

REPUBLIC OF KENYA



Enhancing Accountability

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THE NATIONAL ASSEMBLY
REPORT

DATE: 24 AUG 2023

TABLED BY: **OF** Hon. D. M. Njiru, MP
The leader, majority party

CLERK AT THE TABLE: Anne Shubirko

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
NYERI TOWN CONSTITUENCY**

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

Revised Template 30th June 2022



**NYERI TOWN CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

REPORTS AND FINANCIAL STATEMENTS

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

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

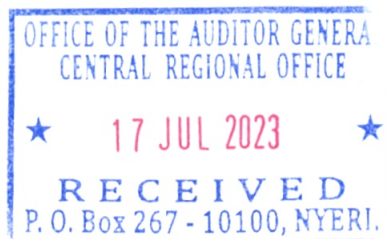


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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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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 Nyeri Town Constituency NGCDF day-to-day management is under the following key organs:

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

- ii. National Government Constituency Development Fund Committee (NGCDFC)
- (c) **Fiduciary Management**

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

| No | Designation | Name |
|----|-----------------------|------------------|
| 1. | A.I.E holder | Jessi Mathu |
| 2. | Sub-County Accountant | Richard Maina |
| 3. | Chairman NGCDFC | Racheal Nyambura |
| 4. | Member NGCDFC | Daniel Mwangi |

(d) **Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Nyeri Town 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) **NYERI TOWN CONSTITUENCY NG-CDF Headquarters**

P.O. Box 1976-10100
Nyeri House
Nyeri, KENYA

(f) **Nyeri Town NGCDF Contacts**

Telephone: (254) 725758965
E-mail: cdfnyeritown@ngcdf.go.ke
Website: www.go.ke

(g) Nyeri town Constituency NGCDF Bankers

Equity Bank

Nyeri Branch

Private bag

(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



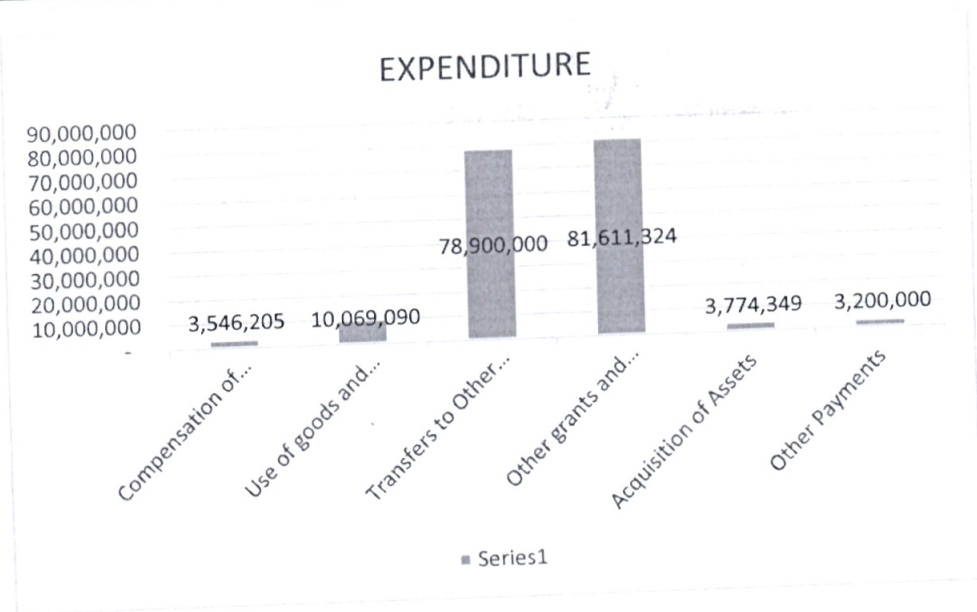
It is my great pleasure to present the annual report and financial statement prepared in accordance with the cash basis of accounting method under the international public sector accounting standard (IPSAS) for the year ended 30th June 2022.

In the financial year 2021/2022, Nyeri Town NG-CDF was allocated Kenya Shillings One Hundred and Thirty-Seven Million, Eighty-Eight Thousand, Eight Hundred and Seventy-Nine and Thirty One Cents (137,088,879.31) only. In addition to the balance owed from the NGCDF Board and cashbook balance, Nyeri Town NG-CDF had a total of Kenya Shillings, Two Hundred and Forty-seven Million, one Hundred sixty eight Thousand, three Hundred and forty seven (Kshs.247,168,347) only for utilization in the financial year ended 30th June 2022

The constituency, received Kshs. 207,329,469. This is 83.9% out of the expected budget. The expenditure for the year totted to Kshs. 181,100,968. This being 73.3% of the total budget.

Other grants and transfers received the largest share of the budget of 45%. This included sports, emergency projects securities and bursary support for the needy students. Transfer to other government institutions 44% of the total budget. This support included funding of construction of classrooms, administration blocks, dining halls and renovation of the infrastructures in the learning institutions.

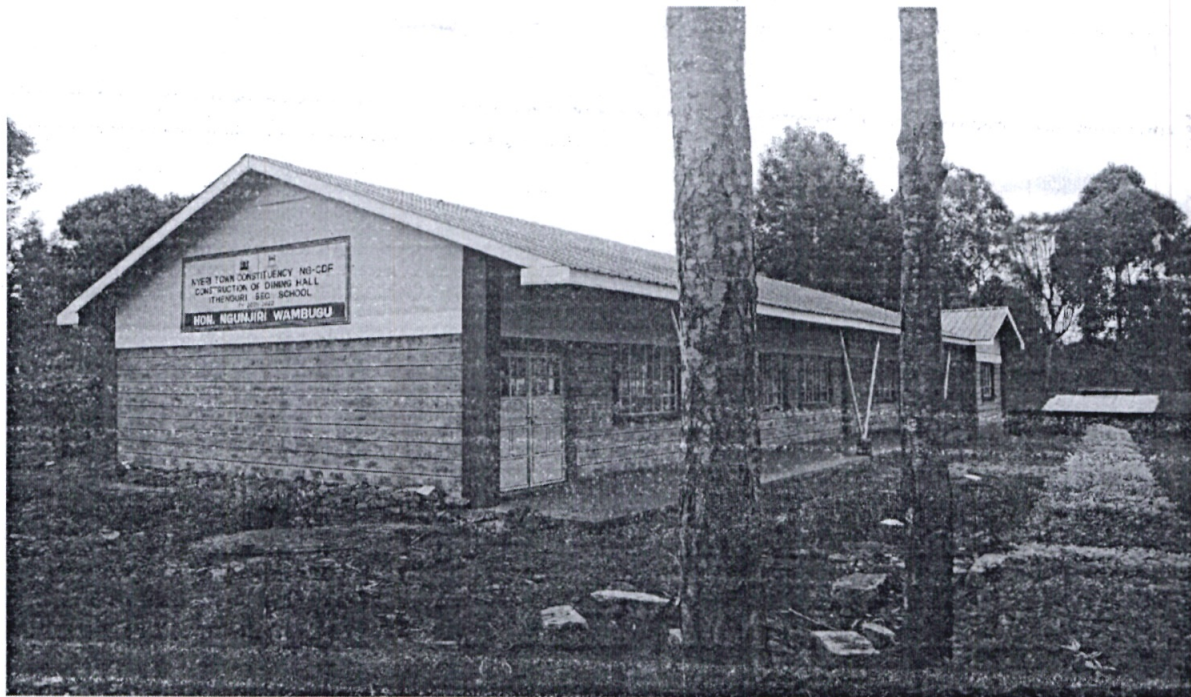
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Some of the completed projects include the following



