REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
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REPORT

OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - GATANGA CONSTITUENCY

FOR THE YEAR ENDED 30 JUNE, 2022

GATANGA CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

ANNUAL REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30JUNE, 2022

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

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I. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016.The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013.At cabinet level, NG-CDFis 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 Gatanga Constituency NGCDF day-to-day management is under the following key organs:

i. National Government Constituencies Development Fund Board (NGCDFB)
ii. National Government Constituency Development Fund Committee (NGCDFC)
iii. **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	**Dinah Wanja**
2.	Sub-County Accountant	**Joyce Wambui**
3.	Chairman NGCDFC	**Naomi Wairimu**
4.	Member NGCDFC	**Jane Kingati**

(c) Fiduciary Oversight Arrangements

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

(d) Gatanga Constituency NG-CDF Headquarters
P.O. Box 63-0100, Thika
Mabanda Sub-County Offices
Mabanda, KENYA

(e) NG-CDF Gatanga ConstituencyContacts

Telephone: (254) 714 884 675
E-mail: cdfgatanga@ngcdf.go.ke
Website: www.gatangacdf.com

(f) Gatanga Constituency NG-CDFBankers

The Co-operative Bank of Kenya,
Thika Branch
A/C 01120074416200
Thika

(g) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II.NG-CDFC CHAIRMAN'S REPORT

Our mandate as the Gatanga Constituency NG-CDF committee is to implement the national government's agenda. We consistently aim to achieve the objectives of Vision 2030 through the projects we implement. From this background our NG-CDFC presents in summary the budget performance against actual amounts for current year based on economic classification and programmes.

In the financial year, we have improved the Education infrastructure, Education bursary, Sports, Environment and Security infrastructures of Gatanga Constituency through variousprojects that we haveundertaken.

Detail key achievements for the Financial Year F/Ys' 2021/2022

The operation of the Fund is exposed to variety of risks given the environment it operates. The environment is composed of the beneficiaries who need services irrespective of the available Funds. On the other hand, there exist the Contractors who target maximization of the profits.From this backdrop, risk management has become an essential tool to tackle the inevitable rivaling forces by the NG-CDFC. The success or failure of the Funds initiative at this level has been heavily determined by the uptake of risk initiatives.

Gatanga constituency mitigation strategies and tactics are connected through project objectives, which are both affected by uncertainty. This leads to risk at both strategic and tactical levels. To be able to mitigate risks, the committee undertakes several actions which are undertaken iteratively throughout the project lifecycle. One of the factors the constituency has put a lot of weight is risk management planning. Under this, the constituencies define the scope and objectives of the risk process, describing the techniques and tools to be used, stating the thresholds of acceptable risk to various stakeholders, detailing roles and responsibilities. One of the example is issuance of bursary that can result to bright needy cases missing out. The committee ensures that its forms have the rightful captions that will enable the subcommittees get the rightful information.

All the 2021/2022Gatanga NG-CDF projects have promoted the diversity and inclusion of all its constituents. The NG-CDF committee relentlessly worked to ensure certain key aspects become part of the projects. This was done in spirit of attaining the United Nations Seventeen Sustainable Development Goals. One of the key aspect is Water Harvesting.All constructed buildings under the NG-CDF projects have gutters installed which helps to conserve water by harvesting it during the rainy seasons. Secondly, there was the Use of

local labor.The contractors were advised to source all the materials used in Gatanga-CDF projects locally. This promoted business in the community. The projects got labor from the locals within its existence hence creating job opportunities for the constituents.

Another factor that was highly considered wasDisability Mainstreaming. All NG-CDF projects in Gatanga Constituency have factored in persons with disability. In the construction projects, we factored rumps to help people with disabilities who use wheelchairs have ease of movement. We also build toilets for people with disabilities and ensure the toilets have grab rails to provide extra support. Key pointing as opposed to painting is another sustainable development factor that was highly factored. This is cost-effective and more sustainable as it protects the building structures from weather effects. Lastly Gatanga NG-CDF projects embrace Public participation. The input of the community is important to the Gatanga NG-CDF projects. This necessitates frequent public participation forums in order to get the input of the constituents on matters relating to the Fund.

Gatanga now has two Sub Counties, thus bringing additional government opportunities and services closer to the people. Establishment of new locations i.Chomoii.Mukurweiii.Ngatho iv. Kirathani ii) Establishment of Court Gatanga Constituents would be accessing judicial services closer home. At the time renovations of the proposed judicial offices at Gatanga shopping Centre had been completed - awaiting deployment of a Magistrate. iii) Establishment of Civil Registration Services.This has enabled Gatanga Constituents to access the said services with ease. Previously they had to travel all the way to Kenol.

This has enabled the Gatanga NG-CDFC to come up with the best procedures that have resulted in the implementation of high impact projects within the constituency and the region. Highlighted herein are some of the best projects done within the financial year;

Apart from the positivity's experienced and exhibited, there has been political, economic, social, legal and global challenges influencing the implementation of NG-CDF projects within Gatanga Constituency. These challenges have been handled in the proper ways and those that the constituency is unable they have been handled by the relevant authorities. Our NG-CDFC wishes that there be more sensitization done to the people on the importance and NG-CDF. We wish to open the world to the change that has been.

