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REPORT

THE NATIONAL ASSEMBLY
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DATE: 05 JUL 2023 DAY: WED

TABLED BY: Hon. Owen Baya, CBS, MP
Deputy leader, majority party

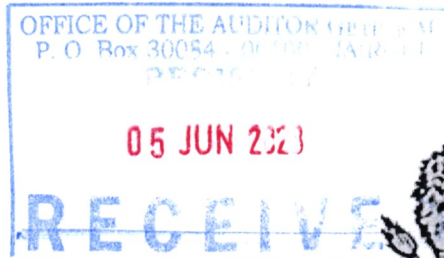
CLERK-AT-THE-TABLE: Funtays Muriuki

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND – KITUTU CHACHE SOUTH**

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



KITUTU CHACHE SOUTH 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)

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

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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The Kitutu Chache South Constituency NGCDF day-to-day management is under the following key organs:

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

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ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

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

No	Designation	Name
1.	AIE Holder	Edwin K. Rutto
2.	Sub-County Accountant	Benjamin E. Oino
3.	Chairman NGCDFC	James M. Mokaya
4.	Member NGCDFC	James O. Orito

(d) Fiduciary Oversight Arrangements

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

P.O. Box 2223,
Monarch Building
Next to Assistant County Commissioner's Office – Mosoch Division,
KISII, KENYA

(f) Kitutu Chache South Constituency NGCDF Contacts

Telephone: (254) 720-140-374
E-mail: cdffitutuchachesouth@ngcdf.go.ke
Website: www.cdf.go.ke

(g) Kitutu Chache South Constituency NGCDF Bankers

Co-operative Bank

Kisii Branch

P.o Box

KISII

(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

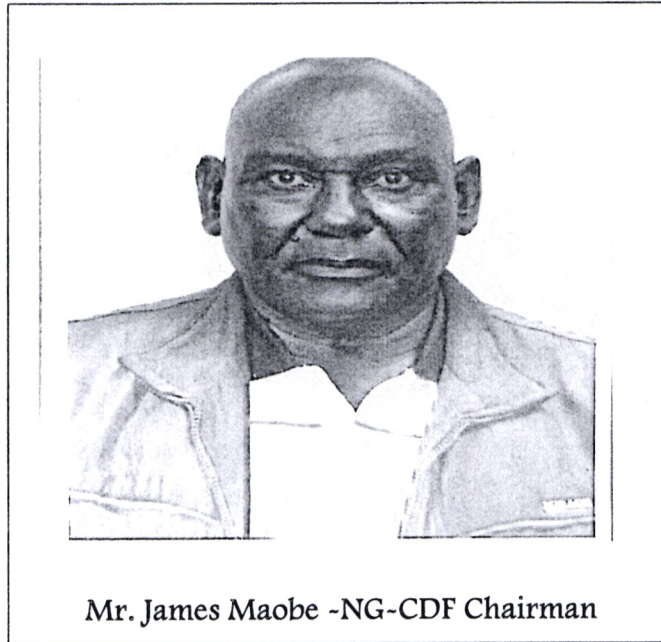
Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

II. NG-CDFC Chairman’s Report



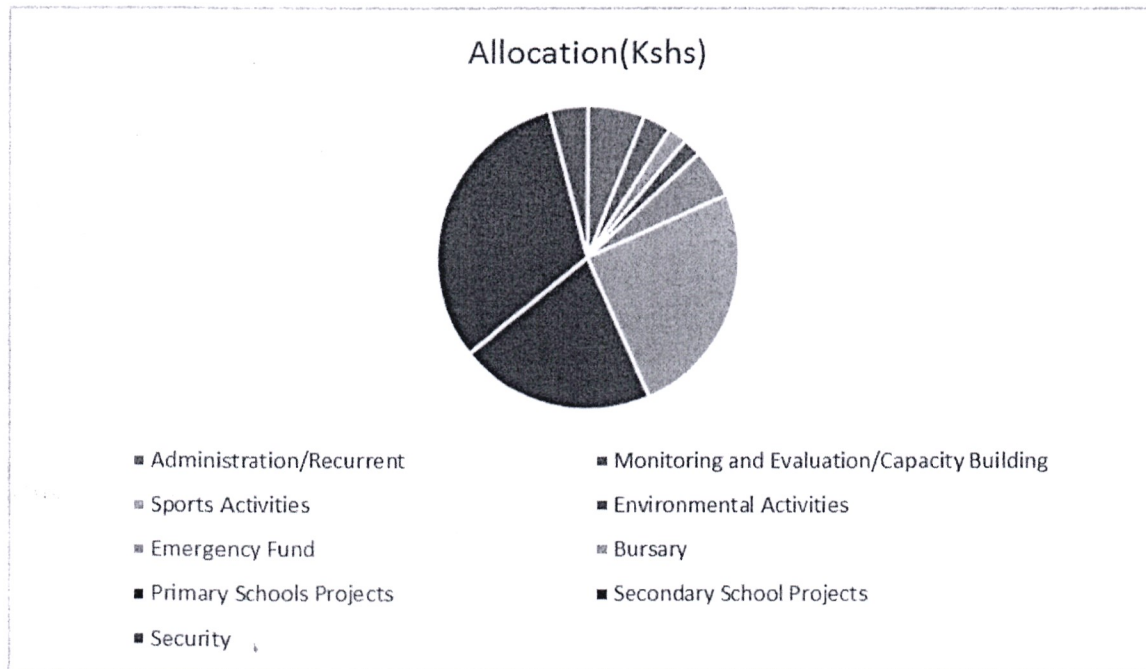
The financial year 2021/2022 was a year which had some many political activities. During the year, government allocated Ksh. 137,088,079 to Kitutu Chache South Constituency. The NG-CDF Committee budgeted for the funds and was apportioned to various sectors as shown below;

KITUTU CHACHE SOUTH APPROPRIATION PER SECTOR

Serial	Name of Project	Amount Allocated
269/AP1	Administration/Recurrent	8,225,333
269/AP2	Monitoring and Evaluation/Capacity Building	4,112,666
269/2640509	Sports Activities	2,741,778
269/2640510	Environmental Activities	2,741,778
269/2640200	Emergency Fund	7,192,207
269/2640101	Bursary	34,412,118
269/2630205	Primary Schools Projects	28,600,000
269/2630205	Secondary School Projects	43,463,000
269/2640507	Security	5,600,000
Total		137,088,879

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This is depicted in the graph as



As depicted above Secondary school projects took a lion share of the constituency allocation, this was majorly attributed to three buses which were bought for Kiongongi Secondary School, Nyaore Secondary School and Kanyimbo Secondary School.

The constituency received 100% of the total allocation that is Ksh. 137,088,879, all previous undisbursed balances were also received during the year. The constituency was able to absorb over 68% of all funds received during the financial year was received.

