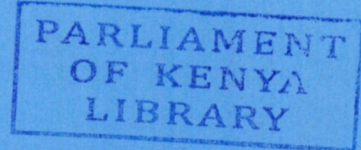


REPORT



OF

THE AUDITOR-GENERAL

ON

 THE NATIONAL ASSEMBLY	
P	
DATE: 05 JUL 2023	
TABLED BY:	Hon Owen Baya, CBS, MP Deputy leader, majority
CLERK-AT THE TABLE:	Friday Mwangi

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

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



TAVETA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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



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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

Model	Definition	Relevance to sustainable strategy
Vision	To be economically stable constituency providing equitable and sustainable use of all resources for quality life of the residents.	What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place
Mission	To promote inclusive participation and people centered development approach that support equitable and sustainable utilization of constituency resources for quality life of all residents.	This communicates what the office does to attain sustainable developments
Core Values	Integrity, professionalism and teamwork, Accountability and transparency, Diligence impartiality and respect for diversity continuous learning, To promote a culture of efficiency and transparency, To ensure the stakeholders are involved at all levels of projects implementation.	These are the norms , principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives

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National Government Constituencies Development Fund (NGCDF)
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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 TAVETA 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 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Stephen K. Charo
2.	Sub-County Accountant	David K. Munyao
3.	Chairman NGCDFC	Julita Baby Mbelle
4.	Member NGCDFC	Kirimi Morris

(d) Fiduciary Oversight Arrangements

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

P.O. Box 243- 80302
TAVETA NG CDF Building
Voi Taveta Road
Nairobi, KENYA

(f) TAVETA Constituency NGCDF Contacts

Telephone: (254)721-722246
E-mail: tavetangcdf@ngcdf.go.ke
Website: www.ngcdftaveta.go.ke

(g) TAVETA Constituency NGCDF Bankers

1. Equity **Bank, Taveta Branch**
Account no. 1420262668499
P.O. Box 305 - 80302
Taveta, 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

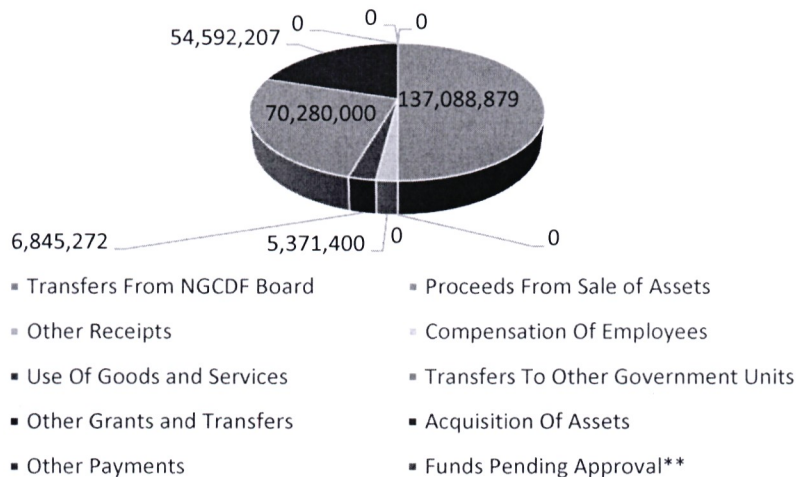


**Julita Baby Mbelle
Chairperson NG-CDF Taveta**

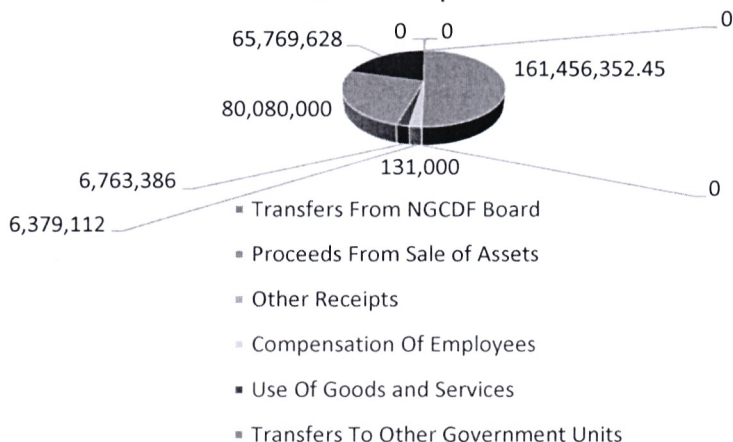
I would like to extend my gratitude to Taveta constituents for giving me the opportunity to serve in my capacity as the chairperson NG-CDFC. This demonstrates that indeed women can take up leadership especially now that Kenya is striving to achieve gender balance. As a committee, we endeavour to improve the living standards of Taveta communities by promoting access to quality education, security, environment programs has enshrined in our moto "*maendeleo kwa wote*"

Taveta constituency is one of the four constituencies in Taita-Taveta county, coast Region. The achievements mentioned herein could not have come without the great support of the NG-CDF Board, Member of Parliament with her oversight committee and all stakeholders. Our agenda is enclaved for improving livelihoods through promoting quality education at primary, secondary schools and tertiary institutions. This financial year ending June 2022 has seen us almost complete the KMTC construction and close to 200 pioneer students enrolled in the institution. There has also been tremendous increase in bursary allocation, ensuring more students are in schools. In the environment sectors through budgetary support for fencing of two primary schools. Her excellent performance can be attributed to tremendous support from the NG-CDF Board, Member of Parliament and all stakeholders. During the financial year 2021/2022 we received Kshs. 146,467,758.30, which includes funds for the last financial year which we did not receive at the closure of the financial year. Our utilization of funds for the financial year stands at 70.8% of the total budget of Kshs.137, 088,879. The low absorption of funds was due to Kshs: 60,000,000 meant for Kmtc TAVETA Campus which has not been received at the closure of the financial year. The NG-CDF Board should provide funds in time for 100% utilization to be achieved.

