

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY

DATE: 27 JUL 2023 DAY: Thursday

REPORT BY: Hon. Naomi Wago, MP
Deputy Majority Whip
OF: Feylasi Mvuki

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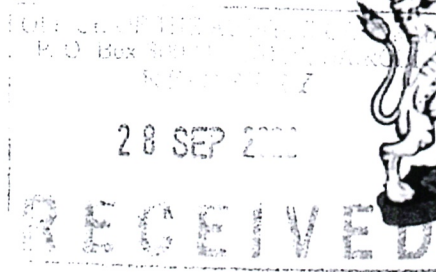
THE AUDITOR-GENERAL

ON

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

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





LIMURU CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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

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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The LIMURU Constituency NGCDF day-to-day management is under the following key organs:

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

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ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	LABOSO CHEPNGENO
2.	Sub-County Accountant	DOMINIC MATIRI
3.	Chairman NGCDFC	JAMES WAWERU

(d) Fiduciary Oversight Arrangements

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

P.O. Box 11 LIMURU
LIMURU SUB COUNTY HEADQUATERS
LIMURU TOWN

(f) LIMURU Constituency NGCDF Contacts

Telephone: (254) 0721-772317
E-mail: cdflimuru@ng-cdf.go.ke
Website: www.go.ke

(g) LIMURU Constituency NGCDF Bankers

EQUITY
LIMURU
P.o Box 987-00217,
Limuru, Kenya

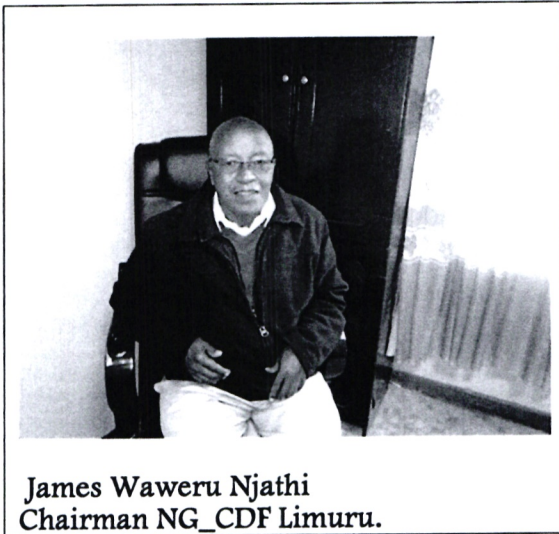
(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC Chairman's Report

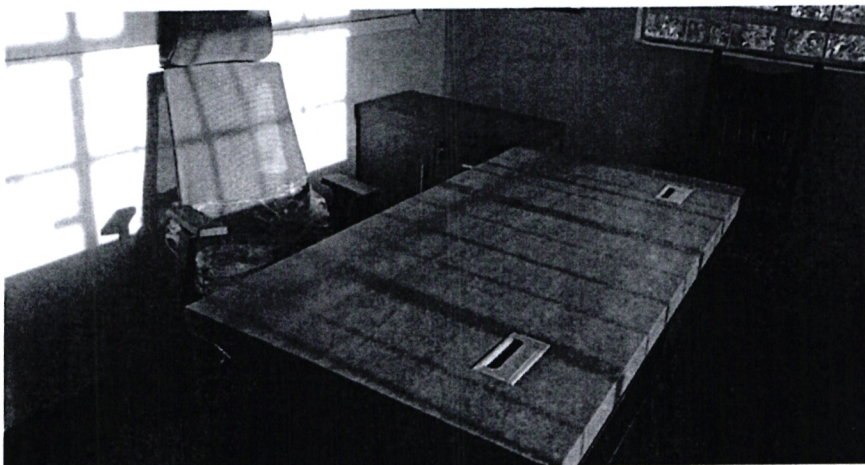


James Waweru Njathi
Chairman NG_CDF Limuru.

The original budget for FY year 2020/2021 was Kshs **137,088,879.31** and the total expenditure was Kshs **185,871,139**. The final budget was Kshs **282,712,238**. Inclusive of adjustments. Where else the actual expenditure translates to **68%** of the final budget and **96%** of the amount received from the Board

Limuru NG-CDF has been able to undertake projects successfully in the year, some complete and several on-going. These has not been without challenges like land ownership and title issues which the NG-CDFC has and is trying to solve those issues by following up with the relevant authorities. During the financial year expenditure delays was as a result of funds not released by the Board. We look forward to a better performance in the year 2022/2023.