MUTHUA INI POLICE POST OFFICE BLOCK



ITHENGURI SECONDARY SCHOOL 200 CAPACITY DINING HALL



KERICHO PRIMARY SCHOOL 9 DOOR ABLUTION BLOCK



NYERI TOWN SPORTS PROJECT



KAHIGA SECONDARY SCHOOL – RENOVATION OF TUITION BLOC

Challenges

- i. Delay in receipt of NGCDF Board leading in underutilization of budget
- ii. The Covid-19 Pandemic leading to scarcity of labour force and availability of building materials.
- iii. Political interference due to the ongoing campaigns.

However, the NGCDFC continues to undertake intensive monitoring and evaluation of all ongoing projects and requisition of funds within timelines. In addition, undertaking training to both the project Management Committee members, NGCDFC Members and NGCDF Staff on effective management.



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**NAME: RACHEAL MATHENGE
CHAIRPERSON NG-CDF 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 *Nyeri Town Constituency 2018-2022* plan are to:

- a) Improved Education standards.
- b) Enhanced security and safety within the Constituency.
- c) Improve and sustain safe and clean environment.
- d) Enhanced development of sporting activities within the constituency.
- e) Enhance Youth socio- Economic Development.

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 | Improved Education standards | Improved retention of learners in primary schools and improved transition to secondary schools as well as enhance a conducive learning environment for learners and teachers | Number of usable physical infrastructure renovated and/or built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels | In the Financial year 2021/2022 the NG-CDF Funded 50 Education projects which were for the refurbishment of classrooms, Construction of classrooms and construction of Administration blocks |
| Security | Enhanced security and safety within the Constituency | Improved service delivery, Enhanced security infrastructure and improved working environment for the security and | Number of usable security sector physical infrastructure renovated and/or built and | In the Financial year 2021/2022 the NG-CDF Funded 11 security projects which were for the construction of chiefs' |

Nyeri Town Constituency

National Government Constituencies Development Fund (NGCDF)

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| | | | | |
|-------------|---|--|---|--|
| | | administrative personnel | equipped in the constituency | offices and security posts |
| Environment | Improve and sustain safe and clean environment | Improved and sustained environmental conservation | No of projects water harvesting is done and tree planting | 39 institution supported for water harvesting and tree planting and landscaping |
| Sports | Enhanced development of sporting activities within the constituency | Engagement of the constituents in sporting activities, enhanced social cohesion, talent identification and nurturing | Nyeri Town Soccer tournament | Tournament done and the winning teams awarded |
| Emergency | To cater for unforeseen occurrences in the constituency | Improved/conducive learning and security facilities | Number of usable physical infrastructure renovated and/or built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels | During the Financial Year 2020/2021, the constituency implemented 8 emergency projects towards construction of sunken/dilapidated toilets in schools and other offices |

IV. Environmental and Sustainability Reporting

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

- a. **Education and Training:** Nyeri Town 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

- During the constituency sports tournaments; comprising of volleyball, football, darts, pool table, the NGCDFC sensitized the participants and the community at large on the drug and substance abuse
- NG-CDF, Nyeri Town Constituency, sensitize the PMC on proper environment conservation, by planting of tree planting and inclusion of water harvesting and storage activities in project implementation during projects handover. In addition, storm water control in their compound.

3. Employee welfare

We invest in providing the best working environment for our employees. Nyeri town 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. Nyeri town 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-

Nyeri Town 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-

Nyeri Town 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.

Nyeri Town 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 Nyeri Constituency
P.O. Box 19680 - 10100, NYERI
1988

Jessi Mathu
Fund Account Manager

FUND ACCOUNT MANAGER

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-Nyeri Town 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-Nyeri Town 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- Nyeri Town 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 Nyeri Town 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

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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- Nyeri Town Constituency financial statements were approved and signed by the Accounting Officer on 23rd August, 2022.



.....
NAME: RACHEAL MATHENGE
CHAIRMAN – NGCDF COMMITTEE



.....
NAME: JESSI MATHU
FUND ACCOUNT MANAGER

REPUBLIC OF KENYA

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



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Monrovia Street
P.O. Box 30084-00100
NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Nyeri Town Constituency set out on pages 1 to 41,

which comprise the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, 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 - Nyeri Town Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Lack of Ownership Documents for Fund's Transport Equipment

As previously reported, included in the financial statements under Annex 4 is a summary of fixed assets totalling Kshs.60,556,184 which includes transport equipment balance of Kshs.7,396,092. However, the ownership documents for the transport equipment were not provided for audit verification.

In the circumstances, ownership by the Fund of the transport equipment balance of Kshs.7,396,092 as at 30 June, 2022 could not be confirmed.

2. Unsupported Prior Year Adjustment

The statement of assets and liabilities and Note 14 to the financial statements reflect prior year adjustment balance of Kshs.1,757,508 that was not supported with any document.

In the circumstances, the accuracy and completeness of the prior year adjustment balance of Kshs.1,757,508 could not be confirmed.

3. Unconfirmed Receipts

The statement of receipts and payments and Note 1 to the financial statements reflect an amount of Kshs.191,988,879 in respect of transfers from NGCDF Board. However, the bank statements provided for audit reflect an amount of Kshs.184,277,758 resulting to unexplained and unreconciled variance of Kshs.7,711,121.

In the circumstances, the accuracy and completeness of the receipts from the NGCDF Board amount of Kshs.191,988,979 could not be confirmed.

4. Unconfirmed Gratuity Balance

The statement of assets and liabilities reflects Nil gratuity balance as at 30 June, 2022 and Kshs.614,369 as at 30 June, 2021. However, Note 12B to the financial statements reflects Nil balance both as at 30 June, 2022 and as at 30 June, 2021.

In the circumstance, the accuracy and completeness of gratuity balance could not be confirmed.

5. Inaccuracy in the Financial Statements

The statement of assets and liabilities reflects Fund's balance carried forward of Kshs.16,483,729 as at 30 June, 2021. However, the statement reflects Fund's balance brought forward as at 01 July, 2021 of Kshs.17,098,098, resulting to unexplained and unreconciled variance of Kshs.614,369.