Original Budget



Actual On Comparable Basis



Achievements

The successful implementation of projects this financial year is attributed to the harmonious working relationship amongst the NGCDFC members, staff and technical support from the government officials as well. The synergy has been achieved through continuous training and engagement to promote team work and quality projects.

During the financial year 2021/2022 the Constituency realised tremendous improvement in infrastructure across the two key sectors namely; Education and Security Sector. Seventeen (17) new classrooms were constructed and four (4) Chief's Offices were completed. The completion of NG-CDF Office extension project will facilitate efficient and effective service delivery to Wananchi. On bursary sector, it has enabled students to perform well and lead to tremendous increment in number of students with quality grades.

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Below is a sample of projects undertaken during the financial year 2021/2022



a. Construction of Two Classrooms at Msheghesheni Primary School



b. Construction of Laboratory – Njukini Secondary school



c. Construction of Timbila Chiefs Office



d. Fencing and Construction of gate at Njoro Springs Primary School



e. Distribution of Revision Books To Secondary and Primary Schools In Taveta Constituency



(f) Distribution of Sport Equipment to Football Clubs in Taveta Constituency

Challenges

Delay in disbursement of funds from the NG-CDF Board has affected timely implementation of projects and absorption of funds allocated during the financial year, in addition insufficient funds for monitoring and evaluation and capacity building of various operatives has impacted negatively on funds administration. Covid 19 pandemic ha also posed some challenges to our operations but we

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have strived to deliver on our mandate as expected by observing the laid down guidelines by the ministry of health.

Way forward

In order to improve on timely completion of projects NG-CDF Board should disburse funds regularly.

Allocation for monitoring and evaluation vote should be increased for effective and efficient management of projects. Lastly, Projects should be funded in full to avoid delays in completion County projects committee should be operationalized for consultation at county level to guard against any duplication of projects and enhance synergy between all development agents.



.....
Name: Julita Baby Mbelle
CHAIRPERSONNGCDFCOMMITTEE

III. Statement of performance against Constituency's predetermined 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 *TAVETA Constituency 2018-2022* plan are to:

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	1. Increase access to education at primary and secondary school levels	Increased enrolment in primary schools and 100% transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels	In the FY 2021/2022 -we constructed 17 new classrooms and renovated 5 classrooms in primary schools and secondary schools, constructed 2 dormitories, 3 laboratories, purchased 160 desks and 120 lockers and chairs. The constituency was able to achieve a 98% transition from primary to secondary school.
	2. Provide access to medical, health and technical training courses to secondary school graduates	Funding completion of KMTTC Taveta Campus.		

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				-5,150 Bursary beneficiaries at all levels were funded as per the attached schedules The KMTCC Taveta campus admitted 150 pioneer students in September 2019.
Security	1.Enhanced security and peaceful coexistence in the constituency	Increased and effective service delivery	Number of chief offices and police offices constructed	In the FY 2021/2022we funded the construction of 2 chief offices and completed Taveta Sub County police headquarters
Environment	1.Promotion of environmental conservation initiatives	Installation of water tank and gutters for harvesting water in two primary schools and fencing of one secondary school to improve security and water availability	Improved security and water availability	In the FY 2021/2022 we fenced one secondary school and installed gutters and tanks in two primary schools
Sports	Promotion of sports and cultural activities	Increased participation in sports and cultural activities	Number of sport teams supported	In the FY 2021/2022 we financed purchase of full uniforms for 13 football teams for men and 3 football teams for moment

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Disaster Management	Promotion of disaster mitigation strategies	Increased awareness of disaster preparedness measures	Number of public awareness meetings and training conducted	In the FY 2021/2022 we conducted 5 ward meetings where members of the public were sensitized on disaster mitigation measures focusing on floods, drought, fire and earthquakes We conducted 1 training for NG-CDFC and NG-CDFC staff on disaster management, fire drill was conducted by the deputy Sub County Commander
Youth Empowerment	Creation of employment activities for the youth	Establishment of constituency innovation hubs	Number of ICT hubs established	In the FY 2019/2020 we operationalized 4 constituency innovation hubs where 100 youths have already been trained on use of internet to do online jobs

IV. Environmental and Sustainability Reporting

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

- a. **Education and Training:** TAVETA NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

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

Environmental performance.

1. Environmental performance

Taveta NG-CDF promotes tree planting and roof water harvesting to increase forest cover and reduce soil erosion caused by runoff water. Project management committees and contractors are encouraged to plant tree seedlings during the construction period. The policy statement of Taveta NG-CDF includes;

- Regular communicating of our environmental performance to our stakeholders
- Monitoring and improving of our environmental performance
- Developing our management processes to ensure that environmental factors are considered during planning and implementation.
- Comply with all relevant environmental legislation, regulations and approved codes of practice.

2. Employee welfare

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

3. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

4. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

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



.....
Name: Stephen Kahindi Charo

FAM

V. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF- TAVETA Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF- TAVETA Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- TAVETA 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 TAVETA 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 Taveta 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- TAVETA Constituency financial statements were approved and signed by the Accounting Officer on 33/9 2022.



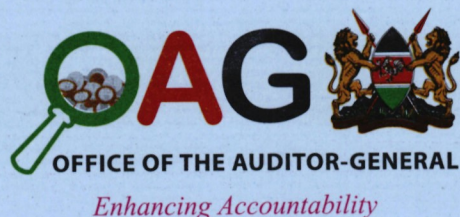
.....
Name: Julita Baby Mbelle
Chairman – NGCDF Committee



.....
Name: Stephen K. Charo
Finance Account Manager

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TAVETA 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 control, 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 - Taveta Constituency set out on pages 26 to 64,

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

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

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

Basis for Qualified Opinion

Bank Balance - Unreversed Stale Cheques

The statements of assets and liabilities reflects bank balance of Kshs.2,595,226. Review of the supporting bank reconciliation statement as at 30 June, 2022 revealed unrepresented cheques amounting to Kshs.3,482,740, out of which Kshs.107,252 was in respect of stale cheques not reversed in the cash book. Further, the Board of Survey Report as at 30 June, 2022 was not provided for audit review.

