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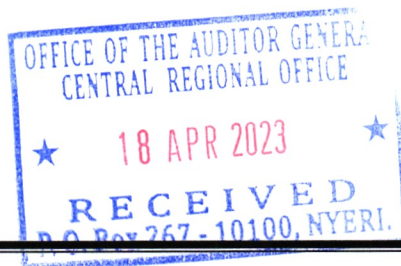
THE NATIONAL ASSEMBLY	
DATE:	09 AUG 2023
TABLED BY:	Hon Owen Baya, MP
CLERK AT THE TABLE:	Deputy Leader, Majority Party
	Miriam Mado

THE AUDITOR-GENERAL

ON

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

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



MARAGUA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

AMMENDED 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)

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

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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

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- ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Alex Murimi Mwangi
2.	Sub-County Accountant	Ann Wamuyu
3.	Chairman NGCDFC	Simon Kiragu Wachira
4.	Member NGCDFC	Simon Karanja

(d) Fiduciary Oversight Arrangements

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

Ng-Cdf Office Building
P.O. Box 643-10205
Maragua

(f) MARAGUA Constituency NGCDF Contacts

Telephone: (254) 0723146230
E-mail: cdfmaragua@ngcdf.go.ke

(g) MARAGUA Constituency NGCDF Bankers

Equity Bank (A/C 0220291029972)
Kenol Branch
P.o Box 443
Kenol

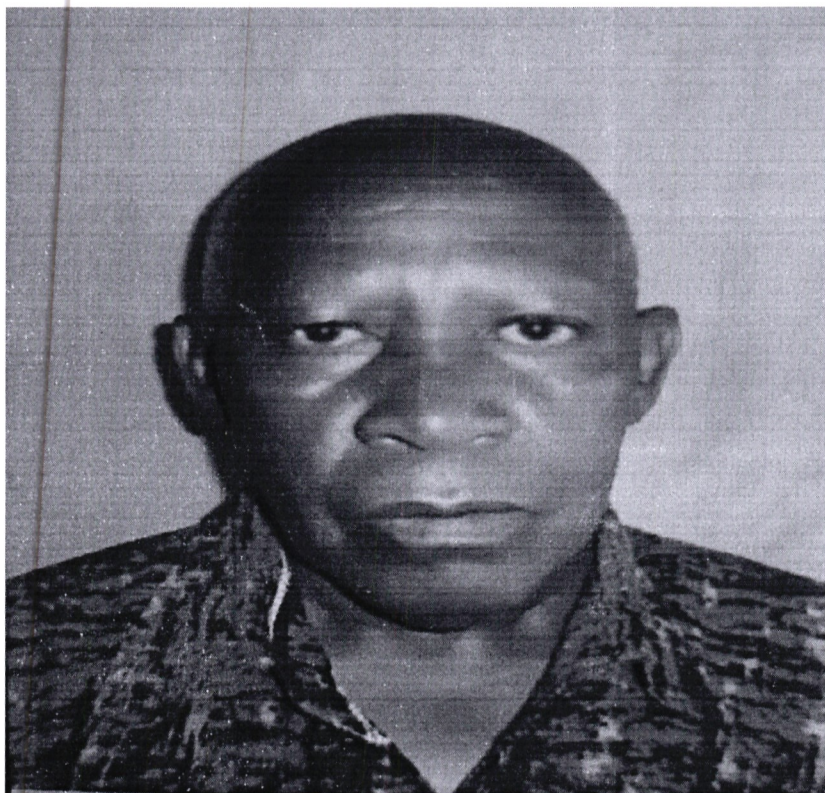
(h) Independent Auditors

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

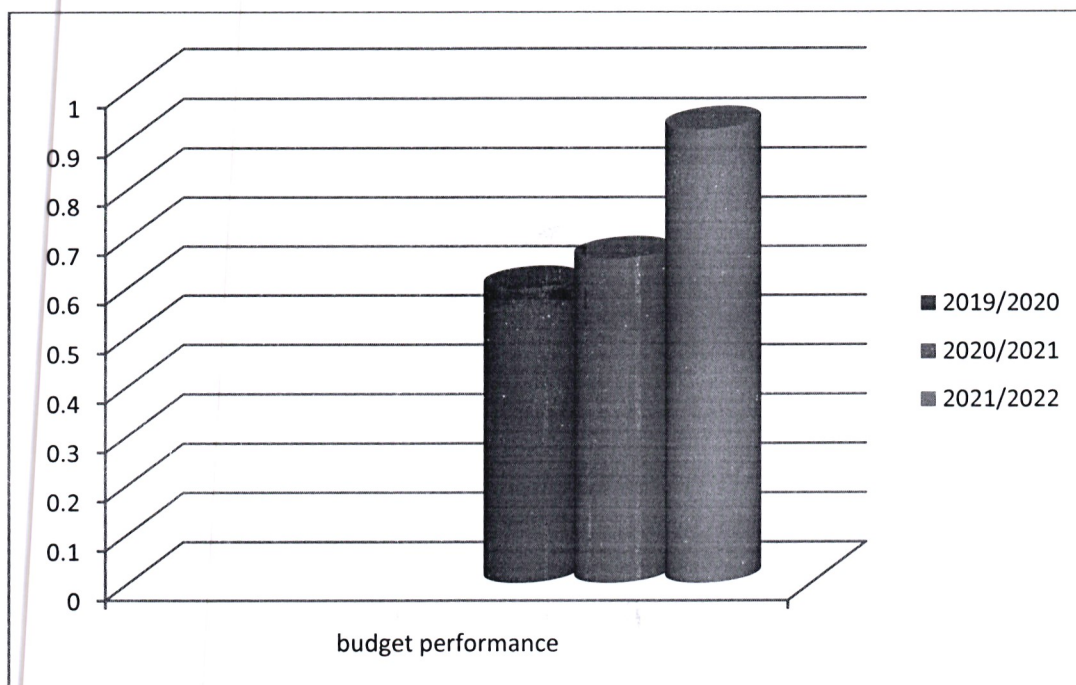
II. NG-CDFC Chairman's Report



SIMON K. WACHIRA

Achievements of Maragua NG CDF

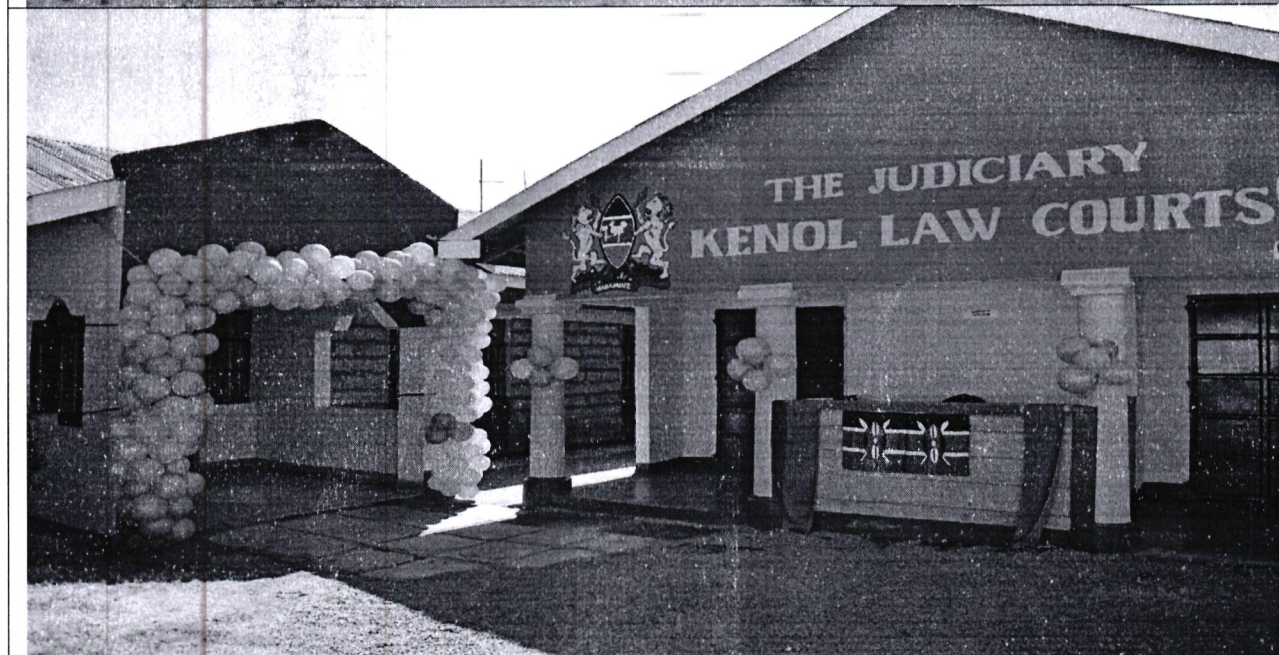
On behalf of the NG-CDF Maragua committee and the management, I am pleased to inform you that Maragua NG CDF, managed to disburse of Kes.184 million towards various projects for the year under review. This translates to increase in budget performance to 92% from the previous year's performance of 65.6% this therefore results to higher budget absorption. This is despite the COVID 19 pandemic, uncertainty in politics, prolonged draught and delayed disbursement of funds.



Key Achievements

Within the year under review Maragua NG-CDF has managed to fully sponsor 45 bright and needy students throughout their secondary education. Maragua NGCDF has also been able to pay bursary fees for 8000 students in secondary schools therefore disbursing Ksh 35 million and also ksh 12 million for those who joined universities in the month of August. In terms of project implementation, 25 projects allocated during the first disbursement are fully completed and in use as shown below.





Sampled complete projects in use. (Kamakuri primary school 2 classrooms storey, Gathuri primary school fencing and gate construction, Ichagaki Secondary School bus, Kangangu assistant chiefs' office and newly gazetted Kenol law courts.)

Emerging issues relating to NG CDF

Maragua like any other public institution is faced with emerging issues and this relates to increase in the bursaries request. We attribute this to the hard economic times parents are faced with as well as increase in the school fees. Most parents are finding it difficult to afford school fees for both secondary and tertiary education at the same time. This we find poses a great danger to our education sector and much effort is needed.

Implementation challenges and recommended way forward.

Project Management Committees procurement process still poses a greater challenge to the committee. We shall continuously endeavour to train and build PMCs capacity in order to appreciate the laws and regulations governing procurement and project implementation.

Appreciation

The great progressive success that Maragua NG CDFC has achieved has been because of invaluable support from Maragua Constituents, and in this regard and on behalf of the NG CDFC, I wish to take this opportunity to thank all and request you to continue with the same spirit for many years to come, so that our constituency becomes a centre stage for development.

Allow me to also recognise and thank NG-CDFB, KENAO, MP Hon. Mary Waihera Wamaua, MCAs and Sub- County heads in Maragua who have given us support and all other stakeholders who stood with us all along. Finally, I would like to appreciate the contribution and individual dedication of Maragua NG CDF staff towards our success.

Sign  NG-CDF MARAGUA
CHAIRMAN
14 APR 2023
Box 643 - 10205, MARAGUA

CHAIRMAN NG-CDF 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 *MARAGUA Constituency 2018-2022* plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels	In FY 21/22 -we increased number of classrooms, dormitories, laboratories etc from ...30 to...50 in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of renovated chiefs' offices increased from 9 to 12 Number of assistant

		delivery		chiefs' offices increased from 1 to 8 Number of police lines increased from 2 to 5
Environment	To enhance environment conservation by increasing the tree cover.	Increased tree cover	The number of trees planted within the constituency	Number of trees planted within the environment programme increased From 7,000 to 12,000.
Sports	Empower and develop youth and special groups to	Reduced dependence and spur economic growth through sports	Number of youths groups benefitting from the sports programme	Number of youths groups benefitting from the sports programme increased from 10 to 30
