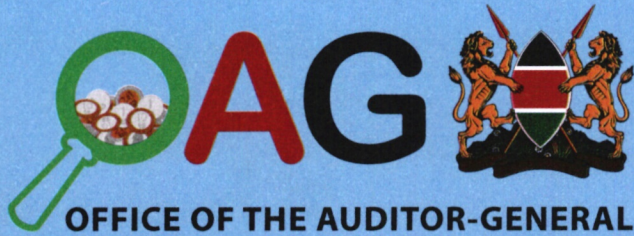
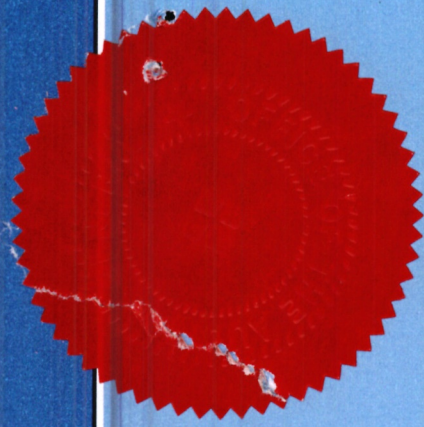


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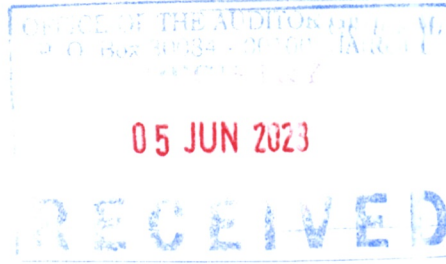
REPORT	
DATE: 27 JUL 2023	DAY: Thursday
TABLED BY: OF	Hon. Naomi Wago, MP Deputy Majority Whip
CLERK AT THE TABLE:	Enlaya Muriuki

THE AUDITOR-GENERAL

ON

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

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



Revised Template 30TH JUNE 2022



**NDHIWA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

REPORTS AND FINANCIAL STATEMENTS

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

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

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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

*Ndhiwa Constituency
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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 Ndhiwa Constituency NGCDF day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30TH JUNE 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Janes Awiti Majengo
2.	Sub-County Accountant	Meshack Amayo
3.	Chairman NGCDFC	William Ogono
4.	Member NGCDFC	Pamela Olela

(d) Fiduciary Oversight Arrangements

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

P.O. Box 61- 40302
NG-CDFC Office Building
Ndhiwa, Kenya

(f) Ndhiwa Constituency NGCDF Contacts

Telephone: (254) 710444849
E-mail: cdfindhiwa@ngcdf.go.ke
Website: www.go.ke

(g) Ndhiwa Constituency NGCDF Bankers

Equity Bank (Kenya) Limited
Homa Bay Branch
P.O. Box 75104-40300
Homa Bay, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

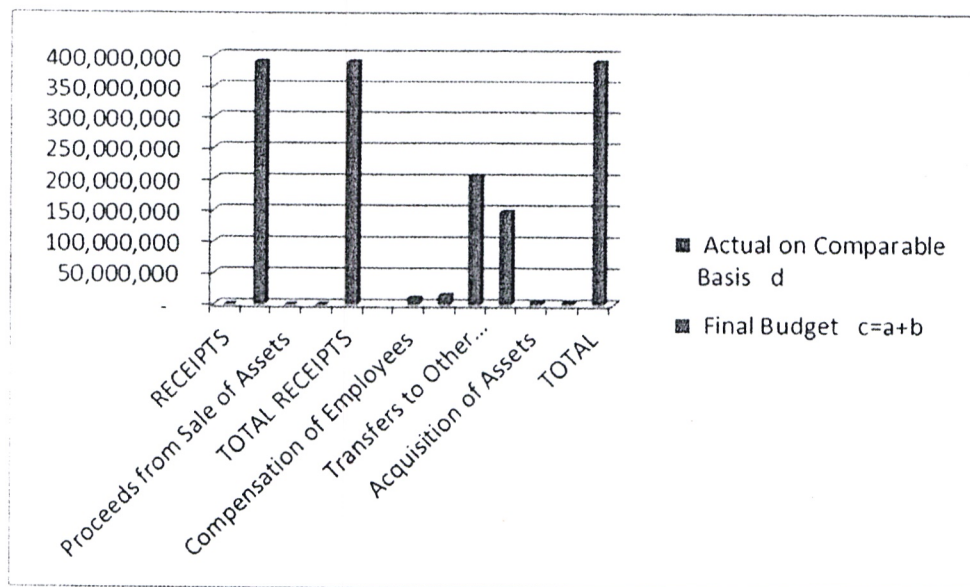
II. NG-CDFC CHAIRMAN'S REPORT



DR. WILLIAM ODENY OGONO

The NGCDFCs wish to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NGCDF have improved the Education and Security infrastructures of Ndhiwa.

a) Analysis of Budget Utilization



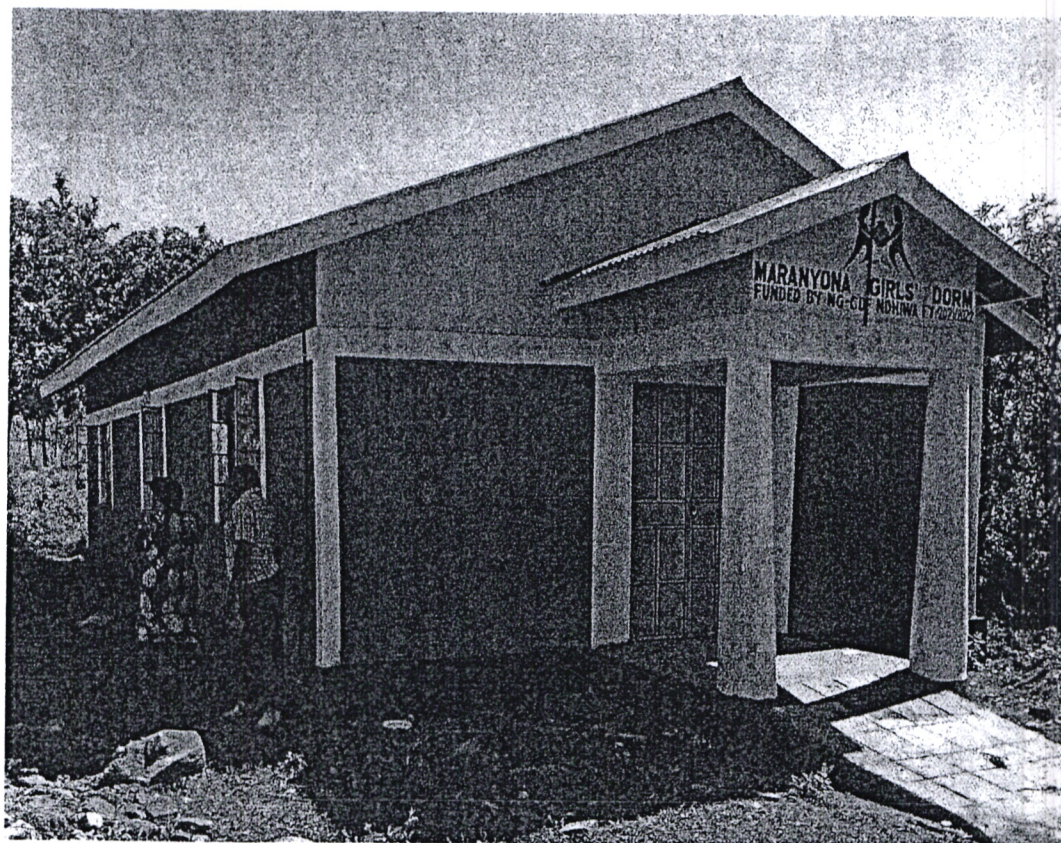
b) Key Achievements for Ndhiwa NG-CDF

The following are some projects that were done by NGCDF Ndhiwa in the financial year 2021/2022

Wayara Primary School Water Project



Completion of Maranyona Girls Dormitory



Construction of Classroom at Miranga Primary School



The NGCDF Ndhiwa economically utilized the funds received from the NGCDF Board for the development as evidenced in the key projects above.

c) Implementation Challenges

However, there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NGCDF Projects. Other issues affecting the project implementation process is the late disbursement of funds, late approval of proposals and reallocations.