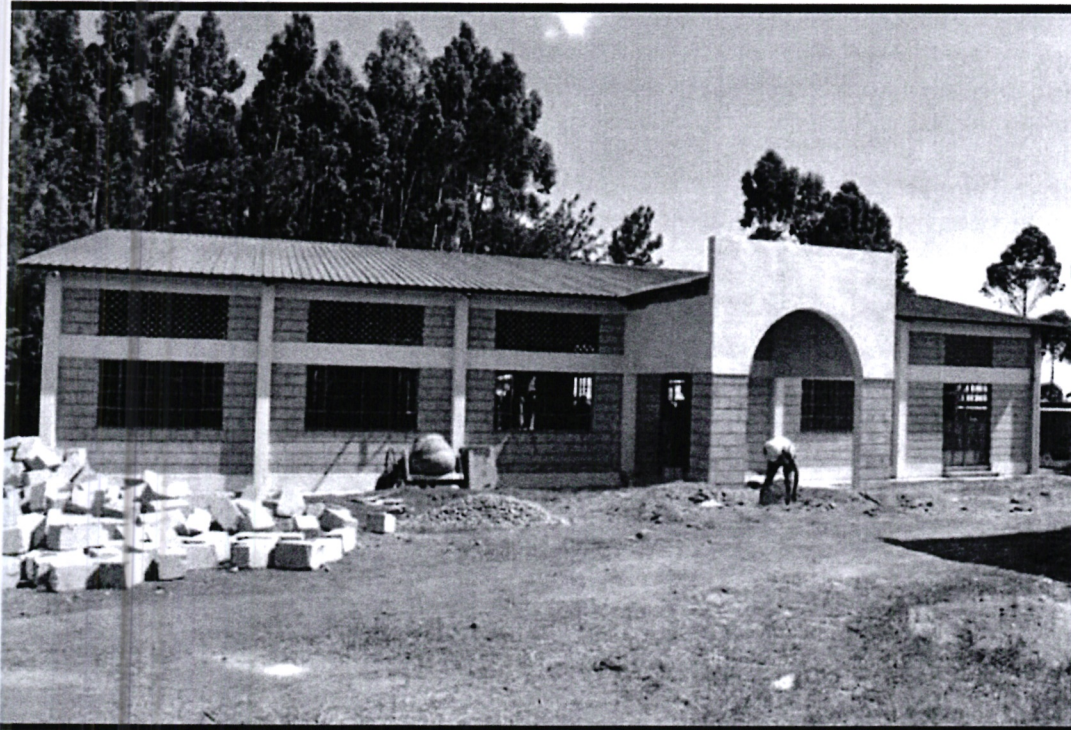
Some of the projects undertaken include;



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Purchase of furniture for the Chief's and Assistant Chief's offices.



Construction of multipurpose hall at Bibirioni Boys high school.

Signature;

Handwritten signature of the Chairman of the NG-CDF Committee.

CHAIRMAN NG-CDF COMMITTEE

III. Statement of Performance against Predetermined Objectives for FY 2021/22

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 *Limuru Constituency 2021-2025* plan are to:

Limuru constituency key development objectives as outline in its strategic plan 2010-2020. Key strategic objectives is to promote development at grassroots level with its Motto; Maendeleo Kwa Wote.

Limuru NG-CDF had earmarked to develop 2020-2030 strategic plan but the process was hampered by the Covid 19 pandemic. Strategic Objectives in the 2010-2020 strategic objectives in the 2010-2020 strategic plan include but no limited to;

a) Objective One: Education.

To promote and develop a good learning environment by implementing projects that improve infrastructure in schools.

b) Objective Two: Security.

To improve security in the whole constituency by implementing projects that brings security access to the people.

c) Objective Three: Women Empowerment.

To encourage women participation and economic development by ensuring that women access constituency tenders.

d) Objective Four: Youth Empowerment.

To encourage youth development by implementation projects that promotes talent development and economic independence.

e) Objective Five: Environmental Conversation.

To ensure that we implement projects that promote conversation of environment.

Limuru Constituency had endeavoured to measure its developments goals. Currently the outcomes of the specific objectives as outlined in the strategic plan includes.

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

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for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

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 have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels 	<ul style="list-style-type: none"> - In FY 21/22 - Bursary disbursed to needy students. - Improved learning environment by rehabilitation and improvement of the classrooms in schools like; - 1. Rwaka Primary School - 2. Gatimu Primary School.
Security	To improve security in the whole constituency by implementing projects that brings security access to the people.	Improved security.	<ul style="list-style-type: none"> - Number of security infrastructure increased. 	<ul style="list-style-type: none"> - Chiefs and Assistant Chief's offices built. - Posting of police officers in the newly constructed police posts.
Environment	To ensure that	Improved	<ul style="list-style-type: none"> - Number of 	We increased

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	we implement projects that promote conservation of environment.	sanitation.	modern toilets increased. <ul style="list-style-type: none"> - Afforestation of schools - Water harvesting in schools. 	number of Modern Ablution blocks in the following schools/institutions. 1. Gitutha Primary School 2. Limuru Mission primary school 3. Tiekunu primary School
Emergency	To address unforeseen emergencies in the constituency	Emergency mitigation	Addressed emergency	Reroofed Githuta primary destroyed administration block.