In the circumstances, the accuracy and completeness of the Fund's balance brought forward of Kshs.17,098,098 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 - Nyeri Town 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

Budgetary Control and Performance

During the year under review, the Fund received a total of Kshs.209,086,977 from the National Government Constituencies Development Fund Board against a budget of Kshs.256,925,856 resulting to a shortfall of Kshs.47,838,879 or 19% of the budget. Further, the Fund incurred expenditure totalling Kshs.181,100,968 during the year under review against a budget of Kshs.256,925,856 resulting to an under expenditure of Kshs.75,824,888 or 30% of the budget.

The shortfall in disbursements and under expenditure may have denied the public the benefits accruing from the planned programmes, projects and activities.

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

Delayed Implementation of Projects

Review of the approved code lists and project implementation status for the financial years from 2018/2019 to 2021/2022 revealed that funded projects amounting to Kshs.37,400,000 had not been implemented. No explanation was given on why the projects were not implemented.

In the circumstances, the value for money was not realized on the expenditure of Kshs.37,400,000.

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 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 overall governance.

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

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

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


Because of its inherent limitations, internal 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to 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

08 August, 2023

Nyeri Town 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 NG-CDF Board | 1 | 191,988,879 | 127,217,724 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | - | 315,397 |
| TOTAL RECEIPTS | | 191,988,879 | 127,533,121 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 3,546,205 | 2,694,655 |
| Use of goods and services | 5 | 10,069,090 | 10,947,577 |
| Transfers to Other Government Units | 6 | 78,900,000 | 58,950,000 |
| Other grants and transfers | 7 | 81,611,324 | 66,791,476 |
| Acquisition of Assets | 8 | 3,774,349 | 4,332,030 |
| Other Payments | 9 | 3,200,000 | - |
| TOTAL PAYMENTS | | 181,100,968 | 143,715,738 |
| SURPLUS/DEFICIT | | 10,887,911 | (16,182,617) |

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 23rd August, 2022 and signed by:

Jessi Mathu
 F. U. 001000, N. L. 11

Richard Maina Kariuki

Rachel Mathenge

Fund Account Manager
 Name: Jessi Mathu

National Sub-County Accountant
 Name: Richard Maina Kariuki

Chairman NG-CDF Committee
 Name: Rachel Mathenge

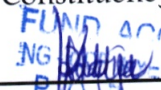
ICPAK M/No:9024

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 | 26,228,501 | 17,098,098 |
| Cash Balances (cash at hand) | 10B | - | - |
| Total Cash and Cash Equivalents | | 26,228,501 | 17,098,098 |
| Accounts Receivable | | | |
| Outstanding Imprests | 11 | - | - |
| TOTAL FINANCIAL ASSETS | | 26,228,501 | 17,098,098 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable (Deposits) | | | |
| Retention | 12A | - | 614,369 |
| Gratuity | 12B | - | - |
| NET FINANCIAL SSETS | | 26,228,501 | 16,483,729 |
| REPRESENTED BY | | | |
| Fund balance b/fwd 1st July... | 13 | 17,098,098 | 32,385,611 |
| Prior year adjustments | 14 | (1,757,508) | 280,735 |
| Surplus/Defict for the year | | 10,887,911 | (16,182,617) |
| NET FINANCIAL POSITION | | 26,228,501 | 16,483,729 |

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 23rd August, 2022 and signed by:

FUND ACCOUNT MANAGER

 Fund Account Manager
 P.O. Box 1978, Nyeri

Name: Jessi Mathu

National Sub-County Accountant

 Name: Richard Maina Kariuki

ICPAK M/No:9024

Chairman NG-CDF Committee


Name: Racheal Mathenge

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 | 191,988,879 | 127,217,724 |
| Other Receipts | 3 | - | 315,397 |
| | | 191,988,879 | 127,533,121 |
| Payments for operating activities | | | |
| Compensation of Employees | 4 | 3,546,205 | 2,694,655 |
| Use of goods and services | 5 | 10,069,090 | 10,947,577 |
| Transfers to Other Government Units | 6 | 78,900,000 | 58,950,000 |
| Other grants and transfers | 7 | 81,611,324 | 66,791,476 |
| Other Payments | 9 | 3,200,000 | - |
| | | 177,326,619 | 139,383,708 |
| Adjusted for: | | | |
| Decrease/(Increase) in Accounts receivable | 15 | - | - |
| Increase/(Decrease) in Accounts Payable | 16 | | 130,295 |
| Prior year Adjustments | 14 | (1,757,508) | 280,735 |
| Net Adjustments | | (1,757,508) | 411,030 |
| Net cash flow from operating activities | | 12,904,752 | (11,439,557) |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | - | - |
| Acquisition of Assets | 8 | (3,774,349) | (4,332,030) |
| Net cash flows from Investing Activities | | (3,774,349) | (4,332,030) |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | 9,130,403 | (15,771,587) |
| Cash and cash equivalent at BEGINNING of the year | 13 | 17,098,098 | 32,869,685 |
| Cash and cash equivalent at END of the year | | 26,228,501 | 17,098,098 |

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 23rd August, 2022 and signed by:

Date: _____

Fund Account Manager

Name: Jessi Mathu

National Sub-County Accountant

Name: Richard Maina Kariuki

ICPAK M/No:9024

Chairman NG-CDF Committee

Name: Rachel Mathenge

Nyeri Town 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 |
|-------------------------------------|--------------------|---------------------------------------|---|--------------------|----------------------------|-------------------------------|------------------|
| | <i>a</i> | | <i>b</i> | <i>c=a+b</i> | <i>d</i> | <i>e=c-d</i> | <i>f=d/c %</i> |
| RECEIPTS | | <i>Opening Balance (C/Bk) and AIA</i> | <i>Previous years Outstanding Disbursements</i> | | | | |
| Transfers from NG-CDF Board | 137,088,879 | 17,098,098 | 102,738,879 | 256,925,856 | 209,086,977 | 47,838,879 | 81% |
| Proceeds from Sale of Assets | | | | 0 | - | - | 0% |
| Other Receipts | | | | 0 | - | - | 0% |
| TOTAL RECEIPTS | 137,088,879 | 17,098,098 | 102,738,879 | 256,925,856 | 209,086,977 | 47,838,879 | 81% |
| PAYMENTS | | | | | | | |
| Compensation of Employees | 3,300,000 | 0 | 1,500,000 | 4,800,000 | 3,546,205 | 1,253,795 | 74% |
| Use of goods and services | 9,037,999 | 0 | 4,385,034 | 13,423,033 | 10,069,090 | 3,353,943 | 75% |
| Transfers to Other Government Units | 63,300,000 | 8,000,000 | 15,600,000 | 86,900,000 | 78,900,000 | 8,000,000 | 91% |
| Other grants and transfers | 61,450,880 | 2,420,765 | 78,403,845 | 142,275,490 | 81,611,324 | 60,664,167 | 57% |
| Acquisition of Assets | | 1,138,820 | 2,850,000 | 3,988,820 | 3,774,349 | 214,471 | 95% |
| Other Payments | | 5,538,513 | | 5,538,513 | 3,200,000 | 2,338,513 | 58% |
| TOTAL | 137,088,879 | 17,098,098 | 102,738,879 | 256,925,856 | 181,100,968 | 75,824,888 | 70% |