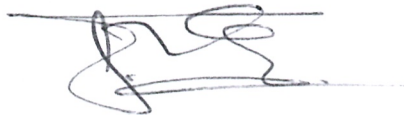
d) Recommendation

The NGCDFCs wish that the issues of having the project on going for more than 2years be addressed. NGCDF board to minimise the rate of staff turnovers in Constituencies i.e. FAM transferred before implementing the projects.

There is need to give sufficient notice for NG-CDFCs activities i.e. submission of proposals and invitation to attend workshops by the NG-CDF board.

CHAIRMAN CDFC

Sign



CHAIRMAN NGCDF COMMITTEE

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

- a) Education
- b) Water and Environment
- c) Security
- d) Sports
- e) Information Communication and Technology (ICT)

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	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rate.	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children.	Number of usable physical infrastructure built in primary, secondary and tertiary institutions. Number of bursary beneficiaries at all levels.	In the financial year 2020/2022 the, number of classrooms increased from 504 to 540. Number of laboratories increased from 10 to 13. Number of dormitories increased from 8 to 14. Number of administration blocks increased from 13 to 15. Number of higher learning

				Institution increased from 0 to 2
Water and Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives.	Drill boreholes to promote access to clean water and safe water. Equip schools and public facilities with sanitation. Facilities. Provide tree seedlings to schools to improve the forest cover.	Number of boreholes drilled. Number of sanitation facilities built in primary and secondary. Number of trees planted	In the financial year 2020/2022 the, number of boreholes increased to 7. Number of Institution Increased from 50 to 80 with trees seedlings
Security	Equip, facilitate and enhance capacity of provincial administration and other security delivery.	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery.	Number of usable physical infrastructure built in locations, sub-locations and police stations.	In the financial year 2020/2022 the, number of chiefs' offices increased from 15 to 20. Number of assistant chiefs' offices increased from 3 to 5.
Sports	Empower and develop youth and special groups.	Reduced dependence and spur economic growth through sports	Number of youth groups benefiting from the sports program.	In the financial year 2020/2022 the, number of youth groups benefiting from the sports program increased from 102 to 111
Information Communication and technology (ICT)	Enhance access to information and technology and use ICT to enhance service delivery.	Equip ICT Hubs with computer and internet connectivity to enable them improves service delivery.	Number of usable ICT Hubs with computers and internet connectivity.	In the financial year 2020/2022 the, number of ICT centers at the chiefs' offices increased from 2 to 4

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

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

Protection of the environment in which we live and operate is part of Ndhiwa NG-CDF initiatives

Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations.

Our Environmental Policy

In this policy statement Ndhiwa NG-CDF commits to:

1. Comply with all relevant environmental legislation, regulations and approved codes of practice
2. Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water
3. Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources
4. Managing and disposing of all wastage in a responsible manner;
5. Providing training for our CDFC and staff so that we all work in accordance with this and within an environmentally aware culture
6. Regularly communicating our environmental performance to our employees and other significant stakeholders
7. Developing our management processes to ensure that environmental factors are considered during planning and implementation
8. Monitoring and continuously improving our environmental performance.
9. Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

Our Environmental Action Plan

Ndhiwa NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts.

*Ndhiwa Constituency
National Government Constituencies Development Fund (NGCDF)
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These four areas together with our approach and targets for each are shown below:

Impact Area	Approach
Capacity Building	<ul style="list-style-type: none"> <input type="checkbox"/> Promote environmental awareness by sensitizing the Ndhiwa NG-CDFC, NG-CDFC staff and PMCs on good conservation practices <input type="checkbox"/> To encourage, through regular communication to Ndhiwa NG-CDFC, staff, and other stakeholders changes in individual behaviour to reduce usage
Conservation of Energy and Resources	<ul style="list-style-type: none"> <input type="checkbox"/> To maximize use of available technologies to remove the need to use paper <input type="checkbox"/> To encourage our clients to engage with us using electronic means where Possible <input type="checkbox"/> To maximize on rain water harvesting <input type="checkbox"/> To make energy efficiency a key factor in the selection of any new energy devise being purchased <input type="checkbox"/> To invest in available energy saving technologies and devices within our existing Premises
Environmental Protection and Conservation	<ul style="list-style-type: none"> <input type="checkbox"/> To promote use of volt guards to control power surges <input type="checkbox"/> We have constructed culverts and gabions to prevent soil erosion <input type="checkbox"/> To encourage tree planting in the constituency to improve the forest cover. <input type="checkbox"/> To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires
Pollution Control and Waste Management	<ul style="list-style-type: none"> <input type="checkbox"/> To ensure that all paper waste is recycled <input type="checkbox"/> To ensure segregation of waste <input type="checkbox"/> To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks

3. Employee welfare

We invest in providing the best working environment for our employees. Ndhiwa 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. Ndhiwa Constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Ndhiwa NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Ndhiwa 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.

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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.

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

VI. 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-Ndhiwa 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, 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 NGCDF-Ndhiwa 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, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Ndhiwa 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.

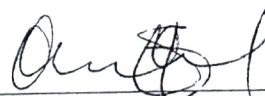
The Accounting Officer in charge of the NGCDF Ndhiwa Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for 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- Ndhiwa Constituency financial statements were approved and signed by the Accounting Officer on _____ 2022.



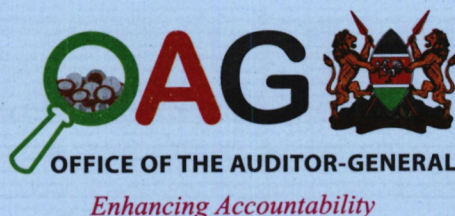
Chairman NGCDF Committee
Name:



Fund Account Manager
Name:

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
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 - NDHIWA 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 - Ndhiwa Constituency set out on pages 17 to 43, which comprise the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts 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 - Ndhiwa 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 Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variances in Comparative Balances in Statement of Cash Flows

The statement of cash flows reflects comparative amounts which differ with corresponding amounts reflected in the audited financial statements for the previous year, resulting in unexplained variances as follows:

Item	Comparative Amount in 2021/2022 (Kshs.)	Amount in 2020/2021 Audited (Kshs.)	Variance (Kshs.)
Compensation of Employees	5,704,397	5,550,085	154,312
Use of Goods and Services	7,358,872	7,513,184	(154,312)
Transfers to Other Government Entities	78,934,894	91,694,894	(12,760,000)
Other Grants and Transfers	75,387,299	61,582,199	13,805,100
Other Payments	1,200,000	2,885,000	(1,685,000)

In the circumstances, the accuracy of the comparative amounts reflected in the in the statement of cash flows for the year ended 30 June, 2022 could not be confirmed.

2. Unsupported Expenditure on Use of Goods and Services

The statement of receipts and payments reflects use of goods and services balance of Kshs.8,788,237 as disclosed in Note 5 to the financial statements. However, the supporting schedules for the expenditure reflects Kshs.10,457,676, resulting in an unexplained and unreconciled variance of Kshs.1,669,439. Further, the amount includes domestic travel and subsistence and training expenses amounting to Kshs.1,407,417 and Kshs.1,584,070 respectively, whose payment vouchers were not provided for audit review.

In the circumstances, the accuracy and completeness of the use of goods and services expenditure of Kshs.8,788,237 could not be confirmed.

