

**REPORT**

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P	
DATE: 04 JUL 2023	DAY: TUESDAY
TABLED BY:	Hon. OWEN BAYA, CAS, MP
CLERK-AT THE TABLE:	DEPUTY LEADER OF MAJORITY UR207V MWALE

**OF**

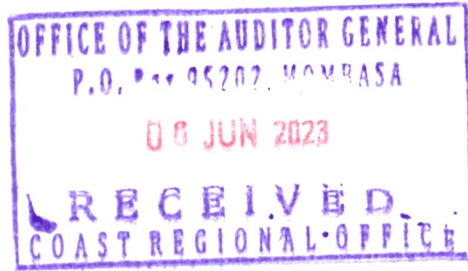
**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT  
FUND – MATUGA CONSTITUENCY**

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





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**MATUGA CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2022**

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



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*Matuga Constituency  
National Government Constituencies Development Fund (NGCDF)  
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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 Matuga Constituency NGCDF day-to-day management is under the following key organs:

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

**(c) Fiduciary Management**



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The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Andrew Lumunge.
2.	Sub-County Accountant	William Mulwa.
3.	Chairman NGCDFC	Omari Ndaru Mwangaga.
4.	Member NGCDFC	Miriam Ndungwa Ndunge.

**(d) Fiduciary Oversight Arrangements**

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

P.O. Box 65-80403  
NG-CDF Office Building  
Off Kwale High School Road  
Kwale, KENYA

**(f) Matuga Constituency NGCDF Contacts**

Telephone: (254) 729548867  
E-mail: [cdfmatuga@ngcdf.go.ke](mailto:cdfmatuga@ngcdf.go.ke)  
Website: [www.cdf.go.ke](http://www.cdf.go.ke)

**(g) Matuga Constituency NGCDF Bankers**

Equity Bank Kenya Limited

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Kwale Branch  
P.o Box 65-803  
Kwale.

**(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



*CHAIRMAN; OMARI MWAGAGA*

The Matuga NGCDFC wishes to have in summary the budget performance against actual amounts for current year based on economic classification and programmes. The NGCDF have improved the Education and Security infrastructures of Matuga Constituency because out of the Ksh. 215,627,853 as the budget available to spend, the NG-CDFC managed to spend ksh. 187,381,978 slight improvements compared to the last financial year.

However, there have been emerging issues like political, economic, social, challenges influencing the implementation of NGCDF Projects. These issues can be summarised as follow:

- a) Late disbursements of funds by the NG-CDF Board.
- b) Late approval of re-allocation of funds.
- c) Inadequate funds to implement all the proposals presented by the members of the public.
- d) Project Management Committees not well conversant with the implementation of the NG-CDF projects.

The NGCDFC wishes that late approvals and disbursement of funds be improved by the Board so as to increase utilization and absorption of the fund. Also political fraternity should be given enough civic education on the implementation of the NG-CDF projects.

Thank you.

The following are photographs of the sampled projects implemented during the financial year 2021/2022.

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***Project name:*** Tiwi Boys Secondary School  
***Activity:*** Construction of 2 No. Classrooms

***Financial Year:*** 2021/2022  
***Amount allocated:*** Ksh 2,200,000=



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***Project name:*** Ningawa Primary School. ***Financial Year:*** 2021/2022  
***Activity:*** Construction of School Administration Block ***Amount allocated:*** Ksh 1,500,000=



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**Project name:** Makobe Assistant Chiefs Office. **Financial Year:** 2021/2022  
**Activity:** Construction of Assistant Chiefs Office. **Amount allocated:** Ksh 1,000,000=

Signature

CHAIRMAN NGCDF COMMITTEE

.....  
Name

**OMARI MWAGARA**  
CHAIRMAN NGCDF COMMITTEE



### III. Statement of Performance Against Predetermined Objectives for FY2021/22

#### Introduction

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

The key development objectives of *Matuga Constituency 2018-2022* plan are to:

- a) To help mobilize constituency resources to tap and maximise the available opportunities for improved living standards.
- b) Improve access to clean water by harvesting rain water and drilling of bore holes.
- c) To empower and develop youth groups through sporting activities.
- d) To improve the institutional capacity and visibility of the NG-CDF Committee in order to deliver on its mandate.

#### Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To increase institutional capacity by increasing construction of more secondary and primary schools.	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> <li>- number of classes built in primary, secondary, and tertiary institutions</li> <li>- number of bursary beneficiaries at all levels</li> </ul>	<p>In FY 21/22 we increased number of classrooms, dormitories, laboratories from 67 to 82 in the learning institutions.</p> <p>- Bursary beneficiaries at all levels were as per the attached schedules</p>
Security	To construct and equip more provincial administration	Develop and enhance all security organs infrastructure to	Increased number of police posts, chiefs and assistant chief's	No of chief's offices to increase from 17 to 20 No of assistant

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	and security organs.	enhance service delivery.	offices.	chief's office to increase from 25 to 30
Environment	To improve and have sustainable clean environment through natural resources conservation initiatives.	Planting more tree to increase forest cover. Harvesting rain water to access clean water. Allocating more funds to the school for the purchase of water tanks.	No of tree seedlings planted. Water tanks purchased. More water pans and bore holes constructed.	No of institutions to be supplied with trees seedling to increase from 72 to 80 Allocation for Water tanks to be increased from 40 to 45
Sports	Empower and develop growing talents of youths through sporting activities.	Reduce drug abuse by youths through sports activities.	Purchase of footballs, jerseys and trophies.	Number of youth groups benefiting from sports to increase from 42 to 50
Emergency	To cater for emergencies that may occur within the constituency.	Construction of toilets, re-novation of classrooms and police posts.	No of offices and toilets constructed.	To reduce emergency needs from 20 to 10 units

**IV. Environmental and Sustainability Reporting**

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

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

- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

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

## **2. Environmental performance**

Matuga NG-CDF develops environment policy and action plan which aims at protecting our environment by planting over a million trees, minimising pollution and provision of water tanks to all the newly constructed public institutions for rain water harvesting. Implementing this will ensure sustainable clean environment for now and future generation

## **3. Employee welfare**

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

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

#### **4. Market place practices-**

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

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

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

NGCDF has put in efforts to ensure:

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

#### **5. Community Engagements-**

Matuga 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.