In the circumstances, the accuracy and completeness of bank balance of Kshs.2,595,226 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 - Taveta 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 summary statement of appropriation reflects total budgeted receipts and actual on comparable basis of Kshs.224,297,352 and Kshs.161,587,352 respectively, resulting in a budget shortfall of Kshs.62,710,000 (or 24%) of the budget. Similarly, the Fund spent Kshs.158,992,126 against an approved budget of Kshs.224,297,352, resulting in an under-expenditure of Kshs.65,305,227 (or 30%) of the budget.

Under the circumstances, the residents of Taveta Constituency may not have realized the benefits from the Fund due to the shortfall receipts and under absorption of the budget.

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 during 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 matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Assets - Lack of Ownership Documents

Management did not provide for audit review the log books for the Fund's motor vehicles and motor cycles nor title deed for the land on which Taveta NG-CDF office are built.

In the circumstances, the ownership and existence of the assets could not be confirmed.

2. Lack of a Risk Management Policy

Review of the Fund's records revealed that that the Fund did not have a risk management policy and a disaster recovery plan in place. This is contrary to Regulation 165(1) of the Public Finance Management (National Government) Regulations, 2015 which states that 'The Accounting Officer shall ensure that the national government entity develops—(a) risk management strategies, which include fraud prevention mechanism; and (b) a system of risk management and internal control that builds robust business operations'. This implies that the Fund did not have mechanisms for preventing fraud or internal controls that can mitigate against such risks.

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

3. Delayed Implementation of Budgeted Projects

The projects implementation status report as at 30 June, 2022 indicates that a total of 77 projects under primary schools, secondary schools, tertiary institutions, environment, sports and security sectors, with an approved total budget of Kshs.84,380,000 were rolled out across the Constituency. Out of these, 38 (or 49%) projects with a budget of Kshs.25,090,000 (or 30%) were complete, 39 projects (or 51%) with a budget of Kshs.59,290,000 (or 70%) were partially complete. The Report further indicates that as at 30 June, 2022, thirty-nine projects were still ongoing.

Delay in projects implementation may have impacted negatively on the delivery of services to the residents of Taveta Constituency.

1. Unsupported Termination of Employment Contract

The statement of financial performance reflects compensation of employees of Kshs.6,379,112. Included in this amount and as disclosed under Note 4 to the financial statements is basic staff salaries and allowances totalling to Kshs.4,622,236. Review of staff personal files revealed that the Fund terminated the employment contracts of six employees but failed to provide justification for the decision.

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

2. Overdue Imprest

The statement of assets and liabilities and as disclosed under Note 11 to the financial statements reflects an imprest balance of Kshs.88,600 which was issued in 2009 but was not accounted for.

Failure to recover or account for the imprest is contrary to Regulation 93 (6) of the Public Finance Management (National Government) Regulations, 2015 which provides that 'in the event of the imprest holder failing to account for or surrender the imprest on the due date, the Accounting Officer shall take immediate action to recover the full amount from the salary of the defaulting officer with an interest at the prevailing Central Bank Rate'.

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

3. Other Grants and Transfers - Wrong Charge on Emergency Projects

The statement of receipts and payments and as disclosed under Note 7 to the financial statements. reflects other grants and amount of Kshs.65,769,628 Included in the amount is Kshs.6,070,550 on emergency projects, out of which Kshs.2,646,902 was spent on items that were not of an emergency in nature as they related to use of goods and services. This was contrary to Section 8 (3) of National Constituency Development Fund, Act, 2015 which states that "Emergency" 'shall be construed to mean an' urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents'.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and the Project Management Committee

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention of the National Government 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 financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to 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 control that are identified during the audit.

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


 CPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

15 June, 2023

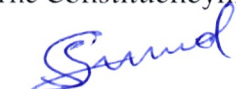
Taveta Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VII. Statement of receipts and payments
For the year ended 30th June, 2022

	Note	2021-2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	146,467,758	100,000,000
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	131,000	162,000
Total Receipts		146,598,758	100,162,000
Payments			
Compensation Of Employees	4	6,379,112	5,190,357
Use Of Goods and Services	5	6,763,386	8,844,686
Transfers To Other Government Units	6	80,080,000	45,400,000
Other Grants and Transfers	7	65,769,628	47,022,443
Acquisition Of Assets	8	-	-
Other Payments	9	-	-
Total Payments		158,992,126	106,457,486
Surplus/(Deficit)		(12,393,368)	(6,295,486)

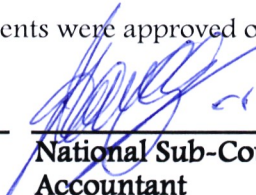
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 23/9 2022 and signed by:



Fund Account Manager

Name: Stephen K. Charo



National Sub-County Accountant

Name: David K. Munyao
ICPAK M/No:27557



Chairman NG-CDF Committee

Name: Julita Baby Mbelle

*TAVETA Constituency
National Government Constituencies Development Fund (NGCDF)
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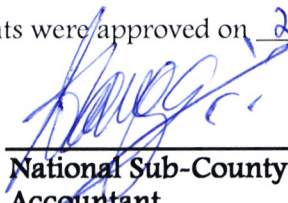
VIII. Statement of Assets and Liabilities as At 30th June, 2022

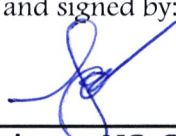
	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	2,595,226	14,988,594
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		2,595,226	14,988,594
Accounts Receivable			
Outstanding Imprests	11	88,600	88,600
Total Financial Assets		2,683,826	15,077,194
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities			
Net Financial Assets		2,683,826	15,077,194
Represented By			
Fund Balance B/Fwd	13	14,988,594	21,282,080
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		(12,393,368)	(6,295,486)
Net Financial Position		2,595,226	14,988,594

