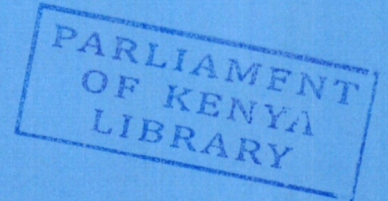


REPORT



OF

THE NATIONAL ASSEMBLY
PAPER PAID

THE AUDITOR-GENERAL

DATE: 21 JUN 2023

Wednesday

TABLED

BY:

CLERICAL
IN-CHARGE

Hon. Kimani Ichunguwa MP
Leader of the Majority Party
Finlay Muriuki

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – CENTRAL IMENTI
CONSTITUENCY**

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



CENTRAL IMENTI 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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***Central Imenti National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

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

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

(c) Fiduciary Management

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;

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 | Paul N. Thiga |
| 2. | Sub-County Accountant | Henry Mugambi K. |
| 3. | Chairman NGCDFC | Mantu Mathiu Mwombombia |
| 4. | Member NGCDFC | Lucy Kagwiria Henry |

(d) Fiduciary Oversight Arrangements

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

P.O. Box 1646 Meru
NG-CDF Building
At Mutego along Embu Meru Highway
Meru, Kenya

(f) Central Imenti Constituency NGCDF Contacts

E-mail: ngcdfcentralimenti.go.ke
Website: www.go.ke

(g) Central Imenti Constituency NGCDF Bankers

Equity Bank
Nkubu Branch
AC/No 0370261971374
P.o Box 402 Meru

(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



Budget Performance against Actual Amounts for Current Year Based On Economic Classification and programmes
In the financial year 2021/22, Imenti central CDF was allocated Kshs 137,088,379

| Sector | Amount |
|--------------------------|-------------------|
| Pry schools | 33,000,000 |
| Secondary schools | 27,100,000 |
| Security | 17,700,000 |
| Bursary | 34,275,119 |
| Other statutory | 25,013,760 |

A total of Kshs 176,151,789 has been spent on various projects as follows in the financial year 2020/21 as follows;

| ITEM | AMOUNT SPENT |
|-------------------------------------|---------------------|
| Compensation of Employees | 2,496,006 |
| Use of goods and services | 6,645,750 |
| Transfers to Other Government Units | 70,752,810 |
| Other grants and transfers | 96,257,223 |
| TOTALS | 176,151,789 |

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

Key achievements for the Imenti Central NG-CDF

The NG-CDFC has realised the following key achievements in the course of NG-CDF project implementation in the year 2021/22;

The CDFC has paid fees to many students in the form of bursaries leading to higher retention of students in learning institutions thus performance

Release of funds for construction and renovation of A.P. lines and chiefs offices.

Improvement of the learning environment in many primary and secondary schools through new infrastructure and improvement of existing ones. Bought a bus to one day secondary school.

Emerging issues related to the Central Imenti NG-CDF

-Conflict between county governments and NG-CDF in cofunded projects.

Implementation challenges and recommended way forward.

1. Late disbursement of funds from the NG-CDFB.
2. Local politics surrounding projects implementation.
3. Price fluctuation of materials. This is being addressed through allocation of enough funds for a phase or project.
4. Poor record keeping by PMC'S Include among others. This is being addressed through PMC'S training.

Mantus M. Mathiu.....

Name *Mantus M. Mathiu*
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 *Central Imenti Constituency 2018-2022* plan are to:

- a. To improve access, affordability and availability of quality education
- b. To provide security to ensure a safe environment for the constituents
- c. To promote and grow talent and empower youth
- d. To promote environmental sustainability in the constituency
- e. To improve NG-CDF operations during project implementation

Progress on attainment of Strategic development objectives

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

| Constituency Sector | Objective | Outcome | Indicator | Performance |
|----------------------------|-----------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Education | To have all children of school going age attending school | Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions | <ul style="list-style-type: none"> - number of usable physical infrastructure built in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels | In FY 2021/ 22 -we have increased the number of classrooms in 14 schools and renovated classes in 27 schools. We further constructed two administration blocks and an additional four laboratories. WE also bought a bus for one school - Bursary beneficiaries at all levels totalled 5603. |
| Security | To provide security to ensure | Improved security for | Number of usable physical | Constructed A.P. Lines in two A.P. |

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

| | | | | |
|-------------|------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| | a safe environment for the constituents | constituents | infrastructure built in locations, sub locations and police stations | Posts. Constructed 4 chiefs office and 22 assistant chiefs offices |
| Environment | To promote environmental sustainability and conservation in the constituency | Equip schools and public facilities with sanitation facilities. Plant trees in public places | Number of sanitation facilities built in primary and secondary Number of trees planted | Planted 27,400 trees and constructed two toilet blocks in two schools. |
| Sports | To promote and grow talent and empower youth | Provide sporting equipment and improve sporting facilities e.g. fields | Number of youth groups benefitting from the sports programme. Number of sporting facilities improved. | Bought sports equipment for 36 sports teams and levelled six fields. |
| Emergency | | | | |

IV. Environmental and Sustainability Reporting

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

- a. **Education and Training:** Central Imenti 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

- *The NG-CDF oversaw planting of trees 27,400 seedlings in 28 schools in the financial year*
- *The NG-CDF oversaw the construction of four 135M3 concrete water tanks in four schools located in the semi-arid part of our constituency.*
- *NG-CDF sensitized the PMCs on the need for incorporating water harvesting facilities in all our projects.*

3. Employee welfare

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

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

Central Imenti 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-

Central Imenti 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.


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

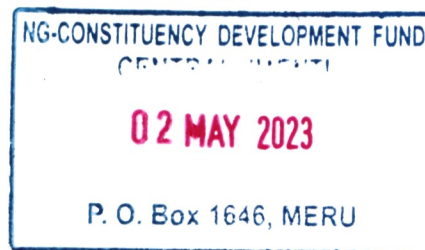
The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

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.

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


.....
Name *Leah Wanjau*
Fund Account Manager



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- Central Imenti 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.

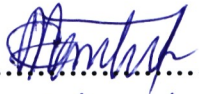
The Accounting Officer in charge of the NGCDF- Central Imenti Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting 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- Central Imenti 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.

**Central Imenti 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 Central Imenti 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- Central Imenti Constituency financial statements were approved and signed by the Accounting Officer on 30/04/2022



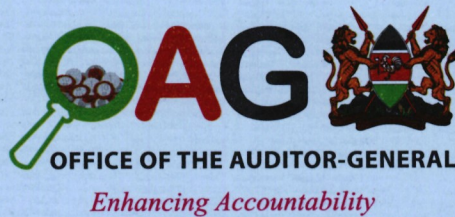
.....
Name: Mantu M. Maltini
Chairman – NGCDF Committee



.....
Name: Leah Wainina
Fund Account Manager



REPUBLIC OF KENYA



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NAIROBI

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

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and overall 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 – Central Imenti Constituency set out on pages 1 to 50, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Inaccuracies in the Comparative Balances

The financial statements reflect comparative amounts which differ with the prior year audited financial statements as shown below:

| Item | Financial Statement or Note | 2021/2022 Financial Statements (Kshs.) | 2020/2021 Audited Financial Statements (Kshs.) | Variance (Kshs.) |
|----------------------------|-----------------------------|----------------------------------------|------------------------------------------------|------------------|
| Other Grants and Transfers | Statement of Cashflows | 60,430,906 | 60,430,545 | 361 |
| PMC Account Balances | Note 17.4 | 0 | 33,629,024 | (33,629,024) |
| MCK Chaaria Primary | Annex 5 | 1,000,117 | 100,117 | 900,000 |
| Rwanderi Primary | Annex 5 | 303,866 | 300,866 | 3,000 |
| Giamouko Primary | Annex 5 | 132,220 | 132,330 | (110) |

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

2. Misstatement of Bursary to Secondary Schools and Bursary to Tertiary Institutions

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.96,257,223. The amount includes bursary - secondary schools of Kshs.35,596,700 and bursary - tertiary institutions of Kshs.25,795,190 all totaling to Kshs.61,391,890 as disclosed in Note 7 to the financial statements. However, the supporting list of beneficiaries provided reflected an amount totaling to Kshs.52,609,500 resulting to unexplained variance of Kshs.8,782,390. Further, the criteria for awarding bursary and acknowledgement of receipt bursary from the benefitting schools were not provided.

In addition, the Ward Bursary Vetting Committee minutes did not indicate the list of applicants and beneficiaries.

In the circumstances, the accuracy and propriety of the bursary to secondary schools and bursary to tertiary institutions amounting to Kshs.61,391,890 could not be confirmed.

3. Inaccurate Cash and Cash Equivalents

The statement of assets and liabilities and as disclosed in Note 10 to the financial statements reflects cash and cash equivalents balance of Kshs.33,913,981. However, the bank balance confirmation certificate and the board of survey report were not provided for audit review.

In the circumstances, the accuracy and existence of the cash and cash equivalents amounting to Kshs.33,913,981 could not be confirmed.

4. Inaccuracy of Unutilized Funds Balance

Other Important Disclosure Note 17.3 to the financial statements reflects nil unutilized balance which differ with the amount of Kshs.33,913,981 reflected in the summary statement of appropriation resulting to unexplained variance of Kshs.33,913,981.

In the circumstances, the accuracy of the nil unutilized funds balance could not be confirmed.

5. Unsupported Project Management Committee (PMC) Account Balances

Other Important Disclosure Note 17.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) account balances amounting to Kshs.86,149,889. However, the Project Management Committee (PMC) bank account cashbooks and bank reconciliation statements were not provided for audit review. Further, Annex 5 to the financial statements does not reflect Project Management Committee (PMC) account balances totals.

In the circumstances, the accuracy and completeness of the Project Management Committee (PMC) balance of Kshs.86,149,889 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 - Central Imenti 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

Budgetary Controls and Performance

The summary statement of appropriation reflects final payment budget and actual on comparable basis amounting to Kshs.210,065,770 and Kshs.176,151,789 respectively resulting to under expenditure of Kshs.33,913,981 or 16 % of the budget.

The under expenditure an indication of lack of proper planning for efficient and effective budgetary execution.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Transfers to Primary Schools

The statement of receipts and payments reflects transfers to other Government entities amounting to Kshs.70,752,810. The amount includes transfers to primary schools amounting to Kshs.41,752,810 as disclosed in Note 6 to the financial statements. The

transfers to primary schools includes Kshs.2,000,000 transferred to St. Nicholas Primary School Project Management Committee for the construction of the third floor of the administration block comprising of 4 rooms to completion. Review of records revealed that the project was started in the year 2018/2019 and a total funding of Kshs.7,200,000 has already been transferred to the project. However, physical verification carried out in March, 2023 revealed the project had been partially completed up to second floor although the bank statement reflected a balance of Kshs.411,405 as at 30 June, 2022. Further, the bill of quantities and part payment certificates were not provided. The extent of works done and whether supervision was conducted could therefore not be confirmed. The contractor was also not on site.

In addition, the project has not been completed five years from the time it was started. This is contrary to Regulation 11(1)(j) of the National Government Constituencies Development Fund Regulations, 2016 which requires projects to be completed within three years.

In the circumstances, Management was in breach of the National Government Constituencies Development Fund, 2015 and value for money for was not achieved.