IV. Environmental and Sustainability Reporting

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

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

- *Limuru NGCDF adopted a model where every school endeavoured to sustain the tree planting exercise, under the model children adopt a tree.*
- *NGCDF has sensitized the community on the need to adopt modern ways of disposing waste by adopting modern toilets.*

3. Employee welfare

We invest in providing the best working environment for our employees. Xxx constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. xxx constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act 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-

LIMURU 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-

LIMURU 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

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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.

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


FUND ACCOUNT MANAGER
NG-CDF
Name Laboso CB
LIMURU CONSTITUENCY
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-LIMURU 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-LIMURU 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 in charge of the NGCDF- LIMURU 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.

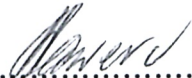
The Accounting Officer in charge of the NGCDF LIMURU Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external

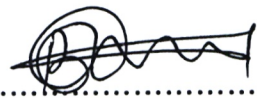
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financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that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

Approval of the financial statements

The NGCDF- LIMURU Constituency financial statements were approved and signed by the Accounting Officer on 26/9/2022.

.....

Name: JAMES LAWERU NJATHI
Chairman – NGCDF Committee

.....

Name: LABOSO C.B. MUSER
Fund Account Manager

REPUBLIC OF KENYA

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Enhancing Accountability

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Anniversary Towers
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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituency Development Fund - Limuru Constituency set out on pages 1 to 38, which comprise the statement of assets and liabilities as at 30 June, 2022, and the statement

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

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituency Development Fund-Limuru 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 Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Inaccuracy in Cash and Cash Equivalents

The statement of assets and liabilities and Note 10A to the financial statements reflect cash and cash equivalents balance of Kshs.6,341,099 while the bank reconciliation statements reflect a balance of Kshs.6,153,690, resulting to a variance of Kshs.187,409 which was not explained. In addition, the bank reconciliation statement reflects stale unrepresented cheques of Kshs.22,500 while payments in the bank statement not in cash book amounted to Kshs.72,520. The failure to update the cash book was not explained.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.6,341,099 could not be confirmed.

2. Unsupported Fixed Assets

Annex 4 to the financial statements reflect summary of fixed assets register balance of Kshs.18,389,817. Included in this balance is a motor vehicle GK A 602Y reported to have been acquired on 19 October, 2011 at a cost of Kshs.3,800,000, whose log book indicates that it is owned by Limuru District Treasury. In addition, the cost of building (CDF Office block) Kshs.9,997,542 was not supported with ownership documents.

In the circumstances, the accuracy of the summary of fixed assets could not be confirmed.

3. Irregular Payments on Motor Vehicle

The statement of receipts and payments and Note 5 to the financial statements reflect payments totaling to Kshs.12,642,627 in respect of use of goods and services. Review of payments and other records revealed that included in the use of goods and services payments is Kshs.350,672 on motor vehicle expenses out of which Kshs.31,162 related to insurance while Kshs.319,510 was related to routine maintenance. However, Management does not own any motor vehicle.

In the circumstances, the propriety of kshs.350,672 incurred on motor vehicle expenses could not be confirmed.

4. Unsupported Bursaries

The statement of receipts and payment and Note 7 to the financial statements reflects Kshs.99,037,357 in respect of other grants and other transfers. Included in this amount is bursaries totalling to Kshs.924,000 paid to special schools whose payment vouchers and other records were not submitted for audit review. Further, evidence that the beneficiaries from the special schools applied for the bursaries, documents showing acknowledgment of receipt of the funds and confirmation by the beneficiaries, were not provided for audit review.

In the circumstances, the validity of the bursaries totalling to Kshs.924,000 could not be confirmed.