Emergency	Cater for unforeseen occurrences in the constituency	Swift response to unforeseen occurrences	The number of unforeseen events addressed within the financial year	Number of projects unforeseen increased from 7 to 12

IV. Environmental and Sustainability Reporting

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

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

employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.

- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

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

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

3. Employee welfare

We invest in providing the best working environment for our employees. MARAGUA 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. MARAGUA 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-

MARAGUA 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-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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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.

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



Name Alex Mwangi

FAM

V. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-MARAGUA 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-MARAGUA 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- MARAGUA 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.

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The Accounting Officer in charge of the NGCDF MARAGUA 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- MARAGUA Constituency financial statements were approved and signed by the Accounting Officer on 14 APR 2023 2022.



Name: Simon K. Wachira
Chairman – NGCDF Committee



Name: Alex mwangi
Finance Account Manager

REPUBLIC OF KENYA



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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MARAGUA 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 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

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Maragua Constituency set out on pages 1 to 52, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the

Report of the Auditor-General on National Government Constituencies Development Fund - Maragua Constituency for the year ended 30 June, 2022

statement of receipts and payments, 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, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Maragua 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 the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Maragua 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 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

Unresolved Prior Year Matters

In the audit report for the previous year, several paragraphs were raised under the Report on Financial Statements and the Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not resolved the issues of the prior year matters as provided by the Public Sector Accounting Standards Board templates.

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

1.0 Project Management Committee (PMC) Account Balances

Note 17.4 and Annex 5 to the financial statements reflects Kshs.11,888,296 in respect of PMC Account Balances as at 30 June, 2022. No explanation was given for failure to close the accounts and transfer the balances to the Constituency bank account contrary to the requirements of Section 12(8) of the National Government Constituencies Development Fund Act, 2015, which requires that all unutilized funds of the Project Management Committee shall be returned to the Constituency account.

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

2.0 Failed Tree Planting Program

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.84,125,415 in respect to other grants and other transfers which further includes Kshs.3,967,290 in respect to funds disbursed for Constituents environment activities. However, physical inspection of the projects conducted in the month of March, 2023 indicated that tree planting exercise had failed because the trees across various schools had dried up.

In the circumstances, the value for money on the expenditure of Kshs.3,967,290 for environmental projects could not confirmed.

3.0 Delayed Utilization of a Security Project

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of Kshs.84,125,415 in respect other grants and other transfers which further includes Kshs.23,413,803 transferred to security projects out of which Kshs.600,000 was spent on the construction to completion of Kaharati Assistant Chief's Office. However, an audit inspection conducted in the month of March, 2023 revealed that the project was complete but not in use.

In the circumstances, value of money on the expenditure of Kshs.600,000 may not have been achieved

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on

Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1.0 Lack of Information Communication Technology (ICT) Internal Controls Policy and ICT Strategic Committee

Audit of the Fund's ICT internal controls and ICT strategy revealed the following;

- i. There was no IT Policy in place which made it impossible to confirm the existence of the IT internal controls.
- ii. The strategic plan expired in December, 2022 and no measures are in place to come up with a new one.
- iii. There was no evidence of burglar doors or restriction to the computer rooms thus leading to insecurity to the Fund's information.

