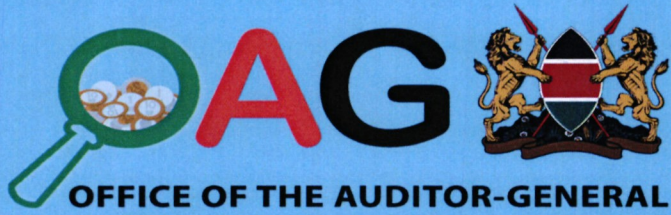


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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DATE: 10 AUG 2022
TITLES
OF Hon Owen Baya MP
Deputy Leader Majority Party
Gertrude chebet

THE AUDITOR-GENERAL

ON

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

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



OFFICE OF THE AUDITOR GENERAL
CENTRAL REGIONAL OFFICE

25 APR 2023

RECEIVED
P. O. Box 267 - 10100, NYERU

THE NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

DATE: 10 AUG 2023

TABLED BY: Hon Owen Bayo, MP
Deputy leader, majority party
CLERK-AT-THE-TABLE: Gertrude Chebet

MATHIOYA 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)

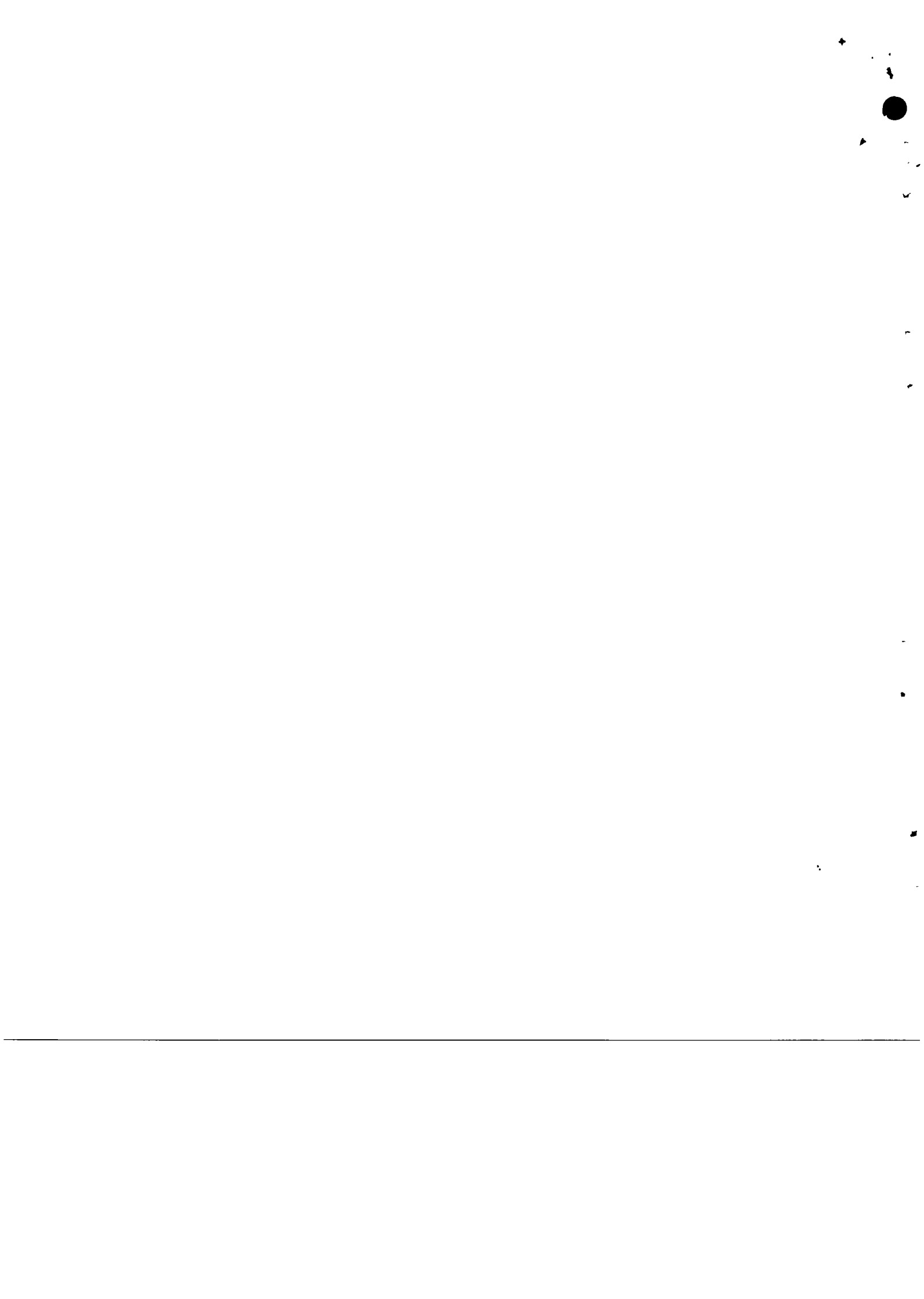


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I. Key Constituency Information and Management