(a) Below is commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)

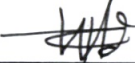
- The receipts at 81% is due to amount owing from the NGCDF yet to be disbursed
- Compensation of employees is at 74% due to amount relating to staff gratuity as disclosed note 17.2
- Use of goods and services is at 75% due to amount owing from the board as per amount for running office expense
- Other grants and transfers is at 57% due to an amount owing from the board yet to be disbursed
- Other payments is at 58% due to an amount relating to constituency innovation hub site requiring approval for change of site

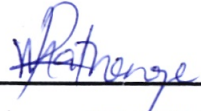
(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported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

| Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities | |
|---|------------|
| Description | Amount |
| Budget utilisation difference totals | 75,824,888 |
| Less undisbursed funds receivable from the Board as at 30th June 2022 | 47,838,879 |
| | 27,986,009 |
| Add Accounts payable | - |
| Less Accounts Receivable | - |
| Add/Less Prior Year Adjustments | |
| Cash and Cash Equivalents at the end of the FY 2021/2022 | 26,228,501 |

The Constituency financial statements were approved on 23rd August, 2022 and signed by:

FUND ACCOUNT MANAGER
 NG-CDF TILWA CONSTITUENCY
 P. O. Box 1976, 10100, NYERI
 Name: Jessi Mathu


 National Sub-County Accountant
 Name: Richard Maina Kariuki
 ICPAK M/No:9024


 Chairman NG-CDF Committee
 Name: Racheal Mathenge

*Nyeri Town 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 | 3,300,000 | | 1,500,000 | 4,800,000 | 3,546,205 | 1,253,795 | 74 |
| 1.2 Committee allowances | 1,500,000 | | 713,310 | 2,213,310 | 1,848,133 | 365,177 | 84 |
| 1.3 Use of goods and services | 3,425,333 | | 1,749,743 | 5,175,076 | 3,800,631 | 1,374,445 | 73 |
| Total | 8,225,333 | - | 3,963,053 | 12,188,386 | 9,194,969 | 2,993,417 | 75 |
| 2.0 Monitoring and evaluation | | | | | | | |
| 2.1 Capacity building | 1,200,000 | | 500,000 | 1,700,000 | 1,507,660 | 192,340 | 89 |
| 2.2 Committee allowances | 1,000,000 | | 1,421,981 | 2,421,981 | 1,000,000 | 1,421,981 | 41 |
| 2.3 Use of goods and services | 1,912,666 | | | 1,912,666 | 1,912,666 | - | 100 |
| Total | 4,112,666 | - | 1,921,981 | 6,034,647 | 4,420,326 | 1,614,321 | 73 |
| 3.0 Emergency | | | | | | | |
| 3.1 Primary Schools | - | | | - | | - | - |
| 3.2 Secondary | | | | | | | |

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

| | | | | | | | |
|---------------------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-----------|
| schools | - | | | - | | - | - |
| 3.3 Tertiary institutions | - | | | - | | - | - |
| 3.4 Security projects | - | | - | - | | - | - |
| 3.5 Unutilised | - | | | - | | - | - |
| Total | 7,192,207 | | 5,610,518 | 12,802,725 | 9,068,997 | 3,733,728 | 71 |
| 4.0 Bursary and Social Security | | | | | | | |
| 4.1 Secondary Schools | 26,000,000 | 4,000,000 | 11,381,706 | 41,381,706 | 25,751,500 | 15,630,206 | 62 |
| 4.2 Tertiary Institutions | 7,000,000 | 4,000,000 | 16,000,879 | 27,000,879 | 19,949,850 | 7,051,029 | 74 |
| 4.3 Social Security | | | | - | - | - | - |
| 4.4 Special Needs | 2,000,000 | | 1,970,616 | 3,970,616 | 879,000 | 3,091,616 | 22 |
| Total | 35,000,000 | 8,000,000 | 29,353,201 | 72,353,201 | 46,580,350 | 25,772,851 | 64 |
| 5.0 Sports | | | | | | | |
| 5.1 | 2,741,777 | 2,420,765 | 4,825,874 | 9,988,416 | 8,230,908 | 1,757,508 | 82 |
| Total | 2,741,777 | 2,420,765 | 4,825,874 | 9,988,416 | 8,230,908 | 1,757,508 | 82 |
| 6.0 Environment | | | | | | | |
| Kiambuiri primary school | 250,000 | | | 250,000 | - | 250,000 | - |
| Ihigaini Primary school | 250,000 | | | 250,000 | - | 250,000 | - |
| Ihwa Primary school | 250,000 | | | 250,000 | - | 250,000 | - |
| Githwariga primary school | 250,000 | | | 250,000 | - | 250,000 | - |
| NGCDF office | 250,000 | | | 250,000 | - | 250,000 | - |
| Muthuaini Police | 130,000 | | | | | | |

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

| | | | | | | | |
|----------------------------|---------|------------|--|---------|------------|---------|-----|
| Post | | | | 130,000 | - | 130,000 | - |
| Ithenguri Police Post | 130,000 | | | 130,000 | - | 130,000 | - |
| Skuta police post | 130,000 | | | 130,000 | - | 130,000 | - |
| Kingongo police post | 130,000 | | | 130,000 | - | 130,000 | - |
| Thunguma Police Post | 130,000 | | | 130,000 | - | 130,000 | - |
| Muringato primary school | | 360,000.00 | | 360,000 | 360,000.00 | - | 100 |
| Muthuaini primary school | | 152,630.80 | | 152,631 | 152,630.80 | - | 100 |
| Kihatha Primary school | | 152,630.80 | | 152,631 | 152,630.80 | - | 100 |
| Ngangarithi primary school | | 152,630.80 | | 152,631 | 152,630.80 | - | 100 |
| Ndurutu Primary school | | 152,630.80 | | 152,631 | 152,630.80 | - | 100 |
| Kihuyo Pririmary school | | 152,630.80 | | 152,631 | 152,630.80 | - | 100 |
| Mathari primary school | | 152,630.80 | | 152,631 | 152,630.80 | - | 100 |
| Nyaribo primary school | | 152,630.80 | | 152,631 | 152,630.80 | - | 100 |
| Kahiga primary school | | 152,630.80 | | 152,631 | 152,630.80 | - | 100 |
| Muruguru primary school | | 152,630.80 | | 152,631 | 152,630.80 | - | 100 |
| Riamukurwe primary school | | 152,630.80 | | 152,631 | 152,630.80 | - | 100 |
| Nyakinyua primary school | | 152,630.80 | | 152,631 | 152,630.80 | - | 100 |
| Muringato primayr school | | 152,630.80 | | 152,631 | 152,630.80 | - | 100 |
| Mwenji primary school | | 152,630.80 | | 152,631 | 152,630.80 | - | 100 |
| Rware high school | | 152,630.80 | | 152,631 | 152,630.80 | - | 100 |
| Tetu boys primary school | | 152,630.80 | | 152,631 | 152,630.80 | - | 100 |
| Nyeri high school | | 152,630.80 | | 152,631 | 152,630.80 | - | 100 |
| Giakanja primary school | | 152,630.80 | | 152,631 | 152,630.80 | - | 100 |