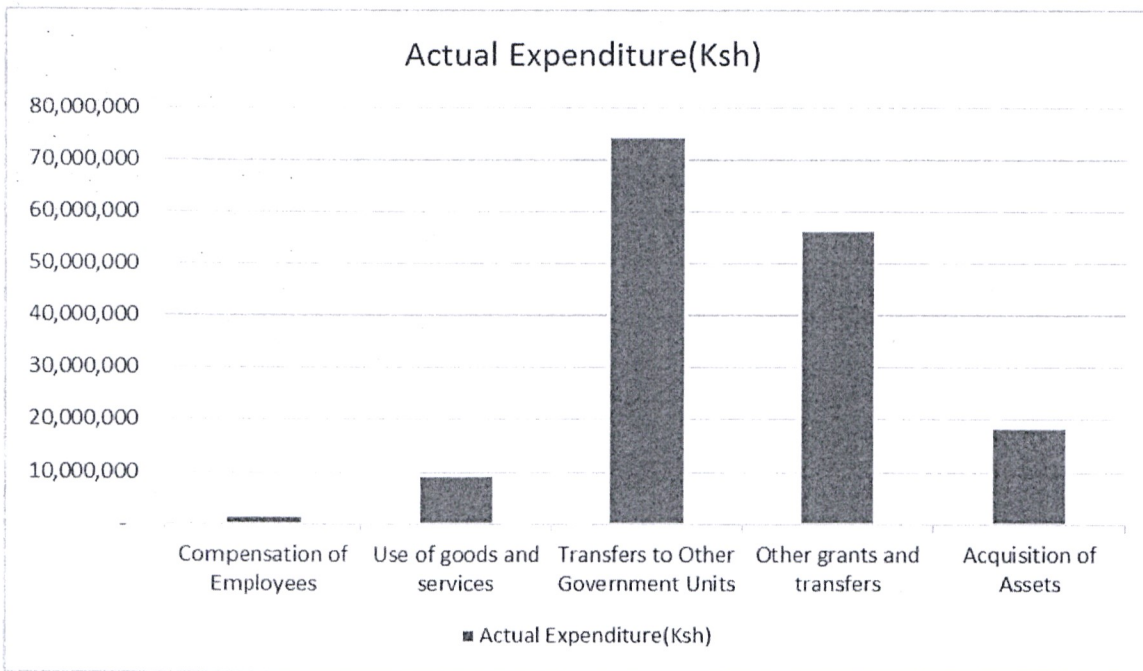
The NG-CDF Committee prioritized the funds which were received and gave priority to projects in Other Grants and Transfers and Transfers to other government entities as well as transfers to other government entities. Most of these projects were done to satisfaction. The bulk of funds utilized in the financial were in bursary, education projects and other grants and transfers.

The funds received during the year were spent in the votes as depicted in the following votes

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Kitutu Chache South National Government Constituency Development Fund Committee (NGCDFC) projects were majorly implemented through Project Management Committees. Some of the projects implemented during the year are represented pictorially below.



KITUTU CHACHE SOUTH NG CDF PROJECT-7 UNITS OF STAFF HOUSES CONSTRUCTED BY NG-CDF AT RUGA AP. LINE



KITUTU CHACHE SOUTH NG CDF PROJECT-8 CLASSROOMS CONSTRUCTED BY NG-CDF AT KIANYABINGE PRIMARY SCHOOL

During the course of implementation of projects Constituencies Development Fund Committee noted that Project Management Committees require adequate training to ensure effective implementation of projects.

The major emerging issue which arose during the year was the post COVID 19 Pandemic, this pandemic affected the construction dimension of some the school infrastructure, i.e in construction, social distances had to be considered thereby affecting budgeting and project costing.

The major challenge faced by Kitutu Chache South NG-CDF Committee during the year was shortage of technical person in construction at the county level which led to delayed preparation of construction documents i.e., Bill of Quantities, drawings as well as close supervision of projects by experts, this challenged sometimes led to poor workmanship in some projects.

.....
Signature
James Maobe
CHAIRMAN NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY’S PREDETRMINED OBJECTIVES

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity’s performance against predetermined objectives.

The key development objectives of *Kitutu Chache South Constituency 2018-2022* plan are to:

- a) To Improve Access to and Quality of Education in the Constituency
- b) To improve security in the Constituency
- c) To improve, coordinate and facilitate infrastructural development in Constituency
- d) To reduce poverty and inequality in the Constituency
- e) To mobilize Resources for Development in the Constituency
- f) To Build Capacity to Implement Development Projects in the Constituency
- g) To promote sports activities and prevent environmental degradation in the Constituency

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age	Increased enrolment in primary	- number of usable physical	In FY 2021/2022 -we increased number of classrooms by 23,

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	attending school	schools and improved transition to secondary schools and tertiary institutions	infrastructure build in primary, secondary, and tertiary institutions - number of bursaries beneficiaries at all levels	laboratories by 3 and dormitories by 4 - Bursary beneficiaries at all levels were as per the attached schedules
Security	To improve security in the Constituency	Improved security in the constituency	Number of usable security facilities.	In 2021/2022 four additional administrative/security offices were built during the year.
Environment	To promote sports activities in the Constituency	Youth participation in sports.	Number of environmental projects constructed during the year	Four springs were protected during the year.
Sports	To prevent environmental degradation in the Constituency	Green and sustainable environment	Number of teams participating in tournament	Sixty-Eight youth football teams participated in the constituency football tournament. It included 10 from female and 60 for male.

IV. Environmental and Sustainability Reporting

Kitutu Chache South 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 Kitutu Chache South NG-CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Kitutu Chache South 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 post 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 2021/2022 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Public participation in the identification and implementation of environmental projects

The Kenyan Constitution encourages public participation in the management, protection and conservation of the environment. The NGCDF Board and NG-CDFCs are therefore required to involve the public in the identification and implementation of environmental projects to ensure maintenance and sustainability.

Eligible projects under the NG-CDF Environment programme

1. Projects falling within the National Government functions such as;
 - (i) Fishing, hunting and gathering;
 - (a) Construction of fishing bays and bandas to ensure cleanliness of the environment and ease of waste management;
 - (b) Construction of Eco-san toilets along the beaches
 - (c) Installation of bee hives for public institutions which helps in pollination and reproduction of plants
 - (d) Training of fisheries community on the best fishing and hunting practices

- (ii) Protection of animals and wildlife;
 - (a) Partnering with relevant Government Departments in fencing national parks and gazetted forests.
 - (b) Partnering with relevant Government departments in sensitizing the community against poaching
- (iii) Water protection, securing sufficient residual water, and the safety of dams;
 - (a) Protection of springs, dams and water reservoirs
 - (b) Building of gabions, training of rivers, desilting of dams, fencing of dams and water catchment areas
- (iv) Energy policy;
 - (a) Installation of biogas and energy saving devices in public institutions *(All NGCDF funded projects should comply with this requirement)*
 - (b) Sensitizing the community on energy saving policies
 - (c) Carrying out energy requirements surveys

During the year Kitutu Chache South Protected four water springs.

3. Employee welfare

We invest in providing the best working environment for our employees. Kitutu Chache South 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. Kitutu Chache South 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. Kitutu Chache South constituency also has bursary programs aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

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

4. Market place practices-

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Kitutu Chache South 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.

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



Fund Account Manager

Name: Edwin K. Rutto

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- Kitutu Chache South 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- Kitutu Chache South 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- Kitutu Chache South 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.

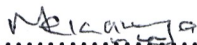
The Accounting Officer in charge of the NGCDF Kitutu Chache South Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external

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National Government Constituencies Development Fund (NGCDF)
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financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Kitutu Chache South Constituency financial statements were approved and signed by the Accounting Officer on _____ 2022.