Signature

CHAIRMAN NGCDFCOMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

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 Governmententity 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 NG-CDF Gatanga Constituency2018-2022 plan are to:

a) To promote quality education through financial support to studying constituents at Primary, Secondary and tertiary levels and improvement of infrastructure.
b) To develop staff capacity with focus on quality performance and service delivery.
c) To develop and enhance physical infrastructure.
d) To enhance usage of technology to support NG-CDFC operations.
e) To enhance and sustain financial resources mobilization and management.
f) To develop strong education and public awareness/outreach activities at the Constituency

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'sbeneficiaries at all levels	In FY 2021/2022 -we increased number of classrooms, dining halls, laboratories, social halls to 163 in the primary and secondary schools in terms of constructions, renovations and completions of the remaining phases to enhance conducive environment for learning. -Bursary beneficiaries at all levels were as per

				the attached schedules
Security	To develop and enhance physical infrastructure.	Percentage Reduction in crime rate	-Number of complete and in use administrative offices and structures	-During the financial year we constructed 5 number administrative offices worth Kshs. 8,400,000.00
Environment	To develop activities and forums for agro-forestry and best practices to reduce soil erosion	Percentage reduction in soil erosion	-Number of trees planted. - Forums held to sensitize community on environment conservative measures	-Provided environmental awareness during project handover. -Sensitized the students and pupils in the respective institutions on the effects of drug abuse and HIV.
Sports	To develop skills with intention of identifying, nurturing talent and encouraging physical fitness among the constituents	- Increased youth participation enhancing reduction in drug and substance abuse. -Increased youth capacity skills.	-Number of youths participating sports and awareness forums. - Number of businesses development by the youths.	- In FY 2021/2022 we empowered 300 youth for Ajira digital platform. We trained 300 youth who became certified FIFA referees
Emergency	To cater for any unforeseen occurrences	-Increased risk management skills -Develop a structural mechanism to handle risks and emergency	- High level of response to any risk and emergencyoccurrence	In FY 2021/2022 we constructed several ablution blocks in schools as a response to the emergency of collapsed toilets in the institutions
Staff	To develop staff capacity with focus on quality performance and service delivery.	Increased degree of competency in provision of services to the public -Percentage turnover -No of motivated staff	-The number of service related official complaints by all the Fund stakeholders -Number of trainings and capacity building - Number of staff leaving employment and degree of absenteeism.	-In FY 2021/2022 the constituency received no complaint compared to the year FY 2021/2022 which had 1number complaint
Enhanced Service provision	To enhance usage of technology to support NG-CDFC operations	Time taken to offer services, Monitor and evaluate processes and projects	-Number of ICT related projects and programs	-Developed a Geographical Information Monitoring and Evaluation System

Sustainable development	-To enhance and sustain financial resources mobilization and management	-Projects that embrace sustainable features(Universal and futuristic designs and Environmental conservation features	-Number of complete projects with the sustainable aspects	-80% the projects in FY 2021/2022 have ramps, gutters for water collection and are fitted with LED bulbs.
Public awareness	To develop strong education and public awareness/outreach activities at the Constituency	- Enhanced public awareness on issues concerning NG-CDF and of public interest	-Number of awareness activities carried out in a financial year	-2 number public awareness events carried out for project identification and on COVID-19 preventive measures within our offices

IV. ENVIROMENTAL AND SUSTAINABILITYREPORTING

GatangaNG-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 Gatanga NG-CDF, the committee funds the following key sectors with the following sustainable priorities.

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

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

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

d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports

with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. **Environmental performance**

Gatanga NG-CDFC strategic Environmental agenda recognizes the provisions of the NG-CDF Board Strategic Plan and the National Environmental Management Authority (NEMA) guidelines. The NEMA Performance Contract Guidelines for all Ministries, Departments and Agencies (MDAs) provide that institutions undertake planning, implementation, monitoring and Audit of the projects to ensure compliance with and enforcement of the constitution and other statutory obligations relating to environmental sustainability.

As a Constituency, we ensure that Project Implementation Committees (PMC) continue to priorities and improve environmental sustainability projects. We also Encourage Community participation in identification, protection and conservation of environment by carrying out environmental awareness programs. Despite of our effort, this year proved to be challenging as public gathering were prohibited. However, we provided environmental awareness whenever we went for project handover. We also took the o opportunity to sensitize the students and pupils in the respective institution on the effects of drug abuse and HIV.

The Gatanga NG-CDFC embodies the government objective of promotion of sports in the country. To attain this, the constituency managed to carry out a Youth empowerment program where 300 youth were empowered. Through the sports vote, the constituency also managed to train and certify 350 youth for a refereeing course.

3. **Employee welfare**

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Gatanga 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. Gatanga Constituency also has bursary programs aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

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 ofmovement 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-**

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

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

NG-CDF has put in efforts to ensure:

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

5. **Community Engagements-**

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

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

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.
The NG-CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness
This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.
GatangaNG-CDF have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

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Name

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 NG-CDF-Gatanga Constituencyis 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, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NG-CDF-Gatanga 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-Gatanga Constituencyfurther confirms the completeness of the accounting records maintained for the *constituency,* which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NG-CDF-Gatanga Constituency financial statements were approved and signed by the

Accounting Officer on 10/05/ 2023.

