2,996,681	2,463,840	532,841
1.2 Committee allowances	3,075,492	-		3,075,492	2,039,000	1,036,492
1.3 Use of goods and services	2,700,000	-	11,293	2,711,293	2,207,482	503,811
2.0 Monitoring and evaluation						
2.1 Capacity building	1,100,000	-	1,397,500	2,497,500	1,397,500	1,100,000
2.2 Committee allowances	2,112,666	-	79,033	2,191,699	2,191,699	0
2.3 Use of goods and services	900,000	-	-	900,000	498,553	401,447
3.0 Emergency						
3.1 Primary Schools	7,192,207	-	2,200,000	9,392,207	2,800,000	6,592,207
3.2 Secondary schools	-	-	1,022,000	1,022,000	1,000,000	22,000
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	3,105,664	3,105,664		3,105,664
4.0 Bursary and Social Security						
4.1 Secondary Schools	21,850,206	19,600,000.00	3,484,931	44,935,137	36,747,000	8,188,137
4.2 Tertiary Institutions	15,025,362	20,000,000.00	2,311,257	37,336,619	14,940,000	22,396,619
5.0 Sports						

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
5.1 Sport Activities	1,740,200		2,357,622	4,097,822		4,097,822
6.0 Environment						
6.1 Environmental activities	1,516,896		1,532,152	3,049,048		3,049,048
7.0 Primary Schools Projects (List all the Projects)						
Amagoro primary school	800,000		1,200,000	2,000,000	2,000,000	0
Baraton primary school	2,000,000	500,000	-	2,500,000	2,500,000	0
Bikeke primary school	2,400,000	700,000	-	3,100,000	2,400,000	700,000
Chris wamalwa primary	-	600,000	-	600,000	600,000	0
Ingavi primary school	-	1,200,000	-	1,200,000	1,200,000	0
Kahuho Primary school	-		1,200,000	1,200,000	1,200,000	0
Kibomet primary	800,000		1,200,000	2,000,000	2,000,000	0
Kiminini primary school	1,600,000			1,600,000	1,600,000	0
Kiungani primary school	2,000,000	-	-	2,000,000	2,000,000	0
Lolkeringet Primary School	1,600,000	-	1,000,000	2,600,000	2,600,000	0
Lumuli primary	800,000	-		800,000	800,000	0
Lulu primary school	-	-	600,000	600,000	600,000	0
Masaba primary	800,000	-		800,000	800,000.00	0
Machungwa B. primary school	-	-	1,600,000	1,600,000		1,600,000
Makindu primary school	-	-	600,000	600,000	600,000	0

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Michael Wamalwa special school	-	-		1,000,000		1,000,000
Milele primary school		1,000,000		1,000,000	1,000,000	0
Mufutu primary school	3,200,000	-		3,200,000	3,200,000	0
Misemwa primary school	-	-	1,000,000	1,000,000	1,000,000	0
Mitoni Mitatu primary school	-	-	100,000	100,000	100,000	0
Mitoto primary school	1,600,000	-		1,600,000	1,600,000	0
Mokoiywet p. school	-	-	800,000	800,000	800,000	0
Nabunga primary school	2,000,000	-	800,000	2,800,000	2,800,000	0
Namada primary school	2,400,000	-	-	2,400,000	2,400,000	0
Naisambu primary school	2,000,000	-	-	2,000,000	2,000,000	0
Nakwangwa primary school	2,400,000	-	-	2,400,000	2,400,000	0
Namgoi Primary School	2,400,000	-	-	2,400,000	2,400,000	0
Nyamira primary school	2,400,000	-	-	2,400,000	2,400,000	0
Nyasi primary school	2,400,000	-		2,400,000	2,400,000	0
Sabata primary school	800,000	-	2,000,000	2,800,000	2,800,000	0
Shimo la tewa primary	800,000	-	-	800,000	800,000	0
Sikhendu Primary School	800,000	-	-	800,000	800,000	0