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

.....   
Name **JOSEPH KUMBATHA**  
FAM

## **V. Statement of Management Responsibilities**

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

The Accounting Officer in charge of the NGCDF-Matuga 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-Matuga 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- Matuga 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 Matuga Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes




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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**

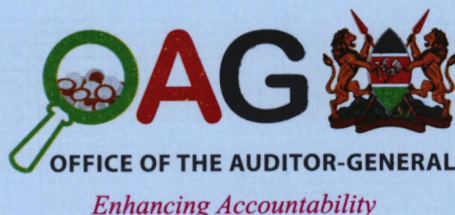
The NGCDF- Matuga Constituency financial statements were approved and signed by the Accounting Officer on 6/4/2023

  
.....  
Name: OMARY MWAGAGA  
Chairman – NGCDF Committee

  
.....  
Name: JOSEPH KUMBATHA  
Finance Account Manager



# REPUBLIC OF KENYA



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NAIROBI

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

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Matuga Constituency set out on pages 1 to 44, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statement of

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*Report of the Auditor-General on National Government Constituencies Development Fund - Matuga Constituency for the year ended 30 June, 2022*



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

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

### **Basis for Qualified Opinion**

#### **1. Inaccurate Cash and Cash Equivalents Balance**

The statement of assets and liabilities and as disclosed in Note 10 to the financial statements reflects cash and cash equivalents balance of Kshs.28,974,875. Review of the bank reconciliation statement as at 30 June, 2022 revealed nineteen (19) cheques amounting to Kshs.153,000 which had gone stale but not reversed in cash book.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.28,974,875 as at 30 June, 2022 could not be confirmed.

#### **2. Unsupported Projects Management Committee (PMC) Account Balances**

Annex 5 to the financial statements reflects PMC account balance of Kshs.37,488,507 of which certificates of bank balances were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC account balance of Kshs.37,488,507 for the year ended 30 June, 2022 could not be confirmed.

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

### **Key Audit Matters**

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

### **Other Matter**

#### **1. Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.215,705,853 or 100%. Similarly, the Fund expended

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Kshs.186,730,978 against a budget of Kshs.215,705,853, resulting in under-expenditure of Kshs.28,974,875 or 13% of the budget.

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

## 2. Projects Implementation Status

During the year under review, the Board approved a budget of Kshs.183,333,293 to implement a total of one hundred and seventeen (117) projects. However, analysis of the projects implementation status report as at 30 June, 2022 revealed that seventy-eight (78) projects with an allocation of Kshs.133,122,963 were implemented, sixteen (16) projects with an allocation of Kshs.32,845,916 were ongoing while twenty-three (23) projects with an allocation of Kshs.17,364,414 had not started.

The underperformance in projects implementation affected the planned activities of the Constituency.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### Basis for Conclusion

#### Projects Verification

Physical inspection of two (2) projects costing Kshs.6,000,000 carried out on 23 March, 2022 revealed the following anomalies:

Project No.	Project Name	Project Description	Disbursement (Kshs.)	Contract Price (Kshs.)	Value of Works Done to-date (Kshs.)	Anomalies
1	Mangawani Police Patrol Base	Request for Renovation of the Building at Mangawani Location Chief's Office to be used as a Police Base	3,000,000	2,998,368	2,998,368	<ul style="list-style-type: none"> <li>• Project complete but not in use.</li> <li>• Project not handed over by the Project Management Committee.</li> <li>• Emergency project but not in use, thus the community is yet to derive value</li> </ul>



Project No.	Project Name	Project Description	Disbursement (Kshs.)	Contract Price (Kshs.)	Value of Works Done to-date (Kshs.)	Anomalies
						for money from the project.
2	Lukore Police Post	Construction of a new Police Post with three rooms to completion	3,000,000	2,998,020	2,998,020	<ul style="list-style-type: none"> <li>• Project complete but not in use.</li> <li>• Project not handed over by the Project Management Committee</li> </ul>
<b>Total</b>			<b>6,000,000</b>	<b>5,996,736</b>	<b>5,996,736</b>	

In the circumstances, the Constituency may not have achieved value for money on the projects.

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

#### REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

##### Conclusion

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

##### Basis for Conclusion

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

##### Responsibilities of Management and 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 the Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in



which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

13 June, 2023



*Matuga 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
<b>Receipts</b>			
Transfers From NGCDF Board	1	186,277,758	157,267,724
Proceeds From Sale of Assets	2	0	0
Other Receipts	3	0	78,000
<b>Total Receipts</b>		<b>186,277,758</b>	<b>157,345,724</b>
<b>Payments</b>			
Compensation Of Employees	4	3,145,196	3,864,643
Use Of Goods and Services	5	13,357,421	12,911,401
Transfers To Other Government Units	6	111,962,530	66,540,000
Other Grants and Transfers	7	57,096,574	43,766,298
Acquisition Of Assets	8	0	5,004,150
Other Payments	9	1,169,257	0
<b>Total Payments</b>		<b>186,730,978</b>	<b>132,086,492</b>
<b>Surplus/(Deficit)</b>		<b>(453,220)</b>	<b>25,259,232</b>

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 06/04/2023 and signed by:

  
Fund Account Manager

  
National Sub-County  
Accountant

  
Chairman NG-CDF  
Committee

Name: JOSEPH KUMBATIHA

Name: ISMAEL MBOVI  
ICPAK M/No:

Name: OMANI MWAKAGA

*Matuga Constituency  
National Government Constituencies Development Fund (NGCDF)  
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VIII. Statement of Assets and Liabilities As At 30<sup>th</sup> June, 2022

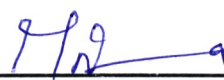
	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	10A	28,974,875	29,428,095
Cash Balances (Cash at Hand)	10B	0	0
<b>Total Cash and Cash Equivalents</b>		<b>28,974,875</b>	<b>29,428,095</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	0	0
<b>Total Financial Assets</b>		<b>28,974,875</b>	<b>29,428,095</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	0	0
Gratuity	12B	0	0
<b>Total Financial Liabilities</b>		<b>0</b>	<b>0</b>
<b>Net Financial Assets</b>		<b><u>28,974,875</u></b>	<b><u>29,428,095</u></b>
<b>Represented By</b>			
Fund Balance B/Fwd	13	29,428,095	4,168,863
Prior Year Adjustments	14	0	0
Surplus/Deficit for The Year		(453,220)	25,259,232
<b>Net Financial Position</b>		<b><u>28,974,875</u></b>	<b><u>29,428,095</u></b>

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 06/04/2022 and signed by:

  
Fund Account Manager

  
National Sub-County  
Accountant

  
Chairman NG-CDF  
Committee

Name: JOSEPH KUMBATHA

Name: ISMAEL MBUVI  
ICPAK M/No:

Name: OMARI MWAGAGA



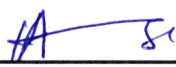

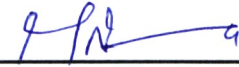
*Matuga Constituency  
National Government Constituencies Development Fund (NGCDF)  
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**IX Statement of Cash Flows for the Year Ended 30th June 2022**

	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	186,277,758	157,267,724
Other Receipts	3	0	78,000
<b>Total Receipts</b>		186,277,758	157,345,724
<b>Payments</b>			
Compensation Of Employees	4	3,145,196	3,864,643
Use Of Goods and Services	5	13,357,421	12,911,401
Transfers To Other Government Units	6	111,962,530	66,540,000
Other Grants and Transfers	7	57,096,574	43,766,298
Other Payments	9	1,169,257	0
<b>Total Payments</b>		186,730,978	127,082,342
<b>Total Receipts Less Total Payments</b>		(453,220)	25,259,232
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	0	(0)
Increase/(Decrease) In Accounts Payable	16	0	0
Prior Year Adjustments	14	0	0
<b>Net Cash Flow from Operating Activities</b>		<b>(453,220)</b>	<b>30,263,382</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2	0	0
Acquisition Of Assets	8	(0)	(5,004,150)
<b>Net Cash Flows from Investing Activities</b>		<b>0</b>	<b>(5,004,150)</b>
Net Increase In Cash And Cash Equivalent		(453,220)	25,259,232
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	<b>10</b>	<b>29,428,095</b>	<b>4,168,863</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>	<b>10</b>	<b>28,974,875</b>	<b>29,428,095</b>