In the circumstances, the effectiveness of the IT controls and measures in place to mitigate unforeseen eventualities could not be confirmed.

2.0 Fixed Assets Management

The summary of fixed asset register, Annex 4 to the financial statements reflects Kshs.19,355,265 in respect of the historical cost of fixed assets which includes Kshs.5,020,000 for transport equipment out of which a motor cycle with a private registration number KMDU 111E, valued at Kshs.250,000 did not have a logbook as proof of ownership. In addition, there were no work tickets thus it was not possible to ascertain the amount of fuel consumption and repairs. Further, it was noted that there was no valuation report for all the assets in spite of having been procured in prior periods.

In the circumstances, the effectiveness of the asset management controls in place could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in

which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

13 June, 2023

MARAGUA 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

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2021-2022	2020-2021
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	170,088,879	164,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3		3,482,448
TOTAL RECEIPTS		170,088,879	167,850,172
PAYMENTS			
Compensation of employees	4	1,703,766	1,774,899
Use of goods and services	5	10,147,720	14,709,471
Transfers to Other Government Units	6	87,599,453.96	56,780,530
Other grants and transfers	7	84,125,414.64	65,138,804
Acquisition of Assets	8	180,500	587,500
Other Payments	9	-	-
TOTAL PAYMENTS		183,756,855	138,991,204
SURPLUS/DEFICIT		(13,667,976)	28,858,968

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

The Constituency financial statements were approved on 14/04/2023 and signed by:

Fund Account Manager

Name: Alex Mwangi

National Sub-County Accountant

Name: Ann Wamuyu

ICPAK M/No. NATIONAL SUB-COUNTY ACCOUNTANT
MURANG'A SOUTH
P. O. Box 32 - 01020,
KENOL

Chairman, NG-CDF Committee

Name: Simon K. Wachira

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

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

II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2021-2022 Kshs	2020-2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	21,951,796	30,632,063
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		21,951,796	30,632,063
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		21,951,796	30,632,063
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		21,951,796	30,632,063
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	30,632,063	1,773,095
Prior year adjustments	14	4,987,709	
Surplus/Defict for the year		(13,667,976)	28,858,968
NET FINANCIAL POSITION		21,951,796	30,632,063

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

The Constituency financial statements were approved on 14/04/2023 and signed by:

Fund Account Manager

Name: Alex Mwangi

National Sub-County Accountant

Name: Ann Wamuyu
ICPAK M/No:

THE NATIONAL SUB-COUNTY ACCOUNTANT
MURANG'A SOUTH
P. O. Box 32 - 01020,
KENOL

Chairman NG-CDF Committee

Name: Simon K. Wachira

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

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	170,088,879	164,367,724
Other Receipts	3		3,482,448
		170,088,879	167,850,172
Payments for operating activities			
Compensation of Employees	4	1,703,766	1,774,899
Use of goods and services	5	10,147,720	14,709,471
Transfers to Other Government Units	6	87,599,453.96	56,780,530
Other grants and transfers	7	84,125,414.64	65,138,804
Other Payments	9	-	-
		183,576,355	138,403,704
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	4,987,709	-
Net Adjustments		4,987,709	-
Net cash flow from operating activities		(8,499,767)	29,446,468

CASHFLOW FROM INVESTING ACTIVITIES

Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(180,500)	(587,500)
Net cash flows from Investing Activities		(180,500)	(587,500)

NET INCREASE IN CASH AND CASH EQUIVALENT

		(8,680,267)	28,858,968
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Cash and cash equivalent at BEGINNING of the year	10	30,632,063	1,773,095
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Cash and cash equivalent at END of the year		21,951,796	30,632,063
---	--	-------------------	-------------------

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

The Constituency financial statements were approved on 14/04/2023 and signed by:

Fund Account Manager

Sign: [Signature]
Name: Alex Mwangi

National Sub-County Accountant

Sign: [Signature]
Name: Ann Wamuyu

Chairman NG-CDF Committee

Sign: [Signature]
Name: Simon K. Wachira

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

TRIAL BALANCE AS AT 30TH JUNE 2022

	DR	CR
Cash and Cash equivalents		
Bank Balances	21,951,796	
Cash Balances		
Outstanding Imprest		
Payments		
Compensation of Employees	1,703,766	
Use of goods and services	10,147,720	
Transfers to Other Government Units	87,599,454	
Other grants and transfers	84,125,415	
Acquisition of Assets	180,500	
Other Payments	-	
Receipts		
Transfers from the Board		170,088,879
Proceeds from sale of assets		
Others receipts		4,987,709
Prior Year Adjustment		
Fund Balance b/f		30,632,063
TOTAL	205,708,651	205,708,651

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

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

Receipt/Expense Item	Original Budget		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		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	30,632,063	33,000,000	200,720,942	200,720,942	-	
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts				0	4,987,709	(4,987,709)	
TOTAL RECEIPTS	137,088,879	30,632,063	33,000,000	200,720,942	205,708,651	(4,987,709)	102.5%
PAYMENTS							
Compensation of Employees	2,400,000	1,208,441		3,608,441	1,703,766	1,904,675	47.2%
Use of goods and services	9,757,499	676,655		10,434,154	10,147,720	286,434	97.3%
Transfers to Other Government Units	53,200,000	27,160,000	7,427,961	87,787,961	87,599,454	188,507	99.8%
Other grants and transfers	71,550,880	1,586,967	25,,572,039	98,709,886	84,125,415	14,584,471	85.2%
Acquisition of Assets	180,500			180,500	180,500	-	100.0%
Other Payments	0			0	-	-	
TOTAL	137,088,879	30,632,063	33,000,000	200,720,942	183,756,855	16,964,087	91.5%

***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.

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

- (a) For the item indicated as other receipts relates to reversed state bursary that have since been issued in the subsequent financial year Ksh 4,987,709.
- (b) The underutilization of compensation of employees relates to a cdic staff who resigned midyear and the vacancy was not immediately filled.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	16,964,087
Less undisbursed funds receivable from the Board as at 30th June 2022	-
	16,964,087
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	4,987,709.00
Cash and Cash Equivalents at the end of the FY 2021/2022	21,951,796

The Constituency financial statements were approved on 14/04/2022 and signed by:


FUND ACCOUNT MANAGER
 Box 643 - 10205, MARAGUA
 Name: Alex Mwangi


NG-CDF MARAGUA CHAIRMAN
 14 APR 2023
 NG-CDF Committee
 Chairman NG-CDF Committee

National Sub-County Accountant
 Name: Ann Wanjau
 ICPAK M/No: MURANG'A SOUTH
 P. O. Box 32 - 01020,
 KENOL