.....
Name: James M. Maobe

Chairman – NGCDF Committee

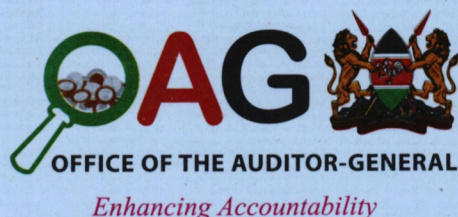


.....
Name: Edwin K. Rutto

Fund Account Manager

REPUBLIC OF KENYA

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Anniversary Towers
Monrovia Street
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NAIROBI

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

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kitutu Chache South Constituency set out on pages 1 to 45, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with

the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Opinion

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects total actual expenditure of Kshs.160,928,745 against an approved budget of Kshs.232,992,119, resulting to an under-expenditure of Kshs.72,063,374 or 30% of the budget.

The under expenditure affected the planned activities of the Fund and may have impacted negatively on service delivery to the residents of Kitutu Chache South Constituency.

2. Slow Implementation of Projects

Review of the projects implementation status report as at 30 June, 2022 revealed that six (6) projects with an expenditure of Kshs.5,800,000 were on-going as detailed in the table below:

S/No	Approved Activity	Amount Allocated (Kshs.)	Status
1	Construction of one classroom at Kiamwasi Primary School	700,000	Ongoing
2	Renovation of two classrooms at Raganga Primary School	700,000	Ongoing
3	Renovation of two classrooms at St. Joseph's Nyabururu Primary School	700,000	Ongoing
4	Construction of a science laboratory to accommodate forty students at Rietero Secondary School	1,700,000	Ongoing.
5	Construction of four roomed administration block at Nyamatuta Secondary School	1,000,000	Ongoing

S/No	Approved Activity	Amount Allocated (Kshs.)	Status
6	Renovation of a five roomed administration block at Raganga Secondary School	1,000,000	Ongoing
	Total	5,800,000	

In the circumstances, residents of Kitutu Chache South Constituency were denied the benefits that were expected from the completed projects with a value of Kshs.5,800,000.

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. Completed Projects Not Put into Beneficial Use

1.1. Security Projects

The statement of receipts and payments reflects other grants and transfers balance of Kshs.55,537,089 which includes security projects amount of Kshs.7,100,000 as disclosed in Note 7 to the financial statements. Review of records revealed that the latter amount includes Kshs.1,200,000 disbursed to Nyatieko Police Line for construction of a four (4) roomed administration block and Kshs.1,300,000 disbursed to Raganga Chief's Office for construction of the Chief's office. However, audit inspection revealed that the projects were complete but had not been put into use.

In the circumstances, the benefits expected from the completed projects may not be realized and the value for money on the expenditure of Kshs.2,500,000 could not be confirmed.

1.2. Construction of One Storeyed Building at Nyanguru Secondary School

The statement of receipts and payments reflects transfers to other Government units balance of Kshs.74,563,000, as disclosed in Note 6 to the financial statements. The amount includes transfers to secondary schools amount of Kshs.40,863,000 out of which Kshs.5,000,000 was disbursed to Nyanguru Secondary School. The amount was intended for the construction of one storeyed building, comprising of nine classrooms and one administration block.

However, audit inspection of the project in the month of March, 2023 revealed that the building was complete but not in use as the school is yet to be registered by the Ministry of Education.

In the circumstances, students and other stakeholders have been denied the benefits accruing from the completed project.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

- 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 controls that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

09 June, 2023

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

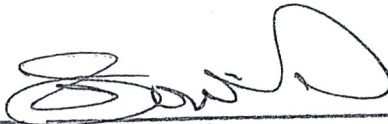
VII. Statement of Receipts and Payments for the Year Ended 30th June 2022


	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	181,277,758	162,267,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	=	=
Total Receipts		181,277,758	162,267,724
Payments			
Compensation Of Employees	4	1,712,380	1,676,710
Use Of Goods and Services	5	9,419,710	11,563,625
Transfers To Other Government Units	6	75,663,000	70,510,000
Other Grants and Transfers	7	55,537,089	49,343,634
Acquisition Of Assets	8	18,596,566	9,234,220
Other Payments	9	=	<u>2,900,000</u>
Total Payments		160,928,745	145,228,189
Surplus/ (Deficit)		<u>20,349,013</u>	<u>17,039,535</u>

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 30th of 2022 and signed by:


 Fund Account Manager


 National Sub-County
 Accountant


 Chairman NG-CDF
 Committee

Name: Edwin K. Rutto

Name: Benjamin E. Oino
 ICPAK M/No: 20476

Name: James M. Maobe


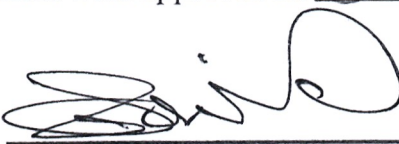
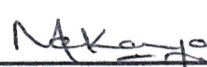
*Kitutu Chache South Constituency
National Government Constituencies Development Fund (NGCDF)
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VIII. Statement of Assets and Liabilities As At 30th June, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	75,532,363	53,206,895
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		75,532,363	53,206,895
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		75,532,363	53,206,895
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	3,468,989	1,492,534
Gratuity	12B	-	-
Total Financial Liabilities		3,468,989	1,492,534
Net Financial Assets		72,063,374	51,714,361
Represented By			
Fund Balance B/Fwd	13	51,714,361	34,674,826
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		20,349,013	17,039,535
Net Financial Position		72,063,374	51,714,361

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 30.09 2022 and signed by:

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee

Name: Edwin K. Rutto

Name: Benjamin E. Oino
ICPAK M/No: 20476

Name: James M. Maobe

*Kitutu Chache South Constituency
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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	181,277,758	162,267,724
Other Receipts	3	-	-
Total Receipts		181,277,758	162,267,724
Payments			
Compensation Of Employees	4	1,712,380	1,676,710
Use Of Goods and Services	5	9,419,710	11,563,625
Transfers To Other Government Units	6	74,563,000	70,510,000
Other Grants and Transfers	7	56,637,089	49,343,634
Other Payments	9	-	2,900,000
Total Payments		142,332,179	135,993,969
Total Receipts Less Total Payments			
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	1,976,455	893,672
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		40,922,035	27,167,427
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(18,596,566)	(9,234,220)
Net Cash Flows from Investing Activities		(18,596,566)	(9,234,220)
Net Increase In Cash And Cash Equivalent		22,325,468	17,933,207
Cash & Cash Equivalent At Start Of The Year	10	<u>53,206,895</u>	35,273,688
Cash & Cash Equivalent At End Of The Year	10	<u>75,532,363</u>	<u>53,206,895</u>

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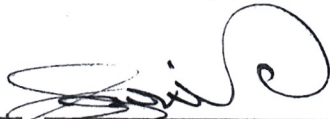
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 30.09.2022 and signed by:



Fund Account Manager

Name: Edwin K. Rutto



**National Sub-County
Accountant**

Name: Benjamin E. Oino
ICPAK M/No: 20476



**Chairman NG-CDF
Committee**

Name: James M. Maobe

**Kitutu Chache South Constituency
National Government Constituencies Development Fund (NGCDF)
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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	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	137,088,879	51,714,361	44,188,879	232,992,119	232,992,119	(0)	100%
Proceeds From Sale of Assets	-	-	-	-	-	-	
Other Receipts	-	-	-	-	-	-	
Totals	137,088,879	51,714,361	44,188,879	232,992,119	232,992,119	(0)	100%
Payments							
Compensation Of Employees	2,891,305	216,956	-	3,108,261	1,712,380	1,395,881	55.1%
Use Of Goods and Services	9,446,694	84	-	9,446,778	9,419,710	27,068	99.7%
Transfers To Other Government Units	72,163,000	18,000,000	22,590,000	112,753,000	74,563,000	38,190,000	66.1%
Other Grants and Transfers	52,687,880	18,000,000	12,740,879	83,428,759	56,637,089	26,691,670	68.0%
Acquisition Of Assets	-	10,820,294	8,858,000	19,678,294	18,596,566	1,081,728	94.5%
Other Payments	-	4,677,027	-	4,677,027	-	4,677,027	0.00%
Funds Pending Approval**							
Totals	137,088,879	51,714,361	44,188,879	232,992,119	160,928,745	72,063,374	69.1%

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

Explanatory Notes.

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

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

(b) Some vote heads had utilization of less than 90% because funds were received towards the end of the financial and therefore expenditure had not been incurred because procurement was still in progress

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	72,063,374
Less undisbursed funds receivable from the Board as at 30 th June 2022	(0)
	72,063,374
Add Accounts payable	3,468,989
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	75,532,363

The Constituency financial statements were approved on 30th eq. 2022 and signed by:



National Sub-County Accountant

Name: Benjamin E. Oino



Chairman NG-CDF Committee

Name: James M. Mokaya



Fund Account Manager

Name: Edwin K. Rutto

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

ICPAK M/No: 20476

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

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,891,305	216,956		3,108,261	1,712,380	1,395,881
1.2 Committee allowances	3,283,269	0	-	3,283,269	3,283,269	0
1.3 Use of goods and services	2,050,759	0	-	2,050,759	2,050,759	(0)
Total	8,225,333	216,956	-	8,442,289	7,046,408	1,395,881
2.0 Monitoring and evaluation						
2.1 Capacity building	1,285,275	0	-	1,285,275	1,258,206	27,069
2.2 Committee allowances	1,749,806	0	-	1,749,806	1,749,806	(0)
2.3 Use of goods and services	1,077,586	84	-	1,077,670	1,077,670	0
Total	4,112,666	84	-	4,112,750	4,085,682	27,068
3.0 Emergency						
Sakawa Primary School	300,000	-	-	300,000	300,000	-
Nyaore Primary School	300,000	-	-	300,000	300,000	-
Matieko Primary School	300,000	-	-	300,000	300,000	-
Nyamorenjo Primary School	300,000	-	-	300,000	300,000	-
Riangoko Primary School	300,000	-	-	300,000	300,000	-

Kitutu Chache South Constituency
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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			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Matioko Primary School	400,000	-	-	400,000	400,000	-
Gekomu General Supplies	390,155	-	-	390,155	390,155	-
Comm VAT	6,845	-	-	6,845	6,845	-
Rwora Primary School	300,000	-	-	300,000	300,000	-
Riangoko Primary school	300,000	-	-	300,000	300,000	-
Nyamorenjo Primary School	300,000	-	-	300,000	300,000	-
Matioko Primary School	800,000	-	-	800,000	800,000	-
Nyamatatuta Primary School	300,000	-	-	300,000	300,000	-
Bogeka Primary School	300,000	-	-	300,000	300,000	-
Emergency	300,000	-	-	300,000	300,000	-
Emergency	300,000	-	-	300,000	300,000	-
Emergency	300,000	-	-	300,000	300,000	-
Kiogo Primary School	300,000	-	-	300,000	300,000	-
Gesarara Primary School	300,000	-	-	300,000	300,000	-
Kanyimbo Secondary School	300,000	-	-	300,000	300,000	-
Kioge Secondary School	400,000	-	-	400,000	400,000	-
Matioko Secondary School	400,000	-	-	400,000	400,000	-
Moneke Primary School	300,000	-	-	300,000	300,000	-
Bogeka Primary School	300,000	-	-	300,000	300,000	-

**Kitutu Chache South 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 ALA Kshs	Previous Years' Outstanding Disbursements Kshs			
Emergency	500,000	-	-	500,000	500,000	-
Emergency	500,000	-	-	500,000	500,000	-
Emergency	455,700	-	-	455,700	455,700	-
Boyeka Primary School	500,000	-	-	500,000	500,000	-
Emergency	9,300	-	-	9,300	9,300	-
Balances	-	-	2,898,535	328,742	-	-
Total	7,192,207	-	2,898,535	10,090,742	9,762,000	328,742
4.0 Bursary and Social Security						
4.1 Primary Schools	-	-	-	-	-	-
4.2 Secondary Schools	7,000,000.00	9,908,571	-	16,908,571	4,065,000	12,843,571
4.3 Tertiary Institutions	27,312,117.73	5,228,703	-	32,540,821	31,840,000	700,821
4.4 Universities	-	-	-	-	-	0
4.5 Social Security	-	-	-	-	-	-
Total	34,312,118	15,137,274		49,449,392	35,905,000	13,544,392
5.0 Sports						
5.1	2,741,778	-	(51,222)	2,690,556	2,600,000	90,556
Total	2,741,778	-	(51,222)	2,690,556	2,600,000	90,556
6.0 Environment						
6.1 Mwechobori Water Spring	456,963	-	-	456,963	-	456,963

**Kitutu Chache South 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 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
6.2 Siara Water Spring	456,963	-	-	456,963	-	456,963
6.3 Nyamatuta Water Spring	456,963	-	-	456,963	-	456,963
6.4 Nyamondo Water Spring	456,963	-	-	456,963	-	456,963
6.5 Mosocho Spring Protection	456,963	-	-	456,963	-	456,963
6.6 Bonyagatanyi Water Spring	456,963	-	-	456,963	-	456,963
Gesoni Water Spring	-	776	-	776	-	776
Moringate Water Spring	-	776	-	776	-	776
Nyamataro Water Spring	-	776	-	776	-	776
Keore Spring	-	892	-	892	-	892
Nyamagoma Water Spring	-	892	-	892	-	892
Nyanguru Water Spring	-	776	-	776	-	776
Riatwenya Water Spring	-	356,163	-	356,163	356,163	-
Raganga Water Spring	-	456,963	-	456,963	456,963	-
Mariba water spring	-	456,963	-	456,963	456,963	-
Matieko Spring Protection	-	3	-	3	-	3
Riotoigo Spring Protection	-	963	-	963	-	963
Kioge Spring Protection	-	4	-	3	-	3
Total	2,741,778	1,275,946		4,017,724	1,270,089-	2,747,635