2. Transfers to Secondary Schools

The statement of receipts and payments reflects transfers to other Government entities amounting to Kshs.70,752,810. The amount includes transfers to secondary schools amounting to Kshs.29,000,000 as disclosed in Note 6 to the financial statements. Review of records revealed the following anomalies:

2.1 Stalled Project at Kathiranga Day Secondary School – Construction of a Dining Hall

An amount of Kshs.1,500,000 was transferred to Kathiranga Day Secondary School Project Management Committee for the construction of a 100 capacity dining hall from floor slab level to completion. The project was started in the year 2017/2018 and a total of Kshs.2,400,000 including Kshs.1,500,000 for the year under review has been transferred to the project. Physical verification carried out in March, 2023 revealed that the project was incomplete although the bank statement reflected Kshs.1,502,820 as at 30 June, 2022. The contractor was not on site and the bill of quantities and part payment certificates were not provided for audit review. The extent of works done and whether supervision was conducted was therefore not be confirmed. Further, the project has not been completed five years from the time it was started contrary to Regulation 11(1)(j) of the National Government Constituencies Development Fund Regulations, 2016 which require projects to completed within three years.

2.2 Incomplete Renovations of Five Classrooms at Githongo Secondary School

An amount of Kshs.949,600 was transferred to Githongo Secondary School Project Management Committee for the renovation of five classrooms, flooring, plastering,

shuttering and re-roofing to completion. The bill of quantities was not provided for audit review. The extent of works to be done was therefore not confirmed. Physical verification carried out in March, 2023 revealed that no renovations had been done despite the iron bars (D8/D10/D12/D16) being procured on 1 December, 2022 at a sum Kshs.949,600. Further, the iron bars were lying at the school compound and the contractor was not on site.

2.3 Incomplete Classrooms at Kithirune Day Secondary School

An amount of Kshs.1,400,000 was transferred to Kithirune Day Secondary School Project Management Committee for the construction of two classrooms each with a capacity of 40 students to completion. The project was incomplete although the bank statement reflected a bank balance of Kshs.1,400,000 as at 30 June, 2022. In addition, the contractor was not on site and the bill of quantities were not provided for audit review. Physical verification carried out in March, 2023 revealed that the Kshs.1,400,000 was transferred and used on the construction of an ongoing science laboratory. This is a clear indication that the funds were reallocated without the approval of the Board.

2.4 Stalled Project at Kinjo Day Secondary School – Construction of a School Science Laboratory

An amount of Kshs.1,200,000 was transferred to Kinjo Day Secondary School Project Management Committee for the completion of a 40 students' capacity laboratory from lintel level, gable walling, roofing, plastering, gas and water installation. The project was started in the year 2017/2018 and Kshs.2,000,000 has been transferred to the project which includes Kshs.1,200,000 transferred in the year under review. However, the contractor was not on site and the bill of quantities and part payment certificates were not provided for audit review. The extent of works done and whether supervision was conducted was therefore not confirmed. Physical verification carried out in March, 2023 revealed the project was incomplete although the bank statement reflected Kshs.1,298,740 as at 30 June, 2022. Further, the project has not been completed five years from the time it was started contrary to Regulation 11(1)(j) of the National Government Constituencies Development Fund Regulations, 2016 which require projects to be completed within three years.

2.5 Incomplete Classrooms at Abothuguchi Secondary School

An amount of Kshs.1,000,000 was transferred to Abothuguchi Secondary School Project Management Committee for the completion of a 40 students' capacity laboratory from lintel level, gable walling, roofing, plastering, gas and water installation. The project was incomplete although the bank statement reflected a bank balance of Kshs.405,800 as at 30 June, 2022. The contractor was also not on site and the bill of quantities and part payment certificates were not provided for audit review. The extent of works done and whether supervision was conducted was therefore not confirmed. Further, physical

verification carried out in March, 2023 revealed that the funds were diverted to construction of a dormitory without approval from the Board.

2.6 Purchase of a 52 Seater Bus for Kijja Day Secondary School

An amount of Kshs.8,000,000 was transferred to Kijja Day Secondary School Project Management Committee for the purchase of a 52 seater bus for the school. However, the inspection and acceptance committee reports were not provided for audit review. This is contrary to Section 48(3)(a) and (b) of the Public Procurement and Asset Disposal Act, 2015 which states that the inspection and acceptance committee shall immediately after the delivery of goods, works and services inspect and where necessary, test the goods received and also ensure that the good, works and services meet the technical standard defined in the contract.

In the circumstances, Management was in breach of the National Government Constituencies Development Fund, 2015 and value for money was not achieved.

3. Security Projects

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.96,257,223. The amount includes security projects expenditure of Kshs.20,400,000 as disclosed in Note 7 to the financial statements . Review of records and physical verification of the projects revealed the following anomalies:

3.1 Stalled Construction of Ruiga Assistant Chief's Office

An amount of Kshs.800,000 was transferred to Ruiga Assistant Chief's Office Project Management Committee for the construction of the Assistant Chief's office. However, the funds have not been utilised, eight months after the transfer. This has cast doubts on whether project was a priority of the community and whether proper public participation was conducted prior to identification of the project. No explanation was provided why the project has not been implemented.

3.2 Irregular Allocation for Ruguti Assistant Chief's Office

An amount of Kshs.800,000 was transferred to Ruguti Assistant Chief's Office Project Management Committee for the purchase of land and a further Kshs.800,000 for the construction of Ruguti Assistant Chief's Office all totalling to Kshs.1,600,000. Review of records revealed that the land was purchased for Kshs.750,000. However, the title deed for the purchased was not provided for audit review. Further, no explanation was provided for the transfer of Kshs.800,000 for construction of an office on land that had not been purchased.

In the circumstances, the validity, ownership and value for money for the expenditure of Kshs.1,600,000 could not be confirmed.

3.3 Stalled Construction of Kioru Assistant Chief's Office

An amount of Kshs.800,000 was transferred to Kioru Assistant Chief's Office Project Management Committee for the purchase of land for the construction of the Assistant Chief's Office. Review of documents revealed that Kshs.700,000 was earlier transferred to the Project Management Committee for the construction of the office in the year 2019/2020 all totalling to Kshs.1,500,000. However, the total amount of Kshs.1,500,000 has not been utilised. This is a clear indication that proper public participation was not done. Further, the circumstances under which funds were allocated to the project for construction of the office two years earlier before the land was purchased could not be established.

3.4 Stalled Construction of Kiarago Assistant Chief's Office

An amount of Kshs.800,000 was transferred to Kiarago Assistant Chief's Office Project Management Committee for the purchase of land for the construction of the Assistant Chief's Office. However, review of documents revealed that in the year 2019/2020 an amount of Kshs.800,000 was earlier transferred to the Project Management Committee for the construction of the office all totalling to Kshs.1,600,000. These funds have not been utilised. This is a clear indication that proper public participation was not done. Further, the circumstances under which funds were allocated to the project for construction two years earlier before the land was purchased could not be established.

3.5 Poor Workmanship and Incomplete Construction of Kiamuri Assistant Chief's Office

An amount of Kshs.800,000 was transferred to Kiamuri Assistant Chief's Office Project Management Committee for the construction of the Assistant Chief's Office. Physical verification carried out in March, 2023 revealed that the roof had not been completed. Further, the windows were fixed with a wall pass instead of window grills which is evidence of poor workmanship.

In the circumstances, the Management was in breach of the National Government Constituencies Development Fund, 2015 and value for money was not achieved.

4. Irregular Implementation of Sports Projects

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.96,257,223. The amount includes sports projects expenditure of Kshs.5,483,555 as disclosed in Note 7 to the financial statements. The expenditure was incurred on purchase of sports equipment, carrying out constituency football sports tournaments and awarding the winning teams with trophies, balls, goal nets and games kits. However, the expenditure was not supported with inspection and acceptance committee reports and stores records showing the receipt and issuance of the sports items.

In the circumstances, it was not confirmed whether the sports items were received in the right quantity and quality and value for achieved.

5. Irregular Expenditure on Emergency Projects

5.1 Irregular Emergency Expenditure

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.96,257,223. The amount includes emergency projects expenditure of Kshs.6,240,000 as disclosed in Note 7 to the financial statements. However, no evidence was provided to confirm the emergency nature of the expenditure. Further, the use of the emergency reserves was reported to the Constituencies Development Fund Board by the committee within thirty (30) days contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which states that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency.

5.2 Physical Verification of Emergency Projects

Physical verification of emergency projects revealed the following anomalies:

5.2.1 Emergency Funding for Muri Primary School

An amount of Kshs.760,000 was transferred to Muri Primary School Project Management Committee for levelling and improvement of the playing ground. However, the bill of quantities and part payment certificates were not provided for audit review. The extent of works done and whether supervision was conducted was therefore not confirmed.

5.2.2 Poor Workmanship in Field Levelling at Manthi Primary School

An amount of Kshs.1,830,000 was transferred to Manthi Primary School Project Management Committee for landscaping of the school play field to completion, levelling, compacting and planting of grass of approximately 65 metres by 110 metres. Physical verification carried out in March, 2023 revealed that some parts of the field were poorly compacted and sinking while other parts had been eroded, the field was steep and not well levelled which is a clear indication of poor workmanship. The grass was also not planted.

In addition, the bill of quantities and part payment certificates were not provided for audit review. The extent of works done and whether supervision was conducted was therefore not confirmed.

5.2.3 Poor Workmanship in Field Levelling at Matetu Primary School

An amount of Kshs.1,770,000 was transferred to Matetu Primary School Project Management Committee for landscaping of the school play field to completion, levelling,

compacting and planting of grass of approximately 65 metres by 110 metres. Physical verification carried out in March, 2023 revealed that some parts of the field were poorly compacted and sinking while other parts had been eroded, which is a clear indication of poor workmanship. Grass was also not planted.

In addition, the bill of quantities and part payment certificates were not provided for audit review. The extent of works done and whether supervision was conducted was therefore not confirmed.

5.2.4 Poor Workmanship in Field Levelling at Igane Primary School

An amount of Kshs.1,700,000 was transferred to Igane Primary School Project Management Committee for the leveling off the field and planting of grass. Physical verification carried out in March, 2023 revealed that some parts of the field were poorly compacted and sinking while other parts had been eroded, the field was steep and not well leveled, which is a clear indication of poor workmanship. The grass was also not planted.

In the circumstances, Management was in breach of the National Government Constituencies Development Fund, 2015 and value for money was not achieved.

6. Lack of Bursary Sub-Committee

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.96,257,223. The amount includes bursary - secondary schools of Kshs.35,596,700 and bursary - tertiary institutions of Kshs.25,795,190 all totaling to Kshs.61,391,890 as disclosed in Note 7 to the financial statements. However, a Constituency Development Fund Committee (CDFC) Bursary Sub-Committee to manage the bursary scheme had not been established. This is contrary to the CDF Board Circulars/Vol 1/111 dated 13 September, 2010 which states that a sub-committee of Constituency Development Fund Committee be formed to manage the bursary scheme including two co-opted members one who must be the area education officer or an officer seconded from the Ministry.