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 06/09/2022 and signed by:

		
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: JOSEPH KUMBATA	Name: ISMAEL MBUVI ICPAK M/No:	Name: OMARI MWAGAGA

**Matuga Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
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**IX. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2022.**

Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	a	2021/2022	b	2021/2022				
Receipts								
		2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board		137,088,879	29,428,095	49,188,879	215,705,853	215,705,853	-	100%
Proceeds From Sale of Assets					0			
Other Receipts					0			
<b>Totals</b>		<b>137,088,879</b>	<b>29,428,095</b>	<b>49,188,879</b>	<b>215,705,853</b>	<b>215,705,853</b>	<b>0</b>	<b>100%</b>
Payments								
Compensation Of Employees		3,265,356	0	1,246,790	4,512,146	3,145,196	1,366,950	70%
Use Of Goods and Services		9,072,642	3,302,007	983,763	13,358,412	13,357,421	991	100%
Transfers To Other Government Units		80,040,000	21,807,771	29,750,000	131,597,771	111,962,530	19,635,241	85 %
Other Grants and Transfers		44,710,881	3,071,060	17,208,326	64,990,267	57,096,574	7,893,693	88%
Acquisition Of Assets		0	0	0	0	-	-	
Other Payments		0	1,169,257	0	1,169,257	1,169,257	0	100%
Funds Pending Approval**			78,000.00		78,000		78,000	
<b>Totals</b>		<b>137,088,879</b>	<b>29,428,095</b>	<b>49,188,879</b>	<b>215,705,853</b>	<b>186,730,978</b>	<b>28,974,875</b>	<b>87%</b>

\*\*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.

**NOTES;**  
**Unallocated funds:** AIA Collected from the sale of tender documents amounts to Kshs. 78,000

**EXPLANATION ON LL ITEMS BELOW 90% UTILIZATION.**



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

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**ON RECEIPT SIDE.**

- a) The total amount received and utilized from the NG-CDF Board is 87%. This is because of late disbursement of funds from the Board.
- b) Kshs. 78,000 was a result of AIA not approved by the board.

**ADJUSTMENTS - Ksh. 78,616,944**

This comprises of: 1) Ksh. 29,428,065 which is the opening balance as at 1<sup>st</sup> July, 2021.

- 2) Ksh. 49,188,879 which are the AIE's for 2020/2021 received during the year.

**ON PAYMENT SIDE.**

The total percentage of utilization is at 87%, this was as the result of the following:

- 1. Compensation of employees: 70% this was a result of late disbursement of funds from the NG-CDF Board.
- 2. Transfer to other Government units: 82% this low rate of utilization was as a result of the Board disbursing all the budgeted funds towards the end of the financial year.

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	28,974,875
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2022	(0)
	28,974,875
Add Accounts payable	0
Less Accounts Receivable	(0)
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	28,974,875

The Constituency financial statements were approved on 06/04 2022 and signed by:

AS  
Fund Account Manager

[Signature]

National Sub-County Accountant

Name: JOSEPH KUMBATHA

Name: Ismael NIBWI  
ICPAK M/No:

[Signature]

Chairman NG-CDF Committee

Name: OMATI MWAGAGA



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

**X. Budget Execution by Sectors and Projects for the Year Ended 30<sup>th</sup> 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			
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	3,265,356	0	1,246,790	4,512,146	3,145,196	1,366,950
1.2 Committee allowances	1,296,000	2,067,500	323,496	3,686,996	3,686,861	135
1.3 Use of goods and services	3,663,976	1,234,507	591,267	5,489,750	5,489,000	750
<b>Total</b>	<b>8,225,332</b>	<b>3,302,007</b>	<b>2,161,553</b>	<b>13,688,892</b>	<b>12,321,057</b>	<b>1,367,835</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,885,000	0	0	1,885,000	1,884,900	100
2.2 Committee allowances	1,600,000	0	0	1,600,000	1,600,000	0
2.3 Use of goods and services	627,666	0	0	627,666	627,666	0
<b>Total</b>	<b>4,112,666</b>	<b>0</b>	<b>0</b>	<b>4,112,666</b>	<b>4,112,566</b>	<b>100</b>
<b>3.0 Emergency</b>	<b>7,192,207</b>		<b>2,692,205</b>	<b>9,884,412</b>		<b>9,884,412</b>
<b>3.1 Primary Schools</b>						
3.11 Vinuni pri school					500,000	
3.12 Chirimani pri school					300,000	
3.13 Mwananyahi pri school					500,000	

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
3.14 Jaramogi Odinga pri school.					300,000	
<b>3.2 Secondary schools</b>						
3.21 mwaluwanga sec school					300,000	
3.22 Mbuguni sec school					1,473,390	
3.23 Burani girls high school					2,389,140	
<b>3.3 Tertiary institutions</b>						
<b>3.4 Security projects</b>						
3.41 Mazu malume asst chiefs office					300,000	
3.42 Mangawani police post					3,000,000	
<b>3.5 Unutilised</b>						
<b>Total</b>	<b>7,192,207</b>	<b>0</b>	<b>2,692,205</b>	<b>9,884,412</b>	<b>9,062,550</b>	<b>821,882</b>
<b>4.0 Bursary and Social Security</b>						
4.1 Secondary Schools	22,080,000	67,060	7,413,940	29,561,000	29,549,993	11,007
4.2 Tertiary Institutions	7,000,000	700,000	1,671,180	9,371,180	9,370,000	1,180
4.3 Social Security	3,000,000	1,004,000	1,000,000	5,004,000	2,958,000	2,046,000
4.4 Special Needs						
<b>Total</b>	<b>32,080,000</b>	<b>1,771,060</b>	<b>10,085,120</b>	<b>43,936,180</b>	<b>41,877,993</b>	<b>2,058,187</b>



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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
5.0 Sports						
5.1	2,700,000					
Total	2,700,000	0	0	2,700,000	2,700,000	0
6.0 Environment						
6.1	2,738,674	0	1	2,738,675	2,738,675	0
Total	2,738,674	0	1	2,738,675	2,738,675	0
7.0 Primary Schools Projects						
Kilindini Primary School	2,360,000	0	0	2,360,000	2,200,000	160,000
Voya Mlungu Primary School	2,360,000	0	0	2,360,000	2,200,000	160,000
Mwele Primary School	1,180,000	0	0	1,180,000	0	1,180,000
Mwamtobo Primary School	1,180,000	0	0	1,180,000	0	1,180,000
Chirimani Primary School	1,180,000	0	0	1,180,000	1,100,000	80,000
Ganze Primary School	1,180,000	0	0	1,180,000	1,100,000	80,000
Miamba Primary School	2,360,000	0	0	2,360,000	2,200,000	160,000