3. Stale Cheques in Bank Reconciliation Statements

The statement of assets and liabilities reflects bank balance of Kshs.3,938,650 as at 30 June, 2022. However, the bank reconciliation statement provided for audit reflected unrepresented cheques totalling Kshs.25,343,182 which included stale cheques totalling to Kshs.1,714,603. The cheques had exceeded the statutory validity period of six (6) months making them unpayable, and therefore, ought to have been reversed in the

cash book. In addition, the reconciliation statement includes payments in bank statement not recorded in cash book of Kshs.61,131 which dated back to 31 March, 2019. This was contrary to Section 90(1) of Public Finance Management (National Government) Regulations, 2015, which requires Accounting Officers to ensure that any discrepancies noted during bank reconciliation exercise are investigated immediately and appropriate action taken, including updating the relevant cash books.

In the circumstances, the accuracy of the cash and cash equivalents balance of Kshs.3,938,650 as at 30 June, 2022 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 – Ndhiwa 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.

Emphasis of Matter

Budgetary Control and Performance

The statement summary statement of appropriation reflects receipts budget of Kshs.184,859,255 and actual on comparable basis of Kshs.172,277,758, resulting in underfunding of Kshs.12,581,497 or 7% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.185,540,754 and Kshs.169,020,607 respectively resulting in an under-expenditure of Ksh.16,520,147 or 9% of the budget.

In addition, the receipts budget of Kshs.184,859,255 and expenditure budget of Kshs.185,540,754 results in a variance of Kshs.681,499, signifying an unbalanced budget, contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015, which requires the budget to be balanced

The underfunding and under expenditure affected the planned activities and may have impacted negatively on service delivery to the residents of Ndhiwa constituency.

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.

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 sections 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

Failure to Involve Project Management Committees in Project Implementation

Review of project records revealed no evidence that Management involved project management committees in the implementation of projects. This was contrary to the provisions of Section 36(1) of the National Government Constituencies Development Act, 2015 which states that projects under this Act shall be implemented by the project management committee appointed in accordance with the regulations made under Section 57, with the assistance of the relevant department of Government and all payments through cheques or otherwise shall be processed and effected in accordance with government regulations for the time being in force”.

In the circumstances, value for money from the expenditure on projects for the year ended 30 June, 2022 could not be confirmed, and Management was in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

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

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

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

Those charged with governance are responsible for overseeing the 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 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 controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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


inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of 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 sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

12 July, 2023

Ndhiwa Constituency
National Government Constituencies Development Fund (NGCDF)
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VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022

	Note	2021-2022	2020-2021
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	172,277,758	168,987,197
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		172,277,758	168,987,197
PAYMENTS			
Compensation of employees	4	6,832,760	5,704,397
Use of goods and services	5	8,788,237	7,358,872
Transfers to Other Government Units	6	94,157,678	78,934,894
Other grants and transfers	7	56,219,932	75,387,299
Acquisition of Assets	8	-	2,760,000
Other Payments	9	3,022,000	1,200,000
TOTAL PAYMENTS		169,020,607	171,345,462
SURPLUS/DEFICIT		3,257,151	(2,358,265)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Ndhiwa Constituency financial statements were approved on _____ 2022 and signed by:



Fund Account Manager
Name:



National Sub-County
Accountant
Name: MESITAREK AMAYO
ICPAK M/No: 16033



Chairman NG-CDF Committee

Name: JOSEPH O. ARAI

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

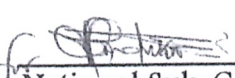
VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT ENDED 30TH JUNE 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	3,938,650	681,499
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		3,938,650	681,499
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		3,938,650	681,499
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		3,938,650	681,499
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	681,499	3,039,764
Prior year adjustments	14	-	-
Surplus/Defict for the year		3,257,151	(2,358,265)
NET FINANCIAL POSITION		3,938,650	681,499

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Ndhiwa Constituency financial statements were approved on _____ 2022 and signed by:



Fund Account Manager
Name:



National Sub-County
Accountant
Name: *Mestack Amayo*
ICPAK M/No: 16033



Chairman NG-CDF Committee

Name: *Joseph O Achar*

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

IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE 2022

		2021-2022	2020-2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	172,277,758	168,987,197
Other Receipts	3	-	-
		172,277,758	168,987,197
Payments for operating activities			
Compensation of Employees	4	6,832,760	5,704,397
Use of goods and services	5	8,788,237	7,358,872
Transfers to Other Government Units	6	94,157,678	78,934,894
Other grants and transfers	7	56,219,932	75,387,299
Other Payments	9	3,022,000	1,200,000
		169,020,607	168,585,462
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		3,257,151	401,735
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	-
Acquisition of Assets	8	-	(2,760,000)
Net cash flows from Investing Activities		-	(2,760,000)
NET INCREASE IN CASH AND CASH EQUIVALENT			
		3,257,151	(2,358,265)
Cash and cash equivalent at BEGINNING of the year	10	681,499	3,039,764
Cash and cash equivalent at END of the year		3,938,650	681,499

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Ndhiwa Constituency financial statements were approved on _____ 2022 and signed by:



Fund Account Manager
Name:



National Sub-County
Accountant
Name: MESHACK AMAYO
ICPAK M/No: 16033



Chairman NG-CDF Committee

Name: Joseph Onyango Adet

X. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30 JUNE 2022

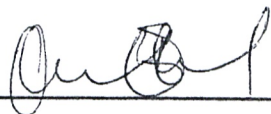
Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	681,499	47,088,877	184,859,255	172,277,758	12,581,497	93.2%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts		0		0	-	-	0.0%
TOTAL RECEIPTS	137,088,879	681,499	47,088,877	184,859,255	172,277,758	12,581,497	93.2%
PAYMENTS							
Compensation of Employees	6,035,574	681,499	115,687	6,832,760	6,832,760	-	100.0%
Use of goods and services	8,770,267		17,970	8,788,237	8,788,237	-	100.0%
Transfers to Other Government Units	74,351,174		33,826,651	108,177,825	91,657,678	16,520,147	84.7%
Other grants and transfers	42,409,864		13,810,068	56,219,932	56,219,932	-	100.0%
Acquisition of Assets	0		0	0	-	-	0.0%
Other Payments	5,522,000			5,522,000	5,522,000	-	100.0%
TOTAL	137,088,879	681,499	47,770,376	185,540,754	169,020,607	16,520,147	91.1%

*Ndhiwa Constituency
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Below is commentary on the significant and the underutilization (below 90%) and any over utilization (above 100%)

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	16,520,147
Less undisbursed funds receivable from the Board as at 30th June 2022	12,581,497
	3,938,650
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	3,938,650

The NGCDF-Ndhiwa Constituency financial statements were approved on _____ 2022 and signed by:



Fund Account Manager
Name:



National Sub-County
Accountant

Name: MESHACK AMA-TO
ICPAK M/No: 16033



Chairman NG-CDF Committee

Name: JOSEPH O. KEBE

X. BUDGET EXECUTION BY SECTORS AND PROJECTS FOR THE YEAR ENDED JUNE 30, 2022

Programme/Sub-programme	Original Budget			Final Budget		Actual on	Budget utilization difference
	2021/2022	Adjustments		2021/2022	30/06/2022		
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Kshs	Kshs	Kshs	Kshs	Kshs	Kshs		
1.0 Administration and Recurrent							
1.1 Compensation of employees	6,100,000	681,499.00	115,687	6,897,186	6,832,760	64,426	
1.2 Committee allowances	2,252,029		17,971	2,270,000	2,269,999	1	
1.3 Use of goods and services	2,447,870		0	2,447,870	2,447,869	0	
Total	10,799,899	681,499.00	133,658	11,615,056	11,550,628	64,428	
2.0 Monitoring and evaluation							
2.1 Capacity building	3,996,382		0	3,996,382	3,996,381	1	
2.2 Committee allowances	1,238,077		0	1,238,077	1,238,077	-	
2.3 Use of goods and services	1,112,666		0	1,112,666	1,040,539	72,127	
Total	6,347,125		0	6,347,125	6,274,997	72,128	
3.0 Emergency							
3.1 Primary Schools	2,380,000		38,068	2,418,068	2,418,068	-	
3.3 Tertiary institutions	4,812,207		0	4,812,207	4,812,207	-	