5. Unsupported Payments on Emergency Projects

Included in the payments on other grants and transfers is Kshs.7,700,000 incurred under the emergency vote allocated for the year under review. However, review of the approved project code list for 2021/2022 revealed that the emergency projects had an allocation of Kshs.7,192,206, resulting to over expenditure of Kshs.507,794. In addition, there was no evidence that Limuru NG-CDF had reported any of the emergency expenditure to the Board, using the prescribed format. Further, Management disbursed Kshs.500,000 through cheque No.7318 for proposed tiling of a police station, to station PMC Account. Review of documents provided revealed that the project was approved by the NG-CDF committee as per the minutes dated 12 November, 2021 for funding under emergency reserve. However, there was no formal request for the project to be funded as an emergency. Further, no documents were provided in relation to procurement of the works, inspection and acceptance reports, completion certificates and progress reports by Management. Therefore, it was not possible to confirm whether the works were actually done as required.

In the circumstances, validity of the payment could not be confirmed.

6. Unsurported Unutilized Funds

The financial statements in Note 17.3 reflects unutilized funds Kshs.96,841,100 while Annex 3 to the financial statements reflects Nil balance of unutilized funds resulting to a variance of Kshs.96,841,100 which was not explained or reconciled.

In the circumstances, the accuracy of unutilized funds Kshs.96,841,100 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Limuru 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 audit 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 budget and actual on comparable basis of Kshs.282,712,258 and Kshs.192,212,238 respectively resulting to under-funding of activities by Kshs.90,500,000 (or 32%) of the budget. Similarly, the Fund expended Kshs.185,871,189 against expenditure budget of Kshs.282,712,239 resulting to under-expenditure of Kshs.96,841,100 (or 34%) of the budget.

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

2. Unresolved Prior Year Matters

Various prior year audit issues remained unresolved as at 30 June, 2022. Management has not provided reasons for the delay in resolving the prior year audit issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Other Grants and Transfers

The statement of receipts and payments and Note 7 to the financial statements indicate that total payments in respect of other grants and transfers were Kshs.99,037,357. Review of payment and other records revealed the following:

1.1. Irregularities in Award of Bursaries

Included in the payments under other grants and transfers is Kshs.75,722,342 relating to bursaries disbursed to various secondary, tertiary and special schools. However, it was

not possible to confirm whether the bursaries were awarded according to the set laws and procedures, due to the anomalies listed below;

- a) There was no evidence that NG-CDF Committee approved the processing and issuing of the bursaries to various schools and institutions amounting to Kshs.75,722,342.
- b) There was no evidence of formation of the education bursary, mock examinations and continuous assessment tests committee whose core mandate is vetting of applicants.
- c) There was no evidence of advertisement to the residents on availability of the fund.
- c) There was no evidence that, a list of applicants indicating recommendations, details of the successful and unsuccessful applicants, including the amounts awarded by the vetting committees, was issued to the NG-CDF Committee and.
- d) An examination of a sample of the application forms revealed that all of the forms had no evidence of vetting and the chairman or the secretary of the vetting committee did not sign the application form as prove of approval or rejection of the application. Further, it was not possible to confirm the amount awarded to the successful applicants were awarded since the details were not indicated on the application form.
- e) Examination of sampled payment vouchers valued at Kshs.32,851,992, revealed that beneficiaries were awarded bursaries varying from Kshs.3,000 to Kshs.81,000. However, the criteria used in determining the amounts to award each applicant was not provided for verification. Further, various beneficiaries were awarded bursaries more than once. No explanation or minutes approving more than one award was provided for audit.
- f) The application forms used were outdated and did not conform to the template issued by the NG-CDF Board via circular CDFB/CEO/BOARD CIRCULARS VOL II (021) dated 18 June, 2020.
- g) Further, it was observed that Management spent Kshs.75,722,342 in Bursaries which accounted for 47% of the total allocation during the year contrary to section 48 of the National Government Constituency Development Fund Act, 2015 which provided that such projects shall not be allocated more than thirty-five per centum of the total funds allocated for the constituency in any financial year. .

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

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

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective

processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal 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 Constituency policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal 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

30 June, 2023

*LIMURU 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
RECEIPTS			
Transfers from NGCDF Board	1	162,577,758	163,440,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		162,577,758	163,440,876
PAYMENTS			
Compensation of employees	4	1,397,400	2,288,717
Use of goods and services	5	12,642,627	7,798,402
Transfers to Other Government Units	6	71,897,571	53,413,435
Other grants and transfers	7	99,037,357	74,495,602
Acquisition of Assets	8	896,184	-
Other Payments	9	-	5,700,000
TOTAL PAYMENTS		185,871,139	143,696,156
SURPLUS/DEFICIT		(23,293,381)	19,744,720

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 26/9/2022 and signed by:



Fund Account Manager

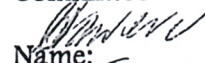
Name: Laboso C.B.