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Nyando Primary School	3,660,000	0	0	3,660,000	0	3,660,000
Boyani West Primary School	1,180,000	0	0	1,180,000	1,100,000	80,000
Chitengerwa Primary School	1,180,000	0	0	1,180,000	1,180,000	0
Muyugutu Primary School	1,180,000	0	0	1,180,000		1,180,000
Umoja Primary School	1,180,000	0	0	1,180,000	1,180,000	0
Bang'a Primary School	1,180,000	0	0	1,180,000	1,100,000	80,000
Mtsarani Primary School	1,180,000	0	0	1,180,000		1,180,000
Jaramogi Odinga Primary School	1,180,000	0	0	1,180,000	1,100,000	80,000
Mwananyahi Primary School	1,180,000	0	0	1,180,000	1,100,000	80,000
Mwachome Primary School	1,180,000	0	0	1,180,000	1,100,000	80,000
Mwanamkuu Primary School	160,000	0	0	160,000	0	160,000
Kiteje Primary School	400,000	0	0	400,000	400,000	0
Mashambini Primary School	1,100,000	0	0	1,100,000	1,100,000	0
Matuga Primary School	500,000	0	0	500,000	500,000	0
Bowa Primary School	500,000	0	0	500,000	0	500,000
Mangawani Primary School	500,000	0	0	500,000	500,000	0



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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Myalatsoni Primary School	2,000,000	0	0	2,000,000	2,000,000	0
Ningawa Primary School.	1,500,000	0	0	1,500,000	1,500,000	0
Bilashaka Primary School	1,080,000	0	0	1,080,000	1,000,000	80,000
Milalani Primary School	800,000	0	0	800,000	800,000	0
Lunguma Primary School	1,500,000	0	0	1,500,000	1,500,000	0
Mbweka Primary School	400,000	0	0	400,000	400,000	0
Maponda Primary School	2,000,000	0	0	2,000,000	2,000,000	0
Voroni Primary School	2,000,000	0	0	2,000,000	2,000,000	0
Vinuni Primary School	2,000,000	0	0	2,000,000	2,000,000	0
Mkundi Primary School	2,000,000	0	0	2,000,000	2,000,000	0
Tiribe Primary School	1,000,000	0	0	1,000,000	1,000,000	0
Vumirira Primary School	1,000,000	0	0	1,000,000	1,000,000	0
Mwagodzo Primary School	2,000,000	0	0	2,000,000	2,000,000	0
Mwamivi Primary School	1,000,000	0	0	1,000,000	1,000,000	0
Lukore Primary School	1,000,000	0	0	1,000,000	1,000,000	0
Ngombeni Primary School	1,000,000	0	0	1,000,000	1,000,000	0

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mirihini Primary School	1,000,000	0	0	1,000,000	1,000,000	0
Ziwani Primary School	1,000,000	0	0	1,000,000	1,000,000	0
Mwadinda Primary School	1,040,000	0	0	1,040,000	1,000,000	40,000
Viungwani Primary School.	500,000	0	0	500,000	500,000	0
Mwapala Primary School.	1,000,000	0	0	1,000,000	1,000,000	0
Mwamungu Primary School.	1,000,000	0	0	1,000,000	1,000,000	0
Mwaryarya Primary School.	1,180,000	0	0	1,180,000	1,100,000	80,000
Mkanda primary school	0	1,100,000	0	1,100,000	1,100,000	0
Tangini primary school	0	1,100,000	0	1,100,000	1,100,000	0
Kitulu pri school.	0	1,000,000	0	1,000,000	1,000,000	0
Mwabuga pri school	0	1,000,000	0	1,000,000	1,000,000	0
Chanyiro pri school	0	1,000,000	0	1,000,000	1,000,000	0
Mbadzi pri school	0	1,000,000	0	1,000,000	1,000,000	0
Yeje pri school	0	2,000,000	0	2,000,000	2,000,000	0
Magwasheni pri school	0	2,000,000	0	2,000,000	2,000,000	0
Mkokoni pri school	0	2,000,000	0	2,000,000	2,000,000	0



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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Chai Primary school	0	1,000,000	0	1,000,000	1,000,000	0
Shumba hills pri school	0	2,000,000	0	2,000,000	2,000,000	0
Nyando Primary School	0	0	2,360,000	2,360,000	2,200,000	160,000
Mkunguni pri school	0		1,180,000	1,180,000	1,100,000	80,000
Mbadzi pri school	0	0	180,000	180,000	100,000	80,000
miatsani pri school	0	0	2,000,000	2,000,000	2,000,000	0
Maji moto pri school	0	0	1,180,000	1,180,000	1,180,000	0
Kizimbani pri school	0	0	1,100,000	1,100,000	1,100,000	0
Mkanda primary school	0	0	80,000	80,000	0	80,000
Kwale pri school	0	0	3,000,000	3,000,000	0	3,000,000
Shumba hills pri school	0	0	1,500,000	1,500,000	1,500,000	0
Vuga pri school	0	0	2,500,000	2,500,000	2,500,000	0
Pumwani pri school	0	0	1,180,000	1,180,000	1,000,000	180,000
Tangini primary school	0	0	80,000	80,000	80,000	0
Kitulu pri school.	0	0	80,000	80,000	0	80,000
Zunguluka Pri school	0	0	1,180,000	1,180,000	1,100,000	80,000

**Matuga Constituency  
National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mangawani Primary School	0	0	500,000	500,000	500,000	0
Mwanzwani pri school	0	0	1,180,000	1,180,000	1,100,000	80,000
Chanyiro pri school	0	0	180,000	180,000	180,000	0
Mwabuga pri school	0	0	180,000	180,000	100,000	80,000
Mwaluvanga pri school	0	0	1,000,000	1,000,000	1,000,000	0
Mkwajuni pri school	0	0	1,260,000	1,260,000	1,100,000	160,000
<b>Total</b>	<b>58,240,000</b>	<b>15,200,000</b>	<b>21,900,000</b>	<b>95,340,000</b>	<b>81,000,000</b>	<b>14,340,000</b>
<b>8.0 Secondary Schools Projects</b>						
Balozi M Jorori Secondary School	1,500,000	0	0	1,500,000	0	1,500,000
Ambassador Makere sec school	1,100,000	0	0	1,100,000	1,100,000	0
Mkomba secondary schol	1,100,000	0	0	1,100,000	1,100,000	0
Tserezani Secondary School	3,000,000	0	0	3,000,000	3,000,000	0
Tsimba Secondary School.	2,000,000	0	0	2,000,000	2,000,000	0
Kibuyuni Secondary School.	1,100,000	0	0	1,100,000	1,100,000	0
Waa Girl's Secondary School.	2,000,000	0	0	2,000,000	2,000,000	0