(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 Mathioya 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)

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(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	Mary Kyengo
2.	Sub-County Accountant	Nicholus Kariuki
3.	Chairman NGCDFC	Peter Ite gi
4.	Member NGCDFC	Lucy Njoroge

(d) Fiduciary Oversight Arrangements

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

P.O. Box 275-10204, Kiriaini
Next to Mathioya Sub County Headquarters

(f) Mathioya Constituency NGCDF Contacts

Telephone: (254) 723945343
E-mail: cdmathioya@ngcdf.go.ke
Website: www.cdfmathioya.go.ke

(g) Mathioya Constituency NGCDF Bankers

Equity Bank
Kiriaini Branch
P.o Box 75104-00200
Nairobi

(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

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

II. NG-CDFC CHAIRMAN’S REPORT



Peter Mugo Itegi
Chairman Mathioya NG CDF

I am pleased to present the Mathioya NGCDF Annual report and financial Statements for the year ended 30th June 2022.

Mathioya constituency is one of the constituencies in Muranga county. It's the most far end constituency bordering Nyeri County.

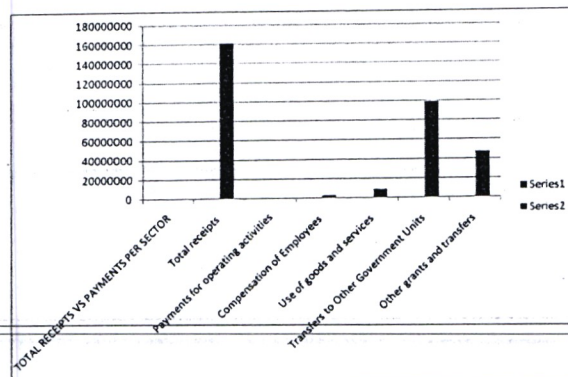
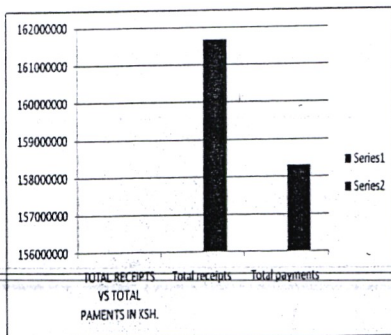
In year under review Mathioya constituency has been able to complete a number of key projects in various primary and secondary schools. The CDFC is keen in setting realistic and achievable goals by giving priority to ongoing projects to ensure their completion in time.

Mathioya CDF has ensured fairness in the disbursement of bursaries to help keep bright and needy students in school. This has gone a long way in improving the performance of the constituency. At the same time, the constituency holds an academic day for teachers and learners every year in a bid to motivate them for improved performance.

During the FY 2021/2022, Mathioya constituency supported 726 families to access free medical services through the NHIF program for one year. This will go a long way in reducing fatalities and increasing productivity of the constituency.

There has been great co-operation between the CDF and other sectors like KERRA and water departments to ensure easy access to clean water and ease in movements.

Disbursement of funds this year has been greatly improved; from about 50% to 70%. This has in turn improved service delivery due to the improved infrastructure. Transfer to government entities was at 80% and those to other projects that majorly include security was at 60%.



Emerging issues related to the entity include the covid 19 pandemic which has slightly affected operation of the fund.

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The fund has not been without some challenges. Due to the covid-19 pandemic there has been increased need for bursary assistance which has stretched the vote to its limits. The NG CDFC has agreed to resolve this by increasing the current allocation from 20% to at least 30% to ensure students are able to continue with learning uninterrupted.

The Mathioya NG CDF has successfully implemented some high impact projects especially in learning institutions. Some of them are as below:



Kiuu Primary School- 2 Classes/Administration Block



Kamacharia Girls Sec. School – Dining Hall

A handwritten signature in black ink, appearing to read 'Peter Mugo Itegi'.

.....
Peter Mugo Itegi
CHAIRMAN NGCDF COMMITTEE

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

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 *Mathioya Constituency 2018-2022* plan are to:

1. Improve security in the constituency. There has been major concern on security in the constituency.
2. Ensure there is improved infrastructure in learning institutions.
3. Improving access to quality education by rehabilitation/renovation/construction of classrooms, sanitary facilities, laboratories, library and boarding facilities, computer labs/classes in schools in the constituency; provision of laboratory equipment and ICT facilities to schools; provision of bursary to needy and bright students at all levels of learning; and connection of all schools to the national grid;
4. Environment. This includes planting trees and water harvesting to avoid damage of infrastructure.