Name: Simon K. Wachira

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

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f = d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,560,000	1,208,441.00		3,768,441	1,703,766	2,064,675	45
1.2 Committee allowances	3,200,000			3,200,000	2,932,000	268,000	92
1.3 Use of goods and services	2,465,333	676,655.00		3,141,988	2,990,000	151,988	95
Total	8,225,333	1,885,096	-	10,110,429	7,625,766	2,484,663	75
2.0 Monitoring and evaluation							
2.1 Capacity building	1,350,000			1,350,000			100
2.2 Committee allowances	1,662,666			1,662,666	1,200,000	462,666	72
2.3 Use of goods and services	919,500			919,500	850,000	69,500	92
Total	3,932,166		-	3,932,166	3,400,000	532,166	86
3.0 Emergency							
3.1 Primary Schools	7,192,207	1,586,967.00		8,779,174	7,919,295	859,879	90
3.2 Secondary schools				-		-	
3.3 Tertiary institutions				-		-	
3.4 Security projects			-	-		-	

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

3.5 Unutilised					-				
Total	7,192,207	1,586,967	-	8,779,174	7,919,295	859,879	90		
4.0 Bursary and Social Security									
4.1 Secondary Schools	28,325,118		5,567,847	33,892,965	33,892,965	(0)	100		
4.2 Tertiary Institutions	10,500,000			10,500,000	10,500,000	-	100		
4.3 Social Security	3,000,000			3,000,000	3,000,000	-	100		
4.4 Special Needs				-					
Total	41,825,118	-	5,567,847	47,392,965	47,392,965	(0)	100		
5.0 Sports				-		-			
5.1	2,741,778		2,741,778	5,483,555	5,483,061	494	100		
Total	2,741,778	-	2,741,778	5,483,555	5,483,061	494	100		
6.0 Environment				-					
SNR CHIEF GICHOHI SECONDARY SCHOOL	185,000.00			185,000	185,000		100		
SNR CHIEF GICHOHI PRIMARY SCHOOL	185,000.00			185,000	185,000		100		
GATAHITI PRIMARY SCHOOL	185,000.00			185,000	185,000		100		
KAWAMANDA SECONDARY SCHOOL	185,000.00			185,000	185,000		100		
MAKUYU PRIMARY SCHOOL	185,000.00			185,000	185,000		100		
GARHUNGURI PRIMARY SCHOOL	185,000.00			185,000	185,000		100		
NYATI PRIMARY SCHOOL	185,000.00			185,000	185,000		100		
MARAGUA A.C.C COMPOUND.	185,000.00			185,000	185,000		100		
MUCHAGARA SECONDARY SCHOOL	185,000.00			185,000	185,000		100		
IKUNDU PRIMARY SCHOOL	185,000.00			185,000	185,000		100		

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MURANGA TECHNICAL TRAINING INSTITUTE(MARAGUA)	185,000.00				185,000	185,000		100
NGINDAPRIMARY SCHOOL	185,000.00				185,000	185,000		100
KIHARA PRIMARY SCHOOL	185,000.00				185,000	185,000		100
NDERA PRIMARY SCHOOL	168,388.80				168,389	168,389		100
KITUNE PRIMARY SCHOOL	168,388.79				168,389	168,389		100
environment				1,225,513	1,225,513	1,225,513		100
Total	2,741,778	-		1,225,513	3,967,290	3,967,290	-	100
7.0 Primary Schools Projects								
KAMAKURI PRIMARY SCHOOL	3,300,000.00				3,300,000	750,000	2,550,000	23
NYAGACUGU PRIMARY SCHOOL	800,000.00				800,000.00	800,000	-	100
GATHUNGURI PRIMARY SCHOOL	2,300,000.00				2,300,000	2,300,000	-	100
KIUGU-INI PRIMARY SCHOOL	250,000.00				250,000		250,000	-
MAKUYU PRIMARY SCHOOL	2,000,000.00				2,000,000	825,724	1,174,276	41
MATHENGETA PRIMARY SCHOOL	4,500,000.00				4,500,000	4,500,000	-	100
SNR CHIEF GICHOHI PRIMARY SCHOOL	1,600,000.00				1,600,000	1,600,000	-	100
SNR CHIEF GICHOHI PRIMARY SCHOOL	400,000.00				400,000		400,000	-
GITHANJI PRIMARY SCHOOL	1,700,000.00				1,700,000	1,700,000	-	100
NYATI PRIMARY SCHOOL	1,000,000.00				1,000,000	1,000,000	-	100
GATHURI PRIMARY SCHOOL	1,000,000.00				1,000,000	1,000,000	-	100
KIYO PRIMARY SCHOOL	1,000,000.00				1,000,000	1,000,000	-	100
Kihara primary school		3,000,000.00			3,000,000	3,000,000	-	

MARAGUA Constituency

National Government Constituencies Development Fund (NGCDF)

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

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MARAGUA Constituency
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IGIKIRO BOYS HIGH SCHOOL	4,500,000.00				4,500,000		4,500,000	-	100
KAHARO GIRLS SECONDARY SCHOOL	4,000,000.00				4,000,000		4,000,000	-	100
KARIA-INI SECONDARY SCHOOL	250,000.00				250,000		250,000	-	100
SNR, CHIEF GICHOKI SECONDARY SCHOOL	3,600,000.00				3,600,000		3,600,000	-	100
SABA SABA SECONDARY SCHOOL	1,000,000.00				1,000,000		1,000,000	-	100
SABA SABA SECONDARY SCHOOL	500,000.00				500,000		500,000	-	100
SABA SABA SECONDARY SCHOOL	3,000,000.00				3,000,000		3,000,000	-	100
SABA SABA SECONDARY SCHOOL	400,000.00				400,000		250,000.00	150,000	63
THAARA SECONDARY SCHOOL	8,000,000.00				8,000,000		8,000,000	-	100
Saba Saba secondary school				3,000,000.00	3,000,000		3,000,000	-	100
Karia-ini secondary school			1,000,000.00		1,000,000		1,000,000	-	100
snr chief gichohi secondary school			4,500,000.00		4,500,000		4,500,000	-	100
Muchagara secondary school			2,500,000.00		2,500,000		2,500,000	-	100
Gikomora secondary school				2,000,000.00	2,000,000		2,000,000	-	100
MURANGA TECHNICAL TRAINING INSTITUTE(MARAGUA)	2,000,000				2,000,000.00		2,000,000.00	-	100
Total	33,350,000	8,000,000	5,000,000	46,350,000	46,200,000	150,000			100
9.0 Tertiary institutions Projects									
Total									
10.0 Security Projects									
MIHANGO CHIEFS OFFICE	3,000,000.00				3,000,000		2,737,395	262,605	91
MAKUYU CHIEFS OFFICE	1,800,000.00				1,800,000		1,800,000	-	100
KENOL POLICE STATION								3,300,000	

MARAGUA Constituency
National Government Constituencies Development Fund (NGCDF)
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	3,300,000.00				3,300,000			
MURANGA SOUTH DCC HALL	5,000,000.00				5,000,000		5,000,000	-
MARAGUA A.C.C HALL	2,000,000.00				2,000,000		2,000,000	100
MIHANGO A.P POST	1,950,000.00				1,950,000		1,950,000	100
Ichangai police post				4,200,000.00	4,200,000		4,200,000	100
Muranga south DCC Hall				4,500,000.00	4,500,000		4,500,000	100
Kenol police station				3,500,000.00	3,500,000		3,500,000	100
muranga technical training institute(maragua)				1,176,408.00	1,176,408		1,176,408	100
Igarjo assistant chiefs office				300,000.00	300,000		300,000	100
Mutithi assistant chiefs office				75,000.00	75,000		75,000	100
itaaga assistant chiefs office				75,000.00	75,000		75,000	100
maragua national library				938,454.31	938,454		938,454	100
saba saba education hall.				3,700,000.00	3,700,000		3,700,000	100
					-		-	
Total	17,050,000	-	18,464,862	35,514,862	26,952,257	8,562,605	76	
11.0 Acquisition of assets	180,500			180,500	180,500	-	100	
	-		-	-				
Total	180,500	-	-	180,500	180,500	-	100	
12.0 Other payments				-		-		
				-		-		
				-		-		
				-		-		
				-		-		