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

| | | | | | | | |
|----------------------------|-----------|--|------------|-----------|------------|-----------|-----|
| Thunguma primary school | | | 152,630.80 | 152,631 | 152,630.80 | - | 100 |
| Kingongo primary school | | | 95,344.90 | 95,345 | 95,344.90 | - | 100 |
| Githwariga primary school | | | 95,344.90 | 95,345 | 95,344.90 | - | 100 |
| DEB primary school | | | 95,344.90 | 95,345 | 95,344.90 | - | 100 |
| Nyakinyua primary school | | | 95,344.90 | 95,345 | 95,344.90 | - | 100 |
| Tetu boys primary school | | | 95,344.90 | 95,345 | 95,344.90 | - | 100 |
| Muthuaini primary school | | | 95,344.90 | 95,345 | 95,344.90 | - | 100 |
| Ihwa priamry school | | | 95,344.90 | 95,345 | 95,344.90 | - | 100 |
| Ngangarithi primary school | | | 95,344.90 | 95,345 | 95,344.90 | - | 100 |
| Githiru primary school | | | 95,344.90 | 95,345 | 95,344.90 | - | 100 |
| Marua primary school | | | 95,344.90 | 95,345 | 95,344.90 | - | 100 |
| Riamukurwe primary school | | | 95,344.90 | 95,345 | 95,344.90 | - | 100 |
| Ihigaini primary school | | | 95,344.90 | 95,345 | 95,344.90 | - | 100 |
| Mathari primary school | | | 95,344.90 | 95,345 | 95,344.90 | - | 100 |
| Nyaribo primary school | | | 95,344.90 | 95,345 | 95,344.90 | - | 100 |
| Kiganjo primary school | | | 95,344.90 | 95,345 | 95,344.90 | - | 100 |
| Chorongi Primary school | | | 95,344.90 | 95,345 | 95,344.90 | - | 100 |
| Kwanderi primary school | | | 95,344.90 | 95,345 | 95,344.90 | - | 100 |
| Kahiga primary school | | | 95,344.90 | 95,345 | 95,344.90 | - | 100 |
| Ithenguri primary school | | | 95,344.90 | 95,345 | 95,344.90 | - | 100 |
| Kamuyu primary school | | | 95,344.90 | 95,345 | 95,344.90 | - | 100 |
| Total | | | 5,014,252 | 6,914,252 | 5,014,252 | 1,900,000 | 73 |
| | 1,900,000 | | | | | | |
| | 0 | | | | | | |

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

| | | | | | | | | | |
|-------------------------------------|-----------|--|--|--|-----------|--|-----------|---|-----|
| 7.0 Primary Schools Projects | | | | | | | | | |
| Mwenji Primary school | 1,500,000 | | | | 1,500,000 | | 1,500,000 | - | 100 |
| Tetu Boys primary school | 300,000 | | | | 300,000 | | 300,000 | - | 100 |
| Tetu Boys primary school | 900,000 | | | | 900,000 | | 900,000 | - | 100 |
| King'ong'o Primary School | 1,500,000 | | | | 1,500,000 | | 1,500,000 | - | 100 |
| Chania Primary School | 1,000,000 | | | | 1,000,000 | | 1,000,000 | - | 100 |
| Kihatha Primary School | 1,200,000 | | | | 1,200,000 | | 1,200,000 | - | 100 |
| Kiambuiri Primary School | 1,800,000 | | | | 1,800,000 | | 1,800,000 | - | 100 |
| Kiganjo Primary School | 1,000,000 | | | | 1,000,000 | | 1,000,000 | - | 100 |
| Ithenguri Primary School | 800,000 | | | | 800,000 | | 800,000 | - | 100 |
| Kamuyu Primary School | 1,000,000 | | | | 1,000,000 | | 1,000,000 | - | 100 |
| Chorong'i Primary School | 2,000,000 | | | | 2,000,000 | | 2,000,000 | - | 100 |
| Kiamuiru Primary School | 1,800,000 | | | | 1,800,000 | | 1,800,000 | - | 100 |
| Kirichu Primary School | 1,500,000 | | | | 1,500,000 | | 1,500,000 | - | 100 |
| Githwariga Primary School | 1,500,000 | | | | 1,500,000 | | 1,500,000 | - | 100 |
| Nyamachaki Primary School | 2,000,000 | | | | 2,000,000 | | 2,000,000 | - | 100 |
| DEB Muslim primary School | 1,500,000 | | | | 1,500,000 | | 1,500,000 | - | 100 |
| Gitathini Primary School | 1,500,000 | | | | 1,500,000 | | 1,500,000 | - | 100 |
| Githiru Primary School | 1,200,000 | | | | 1,200,000 | | 1,200,000 | - | 100 |
| Muthuaini Primary School | 1,000,000 | | | | 1,000,000 | | 1,000,000 | - | 100 |
| Nyaribo Primary School | 1,500,000 | | | | 1,500,000 | | 1,500,000 | - | 100 |
| Giakanja Primary School | 1,800,000 | | | | 1,800,000 | | 1,800,000 | - | 100 |
| Ngangaritini Primary School | 3,500,000 | | | | 3,500,000 | | 3,500,000 | - | 100 |