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

7. Implementation Status

A review of Project Implementation Status Report as at 30 June, 2022 revealed that one hundred and sixty-one (161) projects costing Kshs.178,053,778 had been budgeted for implementation during the year under review. However, fifty-five (55) projects costing Kshs.28,664,676 were completed, one hundred and six (106) projects costing Kshs.149,389,102 were ongoing. Further, the project implementation status report does not include the status Nkura Primary School project of Ksh.2,500,000.

In view of the foregoing, the Central Imenti Constituents did not get the expected services from one hundred and six (106) ongoing projects costing Kshs.149,389,102. This is an indication of inappropriate project implementation mechanism. Therefore, there is need for Constituency Development Fund Management to review its project planning mechanism with a view to prioritizing those projects which will be implemented during the year resulting to higher impact into improving service delivery to the citizens of Central Imenti Constituency.

8. Unresolved Prior Year Audit Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources which have not been resolved. This is contrary to Section 68 (2) (I) of the Public Finance Management Act, 2012 which requires Accounting Officers designated for National Government entities to take appropriate measures to resolve any issues arising from audit which may remain outstanding.

In the circumstances, Management was in breach of the Public Finance Management Act, 2012.

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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015. In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 control that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

08 June, 2023

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

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

| | Note | 2021-2022 | 2020-2021 |
|-------------------------------------|------|--------------------|--------------------|
| | | | Kshs |
| RECEIPTS | | | |
| Transfers from NGCDF Board | 1 | 182,770,758 | 160,767,724 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | - | - |
| TOTAL RECEIPTS | | 182,770,758 | 160,767,724 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 2,496,006 | 2,778,890 |
| Use of goods and services | 5 | 6,645,750 | 6,923,215 |
| Transfers to Other Government Units | 6 | 70,752,810 | 87,091,379 |
| Other grants and transfers | 7 | 96,257,223 | 60,430,906 |
| Acquisition of Assets | 8 | - | - |
| Other Payments | 9 | - | - |
| TOTAL PAYMENTS | | 176,151,789 | 157,224,391 |
| SURPLUS/DEFICIT | | 6,618,969 | 3,543,334 |

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 ...*Solo*... and signed by:

Leah
Fund Account Manager

Name: *Leah Kaimoi*

National Sub-County
Accountant

Name: *Henry Mugambi*

ICPAK M/No:

AAA

THE NATIONAL SUB-COUNTY
ACCOUNTANT
MERU CENTRAL

Chairman NG-CDF
Committee

Name: *Mantu M. Mathui*

**Central Imenti 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 | 33,913,981 | 27,295,013 |
| Cash Balances (cash at hand) | 10B | - | - |
| Total Cash and Cash Equivalents | | 33,913,981 | 27,295,013 |
| Accounts Receivable | | | |
| Outstanding Imprests | 11 | - | - |
| TOTAL FINANCIAL ASSETS | | 33,913,981 | 27,295,013 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable (Deposits) | | | |
| Retention | 12A | - | - |
| Gratuity | 12B | - | - |
| NET FINANCIAL ASSETS | | 33,913,981 | 27,295,013 |
| REPRESENTED BY | | | |
| Fund balance b/fwd 1st July... | 13 | 27,295,013 | 23,751,678 |
| Prior year adjustments | 14 | - | - |
| Surplus/Deficit for the year | | 6,618,969 | 3,543,334 |
| NET FINANCIAL POSITION | | 33,913,982 | 27,295,012 |

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 30/06/22 and signed by:

[Signature]
Fund Account Manager

Name: Leah Wambui

National Sub-County
Accountant

Name: Henry Mugambi

ICPAK M/No:

[Signature]

THE NATIONAL SUB-COUNTY
ACCOUNTANT
MERU CENTRAL

Chairman NG-CDF
Committee

Name: Mantum Mathui

NG-CONSTITUENCY DEVELOPMENT FUND
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02 MAY 2023
P. O. Box 1646, MERU

**Central Imenti 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

| | | 2021-2022 | 2020-2021 |
|----------------------------------------------------------|----|--------------------|--------------------|
| | | Kshs | Kshs |
| Receipts from operating activities | | | |
| Transfers from NGCDF Board | 1 | 182,770,758 | 160,767,724 |
| Other Receipts | 3 | - | - |
| | | 182,770,758 | 160,767,724 |
| Payments for operating activities | | | |
| Compensation of Employees | 4 | 2,496,006 | 2,778,890 |
| Use of goods and services | 5 | 6,645,750 | 6,923,215 |
| Transfers to Other Government Units | 6 | 70,752,810 | 87,091,379 |
| Other grants and transfers | 7 | 96,257,223 | 60,430,906 |
| Other Payments | 9 | - | - |
| | | 176,151,789 | 157,224,391 |
| Adjusted for: | | | |
| Decrease/(Increase) in Accounts receivable | 15 | - | - |
| Increase/(Decrease) in Accounts Payable | 16 | - | - |
| Prior year Adjustments | 14 | - | - |
| Net Adjustments | | - | - |
| Net cash flow from operating activities | | 6,618,969 | 3,543,334 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | - | - |
| Acquisition of Assets | 8 | - | - |
| Net cash flows from Investing Activities | | - | - |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | 6,618,969 | 3,543,334 |
| Cash and cash equivalent at BEGINNING of the year | 10 | 27,295,012 | 23,751,678 |
| Cash and cash equivalent at END of the year | | 33,913,981 | 27,295,012 |

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

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 30/09/2022 and signed by:

flab
Fund Account Manager

Name: Leel Kariuki

National Sub-County Accountant

Name: Henry Mugambi

ICPAK M/No:

[Signature]

Chairman NG-CDF Committee

Name: Mantyu M. Mathuri



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

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

| Receipt/Expense Item | Original Budget | Opening Balance (C/Bk) and AIA | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|-------------------------------------|--------------------|--------------------------------|-------------------------------------------------|--------------------|----------------------------|-------------------------------|------------------|
| | a | | b | c=a+b | d | e=c-d | f=d/c % |
| RECEIPTS | | | Previous years Outstanding Disbursements | | | | |
| Transfers from NG-CDF Board | 137,088,879 | 27,295,013 | 45,681,879 | 210,065,771 | 210,065,771 | 0 | |
| Proceeds from Sale of Assets | - | - | - | - | - | 0 | 0% |
| Other Receipts | - | - | - | - | - | 0 | 0% |
| TOTAL RECEIPTS | 137,088,879 | 27,295,013 | 45,681,879 | 210,065,771 | 210,065,771 | 0 | 100% |
| PAYMENTS | | | | | | | |
| Compensation of Employees | 3,588,800 | 0 | 1,663,974 | 5,252,774 | 2,496,006 | 2,756,768 | 47.5% |
| Use of goods and services | 8,749,198 | 8,847,868 | 4,481,701 | 22,078,767 | 6,645,750 | 15,433,017 | 30.1% |
| Transfers to Other Government Units | 60,100,000 | 4,222,898 | 8,230,000 | 72,552,898 | 70,752,810 | 1,800,088 | 97.5% |
| Other grants and transfers | 64,650,880 | 14,224,246 | 31,306,204 | 110,181,330 | 96,257,223 | 13,924,108 | 87.4% |
| Acquisition of Assets | - | - | - | - | - | 0 | 0.0% |
| Other Payments | - | - | - | - | - | 0 | 0.0% |
| TOTAL | 137,088,878 | 27,295,012 | 45,681,879 | 210,065,770 | 176,151,789 | 33,913,981 | 83.9% |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

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

| Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities | | | | | | | | |
|----------------------------------------------------------------------------------------------------|---------------|--|--|--|--|--|--|--|
| Description | Amount | | | | | | | |
| Budget utilisation difference totals | 33,913,981 | | | | | | | |
| Less undisbursed funds receivable from the Board as at 30th June 2022 | (0) | | | | | | | |
| | 33,913,981 | | | | | | | |
| Add Accounts payable | 0 | | | | | | | |
| Less Accounts Receivable | 0 | | | | | | | |
| Add/Less Prior Year Adjustments | 0 | | | | | | | |
| Cash and Cash Equivalents at the end of the FY 2021/2022 | 33,913,981 | | | | | | | |

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

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

(a) [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%)]

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IFSAS 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.

The Constituency financial statements were approved on 30/06/2022 and signed by:

[Signature]

Fund Account Manager

Name: *Leah Khumura*

National Sub-County Accountant

Name: *Healy MUGANDA*

ICPAK M/No: *[Signature]*

Chairman NG-CDF Committee

Name: *[Signature] Mantu M-Mathiri.*

NG-CONSTITUENCY DEVELOPMENT FUND
CENTRAL IMENTI
02 MAY 2023
P. O. Box 1646, MERU

THE NATIONAL SUB-COUNTY
ACCOUNTANT
MERU CENTRAL

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

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

| Programme/Sub-programme | Original Budget(a) | Adjustments(b) | Previous years Outstanding Disbursement ^s | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) |
|-------------------------------------------|--------------------|--------------------------------|------------------------------------------------------|------------------------|-------------------------------|----------------------------------------|
| | 2021/2022 | Opening Balance (C/Bk) and AIA | 2021/2022 | 30/06/2022 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs |
| 1.0 Administration and Recruitment | | | | | | |
| 1.1 Compensation of employees | 3,588,800 | | 1,663,974 | 5,252,774 | 2,496,006 | 2,756,768 |
| 1.2 Committee allowances | 2,800,000 | 3,352,940 | 1,620,000 | 7,772,940 | 386,950 | 7,385,990 |
| 1.3 Use of goods and services | 1,836,532 | 3,727,498 | 1,077,257 | 6,641,287 | 2,757,190 | 3,884,097 |
| Total | 8,225,332 | 7,080,438 | 4,361,231 | 19,667,001 | 5,640,146 | 14,026,855 |
| 2.0 Monitoring and evaluation | | | | | | |
| 2.1 Capacity building | 512,666 | 253,699 | 1,000,000 | 1,766,365 | 428,500 | 1,337,865 |
| 2.2 Committee allowances | 2,600,000 | 182,867 | 300,000 | 3,082,867 | 2,719,110 | 363,757 |
| 2.3 Use of goods and services | 1,000,000 | 1,330,864 | 484,444 | 2,815,308 | 354,000 | 2,461,308 |
| Total | 4,112,666 | 1,767,430 | 1,784,444 | 7,664,540 | 3,501,610 | 4,162,930 |
| 3.0 Emergency | | | | | | |
| 3.1 Primary Schools | | | | | | |
| Manthi Pry School | | | | | 1,830,000 | |
| Matetu primary School | | | | | 1,770,000 | |
| MUTHANGENE PRY | | | | | 80,000 | |

**Central Inmenti National Government Constituencies Development Fund (NGCDF)
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| | | | | | | | | |
|----------------------------------------|--|--|--|--|--|-------------------|--|-------------------|
| GIKUURU PRY SCHOOL | | | | | | 200,000 | | |
| KAUTHENE PRY SCHOOL | | | | | | 200,000 | | |
| NKUURA PRY SCHOOL | | | | | | 200,000 | | |
| MANTHI PRIMARY SCHOOL | | | | | | 200,000 | | |
| Kaongo girls | | | | | | 1,000,000 | | |
| MURI PRY | | | | | | 760,000 | | |
| 3.2 Secondary schools | | | | | | | | - |
| 3.3 Tertiary institutions | | | | | | | | - |
| 3.4 Security projects | | | | | | | | - |
| 3.5 Unutilised | | | | | | | | - |
| Total | | | | | | 7,192,207 | | 3,830,936 |
| 4.0 Bursary and Social Security | | | | | | | | 3,830,936 |
| 4.1 Secondary Schools | | | | | | 17,000,000 | | |
| 4.2 Tertiary Institutions | | | | | | 17,275,119 | | |
| 4.3 Social Security | | | | | | | | |
| 4.4 Special Needs | | | | | | | | |
| Total | | | | | | 34,275,119 | | 10,993,172 |
| 5.0 Sports | | | | | | | | 0 |
| 5.1 | | | | | | | | |
| Total | | | | | | 2,741,778 | | 5,483,555 |
| | | | | | | | | 0 |