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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			
Ng'ombeni Secondary School.	1,000,000	0	0	1,000,000	0	1,000,000
Kwale Girls Secondary School	2,200,000	0	0	2,200,000	2,200,000	0
Tiwi Boys Secondary School	2,200,000	0	0	2,200,000	2,200,000	0
Mwanambeyu Girls Secondary School	1,500,000	0	0	1,500,000	1,500,000	0
Burani Girls Secondary School	2,000,000	0	0	2,000,000	2,000,000	0
Golini Secondary School	1,100,000	0	0	1,100,000	1,100,000	0
Mkongani sec ondary school	0	1,000,000	0	1,000,000	0	1,000,000
Mwangunga Girls sec school	0	1,000,000	0	1,000,000	1,000,000	0
Lukore secondary school	0	500,000	0	500,000	500,000	0
Mkongani sec ondary school	0	3,507,771	0	3,507,771	0	3,507,771
Mkongani sec ondary school	0	300,000	0	300,000	0	300,000
Golini Secondary School	0	300,000	0	300,000	300,000	0
Balozi M Jorori Secondary School	0	0	2,000,000	2,000,000	2,000,000	0
Burani Girls Secondary School	0	0	3,500,000	3,500,000	2,000,000	1,500,000
Mwaluphamba sec school	0	0	2,000,000	2,000,000	2,000,000	0
Stephen kanja sec school	0	0	350,000	350,000	0	350,000

**Matuga 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			
<b>Total</b>	21,800,000	6,607,771	7,850,000	36,257,771	27,100,000	9,157,771
<b>9.0 Tertiary institutions Projects</b>						
<b>Total</b>	0	0	0	0	0	0
<b>10.0 Security Projects</b>						
Mazumalume assistant chiefs office	0	1,000,000	0	1,000,000	1,000,000	0
Kwale GK Prisons Gate	0	300,000	0	300,000	299,900	100
Lukore Police post	0	0	3,000,000	3,000,000	3,000,000	0
Ngombeni Police post	0	0	500,000	500,000	0	500,000
Makobe assistant chiefs office	0	0	1,000,000	1,000,000	1,000,000	0
<b>Total</b>	0	1,300,000	4,500,000	5,800,000	5,299,900	500,100
<b>11.0 Acquisition of assets</b>						
<b>Total</b>		0	0	0	0	0



**Matuga 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			
12.0 Other payments						
Matuga constituency innovative hub	0	1,169,257	0	0	1,169,257	0
				0	0	0
				0		
<b>Total</b>		1,169,257	0	1,169,257	1,169,257	0
13.0 unallocated fund						
Unapproved projects						
AIA		78,000				
PMC savings						
<b>Total</b>	137,088,879	29,350,095	49,188,879	215,627,853	187,381,978	28,245,875
Funds pending approval**						
<b>Total</b>	137,088,879	29,428,095	49,188,879	215,627,853	187,381,978	28,245,875

(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-Matuga 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.

**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 10<sup>th</sup> June 2021 for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> 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 30<sup>th</sup> 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.

*Matuga Constituency  
National Government Constituencies Development Fund (NGCDF)  
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**XII. Notes to the Financial Statements**

**1. Transfers from NGCDF Board**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
NGCDF Board		
AIE NO. B096980		25,000,000
AIE NO. B104644		28,000,000
AIE NO. A823683		16,367,724
AIE NO. B124612		9,000,000
AIE NO. B119570		12,000,000
AIE NO. B128202		6,900,000
AIE NO. B119961		15,000,000
AIE NO. B132257		6,000,000
AIE NO. B129164		8,000,000
AIE NO. B138926		15,000,000
AIE NO. B126219		6,000,000
AIE NO. B105014		10,000,000
AIE NO. B 105209	34,188,879	
AIE NO. B 105511	68,000,000	
AIE NO. B 105981	10,000,000	
AIE NO. A128620	16,000,000	
AIE NO. B 128933	26,000,000	
AIE NO. B140657	15,000,000	
AIE NO. B 154130	17,088,879	
<b>TOTAL</b>	<b>186,277,758</b>	<b>157,267,724</b>



*Matuga Constituency  
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**2. Proceeds From Sale of Assets**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Others (specify)		
<b>Total</b>	<b>0</b>	<b>0</b>

**3. Other Receipts**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	0	0
Rents	0	0
Receipts from sale of tender documents	0	78,000
Hire of plant/equipment/facilities	0	0
Unutilized funds from PMCs	0	0
Other Receipts Not Classified Elsewhere	0	0
<b>Total</b>	<b>0</b>	<b>78,000</b>

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*Notes To the Financial Statements (Continued)*

**4. Compensation Of Employees**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
NG-CDFC Basic staff salaries	2,523,644	2,782,342
Personal allowances paid as part of salary		
House Allowance	0	0
Transport Allowance	0	0
Leave allowance	0	0
Gratuity to contractual employees	371,640	855,600
Employer Contributions Compulsory national social security schemes	249,912	266,701
<b>Total</b>	<b>3,145,196</b>	<b>3,864,643</b>

**5. Use Of Goods and Services**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Committee Expenses	0	0
Utilities, supplies and services	115,862	108,147
Communication, supplies and services	185,310	170,000
Domestic travel and subsistence	3,603,384	375,700
Printing, advertising and information supplies & services	229,040	749,103
Rentals of produced assets	0	0
Training expenses	150,000	2,473,650
Hospitality supplies and services	1,484,346	535,850
Other committee expenses	1,330,780	1,676,760
Committee allowance	2,816,080	4,970,040
Insurance costs	0	0
Specialized materials and services	0	0
Office and general supplies and services	1,145,538	1,700,791
Other operating expenses	1,671,000	0
Routine maintenance – vehicles and other transport equipment	75,289	0
Routine maintenance – other assets	152,472	0
Fuel, Oil and Lubricants	373,000	100,000
Bank service commission and charges	25,320	51,360
<b>Total</b>	<b>13,357,421</b>	<b>12,911,401</b>



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*Notes To The Financial Statements (Continued)*

**6. Transfer To Other Government Units**

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	81,000,000	48,440,000
Transfers To Secondary Schools (See Attached List)	30,962,530	18,100,000
Transfers To Tertiary Institutions (See Attached List)	0	0
<b>Total</b>	<b>111,962,530</b>	<b>66,540,000</b>

**7. Other Grants and Other transfers**

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	29,408,500	16,212,600
Bursary – tertiary institutions (see attached list)	9,223,500	9,051,050
Bursary – special schools (see attached list)	0	997,500
Mock & CAT (see attached list)	0	0
Social Security programmes (NHIF)	2,526,000	996,000
Security projects (see attached list)	5,299,900	1,500,000
Sports projects (see attached list)	2,700,000	5,444,971
Environment projects (see attached list)	2,738,674	5,443,777
Emergency projects (see attached list)	5,200,000	4,120,400
<b>Total</b>	<b>57,096,574</b>	<b>43,766,298</b>