Chairman NGCDF Committee
Name: Naomi Wairimu

Fund Account Manager
Name:DinahWanja

REPUBLIC OF KENYA

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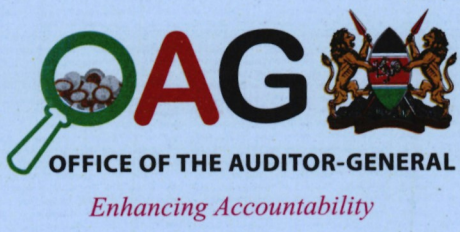

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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - GATANGA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

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

Qualified Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Gatanga Constituency set out on pages 1 to 32, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the

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

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

Basis for Qualified Opinion

1. Unsupported Committee Allowances and Transfer to Other Government Units

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflect use of goods and services amount of Kshs.20,271,550, which includes committee allowances amount of Kshs.8,833,500. However, supporting schedules reflects an amount of Kshs.6,385,500, resulting to unexplained and unreconciled variance of Kshs.2,448,000. Further, the statement and Note 6 to the financial statements reflect transfers to other government units amount of Kshs.83,150,000, whereas supporting schedules reflect an amount of Kshs.83,450,000, resulting to unexplained and unreconciled variance of Kshs.300,000.

In the circumstances, the accuracy and completeness of committee allowances and transfers to other Government units amount of Kshs.8,835,500 and Kshs.83,150,000 respectively for the year under review could not be confirmed.

2. Misclassification of Expenditures

The statement of receipts and payments for the year and as disclosed under Note 5 to the financial statements reflects use of goods and services amount of Kshs.20,271,650. However, supporting schedules provided revealed misclassification of various components within use of goods and services expenditure items totalling to Kshs,6,054,000 as detailed below: -

Item	Amount (Kshs.)	Misclassified Name	Correct Classification Name
Use of Goods and Services	467,000	Monitoring and Evaluation	Training Expense
Use of Goods and Services	1,672,800	Hospitality Supplies and Services	Printing, advertising and Information Supplies and Services

Item	Amount (Kshs.)	Misclassified Name	Correct Classification Name
Use of Goods and Services	47,000	Hospitality Supplies and Services	Committee Expenses
Use of Goods and Services	60,000	Committee Expenses	Printing, Advertising and Information Supplies and Services
Use of Goods and Services	3,507,500	Committee Expenses	Hospitality Supplies and Services
Use of Goods and Services	300,000	Hospitality Supplies and Services	Training Expenses

In the circumstances, the accuracy and fair presentation of use of goods and services amount of Kshs.20,271,650 for the year could not be confirmed.

3. Unsupported Project Management Committee (PMC) Bank Account Balances

Note 17.4 to the financial statements reflects seventy-three (73) PMC bank accounts with a total balance of Kshs.17,754,723 and as detailed under Annex 5. However, thirty (30) bank accounts with cumulative balances of Kshs.6,039,375 were not supported by way of bank reconciliation statements, certificate of bank balances and bank statements.

In the circumstances, the accuracy and completeness of the PMC bank accounts balance of Kshs.17,754,723 for the year under review could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reveals that the Fund received a total of Kshs.169,602,296 from the National Government Constituencies Development Fund Board against a budget of Kshs.194,191,175 resulting in a shortfall of Kshs.24,588,879 representing 13% of the budget. Further, the Fund incurred total expenditure of

Kshs.167,000,404 out of the final budget of Kshs.194,191,175 resulting to an under-absorption of Kshs.27,190,771 or 14% of the budget.

The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Prior Year Unresolved Issues

The audit report for the year ended 30 June, 2021 highlighted several unsatisfactory matters. The Management has not provided any disclosure on progress made in resolving these issues and no information was provided to indicate if the issues were resolved or not as at 30 June, 2022. This is contrary to Section 149(2)(l) of the Public Finance Management Act, 2012, which requires that in carrying out a responsibility imposed by subsection (1), an accounting officer shall, in respect of the entity concerned try to resolve any issues resulting from an audit that remain outstanding.

In the circumstances, the audit issues remained unresolved.

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. Projects Verification Report

During projects inspection done in the month of March, 2023, twenty-six (26) projects with a total funding of Kshs.75,600,000 were verified. However, twelve (12) projects costing Kshs.49,850,000 although complete and in use had unsatisfactory issues, including works not done, poor workmanship and non-labelling.

In the circumstances, value for money on the expenditure of Kshs.49,850,000 for the projects implemented during the year may not have been realized.

2. Projects Implementation Status Report

Review of project implementation status report as at 30 June, 2022 revealed that the Fund budgeted for eighty-two (82) projects with a total budgeted expenditure of Kshs.103,950,000. However, two (2) projects with a budget of Kshs.5,500,000 were ongoing and six (6) projects with a budget of Kshs.7,800,000 had not started as at 30 June, 2022.

In the circumstances, the constituents did not receive value for money for the delayed projects worth Kshs.13,300,000 for the year under review.