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022	
Sirende Primary	-	-	-	-	-	0
Toro primary school	1,000,000	-	1,000,000	2,000,000	2,000,000	0
8.0 Secondary Schools Projects (List all the Projects)						
Aic Kibomet secondary school	800,000			800,000	800,000	0
Chalicha secondary	3,000,000	-	-	3,000,000	2,000,000	1,000,000
Friends SirendeSecondary	2,000,000	-	-	2,000,000	2,000,000	0
Michael Wamalawa Secondary	2,000,000	-	-	2,000,000	2,000,000	0
Milele secondary school	3,150,000	-	-	3,150,000	2,500,000	650,000
Milimani secondary school			2,500,000	2,500,000	2,500,000	0
Mucharage secondary school		2,549,794	-	2,549,794	2,549,794	0
Mufutu sec. school	2,320,500		-	2,320,500	2,320,500	0
Nabiswa secondary school	1,700,000	2,834,950	-	4,534,950	3,500,000	1,034,950
Nabunga SA Secondary school	4,418,500		-	4,418,500	4,418,500	0
Sabata secondary school	1,643,945		-	1,643,945	1,643,945	0
SDA Nyabomo secondary school		600,000	-	600,000	600,000	0
St. Peters Mucharage Sec School	2,549,794	-	-	2,549,794	-	2,549,794
St Michael Birunda special school		-	1,000,000.00	1,000,000.00	1,000,000	0

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
St. James Mabonde sec school	1,400,000	-	-	1,400,000	1,400,000	0
St. Theresa sec. school sikhendu		-	-	0		0
St. Thomas Aquinas Namgoi sec	3,950,000	400,000	2,500,000	6,850,000	4,900,000	1,950,000
St.Andrew girls High School	2,000,000	700,000		2,700,000	2,700,000	0
Wamuini secondary school	3,950,000		2,400,000	6,350,000	3,528,365	2,821,635
9.0 Tertiary institutions Projects (List all the Projects)						
10.0 Security Projects						
Kiminini police post	-	-	1,500,000	1,500,000	1,500,000	-
Naisambu police post	-	-	1,500,000	1,500,000	1,500,000	-
Milimani Assistant chief's office	-	-	600,000	600,000	600,000	-
Sirende Assistant chief's		400,000	300,000	700,000	700,000	-
Maili Saba police station	871,635	-	700,000	1,571,635	1,571,635	-
Bikeke police station	871,635	-	700,000	1,571,635	1,571,635	-
Waitaluk Assistant County Commissioner	400,000	-		400,000	0	400,000
11.0 Acquisition of assets						
11.2 Construction of CDF office-Renovation	2,400,000		216,546	2,616,546		2,616,546
12.0 Others						
12.2 Others	-	100,000	24,000	124,000	-	124,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022	
Funds pending approval**	-					
Total	137,088,879	51,184,744	45,088,839	233,362,462	165,889,448	67,473,014

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2021 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.

Significant Accounting Policies continued

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	2020-2021	2019-2020
	Kshs	Kshs
AIE NO B 104726	-	20,000,000
AIE NO A823543	-	35,200,000
AIE NO B 104816	-	14,167,724
AIE NO B 122194	-	6,000,000
AIE NO B 124560	-	9,000,000
AIE NO B 119849	-	12,000,000
AIE NO B 124780	-	500,000
AIE NO B 128138	-	6,900,000
AIE NO B 124995	-	8,500,000
AIE NO B 138862	-	12,000,000
AIE NO B 126156	-	7,000,000
AIE NO B 126450	-	11,600,000
AIE NO B 128450	-	7,000,000
AIE NO B 140594	-	12,000,000
AIE NO B140945	33,000,000	-
AIE NO B105469	44,000,000	-
AIE NO B105814	22,000,000	-
AIE NO B128555	5,000,000	-
AIE NO B154063	12,000,000	-
AIE NO B128867	12,000,000	-
AIE NO B164404	18,000,000	-
AIE NO B165908	24,088,879	-
TOTAL	170,088,879	161,867,724

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

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3. Other Receipts

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

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,235,135	3,146,269
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	122,520	-
Employer Contributions Compulsory national social security schemes	106,185	-
Total	2,363,840	3,146,269

Kimini Constituency

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Notes To the Financial Statements (Continued)