**8. Acquisition Of Assets**

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	0	4,805,150
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	199,000
Purchase of Specialized Plant, Equipment and Machinery	0	0
Acquisition of Land	0	0
<b>Total</b>	<b>0</b>	<b>5,004,150</b>

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*Notes To the Financial Statements (Continued)*

**9. Other Payments**

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	0	0
ICT Hub	1,169,257	0
	<b>1,169,257</b>	<b>0</b>

**10: Cash Book Bank Balance**

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
<b>10A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>Equity Bank (k) Ltd, Matuga NG-CDF, 0440262171080, Kshs.</i>	28,974,875	29,428,095
<b>Total</b>	<b>28,974,875</b>	<b>29,428,095</b>
<b>10 B: Cash on Hand</b>		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations ( <i>Specify</i> )	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<i>[Provide Cash Count Certificates for Each]</i>		

**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>
		Kshs	Kshs	Kshs
<i>Name of Officer</i>	dd/mm/yy	0	0	0
<i>Name of Officer</i>	dd/mm/yy	0	0	0
<i>Total</i>		0	0	0

*[Include an annex if the list is longer than 1 page.]*



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**Notes to the Financial Statement Continued**

**12A. Retention**

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 <sup>st</sup> July (A)	0	0
Retention held during the year (B)	0	0
Retention paid during the Year (C)	0	0
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	0	0

[Provide short appropriate explanations as necessary.]

**12B. Gratuity**

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	371,640	855,600
Gratuity held during the year (B)	0	0
Gratuity paid during the Year (C)	371,640	855,600
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	0	0

[Provide short appropriate explanations as necessary]

**13. Balances Brought Forward**

	2021-2022 (1 <sup>st</sup> July 2021)	2020-2021 (1 <sup>st</sup> July 2020)
	Kshs	Kshs
Bank accounts	29,350,095	4,168,863
Cash in hand	0	0
Imprest	0	0
Total	29,350,095	4,168,863

[Provide short appropriate explanations as necessary]

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	(0)	0	(0)
Receivables	0	0	0
Others ( <i>specify</i> )	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

\*\* 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 <sup>st</sup> July (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
closing accounts in account receivables D= A+B-C	0	0
Changes in Account Receivables E= D-A	0	0

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
closing account payables D= A+B-C	0	0
Changes in Accounts Payable E= D-E	0	0



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*Notes to the Financial Statements (Continued)*

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
Total	0	0

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	0	0
Others ( <i>specify</i> )	0	0
Total	0	0

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	1,366,950	2,500,876
Use of goods and services	991	3,184,964
Amounts due to other Government entities (see attached list)	23,497,771	48,776,000
Amounts due to other grants and other transfers (see attached list)	3,380,163	20,569,364
Acquisition of assets	0	0
Others-ICT Projects	0	3,507,777
Funds pending approval	729,000	78,000
Total	28,974,875	78,616,974

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**17.4: PMC account balances (See Annex 5)**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)	37,488,507	24,115,268
Total	<b>37,488,507</b>	<b>24,115,268</b>



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

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

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**Annex 2 - Analysis of Pending Staff Payables**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2022	Comments
NG-CDFC Staff			0	
Sub-Total			0	
Grand Total			0	



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**Annex 3 – Unutilized Fund**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2021/22</b>	<b>Outstanding Balance 2020/2021</b>	<b>Comments</b>
Compensation of employees		1,366,950	2,500,876	
Use of goods & services		9,990	3,184,964	
<b>Amounts due to other Government entities</b>				
	Transfer to primary schools	11,900,000	36,400,000	
	Transfer to secondary schools	9,157,771	12,376,000	
	Transfer to tertiary schools	0	0	
<b>Sub-Total</b>		<b>21,057,771</b>	<b>54,461,840</b>	
<b>Amounts due to other grants and other transfers</b>				
	Sports activities	0	0	
	Emergency Reserve	1,000,000	1,648,000	
	Environmental projects	1	0	
	Bursary secondary schools	1,221,500	10,101,220	
	Bursary tertiary schools	2,615,563	2,020,144	
	Social security (NHIF)	474,000	1,000,000	
	Security projects	500,100	5,800,000	
<b>Sub-Total</b>		<b>5,811,164</b>	<b>20,569,364</b>	
Acquisition of assets			0	
Others ( <i>specify</i> )	ICT-Hub project	0	3,507,770	
	Unutilized funds(AIA)	78,000	78,000	
	Reversed stale cheques	651,000		
<b>Sub-Total</b>		<b>729,000</b>	<b>3,585,770</b>	
<b>Funds pending approval</b>				
<b>Grand Total</b>		<b>28,974,875</b>	<b>78,616,974</b>	

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**Annex 4 – Summary of Fixed Asset Register**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2020/21</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2021/22</b>
Land	805,951	0	0	805,951
Buildings and structures	10,279,638	0	0	10,279,638
Transport equipment	0	0	0	0
Office equipment, furniture and fittings	2,934,650	0	0	2,934,650
ICT Equipment, Software and Other ICT Assets	560,760	0	0	560,760
Other Machinery and Equipment	5,500,000	0	0	5,500,000
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
<b>Total</b>	<b>20,080,999</b>	<b>0</b>	<b>0</b>	<b>20,080,999</b>



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**Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2022**

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
YEJE PRI SCHOOL	EQUITY BANK	1580281232828	99,072	-
MKOKONI PRI SCHOOL	EQUITY BANK	1580282437897	722,431	-
VUGA PRIMARY SCHOOL	EQUITY BANK	1580281776918	250,974	-
NYANDO PRIMARY SCHOOL	EQUITY BANK	1580279091412	207,343	1,840,093
MWABUGA PRIMARY SCHOOL	EQUITY BANK	1580281082895	56,011	-
MWANZWANI PRI SCHOOL	EQUITY BANK	1580280797610	13,663	-
CHANYIRO PRI SCHOOL	EQUITY BANK	1580281137373	136,532	-
CHAI PRI SCHOOL	EQUITY BANK	1580280777463	177	500,000
MANGAWANI PRI SCHOOL	EQUITY BANK	1580281258723	26,020	-
MKANDA PRI SCHOOL	EQUITY BANK	1580280798090	356,609	700,000
MKUNGUNI PRI SCHOOL	EQUITY BANK	1580281065218	53,082	-
MWALUVANGA PRI SCHOOL	EQUITY BANK	1580282167106	0	-
MIATSANI PRI SCHOOL	EQUITY BANK	1580281334542	208,123	-
KIZIMBANI PRI SCHOOL	EQUITY BANK	1580281769751	184,674	-
MKWAJUNI PRI SCHOOL	EQUITY BANK	1580282349407	157,671	-
PUMWANI PRI SCHOOL	EQUITY BANK	1580281079075	657,241	-
MBADZI PRI SCHOOL	EQUITY BANK	1580281125103	103,685	-
ZUNGULUKA PRI SCHOOL	EQUITY BANK	1580281091290	508,663	-
KITULU PRI SCHOOL	EQUITY BANK	1580281079191	2,001	-
MAJI MOTO PRI SCHOOL	EQUITY BANK	1580281086473	80,493	-
MAGWASHENI PRI SCHOOL	EQUITY BANK	1580280810627	186,211	-
TANGINI PRI SCHOOL	EQUITY BANK	1580281162799	132,637	-