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 Program	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 beneficiaries at all levels	In FY 21/22 Bursary beneficiaries increased from 4,000 to 5,000; 23 primary schools were renovated and 10 secondary schools received various infrastructure facilities.
Security	Construction of offices for	Improved service delivery	Number of offices	19 offices constructed for

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Constituency Program	Objective	Outcome	Indicator	Performance
	chiefs/assistant chiefs.	to the public.	constructed	chiefs/assistant chiefs in the FY 2021/2022
Environment	To provide water harvesting tanks in learning institutions	Improved access to clean water and reduced damage to infrastructure	Water tanks/guttering supplied to schools	Installation of 10 tanks and guttering in to ten institutions
Emergency	Mitigate emergency occurrences	Reduced health hazards and accidents	Construction of toilets and improving access roads to schools	Toilets constructed at Warugara/kambar a primary schools and repair of access roads to ruru and kanoro primary schools.

IV. Environmental and Sustainability Reporting

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

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

- 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. Xxx 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. xxx 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 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-

Mathioya NGCDF Constituency is committed to fair and ethical market practices. 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 practices ensure that all vendors get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organizational 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, honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

5. Community Engagements-

Mathioya 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.

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



.....
Name MARY KYENGO
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-Mathioya 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.

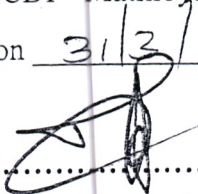
The Accounting Officer in charge of the NGCDF-Mathioya Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (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 Mathioya 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 Mathioya 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- Mathioya Constituency financial statements were approved and signed by the Accounting Officer on 31/3/2023



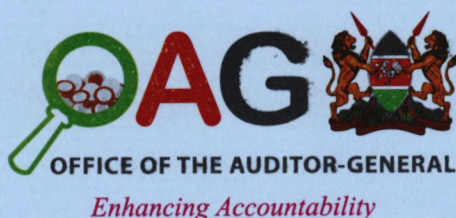
.....
Name: MARI E KIDOGO
Chairman – NGCDF Committee



.....
Name: MARY KYENGO
Finance Account Manager

REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MATHIOYA 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 National Government Constituencies Development Fund - Mathioya Constituency set out on pages 1 to 39, 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 - Mathioya Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Non-Disclosure of Retention Monies

The statement of assets and liabilities and as disclosed in Note 12.A to the financial statements reflects Nil balances in respect to retention monies. However, during the financial year ended 30 June, 2022, the Fund had disbursed amount of Kshs. 64,410,000 to various contractors for works undertaken. Review of the Fund's Project Management Committee (PMC) accounts, revealed that there existed no records or assets register of retention monies for completed projects. It was therefore, not possible to confirm how much money in the PMC bank accounts relate to retention monies or which contractors are owed the retention monies.

In these circumstances, the accuracy of the Nil balance and presentation of the financial statements' component on retention could not be confirmed.

2. Inaccuracies in the Financial Statements

The statement of assets and liabilities reflects fund balance brought forward and prior year adjustments balances of Kshs.23,147,307 and Kshs.1000 as at 30 June, 2022. However, Notes 13 and 14 to the financial statements reflects Nil balances resulting to an explained variance of Kshs.23,147,307 and Kshs.1,000 respectively. Further, Note 13 and 14 for the year 2020/2021 reflected closing balances of Kshs.19,574,285 and Kshs.518,451 while comparative amounts for the same Notes for the year 2021/2022 reflected Nil.

In the circumstances, the accuracy of the financial statements 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 - Mathioya 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

Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, the Management has not resolved the issues nor given any explanation for failure to adhere to the provisions of 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 matter 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

Unutilized Projects

During the projects physical verification and inspection done in the month of March, 2023, twenty-five (25) projects valued Kshs.37,691,777 were verified. However, four (4) projects costing Kshs.5,450,000 were observed to have been complete but not in use as detailed below.

	Project Name	Amount Allocated (Kshs.)
1	Kirungu Assistant Chief office	1,150,000
2	Chui Chief's Office	1,500,000
3	Kairo Chief's Office	1,850,000
4	Kiambuthia Assistant Chief Office	950,000
	Total	5,450,000

In the circumstances, value for money on the amount of Kshs.5,450,000 spent on the four (4) projects may not have been realised by the public.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Lack of Valuation for Fixed Assets

The summary of fixed assets register and as disclosed in Annex 4 of the financial statements reflects a historical cost of Kshs. 22,092,752. However, the motor vehicles, buildings and other non-current assets had not been valued since they were procured.