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

The Constituency financial statements were approved on 23/9/2022 2022 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Stephen K. Charo

Name: David K. Munyao
ICPAK M/No:27557

Name: Julita Baby Mbelle

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

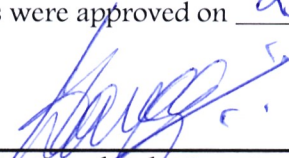
IX. Statement of Cash Flows for the Year Ended 30th June 2022

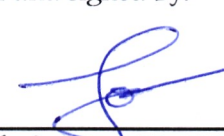
	Notes	2021-2022	2020-2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	146,467,758	100,000,000
Other Receipts	3	131,000	162,000
Total Receipts		146,598,758	100,162,000
Payments			
Compensation Of Employees	4	6,379,112	5,190,357
Use Of Goods and Services	5	6,763,386	8,844,686
Transfers To Other Government Units	6	80,080,000	45,400,000
Other Grants and Transfers	7	65,769,628	47,022,443
Other Payments	9	-	-
Total Payments		158,992,126	106,457,486
Total Receipts Less Total Payments		(12,393,368)	(6,295,486)
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		(12,393,368)	(6,295,486)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	-	-
Net Cash Flows from Investing Activities		-	-
Net Increase In Cash And Cash Equivalent		(12,393,368)	(6,295,486)
Cash & Cash Equivalent At Start Of The Year	13	14,988,594	21,282,080
Cash & Cash Equivalent At End Of The Year	10	2,595,226	14,988,594

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

The Constituency financial statements were approved on 23/9 2022 and signed by:


 Fund Account Manager


 National Sub-County Accountant


 Chairman NG-CDF Committee

Name: Stephen K. Charo

Name: David K. Munyao
 ICPAK M/No:27557

Name: Julita Baby Mbelle

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

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
		a	b				
	2021/2022		Opening Balance (C/Bk) and AIA	2021/2022	30/06/2022		
Receipts							
Transfers From NGCDF Board	Kshs 137,088,879	Kshs 14,988,594	Previous Years' Outstanding disbursements Kshs 72,088,879	Kshs 224,166,352	Kshs 161,456,352	Kshs 62,710,000	76.1%
Proceeds From Sale of Assets				0			
Other Receipts		131,000	0	131,000	131,000		0%
Totals	137,088,879	15,119,594	72,088,879	224,297,352	161,587,352	62,710,000	76.1%
Payments							
Compensation Of Employees	5,371,400	1,328,391	0	6,699,791	6,379,112	320,679	95.2%
Use Of Goods and Services	6,845,272	407,063	0	7,252,335	6,763,386	488,959	93.2%
Transfers To Other Government Units	70,280,000		69,800,000.00	140,080,000	80,080,000	60,000,000	57.1%
Other Grants and Transfers	54,592,207	10,201,130.15	2,288,879	67,082,216	65,769,628	1,312,579	98.0%
Acquisition Of Assets	-	10	0	10	-	10	0%
Other Payments	-	0	0	0	-	-	-
Funds Pending Approval**	-	3,183,000.00	0	3,183,000.00	-	3,183,000	0%
Totals	137,088,879.00	15,119,594	72,088,879.00	224,297,352	158,992,126	65,305,227S	70.9%

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

- (a) Adjustments was are result of opening balance of kshs 14,988,594 and outstanding imprest of ksh: 88,600
 (b) Included in the payments is unallocated amount of Kshs 131,000 being A in A not yet approved by the NG-CDF board and 2,710,000 for kimata social hall pending approval by NG-cdf board
 (c) Underutilisation of transfers to other Government units was as a result of delayed of approval and disbursement of funds by the NG-CDF Board of kshs: 60,000,000 for KMTC Campus Taveta.
 (d) Underutilisation of other Grants and transfers was due to delayed disbursements of funds from Ng-CDF Board

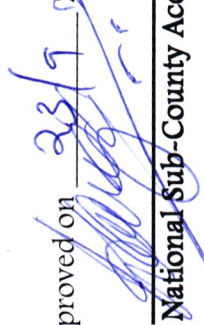
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	65,305,226
Less undisbursed funds receivable from the Board as at 30 th June 2022	62,710,000
Add Accounts payable	2,595,226
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY2021/2022	2,595,226

The Constituency financial statements were approved on 23/9 2022 and signed by:



Fund Account Manager

Name: Stephen K. Charo



National Sub-County Accountant

Name: David K. Munyao
ICPAK M/No:27557



Chairman NG-CDF Committee

Name: Julita Baby Mbelle

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

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

Programme/Sub-programme	Original Budget		Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
	2021/2022	Kshs	Opening Balance (C/Bk) and AIA	Kshs			
1.0 Administration and Recurrent							
1.1 Compensation of employees	5,371,400.00		1,328,391.00		6,699,791.00	6,379,112.00	320,679.00
1.2 Committee allowances	1,500,000.00		0	0	1,500,000.00	1,500,000.00	0
1.3 Use of goods and services	1,324,600.00		50,000.00	0	1,374,600.00	885,641.00	488,959.00
Sub Total	8,196,000.00		1,378,391.00	0	9,574,391.00	8,764,753.00	809,638.00
2.0 Monitoring and evaluation							
2.1 Capacity building	1,000,000.00		0	0	1,000,000.00	1,000,000.00	0
2.2 Committee allowances	2,520,672.00		357,073.00	0	2,877,745.00	2,877,745.00	0
2.3 Use of goods and services	500,000.00		0	0	500,000.00	500,000.00	0
Sub Total	4,020,672.00		357,073	0	4,377,745.00	4,377,745.00	0.00
3.0 Emergency							
3.1 Primary Schools							
Ulawani Primary School	0		0	0	0	800,000.00	0
Chokaa Primary School	0		0	0	0	800,000.00	0
Khadija Muna Primary School	0		0	0	0	300,000.00	0
3.2 Secondary schools	0						