*Ndhiwa Constituency
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Total	7,192,207	38,068	7,230,275	7,230,275	-
4.0 Bursary and social security			-		-
Bursary Seconadry School	21,400,000	0	21,400,000	21,400,000	-
Bursary Special Schools	3,000,000	0	3,000,000	3,000,000	-
Bursary University/ Tertiary Schools	13,481,108	0	13,481,108	13,481,108	-
Social security		2,400,000	2,400,000	2,400,000	-
Total	37,881,108	2,400,000	40,281,108	40,281,108	-
5.0 Sports			-		-
Constituency Sports	2,741,778	0	2,741,778	2,741,778	-
Total	2,741,778	0	2,741,778	2,741,778	-
6.0 Environment			-		-
Environment	2,741,778	0	2,741,778	2,741,778	-
Total	2,741,778	0	2,741,778	2,741,778	-
7.0 primary school projects			-		-
Adek Primary School	1,500,000		1,500,000	1,500,000	-
Agudo Primary School	900,000		900,000	900,000	-
Aluor Primary School	800,000		800,000	800,000	-
Andiwo Primary School	1,080,000		1,080,000	1,080,000	-
Angiya Primary School	800,000		800,000	800,000	-
Apuoche Secondary School	1,200,000		1,200,000	1,200,000	-
Arina Primary School	500,000		500,000	500,000	-
Ariri Primary School	700,000		700,000	700,000	-
Bongu Primary School	400,000		400,000	400,000	-
Dunga Primary School	500,000		500,000	500,000	-
Got Kojowi Primary	600,000		600,000	600,000	-

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

School					
Goyo Primary School	900,000		900,000		
				900,000	
Jabagre Primary School	900,000		900,000		
				900,000	
Kaguria Primary School	900,000		900,000		
				900,000	
Kamolo Primary School	600,000		600,000		
				600,000	
Kanyangasi Primary School	1,800,000		1,800,000		
				1,800,000	
Kaumo Primary School	600,000		600,000		
				600,000	
Kolwalo Primary School	900,000		900,000		
				900,000	
Kome Primary School	900,000		900,000		
				900,000	
LwandaKawuor Primary School	800,000		800,000		
				800,000	
Magina Primary School	800,000		800,000		
				800,000	
Malela Primary School	900,000		900,000		
				900,000	
Malele Primary School	1,000,000		1,000,000		
				1,000,000	
Manera Primary School	400,000		400,000		
				400,000	
Manywanda Primary School	400,000	500,000	900,000		
				900,000	
Maranga Primary School	900,000		900,000		
				900,000	
Maroo Primary School	900,000		900,000		
				900,000	
Mawega Primary School	600,000		600,000		
				600,000	
Mbani Primary School	600,000		600,000		600,000
Minyere Primary School	400,000		400,000		
				400,000	
Ndhiwa Primary School	900,000	1,000,000	1,900,000		
				1,900,000	
Nguku Primary School	1,000,000		1,000,000		
				1,000,000	
NyakwereKamito Primary School	900,000		900,000		
				900,000	
Nyamware Primary	420,000		420,000		420,000

*Ndhiwa Constituency
National Government Constituencies Development Fund (NGCDF)
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School					
Nyandoto Primary School	900,000		900,000	900,000	-
Nyarongi Primary School	900,000		900,000	900,000	-
Ober Primary School	400,000		400,000		400,000
OjodeNyasosedi Primary School	900,000		900,000		900,000
Omakokoth Primary School	900,000	700,000	1,600,000	1,600,000	-
Oridi Primary School	900,000		900,000	900,000	-
Otange Primary School	1,000,000		1,000,000	1,000,000	-
Otangre Primary School	900,000		900,000		900,000
Ototo Primary School	900,000		900,000	900,000	-
Rairi Primary School	500,000		500,000	500,000	-
Ralang' Primary School	900,000		900,000	900,000	-
Ranginya Primary School	900,000		900,000	900,000	-
Ratanga Primary School	900,000		900,000	900,000	-
Sasi Primary School	900,000		900,000	900,000	-
Sibuoche Primary School	300,000		300,000	300,000	-
Unga Primary School	800,000		800,000	800,000	-
Wayaga Primary School	5,500,000	600,000	6,100,000	4,640,826	1,459,174
Wayaga Primary School	900,000		900,000	900,000	-
Wi-koonje Primary School	400,000		400,000	400,000	-
Kamasi primary school		500,000	500,000	500,000	-
Kamenya primary school		400,000	400,000	400,000	-

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

Kobodo primary school	500,000	500,000	500,000	-
Koduogo primary school	900,000	900,000	900,000	-
Koguta primary school	500,000	500,000	500,000	-
Kuoyo primary school	1,400,000	1,400,000	1,400,000	-
Miranga primary school	900,000	900,000	900,000	-
Misita primary scool	300,000	300,000	300,000	-
Ndere primary school	900,000	900,000	900,000	-
Ngere kuabuai	400,000	400,000	400,000	-
Odhiambo rambo p	500,000	500,000	500,000	-
Ombo	500,000	500,000	500,000	-
Oneno nam	400,000	400,000	400,000	-
Opanga	600,000	600,000	600,000	-
Osani	800,000	800,000	800,000	-
Osodo	500,000	500,000	500,000	-
Osogo	300,000	300,000	300,000	-
Osure	900,000	900,000	900,000	-
poya	900,000	900,000	900,000	-
radienya	600,000	600,000		600,000
Ramoya primary	400,000	400,000	400,000	-
Randore	600,000	600,000	600,000	-
Ranen Mikumu	400,000	400,000	400,000	-
Rapendhi	300,000	300,000	300,000	-
Rota	1,000,000	1,000,000	1,000,000	-
Ruga	500,000	500,000	500,000	-
Sengenge primary school	900,000	900,000	900,000	-
St philip mirogi	400,000	400,000	400,000	-
Wanjawa	600,000	600,000	600,000	-
yago	900,000	900,000	900,000	-

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

Total	47,100,000	21,500,000	68,600,000	61,720,826	6,879,174
8.0 Secondary			-		-
Longo Secondary School	400,000		400,000		400,000
Magina Secondary School	1,500,000		1,500,000		1,500,000
Mbani Secondary School	900,000		900,000	900,000	-
Ndere Secondary School	900,000		900,000	900,000	-
Ojode Got Rachar Secondary School	900,000		900,000	900,000	-
Ongako secondary school	900,000		900,000	900,000	-
Sango Secondary School	800,000		800,000	800,000	-
Sango Secondary School	400,000		400,000	400,000	-
St. NicansiusMaranyona Secondary School	1,400,000		1,400,000	1,400,000	-
Water tanks to various school		1,000,000	1,000,000	1,000,000	-
Alara		900,000	900,000	900,000	-
Andiwo sec		900,000	900,000	900,000	-
Bongu girls		600,000	600,000		600,000
Goyo sec		600,000	600,000	600,000	-
Ligodho sec		900,000	900,000	900,000	-
Mirogi boys		400,000	400,000		400,000
Mirogir girls		400,000	400,000		400,000
Rarage		400,000	400,000		400,000
Various sec school		219,300	219,300		-
Various sec school		154,500	154,500	219,300	-
Various sec school				154,500	-

*Ndhiwa Constituency
National Government Constituencies Development Fund (NGCDF)
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Total	8,100,000	6,473,800	14,573,800	10,873,800	3,700,000
10.0 Security					
Kajwang' Chiefs Office	1,100,000	0	1,100,000		1,100,000
Kobodo DEO's Office	557,208	0	557,208	557,208	-
Upper Kayambo Chiefs Office	360,000	0	360,000		360,000
Ogande Chiefs Office	1,100,000	0	1,100,000		1,100,000
Kachuth Chiefs Office	600,000		600,000		-
West Kachieng Chiefs Office	600,000	0	600,000	600,000	-
Total	4,317,208	0	4,317,208	1,757,208	2,560,000
Tertiary					
Ndhiwa KMTC	4,190,977	5,852,851	10,043,828	6,799,410	3,244,418
Total	4,190,977	5,852,851	10,043,828	6,799,410	3,244,418
Other payment					
RatangaNG-CDF Office	2,500,000		2,500,000	2,500,000	-
Kobodo ICT Hub	764,200		764,200	764,200	-
Ndhiwa ICT Hub	884,200		884,200	884,200	-
Pala ICT Hub	764,200		764,200	764,200	-
Ratanga ICT Hub	764,200		764,200	764,200	-
Total	5,676,800		5,676,800	5,676,800	-
Roads		11,355,000	11,355,000	11,355,000	-
Startegic plan		17,000	17,000	17,000	-
		11,372,000	11,372,000	11,372,000	-
	137,088,879.00	47,770,377	185,540,755	169,020,607	16,520,148
	681,499.00				

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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.