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
SHIMBA HILLS PRI SCHOOL	EQUITY BANK	1580281015291	120	-
KILINDINI PRI SCHOOL	EQUITY BANK	1580282494482	842,693	-
CHITENGERWA PRI SCHOOL	EQUITY BANK	1580282578237	184,177	-
UMOJA PRI SCHOOL	EQUITY BANK	1580282529765	135,905	-
BANGA PRI SCHOOL	EQUITY BANK	1580282167242	107,479	-
JARAMOGI ODINGA PRI SCH	EQUITY BANK	1580282034802	138,745	-
MWANANYAHI PRI SCHOOL	EQUITY BANK	1580282559912	907,133	-
MWACHOME PRI SCHOOL	EQUITY BANK	1580282100962	55,520	-
KITEJE PRI SCHOOL	EQUITY BANK	1580282651190	18,100	-
VOYA MLUNGU PRI SCH	EQUITY BANK	1580282017863	111,115	-
MASHAMBINI PRI SCHOOL	EQUITY BANK	1580282210269	118,378	-
MATUGA PRI SCHOOL	EQUITY BANK	1580282599774	500,000	-
MANGAWANI PRI SCHOOL	EQUITY BANK	1580282085095	500,000	-
MYALATSONI PRI SCHOOL	EQUITY BANK	1580282079716	2,000,000	-
NINGAWA PRI SCHOOL	EQUITY BANK	1580280640973	14,988.00	300,650
BILASHAKA PRI SCHOOL	EQUITY BANK	1580279588549	112,250	1,434
MILALANI PRI SCHOOL	EQUITY BANK	1580280189398	36,048	130
LUNGUMA PRIMARY SCHOOL	EQUITY BANK	1580278680313	78,609	455,796
MBWEKA PRI SCHOOL	EQUITY BANK	1580278648053	28,074	-
VORONI PRI SCHOOL	EQUITY BANK	1580282162040	185,963	-
VINUNI PRI SCHOOL	EQUITY BANK	1580282464152	186,857	-
MKUNDI PRI SCHOOL	EQUITY BANK	1580282083109	186,878	-
TIRIBE PRI SCHOOL	EQUITY BANK	1580282816113	0	-



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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
VUMIRIRA PRI SCHOOL	EQUITY BANK	1580282648373	387,345	-
MWAGODZO PRI SCHOOL	EQUITY BANK	1580282083701	101,761	-
MWAMIVI PRI SCHOOL	EQUITY BANK	1580282093603	93,697	-
LUKORE PRI SCHOOL	EQUITY BANK	1580282726931	1,000,000	-
NG'OMBENI PRI SCHOOL	EQUITY BANK	1580282627918	94,101	-
MAPONDA PRI SCHOOL	EQUITY BANK	1580282446404	100,647	-
MIRIHINI PRI SCHOOL.	EQUITY BANK	1580282527303	51,977	-
ZIWANI PRI SCHOOL	EQUITY BANK	1580280550825	42,465	-
MWADINDA PRI SCHOOL	EQUITY BANK	1580282128420	94,097	-
VYONGWANI PRI SCHOOL	EQUITY BANK	1580282090983	50,899	-
MWAPALA PRI SCHOOL	EQUITY BANK	1580282573234	93,491	-
MWAMGUNGA PRI SCHOOL	EQUITY BANK	1580282508198	1,000,000	-
MWARYARYA PRI SCHOOL	EQUITY BANK	1580282527712	102,758	-
CHIRIMANI PRI SCHOOL	EQUITY BANK	1580282093352	85,420	-
MIAMBA PRI SCHOOL	EQUITY BANK	1580282208920	317,578	-
BOYANI WEST PRI SCHOOL	EQUITY BANK	1580282616944	847,428	-
BALOZI M JORORI SEC SCH	EQUITY BANK	1580282265059	2,000,000	-
MWAMGUNGA GIRLS SEC SCH	EQUITY BANK	1580279989812	149,896	-
LUKORE SEC SCHOOL	EQUITY BANK	440279492413	130,221	-
MWALUPHAMBA SEC SCHOOL	EQUITY BANK	1580281069144	120	-
BURANI GIRLS SEC SCHOOL	EQUITY BANK	1580278582262	417,563	642,192
GOLINI SEC SCHOOL	EQUITY BANK	1580282042996	412,862	-
AMBASSADOR MAKWERE SEC SCH	EQUITY BANK	1580282560010	103,483	-

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
MKOMBA SEC SCHOOL	EQUITY BANK	1580282181052	55,844	-
TSEREZANI SEC SCHOOL	EQUITY BANK	1580282094678	3,000,000	-
TSIMBA SEC SCHOOL	EQUITY BANK	1580282091695	2,000,000	-
KIBUYUNI SEC SCHOOL	EQUITY BANK	1580282508563	56,395	-
WAA GIRLS SEC SCHOOL	EQUITY BANK	1580282335686	953,044	-
KWALE GIRLS SEC SCHOOL	EQUITY BANK	1580282720590	2,200,000	-
MW'ALUVANGA SEC SCHOL	EQUITY BANK	1580280554205	11,390	-
VINUNI PRI SCHOOL	EQUITY BANK	1580281403904	47,499	-
CHIRIMANI PRI SCHOOL	EQUITY BANK	1580279784344	79,378	-
MWANANYAHI PRI SCHOOL	EQUITY BANK	1580282559912	907,133	-
MBUGUNI SEC SCHOOL- ROAD	EQUITY BANK	1580282360157	1,479,390	-
BURANI GIRLS HIGH SCHOOL	EQUITY BANK	1580282285420	2,389,140	-
MANGAWANI POLICE PATROL BASE	EQUITY BANK	1580282085095	500,000	-
BURANI GIRLS HIGH SCHOOL-ROAD	EQUITY BANK	1580282285420	2,389,140	-
LUKORE PPOLICE POST	EQUITY BANK	1580281435639	3,000,000	-
MAKOBE ASST CHIEFS OFFICE	EQUITY BANK	1580281380908	150,000	-
CHIRIMANI PRIMARY SCHOOL	Equity	1580279784344	0	79,558
MW'AMBARA PRIMARY SCHOOL	Equity	1580279795715	0	1
BOYANI WEST PRIMARY SCHOOL	Equity	1580279791692	0	2,816
MW'ACHOME PRIMARY SCH	Equity	1580279784765	0	109
VORONI PRIMARY SCHOOL	Equity	1580280006322	0	49,743
MLAFYENI PRIMARY SCHOL	Equity	1580280006830	0	941
DERI PRIMARY SCHOOL	Equity	1580279327385	0	50,840