Kititu Chache South 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	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
7.0 Primary Schools Projects (List all the Projects)						
Boketabu Primary School	700,000	-	-	700,000	300,000	400,000
Boloto Primary School	700,000	700,000	-	1,400,000	-	1,400,000
Daraja Mbili Primary School	700,000	700,000	-	1,400,000	300,000	1,100,000
Jogoo Primary School	700,000	700,000	-	1,400,000	1,400,000	-
Kianyabinge Primary School	700,000	700,000	-	1,400,000	700,000	700,000
Kioje Primary School	400,000	800,000	-	1,200,000	600,000	600,000
Nyabiyongo Primary School	-	1,000,000	-	1,000,000	-	1,000,000
Gesarara Primary School	700,000	700,000	-	1,400,000	1,400,000	-
Nyakeogiro Primary School	700,000	1,000,000	-	1,700,000	1,200,000	500,000
Nyanchooghi Primary School	700,000	300,000	-	1,000,000	300,000	700,000
Nyosia Primary School	700,000	550,000	-	1,250,000	700,000	550,000
Rera Primary School	-	1,050,000	-	1,050,000	1,000,000	50,000
St. Joseph's Nyabururu Primary School	700,000	1,450,000	-	2,150,000	400,000	1,750,000
St. Patrick's Primary School Mosochu	-	-	1,100,000	1,100,000	300,000	800,000
Nyaoje Primary School	700,000	-	300,000	1,000,000	1,000,000	-
St. Mary's Girls Primary School	1,700,000	-	200,000	1,900,000	1,700,000	200,000
Kiojoo Primary School	700,000	-	-	700,000	700,000	-

Kitutu Chache South 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 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
Riangoko Primary School	-	-	700,000	700,000	400,000	300,000
Nyabundo Primary School	700,000	-	100,000	800,000	700,000	100,000
Ebate Primary School	-	-	700,000	700,000	700,000	-
Kanyimbo Primary School	700,000	-	700,000	1,400,000	700,000	700,000
Mwechobori Primary School	400,000	-	940,000	1,340,000	-	1,340,000
Nyamorenjo Primary school	700,000	-	700,000	1,400,000	-	1,400,000
Iranda Primary School	700,000	-	300,000	1,000,000	700,000	300,000
Kanunda Primary School	700,000	-	300,000	1,000,000	1,000,000	-
Kiombeta Primary School	700,000	-	-	700,000	300,000	400,000
Nyagisai Primary School	700,000	-	700,000	1,400,000	700,000	700,000
Keore Primary School	300,000	-	400,000	700,000	300,000	400,000
Siara Primary School	700,000	-	450,000	1,150,000	1,000,000	150,000
Mariiba Primary School	700,000	-	-	700,000	700,000	-
Sakawa Primary School	-	-	500,000	500,000	500,000	-
Matieko Primary School	700,000	-	1,000,000	1,700,000	1,300,000	400,000
Ongicha Primary School	700,000	-	-	700,000	600,000	100,000
Raganga Primary School	700,000	-	-	700,000	300,000	400,000
Nyamatuta Primary School	500,000	-	300,000	800,000	400,000	400,000
Nyatietico Primary School	700,000	-	300,000	1,000,000	1,000,000	-

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Programme/Sub-programme	Original Budget		Adjustments		Final Budget	Actual on comparable basis 30/06/2022	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Rwora Primary School	700,000	-	600,000	1,300,000	1,300,000	1,300,000	-
Nyamagena Primary School	-	-	2,000,000	2,000,000	2,000,000	-	2,000,000
Ititi Primary School	700,000	-	300,000	1,000,000	1,000,000	1,000,000	-
St. Peter's Primary School Soko	700,000	-	400,000	1,100,000	1,100,000	1,100,000	-
Riotero Primary School	700,000	-	300,000	1,000,000	1,000,000	1,000,000	-
Bogeka Primary School	700,000	-	-	700,000	700,000	700,000	-
Nyanguru Primary School	-	-	700,000	700,000	700,000	-	700,000
Getare Primary School	700,000	-	200,000	900,000	900,000	900,000	-
Getembe Primary School	400,000	-	-	400,000	400,000	400,000	-
Kisii Special School	700,000	-	-	700,000	700,000	700,000	-
Kiongongi Primary School	700,000	-	400,000	1,100,000	1,100,000	1,000,000	100,000
Nyankongo Primary School	500,000	-	-	500,000	500,000	500,000	-
Kiamwasi Primary School	700,000	-	-	700,000	700,000	700,000	-
Nyambura Primary School	700,000	-	-	700,000	700,000	700,000	-
Nyamondo Primary School	700,000	-	700,000	1,400,000	1,400,000	400,000	1,000,000
Total	29,400,000	9,650,000	15,290,000	54,340,000	54,340,000	33,700,000	20,640,000
8.0 Secondary Schools Projects (List all the Projects)							
Bogeka Secondary School	700,000	300,000	-	1,000,000	1,000,000	300,000	700,000

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Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/BK) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
Getembe Secondary School	-	500,000	-	500,000	-	500,000
Keore Secondary School	700,000	700,000	-	1,400,000	-	1,400,000
Nyakeogiro Secondary School	700,000	1,200,000	-	1,900,000	800,000	1,100,000
Nyanguru Secondary School	5,000,000	2,400,000	-	7,400,000	5,800,000	1,600,000
Nyaore Secondary School	7,721,000	-	-	7,721,000	7,721,000	-
Nyatieko Secondary School	700,000	200,000	-	900,000	900,000	-
Nyatieko Secondary School	-	800,000	-	800,000	-	800,000
St. Patrick's Secondary School	-	1,900,000	-	1,900,000	-	1,900,000
Kiogo Secondary School	-	350,000	850,000	1,200,000	-	1,200,000
Matieko Secondary School	1,000,000	-	800,000	1,800,000	500,000	1,300,000
Raganga Secondary School	1,000,000	-	350,000	1,350,000	1,300,000	50,000
Nyamata Secondary School	1,000,000	-	-	1,000,000	-	1,000,000
Riofero Secondary School	1,000,000	-	-	1,000,000	-	1,000,000
Kioge Girls Secondary School	1,400,000	-	1,500,000	2,900,000	1,100,000	1,800,000
Kanunda Secondary School	700,000	-	200,000	900,000	900,000	-
Kanyimbo Secondary School	7,721,000	-	-	7,721,000	7,721,000	-
Ongicha Secondary School	300,000	-	-	300,000	300,000	-
Ongicha Secondary School	700,000	-	800,000	1,500,000	700,000	800,000
St. Catherine Iranda Secondary School	-	-	1,400,000	1,400,000	1,100,000	300,000

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Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
St. Catherine Iranda Secondary School	-	-	1,400,000	1,400,000	-	1,400,000
Cardinal Otunga High School-Mosocho	4,700,000	-	-	4,700,000	4,000,000	700,000
Kiong'ongi Secondary School	7,721,000	-	-	7,721,000	7,721,000	-
Total	42,763,000	8,350,000	7,300,000	58,413,000	40,863,000	17,550,000
9.0 Tertiary institutions Projects (List all the Projects)						
9.1	-	-	-	-	-	-
9.2	-	-	-	-	-	-
9.3	-	-	-	-	-	-
9.4	-	-	-	-	-	-
10.0 Security Projects						
Township Chief's Office	400,000	500,000	-	900,000	900,000	-
Kitutu Central Sub County Children Protection unit.	1,000,000	-	-	1,000,000	-	1,000,000
Nyatieko Police line	1,000,000	-	700,000	1,700,000	1,200,000	500,000
Bogeka Chief's office	400,000	1,000,000	-	1,400,000	900,000	500,000
Nyanguru Chief's office	1,000,000	-	-	1,000,000	-	1,000,000
Botori Assistant Chief's office	1,000,000	-	-	1,000,000	-	1,000,000
Raganga Chief's office	800,000	-	1,300,000	2,100,000	1,300,000	800,000
Kitutu Central DCC's Office	-	-	1,000,000	1,000,000	1,000,000	-