3. Excess Allocation of Administrative Expenses

The statement of receipts and payments reflects use of goods and services totalling to Kshs.20,271,650 or 13% of the total allocation. The amount was incurred mainly on administration expenses. This contravened Section 9 of the National Government Constituencies Development Fund Act, 2015 which requires the Project Management Committee to set aside a sum not exceeding five (5%) of the total allocation for the project to cater for the administration expenses.

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

4. Employment of Excess Staff

The statement of receipts and payments reflects compensation of employees amount of Kshs.2,885,200. During the year under review, the Fund had a total of nine (9) employees which exceeded the recommended staff establishment number of five (5) employees by four (4). This is contrary to National Government Constituencies Development Fund Board Circular Ref. No. CDF Board/ Circular/ Vol 166 dated 24 June, 2013 that directed the Funds not to employ more than five (5) employees in the constituency offices.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to 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 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 reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

14 June, 2023

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	157,588,879	161,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		**157,588,879**	**161,367,724**
PAYMENTS			
Compensation of employees	4	2,885,200	2,650,856
Use of goods and services	5	20,271,650	14,660,551
Transfers to Other Government Units	6	83,150,000	84,197,354
Other grants and transfers	7	60,693,554	61,259,207
Acquisition of Assets	8	-	3,700,000
Other Payments	9	-	-
TOTAL PAYMENTS		**167,000,404**	**166,467,968**
SURPLUS/(DEFICIT)		**(9,411,525)**	**(5,100,244)**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-Gatanga Constituencyfinancial statements were approved on _____ 2023 and signed by:

Fund Account Manager	**National Sub-County Accountant**	**Chairman NG-CDF Committee**
Name:DinahWanja	**Name: Joyce Wambui** **ICPAK M/No:**	**Name:NaomiWairimu**

SUB-COUNTY ACCOUNTANT
GATANGA
P. O. Box 6287 - 01000.
THIKA

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	2,606,891	12,013,417
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		**2,606,891**	**12,013,417**
Accounts Receivable			
Outstanding Imprest	11	-	-
TOTAL FINANCIAL ASSETS		**2,606,891**	**12,013,417**
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES			-
NET FINANCIAL ASSETS		**2,606,891**	**12,013,417**
REPRESENTED BY			
Fund balance b/fwd	13	12,013,417	17,113,661
Prior year adjustments	14	-	-
Surplus/Deficit for the year		(9,411,525)	(5,100,244)
NET FINANCIAL POSITION		**2,601,892**	**12,013,417**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF-Gatanga ConstituencyFinancial Statements were approved on 10/05/ 2023 and signed by:

Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name:DinahWanja	Name: Joyce Wambui ICPAK M/No:	Name:NaomiWairimu

SUB-COUNTY ACCOUNTANT
GATANGA
P. O. Box 6287 - 01000.
THIKA

IX. STATEMENT OF CASHFLOW

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	157,588,879	161,367,724
Other Receipts	3	-	-
Total receipts		**157,588,879**	**161,367,724**
Payments for operating activities			
Compensation of Employees	4	2,885,200	2,650,856
Use of goods and services	5	20,271,650	14,660,551
Transfers to Other Government Units	6	83,150,000	84,197,354
Other grants and transfers	7	60,693,554	61,259,207
Other Payments	9	-	-
Total payments		167,000,404	**(162,785,890)**
Total Receipts Less Total Payments		**((9,411,525))**	**(1,418,166)**
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
Net cash flow from operating activities		**((9,411,525))**	**(1,418,166)**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(3,700,000)
Net cash flows from Investing Activities		-	**(3,700,000)**
NET INCREASE IN CASH AND CASH EQUIVALENT		**((9,411,525))**	**(5,100,244)**
Cash and cash equivalent at BEGINNING of the year	10	**12,013,417**	**17,113,661**
Cash and cash equivalent at END of the year		**2,601,892**	**12,013,417**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. TheNGCDF-Gatanga Constituencyfinancial statements were approved on 10/05/ 2023 and signed by:

Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name:Dinahwanja	Name: Joyce Wambui ICPAK M/No:	Name:Naomi Wairimu

SUB-COUNTY ACCOUNTANT
GATANGA
P. O. Box 6287 - 01000,
THIKA

X. SUMMARY STATEMENT OF APPROPRIATION

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
Receipts	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	137,088,879	12,013,417	45,088,879	194,191,175	169,602,296	24,588,879	87.3%
Proceeds From Sale of Assets				-			
Other Receipts				-			
Totals	**137,088,879**	**12,013,417**	**45,088,879**	**194,191,175**	**169,602,296**	**24,588,879**	**87.3%**
Payments							
Compensation Of Employees	2,732,400	1,000,000	1,000,000	4,732,400	2,885,200	1,847,200	61.0%
Use Of Goods and Services	9,605,599	1,090,091	4,702,551	15,398,242	20,271,650	(4,873,408)	131.6%
Transfers To Other Government Units	63,300,000	1,700,000	34,045,818	99,045,818	83,150,000	15,895,818	84.0%
Other Grants and Transfers	61,450,880	8,223,325	5,340,510	75,014,715	60,693,554	14,321,161	80.9%
Acquisition Of Assets				-	-	-	
Other Payments	-			-		-	
Funds Pending Approval**							
Totals	**137,088,879**	**12,013,416**	**45,088,879**	**194,191,175**	**167,000,404**	**27,190,771**	**86.0%**