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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
KIREWE SECONDARY SCHOOL	Equity	1580278673309	0	1,781
KIDONGO PRIMARY SCHOOL	Equity	440278680683	0	5,370
STEPHEN KANJA SEC SCHOOL	Equity	1580280008634	0	172,423
WAA BOYS HIGH SCHOOL	Equity	1580280017592	0	53,351
MKONGANI SECONDARY SCHOOL	Equity	1580276524938	0	122,513
ROSE MAKWERE GIRLS SEC SCHOOL	Equity	440279647893	0	614,327
MWACHEMA PRIMARY SCHOOL	Equity	1580280053412	0	501,280
MBUGUNI PRIMARY SCHOOL	Equity	1580280090440	0	49,623
KOMBANI SECONDARY SCHOOL	Equity	1580280081848	0	51,300
TSEREZANI PRIMARY SCHOOL	Equity	1580278457829	0	131,513
VIONGWANI PRIMARY SCHOOL	Equity	1580280167260	0	28,482
KAJIWENI PRIMARY SHOOOL	Equity	1580280211029	0	160
KINARINI PRIMARY SCHOOL	Equity	1580280167298	0	1
DIMA PRIMARY SCHOOL	Equity	1580280072152	0	85,902
MWAMTOBO PRIMARY SCHOOL	Equity	1580279796326	0	390
MAFUSI PRIMARY SCHOOL	Equity	1580280177713	0	2,107
MANJERA PRIMARY SCHOOL	Equity	1580280205960	0	48,662
MATUGA PRIMARY SCHOOL	Equity	1580279970056	0	1,985
MWAMBARA PRIMARY SCHOOL	Equity	1580279795715	0	1
PUNGU PRIMARY SCHOOL	Equity	1580279768948	0	238,820
GOPHA PRIMARY SCHOOL	Equity	1580280161159	0	1,199
NOLONI PRIMARY SCHOOL	Equity	1580279721992	0	39,481
KWALE PRIMARY SCHOOL	Equity	1580280173729	0	54,265

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
MW AMGUNGA PRIMARY SCHOOL	Equity	1580280220987	0	29,868
KIBUYUNI SECONDARY SCHOOL	Equity	1580279666490	0	1,488
CHIDZUGANI PRIMARY SCHOOL	Equity	1580279493417	0	7,935
MBARARANI PRIMARY SCHOOL	Equity	1580280307607	0	0
MTSANGATAMU PRI SCHOOL	Equity	1580279738955	0	98,368
VYONGWANI PRIMARY SCHOOL	Equity	1580280167260	0	28,482
STEPHEN KANJA PRI SCHOOL	Equity	1580280339046	0	300,000
MAGOMBAMI PRIMARY SCHOOL	Equity	1580279766593	0	7,261
MBUGUNI SECONDARY SCHOOL	Equity	1580277501233	0	420
MTEZA PRIMARY SCHOOL	Equity	1580280780871	0	93,936
MBUGUNI SECONDARY SCHOOL	Equity	1580279625458	0	529,067
MBEGANI SECONDARY SCHIOOL	Equity	1580279584095	0	837,415
VOYA MLUNGU PRIMARY SCHOOL	Equity	1580280777876	0	127,571
MWANZWANI PRIMARY SCHOOL	Equity	1580278749559	0	9,058
MWANZWANI PRIMARY SCHOOL	Equity	1580280797610	0	299,488
CHONGOLO PRIMARY SCHOOL	Equity	1580280777633	0	500,000
MKUMBI PRIMARY SCHOOL	Equity	1580280778313	0	2,000,000
NG'OMBENI POLICE POST	Equity	1580279005443	0	7,447
MSULWA PRIMARY SCHOOL	Equity	1580280778961	0	2,000,000
NIMUYUMBA PRIMARY SCHOOL	Equity	1580280777012	0	499,550
KOMBANI CHIEFS OFFICE	Equity	1580280804723	0	1,500,000
ZIBANI PRIMARY SCHOOL	Equity	1580280796610	0	42,666
MATUGA ENVIRON CONSERV PROG	Equity	1580279973633	0	3,400



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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
MWELE PRIMARY SCHOOL	Equity	1580266277653	0	103,273
BOWA PRIMARY SCHOOL	Equity	1580280945126	0	187,003
GOLINI PRIMARY SCHOOL	Equity	1580280806897	0	1,500,000
DENYENYE PRIMARY SCHOOL	Equity	1580280779023	0	2,000,000
MANGAWANI SECONDARY SCHOOL	Equity	1580269995221	0	2,901
MATUGA CONST. SPORTS ACTIVITIES	Equity	1580279980560	0	3,872
MATUGA CONST. SPORTS ACTIVITIES	Equity	1580280794817	0	504,408
BAHAKANDA PRIMARY SCHOOL	Equity	1580278829350	0	536,895
MATUGA GIRLS HIGH SCHOOL	Equity	1580266195898	0	509,653
KWALE HIGH SCHOOL	Equity	1580278992367	0	373,556
LUKORE SECONDARY SCHOOL	Equity	440279492413	0	768,392
MTSAMVIANI SECONDARY SCHOOL	Equity	1580279795504	0	280
KWALE SCHOOL FOR THE DEAF	Equity	1580279797227	0	53,489
KIZIBE PRIMARY SCHOOL	Equity	1580279640683	0	500,000
MANGAWANI CHIEFS OFFICE	Equity	1580279669339	0	768
KICHAKASIMBA PRIMARY SCHOOL	Equity	1580279782678	0	11
KITEJE MIXED SECONDARY SCHOOL	Equity	1580278700678	0	497,891
KIPAMBANI PRIMARY SCHOOL	Equity	1580278821531	0	566,022
KWALE GIRLS SECONDARY SCHOOL	Equity	1580279305068	0	182,943
KMTC- KWALE	Equity	1580279502005	0	71,252
<b>Total</b>			<b>37,488,507</b>	<b>24,115,268</b>

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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)
ADL/41/17/18(5)	1.0 Use of goods and services 1.1 Committee allowances. The management could not explain how ex-officio and officer from the board were paid allowances.	These were lunch allowances paid during field visits and were approved by minutes of the meeting held on 10 <sup>th</sup> January, 2018	Not resolved	30 <sup>th</sup> December, 2022
	<b>2.0 Cash and cash equivalent-</b> Bank charges not accounted in the cash book amounting to ksh. 22,029.55	The management regrets the oversight but its already recorded in the cash book during the month of September, 2019	Resolved	
	<b>3.0 Outstanding imp rest-</b> An imp rest amounting to Ksh. 150,000 payable to the DCC is not recovered as at 30 <sup>th</sup> June, 2018	The imp rest is now fully surrendered.	Not Resolved	30 <sup>th</sup> December, 2022
	<b>3.0 Cash and cash equivalent-</b> Bank charges not accounted in the cash book amounting to ksh. 22,029.55	The management regrets the oversight but its already recorded in the cash book during the month of September, 2019	Resolved	

.....  
Name **JOSEPH KUMBANDA**  
Fund Account Manager.