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Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
Kitutu Central Sub County Police Station	-	-	1,500,000	1,500,000	800,000	700,000
Nyatieko Chief's Office	-	86,778	363,222	450,000	-	450,000
Nyakoe Chief's Office	-	-	800,000	800,000	-	800,000
Matieko Chief's Office	-	-	2,000,000	2,000,000	1,000,000	1,000,000
Mosocho ACC's Office	-	-	2,230,344	2,230,344	-	2,230,344
Total	5,600,000.00	1,586,778	9,893,566	17,080,344	7,100,000	9,980,344
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-
11.2 Construction of CDF office	-	10,820,294	8,655,501	19,475,795	18,596,566	879,229
11.3 Purchase of furniture and equipment	-	-	202,500	202,500	-	202,500
11.4 Purchase of computers	-	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-	-
Total		10,820,294	8,858,001	19,678,295	18,596,566	1,081,729
12.0 Others						
12.1 Strategic Plan	-	-	-	-	-	-
12.2 Innovation Hub	-	4,677,027	-	-	4,677,027	4,677,027
Total	-	4,677,027	-	-	4,677,027	4,677,027
Funds pending approval**	-	-	-	-	-	-
Total	137,088,879	51,714,361	44,188,879	232,992,119	160,928,745	72,063,374

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF- Kitutu Chache South 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 10th 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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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO. B0104893	-	69,367,724
AIE NO. B124576	-	9,000,000
AIE NO. B119523	-	10,000,000
AIE NO. B119913	-	13,000,000
AIE NO. B128154	-	6,900,000
AIE NO. B128467	-	7,000,000
AIE NO. BB126173	-	10,000,000
AIE NO. BB132211	-	6,000,000
AIE NO. B128467	-	13,000,000
AIE NO. B126173	-	6,000,000
AIE NO. B126468	-	12,000,000
AIE NO. B 140962	33,000,000	-
AIE NO. B 105658	44,000,000	-
AIE NO. B 128573	5,000,000	-
AIE NO. B 154082	15,000,000	-
AIE NO. B 105828	24,000,000	-
AIE NO. B 164420	18,000,000	-
AIE NO. B 155856	17,088,879	-
AIE NO. B155977	11,188,879	-
AIE NO. B128885	14,000,00	-
TOTAL	181,277,758	162,267,724

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Notes To the Financial Statements (Continued)

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	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,469,720	1,676,710
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
NHIF	59,900	-
Gratuity to contractual employees	-	-
Employer Contributions Compulsory national social security schemes	182,760	-
Total	1,712,380	1,676,710

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Notes To the Financial Statements (Continued)

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	-	-
Utilities, supplies and services	-	140,330
Office Rent	626,400	-
Communication, supplies and services	1,200,000	-
Domestic travel and subsistence	770,000	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,750,000	-
Hospitality supplies and services	600,000	-
Other committee expenses	1,060,000	3,868,000
Committee allowance	1,393,500	1,500,200
Insurance costs	-	-
Specialized materials and services	119,450	-
Office and general supplies and services	-	3,980,000
Fuel, oil & lubricants	1,900,360	-
Other operating expenses	-	1,600,000
Routine maintenance – vehicles and other transport equipment	-	474,995
Routine maintenance – other assets	-	-
Total	9,419,710	11,563,625

Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	33,700,000	44,610,000
Transfers To Secondary Schools (See Attached List)	40,863,000	25,900,000
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	74,563,000	70,510,000

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Notes To the Financial Statements (Continued)

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	4,065,000	2,010,000
Bursary – tertiary institutions (see attached list)	31,840,000	29,469,157
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	7,100,000	6,400,000
Sports projects (see attached list)	2,600,000	2,793,000
Environment projects (see attached list)	1,270,089	4,377,805
Emergency projects (see attached list)	9,762,000	4,293,672
Total	56,637,089	49,343,634

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	18,596,566	8,936,720.00
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	297,500
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	18,596,566	9,234,220

Notes To the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	2,900,000
ICT Hub	-	-
	-	2,900,000

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Notes To the Financial Statements (Continued)

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>Co-operative Bank, Account No. 01141423185500</i>	75,532,363	53,206,895
Total	75,532,363	53,206,895
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

11: Outstanding Imprests

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

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Notes to the Financial Statement Continued

12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)	1,492,534	1,492,534
Retention held during the year (B)	365,095	-
Retention held during the Year (C)	304,786	-
Retention held during the Year (D)	304,786	
Retention held during the Year (E)	359,453	
Retention held during the Year (F)	200,693	
Retention held during the Year (G)	324,842	
Retention held during the Year(H)	116,801	
Retention paid during the Year (I)	-	
Closing Retention as at 30 th June J= A+B+C+D+E+F+G+H-I	3,468,989	1,492,534

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	53,206,895	35,273,688
Cash in hand	-	-
Imprest	-	-
Total	53,206,895	35,273,688

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Notes To the Financial Statements (Continued)

14. Prior Year Adjustments

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

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

15. Changes in Accounts Receivable – Outstanding Imprests

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

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	1,492,534	598,862
Deposit and Retentions held during the year (B)	1,976,455	893,672
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	3,468,989	1,492,534
Changes in Accounts Payable E= D-A	1,976,455	893,672

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17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	493,200
Others (<i>specify</i>)	-	-
Total	-	493,200

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	1,395,881	216,956
Use of goods and services	27,068	84
Amounts due to other Government entities (see attached list)	38,190,000	40,590,000
Amounts due to other grants and other transfers (see attached list)	26,691,670	30,740,879
Acquisition of assets	1,081,728	20,277,157
Others (<i>Specify</i>)	4,677,027	4,677,027
Funds pending approval	-	-
Total	72,063,373	96,502,103

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	9,611,609	7,224,821
Total	9,611,609	7,224,821

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**Annexes
Annexes: 1 Analysis of Pending Accounts Payable**

Supplier of Goods or Services	Original Amount a	Date Contracted B	Amount Paid To-Date c	Outstanding Balance 2022 d=a-c	Comments
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. Priscillah Obuba	Office Secretary	01/01/2019	82,800	To be paid at the end of contract
2. Denis Ondima	Driver	01/01/2019	72,000	To be paid at the end of contract
3. Wesley Monyoncho	Field Officer	01/01/2019	72,000	To be paid at the end of contract
4. George Ndege	Clerk	01/01/2019	57,600	To be paid at the end of contract
5. Charles Anyega	Messenger	01/01/2019	57,600	To be paid at the end of contract
6. Marceline Ongaki	Clerk	01/01/2019	57,600	To be paid at the end of contract
7. Charles Arogo	Night Guard	01/01/2019	46,800	To be paid at the end of contract
8. Julius Ondieki	Night Guard	01/01/2019	46,800	To be paid at the end of contract
Sub-Total			493,200	
Grand Total			493,200	