In the circumstances, the value of the assets could not be confirmed.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of 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 controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gatundu, CBS
AUDITOR-GENERAL

Nairobi

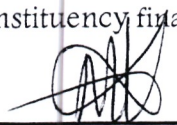
14 June, 2023

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

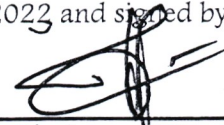
	Note	2021-2022 Ksh.	2020-2021 Kshs
RECEIPTS			
Transfers from NGCDF Board	1	182,177,758	161,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	348,000	296,000
TOTAL RECEIPTS		182,525,758	161,663,724
PAYMENTS			
Compensation of employees	4	1,714,797	3,151,674
Use of goods and services	5	12,874,825	8,840,746
Transfers to Other Government Units	6	69,410,000	99,100,000
Other grants and transfers	7	82,414,961	47,219,733
Acquisition of Assets	8	-	297,000
Other Payments	9	-	-
TOTAL PAYMENTS		166,414,583	158,609,153
SURPLUS/DEFICIT		16,111,175	3,054,571

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 31/3/2022 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: MARY KYENGO

Name: JATIN WAMBURU
ICPAK M/No: 27535

Name: E. K. D. CA

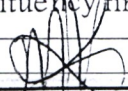
Mathioya Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

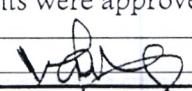
VIII. Statement of Assets and Liabilities As At 30th June, 2022

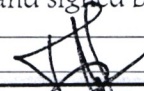
	Note	2021-2022	2020-2021
		Ksh	Ksh
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	39,259,482	23,147,307
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		39,259,482	23,147,307
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		39,259,482	23,147,307
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL ASSETS		39,259,482	23,147,307
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	23,147,307	19,574,285
Prior year adjustments	14	1,000	518451
Surplus/Deficit for the year		16,111,175	3,054,571
NET FINANCIAL POSITION		39,259,482	23,147,307

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 31/3/2022 and signed by:

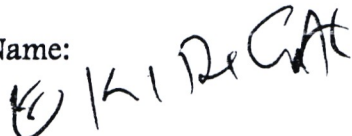

Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: MARY KYENGO

Name: JOHN MUMBUKU
ICPAK M/No: 27530

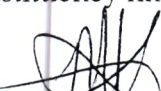
Name: 

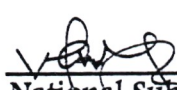
IX. Statement of Cash Flows for the Year Ended 30th June 2022


		2021-2022	2020-2021
		Kshs	Ksh
Receipts from operating activities			
Transfers from NGCDF Board	1	182,177,758	161,367,724
Other Receipts	3	348,000	296,000
		182,525,758	161,663,724
Payments for operating activities			
Compensation of Employees	4	1,714,797	3,151,674
Use of goods and services	5	12,874,825	8,840,746
Transfers to Other Government Units	6	69,410,000	99,100,000
Other grants and transfers	7	82,414,961	47,219,733
Other Payments	9	-	-
		166,414,583	158,312,153
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	1000	518451
Net Adjustments		1000	-
Net cash flow from operating activities		16,112,175	3,870,022
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	(297,000)
Net cash flows from Investing Activities		-	(297,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		16,112,175	3,573,022
Cash and cash equivalent at BEGINNING of the year	10	23,147,307	19,574,285
Cash and cash equivalent at END of the year		39,259,482	23,147,307

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 31/3/2022 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: MARY KYENGO

Name: JATW WIMBUU
ICPAK M/No: 27535

Name: 

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

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

Receipt/Expense Item	Original Budget	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				
Transfers from NG-CDF Board	137,088,879	45,088,879	205,325,065	182,177,758	0	100 %
Proceeds from Sale of Assets			0	-	-	0%
Other Receipts			348000	348,000	0	100 %
TOTAL RECEIPTS	137,088,879	45,088,879	205,673,065	182,525,758	0	100%
PAYMENTS						
Compensation of Employees	2,462,380	418,440	3,612,222	1,714,797	1,897,425	48%
Use of goods and services	9,875,618	3,854,478	16,589,225	12,874,825	3,714,400	78%
Transfers to Other Government Units	47,760,000	16,650,000	72,410,000	69,410,000	3,000,000	96%
Other grants and transfers	76,990,881	17,165,961	105,029,618	82,414,961	22,614,657	79%
Acquisition of Assets		7,000,000	7,000,000	-	7,000,000	0%
Other Payments						
Funds pending approval- AIA			1032000			
TOTAL	137,088,879	45,088,879	205,673,065	166,414,583	39,258,482	81%

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

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

Explanatory Notes.

- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]
 - (b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]
- (Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	39,258,482
Less undisbursed funds receivable from the Board as at 30 th June 2022	(0)
Add Accounts payable	39,258,482
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	1000
	39,259,482

The Constituency financial statements were approved on 31/3/2023 and signed by:


Fund Account Manager

Name: **MARY KYENGO**


National Sub-County Accountant

Name: **JATW MUMBULU**
 ICPAK M/No: **27535**


Chairman NG-CDF Committee

Name: 

*Mathioya 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(c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022	Ksh	
		Ksh	Ksh	Ksh	Ksh	Ksh	
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,462,380.00	731,402.00	418,440.00	3,612,222	1,714,797	1,897,425	47 %
1.2 Committee allowances	3,500,000	1,542,742.39	1,649,510.10	6,692,252	5,035,215	1,657,037	75 %
1.3 Use of goods and services	2,262,952.00		530,662	2,793,614	2,179,860	613,754	78 %
Total	8,225,332	2,274,144	2,598,612	13,098,088	8,929,872	4,168,216	
2.0 Monitoring and evaluation							
2.1 Capacity building	1,000,000.00			1,000,000	730,000	270,000	73 %
2.2 Committee allowances	2,880,000.00	1,316,387.00	1,674,306.00	5,870,693	4,697,084	1,173,609	80 %
2.3 Use of goods and services	232,666.00			232,666	232,666	-	100 %
Total	4,112,666	1,316,387	1,674,306	7,103,359	5,659,750	1,443,609	
3.0 Emergency							
3.1 Primary Schools	5,226,000.00	1,684,000.00	3,047,000	9,957,000	4,848,250	5,108,750	49 %
3.2 Secondary schools	1,750,000	565,000.00	1,022,000	3,337,000	1,622,885	1,714,115	49 %
3.3 Tertiary institutions	-	-	0.00	-	-	-	
3.4 Security projects	216,207	68,302.00	123206.9	407,716	200,000	207,716	49 %
3.5 Unutilized							
Total	7,192,207	2,317,302	4,192,207	13,701,716	6,671,135	7,030,581	
4.0 Bursary and Social Security							
4.1 Secondary Schools	18,659,127.00	7,949,652		26,608,779	28,154,229	(1,545,450)	106 %
4.2 Tertiary Institutions	20,000,000			20,000,000	17,275,040	2,724,960	86 %

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

4.3 Social Security	4,356,000	72,000.00	4,356,000.00	8,784,000	4,260,000	4,524,000	49 %
4.4 Special Needs	2,500,000	250,000.00	1,000,000.00	3,750,000	1,680,000	2,070,000	45 %
Total	45,515,127	8,271,652	5,356,000	59,142,779	51,369,269	7,773,510	
5.0 Sports							
5.1	2,741,777.00	4,876.00	2,749,537.00	5,496,190	2,753,750	2,742,440	50 %
Total	2,741,777.00	4,876.00	2,749,537.00	5,496,190	2,753,750	2,742,440	
6.0 Environment							
Environment							
Kiriithiru primary school	274,177.00	261,945.50	2,749,537	3,011,483	1,269,037	1,742,446	42 %
Kiuu primary school	274,177.00			274,177	274,177	-	100 %
Thuita primary school	274,177.00			274,177	274,177	-	100 %
Gaithunu primary school	274,177.00			274,177	274,177	-	100 %
Gakambura primary school	274,177.00			274,177	274,177	-	100 %
Githendu primary school	274,177.00			274,177	274,177	-	100 %
Nyakianga primary school	274,177.00			274,177	274,177	-	100 %
Warugara primary school	274,177.00			274,177	274,177	-	100 %
St. phillip secondary school	274,177.00			274,177	274,177	-	100 %
Matuto Secondary school	274,177.00			274,177	274,177	-	100 %
Total	2,741,770	261,946	2,749,537	5,753,253	4,010,807	1,742,446	
7.0 Primary Schools Projects							
Thuita primary school		2000000		2,000,000	2,000,000	-	100 %
Muthangari primary school		2000000		2,000,000	2,000,000	-	100 %
Kamune Primary			2,000,000.00	2,000,000	2,000,000	-	100 %

National Government Constituencies Development Fund (NGCDF)

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

Nyakianga primary school	1,000,000.00				1,000,000	-	100 %
Ruiru primary school	1,250,000.00				1,250,000	-	100 %
Total	25,560,000	4,000,000	6,150,000		1250000	35,710,000	100 %
8.0 Secondary Schools Projects							
Gikoe Sec. School		4,000,000.00			4,000,000	-	100 %
Gitugi mixed Sec. School			4,000,000.00		4,000,000	-	100 %
Ngamba sec. School			6,500,000.00		6,500,000	-	100 %
Gitugi girls Secondary school	3,000,000.00				3,000,000	3,000,000	0%
Kairo girls secondary school	2,000,000.00				2,000,000	-	100 %
Kiriaini girls sec. school	4,000,000.00				4,000,000	-	100 %
Mathioya day secondary school	800,000.00				800,000	-	100 %
Matuto Secondary school	1,800,000.00				1,800,000	-	100 %
Miuro secondary school	1,100,000.00				1,100,000	-	100 %
Njumbi high school	3,000,000.00				3,000,000	-	100 %
Wahundura Boys High School	4,000,000.00				4,000,000	-	100 %
Total	19,700,000	4,000,000	10,500,000		34,200,000	3,000,000	100 %
9.0 Tertiary institutions Projects							
Mathioya Technical & vocational college	2,500,000.00				2,500,000	-	100 %
Total	2,500,000				2,500,000	2,500,000	100 %
10.0 Security Projects							
Nyangiti Police			310,000.00		310,000	-	100 %