**Central Imenti National Government Constituencies Development Fund (NGCDF)
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| | | | | | | | | | |
|---------------------------------|---------|--|--|--|--|---------|---------|--|---|
| 6.0 Environment | | | | | | | | | |
| Matetu Primary School | 100,000 | | | | | 100,000 | 100,000 | | - |
| Manthi Ory School | 100,000 | | | | | 100,000 | 100,000 | | - |
| Mukuune Primary School | 100,000 | | | | | 100,000 | 100,000 | | - |
| Kijja Day Secondary School | 100,000 | | | | | 100,000 | 100,000 | | - |
| Nguchia Day Secondary School | 100,000 | | | | | 100,000 | 100,000 | | - |
| Nkumbo Primary School | 100,000 | | | | | 100,000 | 100,000 | | - |
| Njuthine Primary School | 100,000 | | | | | 100,000 | 100,000 | | - |
| Ngeene Primary School | 100,000 | | | | | 100,000 | 100,000 | | - |
| Kieni Primary School | 100,000 | | | | | 100,000 | 100,000 | | - |
| Gatuatine Primary School | 100,000 | | | | | 100,000 | 100,000 | | - |
| Karia Ka Ngogo Primary School | 100,000 | | | | | 100,000 | 100,000 | | - |
| Ntharagwene Primary School | 100,000 | | | | | 100,000 | 100,000 | | - |
| Karindine Primary School | 100,000 | | | | | 100,000 | 100,000 | | - |
| Katheju Primary School | 100,000 | | | | | 100,000 | 100,000 | | - |
| Ruiga Primary School | 100,000 | | | | | 100,000 | 100,000 | | - |
| Kariene Primary School | 100,000 | | | | | 100,000 | 100,000 | | - |
| Kibari Primary School | 100,000 | | | | | 100,000 | 100,000 | | - |
| Muthangene Day Secondary School | 100,000 | | | | | 100,000 | 100,000 | | - |

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

| | | | | | | |
|-------------------------------------|------------------|----------|----------|------------------|------------------|------------|
| Kathiranga Day Secondary School | 100,000 | | | 100,000 | 100,000 | - |
| Kaugu Primary School | 100,000 | | | 100,000 | 100,000 | - |
| Kijijone Primary School | 100,000 | | | 100,000 | 100,000 | - |
| Katheri Primary School | 100,000 | | | 100,000 | 100,000 | - |
| Kinjjo Primary School | 100,000 | | | 100,000 | 100,000 | - |
| Kithirune Primary School | 100,000 | | | 100,000 | 100,000 | - |
| Muruugi Primary School | 100,000 | | | 100,000 | 100,000 | - |
| Kioru Primary School | 100,000 | | | 100,000 | 100,000 | - |
| Karugwa Girls Secondary School | 100,000 | | | 100,000 | 100,000 | - |
| Kianthumbi Day Secondary School | 41,777 | | | 41,778 | 41,778 | (0) |
| | | | | - | - | - |
| | | | | - | - | - |
| Total | 2,741,778 | - | - | 2,741,778 | 2,741,778 | (0) |
| 7.0 Primary Schools Projects | | | | | | |
| Tabata Primary School | 800,000 | | | 800,000 | 800,000 | - |
| Karii Primary School | 800,000 | | | 800,000 | 800,000 | - |
| Mbui Njeru Day Primary School | 1,000,000 | | | 1,000,000 | 1,000,000 | - |
| Kithirune Primary School | 500,000 | | | 500,000 | 500,000 | - |
| St Nicholas Primary School | 2,000,000 | | | 2,000,000 | 2,000,000 | - |
| MCK Chaaria Primary | 700,000 | | | 700,000 | 700,000 | - |

**Central Imenti National Government Constituencies Development Fund (NGCDF)
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| | | | | | | | | |
|----------------------------|-----------|--|--|-----------|--|--|--|-----------|
| School | | | | 700,000 | | | | - |
| Chaaria DEB Primary School | 1,000,000 | | | 1,000,000 | | | | 1,000,000 |
| Makandune Primary School | 1,600,000 | | | 1,600,000 | | | | 1,600,000 |
| Ngeene Primary School | 700,000 | | | 700,000 | | | | 700,000 |
| Runyweene Primary School | 1,000,000 | | | 1,000,000 | | | | 1,000,000 |
| Kauthene Primary School | 1,000,000 | | | 1,000,000 | | | | 1,000,000 |
| Kiamuri Primary School | 1,000,000 | | | 1,000,000 | | | | 1,000,000 |
| Gikuuu Primary School | 800,000 | | | 800,000 | | | | 800,000 |
| Matetu Primary School | 1,300,000 | | | 1,300,000 | | | | 1,300,000 |
| Ntharagwene Primary School | 700,000 | | | 700,000 | | | | 700,000 |
| Nkuura Primary School | 1,500,000 | | | 1,500,000 | | | | 1,500,000 |
| Gitiye Primary School | 600,000 | | | 600,000 | | | | 600,000 |
| Karaene Primary School | 700,000 | | | 700,000 | | | | 700,000 |
| Mbanjone Primary School | 600,000 | | | 600,000 | | | | 600,000 |
| Njuthine Primary School | 800,000 | | | 800,000 | | | | 800,000 |
| Kathenju Primary School | 700,000 | | | 700,000 | | | | 700,000 |
| Kalimonga Primary School | 1,500,000 | | | 1,500,000 | | | | 1,500,000 |
| Gatuune Primary School | 300,000 | | | 300,000 | | | | 300,000 |
| Gatuatine Primary School | 700,000 | | | 700,000 | | | | 700,000 |
| Rwanderi Primary School | 300,000 | | | 300,000 | | | | 300,000 |

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

| | | | | | | |
|------------------------------------------|-----------|-----------|--|-----------|-----------|---------|
| Mukuune Gakwine Primary School | 700,000 | | | 700,000 | 700,000 | - |
| Nkuene Primary School | 800,000 | | | 800,000 | 800,000 | - |
| Gaitu Primary School | 400,000 | | | 400,000 | 400,000 | - |
| Muthangene Primary School | 1,300,000 | | | 1,300,000 | 1,300,000 | - |
| Muri Primary School | 1,400,000 | | | 1,400,000 | 1,400,000 | - |
| Manthi Primary School | 800,000 | | | 800,000 | 800,000 | - |
| Nkuura Primary School | 800,000 | | | 800,000 | 800,000 | - |
| Mugambone Primary School | 600,000 | | | 600,000 | 600,000 | - |
| Karugwa Primary School | 300,000 | | | 300,000 | 300,000 | - |
| Mbuinjiru Primary School | 600,000 | | | 600,000 | 600,000 | - |
| Igane Primary School | 1,700,000 | | | 1,700,000 | 1,700,000 | - |
| Bishop Nthamburi Boarding Primary School | 600,000 | | | 600,000 | 600,000 | - |
| Gitene Primary School | 400,000 | | | 400,000 | 400,000 | - |
| Muri Primary School | | 1,500,000 | | 1,500,000 | 1,500,000 | - |
| Muri Primary School | | 1,822,898 | | 1,822,898 | 1,822,810 | 88 |
| Kaugu Primary School | | 800,000 | | 800,000 | 800,000 | 800,000 |
| Manthi Primary School | | 2,500,000 | | 2,500,000 | 2,500,000 | - |
| Mbarjone Primary School | | 1,830,000 | | 1,830,000 | 1,830,000 | - |
| Mwitumura Primary | | | | | 600,000 | 600,000 |

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

| | | | | | | | | |
|---------------------------------------|-------------------|------------------|------------------|-------------------|-------------------|------------------|--|---|
| School | | | 600,000 | 600,000 | | | | |
| Nkura Primary school | | | 2,500,000 | 2,500,000 | | | | - |
| | | | | | | | | - |
| Total | 33,000,000 | 3,322,898 | 8,230,000 | 44,552,898 | 42,752,810 | 1,800,088 | | |
| 8.0 Secondary Schools Projects | | | | | | | | |
| Nkando Secondary School | 1,000,000 | | | 1,000,000 | 1,000,000 | | | - |
| Abothuguchi Secondary School | 1,000,000 | | | 1,000,000 | 1,000,000 | | | - |
| Kithirune Day Secondary School | 1,400,000 | | | 1,400,000 | 1,400,000 | | | - |
| Kinjio Girls Secondary | 800,000 | | | 800,000 | 800,000 | | | - |
| Keru Secondary School | 1,000,000 | | | 1,000,000 | 1,000,000 | | | - |
| Kirirwa Day Secondary School | 1,000,000 | 900,000 | | 1,900,000 | 1,900,000 | | | - |
| Githongo Secondary School | 1,000,000 | | | 1,000,000 | 1,000,000 | | | - |
| Kinjio Day Secondary School | 1,200,000 | | | 1,200,000 | 1,200,000 | | | - |
| Mwanganthia Secondary School | 1,000,000 | | | 1,000,000 | 1,000,000 | | | - |
| Makandune Girls Secondary School | 700,000 | | | 700,000 | 700,000 | | | - |
| Kiamuri Day Secondary School | 800,000 | | | 800,000 | 800,000 | | | - |
| Kararene Day Secondary School | 700,000 | | | 700,000 | 700,000 | | | - |
| Kaongo Girls Secondary School | 1,000,000 | 1,000,000 | | 2,000,000 | 2,000,000 | | | - |
| Kija Day Secondary School | 8,000,000 | | | 8,000,000 | 8,000,000 | | | - |
| Muthangene Day Secondary School | 2,000,000 | | | 2,000,000 | 2,000,000 | | | - |

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

| | | | | | | | |
|-------------------------------------------|-------------------|------------------|----------|-------------------|-------------------|-------------------|----------|
| Gatuatine Day Secondary School | 1,000,000 | | | | 1,000,000 | 1,000,000 | - |
| Muri Day Secondary School | 1,400,000 | | | | 1,400,000 | 1,400,000 | - |
| Nyweri Day Secondary School | 600,000 | | | | 600,000 | 600,000 | - |
| Kathiranga Day Secondary school | 1,500,000 | | | | 1,500,000 | 1,500,000 | - |
| Total | 27,100,000 | 1,900,000 | - | 29,000,000 | 29,000,000 | 29,000,000 | - |
| 9.0 Tertiary institutions Projects | | | | | | | |
| Total | | | | | | | |
| 10.0 Security Projects | | | | | | | |
| Nkiriri West Assistant Chief | 500,000 | | | | 500,000 | 500,000 | - |
| Nkiriri East Assistant Chief | 500,000 | | | | 500,000 | 500,000 | - |
| Kithirune Chiefs Office | 700,000 | | | | 700,000 | 700,000 | - |
| Kithaku Police Post | 600,000 | | | | 600,000 | 600,000 | - |
| Kauthene Assistant Chief Office | 600,000 | | | | 600,000 | 600,000 | - |
| Kiamuri Assistant Chief Office | 800,000 | | | | 800,000 | 800,000 | - |
| Makandune Assistant Chief Office | 800,000 | | | | 800,000 | 800,000 | - |
| Makandune Chief Office | 800,000 | | | | 800,000 | 800,000 | - |
| Kanywee Assistant Chief Office | 800,000 | | | | 800,000 | 800,000 | - |
| Matetu Assistant Chief Office | 800,000 | | | | 800,000 | 800,000 | - |
| Kija Chief Office | 600,000 | | | | 600,000 | 600,000 | - |