National Sub-County
Accountant

Name: Dominic MATIRI
ICPAK M/No: 20494

Chairman NG-CDF
Committee



Name: JAMES HANERU NJITHI


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


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


	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	6,341,099	29,634,480
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		6,341,099	29,634,480
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		6,341,099	29,634,480
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		6,341,099	29,634,480
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	29,634,480	9,889,761
Prior year adjustments	14	-	-
Surplus/Defict for the year		(23,293,381)	19,744,720
NET FINANCIAL POSITION		6,341,099	29,634,481

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 26/9/2022 and signed by:


Fund Account Manager
 Name: Labaso CB.


National Sub-County Accountant
 Name: Dominic Mawia
 ICPAK M/No: 20494


Chairman NG-CDF Committee
 Name: JAMES WANJERU NGATHI

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

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

		2021-2022	2020-2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	162,577,758	163,440,876
Other Receipts	3	-	-
		162,577,758	163,440,876
Payments for operating activities			
Compensation of Employees	4	1,397,400	2,288,717
Use of goods and services	5	12,642,627	7,798,402
Transfers to Other Government Units	6	71,897,571	53,413,435
Other grants and transfers	7	99,037,357	74,495,602
Other Payments	9	-	5,700,000
		184,974,955	143,696,156
Adjusted for:			
Decrease/ (Increase) in Accounts receivable	15	-	-
Increase/ (Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		(22,397,197)	19,744,720
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(896,184)	-
Net cash flows from Investing Activities		(896,184)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(23,293,381)	19,744,720
Cash and cash equivalent at BEGINNING of the year	10	29,634,481	9,889,761
Cash and cash equivalent at END of the year		6,341,100	29,634,481

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

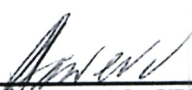
The Constituency financial statements were approved on 26/9/2022 and signed by:


 Fund Account Manager

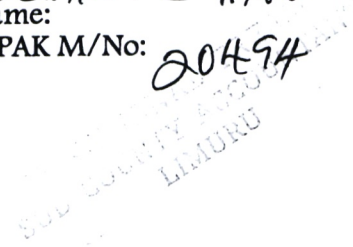
Name: haboso CB


 National Sub-County
 Accountant

Name: SEMENIC MATURI
 ICPAK M/No: 20494


 Chairman NG-CDF
 Committee

Name: JAMES HAWERU NJATHI



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

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

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	29,634,480	115,988,879	282,712,238	192,212,238	90,500,000	68.0%
Proceeds from Sale of Assets				0	-	-	
Other Receipts				0	-	-	
TOTAL RECEIPTS		29,634,480	115,988,879	282,712,238	192,212,238	90,500,000	68.0%
PAYMENTS							
Compensation of Employees	2,728,000		2,162,114	4,890,114	1,397,400	3,492,714	28.6%
Use of goods and services	9,609,999		9,596,931	19,206,930	12,642,627	6,564,303	65.8%
Transfers to Other Government Units	62,200,000	19,500,000	42,538,661	124,238,661	71,897,571	52,341,090	57.9%
Other grants and transfers	62,550,880	9,218,663	58,451,916	130,221,459	99,037,357	31,184,102	76.1%
Acquisition of Assets		915,817		915,817	896,184	19,633	97.9%
Other Payments	0		3,239,257	3,239,257	-	3,239,257	0.0%
TOTAL	137,088,879	29,634,480	115,988,879	282,712,239	185,871,139	96,841,100	

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

Explanatory Notes .

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

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

The NGCDF Board did not disburse all the funds due to the constituency.

LIMURU Constituency

National Government Constituencies Development Fund (NGCDF)

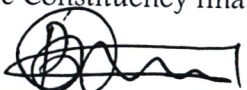
Annual Report and Financial Statements for The Year Ended June 30, 2022


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

The difference between the original budget and the final budget was due to arrears in funding .


Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	96,841,100
Less undisbursed funds receivable from the Board as at 30th June 2022	90,500,000
	6,341,100
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	6,341,100

The Constituency financial statements were approved on 26/9/2022 and signed by:


Fund Account Manager
Name: Kaboso C.B
LIMURU CONSTITUENCY


National Sub-County Accountant
Name: Dominic Maziiri
ICPAK M/No: 20494

NATIONAL SUB-COUNTY ACCOUNTANT
LIMURU


Chairman NG-CDF Committee
Name: JAMES HANERU NJATHI

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

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f= d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,728,000		2,162,114	4,890,114	1,397,400	3,492,714	
1.2 Committee allowances	2,997,333		2,577,587	5,574,920	5,563,789	11,131	
1.3 Use of goods and services	2,500,000		2,079,455	4,579,455	2,708,461	1,870,994	
Total	8,225,333		6,819,156	15,044,489	9,669,650	5,374,839	
2.0 Monitoring and evaluation						-	
2.1 Capacity building	1,500,000		2,346,028	3,846,028	1,700,405	2,145,623	
2.2 Committee allowances	2,112,666		1,947,490	4,060,156	2,554,100	1,506,056	
2.3 Use of goods and services	500,000		646,370	1,146,370	115,872	1,030,498	
Total	4,112,666		4,939,888	9,052,554	4,370,377	4,682,177	
3.0 Emergency							
3.1 Primary Schools	7,192,207		10,395,715	17,587,922	3,200,000	14,387,922	
3.2 Secondary schools				-	4,000,000	10,387,922	
3.3 Tertiary institutions				-			
3.4 Security projects				-			
3.5 Unutilised				-			
Total	7,192,207	-	10,395,715	17,587,922	7,200,000	10,387,922	

4.0 Bursary and Social Security							
4.1 Secondary Schools	30,239,330	32,255,529	62,494,859	57,409,342	5,085,517		
4.2 Tertiary Institutions	15,000,000	4,794,025	19,794,025	17,389,000	2,405,025		
4.4 Special Needs				924,000	(924,000)		
Total	45,239,330	37,049,554	82,288,884	75,722,342	6,566,542		
4.3 Social Security		6,000,000	6,000,000	3,054,000	2,946,000		
Total		6,000,000	6,000,000	3,054,000	2,946,000		
5.0 Sports	2,741,778	9,625,311	12,367,089	5,866,895	6,500,194		
5.1					-		
Total	2,741,778	9,625,311	12,367,089	5,866,895	6,500,194		
6.0 Environment							
Gatutura Primary school	400,000	400,000	400,000	400,000	400,000		
Limuru Mission Fry School	400,000	400,000	400,000	400,000	400,000		
Makutano Primary School	341,778	341,778	341,778	341,778	341,778		
Kongai Primary School	400,000	400,000	400,000	400,000	400,000		
Rwamburi Primary School	400,000	400,000	400,000	400,000	400,000		
Umoja Primary School	400,000	400,000	400,000	400,000	400,000		
Umoja Secondary School	400,000	400,000	400,000	400,000	400,000		
Total	2,741,778	-	2,741,778	-	2,741,778		
7.0 Primary Schools Projects							

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

Githunguchu Primary School	1,000,000			1,000,000		1,000,000	
Kamandura Primary School	2,300,000			2,300,000	2,300,000	-	
Kiawanda Primary School	1,700,000			1,700,000	1,700,000	-	
Kiawaroga Primary School	1,200,000			1,200,000	1,200,000	-	
Kinyogori Primary School	1,700,000			1,700,000	1,700,000	-	
Limuru Town Fry School	500,000			500,000	500,000	-	
Mahinga Primary School	2,000,000			2,000,000		2,000,000	
Manguo Primary School	2,500,000			2,500,000	2,500,000	-	
Ngarariga Primary School	1,700,000			1,700,000	1,700,000	-	
Nyoro Primary School	3,000,000			3,000,000		3,000,000	
Rironi Primary School	3,500,000			3,500,000		3,500,000	
Rongai Primary School	1,700,000			1,700,000	1,700,000	-	
Rwacumari Primary School	1,700,000			1,700,000	1,700,000	-	
Rwaka Primary School	1,700,000			1,700,000	1,700,000	-	
St John Bosco Fry school	2,000,000			2,000,000		2,000,000	
St Paul's Primary School	4,700,000			4,700,000	4,700,000	-	
Tharuni primary School	1,500,000			1,500,000	1,500,000	-	
Thigio Primary School	1,700,000			1,700,000	1,700,000	-	
Tutu Primary School	2,200,000			2,200,000	1,700,000	500,000	
Umoja Primary School	1,700,000			1,700,000	1,700,000	-	
Kiriri Primary School			1,000,000	1,000,000	1,000,000	-	
Murengeti Primary School							
Gatimu Primary School			5,500,000	5,500,000	5,500,000	-	
Kamandura Primary School			200,000	200,000		200,000	
Gatuura Fry School			342,000	342,000	342,000	-	
Bibirioni primary School			210,410	210,410	210,410	-	
Gatimu Primary School			180,000	180,000	180,000	-	