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

post										
Nyakianga police station			308,680				308,680	-	308,680	0 %
Njumbi police post			1,500,000	1,500,000.00			1,500,000	1,500,000	-	100 %
Chui chiefs office			1,500,000	550,000.00			550,000	550,000	-	100 %
Gakoe chiefs office			650,000	650,000.00			650,000	650,000	-	100 %
Gatunguru assistant chiefs			500,000	500,000.00			500,000	500,000	-	100 %
Gitugi Divisional Office			1,000,000	1,000,000.00			1,000,000	1,000,000	-	100 %
Kairi assistant chiefs office			1,850,000	1,850,000.00			1,850,000	1,850,000	-	100 %
Kairo chiefs office			1,150,000	1,150,000.00			1,150,000	1,150,000	-	100 %
Kamacharia assistant chief office			500,000	500,000.00			500,000	500,000	-	100 %
Kamacharia division office			1,000,000	1,000,000.00			1,000,000	1,000,000	-	100 %
Kambara Assistant Chiefs office			750,000	750,000.00			750,000	750,000	-	100 %
Kamune assistant chief office			500,000	500,000.00			500,000	500,000	-	100 %
Kamune chiefs office			950,000	950,000.00			950,000	950,000	-	100 %
Kiambuthia assistant chief			1,000,000	1,000,000.00			1,000,000	1,000,000	-	100 %
Kiamuturi assistant chiefs office			1,150,000	1,150,000.00			1,150,000	1,150,000	-	100 %
Kirungu assistant chief			3,000,000	3,000,000.00			3,000,000	-	3,000,000	0 %
Mathioya Security lighting project			250,000	250,000.00			250,000	250,000	-	100 %
Mihuti Assistant										

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-Mathioya 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 (Ksh), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, the 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
NGCDF Board			
	AIE NO. B 104739		20,000,000
	AIE NO. A 823681		33,000,000
	AIE NO. B124725		8,000,000
	AIE NO. B 119568		8,500,000
	AIE NO. B 124861		8,467,724
	AIE NO. B 128326		7,900,000
	AIE NO. B 128200		6,900,000
	AIE NO. B 119959		13,000,000
	AIE NO. B 129162		7,000,000
	AIE NO. B 132255		6,000,000
	AIE NO. B 138924		12,000,000
	AIE NO. B 126217		7,000,000
	AIE NO. B 105012		11,600,000
	AIE NO. B 140655		12,000,000
	AIE NO. B 105207	33,000,000	
	AIE NO. B 105509	44,000,000	
	AIE NO. B 105867	22,000,000	
	AIE NO. B 128618	5,000,000	
	AIE NO. B 128931	12,000,000	
	AIE NO. B 154128	12,000,000	
	AIE NO. B 164360	18,000,000	
	AIE NO. B 155890	10,088,879	
	AIE NO. A 895017	14,000,000	
	AIE NO. B 155995	12,088,879	
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		182,177,758	161,367,724

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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

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	348,000	296,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	348,000	296,000

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,579,197	1,575,924
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	1,446,150
Employer Contributions Compulsory national social security schemes	135,600	129,600
Total	1,714,797	3,151,674

5. Use Of Goods and Services

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	9,450	105,936
Electricity	68,505	
Water & sewerage charges	56,805	17,000
Office rent	-	-
Communication, supplies and services	-	365,000
Domestic travel and subsistence	-	
Printing, advertising and information supplies & services	1,327,400	268,500
Rentals of produced assets		-
Training expenses	730,000	1,010,400
Hospitality supplies and services	-	
Other committee expenses	4,738,950	3,485,000
Committee allowance	4,646,115	2,344,500
Insurance costs	-	-
Specialised materials and services	-	-

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Office and general supplies and services	864,140	489,400
Fuel , oil & lubricants	400,000	300,000
Other operating expenses	-	-
Bank service commission and charges	6,360	53,270
Other Operating Expenses	-	100,000
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	27,100	301,740
Routine maintenance- other assets	-	-
TOTAL	12,874,825	8,840,746

Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	35,710,000	53,500,000
Transfers To Secondary Schools (See Attached List)	31,200,000	43,950,000
Transfers To Tertiary Institutions (See Attached List)	2,500,000	1,650,000
Total	69,410,000	99,100,000

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	28,154,229	11,112,105
Bursary – tertiary institutions (see attached list)	16,645,040	14,188,550
Bursary – special schools (see attached list)	630,000	690,000
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	4,260,000	4,284,000
Social Security programmes (Bodaboda)	1,680,000	