**Central Imenti National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|-----------------------------------------|---------|-----------|--|---------|---------|---|
| Kija Assistant Chief Office | 600,000 | | | 600,000 | 600,000 | - |
| Gakurwene Assistant Chief Office | 400,000 | | | 400,000 | 400,000 | - |
| Kibanyaki Chief Office | 600,000 | | | 600,000 | 600,000 | - |
| Marathi Assistant Chief Office | 800,000 | | | 800,000 | 800,000 | - |
| Ruguti Assistant Chief Office | 800,000 | | | 800,000 | 800,000 | - |
| Ruiga Assistant Chief Office | 800,000 | | | 800,000 | 800,000 | - |
| Kioru Assistant Chief Office | 800,000 | | | 800,000 | 800,000 | - |
| Kiarago Assistant Chief Office | 800,000 | | | 800,000 | 800,000 | - |
| Ruguti Assistant Chief Office | 800,000 | | | 800,000 | 800,000 | - |
| Ruiga Assistant Chief Office | 800,000 | | | 800,000 | 800,000 | - |
| Kinjo west assistant chief office | 600,000 | | | 600,000 | 600,000 | - |
| Gatuune ass chief office | 400,000 | | | 400,000 | 400,000 | - |
| Kathiranga west assistant chief office | 400,000 | | | 400,000 | 400,000 | - |
| Kathiranga north assistant chief office | 600,000 | | | 600,000 | 600,000 | - |
| Katheri East Chief Office | 800,000 | | | 800,000 | 800,000 | - |
| Nkuene Assistant Chief Office | 200,000 | | | 200,000 | 200,000 | - |
| Githongo Police station | | 600,000 | | 600,000 | 600,000 | - |
| Kirirwa assistant chief office | | 600,000 | | 600,000 | 600,000 | - |
| Kariene police station | | 500,000 | | 500,000 | 500,000 | - |
| Katheri east assistant | | 1,000,000 | | | | - |

*Central Imenti National Government Constituencies Development Fund (NGCDF)
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| | | | | | | |
|-----------------------------------|------------|-----------|---|------------|-------------|---|
| chief office | | | | 1,000,000 | 1,000,000 | - |
| Total | | | | - | 20,400,000 | - |
| 11.0 Acquisition of assets | 17,700,000 | 2,700,000 | - | 20,400,000 | | - |
| | - | | | | | - |
| | - | | - | - | 0 | - |
| | - | | - | - | 0 | - |
| | - | | - | - | | - |
| Total | - | | - | - | | - |
| 12.0 Other payments | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| | | | | | | - |
| Total | | | | | 0 | - |
| 13.0 unallocated fund | | | | | | - |
| Unapproved projects | | | | | | - |
| AIA | | | | | | - |
| PMC savings | | | | | | - |
| Total | | | | | 0 | - |
| | | | | | 175,151,789 | - |

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

| | 137,088,879 | 27,295,012 | 45,681,879 | 210,065,770 | 33,913,981 |
|-------------------------------------|--------------------|-------------------------------------------------|-------------------|--------------------|----------------------------|
| Receipt/Expense Item | Original Budget | Opening Balance (C/Bk) and AIA | Adjustments | Final Budget | Actual on Comparable Basis |
| | a | b | c=a+b | d | e=c-d |
| | | Previous years Outstanding Disbursements | | | |
| PAYMENTS | | | | | |
| Compensation of Employees | 3,588,800 | - | 1,663,974 | 5,252,774 | 2,496,006 |
| Use of goods and services | 8,749,198 | 8,847,868 | 4,481,701 | 22,078,767 | 6,645,750 |
| Transfers to Other Government Units | 60,100,000 | 4,222,898 | 8,230,000 | 72,552,898 | 70,752,810 |
| Other grants and transfers | 64,650,881 | 14,224,246 | 31,306,204 | 110,181,331 | 95,257,223 |
| Acquisition of Assets | - | - | - | - | 0 |
| Other payments | - | - | - | - | 0 |
| UNALLOCATED FUND | - | - | - | - | 0 |
| TOTAL | 137,088,879 | 27,295,012 | 45,681,879 | 210,065,770 | 175,151,789 |
| | | | | | 33,913,981 |

(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- Central Imenti 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.

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 30th 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.

**Central Imenti Constituency National Government Constituencies Development Fund (NGCDF)
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XII. Notes to the financial statements

| GFS CODES | 1 TRANSFERS FROM NG CDF Board | | | | |
|-----------|----------------------------------|---------|------------|-------------|--|
| | Description | | 2021-2022 | 2020 - 2021 | |
| | | | Kshs | Kshs | |
| | | AIE NO. | | AMOUNT | |
| 1330407 | Normal Allocation | B104779 | | 40,000,000 | |
| | | B104538 | | 29,367,724 | |
| | | B124714 | | 8,000,000 | |
| | | B124909 | | 8,500,000 | |
| | | B132110 | | 6,000,000 | |
| | | B128055 | | 6,900,000 | |
| | | B128065 | | 7,000,000 | |
| | | B119764 | | 12,000,000 | |
| | | B138778 | | 12,000,000 | |
| | | B126363 | | 11,000,000 | |
| | | B126073 | | 7,000,000 | |
| | | B140509 | | 13,000,000 | |
| | | B140856 | 33,000,000 | | |
| | | B105643 | 44,000,000 | | |
| | | B105741 | 22,000,000 | | |
| | | B128780 | 12,000,000 | | |
| | | B132465 | 5,000,000 | | |
| | | B154381 | 12,000,000 | | |
| | | B154276 | 18,000,000 | | |
| | | B155929 | 12,681,879 | | |
| | | B140792 | 24,088,879 | | |
| | | | | | |
| | | | | | |

Central Imenti National Government Constituencies Development Fund (NGCDF)
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| | | | | | |
|----------------|------------------------------------------------------------|-----------|--------------------|--------------------|--|
| | | | | | |
| | | | | | |
| 1330408 | Conditional Grants | AIE NO... | | | |
| | | | | | |
| 1330409 | Receipt from other Constituency | | | | |
| | TOTAL | | 182,770,758 | 160,767,724 | |
| | | | | | |
| | | | | | |
| 3510000 | 2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS | | | | |
| | Description | | 2021-2022 | 2020 - 2021 | |
| | | | Kshs | Kshs | |
| 3510202 | Receipts from the Sale of Buildings | | | 0 | |
| 3510601 | Receipts from the Sale of Vehicles and Transport Equipment | | | 0 | |
| 3510801 | Receipts from the Sale Plant Machinery and Equipment | | | 0 | |
| 3510803 | Receipts from the Sale of Office and General Equipment | | | 0 | |
| | TOTAL | | | 0 | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| 1400000 | 3 OTHER RECEIPTS | | | | |
| | Description | | 2021-2022 | 2020 - 2021 | |

**Central Imeni National Government Constituencies Development Fund (NGCDF)
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| | | | Kshs | Kshs | |
|----------------|--------------------------------------------------------------------|--|------------------|--------------------|--|
| 1410107 | Interest Received | | | 0 | |
| 1410405 | Rents | | | 0 | |
| 1420601 | Receipts Sale of Tender Documents | | - | 0 | |
| | Hire of plant/equipment/facilities | | - | 0 | |
| | Unutilized funds from PMCs | | | 0 | |
| 1450207 | Other Receipts Not Classified Elsewhere (specify) | | - | 0 | |
| | TOTAL | | - | 0 | |
| 2110000 | 4 COMPENSATION OF EMPLOYEES | | | | |
| | Description | | 2021-2022 | 2020 - 2021 | |
| | | | Kshs | Kshs | |
| 2110201 | NG-CDFC Basic staff salaries | | 2,496,006 | 2,538,140 | |
| | Personal allowances paid as part of salary | | | | |
| 2110301 | House allowance | | - | 0 | |
| 2110314 | Transport allowance | | - | 216,750 | |
| 2110320 | Leave allowance | | - | 24,000 | |
| 2710120 | Gratuity-contractual employees | | - | 0 | |
| 2120101 | Employer Contributions Compulsory national social security schemes | | - | 0 | |

**Central Imenti National Government Constituencies Development Fund (NGCDF)
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| | | | | | |
|----------------|-----------------------------------------------------------|--|------------------|--------------------|--|
| | TOTAL | | | 2,778,890 | |
| | | | 2,496,006 | | |
| 2200000 | 5 USE OF GOODS AND SERVICES | | | | |
| | Description | | 2021-2022 | 2020 - 2021 | |
| | | | Kshs | Kshs | |
| 2210100 | Utilities, supplies and services | | 1,964,070 | 2,019,430 | |
| 2210101 | Electricity | | - | 0 | |
| 2210102 | Water & sewerage charges | | - | 0 | |
| 2210104 | Office rent | | - | | |
| 2210200 | Communication, supplies and services | | - | 0 | |
| 2210300 | Domestic travel and subsistence | | - | 0 | |
| 2210500 | Printing, advertising and information supplies & services | | - | 0 | |
| 2210600 | Rentals of produced assets | | | | |
| 2210700 | Training expenses | | 428,500 | 857,500 | |
| 2210800 | Hospitality supplies and services | | - | 0 | |
| 2210802 | Other committee expenses | | 2,719,110 | 2,291,680 | |
| 2210809 | Committee allowance | | 386,950 | 1,294,380 | |
| 2210900 | Insurance costs | | 66,800 | 52,525 | |

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| | | | | | |
|----------------|--------------------------------------------------------------|--|------------------|--------------------|--|
| 2211000 | Specialised materials and services | | - | | |
| 2211100 | Office and general supplies and services | | - | 0 | |
| 2211200 | Fuel , oil & lubricants | | 655,000 | 300,000 | |
| 2211300 | Other operating expenses | | 354,000 | 0 | |
| 2211301 | Bank service commission and charges | | - | 0 | |
| 2211310 | Other Operating Expenses | | - | 0 | |
| 2211313 | Security operations | | - | | |
| 2220100 | Routine maintenance - vehicles and other transport equipment | | 71,320 | 107,700 | |
| 2220200 | Routine maintenance- other assets | | - | 0 | |
| | TOTAL | | 6,645,750 | 6,923,215 | |
| | | | | | |
| | | | | | |
| 2630200 | 6 TRANSFER TO OTHER GOVERNMENT ENTITIES | | | | |
| | | | | | |
| | Description | | 2021-2022 | 2020 - 2021 | |
| | | | Kshs | Kshs | |
| 2630204 | Transfers to Primary Schools | | 41,752,810 | 66,050,000 | |
| 2630205 | Transfers to Secondary Schools | | 29,000,000 | 20,700,000 | |
| 2630206 | Transfers to Tertiary Institutions | | 0 | 341,739 | |
| | TOTAL | | | 87,091,739 | |