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalentts.

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 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 14th 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: 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 OTHER GOVERNMENT ENTITIES

	2021-2022	2020 - 2021
	Kshs	Kshs
		15,000,000
AIE NO. B 092520		26,000,000
AIE NO. B 104660		28,367,724
AIE NO. B 105642		227,586
AIE NO. B 119566		7,391,887
AIE NO. B 195554		9,000,000
AIE NO. B 124637		9,000,000
AIE NO. B 105050		13,000,000
AIE NO. B 119997		6,900,000
AIE NO. B 128238		6,000,000
AIE NO. B 132294		6,000,000
AIE NO. B 129200		13,000,000
AIE NO. B 138963		7,100,000
AIE NO. B 126255		10,000,000
AIE NO. B 112607		12,000,000
AIE NO. B 042761	32,688,879.30	
AIE NO. B 047007	44,000,000.00	
AIE NO. B 041083	24,000,000.00	
AIE NO. B 047450	5,000,000.00	
AIE NO. B 041290	15,000,000.00	
AIE NO. B 047710	12,000,000.00	
AIE NO. B 049297	34,388,879.00	
AIE NO. B 104322	2,500,000.00	
AIE NO. B 096578	2,700,000.00	
	172,277,758.30	168,987,197.00

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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	-	-
Total	-	-

3. OTHER RECEIPTS

	2020-2021	2019-2020
	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

Description	2021-2022	2020 - 2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	4,655,280	4,729,333
Personal allowances paid as part of salary		
House allowance	-	
Transport allowance	-	
Leave allowance	-	
Gratuity-contractual employees	2,177,480	820,752
Employer Contributions Compulsory national social security schemes	-	
TOTAL	6,832,760	5,550,085

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	897,610	1,887,936
Electricity	315,743	
Water & sewerage charges	-	
Office rent		
Communication, supplies and services	0	
Domestic travel and subsistence	1,407,417	
Printing, advertising and information supplies & services	0	
Rentals of produced assets	-	
Training expenses	1,584,070	1,608,420
Hospitality supplies and services	0	
Other committee expenses	1,137,500	1,936,245
Committee allowance	1,804,813	1,246,000
Insurance costs	-	
Specialised materials and services	-	
Office and general supplies and services	0	
Fuel , oil & lubricants	904,000	
Other operating expenses	48,508	834,583
Bank service commission and charges	0	
Security operations	-	
Routine maintenance - vehicles and other transport equipment	688,576	
Routine maintenance- other assets	0	
TOTAL	8,788,237	7,513,184

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Transfers to Primary Schools	61,588,879	17,200,000
Transfers to Secondary Schools	26,528,564	61,734,894
Transfers to Tertiary Institutions	6,040,235	-
TOTAL	94,157,678	78,934,894

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Bursary - Secondary (see attached list)	24,135,970	30,107,931
Bursary -Tertiary (see attached list)	15,736,200	18,833,536
Bursary- Special Schools	-	2,250,000
Mocks & CAT (see attached list)	-	
Social Security programmes (NHIF)	-	2,455,000
Security Projects (see attached list)	1,457,208	7,160,000
Sports Projects (see attached list)	4,441,777	2,261,247
Environment Projects (see attached list)	2,741,777	4,037,378
Emergency Projects (see attached list)	7,707,000	7,192,207
Roads		45,000
TOTAL	56,219,932	74,342,299

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial 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 Bicycles & Motorcycles	-	
Overhaul of Vehicles and Other Transport Equipment	-	
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and General Equipment	0	
Purchase of computers ,printers and other IT equipments	-	860,000
Purchase of ICT Equipment, Software and Other ICT Assets		1,900,000
Purchase of Specialized Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Acquisition of Land		
Acquisition of Intangible Assets		
TOTAL		2,760,000

9. OTHER PAYMENTS

Strategic Plan	-	-
ICT Hubs	3,022,000	1,200,000
		-
TOTAL	3,022,000	1,200,000

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10A: CASH BOOK BANK BALANCE

10A: Bank Balances (cash book bank balance)			
Name of Bank, Account No. & currency	Account Number	2021-2022	2020 - 2021
		Kshs (30/6/2022)	Kshs (30/6/2021)
<i>Equity Bank, NDHIWA NGCDF:HOMABAY BRANCH</i>	<i>A/C no.</i>	0	0
		3,938,650	681,499
		-	-
TOTAL		3,938,650	681,499

10.B CASH IN HAND

	2021-2022	2020 - 2021
	Kshs (30/6/2022)	Kshs (30/6/2021)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
TOTAL	-	-
		<i>[Provide cash count certificates for each]</i>

11: OUTSTANDING IMPRESTS

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2022)</i>
	Date imprest taken	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
		-	-	-
TOTAL		-	-	-

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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	-	-

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12B. GRATUITY

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	2,177,480	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	2,177,480	-

13. BALANCES BROUGHT FORWARD

	2021-2022	2020- 2021
	Kshs (1/7/2021)	Kshs (1/7/2020)
Bank accounts	681,499	3,039,764
Cash in hand		
Imprest		
TOTAL	681,499	3,039,764

14. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f FY 2020-21 as per Audited Financial statements Kshs	Adjustments Kshs	Adjusted Balance** b/f FY 2019/2020 Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
TOTAL	-	-	-

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15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

	2020-2021	2019-2020
	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	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 - 2019
	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 receivables D= A+B-C	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	64,429	153,754
Use of goods and services	72,127	17,970
Amounts due to other Government entities (see attached list)	13,823,592	33,826,651
Amounts due to other grants and other transfers (see attached list)	2,560,000	2,400,000
Acquisition of assets	0	-
Others (<i>specify</i>)	-	-
Funds pending approval		11,372,000
	16,520,148	47,770,375

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	1,047,027	4,134,117
Total	1,047,027	4,134,117

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	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					

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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	Outstanding Balance	Comments
		2021/22	2020/21	
Compensation of employees	Payment of staff salary and gratuity	64,429	153,754	This is fund for staff payments
Use of goods & services	Purchase of consumables for the office use	72,127	17,970	Fund is in cdf account
Sub-Total			171,725	
Amounts due to other Government entities				
Aburo Primary School	Flooring of 1 no classroom		-	The fund is still with the NGCDFB
Apuoch Primary School	Flooring of 1 no classroom		-	The fund is still with the NGCDFB
Kamasi Primary School	Completion of 2 classroom		500,000	The fund is still with the NGCDFB
Kamenya Primary School	Completion of 2 classroom		400,000	The fund is still with the NGCDFB
Kamolo Primary School	Flooring of 1 no classroom		-	The fund is still with the NGCDFB
Kobodo Primary School	fencing of school compound		500,000	The fund is still with the NGCDFB
Kodida Primary School	Flooring of 1 no classroom		-	The fund is still with the NGCDFB
Koduogo Primary School	Construction of 1 classroom		900,000	The fund is still with the NGCDFB
Apuoche Secondary School	Completion of laboratory	1,200,000		The fund is still with the NGCDFB
Bongu Primary School	Completion of classroom	400,000		The fund is still with the NGCDFB