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Security projects (see attached list)	17,610,000	6,149,930
Sports projects (see attached list)	2,753,750	2,745,610
Environment projects (see attached list)	4,010,807	2,986,165
Emergency projects (see attached list)	6,671,135	5,020,773
		42,600
Total	82,414,961	47,219,733

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	297,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	-	297,000

Notes To the Financial Statements (Continued)

9. Other Payments

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

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	-	-
<i>Name Of Bank, Account No.</i> <i>A/C no.0050290920356</i>	39,259,482	23,147,307
Total	39,259,482	23,147,307
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	39,259,482	23,147,307
<i>[Provide Cash Count Certificates for Each]</i>		

11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
Total		-	-	-

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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)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary]

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

[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	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

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

15. Changes in Accounts Receivable – Outstanding Imprests

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

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
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	-	-

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

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

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	1,897,425	6,713,607
Use of goods and services	3,714,399	1,149,842
Amounts due to other Government entities (see attached list)	3,000,000	24,650,000
Amounts due to other grants and other transfers (see attached list)	22,614,657	28,426,737
Acquisition of assets	7,000,000	7,000,000
Others (<i>AIA</i>)	1,033,000	296,000
Total	39,259,481	68,236,186

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Ksh	Ksh
PMC account balances (see attached list)	77,200,391	75,977,787
Total	77,200,391	75,977,787

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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
Construction of buildings	a	b	c	d=a-c	
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.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees		1,897,425	1,149,842	
Use of goods & services		3,714,399	6713607	
Amounts due to other Government entities				
Transfer to primary schools			10,150,000	
Transfer to secondary schools		3,000,000	14,500,000	
Sub-Total		8,611,824	32,513,449	
Amounts due to other grants and other transfers				
Bursary Secondary schools			7,949,652	
Bursary tertiary schools		1,179,510		

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Bursary special schools		2,070,000	1,250,000	
Bursary social programs (NHIF)		4,524,000	4,428,000	
Emergency		7,030,581	6,509,509	
Sports		2,742,440	2,754,413	
Environment		1,742,446	3,011,483	
Security		3,308,680	2,506,680	
Other projects		17,000	17,000	
Sub-Total		22,614,657	28,426,737	
Acquisition of assets		7,000,000	7,000,000	
Others (AIA)		1,033,000	296,000	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Sub-Total				
Funds pending approval				
Grand Total		39,259,481	68,236,186	

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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	10,000,000			10,000,000
Buildings and structures	8,535,932			8,535,932
Transport equipment	1,701,136			1,701,136
Office equipment, furniture and fittings	997,144			997,144
ICT Equipment, Software and Other ICT Assets	858,540			858,540
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	22,092,752			22,092,752

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

PMC	Bank	Account number	Bank Balance 2021/2022	Bank Balance 2020/2021
Chui primary school	30290810015	Equity	1,842,959	600,229
Gaithunu primary school	50280238476	Equity	274,347	778,055
Gakambura primary school	50299575784	Equity	305,636	3,603,129
Gikoe primary school	50280235929	Equity	18,928	742,824
Githendu primary school	50263413058	Equity	275,445	
Gitugi primary school	50263737019	Equity	1,650,231	
Iruri Primary School	50272193255	Equity	2,001,514	
Kaganjo primary school	50264884814	Equity	4,026,046	
Kagwanja primary school	50281344206	Equity	169,856	
Kairi primary school	50279020380	Equity	2,400,205	
Kambara primary school	2.2019E+11	Equity	127,270	
Kamune primary school	50281355987	Equity	238,703	
Kiamuturi primary school	50260438103	Equity	1,265,676	2,001,132
Kiraini primary school	50271925957	Equity	1,601,350	135,109
Kiriithiru primary school	50272483739	Equity	274,366	273,003
Kiriko primary school	50263413929	Equity	842,748	1,250,000
Kiru primary school	50272277453	Equity	1,500,281	
Kirungu primary school	50279224766	Equity	1,251,139	
Kiuu primary school	50262314201	Equity	292,130	500,473
Kora Primary School	50279287247	Equity	829,477	
Mananga Primary School	50272223207	Equity	1,020,245	45,425
Mihuti Primary School	50267024819	Equity	830,036	
Mioro primary school	50261918577	Equity	203,640	
Muthangari primary school	50276532583	Equity	109,834	