**Central Imenti National Government Constituencies Development Fund (NGCDF)
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| | | | | | |
|----------------|-------------------------------------------|--|-------------------|-------------------|--|
| | | | 70,752,810 | | |
| | | | | | |
| | | | | | |
| 2640000 | 7 OTHER GRANTS AND OTHER PAYMENTS | | | | |
| | | | | | |
| | Description | | 2021-2022 | 2020 - 2021 | |
| | | | Kshs | Kshs | |
| 2640101 | Bursary - Secondary (see attached list) | | 35,596,700 | 12,221,219 | |
| 2640102 | Bursary -Tertiary (see attached list) | | 25,795,190 | 8,856,440 | |
| 2640104 | Bursary- Special Schools | | - | 0 | |
| 2640105 | Mocks & CAT (see attached list) | | - | 0 | |
| | Social Security programmes (NHIF) | | - | | |
| 2640507 | Security Projects (see attached list) | | 20,400,000 | 18,700,000 | |
| 2640509 | Sports Projects (see attached list) | | 5,483,555 | 2,747,354 | |
| 2640510 | Environment Projects (see attached list) | | 2,741,778 | 5,489,132 | |
| 2640200 | Emergency Projects (see attached list) | | 6,240,000 | 12,416,400 | |
| | TOTAL | | 96,257,223 | 60,430,545 | |
| | | | | | |
| | | | | | |
| 3100000 | 8 ACQUISITION OF ASSETS | | | | |
| | Non Financial Assets | | 2021-2022 | 2020 - 2021 | |
| | | | Kshs | Kshs | |
| 3110102 | Purchase of Buildings | | | - | |

Central Imeni National Government Constituencies Development Fund (NGCDF)
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| | | | | | |
|---------|--------------------------------------------------------------|--|---|---|--|
| | | | - | | |
| 3110202 | Construction of Buildings | | - | - | |
| 3110302 | Refurbishment of Buildings | | - | - | |
| 3110701 | Purchase of Vehicles and Other Transport Equipment | | - | - | |
| 3110704 | Purchase of Bicycles & Motorcycles | | - | - | |
| 3110801 | Overhaul of Vehicles and Other Transport Equipment | | - | - | |
| | Purchase of Household Furniture and Institutional Equipment | | - | - | |
| | Purchase of office furniture and General Equipment | | - | - | |
| | Purchase of computers ,printers and other IT equipments | | - | - | |
| | Purchase of ICT Equipment, Software and Other ICT Assets | | - | - | |
| | Purchase of Specialized Plant, Equipment and Machinery | | - | - | |
| | Rehabilitation and Renovation of Plant, Machinery and Equip. | | - | - | |
| | Acquisition of Land | | - | - | |
| | Acquisition of Intangible Assets | | - | - | |
| | TOTAL | | - | - | |

Central Imenti National Government Constituencies Development Fund (NGCDF)
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| | | | | | |
|---------|-------------------------------------------------------|--------------------------|-----------------------------------|-----------------------------------|--|
| | | | | | |
| | 9 Other Payments | | | | |
| 2211310 | Strategic Plan | | - | - | |
| 2211311 | ICT Hubs | | - | - | |
| | | | | - | |
| | TOTAL | | - | - | |
| | | | | | |
| | 10A: Bank Balances (cash book bank balance) | | | | |
| | | | | | |
| | Name of Bank, Account No. & currency | Account Number | 2021-2022 | 2020 - 2021 | |
| | | | Kshs (30/6/2022) | Kshs (30/6/2021) | |
| | <i>EQUITY BANK -NKUBU BRANCH A/C no.0370261971374</i> | <i>A/C no.1146215614</i> | 33,913,981 | 27,295,013 | |
| | | | - | - | |
| | | | - | - | |
| | TOTAL | | 33,913,981 | 27,295,013 | |
| | | | | | |
| | 10B: CASH IN HAND) | | | | |
| | | | | | |
| | | | 2021-2022 | 2020 - 2021 | |
| | | | Kshs (30/6/2022) | Kshs (30/6/2021) | |
| | Location 1 | | - | - | |

**Central Imenti National Government Constituencies Development Fund (NGCDF)
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| | | | | | |
|--|-----------------------------------------|---------------------------|---------------------|---------------------------|---------------------------------------------------|
| | Location 2 | | - | - | |
| | Location 3 | | - | - | |
| | Other receipts (specify) | | - | - | |
| | TOTAL | | - | - | |
| | | | | | |
| | | | | | <i>[Provide cash count certificates for each]</i> |
| | | | | | |
| | 11: OUTSTANDING IMPRESTS | | | | |
| | <i>Name of Officer</i> | | <i>Amount Taken</i> | <i>Amount Surrendered</i> | <i>Balance (30/6/2022)</i> |
| | | Date imprest taken | <i>Kshs</i> | <i>Kshs</i> | <i>Kshs</i> |
| | | | - | - | - |
| | | | - | - | - |
| | TOTAL | | - | - | - |
| | | | | | |
| | | | | | - |
| | 12A Retention | | | | |
| | | | 2021-2022 | 2020-2021 | |
| | | | KShs | KShs | |
| | Retention as at 1st July | | | - | |

Central Imenti National Government Constituencies Development Fund (NGCDF)
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| | | | | | |
|--|-------------------------------------------------------|-----------------------------------|-------------------|-------------------|--|
| | (A) | | - | | |
| | Retention held during the year (B) | | - | - | |
| | Retention paid during the Year (C) | | - | - | |
| | Closing Retention as at 30th June D= A+B-C | | - | - | |
| | | | | | |
| | 12 B Gratuity | | | | |
| | | | 2021-2022 | 2020-2021 | |
| | | | KShs | KShs | |
| | Gratuity as at 1 st July (A) | | - | - | |
| | Gratuity held during the year (B) | | - | - | |
| | Gratuity paid during the Year (C) | | - | - | |
| | Closing Gratuity as at 30 th June D= A+B-C | | - | - | |
| | | | | | |
| | 13 BALANCES BROUGHT FORWARD | | | | |
| | | | | | |
| | | | 2021-2022 | 2020- 2021 | |
| | | | Kshs | Kshs | |
| | | | (1/7/2021) | (1/7/2020) | |
| | Bank accounts | | 27,295,013 | 23,751,678 | |
| | Cash in hand | | | | |
| | Imprest | | | | |
| | TOTAL | | 27,295,013 | 23,751,678 | |
| | | | | | |
| | | <i>[Provide short appropriate</i> | | | |

**Central Imenti National Government Constituencies Development Fund (NGCDF)
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| | | <i>explanations as necessary/</i> | | | |
|--|---------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------------------------------------------------------------------|-------------------|------------------------------------------------------------|
| | | | | | |
| | | | | | |
| | 14. PRIOR YEAR ADJUSTMENTS | | | | |
| | | | Balance b/f FY 2020/2021 as per Audited Financial statements | Adjusments | Adjusted Balance** b/f FY 2020/2021 |
| | Description of the error | | Kshs | Kshs | Kshs |
| | Bank accounts balances | | - | | - |
| | Cash in hand | | - | - | - |
| | Accounts Payable | | - | - | - |
| | Receivables | | - | - | - |
| | Others (specify) | | - | - | - |
| | Total | | - | - | - |
| | <i>**The adjusted balances are not carried down on the face of the financial statement.</i> | | | | |
| | <i>(Entity to provide disclosure on the adjusted amounts)</i> | | | | |
| | Clarification note included | | | | |
| | 15. CHANGES IN | | | | |

**Central Imenti National Government Constituencies Development Fund (NGCDF)
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| | ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST | | | | |
|--|-----------------------------------------------------------------|--|-------------------|-------------------|--|
| | | | 2021-2022 | 2020- 2021 | |
| | | | Kshs | Kshs | |
| | Outstanding Imprest as at 1st July (A) | | - | - | |
| | Imprest issued during the year (B) | | - | - | |
| | Imprest surrendered during the Year (C) | | - | - | |
| | Closing accounts receivable as at 30th June 2022 (D=A+B-C) | | - | - | |
| | Net changes in accounts receivables A-D | | | | |
| | | | | | |
| | 16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION | | | | |
| | | | 2020- 2021 | 2019- 2020 | |
| | | | Kshs | Kshs | |
| | Deposits and Retention as a t 1st July 2019 (A) | | - | - | |
| | Deposits and Retention held during the year (B) | | - | - | |
| | Deposits and Retention paid during the year © | | - | - | |
| | Closing accounts payable at 30th June (D=A+B-C) | | - | - | |
| | Net changes in accounts payables A-D | | | | |
| | | | | | |
| | | | | | |

**Central Imenti National Government Constituencies Development Fund (NGCDF)
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| 17. OTHER IMPORTANT DISCLOSURES | | | | | |
|-----------------------------------------------------|-----------------------------|--|------------------|-------------------|--|
| 17.1: PENDING ACCOUNTS PAYABLE (See Annex 1) | | | | | |
| | | | 2021-2022 | 2020- 2021 | |
| | | | Kshs | Kshs | |
| | Construction of buildings | | - | - | |
| | Construction of civil works | | - | - | |
| | Supply of goods | | - | - | |
| | Supply of services | | - | - | |
| | TOTAL | | - | - | |
| 17.2: PENDING STAFF PAYABLES (See Annex 2) | | | | | |
| | | | 2021-2022 | 2020- 2021 | |
| | | | Kshs | Kshs | |
| | NGCDF Staff | | - | - | |
| | Others (specify) | | - | - | |
| | | | - | - | |
| 17.3: UNUTILISED FUNDS (See Annex 3) | | | | | |
| | | | 2021-2022 | 2020- 2021 | |
| | | | Kshs | Kshs | |
| | Compensation of | | | | |

**Central Imenti National Government Constituencies Development Fund (NGCDF)
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| | | | | | |
|--|---------------------------------------------------------------------|------------------------|-------------------|------------------------|----------------------------|
| | employees | | | | |
| | Use of goods and services | | | | |
| | Amounts due to other Government entities (see attached list) | | | | |
| | Amounts due to other grants and other transfers (see attached list) | | | | |
| | Acquisition of assets | | | | |
| | Others (<i>specify</i>) | | - | - | |
| | Funds pending approval | | | - | |
| | | | - | - | |
| | | | | | |
| | | | | | |
| | | | | | |
| | 17.4: PMC ACCOUNT BALANCES (See Annex 5) | | | | |
| | | | 2021-2022 | 2020- 2021 | |
| | | | Kshs | Kshs | |
| | PMC account balances (see attached list) | | 86,149,889 | 0 | |
| | | | 86,149,889 | 0 | |
| | | | | | |
| | | | | | |
| | | | | | |
| | ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE | | | | |
| | | | | | |
| | Supplier of Goods or Services | Original Amount | | Date Contracted | Amount Paid To-Date |
| | | a | | b | c |