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	5,644,500	5,209,284
Utilities, supplies and services	43,000	-
Communication, supplies and services	351,252	788,708
Domestic travel and subsistence	88,000	-
Printing, advertising and information supplies & services	904,117	-
Office Rent	282,000	282,000
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	-
Other committee expenses	-	-
Committee allowance	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	971,365	448,630
Fuel, oil and lubricants	50,000	-
Routine maintenance – vehicles and other transport equipment	-	12,199
Routine maintenance – other assets	-	-
Total	8,334,234	6,740,821

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Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	51,800,000	45,477,027
Transfers To Secondary Schools (See Attached List)	40,361,104	76,530,000
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	92,161,104	122,007,027

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	36,747,000	1,257,000
Bursary – tertiary institutions (see attached list)	14,940,000	528,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	2,400,000
Security projects (see attached list)	7,443,270	-
Sports projects (see attached list)	-	1,904,456-
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	3,800,000	2,845,450
Total	62,930,270	8,934,906

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	328,190
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	-	328,190

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Notes To the Financial Statements (Continued)

9. Other Payments

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

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)		
Cooperative Bank of Kenya, Kitale Branch, A/C No. 01141599005900	55,384,174	51,184,743
Total	55,384,174	51,184,743
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (Specify)	-	-
Total	-	-

11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer	dd/mm/yy	0	0	0
Name of Officer	dd/mm/yy	0	0	0
Name of Officer	dd/mm/yy	0	0	0
Name of Officer	dd/mm/yy	0	0	0
Name of Officer	dd/mm/yy	0	0	0
Name of Officer	dd/mm/yy	0	0	0
Total		0	0	0

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[Include an annex if the list is longer than 1 page.]

Notes to the Financial Statement Continued

12A. Retention

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

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	122,520	-
Gratuity paid during the Year (C)	122,520	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	51,184,743	30,474,232
Cash in hand	-	-
Imprest	-	-
Total	51,184,743	30,474,232

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Notes To the Financial Statements (Continued)

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements		Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Adjustments Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (<i>specify</i>)	0	0	0
Total	0	0	0

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

15. Changes in Accounts Receivable – Outstanding Imprests

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

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
closing account payables D= A+B-C	0	0
Changes in Accounts Payable E= D-E	0	0

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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	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
Total	0	0

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	0	0
Others (<i>specify</i>)	0	0
Total	0	0

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	532,841	546,841
Use of goods and services	5,141,750	3,587,825
Amounts due to other Government entities (see attached list)	22,706,379	30,900,000
Amounts due to other grants and other transfers (see attached list)	36,351,498	60,998,370
Acquisition of assets	2,616,546	216,546
Others	124,000	24,000
Funds pending approval		-
Total	67,473,014	96,273,583

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	20,548,523	29,548,405
Total	20,548,523	29,548,405

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Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