MARAGUA Constituency

National Government Constituencies Development Fund (NGCDF)

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

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STATEMENT OF APPROPRIATION EXTRACT (FOR COMPARISON OF APPROPRIATION STATEMENT PAYMENTS TOTALS AND BUDGET EXECUTION TOTALS)

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
PAYMENTS							
Compensation of Employees	2,560,000	1,208,441	-	3,768,441	1,703,766	2,064,675	45
Use of goods and services	9,597,499	676,655	-	10,274,154	9,322,000	952,154	91
Transfers to Other Government Units	53,200,000	27,160,000	7,427,961	85,360,000	80,835,724	4,524,276	95
Other grants and transfers	71,550,880	1,586,967	25,572,039	101,137,847	91,714,868	9,422,978	91
Acquisition of Assets	180,500	-	-	180,500	180,500	-	100
Other payments	-	-	-	-	-	-	

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UNALLOCATED FUND	-	-	-	-	-	-	-	-	4,987,709	
TOTAL	137,088,879	30,632,063	33,000,000	200,720,942	183,756,858	21,951,793	92			

(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-MARAGUA 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 relate to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description		2021-2022	2020 - 2021
		Kshs	Kshs
	AIE NO. B	33,000,000.00	18,000,000
Normal Allocation	AIE NO. B	44,000,000.00	26,000,000
	AIE NO. B	22,000,000.00	25,367,724
	AIE NO. B	5,000,000.00	9,000,000
	AIE NO. B	12,000,000.00	10,000,000
	AIE NO. B	12,000,000.00	13,000,000
	AIE NO. B	18,000,000.00	6,900,000
	AIE NO. B	24,088,879.00	6,000,000
	AIE NO. B		6,000,000
	AIE NO. B		12,000,000
	AIE NO. B		7,100,000
	AIE NO. B		10,000,000
	AIE NO. B		15,000,000
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		170,088,879.00	164,367,724

2. Proceeds From Sale of Assets

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

3. Other Receipts

Description		2021-2022	2020 - 2021
		Kshs	Kshs
Interest Received			-
Rents			-
Receipts Sale of Tender Documents		-	-
Hire of plant/equipment/facilities		-	-
Unutilized funds from PMCs			-
TOTAL			

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	Description	2021-2022	2020 - 2021
		Kshs	Kshs
	NG-CDFC Basic staff salaries	1,572,478.00	1,535,348
	Personal allowances paid as part of salary		
	House allowance		-
	Transport allowance	-	-
	Leave allowance		-
	Gratuity-contractual employees	131,288.00	239,551
	Employer Contributions Compulsory national social security schemes		-
	TOTAL	1,703,766.00	1,774,899

5. Use Of Goods and Services

	Description	2021-2022	2020 - 2021
		Kshs	Kshs
	Utilities, supplies and services	1,416,100.00	1,589,170
	Electricity	27,881.04	0
	Water & sewerage charges	6,559.04	9,035
	Office rent		-
	Communication, supplies and services	18,900.00	872,846
	Domestic travel and subsistence		0
	Printing, advertising and information supplies & services	-	0
	Rentals of produced assets		-
	Training expenses	1,231,000.00	2,096,000
	Hospitality supplies and services		0
	Other committee expenses	1,990,000.00	2,546,900
	Committee allowance	2,932,000.00	3,707,000
	Insurance costs		-
	Specialised materials and services	638,200.00	-
	Office and general supplies and services		0
	Fuel , oil & lubricants	800,000.00	700,000

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Other operating expenses		1,660,600
Bank service commission and charges	50,000.00	200,000
Other Operating Expenses		-
Security operations		-
Routine maintenance - vehicles and other transport equipment	272,480.00	179,200
Routine maintenance- other assets	764,600.00	1,148,720
TOTAL	10,147,720.08	14,709,471

6. Transfer To Other Government Units

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Transfers to Primary Schools	34,210,000.00	33,000,530
Transfers to Secondary Schools	48,715,000.00	23,780,000
Transfers to Tertiary Institutions	4,638,453.96	
TOTAL	87,599,453.96	56,780,530

7. Other Grants and Other transfers

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Bursary - Secondary (see attached list)	35,173,205.22	25,682,482
Bursary -Tertiary (see attached list)	12,219,760.00	17,063,990
Bursary- Special Schools		-
Mocks & CAT (see attached list)		-
Social Security programmes (NHIF)		
Security Projects (see attached list)	23,413,803.00	14,568,308
Sports Projects (see attached list)	5,483,060.84	2,747,354
Environment Projects (see attached list)	3,967,290.58	2,056,670
Emergency Projects (see attached list)	3,868,295.00	3,020,000
TOTAL	84,125,414.64	65,138,804

8. Acquisition Of Assets

<u>Non Financial Assets</u>	2021-2022	2020 - 2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-

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Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment	-	457,500
Purchase of computers ,printers and other IT equipments	180,500.00	130,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
TOTAL	180,500.00	587,500

9. Other Payments

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

10: Cash Book Bank Balance

Name of Bank, Account No. & currency	Account Number	2021-2022	2020 - 2021
		Kshs (30/6/2022)	Kshs (30/6/2021)
equity bank kenol branch,	A/C no.0220291029972	21,951,795.98	30,632,063
Equity Bank		-	-
		-	-
TOTAL		21,951,795.98	30,632,063

11: Outstanding Imprests

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

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

Notes to the Financial Statement Continued

12A. Retention

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

[Provide short appropriate explanations as necessary.]

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)		
Gratuity held during the year (B)		
Gratuity paid during the Year (C)		

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Closing Gratuity as at 30 th June D= A+B-C		
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[Provide short appropriate explanations as necessary]

13. Balances Brought Forward

		2021-2022	2020- 2021
		Kshs (1/7/2021)	Kshs (1/7/2020)
Bank accounts		30,632,062.66	1,773,095
Cash in hand			
Imprest			
TOTAL		30,632,063	1,773,095

[Provide short appropriate explanations as necessary]

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	30,632,062.66	4,987,709	35,619,771.66
Cash in hand			
Accounts Payables			
Receivables			
Others (<i>specify</i>)			
Total	30,632,062.66	4,987,709	35,619,771.66

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

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)		
Imprest issued during the year (B)		

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Imprest surrendered during the Year (C)		
closing accounts in account receivables $D = A + B - C$		
Changes in Account Receivables $E = D - A$		

16. Changes in Accounts Payable – Deposits and Retentions

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

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
NGCDFC Staff	125,561	265,561
Others (<i>specify</i>)		
Total	125,561	265,561

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	2,064,675	1,208,441.00
Use of goods and services	952,154	676,655.00
Amounts due to other Government entities (see attached list)	4,524,276	43,823,803.00
Amounts due to other grants and other transfers (see attached list)	14,410,687	24,714,095.99
Acquisition of assets		
Funds pending approval		-
Total	21,951,792	70,422,995

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	11,888,296	9,181,471.39
Total	11,888,296	9,181,471.39

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Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