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	27,190,771
Less undisbursed funds receivable from the Board as at 30th June 2022	24,588,879
	2,601,891
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	**2,601,891**

TheConstituency financial statements were approved on 10/05/ 2023 and signed by:

Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: Dinah wanja	Name: Joyce Wambui ICPAK M/No:	Name: Naomi Wairimu

SUB-COUNTY ACCOUNTANT
GATANGA
P. O. Box 6287 - 01000
THIKA

XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,732,400	1,000,000.00	1,000,000	4,732,400	2,885,200	1,847,200
1.2 Committee allowances						-
1.3 Use of goods and services			3,521,000	3,521,000	3,521,000	-
2.0 Monitoring and evaluation						
2.1 Capacity building	3,000,000		200,720	3,200,720	3,200,720	-
2.2 Committee allowances	2,870,000	9,313,416.40		12,183,416	8,833,500	3,349,916
2.3 Use of goods and services	3,735,599		980,831	4,716,430	4,716,430	0
3.0 Emergency						
3.1 Primary Schools	5,594,706		1,305,125	6,899,831	5,600,000	1,299,831
3.2 Secondary schools						
3.3 Tertiary institutions						
3.4 Security projects						
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	24,372,220			24,372,220	15,879,752	
4.3 Tertiary Institutions	12,000,000		5,340,510	17,340,510	20,426,002	
4.4 Universities						

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022	
4.5 Social Security						
5.0 Sports						
5.1	2,741,977		845,818	3,587,800	3,587,800	
5.2						
6.0 Environment						
6.1	2,741,977		2,741,977	5,483,954		5,483,954
7.0 Primary Schools Projects (List all the Projects)						
mugumo primary			1,100,000	1,100,000		1,100,000
swani primary		500,000.00		500,000	500,000	-
gichumbu primary			1,500,000	1,500,000	1,500,000	-
gaturaprinmary			1,500,000	1,500,000	1,500,000	-
kimandi primary			1,000,000	1,000,000	1,000,000	-
ithangarari primary			1,500,000	1,500,000	1,500,000	-
karagikiana primary school			2,500,000	2,500,000	2,500,000	-
thare primary			2,000,000	2,000,000	2,000,000	-
Gitutu primary	2,800,000			2,800,000	2,800,000	-
gatuyu primary	1,000,000			1,000,000	1,000,000	-
mabae primary	2,000,000		1,500,000	3,500,000	3,500,000	-
gatanga primary	2,000,000			2,000,000	2,000,000	-
rwegetha primary	1,750,000		2,100,000	3,850,000	3,850,000	-

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022	
wanyaga primary school	1,100,000			1,100,000	1,100,000	-
kiarutara primary school	1,400,000			1,400,000	1,400,000	-
gatura primary school	1,000,000			1,000,000	1,000,000	-
gitiri primary	1,500,000			1,500,000	1,500,000	-
kiunyu primary school	1,400,000			1,400,000	1,400,000	-
kihumbuini primary school	1,300,000			1,300,000	1,300,000	-
nanga primary	800,000			800,000	800,000	-
mt oliveprimary school	1,000,000			1,000,000	1,000,000	-
greystoneprimay	1,100,000			1,100,000	1,100,000	-
rubiiru primary	1,500,000			1,500,000	1,500,000	-
mugumo primary	1,100,000			1,100,000	1,100,000	-
mwaniambogoprimarysool	1,000,000			1,000,000	1,000,000	-
ithanga primary	1,400,000			1,400,000	1,400,000	-
Rwitira primary school	1,000,000			1,000,000	1,000,000	-
7.4						
8.0 Secondary Schools Projects (List all the Projects)						
st benedict sec school			2,200,000	2,200,000		2,500,000
mwagu sec		1,200,000.00		1,200,000	1,200,000	-
jogookimakia sec			1,200,000	1,200,000	1,200,000	-
ndakaini sec			1,000,000	1,000,000	1,000,000	-

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022	
staugustinemutundu			2,000,000	2,000,000	2,000,000	-
gakurari sec			600,000	600,000	600,000	-
kamnyakakium			1,000,000	1,000,000	1,000,000	-
Gatunyu secondar school	3,000,000			3,000,000	3,000,000	-
ithangarari sec	1,200,000			1,200,000	1,200,000	-
rwegetha sec	1,000,000			1,000,000	1,000,000	-
chomo mixed	1,500,000			1,500,000	1,500,000	-
kirwara high	2,700,000			2,700,000	2,700,000	-
gatanga girls	1,200,000			1,200,000	1,200,000	-
karangisce	2,400,000			2,400,000	2,400,000	-
mwagu sec	1,200,000			1,200,000	1,200,000	-
gataura girls ses	1,200,000			1,200,000	1,200,000	-
giachuki sec school	1,200,000			1,200,000	1,200,000	-
gituambasce	2,700,000			2,700,000	2,700,000	-
kihumbuini sec	1,200,000			1,200,000	1,200,000	-
kiamwathisceondary school	800,000			800,000	800,000	-
stteresa sec	1,500,000			1,500,000	1,500,000	-
matunda sec	1,100,000			1,100,000	1,100,000	-
gititu sec	450,000			450,000	450,000	-
ithanag secondary school	1,100,000			1,100,000	1,100,000	-