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	Staff Salaries	1,395,881	216,956	Balances
Use of goods & services	Use of goods & services	0	84	Balances
Capacity Building	Capacity Building	27,068	-	Balances
Amounts due to other Government entities				
Primary School Projects				
Bokeabu Primary School	Renovation of classrooms	400,000	-	Late disbursements
Bototo Primary School	Renovation of classrooms	1,400,000	700,000	Late disbursements
Daraja Mbili Primary School	Construction of perimeter fence	1,100,000	700,000	Late disbursements
Jogoo Primary School	Renovation of classrooms	-	700,000	Late disbursements
Kianyabinge Primary School	Renovation of classrooms	700,000	700,000	Late disbursements
Kioge Primary School	Renovation of classrooms	600,000	800,000	Late disbursements
Nyabiyongo Primary School	Purchase of land	1,000,000	1,000,000	Late disbursements
Gesarara Primary School	Renovation of classrooms	-	700,000	Late disbursements
Nyakeogiro Primary School	Renovation of classrooms	500,000	1,000,000	Late disbursements
Nyachogochi Primary School	Renovation of classrooms	700,000	300,000	Late disbursements
Nyosia Primary School	Renovation of classrooms	550,000	550,000	Late disbursements
Rera Primary School	Renovation of classrooms	50,000	1,050,000	Late disbursements
St. Joseph's Nyabururu Primary School	Renovation of classrooms	1,750,000	1,450,000	Late disbursements
St. Patrick's Primary School – Mosochi	Renovation of classrooms	800,000	1,400,000	Late disbursements
Nyankongo Primary School	Completion of administration block	-	400,000	Late disbursements

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
St. Mary's Girls Primary School	Construction of 1 classroom	200,000	200,000	Late disbursements
Riangoko Primary School	Renovation of classrooms	300,000	700,000	Late disbursements
Nyabundo Primary School	Renovation of classrooms	100,000	100,000	Late disbursements
Ebate Primary School	Construction of administration block	-	690,000	Late disbursements
Kanyimbo Primary School	Construction of 2 classrooms	700,000	700,000	Late disbursements
Mwechobori Primary School	Construction of classrooms	1,340,000	950,000	Late disbursements
Nyamorenayo Primary School	Renovation of classrooms	1,400,000	700,000	Late disbursements
Iranda Primary School	Construction of administration block	300,000	600,000	Late disbursements
Getare Primary School	Construction of 1 classroom	-	200,000	Late disbursements
Kiombeta Primary School	Constuction of classrooms	400,000	-	Late disbursements
Nyagisai Primary School	Renovation of classrooms	700,000	700,000	Late disbursements
Keore Primary School	Construction of perimeter fence	400,000	400,000	Late disbursements
Siara Primary School	Renovation of classrooms	150,000	650,000	Late disbursements
Sakawa Primary School	Construction of 1 classroom	-	300,000	Late disbursements
Nyamondo Primary School	Renovation of classrooms	1,000,000	700,000	Late disbursements
Matieko Primary School	Construction of classrooms	400,000	1,000,000	Late disbursements
Ongicha Primary School	Renovation of classrooms	100,000	-	Late disbursements
Raganga Primary School	Renovation of classrooms	400,000	-	Late disbursements
Nyamatuta Primary School	Renovation of classrooms	400,000	800,000	Late disbursements
Rwora Primary School	Renovation of classrooms	-	400,000	Late disbursements
Nyamagena Primary School	Purchase of land	2,000,000	2,000,000	Late disbursements
St. Peter's Primary School – Soko	Renovation of classrooms	-	700,000	Late disbursements

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Rietero Primary School	Construction of classrooms	-	300,000	Late disbursements
Nyanguru Primary School	Renovation of classrooms	700,000	700,000	Late disbursements
Kiong'ong'I Primary School	Construction of classrooms	100,000	-	Late disbursements
Total		20,640,000	24,940,000	
Secondary Schools				
Bogeka Secondary School	Construction of classrooms	700,000	300,000	Late disbursements
Getembe Secondary School	Construction of laboratory	500,000	500,000	Late disbursements
Kanunda Secondary School	Renovation of classrooms	-	200,000	Late disbursements
Keore Secondary School	Construction of laboratory	1,400,000	700,000	Late disbursements
Nyakegiro Secondary School	Construction of administration block	1,100,000	1,200,000	Late disbursements
Nyatieko Secondary School	Construction of dormitory	800,000	200,000	Late disbursements
Ongicha Secondary School	Renovation of classrooms	800,000	800,000	Late disbursements
St. Catherine Iranda Secondary School	Construction of classrooms	300,000	1,400,000	Late disbursements
Nyanguru Secondary School	Construction of tuition block	1,600,000	2,400,000	Late disbursements
St. Catherine Iranda Secondary School	Construction of classrooms	1,400,000	1,400,000	Late disbursements
Cardinal Otunga High School	Construction of dormitory	700,000	-	Late disbursements
Nyatieko Secondary School	Construction of toilets	-	800,000	Late disbursements
St. Patrick's Secondary School	Completion of tuition block	1,900,000	1,900,000	Late disbursements
Kiogo Secondary School	Renovation of classrooms	1,200,000	1,200,000	Late disbursements
Kioge Secondary School	Completion of laboratory	1,800,000	1,500,000	Late disbursements
Matioko Secondary School	Renovation of administration block	1,300,000	800,000	Late disbursements
Raganga Secondary School	Renovation of administration block	50,000	50,000	Late disbursements

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Nyamatuta Secondary School	Construction of administration block	1,000,000	300,000	Late disbursements
Riotero Secondary School	Construction of laboratory	1,000,000	-	Late disbursements
Total		17,550,000	15,650,000	
Sub-Total due other Government Units		38,190,000	40,590,000	
Amounts due to other grants and other transfers				
Bursary	Bursary Secondary	12,843,571	13,908,571	Late disbursements
Bursary	Bursary Tertiary	700,821	1,219,703	Late disbursements
Emergency	Emergency Projects	328,742	2,898,535	Late disbursements
Sports	Sports Activities	90,556	(51,222)	Late disbursements
Environment	Environmental Activities	2,747,635	1,284,948	Late disbursements
Security				
Kitutu Central D.C.C.'s Office	Construction of toilet block	-	1,000,000	Late disbursements
Kitutu Central Sub-County Police Station	Construction of police cells	700,000	1,500,000	Late disbursements
Kitutu Central Sub-County Children Protection Unit	Construction of children protection unit	1,000,000	-	Late disbursements
Nyatioko Chief's Office	Completion of Chief's office	450,000	450,000	Late disbursements
Nyakoe Chief's Office	Construction of Chief's office	800,000	800,000	Late disbursements
Nyatioko Police Line	Completion of staff houses	500,000	700,000	Late disbursements
Raganga Chief's Office	Construction of Chief's office	800,000	1,300,000	Late disbursements
Matioko Chief's Office	Completion of Chief's office	1,000,000	2,000,000	Late disbursements
Mosocho A.C.C.'s Office	Construction of perimeter wall	2,230,344	2,230,344	Late disbursements
Bogeka Chief's Office	Completion of Chief's office	500,000	1,000,000	Late disbursements