Annex 2 - Analysis of Pending Staff Payables

**Kimini Constituency
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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 2021/22	Outstanding Balance 2020/2021	Comments
1.0 Compensation of employees	Payment of staff salaries	532,871	546,841	
2.0 Use of goods & services	Payment of Committee sitting and purchase of goods	3,041,721	3,587,825	
Sub-Total		3,574,592	4,134,666	
3.0 Emergency				
3.1 Primary Schools	Renovation of several schools, construction of classrooms, and completion of dining and labs	6,592,207	6,327,622	
3.2 Secondary schools	Renovation of several schools, construction of classrooms, and completion of dining and labs	22,000		
3.3 Tertiary institutions				
3.4 Security projects	Construction of security offices	3,105,664		
Sub-Total		9,719,871	6,327,622	
4.0 Bursary and Social Security				
4.1 Primary Schools				
4.2 Secondary Schools	Bursaries to needy students	8,188,137	23,084,931	
4.3 Tertiary Institutions	Bursaries to needy students	22,396,619	22,311,257	
Sub-Total		30,584,756	45,396,188	
5.0 Sports				
5.2 Sport Activities	Carry out sports tournament	4,097,822	2,357,622	
Sub-Total		4,097,822	2,357,622	
6.0 Environment				
6.1 Environmental activities	Purchase of water tanks	3,049,048	1,616,896	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Sub-Total		3,049,048	1,616,896	
Amounts due to other Government entities				
7.0 Primary Schools Projects				
(List all the Projects)				
Amagoro primary school	Construction of 2 classrooms	-	1,200,000	
Bikeke primary school	Renovation of seven classrooms	700,000		
Kahuho Primary school	Construction of 2 classrooms	-	1,200,000	
Kibomet primary	Construction of 2 classrooms	-	1,200,000	
Kerenga primary school	Completion of admin block	-	800,000	
Lolkeringet Primary School	Renovation of 5 classrooms	-	1,000,000	
Lulu primary school	Construction of One classrooms	-	600,000	
Machungwa B. primary school	Purchase of Land	1,600,000	1,600,000	
Makindu primary school	Construction of one classroom	-	600,000	
Michael Wamalwa special school	Construction of 1 classroom	1,000,000		
Milele primary school	Renovation of 5 classrooms	-	1,000,000	
Misemwa primary school	Renovation of 7 classrooms	-	1,000,000	
Mokoiywet p. school	Renovation of four Classrooms-	-	800,000	
Nabunga primary school	Renovation of four Classrooms	-	800,000	
Toro primary school	Construction of administration block	-	1,000,000	
Sub-Total		3,300,000	12,800,000	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
8.0 Secondary Schools Projects (List all the Projects)				
Chalicha secondary	Construction of twin lab	1,000,000		
Milele secondary school	Completion of twin lab	650,000		
Milimani secondary school	Construction of admin block	-	2,500,000	
Mufutu sec. school	Completion of twin lab	-	500,000	
Nabiswa secondary school	Construction of dining	1,034,950	1,800,000	
St. Peters Mucharage Sec School	Completion of dining hall	2,549,794		
St. Theresa sec. school sikhendu	Construction of storied building	-	7,500,000	
St. Thomas Aquinas Namgoi sec school	Construction of twin lab	1,950,000	2,400,000	
St.Andrew girls High School		-		
Wamuini secondary school	Construction of twin lab	2,821,635	2,400,000	
Total		10,006,379	18,100,000	
9.0 Tertiary institutions Projects				
9.1				
10.0 Security Projects				
Kiminini police post	Construction of police post	-	1,500,000	
Naisambu police post	Construction of police post	-	1,500,000	
Milimani Assistant chief's office	Construction of chiefs office	-	600,000	
Sirende Assistant chief's	Construction of a two roomed completion	-	300,000	
Sirende Police post		-		

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Mali Saba police station	Construction of a three roomed	-	700,000	
Waitaluk Assistant County Commissioner	Renovation of a3 roomed office	400,000		
Total		400,000	5,300,000	
11.0 Acquisition of assets				
11.1 Motor Vehicles (including motorbikes)				
11.2 Construction of CDF office- Renovation/Septic tank	Renovation of ngcdf office	2,616,546	216,546	
11.3 Purchase of furniture and equipment				
Sub-Total		2,616,546	216,546	
12.0 Others				
12.1 Strategic Plan				
12.2 Others	Purchase of computers	124,000	24,000	
Funds pending approval**				
Sub-Total		124,000	24,000	
Grand Total		67,473,014	96,273,540	

*Kiminini Constituency
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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	8,201,591	-	-	8,201,591
Buildings and structures	4,981,000	-	-	4,981,000
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	402,385	-	-	402,385
ICT Equipment, Software and Other ICT Assets	802,700	-	-	802,700
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	14,387,676	-	-	14,387,676