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022	
thome secondar school	2,000,000			2,000,000	2,000,000	-
8.2						
9.0 Tertiary institutions Projects (List all the Projects)						
gatanga courts	5,200,000			5,200,000	5,200,000	
youth empwerment centre	3,550,000			3,550,000	3,550,000	
10.0 Security Projects						
mukarara chief office			500,000	500,000		500,000
mitumbiri assistant chief ofice			2,000,000	2,000,000		2,000,000
ngatho chief			1,000,000	1,000,000		1,000,000
kigio chief			1,000,000	1,000,000	1,000,000	-
gaturapolice			800,000	800,000	800,000	-
samuru chief office	50,000			50,000	50,000	-
kirwar police station	2,000,000			2,000,000	2,000,000	-
kiarutaraasistant chief	500,000			500,000	500,000	-
ndakaini chief office	500,000			500,000	500,000	-
Kimakia police post	2,100,000			2,100,000	2,100,000	-
Kihumbuini police station	2,700,000			2,700,000	2,700,000	-
Nanga police post	1,500,000			1,500,000	1,500,000	-
Thuthua police post	250,000			250,000	250,000	-
Ithanga dcc office	3,850,000			3,850,000	3,800,000	50,000

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022	
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)						
11.2 Construction of CDF office						
11.3 Purchase of furniture and equipment						
11.4 Purchase of computers						
11.4 Purchase of computers			1,152,898	1,152,898		1,152,898
11.5 Purchase of land						
12.0 Others						
12.1 Strategic Plan						
12.2 Innovation Hub						
Funds pending approval**	1,500,000			1,500,000		1,500,000
Total	**137,088,879**	**12,013,416.40**	**45,088,879.00**	**194,191,180**	**167,000,404**	**27,190,776**

XII. 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 imprest 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-Gatanga 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 Governmentand 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.

Transfers from the National Government Constituency Development Fund (NG-CDF)
Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

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

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

Unutilized Funds from PMCs.

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

External Assistance
External assistance refers to grants and loans receivedfrom 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.

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 theconstituency 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.

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

7. Accounts Receivable
For the purposes of these financial statements, imprest 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.

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on30Th June 2021 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.
A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2021-2022	2020-2021
		Kshs	Kshs
NGCDF Board			
B041080	1	33,000,000.00	
B047412	2	44,000,000.00	
B041455	3	22,000,000.00	
B128807	4	12,000,000.00	
B154005	5	12,000,000.00	
B154298	6	19,000,000.00	
B155812	7	10,588,879.00	
AIE NO A888545		5,000,000	
B096946			15,000,000.00
B104595	2		19,000,000.00
B823511	3		35,367,724.10
B124515	4		9,000,000.00
B124936	5		10,000,000.00
B119791	6		12,000,000.00
B128081	7		6,900,000.00
B128391	8		6,000,000.00
B132139	9		6,000,000.00
B138804	10		12,000,000.00
B126099	11		7,000,000.00
B126389	12		11,100,000.00
B140535	13		12,000,000.00
TOTAL		**157,588,879**	**161,367,724**

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	-	-
	-	-
Total	-	-

3. OTHER RECEPTS

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

4. COMPENSATION OF EMPLOYEES

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,847,600	2,011,340
Personal allowances paid as part of salary		
House Allowance		-
Transport Allowance		-
Leave allowance		-
Gratuity to contractual employees		623,516
Employer Contributions Compulsory national social security schemes	37,600	16,000
Total	**2,885,200**	**2,650,856**

5. USE OF GOODS AND SERVICES

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	8,833,500	1,224,000
Utilities, supplies and services		-
Communication, supplies and services		348,000
Domestic travel and subsistence		1,249,600
Printing, advertising and information supplies & services		162,280
Other Allowance Expense - M& E	3,521,000	4,327,590
Training expenses	3,200,720	696,000
Hospitality supplies and services	2,283,600	1,680,000
Bank service commission and charges	182,330	47,138
Specialized materials and services		-
Office and general supplies and services	2,250,500	4,069,826
Fuel, Oil and lubricants		400,000
Routine maintenance – vehicles and other transport		426,119

equipment		
Routine maintenance – other assets		29,998
Total	**20,271,650**	**14,678,473**

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to primary schools	40,250,000	38,647,354
Transfers to secondary school	34,150,000	41,550,000
Transfers to tertiary institution	8,750,000	4,000,000
TOTAL	**83,150,000**	**84,197,354**

7. OTHER GRANTS AND OTHER PAYMENTS

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary school	20,426,002	22,287,447
Bursary – tertiary institution	11,118,467	15,496,560
Bursary – special school	4,761,285	-
Mock & CAT		-
Social Security programmes (NHIF)		-
Security projects	15,200,000	11,150,000
Sports projects	3,587,800	2,747,100
Environment projects		-
Emergency projects	5,600,000	9,578,100
Total	**60,693,554**	**61,259,207**

8. ACQUISITION OF ASSETS

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	3,700,000.00
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets		-