Annex 2 - Analysis of Pending Staff Payables

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Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1. PETER NGIGI	DRIVER	10/1/2018	27,000	
2. MARGRET NJERI GITAU	SECRETARY	10/1/2018	22,828	
3. MARTIN WANDERI	RECORDS	10/1/2018	22,828	
4. JANE WAIRIMU	ACCOUNTS	02/9/2019	25,905	
5. FAITH WANJIRU NDUNGU	OFFICE	3/9/2018	27,000	
NG-CDFC Staff				
Sub-Total				
Grand Total			125,561	

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees		2,064,675	1,208,441.00	
Use of goods & services		952,154	676,655.00	
Amounts due to other Government entities		4,524,276	43,823,803.00	
Sub-Total		7,541,105	45,708,899.00	
Amounts due to other grants and other transfers		14,410,687	24,714,095.99	
Sub-Total		14,410,687	24,714,095.99	
Acquisition of assets				
Others (<i>specify</i>)				
Sub-Total				
Funds pending approval				
Grand Total		21,951,792	70,422,994.99	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	n/a			
Buildings and structures	10,814,095.00			10,814,095.00
Transport equipment	5,020,000.00			5,020,000.00
Office equipment, furniture and fittings	2,461,911.00			2,461,911.00
ICT Equipment, Software and Other ICT Assets	878,759.00	180,500.00		1,059,259
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	19,174,765.00			19,355,265

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

PMC NAME	Account number	Bank	Bank Balance	Bank Balance
			2021/22	2020/21
PMC				
Sabasaba primary school cdf/pmc account	890262345961	Equity Kenol Branch	18,307.75	18,307.75
Matanya primary school cdf/pmc account	890264391537	Equity Kenol Branch	1,590.00	1,590.00
Kambiti primary school cdf/pmc account	890264487860	Equity Kenol Branch	32,839.00	32,839.00
Ichagaki primary school cdf/pmc account	890270885093	Equity Kenol Branch	13,485.00	13,485.00
Mungu-ini primary school cdf/pmc account	890270885792	Equity Kenol Branch	1,267.00	1,267.00
Itara primary school cdf/pmc account	890272197464	Equity Kenol Branch	61,097.00	61,097.00
Wairuri primary school cdf/pmc account	890262366583	Equity Kenol Branch	22,223.75	22,223.75
Githuya primary school cdf/pmc account	890270188582	Equity Kenol Branch	5,627.00	5,627.00
Gathuri primary school cdf/pmc account	890262346548	Equity Kenol Branch	965,893.75	5,893.75
Igikiro primary school cdf/pmc account	890269235746	Equity Kenol	52,352.50	52,352.50

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		Branch		
Ndorome primary school cdf/pmc account	890264467805	Equity Kenol Branch	13,877.00	13,877.00
Muchagara primary school cdf/pmc account	220299452022	Equity Kenol Branch	376.00	376.00
Irembu primary school cdf/pmc account	890271953441	Equity Kenol Branch	750.50	750.50
Kiunguini primary school cdf/pmc account	890262346060	Equity Kenol Branch	63.75	63.75
<u>kimorori primary school cdf/pmc account</u>	<u>0890264455375</u>	Equity Kenol Branch	712.55	712.55
marema primary school cdf/pmc account	0890263528541	Equity Kenol Branch	10,565.00	78.00
Punda milia AP Post	890272139685	Equity Kenol Branch	164.00	164.00
kaharo AP Post	890272141240	Equity Kenol Branch	516.00	516.00
Kiambaa Ap Post	890272137871	Equity Kenol Branch	655.00	7,775.00
Thangira secondary school cdf/pmc account	890299719701	Equity Kenol Branch	290,072.50	290,072.50
Mwangaza secondary school cdf/pmc account	0890263551235	Equity Kenol Branch	67,898.00	67,898.00
Nginda Secondary school cdf/pmc account	890272204665	Equity Kenol Branch	318,837.50	798,752.00

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Mungu-ini secondary school cdf/pmc account	890263469559	Equity Kenol Branch	75,711.00	75,711.00
Ichagaki secondary school cdf/pmc account	890261651001	Equity Kenol Branch	3,702.25	9,708.25
senior chief gichohi primary school cdf/pmc account	90192429990	Equity Kenol Branch	631,643.70	47,483.70
percy davis primary school cdf/pmc account	890262345894	Equity Kenol Branch	8,733.75	8,733.75
Muhohoyo primary school cdf/pmc account	890299421499	Equity Kenol Branch	2,275.00	2,275.00
Kinoo primary school cdf/pmc account	890263683913	Equity Kenol Branch	92,893.00	92,893.00
maji kiboko primary school cdf/pmc account	890261630521	Equity Kenol Branch	57,058.75	57,058.75
kaharo primary school cdf/pmc account	890264496893	Equity Kenol Branch	1,695.00	1,695.00
maragua primary school cdf/pmc account	890272138521	Equity Kenol Branch	2,874.50	2,874.50
ikundu primary school cdf/pmc account	890272140348	Equity Kenol Branch	1,035.00	1,035.00
nginda primary school cdf/pmc account	890270948692	Equity Kenol Branch	39,221.00	39,221.00
senior chief gichohi secondary	0890277517690	Equity Kenol Branch	113,855.00	113,885.00
Irembu mixed secondary school	0220298996218	Equity Kenol	63,468.25	63,468.25

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		Branch		
		Equity Kenol Branch		
Kaharo boys secondary school	0890266004280		146,666.00	146,666.00
Ichagaki mixed secondary school	0890261651001	Equity Kenol Branch	9,708.25	9,708.25
Karia-ini secondary school	0890263542188	Equity Kenol Branch	14,880.00	14,880.00
Maranjau primary school	0890264025202	Equity Kenol Branch	51,732.00	51,732.00
Magarijo secondary school	0890264467387	Equity Kenol Branch	204,563.00	204,563.00
Ikundu secondary school	0890278851233	Equity Kenol Branch	694,401.00	694,401.00
Thaara primary school	0890265935527	Equity Kenol Branch	3,120.00	3,120.00
Mithini primary school cdf/pmc account	0890269253967	Equity Kenol Branch	46,320.00	46,320.00
Kagaa primary school	0890297456021	Equity Kenol Branch	4,751.00	4,751.00
Karung'ang'l primary school	0890270347719	Equity Kenol Branch	7,964.00	7,964.00
Mihang'o primary school cdf/pmc account	0890263528346	Equity Kenol Branch	85.00	85.00
Gikomora Primary school	0890273283720	Equity Kenol Branch	4,412.50	4,412.50

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Mutithi primary school	0890270369411	Equity Kenol Branch	9,355.00	19,915.00
Kangangu primary school	0890278830988	Equity Kenol Branch	280.00	280.00
Githanji AP Post	0890270210909	Equity Kenol Branch	210.00	210.00
Igikiro mixed secondary school	0890261522977	Equity Kenol Branch	224,848.75	224,848.75
Itaaga sec school	0890263459730	Equity Kenol Branch	384	384.00
Kamuiuru primary school	0890262729371	Equity Kenol Branch	320.00	320.00
Kamuiuru Ass Chiefs office	0220269426195	Equity Kenol Branch	13,543.70	13,543.70
Kianjiru-ini secondary school	0890262365917	Equity Kenol Branch	22,313.00	22,313.00
Makuyu Dos hall	0890271069779	Equity Kenol Branch	435.00	435.00
Maragua ACC hall	0890279378640	Equity Kenol Branch	1,857.00	1,857.00
Maranjau secondary school	0890293494755	Equity Kenol Branch	99,101.75	99,101.75
Methi chiefs hall	0890280609195	Equity Kenol Branch	3297.55	3,297.55
Thangira Dos office	0890277718800	Equity Kenol	42,745.00	42,745.00