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

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
AIC Kapkoi Sisal Secondary School	Sedian Bank	1139599176700	0	36,371.50
AIC Kaptien Secondary School	Sedian Bank	1026030007341	19,620	19,620.00
AIC Kibomet Secondary School	Sedian Bank	1026030011811	13,021	998,900.00
AIC Konoin Secondary School	Sedian Bank	1026030004530	76,140	1,276,146.00
AIC Lolkeringet Primary School	Sedian Bank	1026030003348	319,026	20,826.00
AIC Lolkeringet Secondary School	Sedian Bank	1026030008731	30	30
Amagoro Primary School	Sedian Bank	1026030007601	1,030,861	2,200.00
Baraton Primary School	Sedian Bank	1026030004204	206,208	891,514.00
Bikeke Primary School	Sedian Bank	1026030003364	57,374	700,867.00
Bikeke Police Station	Sedian Bank	1026030012148	496,221	
Birunda Primary School	Sedian Bank	1026030007821	190	190
Birunda Secondary School	Sedian Bank	1026030000810	2,007,194	1,008,279.00
Chalicha Primary School	Sedian Bank	1026030000950	29,129	721,429.00
Chris Wamalwa Primary School	Sedian Bank	1026030010511	265,487	265,032.00
Emmanuel ACK Wehoya Secondary School	Sedian Bank	1026030000764	0	-
Forest Primary School	Sedian Bank	1026030002805	50,635	50,635.00
Friends Secondary School Sirende	Sedian Bank	1026030000527	1,021,484	1,654.00
Hill School Primary School	Sedian Bank	1026030003694	40,112	-

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Ingavi Primary School	Sedian Bank	1026020003664	19,383	16,007.00
Kabuyefwe Girls Secondary School	Sedian Bank	1139599177900	0.00	114,282.00
Kabuyefwe Primary School	Sedian Bank	1026030000871	10,702	969,882.00
Kahuho Primary School	Sedian Bank	1026030001256	467,599	25,000.00
Kapkoi Primary School	Sedian Bank	1026030006339	3,890	888,830.00
Kaptien Primary School	Sedian Bank	1026030005960	16,930	16,930.00
Kibagenge Primary School	Sedian Bank	1026030000187	2,678	2,678.00
Kibomet Primary School	Sedian Bank	1026030002988	1,392,846	24,000.00
Kikwamet Primary School	Sedian Bank	1026030006150	1,509	1,509.00
Kiminini Primary School	Sedian Bank	1026030001515	435,863	213
Kiminini Police Post	Sedian Bank	1026030009598	11,960	
Kirenga Primary School	Sedian Bank	1026030011561	652,075	881,189.00
Kiungani Primary School	Sedian Bank	1026030007611	159,193	800,269.00
Konoin Primary School	Sedian Bank	1026030007881	6,382	6,382.00
Lulu Primary School	Sedian Bank	1026030009918	60,892	1,388.00
Machungwa B Primary School	Sedian Bank	1026030004232	3,648	3,640.00
Machungwa Primary School	Sedian Bank	1026030005944	1,140	600,127.00
Machungwa Secondary School	Sedian Bank	1026030000748	18,516	18,516.00
Maili Saba Police Station	Sedian Bank	1026030012088	171,930	

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Makindu Primary School	Sedian Bank	1026030004182	0	-
Mbao Farm Primary School	Sedian Bank	1026020004182	4,554	1,722,674.00
Michael Wamalwa Memorial Secondary School	Sedian Bank	1026030011381	955	551,385.00
Milele Primary School	Sedian Bank	1026030001231	1,000,902	960
Milele Secondary School	Sedian Bank	1026030011141	835,248	95,346.00
Milimani Chief's Office	Sedian Bank	1026030009618	1,535	1,535.00
Milimani Assistant Chiefs Office	Sedian Bank	1026030012128	287,652	
Milimani Primary School	Sedian Bank	1026030003054	1,147	45,267.00
Milimani Secondary School	Sedian Bank	1139599177400		25,700.00
Misemwa Primary School	Sedian Bank	1026030005618	1,394	10
Misemwa Secondary School	Sedian Bank	1026030011151	133,235	541,295.00
Mitoni Mitatu Primary School	Sedian Bank	1026030003501	101,212	1,212.00
Mitoto Primary School	Sedian Bank	1026030001450	132,686	31,225.00
Mitoto Secondary School	Sedian Bank	1139599135100	281,849	-
Mokoiywet Primary School	Sedian Bank	1026030006010	39,310	390
Mosoriot Primary School	Sedian Bank	1026030005952	1,411	31,500.00
Mucharage Administration Police Camp	Sedian Bank	1026030011671	1,194	199,013.00
Mucharage Secondary School	Sedian Bank	1026030003127	1,581,426	29,000.00
Mufutu Secondary School	Sedian Bank	1026030000896	559,752	1,931,226.00