TAVETA Constituency

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kiwalwa Secondary School	0	0	0	0	700,000.00	0
3.3 Other Payments						
Equity Bank Limited	0	0	0	0	120,000	0
Equity Bank Limited	0	0	0	0	132,510	0
Adlight Contractors	0	0	0	0	79,800	0
witholding tax	0	0	0	0	1,400	0
Daylife solutions	0	0	0	0	236,353	0
witholding tax	0	0	0	0	4,147	0
Jogi motors ltd	0	0	0	0	100,575	0
witholding tax	0	0	0	0	1,765	0
Equity Bank Limited	0	0	0	0	94,000	0
Jipe contractors limited	0	0	0	0	98,148	0
witholding tax	0	0	0	0	1,852	0
3.4 Security projects	0					
Lumi Chiefs Office	0	0	0	0	2,160,000.00	0
Lumi Chiefs Office	0	0	0	0	440,000.00	0
Sub Total	7,192,207.00	0	0	7,192,207.00	6,070,550.00	1,121,657.00
4.0 Bursary and Social Security						
4.1 Primary Schools						

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.2 Secondary Schools	24,000,000.00	0	0	24,000,000.00	24,000,000.00	0
4.3 Tertiary Institutions	6,000,000.00	290,000.00	0	6,290,000.00	6,104,000.00	186,000.00
4.4 Purchase of KCSE and KCPE Revision materials for both secondary and primary schools	3,300,000.00	3,000,000.00	0	6,300,000.00	6,295,798.00	4,202.00
Sub Total	33,300,000.00	3,290,000.00	0	36,590,000.00	36,399,798.00	190,202.00
4.4 Universities						
4.5 Social Security						
5.0 Sports						
5.1 Sports	2,500,000.00	2,500,000.00	0	5,000,000.00	4,999,280.00	720.00
5.2						
5.3						
6.0 Environment						
Njoro Springs primary school	1,450,000.00	0	0	1,450,000.00	1,450,000.00	0
Msheghesheni Primary School Project	1,250,000.00	0	0	1,250,000.00	1,250,000.00	0
Sub Total	2,700,000.00	0	0	2,700,000.00	2,700,000.00	0
7.0 Primary Schools Projects (List all the Projects)						
Msheghesheni primary school	2,000,000.00	0	0	2,000,000.00	2,000,000.00	
Msheghesheni primary school	120,000.00	0	0	120,000.00	120,000.00	
Sowene primary school	2,000,000.00	0	0	2,000,000.00	2,000,000.00	

TAVETA Constituency

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Machungwani primary school	1,200,000.00	0	0	1,200,000.00	1,200,000.00	
Machungwani primary school	700,000.00	0	0	700,000.00	700,000.00	
Lessesia Primary School	1,200,000.00	0	0	1,200,000.00	1,200,000.00	
Chala primary school	850,000.00	0	0	850,000.00	850,000.00	
Grigan primary school	1,200,000.00	0	0	1,200,000.00	1,200,000.00	
Grigan primary school	120,000.00	0	0	120,000.00	120,000.00	
Khadijia Muna Primary School	1,200,000.00	0	0	1,200,000.00	1,200,000.00	
Khadijia Muna Primary School	120,000.00	0	0	120,000.00	120,000.00	
Patani hill Primary School	2,400,000.00	0	0	2,400,000.00	2,400,000.00	
Patani hill Primary School	700,000.00	0	0	700,000.00	700,000.00	
Patani hill Primary School	1,500,000.00	0	0	1,500,000.00	1,500,000.00	
Patani hill Primary School	120,000.00	0	0	120,000.00	120,000.00	
Njoro Springs Primary School	1,200,000.00	0	0	1,200,000.00	1,200,000.00	
Njoro Springs Primary School	1,300,000.00	0	0	1,300,000.00	1,300,000.00	
Njoro Springs Primary School	120,000.00	0	0	120,000.00	120,000.00	
Mrabani Primary School	1,200,000.00	0	0	1,200,000.00	1,200,000.00	
Kitoghoto Primary School	2,000,000.00	0	0	2,000,000.00	2,000,000.00	
Jipe Primary School	2,000,000.00	0	0	2,000,000.00	2,000,000.00	
Rekeke Primary School	2,000,000.00	0	0	2,000,000.00	2,000,000.00	

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Rekeke Primary School	120,000.00	0	0	120,000.00	120,000.00	
St. Norbert Tangini Primary School	120,000.00	0	0	120,000.00	120,000.00	
Salaita Primary School	1,200,000.00	0	0	1,200,000.00	1,200,000.00	
Mahandakini Primary School	700,000.00	0	0	700,000.00	700,000.00	
Kidong'u Primary School	1,200,000.00	0	0	1,200,000.00	1,200,000.00	
Sir Ramson primary school	2,000,000.00	0	0	2,000,000.00	2,000,000.00	
Madarasani primary school	2,100,000.00		2,000,000	4,100,000.00	4,100,000.00	0
Abori Primary School	1,000,000.00	0	0	1,000,000.00	1,000,000.00	
Msheghesheni Primary School			1,100,000.00	1,100,000.00	1,100,000.00	0
Msheghesheni Primary School			700,000.00	700,000.00	700,000.00	0
Sub Total	33,690,000.00		3,800,000	37,490,000.00	37,490,000.00	0
8.0 Secondary Schools Projects (List all the Projects)						
Sowane Secondary school	2,400,000.00		0	2,400,000.00	2,400,000.00	
Njukini Secondary school	2,500,000.00		3,000,000	5,500,000.00	5,500,000.00	
Njukini Secondary school	2,400,000.00		0	2,400,000.00	2,400,000.00	
Njukini Secondary school	670,000.00		0	670,000.00	670,000.00	
Njukini Secondary school	130,000.00		0	130,000.00	130,000.00	
Mahandakini Secondary School	2,400,000.00		0	2,400,000.00	2,400,000.00	
Mahandakini Secondary School	670,000.00		0	670,000.00	670,000.00	