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| | | | | | |
|--|------------------------------------|--|--|--|--|
| | Construction of buildings | | | | |
| | 1. | | | | |
| | 2. | | | | |
| | 3. | | | | |
| | Sub-Total | | | | |
| | Construction of civil works | | | | |
| | 4. | | | | |
| | 5. | | | | |
| | 6. | | | | |
| | Sub-Total | | | | |
| | Supply of goods | | | | |
| | 7. | | | | |
| | 8. | | | | |
| | 9. | | | | |
| | Sub-Total | | | | |
| | Supply of services | | | | |
| | 10. | | | | |
| | 11. | | | | |
| | 12. | | | | |
| | Sub-Total | | | | |
| | Grand Total | | | | |
| | | | | | |

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| | | | | | |
|--|-----------------------------------------------------|--------------------------------------|----------------------------|----------------------------------|-----------------|
| | | | | | |
| | | | | | |
| | ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES | | | | |
| | Name of Staff | Designation | Date employed | Outstanding Balance | Comments |
| | | | | 30th June 2022 | |
| | | | | | |
| | NG-CDFC Staff | | | | |
| | 1. | | | | |
| | 2. | | | | |
| | 3. | | | | |
| | Sub-Total | | | | |
| | Grand Total | | | | |
| | | | | | |
| | | | | | |
| | ANNEX 3 - UNUTILIZED FUND | | | | |
| | | | | | |
| | Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
| | | | 2021/2022 | 2020/2021 | |
| | | | | | |
| | Compensation of employees | | 2,756,768 | | |
| | Use of goods & services | | 15,433,017 | | |
| | Amounts due to other Government entities | | 1,800,088 | | |
| | | | | | |
| | | | | | |
| | Sub-Total | | | | |
| | Amounts due to other | | 13,924,108 | | |

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| | | | | | |
|--|--------------------------------------------------|---------------------------------------------|-----------------------------------------|-----------------------------------------|-----------------------------------------|
| | grants and other transfers | | | | |
| | | | | | |
| | | | | | |
| | Sub-Total | | | | |
| | Acquisition of assets | | | | |
| | Others (specify) | | | | |
| | | | | | |
| | | | | | |
| | Sub-Total | | | | |
| | Funds pending approval | | | | |
| | Grand Total | | 33,913,981 | 0 | |
| | | | | | |
| | | | | | |
| | ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER | | | | |
| | | | | | |
| | Asset class | Historical Cost b/f (Kshs) 2020/2021 | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost (Kshs) 2021/2022 |
| | Land | | | | |
| | Buildings and structures | 15,485,795 | | | 15,485,795 |
| | Transport equipment | 3,600,000 | | | 3,600,000 |
| | Office equipment, furniture and fittings | 869,370 | | | 869,370 |
| | ICT Equipment, Software and Other ICT Assets | 1,634,900 | | | 1,634,900 |
| | Other Machinery and Equipment | 18,005,520 | | | 18,005,520 |
| | Heritage and cultural | | | | |

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| | | | | | |
|--|-------------------|------------|--|--|------------|
| | assets | | | | |
| | Intangible assets | | | | |
| | Total | 39,595,585 | | | 39,595,585 |
| | | | | | |
| | | | | | |

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

| S/NO | PROJECT NAME | ACCOUNT NUMBER | BANK | BALANCE 30/6/2022 | BALANCE 30/6/2021 |
|------|------------------------|----------------|--------------|-------------------|-------------------|
| 1 | MURI PRY SCHOOL | 0370279577136 | EQUITY | 1,445,313.30 | 2,875.00 |
| 2 | TABATA PRY SCHOOL | 0370282349528 | EQUITY | 30,825.00 | N/A |
| 3 | KARII PRY SCHOOL | 0370271497061 | EQUITY | 399,228.00 | 1,145.00 |
| 4 | MBWINJERU DAY SEC | 01139023279802 | CO-OPERATIVE | 6,085.00 | 6,085.00 |
| 5 | KITHIRUNE PRY SCHOOL | 0370277699810 | EQUITY | 893,423.00 | 4,210,630.00 |
| 6 | ST NICHOLUS PRY SCHOOL | 01141207504100 | CO-OPERATIVE | 311,405.00 | 2,502,500.00 |
| 7 | MAKANDUNE PRY SCHOOL | 0370269369494 | EQUITY | 354,532.55 | 1,124.65 |
| 8 | RUNYWENE PRY SCHOOL | 0370264494264 | EQUITY | 6,539.00 | 4,710.00 |
| 9 | KIAMURI PRY SCHOOL | 0370293035778 | EQUITY | 397,652 | 152,297.00 |
| 10 | MBANJONE PRY SCHOOL | 0370269254899 | EQUITY | 86,647.00 | 242,665.00 |
| 11 | MUTHANGENE PRY SCHOOL | 0370279051341 | EQUITY | 16,949.00 | 20.00 |
| 12 | BISHOP NTHAMBURI PRY | 0370264498296 | EQUITY | 306,255.00 | 1,260.00 |
| 13 | GITENE PRY SCHOOL | 0370264490363 | EQUITY | 90,792.00 | 26,133.50 |
| 14 | MATETU PRY SCHOOL | 0370279730786 | EQUITY | 1,942,320.50 | 91,600.00 |
| 15 | GITIYE PRY SCHOOL | 0370271497685 | EQUITY | 242,455.30 | 1,500,119.80 |
| 16 | NJUTHINE PRY SCHOOL | 0730264491597 | EQUITY | 813,478.00 | 13,478.00 |
| 17 | KALIMONGA PRY SCHOOL | 0370269471724 | EQUITY | 381,682.50 | 1,145.00 |
| 18 | GATUUNE PRY SCHOOL | 0370264490530 | EQUITY | 301,063.00 | 169,043.00 |
| 19 | GATUATINE PRY SCHOOL | 0370269435946 | EQUITY | 8,107.00 | 601,277.00 |
| 20 | MUKUUNE GAKWINE PRY | 0370269255719 | EQUITY | 233,421.00 | 12,222.00 |
| 21 | NKUENE PRY | 0370279999087 | EQUITY | 58,625.00 | 161,842.00 |
| 22 | GAITU PRY | 0370279085458 | EQUITY | | 23,960.00 |

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| | | | | | |
|----|------------------------|----------------|--------------|--------------|--------------|
| | | | | 1,839.50 | |
| 23 | NKUURA PRY | 0370264563661 | EQUITY | 4,666,335.40 | 72,510.00 |
| 24 | MUGAMBONE PRY | 0370277737481 | EQUITY | 603,630.00 | 3,630.00 |
| 25 | MBWINJERU PRY | 0370277697968 | EQUITY | 433,030.30 | 37,780.30 |
| 26 | GIKUURU PRY SCHOOL | 0370264500795 | EQUITY | 3,300,645.00 | 825.00 |
| 27 | NTHARAGWENE PRY SCHOOL | 0370279353844 | EQUITY | 699,125.00 | 482,580.00 |
| 28 | NKUURA PRY SCHOOL | 0370264563661 | EQUITY | 4,666,335.40 | 72,510.00 |
| 29 | MANTHI PRY SCHOOL | 0370279084780 | EQUITY | 5,137,560.00 | 17,540.00 |
| 30 | MCK CHAARIA PRY | 0370262411696 | EQUITY | 702,727.00 | 1,000,117.00 |
| 31 | CHAARIA DEB PRY | 0370264490972 | EQUITY | 547,443.00 | 185.00 |
| 32 | NGEENE PRY SCHOOL | 0370270262258 | EQUITY | 709,920.00 | 600,490.00 |
| 33 | KARAENE PRY SCHOOL | 0370260366205 | EQUITY | 705,768.00 | 101,688.00 |
| 34 | KATHENJU PRY | 01141207489100 | CO-OPERATIVE | 655,284.00 | 198,409.00 |
| 35 | RWANDERI PRY | 0370277706738 | EQUITY | 180,836.00 | 303,866.00 |
| 36 | KARUGWA PRY | 0370279972194 | EQUITY | 121,112.20 | 201,112.20 |
| 37 | IGANE PRY | 062000026075 | FAMILY | 2,755.80 | 601,346.40 |
| 38 | NKUURA PRY SCHOOL | 0370264563661 | EQUITY | 4,666,335.40 | 72,510.00 |
| 39 | MAKANDUNE GIRLS | 0370282775521 | EQUITY | 700,000.00 | N/A |
| 40 | GITHONGO SEC SCHOOL | 0370282517505 | EQUITY | 1,000,000.00 | N/A |
| 41 | KARAENE DAY SEC SCHOOL | 0370263752778 | EQUITY | 705,257.95 | 191,017.95 |
| 42 | MWITUMURA PRY | 0370264491312 | EQUITY | 8,080.00 | 8,080.00 |
| 43 | KIRIRWA DAY SEC SCHOOL | 0370282046453 | EQUITY | 1,192,305 | N/A |
| 44 | KITHIRUNE DAY SEC | 0370282368494 | EQUITY | 1,400,000 | N/A |
| 45 | KINJO DAY SEC | 0370279065127 | EQUITY | 1,298,000 | N/A |
| 46 | MWANGANTHIA SEC SCHOOL | 0370294583820 | EQUITY | 1,005,753.55 | 5,753.55 CR. |
| 47 | KAONGO GIRLS SEC | 0370282349448 | EQUITY | 2,000,000.00 | NA |

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| | | | | | |
|----|-----------------------------------|----------------|--------------|--------------|--------------|
| 48 | KIJA DAY SEC | 0370277398344 | EQUITY | 4,288,096.50 | 26,209.00 |
| 49 | GATUATINE DAY SEC | 0370263708520 | EQUITY | 458,906.00 | 800,765.00 |
| 50 | NYWERI DAY SEC | 01141023303900 | CO-OPERATIVE | 638,575.00 | 38,565.00 |
| 51 | KATHIRANGA DAY SEC | 0370279565316 | EQUITY | 1,502,820.00 | 2,820.00 |
| 52 | MUTHANGENE DAY | 0370279051614 | EQUITY | 1,538,636.00 | 930.00 |
| 53 | MURI DAY SEC | 0370277394164 | EQUITY | 1,017,410.00 | 1,109,065.00 |
| 54 | ABOTHUGUCHI SEC SCHOOL | 0370282352875 | EQUITY | 405,800.00 | N/A |
| 55 | KINJO GIRLS SEC | 0370282774153 | EQUITY | 800,000.00 | N/A |
| 56 | KEERU SEC SCHOOL | 0370282495353 | EQUITY | 1,000,000.00 | N/A |
| 57 | KIAMURI DAY SEC | 0370293035902 | EQUITY | 803,455.00 | 152,297.00 |
| 58 | KAUTHENE PRY SCHOOL | 01141207484000 | CO-OPERATIVE | 2,903,588.00 | 2,923,088.00 |
| 59 | NKUURA PRY SCHOOL | 0370264563661 | EQUITY | 4,666,335.40 | 72,510.00 |
| 60 | C.I. ENVIRONMENT CDF PROJECT | 0370261971374 | EQUITY | 890.00 | 890.00 |
| 61 | KITHIRUNE CHIEFS CAMP | 0370278951929 | EQUITY | 1,699,640.00 | 999,640.00 |
| 62 | KIJA CHIEFS OFFICE | 0370265372381 | EQUITY | 319,038.00 | 801,480.00 |
| 63 | KIJA ASS. CHIEF OFFICE | 0370280921740 | EQUITY | 249,904.00 | 800,000.00 |
| 64 | MARATHI ASST CHIEF OFFICE | 0370282528331 | EQUITY | 800,000.00 | N/A |
| 65 | KATHIRANGA WEST ASST CHIEF OFFICE | 01141207402200 | CO-OPERATIVE | 406,165.00 | 167,705.00 |
| 66 | KIAMURI ASST CHIEF OFFICE | 0370282530395 | EQUITY | 800,000.00 | N/A |
| 67 | MAKANDUNE ASST CHIEF | 0370271413869 | EQUITY | 801,250.00 | 1,250.00 |
| 68 | KANYWEE ASST CHIEF | 0370282674015 | EQUITY | 800,000.00 | N/A |
| 69 | MATETU ASST CHIEF | 0370282817015 | EQUITY | 800,000.00 | N/A |
| 70 | RUIGA ASST CHIEF | 0370282397877 | EQUITY | 800,580.00 | N/A |
| 71 | KINJO WEST ASST | 0370280339583 | EQUITY | | 1,600.00 |