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Muungano Secondary School	Sedian Bank	1026030003534	16,610	16,610.00
Nabiswa Secondary School	Sedian Bank	1026030010741	1,844,839	3,010,400.00
Nabunga Primary School	Sedian Bank	1139599177700	252,761	2,152.11
Nabunga Secondary School	Sedian Bank	1026030003682	172,353	
Naisambu Police Post	Sedian Bank	1026030012098	42,245	
Naisambu Primary School	Sedian Bank	1026030003003	42,950	63,573.00
Nakwangwa Primary School	Sedian Bank	1026030001779	843,161	
Namanda Primary School	Sedian Bank	1026150021291	123,622	332,635.00
Namanda Secondary School	Sedian Bank	1026150021291	54,653	
Namawanga Primary School	Sedian Bank	1026030007571	310,751	3,891.00
Namgoi Primary School	Sedian Bank	1026030007741	145,154	25,200.00
Nyabomo Primary School	Sedian Bank	1026030005596	32,129	371,600.00
Nyabomo Secondary School	Sedian Bank	1026030001604	603,177	764,777.00
Nyamira Primary School	Sedian Bank	1026030002813	129,129	9,299.00
SA Hillario Wekhonye Secondary School	Sedian Bank	1026030001507	72,120	72,120.00
Sabata Primary School	Sedian Bank	1026030004174	38,923	55,982.00
Shimo La Tewa Primary School	Sedian Bank	1026030007661	50,995	
Sikhendu Primary School	Sedian Bank	1026030000764	172,441	155,901.00
Simatwet Secondary School	Sedian Bank	1026150023236	2,726	2,726.00

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Sirende Assistant Chiefs Office	Sedian Bank	1026030012178	38,924	
Sirende Police Post	Sedian Bank	1026030011621	10,921	10,921.00
Sirende Primary School	Sedian Bank	1026030002491	645	645
St Andrew's Girls High School Baraton	Sedian Bank	1026030011391	255,957	105,205.00
St Francis Mitoni Mitatu Secondary School	Sedian Bank	1026030001248	2,015	356,935.00
St James Mabonde Secondary School	Sedian Bank	1026030000659	193,453	3,347,000.00
St James Secondary School Amagoro	Sedian Bank	1026030006428	29,474	29,474.00
St John's Girls Secondary School Sirende	Sedian Bank	1139599177000		6,296.50
St Joseph's Nyasi Secondary School	Sedian Bank	1139502453503		305
St Raphael Big Tree Secondary School	Sedian Bank	1026030001558	415,666	711,846.00
St Teresa's Girls Secondary School Bikeke	Sedian Bank	1139269553002		22,921.70
St Theresa's Sikhendu Secondary School	Sedian Bank	102603030001426	43,075	43,000.00
St Thomas Aquinas Secondary School Namgoi	Sedian Bank	1139694425700		18,500.50
St Vincent Secondary School Kiminini	Sedian Bank	1026030004522	1,432	1,432.00
Toror Primary School	Sedian Bank	1026030007701	309,382	17,822.00
Waitaluk Primary School	Sedian Bank	1026030002511	33,595	943,375.00
Wamuini Primary School	Sedian Bank	1026030011091	41,458	601,300.00
Wehoya Primary School	Sedian Bank	1026030003380	18,403	214,963.00
Wekhonye Primary School	Sedian Bank	1026030004670	12,756	600,616.00

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Weonia Primary School	Sedian Bank	1026030004115	132,389	581,216.00
Weyeta Primary School	Sedian Bank	1026030010761	22,909	1,475,492.00
	TOTAL		20,548,523	29,548,405

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)
KMNN/CDF/DAR/2020/2-021	Renovation of classrooms at big tree primary school	Project verification revealed that the work was not complete (floors has cracks and painting inside the walls was not done)	Not resolved	1/12/2022
KMNN/CDF/DAR/021	Cash and cash equivalent	Bank reconciliation for the month of june2021 reflects payments in cash book not recorded in the bank statement totalling to 3,799,423	Resolved	



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Name: Ms Beatrice Bowen
Fund Account Manager.