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mahandakini Secondary School	130,000.00		0	130,000.00	130,000.00	
Timbila Boys High School	4,000,000.00		0	4,000,000.00	4,000,000.00	
Kiwalwa Secondary School	2,000,000.00		0	2,000,000.00	2,000,000.00	
Kiwalwa Secondary School	450,000.00		0	450,000.00	450,000.00	
Kiwalwa Secondary School	130,000.00		0	130,000.00	130,000.00	
Kiwalwa Secondary School	82,260.00		0	82,260.00	82,260.00	
Kiwalwa Secondary School	137,740.00		0	137,740.00	137,740.00	
Kitobo Secondary School	670,000.00		0	670,000.00	670,000.00	
Ngutini Secondary School	2,000,000.00		0	2,000,000.00	2,000,000.00	
Malukiloriti secondary School	2,500,000.00		3,000,000	5,500,000.00	5,500,000.00	
Malukiloriti secondary School	2,400,000.00		0	2,400,000.00	2,400,000.00	
Malukiloriti secondary School	670,000.00		0	670,000.00	670,000.00	
Malukiloriti secondary School	130,000.00		0	130,000.00	130,000.00	
Malukiloriti secondary School	120,000.00		0	120,000.00	120,000.00	
Bishop John Njenga secondary School	4,000,000.00		0	4,000,000.00	4,000,000.00	
Chala secondary School	3,000,000.00		0	3,000,000.00	3,000,000.00	
Sub Total	33,590,000.00		6,000,000	39,590,000.00	39,590,000.00	0
9.0 Tertiary institutions Projects (List all the Projects)						

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Taveta Technical Vocational College	3,000,000.00	0	0	3,000,000.00	3,000,000.00	0
KMTC Taveta Campus Project	0		60,000,000.00	60,000,000.00	0	60,000,000.00
Sub Total	3,000,000.00	0	60,000,000.00	63,000,000.00	3,000,000.00	60,000,000.00
10.0 Security Projects						
Lumi Chiefs Office	3,350,000.00	2,000,000.00	0	5,350,000.00	5,350,000.00	0
Njukini chiefs office	3,350,000.00	2,000,000.00	0	5,350,000.00	5,350,000.00	0
Ngaringashi chiefs office	2,000,000.00		0	2,000,000.00	2,000,000.00	0
Mboghoni chiefs office	200,000.00		0	200,000.00	200,000.00	0
Nakruto chiefs office	0	2,700,000.00	0	2,700,000.00	2,700,000.00	0
Sub total	8,900,000.00	6,700,000.00	0	15,600,000.00	15,600,000.00	0
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)						
11.2 Construction of CDF office						
11.3 Purchase of furniture and equipment						
11.4 Purchase of computers	0	10	0	10	0	10
11.5 Purchase of land	0	0	0	0	0	0
12.0 Others						
12.1 Strategic Plan						

**National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
12.2 Innovation Hub						
12.2						
Funds pending approval**						
Kimala Social Hall Project	0	2,710,000.00	0	2,710,000.00	0	2,710,000.00
Unallocated Amount	0	473,000.00	0	473,000.00	0	473,000.00
Total	137,088,879.00	15,119,594.15	72,088,879.00	224,297,352.00	158,992,126.00	65,305,226.00

(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

XII Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include 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-TAVETA Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

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XIII Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO B 105297	9,378,879.30	
AIE NO: B 1055566	44,000,000.00	
AIE NO: B 105938	22,000,000.00	
AIE NO: B 128710	5,000,000.00	
AIE NO: B 163872	12,000,000.00	
AIE NO: B 154217	15,000,000.00	
AIE NO: B 154438	18,000,000.00	
AIE NO: B154492	21,088,879.00	
AIE NO B124671		9,000,000.00
AIE NO B 124874		5,000,000.00
AIE NO B 119656		10,000,000.00
AIE NO B 128045		12,000,000.00
AIE NO B 128288		6,900,000.00
AIE NO B 132048		6,000,000.00
AIE NO B 132342		6,000,000.00
AIE NO B 126011		12,000,000.00
AIE NO B 126303		7,000,000.00
AIE NO B 140742		15,000,000.00
		11,100,000
TOTAL	146,467,758.30	100,000,000

TAVETA Constituency
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2. Proceeds From Sale of Assets

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

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	131,000	162,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	131,000	162,000

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,896,236	2,829,000
Basic Wages of Casual labourers	245,860	374,837
Personal allowances paid as part of salary		
House Allowance	448,000	388,000
Transport Allowance	218,000	188,000
Leave allowance	60,000	0
Gratuity to contractual employees	930,000	1,067,060
Employer Contributions Compulsory national social security schemes	322,560	117,720
Other personal payments (medical allowance and NHIF Casuals Labourers)	226,700	203,600
Employer Contributions Compulsory national social security schemes (Casual labourers)	31,756	22,140
Total	6,379,112	5,190,357

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	-	744,560
Utilities, supplies and services	179,054	121,193.03
Communication, supplies and services	59,809	123,644
Domestic travel and subsistence	630,900	1,186,179
Printing, advertising and information supplies & services	2,600	587,900
Training expenses	200,500	-
Hospitality supplies and services	105,384	-
Committee allowance	3,520,000	4,456,100
Fuel, Oil and Lubricants	362,400	400,000
Office and general supplies and services	778,741	1,175,410
Other operating expenses	90,000	-
Routine maintenance – vehicles and other transport equipment	374,498	49,700
Routine maintenance – other assets	460,000	-
Total	6,763,386	8,844,686