Purchase of Specialized Plant, Equipment and Machinery		-
Rehabilitation and Renovation of Plant, Machinery and Equip.		-
Acquisition of Land		-
Acquisition of Intangible Assets		-
Total	-	**3,700,000.00**

9. OTHER PAYMENTS

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

10:CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2021-2022	2020-2021
	Kshs	Kshs
Co-operative Bank – Thika (01120074416200)		-
Equity Bank – Thika (0090279844251)	2,606,891	12,013,417
Total	**2,606,891**	**12,013,417**
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations	-	-
	-	-
Total	-	-

11: OUTSTANDING IMPRESTS

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

Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Total		-	-	-

12A. RETENTION

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

12B. GRATUITY

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

13. BALANCES BROUGHT FORWARD

	2021-2022 (1st July 2022)	2020-2021 (1st July 2020)
	Kshs	Kshs
Bank accounts	12,013,417	17,113,661
Cash in hand		-
Imprest		-
Total	12,013,417	17,113,661

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance**b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs

Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (*specify*)	-	-	-
TOTAL	-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST`

	2021-2022	2020-2021
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	-	-
Imprest issued during the year (B)		-
Imprest surrendered during the Year (C)		-
closing accounts 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 1st 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-E		

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-

Others	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	1,847,200	-
Use of goods and services	(4,873,408)	-
Amounts due to other Government entities	15,895,818	-
Amounts due to other grants and other transfers	14,321,161	-
Acquisition of assets		-
Others		-
Funds pending approval		-
	27,190,771	-

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances	17,754,723.47	30,677,823.55
	17,754,723.47	**30,677,823.55**

ANNEX 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.					
11.					
12.					
Sub-Total					
Grand Total					

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

ANNEX 3 –UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
Administration and Recurrent				
	Compensation of employees	1,847,200	1,008,906.00	
	Committee allowances		1,875,957.45	
	Use of goods and services		1,626,364.72	
Monitoring and evaluation				
	Monitoring and evaluation field visit allowances		3,121,031.72	
	Capacity building		1,037,126.00	
	Committee allowances		250,000.00	
	Use of goods and services		1,452,382.00	
Amounts due to other Government entities				
Emergency	Take care of emergency Occurrences		1,623,727.33	
Sub-Total			11,995,495	
Amounts due to other grants and other transfers				

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
Sub-Total				
Acquisition of assets				
Others (*specify*)				
Projects:				
enviroment		2,741,977.00		
kihumbuini police station		2,700,000.00		
nanga police station		1,500,000.00		
kirwara police station		2,000,000.00		
rwitira primary		1,000,000.00		
ithanga secondary school		1,100,000.00		
Nanga primary		800,000.00		
gitiri primary		1,500,000.00		
emergency		1,998,794.00		
Rwegetha primary		1,750,000.00		
giatutu primary		2,800,000.00		
Mabae primary school		2,000,000.00		
Rubiru primary		1,500,000.00		
MwaniaMbogo primary school		1,100,000.00		
Kirwara High school		2,700,000.00		
Sub-Total				
Funds pending approval		4		
Grand Total		27,190,771	11,995,495	

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	10,259,410.00	-	-	10,259,410.00
Buildings and structures	3,094,999.00	3,700,000	-	6,794,999.00
Transport equipment	3,843,846.20	-	-	3,843,846.20
Office equipment, furniture and fittings	1,747,989.00	-	-	1,747,989.00
ICT Equipment, Software and Other ICT Assets	2,509,656.20	-	-	2,509,656.20
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	**21,455,900**	**3,700,000**	-	**25,155,900**

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2022

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
CCM Gatanga Girls Secondary School	Co-Operative	01141734294500	1,169.00	1,002,250.00
CDF Office Mabanda	Co-Operative	01141557676700	234,586.05	74,882.30
Chomo Mixed Day Sec School	Co-Operative	01141833478500	0.50	1,595,476.25
Del Monte Secondary School CDF	Co-Operative	01141833905600	49,005.00	99,005.00
Gakurari Secondary School	Co-Operative	01139074146000	40,292.50	37,210.00
Gatakaini Assistant Chief"s	Co-Operative	01141833788600	11,667.35	0.00
Gatanga CDF Sports Account	Co-Operative	01141278419400	3,309.45	3,309.45
Gatanga DCC's Office	Co-Operative	01141833514700	19,382.00	1,218,722.00
Gatanga Law Courts Office	Equity	0090282332233	553,800	0.00
Gatanga Primary School	Co-Operative	01141734215800	126.82	22,226.82
Gatanga Technical & Vocation	Co-Operative	01141833696000	402.90	0.00
Gathaini Primary School	Co-Operative	01141734294100	1,005.00	500,570.00
Gatiiguru Mixed Sec School	Co-Operative	01141074889701	33,885.85	0.00
GatunguruKariara Primary School	Equity	0090282198826	537,868.00	
Gatunyu Secondary School	Co-Operative	01141558789600	3,000,030.75	215,473.50
GatunyuChief"s Office	Co-Operative	01141832787900	96,670.70	0.00
Gatura ACC's Office	Co-Operative	01141832883000	50.75	3,267,958.75