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Ngutu Primary School	50272272125	Equity	145,644	601,580
Nyakanga primary school	50280235929	Equity	1,268,554	175,082
Nyangiti primary school	50262357929	Equity	1,499,539	999,539
Ruiru primary school	50263413257	Equity	1,250,700	
Ruru primary school	50272859641	Equity	87,625	
Thuita primary school	50294592361	Equity	1,238,601	
Warugara primary school	50279688021	Equity	497,171	
Yakarengo primary school	50281294819	Equity	244,930	
Gikoe Secondary school	50262408025	Equity	1,445,411	
Gitugi mixed sec. school	50297638034	Equity	2,298,128	4,004,223
Kairo girls sec. school	50201511211	Equity	2,000,182	
Kiriaini girls sec. school	50201511189	Equity	4,171,949	3,546,896
Kiriti girls sec. school	50263815651	Equity	953,779	
Kiru boys high school	50281048391	Equity	813,420	2,400,000
Mananga Sec. School	50277423977	Equity	499,959	294,243
Mathioya Day Sec. School	30293791706	Equity	802,928	
Matuto secondary school	50279356342	Equity	274,278	
Mioro Secondary School	50201511202	Equity	1,100,129	
Ngamba sec. school	50281348964	Equity	6,346,980	
Njumbi high school	30280264147	Equity	3,008,025	467,515
Runyeki sec. school	50262379652	Equity	410,430	2,080,163
St. phillip gikindu primary school	50262322882	Equity	284,213	
Wahundura high school	50279980274	Equity	3,998,883	
Chui Chiefs office	50282317211	Equity	1,499,488	
Gakoe Chiefs Office	50282377003	Equity	549,488	

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Gatunguru Ass. Chiefs Office	50282313224	Equity	301,050
Gitugi Div. Office	50299225278	Equity	572,221
Kairi assistant chiefs office	50282810274	Equity	1,000,000
Kairo Chiefs Office	50282314059	Equity	795,564
Kamacharia Ass. Chiefs Office	50282313044	Equity	1,149,488
Kamacharia Div. Office	50299236807	Equity	523,674
Kambara Ass. Chiefs Office	50282315088	Equity	999,488
Kamune Ass. Chiefs Office	50282326999	Equity	749,486
Kamune Chiefs Office	50282315607	Equity	108,183
Kiambuthia Ass. Chiefs Office	50282313899	Equity	386,645
Kiamuturi Ass. Chiefs Office	50282312848	Equity	999,488
Kirungu Ass. Chiefs Office	50282315578	Equity	1,149,488
Mihuti Ass. Chiefs Office	50282313772	Equity	249,488
Mioro Chiefs Office	50282326283	Equity	999,488
Ngutu Ass. Chiefs Office	0050282414315	Equity	249,486
Njumbi divisional office	50299236794	Equity	114,476
Njumbi Chiefs Office	50282314284	Equity	166,881
			500,186

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Njumbi police post	0050282950464	Equity	1,500,000	
Nyangiti police post	50277371431	Equity	56,064	
Mathioya TVC	50277339582	Equity	3,306,468	1,650,071
Kihari primary school	8000016022	Family	1,780,775	641,162
Gatunguru sec. school	Equity	50299851556		906,917
Gititu primary school	Equity	50280847635		3,199,550
Gitongu sec. school	Equity	50260560283		1,250,105
Iruri sec. school	Equity	50278642171		226,957
J J kamothe primary school	Equity	50272365425		305,019
Kagioini primary school	Equity	50280258251		274,910
Kagongo primary school	Equity	50277306166		2,510,737
Kagumoini primary school	Equity	50292990922		306,086
Kairo primary school	Equity	50280936764		1,000,000
Kamacharia sec. school	Equity	50279368732		3,289,741
Kangongi primary school	Equity	50271974705		523,287
Kanjahi primary school	Equity	50299606228		362,910
Kanoro primary school	Equity	50265338051		1,201,359
Karugiro primary school	Equity	50265101624		244,375
Karunge primary school	Equity	50290920356		417,283
Karunge sec. school	Equity	50260384582		4,025,567
Kiambuthia primary school	Equity	50280988551		1,250,000
Kiamuturi sec. school	Equity	50277313396		6,572,871
Kihuro primary school	Equity	50272278904		1,500,847
Kihuro sec. school	Equity	50280335010		1,786,509


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Kiriaini police station	Equity	50281029617	2,000,000
Kirimiga primary school	Equity	50263419244	1,251,059
Kiriti girls sec. school	Equity	50263815651	3,364,036
Mukui primary school	Equity	50293223822	2,000,741
Ngechu primary school	Equity	50272200686	1,000,010
Nguruini primary school	Equity	50299829279	2,018,337
Nyakianga divisional office	Family	8000015733	2,947,489
Thuita assistant chiefs office	Equity	50280990324	250,000
Umbui primary school	Equity	50272134120	1,500,792
Wahundura mixed sec. school	Equity	50263776728	700,525
Wahundura primary school	Equity	50280263009	473,436
		77,200,391	75,977,787

Annex 6: Progress on Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Lack of retention register	To be maintained	resolved	
2	Report on damaged equipment	To be prepared		3 months
3	Delayed project implementation and utilisation of completed projects	Projects to be completed in good time and put to use immediately		6 months

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 Name MARY KYENGO
 Fund Account Manager.