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Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools	37,490,000	25,100,000
Transfers To Secondary Schools	39,590,000	15,300,000
Transfers To Tertiary Institutions	3,000,000	5,000,000
Total	80,080,000	45,400,000

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools	24,000,000	21,146,000
Bursary – tertiary institutions	6,104,000	5,254,000
Bursary – special schools	-	-
Mock & CAT	6,295,798	-
Social Security programmes	-	-
Security projects	15,600,000	8,100,000
Sports projects	4,999,280	-
Environment projects	2,700,000	2,700,000
Emergency projects	6,070,550	7,290,448
Construction of NG CDF Office Annexe	-	2,531,995
Total	65,769,628	47,022,443

8. Acquisition Of Assets

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

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Notes To the Financial Statements (Continued)

9. Other Payments

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

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank Limited, Account No. 1420262668499</i>	2,595,226.45	14,988,594
Total	2,595,226.45	14,988,594
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>	-	-

11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
<i>Francis Kimotho</i>	25/9/2009	88,600	-	88,600
Total				88,600

Notes to the Financial Statement Continued

12A. Retention

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

[Provide short appropriate explanations as necessary.]

12B. Gratuity

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

[Provide short appropriate explanations as necessary]

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	14,988,594.15	21,284,080
Cash in hand	-	-
Imprest	-	-
Total	14,988,594.15	21,284,080

[Provide short appropriate explanations as necessary]

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

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

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	88,600	88,600
Imprest issued during the year (B)	1,845,200	2,956,600
Imprest surrendered during the Year (C)	1,845,200	2,956,600
closing accounts in account receivables D= A+B-C	88,600	88,600
Changes in Account Receivables E= D-A	88,600	88,600

16. Changes in Accounts Payable – Deposits and Retentions

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

Notes to the Financial Statements (Continued)

XIV. OTHER IMPORTANT DISCLOSURES

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	398,110	490,637
Others (<i>specify</i>)	-	-
Total	398,110	490,637

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	320,679	1,328,391
Use of goods and services	488,959	407,073
Amounts due to other Government entities (see attached list)	60,000,000	69,800,000
Amounts due to other grants and other transfers (see attached list)	1,312,579	12,490,000
Acquisition of assets	10	10
Others (<i>specify</i>)	-	-
Funds pending approval	2,710,000	2,710,000
Unallocated amount	473,000	342,000
Total	65,305,227	87,077,474

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17.4. SUMMARY OF FIXED ASSET REGISTER (See Annex 4)

	2021-2022	2020-2021
	Kshs	Kshs
Land	-	-
Buildings and structures	-	-
Transport equipment	-	-
Office equipment, furniture and fittings	-	-
ICT Equipment, Software and Other ICT Assets	-	-
Other Machinery and Equipment	-	-
Heritage and cultural assets	-	-
Intangible assets	-	-
TOTAL	-	-

17.5: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	45,943,667.20	18,545,611.70
Total	45,943,667.20	18,545,611.70

Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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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. Peter Nyamai	Accounts	01/07/2022	0.00	
2. Ashura Kabwange	Messenger	01/07/2022	0.00	
3. Raphael Kihara	Clerk of Works	01/12/2020	78,810	
4. Stanley Maghanga	Registry Clerk	01/10/2020	75,330	
5. John Oloo	Driver	01/03/2021	27,280	
6. Irine Chao	Messenger	05/10/2021	69,750	
7. Ernest Juma	Bursary Clerk	05/10/2021	66,960	
8. Emmanuel Mburia	Bursary Clerk	01/07/2022	0.00	
9. Marriam Abdi	Receptionist	01/12/2020	34,850	
10. Jomo Rashidi	Clerk of Works Assistant	01/04/2021	23,110	
11. Mombo Jeremiah	Accounts Assistant	01/06/2022	7,130	
Sub-Total			398,110	
Grand Total			398,110	

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
	Compensation of employees	320,679	1,328,391	
	Use of goods & services	488,959	407,073	
Sub total			1,735,464	
Amounts due to other Government entities				
	Taveta KMTC Campus	60,000,000	60,000,000	
	Madarasani primary school project		2,000,000	
	Msheghesheni primary school project		1,100,000	
	Msheghesheni primary school project		700,000	
	Njukimi secondary school project		3,000,000	
	Malukiloriti secondary school project		3,000,000	
Sub-Total			69,800,000	
Amounts due to other grants and other transfers				
	Emergency	1,121,657		
	Bursary tertiary institutions	186,000	290,000	
	Purchase of Kcse and KCPE revision materials for sec. and pri. schools	4,202	3,000,000	
	sports	720	2,500,000	
Sub-Total		1,312,579	12,490,000	
Acquisition of assets				
	Purchase of Computers	10	10	
	Unallocated amount	473,000	342,000	
Sub-Total		473,010	342,010	
	Funds pending approval	2,710,000	2,710,000	

**TAVETA Constituency
National Government Constituencies Development Fund (NGCDF)
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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Grand Total		65,305,227	87,077,474	
Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees		320,679	1,328,391	
Use of goods & services		488,959	407,073	
Sub total			1,735,464	
Amounts due to other Government entities				
Taveta KMTC Campus		60,000,000	60,000,000	
Madarasani primary school			2,000,000	
Msheghesheni primary school			1,100,000	
Msheghesheni primary school			700,000	
Njukini secondary school			3,000,000	
Malukiloriti secondary school			3,000,000	
Sub-Total			69,800,000	
Amounts due to other grants and other transfers				
Emergency		1,121,657		
Bursary tertiary institutions		186,000	290,000	
Purchase of Kcse and KCPE revision materials for sec. and pri. schools		4,202	3,000,000	
sports		720	2,500,000	
Sub-Total		1,312,579	12,490,000	
Acquisition of assets				
Purchase of Computers		10	10	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Unallocated amount		473,000	342,000	
Sub-Total		473,010	342,010	
Funds pending approval		2,710,000	2,710,000	
Grand Total		65,305,227	87,077,474	