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		Branch			
Thangira Ap houses	0890280253706	Equity Kenol Branch	0.00	-	
Wathiani primary school	0890262761170	Equity Kenol Branch	657.00	657.00	
Gathera secondary school	0220297870086	Equity Kenol Branch	962.50	582.50	
Kimorori AP post	0890269356737	Equity Kenol Branch	1,045.00	1,045.00	
Githanji primary school	0890262345419	Equity Kenol Branch	585,495.80	495.80	
kamahuha girls	0890297639809	Equity Kenol Branch	31,423.23	31,373.23	
Karung'ang'l secondary school	0890296965932	Equity Kenol Branch	27.70	27.70	
Kitune primary school	0890297403659	Equity Kenol Branch	277,375.25	1,087.45	
Maganjo primary school	0890272198990	Equity Kenol Branch	26.00	26.00	
Gakoigo security light	0890279127698	Equity Kenol Branch	18,920.00	18,920.00	
Nginda education zone office	0890279086582	Equity Kenol Branch	16,240.00	16,240.00	
Sabasaba police post	0890279304541	Equity Kenol Branch	417,840.00	417,840.00	

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Huhoini sec school	0890279787632	Equity Kenol Branch	101,235.00	101,235.00
Kamakuri primary school	0890279665595	Equity Kenol Branch	332,365.00	480,773.00
kambiti sec school	0890293264028	Equity Kenol Branch	49,799.00	49,799.00
Kawamanda primary school cdf/pmc account	0890270343430	Equity Kenol Branch	427,615.70	210,045.75
kihara primary school	0890270662129	Equity Kenol Branch	336,309.00	1,909.00
Kirimiri primary school	08902999333290	Equity Kenol Branch	9,493.50	9,493.50
Kiyo primary school	0890279695781	Equity Kenol Branch	14,770.00	9,640.00
Makuyu girls	0890263515479	Equity Kenol Branch	14,080.00	14,080.00
Muchagara sec school	0890263459600	Equity Kenol Branch	12,827.50	109,067.50
punda milia primary school cdf/pmc account	0890263718690	Equity Kenol Branch	48,000.00	78,480.00
nyagacugu primary school	0890280819758	Equity Kenol Branch	1,860.00	480.00
Murang'a technical training institute	0890280263688	Equity Kenol Branch	492,436.50	1,604,746.50
Maragua sub county HQs	0890279078382	Equity Kenol	73,120.00	73,120.00

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		Branch		
		Equity Kenol Branch	20.00	20.00
Maragua sub county Treasury	0890277475617	Equity Kenol Branch	318,837.50	798,752.00
Nginda mixed secondary school	0890272204665	Equity Kenol Branch	2,796,135.19	20,060.09
Maragua sports	0890271063534	Equity Kenol Branch	1,478.00	288,538.00
Makuyu police station	0890279097790	Equity Kenol Branch	7,732.00	7,732.00
Nyati primary school	0890264249321	Equity Kenol Branch	62,360.42	62,360.42
college primary	0890263515449	Equity Kenol Branch	52,467.50	853,067.50
Kenol police station NG-CDF account	0890279739028	Equity Kenol Branch	64,864.75	22,018.75
Gikomora secondary school	0890261650935	Equity Kenol Branch	46,320.00	46,320.00
Mithini primary school cdf/pmc account	890269253967	Equity Kenol Branch	673,355.70	210,045.70
Kawamanda primary school cdf/pmc account	890270343430	Equity Kenol Branch	85.00	85.00
Mihang'o primary school cdf/pmc account	890263528346	Equity Kenol Branch	48,000.00	78,480.00
punda milia primary school cdf/pmc account	890263718690	Equity Kenol Branch		

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mutithi sec school	0890297471689	Equity Kenol Branch	10,535.00	10,535.00
		Equity Kenol Branch		
Maganjo secondary school	0890272198990	Equity Kenol Branch	26.00	26.00
			11,888,296	9,181,471.39

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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)
4.1 Undisclosed Outstanding PAYE in the Financial Statements.	Observation The following PAYE arrears of Kshs.223, 806 were paid during the year and had not been disclosed in the notes to financial statements. This is as shown in the table below;	<i>During the year under review the Maragua NG-CDF had no tax arrears as quoted via letter from the Kenya revenue authority dated 22nd February 2021 via KRA pin P051340495D instead this was addressed to the Maragua constituency office that uses the quoted KRA pin. The Maragua NG-CDF uses KRA pin P051575276T as attached. See annex 4.1(a)</i>	<i>Resolved</i>	30/9/2022

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	Observation It was noted that the salary paid to the NG -CDF employees exceeded the rates recommended by the Board as shown below.	<table><thead><tr><th></th><th>Designation</th><th>Employee</th><th>Salary</th></tr></thead><tbody><tr><td>1</td><td>Clerical Officer</td><td>Margret Njeri</td><td>25,365.00</td></tr><tr><td>2</td><td>Driver</td><td>Peter Manyeki</td><td>30,000.00</td></tr><tr><td>3</td><td>Records Management Officer</td><td>Martin Wanderi</td><td>25,365.00</td></tr><tr><td>4</td><td>Accounts Assistance</td><td>Jane Wairimu</td><td>22,369.00</td></tr><tr><td>5</td><td>Office Assistant</td><td>Faith Wanjiru</td><td>15,692.00</td></tr><tr><td>6</td><td>Clerk of Works</td><td>Robert Wanyoike</td><td>38,000.00</td></tr></tbody></table> In addition, there was a delayed payment of June 2021 employees' salaries		Designation	Employee	Salary	1	Clerical Officer	Margret Njeri	25,365.00	2	Driver	Peter Manyeki	30,000.00	3	Records Management Officer	Martin Wanderi	25,365.00	4	Accounts Assistance	Jane Wairimu	22,369.00	5	Office Assistant	Faith Wanjiru	15,692.00	6	Clerk of Works	Robert Wanyoike	38,000.00	During the year under review the Maragua NG-CDF committee via minutes of September 23rd 2020 increased salaries to the six employees outlined above owing to the current economic status, the performance appraisals and the period each has served the committee. This had been factored in the budget for the financial year 2020/2021 that had been approved by the board via the code list attached. See annex 4.2(a)	Not resolved	30/9/2022
	Designation	Employee	Salary																														
1	Clerical Officer	Margret Njeri	25,365.00																														
2	Driver	Peter Manyeki	30,000.00																														
3	Records Management Officer	Martin Wanderi	25,365.00																														
4	Accounts Assistance	Jane Wairimu	22,369.00																														
5	Office Assistant	Faith Wanjiru	15,692.00																														
6	Clerk of Works	Robert Wanyoike	38,000.00																														
4.2 Employment of NG-CDFC Staff.																																	
4.3 Lack of Ownership Documents.	Observation During the financial year under audit, the logbook as proof of ownership document for motor vehicle GKAO08X was not availed for audit review.		At the time of audit the original logbook for the vehicle GKAO08X owned by Maragua NG-CDF was not provided as it was held at NG-CDF headquarters in Nairobi but a copy has been provided for audit review. See annex 4.3(a)	Resolved	30/9/2022																												
Lack of valuation of Fixed Assets	Observation Annex 4 to the financial statements reflects non-current assets balance of Kshs. 17, 860,670 as at 30 June 2021. However, there were no valuation reports for motor vehicle, buildings and other non-current assets.		Based on the international public sector accounting standards (IPSAS) reporting assets of an organization forms part of the disclosures. And requires that where an item is acquired at no cost, or for a nominal cost, its cost is its fair value as at the date it is acquired. Therefore, the management maintained and	Resolved	30/9/2022																												