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Mbani Primary School	Completion of classroom	600,000		The fund is still with the NGCDFB
Nyamware Primary School	Completion of classroom	420,000		The fund is still with the NGCDFB
Ober Primary School	Completion of classroom	400,000		The fund is still with the NGCDFB
OjodeNyasosedi Primary School	Completion of classroom	900,000		The fund is still with the NGCDFB
Otangre Primary School	Renovation of 5no. classrooms	900,000		The fund is still with the NGCDFB
Wayaga Primary School	Completion of classroom	1,459,174		The fund is still with the NGCDFB
Radienya	Construction of pit latrine	600,000		The fund is still with the NGCDFB
Longo Secondary School	Completion of classroom	400,000		The fund is still with the NGCDFB
Magina Secondary School	Completion of girls dormitory	1,500,000		The fund is still with the NGCDFB
Bongu girls	Completion of classroom	600,000		The fund is still with the NGCDFB
Mirogi boys	Completion of classroom	400,000		The fund is still with the NGCDFB
Mirogir girls	Completion of classroom	400,000		The fund is still with the NGCDFB
Rarage	Completion of classroom	400,000		The fund is still with the NGCDFB
Ndhiwa KMTC	Fencing of KMTC	3,244,418		The fund is still with the NGCDFB
Koguta Primary School	Completion of 2 classroom		500,000	The fund is still with the NGCDFB
Kolwalo Primary School	Flooring of 1 no classroom		-	The fund is still with the NGCDFB

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Kombe Primary School	Completion of 2 classroom		-	The fund is still with the NGCDFB
Kwoyo Primary School	Renovation of 7 classrooms		1,400,000	The fund is still with the NGCDFB
Langi Primary School	Flooring of 1 no classroom		-	The fund is still with the NGCDFB
Longo Primary School	Flooring of 1 no classroom		-	The fund is still with the NGCDFB
Manywanda Primary School	Completion of 2 classroom		500,000	The fund is still with the NGCDFB
Mariri Primary School	Flooring of 1 no classroom		-	The fund is still with the NGCDFB
Maroo Primary	Flooring of 1 no classroom		-	The fund is still with the NGCDFB
Mawega Primary School	Flooring of 1 no classroom		-	The fund is still with the NGCDFB
Miranga Primary School	Construction of 1 classroom		900,000	The fund is still with the NGCDFB
Misita Primary School	renovation of 2 classrooms		300,000	The fund is still with the NGCDFB
Ndere Primary School	Construction of 1 classroom		900,000	The fund is still with the NGCDFB
Ndhiwa Primary School	Renovation of 5 classrooms		1,000,000	The fund is still with the NGCDFB
Ndisi Primary School	Flooring of 1 no classroom		-	The fund is still with the NGCDFB
Ngere Kwabai Primary School	Flooring of 1 no classroom		400,000	The fund is still with the NGCDFB
Ober Primary	Completion of 1 classroom		-	The fund is still with the NGCDFB
Odhiambo Rambo Primary	Completion of 2 classroom		500,000	The fund is still with the NGCDFB

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Omakokoth Primary School	Fencing and completion of 1 classroom		
Ombo Primary School	Completion of 1 classroom		
Oнено Nam Primary School	Completion of 2 classroom		
Opanga Primary School	Completion of 2 classroom		
Osani Primary School	Completion of 2 classroom		
Osodo Primary School	Completion of 2 classroom		
Osogo Primary School	Completion of 2 classroom		
Osure Primary School	Construction of 1 classroom		
Poya Primary School	Construction of 1 classroom		
Radienya Primary School	Construction of pit latrine		
Rairi Primary School	Flooring of 1 no classroom		
Rambusi Primary School	Flooring of 1 no classroom		
Ramoya Primary School	Flooring of 1 no classroom		
Randhore Primary School	Completion of 2 classroom		
Ranen Mikumu Primary School	Completion of 2 classroom		
Rapedhi Primary School	Completion of 2 classroom		

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Rota Primary School	renovation of 5 classrooms		1,000,000	The fund is still with the NGCDFB
Ruga Primary School	Completion of 2 classroom		500,000	The fund is still with the NGCDFB
Sigama Primary School	Flooring of 1 no classroom		-	The fund is still with the NGCDFB
Singenge Primary School	construction of 1 classroom		900,000	The fund is still with the NGCDFB
St. Philip Mirogi Primary School	Completion of 2 classroom		400,000	The fund is still with the NGCDFB
Wanjawa Primary School	Completion of 2 classroom		600,000	The fund is still with the NGCDFB
Wayaga Primary School	completion of 3 classroom		600,000	The fund is still with the NGCDFB
Wi-Koonje Primary School	Flooring of 1 no classroom		-	The fund is still with the NGCDFB
Yago Primary School	Construction of 1 classroom		900,000	The fund is still with the NGCDFB
Water Tanks various Schools	Purchase of water tanks		1,000,000	The fund is still with the NGCDFB
Alara Secondary School	Construction of 1 classroom		900,000	The fund is still with the NGCDFB
Andiwo Secondary School	Construction of 1 classroom		900,000	The fund is still with the NGCDFB
Bongu Girls Secondary School	Completion of girls dormitory		600,000	The fund is still with the NGCDFB
Goyo Secondary School	Completion of 1 classroom		600,000	The fund is still with the NGCDFB
Ligodho Secondary School	Construction of 1 classroom		900,000	The fund is still with the NGCDFB
Longo Secondary	Completion of 1 classroom		-	The fund is still with the NGCDFB

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Mirogi Boys Secondary School	Completion of 1 classroom		400,000	The fund is still with the NGCDFB
Mirogi Girls Secondary School	Completion of 1 classroom		400,000	The fund is still with the NGCDFB
Rarage Secondary School	Completion of 1 classroom		400,000	The fund is still with the NGCDFB
Sango Secondary	Completion of 1 classroom		-	The fund is still with the NGCDFB
Various Secondary School	Purchase of lockers for schools		219,300	The fund is still with the NGCDFB
Various Secondary School	Purchase of lab equipment		154,500	The fund is still with the NGCDFB
KMTC Ndhiwa	Payment towards construction of KMTC Block		5,852,851	The fund is still with the NGCDFB
	Sub-Total		33,826,651	The fund is still with the NGCDFB
Amounts due to other grants and other transfers				The fund is still with the NGCDFB
4.3 Social Security	Payment of NHIF to elders.		2,400,000	The fund is still with the NGCDFB
Emergency	Cater for unforeseen occurrences		-	The fund is still with the NGCDFB
Bursary Special	Award to needy students		-	The fund is still with the NGCDFB
Bursary Secondary	Award to needy students		-	The fund is still with the NGCDFB
Bursary Tertiary	Award to needy students		-	The fund is still with the NGCDFB
Constituency Sports	hold sports activities		-	The fund is still with the NGCDFB
Environment	payment for environmental activities		-	The fund is still with the NGCDFB

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Kajwang' Chiefs Office	Construction of chiefs office	1,100,000		The fund is still with the NGCDFB
Upper Kayambo Chiefs Office	Completion of chiefs office	360,000		The fund is still with the NGCDFB
Ogande Chiefs Office	Construction of chiefs office	1,100,000		The fund is still with the NGCDFB
Security Kanyadoto West Chief's office	provide security		-	The fund is still with the NGCDFB
Acquisition of Assets	Acquisition of asset for the constituency		-	The fund is still with the NGCDFB
Others (<i>specify</i>)			-	
	Sub-Total		2,400,000	
Funds pending approval				The fund is still with the NGCDFB
Roads	Provide access to schools		11,355,000	The fund is still with the NGCDFB
Strategic Plan	development of strategic plan		17,000	The fund is still with the NGCDFB
	Sub-Total		11,372,000	The fund is still with the NGCDFB
	Grand Total	16,520,148	47,770,376	The fund is still with the NGCDFB