*TAVEITA Constituency
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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land				
Buildings and structures	14,500,000			14,500,000
Transport equipment	3,300,000			3,300,000
Office equipment, furniture and fittings	1,016,416	460,000		1,476,416
ICT Equipment, Software and Other ICT Assets	1,006,080			1,006,080
Other Machinery and Equipment	12,020,600			12,020,600
Heritage and cultural assets				
Intangible assets				
Total	31,843,096	460,000		32,303,096

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

PMC	Bank	Account number	Bank Balance 2021/21	Bank Balance 2020/21
Grigan primary school project		1420277747318	1,328,990.00	8,230
Kitobo secondary school project		1420277269247	1,640.00	1,640.00
Kiwalwa secondary school project		1420277579900	2,713,900.00	11,418.10
KMTC-Taveta project		1420263406530	1,111.23	1,111.23
Lotima primary school project		1420266636831	1,369.10	168,072.70
Machungwani primary school project		1420266785509	1,352,394.90	122,022.00
Mahandakini secondary school		1420271104238	2,429,583.90	1,838,529.10
Mahoo Girls secondary school project		1420277750176	3,870.50	3,870.50
Njoro secondary school project		1420264568698	1,774.00	1,774.00
Sowene secondary school project		1420277597975	2,404,815.80	371,305.10
Taveta primary school project		1420277621406	7,139.00	168,679.30
Bishop Njenga secondary school project		1420268218298	4,000,964.00	964.00
Timbila high school		1420178878677	4,010,884.20	391,930.70
Timbila Primary school		1420178861151	120.00	120.00
Taveta Sport Project		1420172063458	3,320.00	3,440.00
Eldoro chiefs office project		1420277603487	1,520.00	1,520.00
Mahoo chiefs office project		1420277637072	175.00	175.00
Jipe Divisional headquarters		1420272268008	31,134.50	31,134.50

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PMC	Bank	Account number	Bank Balance 2021/21	Bank Balance 2020/21
Jipe primary school project		1420266493700	2,001,815.00	1,815.00
Kiwalwa primary school project		1420277579904	465.00	465.00
Mahandakini primary school project		1420277269247	1,640.00	1,640.00
Njoro Springs primary school project		1420178675965	580.00	580.00
Orkungú primary school project		1420277628403	29,893.00	29,893.00
Riata primary school project		1420178770328	1,180.60	205,536.90
Salaita primary school project		1420272874761	109,898.30	599,975.00
Mahoo primary school project		1420265068081	1,335.10	2,003,107.30
Lumi Secondary School Project		1420263829981	13,117.00	13,117.00
Taveta Deputy County Commissioner Project		1420179831662	98.00	98.00
Taveta Sub-County Police Headquarters Project		1420179884929	5,607.59	444,876.29
Nakruto chiefs office project		1420179792562	240,585.10	2,269.90
Timbila chiefs office project		1420179788497	280.20	1,976,002.80
Mboghoni chiefs office project		1420179783250	200,554.00	1,410.20
Mata chiefs office project		1420179822660	5,050.00	617,540.00
Taveta Prisons project		1420179817552	1,520.00	1,520
Njoro Mata pre-school project		1420178675965	580.00	580
Chala Secondary School project		1420179725382	3,001,640.00	1,640.00

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PMC	Bank	Account number	Bank Balance 2021/21	Bank Balance 2020/21
Patani Hill primary school project		1420179902744	307,971.90	616,574.50
Abori primary school project		1420179883531	95,924.60	652,908.30
Msheghesheni primary school project		1420271322534	3,545,506.40	2,769.00
Njukini secondary school project		1420178587442	2,406,599.60	110,222.80
Malukiloriti secondary school project		1420178581390	550,563.20	1,404,047.00
St. Norbert Tangini primary school project		1420268539350	125,730.00	5,730.00
Ngutini secondary school project		1420276831006	2,000,840.00	840.00
Ulawani primary school project		1420263454943	116,262.50	141,864.00
Khadija muna primary school project		1420178869450	1,635,232.50	2,314,572.00
Chala primary school project		1420277308530	325,101.10	3,325.00
Chokaa primary school project		1420179793854	800,140.00	1,420,793.80
Njukini Primary School Project		1420180785201	84.00	503,002.70
Rekeke Primary School Project		1420180780949	212,058.00	700,000
St. Patrick Kimala Primary School Project		1420264142323	2,840.00	280,840.40
Mata Primary School Project		1420180889684	180.00	208,262.90
Kimorigo assistant chief's office project.		1420180531022	270.00	270.00
Taveta Technical /Vocational college project		1420180584769	0.00	285,669.80
Kitogoto primary school project		1420180752658	2,001,040.00	220,136.20
Lessesia primary school		1420168504555	120,325.78	645,780.58


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PMC	Bank	Account number	Bank Balance 2021/21	Bank Balance 2020/21
Mrabani Primary school project		1420182466013	1,200,000.00	-
Madarasani primary school project		1420281286581	191,835.50	-
Lumi chiefs office project		1420181254894	396,212.10	-
Njukini chiefs office project		1420181288501	1,131.00	-
Ngaringashi chiefs office project		1420182725743	2,000,000.00	-
Sir Ramson primary school project		1420182761524	0.00	-
Ngutini secondary school project		1420276831006	2,000,840.00	-
ST. Norberts primary school project		1420268539350	125,730.00	-
Kidong'u primary school project		1420264463392	1,201,334.00	-
Sowene primary school		1420182729966	2,000,000.00	-
Total			45,943,667.20	18,545,611.70

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
ADL/55/17/17/18(4)	Outstanding imprest	Overdue outstanding imprest issued 2007	Staphen kahindi charo	Not resolved
	Log Book For GKB 466S	follow up on going	Staphen Kahindi Charo	Not resolved

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Name: Stephen K. Charo
Fund Account Manager.