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

Gatimu Primary School			76,800	76,800	76,800	-	
Githunguchu Primary School			316,800	316,800	316,800	-	
Gitutha Primary School			144,000	144,000	144,000	-	
Gitutha Primary School			192,000	192,000	192,000	-	
Jonathan Maara Pry school			256,500	256,500	256,500	-	
Kabuku Primary School			331,200	331,200	331,200	-	
Kabuku Primary School			331,200	331,200	331,200	-	
Kamandura Pimary School			960,000	960,000	960,000	-	
Kamirithu Primary School			337,500	337,500	337,500	-	
Kiawanda Primary School			76,800	76,800	76,800	-	
Kiawaroga Primary School			517,500	517,500	517,500	-	
Kiawaroga Primary School			556,800	556,800	556,800	-	
Kiawaroga Pry School			459,000	459,000	459,000	-	
Kiriri Primary School			198,000	198,000	198,000	-	
Limuru Mission Pry scjool			585,000	585,000	585,000	-	
Limuru Mission Pry scjool			495,500	495,500	495,500	-	
Limuru Model Pry School			832,500	832,500	832,500	-	
Limuru Town Pry School			676,800	676,800	676,800	-	
Mahinga Primary School			67,200	67,200	67,200	-	
Makutano Pry school			177,600	177,600	177,600	-	
Manguo Primary School			540,000	540,000	540,000	-	
Manguo Primary School			820,800	820,800	820,800	-	
Ngarariga Primary School			315,000	315,000	315,000	-	
Ngecha Primary School			585,000	585,000	585,000	-	
Nyanjega Pry School			202,500	202,500	202,500	-	
Nyataragi primary school			180,000	180,000	180,000	-	
Rironi Primary School			547,200	547,200	547,200	-	

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-LIMURU 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 xx June 20xx for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

	2021-2022	2020 - 2021
	Kshs	Kshs
AIE NO. B 128905	12,000,000.00	0
AIE NO. B 105698	34,000,000.00	0
AIE NO. B 105845	30,000,000.00	0
AIE NO. B 155872	24,088,879.00	0
AIE NO. B 128593	6,000,000.00	0
AIE NO. B 140982	25,488,879.00	0
AIE NO. B 154102	12,000,000.00	
AIE NO. B 164437	19,000,000.00	
AIE NO B140631		15,000,000.00
AIE NO 119933		12,000,000.00
AIE NO B 128488		6,000,000.00
AIE NO B 138899		12,000,000.00
AIE NO B 126488		12,000,000.00
AIE NO B132231		6,000,000.00
AIE NO B128175	-	6,900,000.00
AIE NO B119543	-	8,500,000.00
AIE NO B124750	-	3,000,000.00
AIE NO B126193	-	9,000,000.00
AIE NO B 104559	-	55,040,875.50
AIE NO B 104698		18,000,000.00
AIE NO...		
	162,577,758.00	163,440,876

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2. Proceeds From Sale of Assets

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

3. Other Receipts

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

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Notes To the Financial Statements (Continued)

4. Compensation of Employees.

Description	2021-2022	2020 - 2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,382,600	1,372,946
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	907,171
Employer Contributions Compulsory national social security schemes	14,800	8,600
TOTAL	1,397,400	2,288,717

5. Use of Goods and Services.

Description	2021-2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	-	12,095
Electricity	30,859	145,026
Water & sewerage charges	11,090	20,290
Office rent	-	-
Communication, supplies and services	94,700	120,000
Domestic travel and subsistence	103,800	35,000
Printing, advertising and information supplies & services	-	-
Rentals of produced assets		
Training expenses	1,700,405	1,200,000
Hospitality supplies and services	168,899	-
Other committee expenses	5,563,789	150,000
Committee allowance	2,554,100	5,222,209
Insurance costs	31,162	3,281
Specialised materials and services	-	-
Office and general supplies and services	1,248,034	643,700
Fuel , oil & lubricants	115,872	60,000
Other operating expenses	700,407	-
Bank service commission and charges	-	27,351
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	319,510	125,000

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Routine maintenance- other assets	-	34,450
TOTAL	12,642,627	7,798,402

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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)	51,051,242	29,000,000
Transfers To Secondary Schools (See Attached List)	20,846,329	24,300,000
Transfers To Tertiary Institutions (See Attached List)	-	113,435
Total	71,897,571	53,413,435

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	57,409,342	24,646,000
Bursary – tertiary institutions (see attached list)	17,389,000	8,232,300
Bursary – special schools (see attached list)	924,000	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	3,054,000	
Security projects (see attached list)	6,694,150	28,602,895
Sports projects (see attached list)	5,866,865	-
Environment projects (see attached list)	-	9,614,407
Emergency projects (see attached list)	7,700,000	3,400,000
Total	99,037,357	74,495,602

8. Acquisition Of Assets

Non Financial Assets	2021-2022	2020 - 2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	896,184.00	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment	-	-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-

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Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
TOTAL	896,184.00	0

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Notes To the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	3,500,000
ICT Hub	-	2,200,000
	-	5,700,000

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	6,341,099	29,634,480
<i>Name Of Bank, Account No.</i>		
Total	6,341,099	29,634,480
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

11: Outstanding Imprests

<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	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
Total			-	-

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

[Provide short appropriate explanations as necessary.]