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2020/21	Additions during the year (Kshs)	Dispos during t year (Ksh)
Land	-	-	-
Buildings and structures	15,230,000.00	-	-
Transport equipment	5,451,413.00	-	-
Office equipment, furniture and fittings	6,006,224.00	-	-
ICT Equipment, Software and Other ICT Assets	2,702,272.00	-	-
Other Machinery and Equipment	11,259,400.00	-	-
Heritage and cultural assets	-	-	-
Intangible assets	-	-	-
Total	40,649,309.00	-	-

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

PMC	Bank	Account number	Bank Balance	Bank Balance
			2021/2022	2020/21
Manywanda Primary School	Cooperative	01141076032400	400,000	0
Misita Primary School	Cooperative	01141047962000	0	0
Ngere Primary School	Cooperative	01141048111700	1026	0
Osani Primary School	Cooperative	0114108242900	0	0
Yago Primary School	Cooperative	01141076012100	0	0
Wayaga Primary School	Cooperative	01141076031900	3000	0
Kongo Primary School	Cooperative	01141048039600	2000	0
St.Philip'sMirogi Primary School	Cooperative	01141076029200	0	0
Odhiambo Rambo Primary School	Cooperative	01141048031800	1000	0
Koduogo Primary School	Cooperative	01141076034600	14791	0
Ndere Primary School	Equity	0980281986522	16,210	900,000
Koguta Primary School	Cooperative	01141076028000	2000	0
Rapedhi Primary School	cooperative	01141076036200	1000	0
Osodo Primary School	Cooperative	0114104791200	5000	0
Kaguria Primary School	Cooperative	01141048029600	0	0
Nyarongi Primary School	Cooperative	01141048004600	0	0
Mbani Primary School	Cooperative	01141048791700	0	0
Ralang Primary School	Cooperative	01141048031200	1000	0
Kaumo Primary School	Cooperative	01141048065900	0	0
Ototo Primary School	Cooperative	01141048062000	0	0
Otange Primary School	Cooperative	01141076027100	0	0
Ranganya Primary School	Cooperative	01141076029700	0	0
Lwandakawuor Primary School	Cooperative	01141048792100	0	0
Mawega Primary School	Cooperative	01141076034500	0	0
Kamolo Primary School	Cooperative	01141048058800	600,000	0
Got-Kojowi Primary School	Cooperative	01141076032700	0	0
Maranyona Mixed Secondary School	Cooperative	01120076496500	0	0
Kachuth Chief's Office	Cooperative	01141637532900	0	0
	TOTAL		1,047,027.00	900,000.00

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 for the financial year 2020/2021.

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)
	<p>6.1 Inaccuracy of financial statements Review of financial statement reveals that the summary statements of appropriation which include actual on comparable indicated the payments that are not as per the financial statement notes. Management should adjust the statement to agree with the notes to the financial statement</p>	<p>❖ The statement of appropriation figures has been adjusted.</p>	Resolved	9/5/2022
	<p>6.2 Compensation of employees No. 4 to the financial statements on compensation of employees is comprised salaries to staffs and gratuity of kshs 4,729,333 and 820,752 respectively. However examination of the payment vouchers and enquiry from the staff revealed that the whole amount relates to salaries and that no gratuity was paid during the year. In addition the figure is overstated by kshs 111,500 which relates to staff per diems, fuel and repairs and maintenance. Further</p>	<p>❖ The staff gratuity is paid upon the expiry of contract of which the NGCDFC staffs were engaged for a period of three years from 2018-2021. Asper the NGCDF Board circular on submission of project proposal which requires that each constituency to budget for staff gratuity, the Ndhiwa NGCDF had budgeted for the same and this was the paid in the financial year 2021/2022. It's a requirement that gratuity should only be provided for and not paid for.</p>	Resolved	9/5/2022

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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)
	payment voucher number 483 of kshs 405,870 for salary for the month of December is erroneously posted in the ledger as kshs 483,870 resulting to an overstatement of kshs 78,000	❖ The figure posted in the ledger of kshs 483,870 has been corrected to 405,870 for salary for the month of December 2020		
01	<p>6.3 Renovation of Five Classrooms at Abuoro Primary School</p> <p>Transfer to other government entities figure of Kshs. 78,934,894.00 includes Kshs. 17,200,000.00 in respect of transfers to primary schools out of which Abuoro primary school was allocated Kshs. 1,300,000.00 for renovation of five classrooms. Review of records noted that the tender for renovation of class rooms was awarded to Zaaw Housing and Interior Design Contractor Ltd at a contract sum of Kshs. 1,300,000.00 and the a total of Kshs. 1,231,929.00 had been paid to the contractor. However, physical verification of the project carried out on 7th April 2022 revealed various cases of poor workmanship as enumerated below;</p> <ol style="list-style-type: none"> i. Chipped and cracked floors. ii. Cracked walls. iii. Two classrooms had no doors against the BQ. 	<p>❖ The renovation was done when the pupils were in school and as a result the classrooms were being used during curing process with benches which brought about Chipped and cracked floors, however, the retention was withheld in the PMC Account of which the contractor was to be paid upon the repairs noted.</p> <p>❖ The contractors have been informed for the repairs of the said cracks. There was also retention which was withheld in the PMC Account of which will be paid upon repairs of cracks.....File is attached for audit verification.....Appendix 002</p> <p>❖ Fitting of both doors and windows were done for all the 5no. Classrooms renovated, however 2no. doors for lower classes was damaged by the pupils and the</p>	Resolved	9/5/2022

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)
	Furthermore, no evidence was produced to indicate that the works are regularly supervised and monitored by the county public works officers.	<p>contractor was also noted to do the fittings before payment of retention.</p> <ul style="list-style-type: none"> ❖ The payment is normally done upon inspection report from Public Works and the Certificate has been attached for audit verification. 		
02	<p>Completion a Storey Classroom at Malela Primary School Observations</p> <ul style="list-style-type: none"> i. Included in transfer to other governments units figure of Kshs.78,934,894 is Ksh. 17,200,000 for transfers to primary schools that in turn includes Ksh. 3,600,000 for completion of 2 storey classroom at Malela Primary School. ii. The construction tender was awarded to Build High Enterprises Ltd. as the lowest evaluated bidder at a contract sum of Ksh. 7,850,000. The scope of works included construction of 2No.class rooms on ground floor and 2No.class rooms on first floor, 	<ul style="list-style-type: none"> ❖ The PMC file for Malela was not avail at the time of audit since the school was closed. However, the file is now availed for audit verification.....Appendix 003 ❖ The second contractor was a subsidiary of the first contractor therefore the agreement reached at that particular time was to allow the subsidiary contractor to move on with the works hence there was no tender advert, Tender evaluation but only award. ❖ As a result of inadequate classrooms and huge population of the pupils, the storey classrooms was used during curing process with benches which brought about Chipped and cracked floors, however, the 	Resolved	5/9/2022

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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)
	<p>installation of stair case and ramp, fixing of doors and windows, glazing, plastering, flooring of ground floor and painting. Review of records noted that the contract was terminated on 8th June 2020 as a result of the contractor abandoning the contract site without notice after being paid Kshs. 1,488,650 on 26th May 2020.</p> <p>iii. The management then proceeded to engage a second contractor, M/S Kasolo Enterprises Ltd. to complete the remaining works and paid a total of Kshs. 6,152,939. However, the following documents were not provided for audit verification;</p> <ul style="list-style-type: none"> • Tender advertisement for the second contract. • Letter of termination of Build High Enterprises Ltd. and the valuation report of works done at the time of termination to support the payment made. 	<p>contractor is still engaged and has been noted on the cracks for repairs.</p> <p>❖ The management have written to NGCDF Ndhiwa to consider adding money to facilitate the repair of the stair case. This shall be done in the financial year 2022/2023.</p>		