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

| | | | | | | | | |
|------------------------------------|-----------|------------|--|------------|------------|------------|---|-----|
| Mt. Kenya Salvation Primary school | 1,200,000 | | | | 1,200,000 | 1,200,000 | - | 100 |
| Kihuyo Primary School | 2,000,000 | | | | 2,000,000 | 2,000,000 | - | 100 |
| Ihwa Primary School | 1,500,000 | | | | 1,500,000 | 1,500,000 | - | 100 |
| Ndurutu Primary School | 1,800,000 | | | | 1,800,000 | 1,800,000 | - | 100 |
| Muruguru Primary School | 1,500,000 | | | | 1,500,000 | 1,500,000 | - | 100 |
| Kanoga Primary School | 1,500,000 | | | | 1,500,000 | 1,500,000 | - | 100 |
| Riamukurwe Primary School | 2,000,000 | | | | 2,000,000 | 2,000,000 | - | 100 |
| Kahiga Primary School | 3,000,000 | | | | 3,000,000 | 3,000,000 | - | 100 |
| Hillfarm Primary School | 3,000,000 | | | | 3,000,000 | 3,000,000 | - | 100 |
| Nyarugumu Primary school | 1,500,000 | | | | 1,500,000 | 1,500,000 | - | 100 |
| Kingongo Primary School | | 1,500,000 | | | 1,500,000 | 1,500,000 | - | 100 |
| kiganjo primary school | | 1,200,000 | | | 1,200,000 | 1,200,000 | - | 100 |
| kiamuiru primary school | | 1,200,000 | | | 1,200,000 | 1,200,000 | - | 100 |
| DEB muslim primary school | | 1,500,000 | | | 1,500,000 | 1,500,000 | - | 100 |
| DEB muslim primary school | | 1,600,000 | | | 1,600,000 | 1,600,000 | - | 100 |
| Marua primary school | | 1,200,000 | | | 1,200,000 | 1,200,000 | - | 100 |
| Nyaribo primary school | | 3,000,000 | | | 3,000,000 | 3,000,000 | - | 100 |
| Total | | 50,800,000 | | 11,200,000 | 62,000,000 | 62,000,000 | - | 100 |
| 8.0 Secondary Schools Projects | | | | | | | - | |
| Gachuka Secondary school | | 2,000,000 | | | 2,000,000 | 2,000,000 | - | 100 |
| Ngargarithi Secondary school | | 2,000,000 | | | 2,000,000 | 2,000,000 | - | 100 |

Nyeri Town Constituency
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| | | | | | | | |
|---|------------|--|-----------|------------|------------|-----------|-----|
| Kihuyo Secondary school | 1,500,000 | | | 1,500,000 | 1,500,000 | - | 100 |
| Kihuyo Secondary School | 1,200,000 | | | 1,200,000 | 1,200,000 | - | 100 |
| Ithenguri Secondary School | 1,300,000 | | | 1,300,000 | 1,300,000 | - | 100 |
| Kahiga Secondary | 1,500,000 | | | 1,500,000 | 1,500,000 | - | 100 |
| Muruguru secondary School | 1,500,000 | | | 1,500,000 | 1,500,000 | - | 100 |
| Rware High School | 1,500,000 | | | 1,500,000 | 1,500,000 | - | 100 |
| Riamukurwe Secondary School | | | 1,500,000 | 1,500,000 | 1,500,000 | - | 100 |
| Kihuyo Secondary school | | | 1,500,000 | 1,500,000 | 1,500,000 | - | 100 |
| Nyaribo secondary school | | | 1,400,000 | 1,400,000 | 1,400,000 | - | 100 |
| Total | 12,500,000 | | 4,400,000 | 16,900,000 | 16,900,000 | - | 100 |
| 9.0 Tertiary institutions Projects | | | | | | | |
| Total | | | | | | | |
| 10.0 Security Projects | | | | | | | |
| Kiamwathi Assistant chiefs office | 1,500,000 | | | 1,500,000 | 1,500,000 | - | 100 |
| Muthuaini Police Post | 1,000,000 | | | 1,000,000 | 1,000,000 | - | 100 |
| Ithenguri Police Post | 1,000,000 | | | 1,000,000 | 1,000,000 | - | 100 |
| Kandara Police Post | 1,500,000 | | | 1,500,000 | 1,500,000 | - | 100 |
| Majengo chief office | 2,000,000 | | | 2,000,000 | - | 2,000,000 | - |
| Gitathiini Assistant Chiefs Office | 1,500,000 | | | 1,500,000 | 1,500,000 | - | 100 |
| Skuta police post | 500,000 | | | 500,000 | 500,000 | - | 100 |

**Nyeri Town Constituency
National Government Constituencies Development Fund (NGCDF)
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| | | | | | | | | |
|--|-----------|--|--|-----------|-----------|-----------|----|-----|
| Kingongo police post | 1,500,000 | | | | 1,500,000 | 1,500,000 | - | 100 |
| Gatitu Police post | 2,000,000 | | | | 2,000,000 | 2,000,000 | - | - |
| Thunguma Police Post | 616,896 | | | | 616,896 | 616,896 | - | 100 |
| Gachika assitant chiefs | 1,500,000 | | | | 1,500,000 | 1,500,000 | - | 100 |
| Thunguma Police Post | | | | 1,000,000 | 1,000,000 | 1,000,000 | - | 100 |
| furniture to 20 assistant chiefs offices | | | | 1,000,000 | 1,000,000 | 999,920 | 80 | 100 |
| Ndurutu Police post | | | | 100,000 | 100,000 | 100,000 | - | 100 |
| Muruguru Gatitu Ward security mast | | | | 2,000,000 | 2,000,000 | 2,000,000 | - | - |
| Mathari Kiganjo Ward security mast | | | | 2,000,000 | 2,000,000 | 2,000,000 | - | - |
| Rware Ward security mast | | | | 2,000,000 | 2,000,000 | 2,000,000 | - | - |
| Kamakwa Ward security mast | | | | 2,000,000 | 2,000,000 | 2,000,000 | - | - |
| Ruringu Ward security mast | | | | 2,000,000 | 2,000,000 | 2,000,000 | - | - |
| Muthuaini Girls Secondary School | | | | 5,000,000 | 5,000,000 | 5,000,000 | - | - |
| Muruguru Gatitu Ward security mast | | | | 500,000 | 500,000 | 500,000 | - | - |
| Mathari Kiganjo Ward security mast | | | | 2,000,000 | 2,000,000 | 2,000,000 | - | - |
| Kamakwa Ward security mast | | | | 4,000,000 | 4,000,000 | 4,000,000 | - | - |
| Ruringu Ward security mast | | | | 1,000,000 | 1,000,000 | 1,000,000 | - | - |
| Rware Ward security mast | | | | 1,800,000 | 1,800,000 | 1,800,000 | - | - |
| Kamakwa Ward security mast | | | | 1,800,000 | 1,800,000 | 1,800,000 | - | - |
| Muruguru Gatitu Ward security mast | | | | 1,800,000 | 1,800,000 | 1,800,000 | - | - |