12B. Gratuity

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

[Provide short appropriate explanations as necessary]

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	29,634,480.00	9,889,761
Cash in hand	-	-
Imprest	-	-
Total	29,634,480.00	9,889,761

[Provide short appropriate explanations as necessary]

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14. Prior Year Adjustments

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

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

15. Changes in Accounts Receivable – Outstanding Imprests

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

16. Changes in Accounts Payable – Deposits and Retentions

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

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

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

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	3,492,714	xx
Use of goods and services	6,564,303	xx
Amounts due to other Government entities (see attached list)	52,341,090	xx
Amounts due to other grants and other transfers (see attached list)	31,184,102	xx
Acquisition of assets	19,633	xx
Other Payments	3,239,257	
Total	96,841,100	xxx

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	xxx	xxx
Total	xxx	xxx

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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 30th June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees				
Use of goods & services				
Amounts due to other Government entities				
Sub-Total				
Amounts due to other grants and other transfers				
Sub-Total				
Acquisition of assets				
Others (<i>specify</i>)				
Sub-Total				
Funds pending approval				
Grand Total				

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/2022
Land	9,997,542			9,997,542
Transport equipment	3,800,000			3,800,000
Buildings and structures	2,406,540	135,000		2,541,540
Office equipment, furniture and fittings	1,350,670	117,405		1,468,075
ICT Equipment, Software and Other ICT Assets	582,660			582,660
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total				18,389,817

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

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
KIAWAROGA PRIMARY SCHOOL	EQUITY BANK	069026344396	196,088	-
KIAWANDA PRIMARY SCHOOL	EQUITY BANK	0690282382551	694,268	-
LIMURU TOWN PRIMARY SCHOOL	EQUITY BANK	0690263440975	505,571	-
MANGUO PRIMARY SCHOOL	EQUITY BANK	0690282380681	2,499,487	-
NGARARIGA PRIMARY SCHOOL	EQUITY BANK	0690263440547	546,127	-
RWACUMARI PRIMARY SCH	EQUITY BANK	0690282382555	1,699,487	-
RWAKA PRIMARY SCHOOL	EQUITY BANK	0690263440891	1,291,757	-
THIGIO PRIMARY SCHOOL	EQUITY BANK	0690282382559	1,117,682	-
TUTU PRIMARY SCHOOL	EQUITY BANK	0690282382557	1,117,682	-
UMOJA PRIMARY SCHOOL	EQUITY BANK	0690279850420	620,267	-
ST PAUL'S SECONDARY SCH	EQUITY BANK	0690282476279	1,904,875	-
RIRONI SECONDARY SCHOOL	EQUITY BANK	0690280858849	5,499,550	4,499,550
KINYOGORI SECONDARY SCH	EQUITY BANK	0690265702026	2,771,101	-
MANJIRI ASST CHIEF'S OFFICE	EQUITY BANK	0690282661619	1,274,124	-
NDUNGU BOYS SEC SCHOOL	EQUITY BANK		5,000,000	-
BOMA ASSIT CHIEF'S OFFICE	EQUITY BANK	0690282396275	1,227,091	-
GATIMU PRIMARY SCHOOL	NATIONAL BANK OF KENYA	01038086856500	2,451,639	-
KAMANDURA PRY SCH	NATIONAL BANK OF KENYA	01285067975100	1,392,043	-


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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
RONGAI PRIMARY SCHOOL	NATIONAL BANK OF KENYA	01285121853200	1,106,808	-
ST PAUL'S PRIMARY SCH	NATIONAL BANK OF KENYA	01285050762400	4,702,712	-
THARUNI PRIMARY SCHOOL	NATIONAL BANK OF KENYA	01024050998000	1,512,001	-
THIGIO POLICE POST	NATIONAL BANK OF KENYA	01021051003500	300,731	-
KIRIRI PRIMARY SCHOOL	FAMILY BANK	047000034764	15,171	-
GICHURU HIGH SCHOOL	FAMILY BANK	047000030787	2,324,740	-
MUNA SECONDARY SCHOOL	FAMILY BANK	047000024129	1,540,238	-
KINYOGORI PRIMARY SCH	KCB LIMITED.	1210432021	655,134	-

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)


 Name Labaro C.B.
 Fund Account Manager.