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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)
	<ul style="list-style-type: none"> • Tender evaluation minutes for the re-awarded tender to Kasolo Enterprises Ltd. • Contract agreement for the second contract and even the sum was not clearly disclosed. • Valuation and inspection report by public works to support the payments for the works done by Kasolo Enterprises Ltd. <p>Physical verification of the projects carried out on 7th April 2022 revealed the following instances of poor workmanship;</p> <ul style="list-style-type: none"> i. The ramp was not done. ii. The stair case was damaged and unsafe for use. iii. Chipped and cracked floors. iv. Ventilation was not done against the BQ. 			
03	<p>6.4 Non-funding of Prior Year Project at Mariwa Primary School. Observations</p> <ul style="list-style-type: none"> i. Review of the project implementation status report revealed that National 	❖ As per the Circular dated 29 th May 2019 on status of incomplete projects funded under NG-CDF, the Ndhiwa NG-CDF through the fund account manager had submitted areport of all ongoing project with	Resolved	5/9/2022

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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)
	<p>Government Constituency Development Fund for Ndhiwa constituency funded completion of three class rooms at Mariwa Primary School in the financial year 2014/ 2015.</p> <p>ii. However, physical verification at the time of audit noted that the project remained incomplete and stalled.</p> <p>iii. In addition, review of records noted that the project has not received additional funding since then and there was no explanation given as to why they have not been funded in the subsequent years yet the classrooms were not in a good condition for use.</p>	<p>the cost of the outstanding works which was dully certified by the works officer. This was meant to facilitate consultations aimed at determing mechanism of their funding to completion to avoid wastage of resources and cost escalation. Mariwa Primary being one of them was considered in the report... attached is a circular for incomplete/onging projects funded under NG-CDF(Appendix 004)</p>		
05	<p>Purchase of a School bus at Oridi Girls Secondary School-Kshs. 7,500,000</p> <p>Observation</p> <p>Included in transfer to other governments units figure of Kshs.78,934,894 is Ksh. 61,734,894</p>	<p>Management Response</p> <p>Management Response</p> <ul style="list-style-type: none"> ❖ The entity used Government prequalified vehicle suppliers to identify the most responsive supplier. ❖ The entity wanted Isuzu bus hence 	Resolved	9/5/2022

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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)
	<p>for transfers to secondary schools that in turn includes Ksh. 7,500,000 for purchase of a 52 seater school bus for Oridi girls Secondary School.</p> <p>However, the following anomalies were noted:</p> <ul style="list-style-type: none"> i. The National Government Ndhiwa Constituency Development Fund resorted to direct procurement contrary to section 104 of the Public Procurement and Disposal Act, 2015. ii. The procurement of the new Isuzu semi-luxury Buses Model FRR 90 51 Seater passenger did not adhere to Section 70 (4) of the Procurement and Disposal Act 2015, the basic procurement rules that stipulates an accounting officer of a procuring entity shall be responsible for preparation of tender documents in consultation with the user and other relevant departments. iii. There was no evidence of inspection and acceptance 	<p>decided to settle on Isuzu as a supplier...Details of payment is attached for audit verification....Appendix 005</p>		

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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)
	<p>committee pursuant to section 48 of the Public Procurement and Disposal Act 2015 and a copy of the log book of the vehicle procured was not availed for audit review.</p> <p>iv. It was not clear how the price and quality of the bus was determined, in the absence of contract letter.</p> <p>v. The advert for the procurement of the bus was not made available for audit review.</p>			
06	<p>6.1 Purchase of a Set of Lockers and Chairs Observation</p> <p>Included in transfer to other governments units figure of Kshs.78,934,894 is Ksh. 61,734,894 for transfers to secondary schools that in turn includes Kshs. 18,208,059 paid to Ndhiwa Brilliant Brains Enterprises to supply 50 lockers and chairs in 32 secondary schools. However, the following anomalies were noted:</p> <p>i. The advert for the supply of</p>	<p>❖ The advert for the supply was attached in the bill of quantities which was not avail at the time of audit and is now availed for audit verification. Furthermore, the voucher paid to star publication newspaper for the advert for supply of 50 lockers and chair for both 32 secondary schools in fy 2019/2020 is also attached for audit verification....Appendix 006</p> <p>❖ The National Constituency Development Fund Board approved Ksh10,000,000 in financial year</p>	Resolved	

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)
	<p>lockers and chairs were not made available for audit review.</p> <p>ii. The National Constituency Development Fund Board only approved Ksh 6,250,000 but the NG Ndhiwa CDF paid Ksh 18,208,059 resulting a difference of Ksh 11,958,059 that were spent without NG CDF board approval.</p> <p>iii. The payment voucher also lacked the requisition letter from the benefitting schools</p> <p>iv. The payment vouchers also lacked the inspection and acceptance committee report.</p>	<p>2019/2020 and ksh 6,250,000 in financial year 2020/2021 as per the attached approved code list respectively for the proposed supply and delivery of a set of 50 lockers and chairs. Kshs 2,500,000 was also approved for supply and delivery of KMTTC Textbooks asper the attached codelist.....Appendix 007</p> <p>❖ After an advert was made for the proposed supply of a set of 50 lockers and chairs 32 secondary schools, opening and evaluation of the suppliers were done for the bidders. Ndhiwa Brilliant Brains Enterprises being the bidder chosen by the evaluation team, it was awarded the contract for the supply in the financial year 2019/2020 of which Kshs 10,000,000 was approved by the NGCDF Board for supply of a set of 50 lockers and chairs. In financial year 2020/2021 kshs 6,250,000 was approved by the NGCDF Board for a set of 50 lockers and chairs for 20 secondary schools. The total secondary school within Ndhiwa sub county is 52 of which out of this 32 secondary</p>		

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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)
		<p>school was funded in financial year 2019/2020 and 20 schools was funded in financial year 2020/2021.</p> <ul style="list-style-type: none"> ❖ The Ndhiwa Brilliant brains enterprises was also awarded tender for supply of KMTC Campus text books at a contract sum of kshs 2,500,000. Attached is the approved code list for the same 		
07	<p>6.2 Construction of Storey Tuition and Administration block for Ndhiwa KMTC Campus</p> <p>Observations Included in transfer to other government units figure of Kshs.78,934,894 is Kshs.61,734,894 for transfers to secondary schools that in turn include Kshs.17,942,254 paid to M/S Mahaya Transporter and Contractor Ltd for the proposed construction of storey tuition and administration block for Ndhiwa KMTC campus during the year under review. However, the following anomalies were noted:</p> <ul style="list-style-type: none"> i. The payments were charged as part of transfers to Secondary 	<ul style="list-style-type: none"> ❖ The payment has been corrected in the ledger and it now a transfer to tertiary school. ❖ The approved code list for project proposals, approved drawings and structural designs by relevant authorities is attached for audit verification.....Appendix 008 ❖ The appointment contract document which was signed on march 2022 was for proposed tender opening of fencing of Ndhiwa KMTC which is funded in the financial year 2021/2022. ❖ The contract document and the appointment of tender opening committee, Tender Evaluation Committee minutes for the proposed 	Resolved	9/5/2022

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)
	<p>whereas it's a transfer to tertiary school.</p> <p>ii. The project lacked project proposals, approved drawings and structural designs by relevant authorities.</p> <p>iii. The contract was signed on 10th August, 2020 whereas the appointment of tender opening committee, Tender Evaluation Committee was done on 02nd March 2022 indicating the inconsistency in the procurement process.</p> <p>iv. The performance bond of 2% of the bid amount, the certificate incorporation, NCA certificate were not made available for audit review.</p>	<p>KMTC Building is attached for audit verification.</p> <p>❖ The performance bond of 2% of the bid amount, the certificate incorporation, NCA certificate are attached for audit review.....Appendix 09</p>		