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|----|------------------------------------|---------------|-------------|--------------|--------------|
| | CHIEF | | | 601,600.00 | |
| 72 | KIBARANYAKI CHIEF OFFICE | 0370261971374 | EQUITY | 800,000.00 | N/A |
| 73 | NKIRIRI WEST ASST CHIEF OFFC | 0370280341152 | EQUITY | 501,558.00 | 70,438.00 |
| 74 | NKIRIRI EAST ASST CHIEF OFFC | 0370280340450 | EQUITY | 278,284.00 | 60,350.00 |
| 75 | KITHAKU POLICE POST | 0370280341106 | EQUITY | 137,938.00 | 12,500.00 |
| 76 | KAUTHENE ASST CHIEF OFFICE | 0370278911563 | EQUITY | 583,000.00 | 780.00 |
| 77 | GAKURWENE ASST CHIEF OFFICE | 062000029371 | FAMILY | 398,360.00 | - |
| 78 | RUGUTI ASST CHIEF OFFICE | 0370282369673 | EQUITY | 1,600,000.00 | N/A |
| 79 | RUIGA ASST CHIEF OFFICE | 0370282397877 | EQUITY | 800,580.00 | N/A |
| 80 | KIORU ASST CHIEF OFFICE | 0370279532916 | EQUITY | 1,500,000.00 | 700,000.00 |
| 81 | GATUUNE ASST CHIEF OFFICE | 0370280354211 | EQUITY | 143,298.00 | 194,609.00 |
| 82 | KATHIRANGA NORTH ASST CHIEF OFFICE | 062000024595 | FAMILY | 383,117.56 | 651,712.56 |
| 83 | NKUENE ASST CHIEF OFFICE | 0370279393810 | EQUITY | 83,661.55 | 5.55 |
| 84 | GITHONGO POLICE POST | 0370282169428 | EQUITY | 600,675.00 | N/A |
| 85 | KARIENE POLICE POST | 0370282137278 | EQUITY | 275,800.00 | N/A |
| 86 | KATHERI EAST CHIEFS CAMP | 0370282272300 | EQUITY | 1,800,000.00 | N/A |
| 87 | KIRIRWA ASST CHIEF OFFICE | 0370282044423 | EQUITY | 289,968.00 | N/A |
| 88 | CENTRAL IMENTI SPORTS PROJECT | 0370278905310 | EQUITY | 3,095,415.28 | 2,124,898.88 |
| 89 | KARUGWA PRIMARY SCHOOL | 0114129747780 | COOPERATIVE | 309,266 | - |
| 90 | CCM GITUGU PRIMARY SCHOOL | 0370280922262 | EQUITY | 106,786 | - |
| 91 | KARIMUNGA PRIMARY SCHOOL | 0370269471724 | EQUITY | 381,682.50 | - |
| 92 | KIARAGO ASSISTANT CHIEFS OFFICE | 0370279533465 | EQUITY | 1,600,000 | - |
| 93 | KIIJA ASSISTANT CHIEFS OFFICE | 0370280921746 | EQUITY | 249,904 | - |
| 94 | MAKANDUNE | 0370282814595 | EQUITY | 800,000 | - |

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| | | | | | |
|-----|---------------------------------|---------------|--------|---|--------------|
| | ASSISTANT CHIEFS OFFICE | | | | |
| 95 | Kaguma Primary School | 0370278150750 | Equity | - | 47,180.00 |
| 96 | Kairebi Day | 0370262660319 | Equity | - | 13,395.00 |
| 97 | Karingene Primary School | 0370264491148 | Equity | - | 13,681.00 |
| 98 | Katheri Primary | 0370264499665 | Equity | - | 1,400,160.00 |
| 99 | Kithirune Primary | 0370277699810 | Equity | - | 2,167,753.00 |
| 100 | Mbwinjeru Primary | 0370277697968 | Equity | - | 26,980.00 |
| | | | | - | 1,018,860.00 |
| 101 | Muruugi Primary | 0370279563351 | Equity | | |
| 102 | Rwangua Primary | 0370264583252 | Equity | - | 701,835.00 |
| 103 | K.K Ngogo Primary | 0730279470628 | Equity | - | 2,110.00 |
| 104 | Kaongo Primary | 0370277979834 | Equity | - | 390.00 |
| 105 | Kieni Primary | 0370269237213 | Equity | - | 40,285.00 |
| 106 | Kijijone Primary | 0370277909920 | Equity | - | 932.50 |
| 107 | Gacuru Primary | 0370264498379 | Equity | - | 600,711.00 |
| 108 | Giampuko Primary | 0370280350628 | Equity | - | 132,220.00 |
| 109 | Gitauga Primary | 0370277691980 | Equity | - | 1,680.00 |
| 110 | Kiamakoro Primary | 0370269236049 | Equity | - | 211,776.00 |
| 111 | Kiruiro Primary | 0370280360343 | Equity | - | 140,464.00 |
| 112 | Mitaratu Primary | 0370280359792 | Equity | - | 899,550.00 |
| 113 | Muthikine Primary | 0370279037567 | Equity | - | 321,700.00 |
| 114 | Rikana Primary | 0370293010787 | Equity | - | 566,304.00 |
| 115 | Rware Primary | 0370279066664 | Equity | - | 82,733.00 |
| 116 | Ucheru Primary | 0370279081121 | Equity | - | 600,895.00 |
| 117 | Kariene Day Secondary School | 0370278900461 | Equity | - | 632,407.00 |
| 118 | Kirigara Girls | 0370264499461 | Equity | - | 800,320.00 |
| | | | | - | 1,399,100.00 |
| 119 | Ruiga Girls Secondary | 0370280896529 | Equity | | |
| 120 | Gacuru Day | 0370279579797 | Equity | - | 4,179.98 |
| 121 | Muruugi Day | 0370279061289 | Equity | - | 420,215.00 |
| 122 | Kirigara Day | 0370277407114 | Equity | - | 544,831.00 |
| 123 | St Bonaventure Secondary School | 0370269233984 | Equity | - | 7,710.00 |
| 124 | Gaitu Secondary | 0370279972328 | Equity | - | 701,515.00 |
| 125 | Gaokene Day | 0370279612744 | Equity | - | 92,947.00 |

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|-----|-----------------------------------|----------------|--------------|---|--------------|
| 126 | Holy Family Day | 0370277981346 | Equity | - | 37,640.00 |
| 127 | Kianthumbi Day | 0370277407940 | Equity | - | 148,660.00 |
| 128 | Ntonyero Day | 0370277397343 | Equity | - | 499,514.00 |
| 129 | Kibari Primary | 0370264767295 | Equity | - | 52,816.60 |
| 130 | Kirigara Assistant Chief Office | 0370277454775 | Equity | - | 699,635.00 |
| 131 | Kirima Kia Athi | 0370280001061 | Equity | - | 118,146.00 |
| 132 | Kaugu Assistant Chief | 0370277706451 | Equity | - | 156,880.00 |
| 133 | Nyweri Primary School | 0370264417729 | Equity | - | 1,735.55 |
| 134 | Gitie Assistant Chief | 0370271612625 | Equity | - | 138,285.00 |
| 135 | Kianthumbi Assistant Chief Office | 0370280339911 | Equity | - | 1,310,000.00 |
| 136 | Mariene Chief Office | 0370280343092 | Equity | - | 380,933.00 |
| 137 | Mwariangombe Chief | 0370280341049 | Equity | - | 113,470.00 |
| 138 | Nkandone Police Post | 0370280342661 | Equity | - | 62,650.00 |
| 139 | Ngonga Assistant Chief Office | 0370271611744 | Equity | - | 600,071.00 |
| 140 | Central Imenti Environment | 0370261971374 | Equity | - | 703,637.78 |
| 141 | Murathi Day | 063000037418 | Family | - | 9,862.00 |
| 142 | Karindine Primary | 01141207476100 | Co-operative | - | 410,354.00 |
| 143 | Karugwa Primary | 01141207477800 | Co-operative | - | 9,166.00 |
| 144 | Nkuene Primary | 01141207481500 | Co-operative | - | 2,175.00 |
| 145 | Kirigara Primary | 01141207483200 | Co-operative | - | 92,043.00 |
| 146 | Mariene Primary | 01141207477000 | Co-operative | - | 26,874.62 |
| 147 | Kariene Primary | 01141207486600 | Co-operative | - | 79,280.00 |
| 148 | Kiria Primary | 01141207473600 | Co-operative | - | 462,087.00 |
| 149 | Mukuene Primary | 01141207481800 | Co-operative | - | 105,000.00 |
| 150 | Ruiga Day Secondary | 01141418568900 | Co-operative | - | 1,001,176.00 |
| 151 | Mariene Day Secondary | 01141207393500 | Co-operative | - | 351,045.00 |

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|-----|-------------------------------|----------------|--------------|---|-----------|
| 152 | Kariene Primary School Ground | 01141207516200 | Co-operative | - | 975.00 |
| 153 | Kariene Community Field | 01141207510200 | Co-operative | - | 28,656.00 |
| 154 | Karugwa Sec | 01141207393100 | Co-operative | - | 3,147.00 |
| 155 | Kirigara Primary | 01141207483200 | Co-operative | - | 92,043.00 |
| 156 | Gikune Assistant Chief | 01141207393500 | Co-operative | - | 190.00 |
| | | | | | |

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--------------------------------------------|--------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|-----------------------------------|------------------------------------------------------------------|
| 1.0 | Accuracy of financial statements- Inaccurate | The anomalies have been corrected in the amended financial statements. | Resolved | |
| 4.1 | Landscaping of primary schools fields-No BOQs, grass not planted, no inspection reports& procurement records | All the above are available in the projects files | Resolved | |
| 5.1 | Unsupported expenditure on bursary tertiary | The cheques were reversed | Resolved | |
| 5.2 | Unconfirmed bursary disbursements | The management is working with the beneficiaries to ensure 100% compliance | Not resolved | 30/6/2023 |
| 1.4 | Failure to report utilization of emergency reserves | The management will adhere with this requirement in the future and report on the expenditure already incurred | Not resolved | 31/12/2022 |
| 1.5 | Implementation of security projects-Lack of BOQ, Incomplete projects | The adopted BOQ for offices is available for review. Projects completion ongoing. | Not resolved | 31/12/22 |

[Signature]

Name *Leel Kachira*
Fund Account Manager.