Nyeri Town Constituency
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| | | | | | | | | |
|-------------------------------------|-------------|--------------|-------------|--------------|-------------|------------|--|------------|
| mast | | | | | | | | |
| Ruringu Ward security mast | | | 1,200,000 | 1,200,000 | | 1,200,000 | | - |
| Mathari Kiganjo Ward security ward | | | 2,400,000 | 2,400,000 | | 2,400,000 | | - |
| Total | 14,616,896 | - | 33,600,000 | 48,216,896 | 12,716,816 | 35,500,080 | | 26 |
| 11.0 Acquisition of assets | | | | | | | | |
| construction of cdf office | - | 1,138,820 | 2,100,000 | 3,238,820 | 3,176,195 | 62,625 | | 98 |
| Purchase of furniture and equipment | - | - | 600,000 | 600,000 | 598,154 | 1,846 | | 100 |
| NG-CDF Motorbike | | | 150,000 | 150,000 | - | 150,000 | | - |
| Total | - | 1,138,820 | 2,850,000 | 3,988,820 | 3,774,349 | 214,471 | | 95 |
| 12.0 Other payments | | | | | | | | |
| strategic plan | | 3,200,000.00 | | 3,200,000.00 | 3,200,000 | - | | 100 |
| Constituency Innovation hub | | 2,338,513.00 | | 2,338,513.00 | | 2,338,513 | | - |
| Total | - | 5,538,513 | - | 5,538,513 | 3,200,000 | 2,338,513 | | 58 |
| 13.0 unallocated fund | | | | | | | | |
| Unapproved projects | | | | | - | - | | |
| AIA | | | | | - | - | | |
| PMC savings | | | | | | | | |
| Total | - | - | - | - | - | - | | |
| | 137,088,879 | 17,098,098 | 102,738,879 | 256,925,856 | 181,100,968 | 75,824,888 | | 70 |

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

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

12. Comparative Figures

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

13. Subsequent Events

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

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

*Nyeri Town Constituency
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Notes to the Financial Statements

1. Transfers from NGCDF Board

| Description | | 2021-2022 | 2020 - 2021 |
|--|------------------|--------------------|--------------------|
| | | Kshs | Kshs |
| | B119619 | | 8,500,000 |
| Normal Allocation | B124759 | | 3,000,000 |
| | B128324 | | 49,717,724 |
| | B128009 | | 13,000,000 |
| | B138975 | | 12,000,000 |
| | B105002 | | 11,000,000 |
| | B126267 | | 9,000,000 |
| | B140706 | | 13,000,000 |
| | | | 8,000,000 |
| | | 6,900,000 | |
| | | 9,000,000 | |
| | | 6,000,000 | |
| | | 33,000,000 | |
| | B105667 | 44,000,000 | |
| | B105908 | 22,000,000 | |
| | B128672 | 5,000,000 | |
| | B154179 | 12,000,000 | |
| | B128983 | 12,000,000 | |
| | | 18,000,000 | |
| | | 24,088,879 | |
| Conditional Grants | AIE NO... | | |
| Receipt from other Constituency | | | |
| TOTAL | | 191,988,879 | 127,217,724 |

*Nyeri Town Constituency
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2. Proceeds From Sale of Assets

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

3. Other Receipts

| Description | 2021-2022 | 2020 - 2021 |
|---|-----------|----------------|
| | Kshs | Kshs |
| Interest Received | | - |
| Rents | | - |
| Receipts Sale of Tender Documents | - | 189,000 |
| Hire of plant/equipment/facilities | - | 126,397 |
| Unutilized funds from PMCs | | - |
| Other Receipts Not Classified Elsewhere (specify) | - | - |
| TOTAL | - | 315,397 |

| | 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

| | Kshs | Kshs |
|--|------------------|------------------|
| NG-CDFC Basic staff salaries | 2,687,946 | 1,792,714 |
| Personal allowances paid as part of salary | | |
| House allowance | - | 348,000 |
| Transport allowance | - | 307,572 |
| Leave allowance | - | - |
| Gratuity-contractual employees | 720,019 | 194,529 |
| Employer Contributions Compulsory national social security schemes | 138,240 | 51,840 |
| TOTAL | 3,546,205 | 2,694,655 |

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5. Use of Goods and Services

| Description | 2021-2022 | 2020 - 2021 |
|--|-------------------|-------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | 330,000 | - |
| Electricity | - | 100,000 |
| Water & sewerage charges | - | 200,000 |
| Office rent | - | - |
| Communication, supplies and services | 364,760 | 429,368 |
| Domestic travel and subsistence | 267,200 | 780,750 |
| Printing, advertising and information supplies & services | - | 2,517,296 |
| Rentals of produced assets | - | - |
| Training expenses | 1,136,560 | 1,436,200 |
| Hospitality supplies and services | 491,860 | 1,234,568 |
| Other committee expenses | 4,116,250 | 1,588,844 |
| Committee allowance | 1,394,000 | 1,090,000 |
| Insurance costs | - | 297,215 |
| Specialised materials and services | - | - |
| Office and general supplies and services | 1,301,300 | 469,483 |
| Fuel , oil & lubricants | - | 200,520 |
| Other operating expenses | - | - |
| Bank service commission and charges | 2,000 | 154,903 |
| Other Operating Expenses | - | - |
| Security operations | 432,000 | 432,000 |
| Routine maintenance - vehicles and other transport equipment | 233,160 | - |
| Routine maintenance- other assets | - | 16,430 |
| TOTAL | 10,069,090 | 10,947,577 |

6. Transfer To Other Government Units

| Description | 2021-2022 | 2020 - 2021 |
|------------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Transfers to Primary Schools | 62,000,000 | 40,550,000 |
| Transfers to Secondary Schools | 16,900,000 | 18,400,000 |
| Transfers to Tertiary Institutions | - | - |
| TOTAL | 78,900,000 | 58,950,000 |

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7. Other Grants and Other transfers

| Description | 2021-2022 | 2020 - 2021 |
|---|-------------------|--------------------|
| | Kshs | Kshs |
| Bursary - Secondary (see attached list) | 25,751,500 | 19,278,000 |
| Bursary -Tertiary (see attached list) | 19,949,850 | 13,988,000 |
| Bursary- Special Schools | 879,000 | 779,384 |
| Mocks & CAT (see attached list) | - | - |
| Social Security programmes (NHIF) | - | - |
| Security Projects (see attached list) | 12,716,816 | 17,600,000 |
| Sports Projects (see attached list) | 8,230,908 | - |
| Environment Projects (see attached list) | 5,014,252 | - |
| Emergency Projects (see attached list) | 9,068,997 | 15,146,092 |
| TOTAL | 81,611,324 | 66,791,476 |

8. Acquisition Of Assets

| Non Financial Assets | 2021-2022 | 2020 - 2021 |
|---|------------------|--------------------|
| | Kshs | Kshs |
| Purchase of Buildings | - | - |
| Construction of Buildings | - | - |
| Refurbishment of Buildings | 3,176,195 | - |
| Purchase of Vehicles Vehicles and Other Transport Equipment | - | 4,000,000 |
| 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 | 598,154 | 332,030 |
| 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 | 3,774,349 | 4,332,030 |