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Nyanguru Chief's Office	Construction of Chief's office	1,000,000	-	Late disbursements
Botori Assistant Chief's Office	Construction of Asst. Chief's office	1,000,000	-	Late disbursements
Township Chief's Office	Completion of Chief's office	-	500,000	Late disbursements
Total due to Security Projects		9,980,344	11,480,344	
Sub-Total		26,691,669	30,740,879	
Acquisition of assets		-		
Construction of CDF Office	Construction of NGCDF office	1,081,728	20,277,157	Late disbursements
Purchase Of Furniture and Equipment	Purchase of furniture and equipment	202,500	-	Late disbursements
Total		1,680,591	20,277,157	
Others (specify)				
Constituency Innovation Hub *	Installation of CIH	4,677,027	4,677,027	Late disbursements
Sub-Total		4,677,027	24,954,184	
Funds pending approval		-	-	
Grand Total		72,063,373	96,502,103	

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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	15,074,596	18,596,566	-	33,671,162
Transport equipment	4,300,000	-	-	4,300,000
Office equipment, furniture and fittings	548,900	-	-	548,900
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	19,923,496	18,596,566	-	38,520,062

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

PMC	Bank	Account number	Date Account was Opened	Bank Balance 2021/22	Bank Balance 2020/21
Bogeka PAG Secondary School	Co-operative Bank	01141670098000	30.05.2019	2,970	18,005
Bokeabu Primary School	Co-operative Bank	01117017460801	28.09.2016	3,050	3,050
Bototo DOK Primary School	Co-operative Bank	01100016648000	12.10.2012	1,941	40,860
Daraja Mbili Primary School	Co-operative Bank	01139018515800	03.02.2017	23,270	1,130
Ebate Primary School	Co-operative Bank	01100423517500	01.10.2012	3,196	-
Getembe Primary School	Co-operative Bank	01100424508300	06.06.2012	428,837	-
Geturi Mixed Secondary School	Co-operative Bank	01117016776400	03.10.2016	4,388	1,940
Geturi Primary School	Co-operative Bank	01117017519901	23.02.2017	329,129	4,140
Ititi DOK Primary School	Co-operative Bank	01120017461600	11.03.2010	15,026	-
Jogoo SDA Primary School	Co-operative Bank	01100423989700	19.09.2012	6,763	4,152
Kanunda DOK Primary School	Co-operative Bank	01100017461100	01.07.2011	712,888	280
Kanunda Secondary School	Co-operative Bank	01120017970000	18.05.2009	817,239	3,606
Keore Primary School	Co-operative Bank	01139017461502	10.03.2016	5,083	7,063
Kianyabinge DOK Primary School	Co-operative Bank	01117424523100	26.09.2016	556,600	1,160
Kioge Girls High School	Co-operative Bank	01141019670500	24.06.2019	15,643	3,965
Kioge Primary School	Co-operative Bank	01139016649202	18.04.2019	3,150	3,420
Kisii Special School	Co-operative Bank	01141017800800	28.09.2018	168,597	218,770
Kisii Special School	Co-operative Bank	01100424366800	16.07.2014	533,807	4,087

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PMC	Bank	Account number	Date Account was Opened	Bank Balance 2021/22	Bank Balance 2020/21
Mariiba DOK Primary School	Co-operative Bank	01141423502500	18.06.2018	814,003	287,575
Nyaticko Asst. Chief's Office	Co-operative Bank	01141809784100	10.07.2020	37,681	-
Moneke Primary School	Co-operative Bank	01117017487502	29.09.2016	28,278	2,600
Mwechobori DEB Primary School	Co-operative Bank	01139424606100	16.09.2016	63,617	715
Nyabiyongo DOK Primary School	Co-operative Bank	01139017329102	05.06.2009	2,270	2,270
Nyabundo DEB Primary School	Co-operative Bank	01117017522802	29.09.2016	1,016	61,080
Nyakeogiro Secondary School	Co-operative Bank	01141808796200	04.05.2019	536,648	6,455
Nyamata DEB Primary School	Co-operative Bank	01100017457400	22.05.2012	8,998	290
Nyambara DOK Primary School	Co-operative Bank	01120017460300	18.05.2011	704,585	-
Nyamorenjo DEB Primary School	Co-operative Bank	01139016024903	27.09.2016	2,243	8,143
Nyanguru Secondary School	Co-operative Bank	01117671347500	24.02.2017	102,320	1,410
Nyaore DOK Primary School	Co-operative Bank	01100423365300	19.03.2014	710,271	4,471
Nyosia Primary School	Co-operative Bank	01117017457701	28.09.2016	227,921	1,630
Ongicha Primary School	Co-operative Bank	01120017082100	29.03.2010	558,801	693,653
Raganga DOK Primary School	Co-operative Bank	01117016831002	29.09.2016	52,931	420
Rera DOK Primary School	Co-operative Bank	01139017079203	29.06.2016	1,003,717	178,973
Rwora DOK Primary School	Co-operative Bank	01139476434700	30.09.2016	352	9,755
Sakawa DEB Primary School	Co-operative Bank	01100019608200	25.10.2007	762	-
Siara DOK Primary School	Co-operative Bank	01117017074301	02.08.2016	491,852	516,960

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PMC	Bank	Account number	Date Account was Opened	Bank Balance 2021/22	Bank Balance 2020/21
St. Ambrose Nyaore Secondary School	Co-operative Bank	01139019582102	23.06.2016	71,890	-
St. Patrick's Primary School	Co-operative Bank	01120296805600	31.07.2010	175,407	16,241
St. Philips Matieko Secondary School	Co-operative Bank	01141016896300	23.06.2020	80,009	443,544
Ebate DOK Primary School	Co-operative Bank	01100423517500	01.10.2012	3,196	-
Gesarara DEB Primary School	Co-operative Bank	01117016261901	23.09.2016	301,265	1,061
Total				9,611,609	2,552,874

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.Funding of Devolved Government Functions	Included in other grants and transfers balance of Kshs.48,567,233 is Kshs.25,000,000 and Ksh.600,000 allocated to water and agricultural projects respectively. However following the enactment of the NG-CDF Act ,2015 on 16 th February 2016,the management continued to fund functions meant for the County Governments contrary to section 24 of the Act which states that the projects under this Act shall be respect of works, services falling within the functions of the national government under the	The funded water projects and agricultural project during the financial year 2016/2017 were project balances which had been approved in the year 2015/2016 and earlier which were ongoing. The Committee is now in process of handing over completed projects	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	constitution.	which fall under the county and at same time submit reports on incomplete devolve project so that the NG-CDF Board can make a decision on how the projects will be completed. the projects.		
2.0 Irregular use of Emergency	Included under grants and transfers balance of Ksh.48,567,233 is Kshs.4,048,540 which in turn includes non-emergency projects worth Kshs.2,500,000 disbursed to fund emergency projects. However, projects worth Kshs.2,500,000.00 did not qualify as emergencies in	It was the in the opinion of the committee that these projects were emergency projects, since leaving them at the state they were would have been more	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	accordance with Section 8(3) of the Act.	costly in the long run, some required roofing and leaving them as were the project would have been more vulnerable to heavy rains and other harmful weather conditions. This project was implemented as emergency projects as envisaged by Section 8(3) of the NG-CDF Act.		

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 Edwin K. Rutto
 Fund Account Manager.