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Gatura Girls Secondary School	Equity	0090282663128	1,200,000.00	0.00
Giatutu Primary School	Co-Operative	01141734459900	2,418.00	1,105,528.00
Giteme Primary School	Co-Operative	01141734693300	4,056.25	0.00
Giteme Secondary School	Co-Operative	01141735565001	695.75	2,525,556.00
Githambia Primary School	Co-Operative	01141734694800	6,414.50	504,925.00
Githambia Secondary School	Co-Operative	01139278976100	3,350.00	103,887.50
Gititu Secondary School	Co-Operative	01141833694300	44,190.25	0.00
Gituamba Primary School	Co-Operative	01141073046700	134,282.00	0.00
Gituamba Secondary School	Co-Operative	01141832355700	3,191.00	0.00
Iembeni Secondary School Cdf	Co-Operative	01141832946300	47.00	0.00
Iganjo Primary School	Co-Operative	01141734553700	1,146.50	0.00
Ithanga Primary School	Co-Operative	01141558704900	1,400,180.00	80.00
Ithanga Secondary School	Co-Operative	01141833674900	79,836.50	0.00
Ithangarari Primary	Co-Operative	01141734273000	120,668.75	0.00
Ithangarari Secondary School	Co-Operative	01141074624100	1,215,144.25	0.00
JogooKimakia Secondary School CDF	Co-Operative	01141833904400	119,792.75	3.00
Kagarii Primary School	Co-Operative	01141734693600	663.50	698,757.00
KamunyakaKiumu Secondary School	Equity	0090290595495	2,305.00	0.00

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Karangi Secondary School-Cdf	Co-Operative	01141735285200	91,147.25	0.00
Karega Primary School	Co-Operative	01141278770000	672.50	0.00
Kiama Primary School	Co-Operative	01141558099400	0.00	0.00
Kimakia Police Post PMC	Equity	0090282696077	2,100,000.00	0.00
Kiamwathi Secondary Schools	Co-Operative	01141833650700	189,135.50	0.00
Kiangigi Primary School	Co-Operative	01141558296300	35,688.75	35,688.75
Kiarutara Primary School	Co-Operative	01141734554000	108.75	58.00
Kiganjo Assistant Chief's Office CDF	Co-Operative	01141832979000	1,072.00	1,072.00
Kigio Secondary School	Co-Operative	01141833455500	667.00	969,695.00
Kihumbuini ACC's Office	Co-Operative	01141833967600	1.00	39,860.00
Kihumbuini Secondary School	Co-Operative	01139278419300	1,297,843.35	1,012,481.25
Kimandi Secondary School Cdf	Co-Operative	01139073470902	0.00	1,570,989.50
Kirwara Police Station	Co-Operative	01134278981000	216,643.75	2,779,623.50
Kirwara Primary School Cdf	Co-Operative	01109279970600	13,657.75	20,561.25
Kiunyu Primary School Cdf	Co-Operative	01141429307500	57,207.50	0.00
Mbugiti Boys High School	Equity	0090279180138	0.00	103,894.00
Mianyani Chief's Office CDF	Co-Operative	01141832052400	20,249.50	4,385.50
Mianyani Primary School	Co-Operative	01141428570800	48,120.63	0.00

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Mugumo Day Mixed SecSch	Co-Operative	01141833633800	1,010.15	0.00
Mukurwe Chief's Office	Co-Operative	01141832047000	9,743.50	9,743.50
Muti Secondary School Cdf A/C	Co-Operative	01141833660500	26.75	0.00
Mwagu Primary School Cdf	Co-Operative	01141734712400	1,001,233.75	0.00
Mwanawikio Primary School CDF	Co-Operative	01139278357900	421,280.00	421,280.00
Mwea Primary School	Co-Operative	01141735286300	59,380.00	0.00
Mwitingiri Primary	Co-Operative	01141734771100	3,316.25	0.00
Ndakaini Secondary School	Co-Operative	01141833644700	186,348.00	0.00
NdunyuChege Primary School CDF	Co-Operative	01141558875800	1,647.50	20,192.50
Ngatho Secondary School Cdf	Co-Operative	01141557079800	17,403.25	0.00
Ngelelya Secondary Shool CDF	Co-Operative	01141832877000	53.82	1,685.00
Nyaga Administration Police Post CDF	Co-Operative	01141832979100	74,343.00	998,975.00
Rubiru Primary School	Equity	0090279141878	0.00	100,667.50
Rwaitira Primary School	Co-Operative	01141428529700	4,464.00	2,003,335.00
Rwegetha Primary School	Co-Operative	01141558713800	1,912,654.50	1,525,489.50
Rwegetha Secondary School	Co-Operative	01139074174700	960.00	2,717,155.10
St. Basil Gathanji Secondary School	Equity	0090279164962	0.00	1,150,607.40
St Teresa Secondary School	Co-Operative	01141429941500	243,757.63	195,706.63

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
Thungururu Secondary School	Co-Operative	01141428557400	2,221.39	48,535.89
Thuthua Chief's Office	Co-Operative	0114922304000	228.50	0.00
Wanyaga Primary SchoolCdf Ac	Co-Operative	01141429648900	1,100,572.63	0.00
Total			**17,754,723.27**	**30,677,823.55**

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)

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Name
Fund Account Manager