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			disclosed the fixed assets at their fair value as the date they were acquired. The management also acknowledges the auditors advice on valuing the assets and is in the process of organizing for valuation of assets in the subsequent financial year.		
4.5 Inaccurate Current Asset Register.	Non-Asset	Observation Annex 4 to the financial statements reflects non-current assets balance of Kshs. 17, 860,670 as at 30 June 2021, while the non-current assets register provided for audit reflects a balance of Kshs. 16,546,575 resulting to an unexplained variance of Kshs. 1,314,095. In addition, assets acquired during the year amounting to Kshs. 587,500 were not included in the non-current asset register as at 30th June, 2021.	During the year under review the asset register had not been updated with an extension of the office cost approved and implemented in the financial year 2019/2020 amounting to Ksh 1,314,095 and hence the variance from the asset register presented at the time of audit. The assets acquired in the financial year amounting to ksh 587,500 under review also had not been updated but have since been updated and subsequently annex 4 attached in the amended financial statements reviewed as attached. See annex 4.5(a)	Resolved	30/9/2022
4.6 Unsurrendered Project Management Committee (PMC) Bank Balances as at 30 June 2021.		Observation The balances in the PMC bank accounts mainly related to disbursements into the bank accounts at the closure of the financial year 2019/2020 and 2020/2021. However, a scrutiny of bank statements for the corresponding sampled project files reflected credit balances in bank statements as shown below amounting to Kshs. 3,608,552. The balances had not been surrendered back to the CDF main account.	The management acknowledges the auditor's observation that at 30th June 2020, the PMCs bank accounts had retained amounts that were unutilized at the end of financial year amounting to ksh 3,608,552 that was not returned to the main account as is required.	Not resolved	30/9/2022

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FINANCIAL YEAR	PROJECT NAME	PMC BALANCES	BANK
2019/2020	Kawamanda primary school	210,045.00	
2020/2021	Kiambamba primary school	68,314.00	
2020/2021	Kamakuri primary school	480,773.00	
2019/2020	Maji koboko primary school	57,058.00	
2019/2020	Nyati primary school	7,732.00	
2020/2021	igikiro primary school	224,848.00	
2020/2021	ndorome primary school	13,877.00	
2019/2020	College primary school	62,360.00	
2020/2021	gakoigo primary school	18,920.00	
2019/2020	Kinoo primary school	92,893.00	
2019/2020	Kiyo primary	9,640.00	
2019/2020	Igikiro mixed secondary school	224,848.00	
2019/2020	Kambiti secondary	49,799.00	
2019/2020	Maganjo secondary school	204,563.00	
2019/2020	Muchagara secondary	109,067.00	
2019/2020	Nginda mixed secondary school	798,752.00	
2020/2021	Muchagara secondary school	109,067.00	
2019/2020	Methichiefs hall	3,297.00	

This is because as at 30th June 2021, some accounts had just been disbursed and various works were ongoing at that specific time while others held retention monies owed to contractors who had recently concluded there works. The management however, acknowledges the audit recommendation on returning the unutilized money to the main NG-CDF account and is in the process of identifying all the complete projects balance for this to be done.

See annex 4.6(a)

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	2019/2020	Kenol police station	853,067.00			
	2019/2020	Maraguaa.c.c hall	1,857.00			
	2019/2020	Kiambaa A.P post	7,775.00			
		TOTAL	3,608,552			
4.7 Transfers to Other Government Entities - Inaccurate Projects Information	Observation Examination of records revealed that the Constituency Development Fund Committee (CDFC) disbursed an amount of Kshs. 51,730,000 for implementation of various primary and secondary schools' projects in the constituency during the year under review. However, a physical verification carried out in April 2022 of sampled projects indicated that the projects were complete but the Project Implementation Status Report indicated the projects as ongoing.			<i>At the time of audit the project implementation status report had not been updated but has now been updated and is provided for audit review. See annex 4.7(a)</i>	<i>Resolved</i>	<i>30/9/2022</i>
4.8 Un-availed Completion Certificates	Observation A review of project files revealed that the Constituency Development Fund Committee (CDFC) disbursed an amount of Kshs 51,730,000 for implementation of projects. However, neither the project files nor payment vouchers had completion certificates attached. It was therefore not clear on what basis the respective project management committees (PMCs) used for making payments to the contractors. It was also not clear whether the County Works Office (CWO) had declared the projects complete. The table below shows sampled projects.			RESPONSE <i>At the time of audit the completion certificates to the projects outlined above were not provided as they had been misplaced these certificates are now available for audit review. See annex 4.8(a)</i>	<i>Resolved</i>	<i>30/9/2022</i>
	2019/2020	Kitune primary school	Drilling of bore hole, pump installation, electricity installation, piping within the school and purchase of 2, 10,000 liter water tanks at ksh 3,000,000 and Fencing of the school compound by concrete poles and chain link at ksh	3,500,000.00		

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4.10Unsupported Expenditure	10/9/2020	KRA			that relate to either primary schools, secondary schools and security projects. The management has re-classified the projects as per proper vote and this has resulted to the amendment of the financial statements to accommodate the wrong classification. See annex 4.9(a)	Resolved	30/9/2022			
	10/9/2020	Commissioner of VAT	4,396.00							
	14/12/2020	Maragua ridge secondary	500,000.00							
	31/3/2021	Snr Chief Gichohi secondary	1,200,000.00							
	31/3/2021	Maranjau Secondary school	1,500,000.00							
	25/4/2021	Gathera secondary school	700,000.00							
	11/5/2021	Nginda mixed sec school	480,000.00							
	29/7/2020	Kenol police station	2,000,000.00							
	1/10/2020	Gerran investment ltd	481,600.00							
	1/10/2020	Commissioner of vat	8,600.00							
	1/10/2020	Ngindaa.p houses	148,000.00							
	6/11/2020	Kangangu assistant chiefs office	600,000.00							
	8/1/2021	Kenol law courts	750,000.00							
	11/5/2021	Kangangu assistant chiefs office	300,000.00							
	26/5/2021	Kenol law courts	470,000.00							
	26/5/2021	Makuyu police station	250,000.00							
	31/3/2021	Mithini primary school	1,000,000.00							
		Total	11,319,090.00							
		Observation	Note 7(Other Grants and Payments) to the financial statements indicates a total of amount of Kshs 69,004,832. This amount includes Kshs.46, 365,994, as detailed below whose respective schedules or breakdown were not availed for audit review.							

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National Government Constituencies Development Fund (NGCDF)
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Details		Amount-Kshs.	school issued during the year under review and the environment funds used to implement environment programs these schedules are now available for audit review. See annex 4.10 (a)		
Bursary – Secondary Schools		24,497,980			
Bursary - Tertiary		17,063,990			
Environment		2,056,670			
Total		46,365,994			

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