9. Other Payments

| | 2021-2022 | 2020 - 2021 |
|----------------|------------------|-------------|
| Strategic Plan | 3,200,000 | - |
| ICT Hubs | - | - |
| | | - |
| TOTAL | 3,200,000 | - |

Notes To the Financial Statements (Continued)

| Name of Bank, Account No. & currency | Account Number | 2021-2022 | 2020 - 2021 |
|--|-----------------------------|-------------------|---|
| | | Kshs (30/6/2022) | Kshs (30/6/2021) |
| <i>Equity Bank, Nyeri Branch . Nyeri Town NG-CDF</i> | <i>A/C no.0110196368131</i> | 26,228,501 | 17,098,098 |
| Equity Bank | | - | - |
| | | - | - |
| TOTAL | | 26,228,501 | 17,098,098 |
| 10B: CASH IN HAND) | | | |
| | | 2021-2022 | 2020 - 2021 |
| | | Kshs (30/6/2022) | Kshs (30/6/2021) |
| Location 1 | | - | - |
| Location 2 | | - | - |
| Location 3 | | - | - |
| Other receipts (specify) | | - | - |
| TOTAL | | - | - |
| | | | <i>[Provide cash count certificates for each]</i> |

*Nyeri Town Constituency
National Government Constituencies Development Fund (NGCDF)
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11: Outstanding Imprests

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

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

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 | | |

13. Balances Brought Forward

| | 2021-2022 | 2020- 2021 |
|---------------|-------------------|--------------------|
| | Kshs (1/7/2021) | Kshs (1/7/2020) |
| Bank accounts | 17,098,098 | 32,385,611 |
| Cash in hand | | |
| Imprest | | |
| TOTAL | 17,098,098 | 32,385,611 |

14. Prior Year Adjustments

| | Balance b/f FY 2020/2021 as per Audited Financial statements | Adjusments | Adjusted Balance** b/f FY 2020/2021 |
|--------------------------|--|------------------|---|
| Description of the error | Kshs | Kshs | Kshs |
| Bank accounts balances | | 1,757,508 | 1,757,508 |
| Cash in hand | - | - | - |
| Accounts Payable | - | - | - |
| Receivables | - | - | - |
| Others (specify) | - | - | - |
| Total | - | 1,757,508 | 1,757,508 |

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 | - | - |

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16. Changes in Accounts Payable – Deposits and Retentions

| | 2021-2022 | 2020- 2021 |
|---|------------------|-------------------|
| | Kshs | Kshs |
| Deposits and Retention as a t 1st July 2021 (A) | 614,369 | 484,074 |
| Deposits and Retention held during the year (B) | 278,281 | 194,529 |
| Deposits and Retention paid during the year © | 720,019 | 64,234 |
| Closing accounts payable at 30th June (D=A+B-C) | 172,630 | 614,369 |
| Net changes in accounts payables D-A | (441,738) | 130,295 |

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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 | 278,281 | 194,529 |
| Others (<i>specify</i>) | - | - |
| Total | 278,281 | 194,529 |

17.3: Unutilized Fund (See Annex 3)

| Description | 2021-2022 | 2020- 2021 |
|---|-------------------|--------------------|
| | Kshs | Kshs |
| Compensation of employees | 1,253,795 | 621,503 |
| Use of goods and services | 3,353,943 | 614,369 |
| Amounts due to other Government entities (see attached list) | - | 13,200,000 |
| Amounts due to other grants and other transfers (see attached list) | 58,906,659 | 47,697,625 |
| Acquisition of assets | 214,471 | 1,967,970 |
| Others (<i>specify</i>) | 2,338,513 | 2,859,083 |
| Funds pending approval | | 36,465,397 |
| Totals | 66,067,380 | 103,425,947 |

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17.4: PMC account balances (See Annex 5)

| | 2021-2022 | 2020-2021 |
|--|-------------------|-------------------|
| | Kshs | Kshs |
| PMC account balances (see attached list) | 41,084,438 | 43,220,892 |

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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. | | | | | |
| Sub-Total | | | | | |
| Supply of services | | | | | |
| 9. | | | | | |
| 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. Loise Wakarima Maina | Accounts Assistant | 2,014.00 | 68,950 | |
| 2. Jackline Gichuki | Administrative Assistant | 2,013.00 | - | |
| 3. Ann Ndegwa | Record Assistant | 2,018.00 | 22,859 | |
| 4. Gichohi Kariuki | Office Assistant | 2,018.00 | 63,61 | |
| 5. Dennis Njoroge | Clerk of Works | 2,021.00 | 85,808 | |
| 6. Stephen Migwi | Support Staff | 2,021.00 | 37,051 | |
| Sub-Total | | | 278,281 | |
| Grand Total | | | 278,281 | |

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Annex 3 – Unutilized Fund

| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|--|-------------------------------|---------------------|---------------------|----------|
| | | 2021/2022 | 2020/2021 | |
| | | | | |
| Compensation of employees | | 1,253,795 | 751,798 | |
| Use of goods & services | | 3,353,943 | 614,369 | |
| Sub-Total | | 4,607,738 | 1,366,167 | |
| Amounts due to other Government entities | | | | |
| King'ong'o Primary School | | | 1,500,000 | |
| Kiganjo Primary School | | | 1,200,000 | |
| kiamuiru primary school | | | 1,200,000 | |
| DEB Primary School | | | 1,600,000 | |
| DEB Primary School | | | 1,500,000 | |
| marua primary | | | 1,200,000 | |
| Riamukurwe Secondary School | | | 1,500,000 | |
| Gitathiini Secondary School | | | 2,000,000 | |
| Kihuyo Secondary School | | | 1,500,000 | |
| Muthuaini Girls Secondary School | | 5,000,000 | | |
| Sub-Total | | 5,000,000 | 13,200,000 | |
| Amounts due to other grants and other transfers | | | | |
| Environment | | | 5,014,253 | |
| Kiambuiri primary school | | 250,000 | | |
| Ihigaini Primary school | | 250,000 | | |
| Ihwa Primary school | | 250,000 | | |
| Githwariga primary school | | 250,000 | | |
| NGCDF office | | 250,000 | | |
| Muthuaini Police Post | | 130,000 | | |
| Ithenguri Police Post | | 130,000 | | |
| Skuta police post | | 130,000 | | |
| Kingongo police post | | 130,000 | | |
| Thunguma Police Post | | 130,000 | | |
| sports | | - | 5,489,131 | |
| Emergency | | 3,733,728 | | |
| bursary secondary school | | 11,630,206 | 16,845,016 | |
| Bursary Tertiary Institutions | | 3,051,029 | 15,012,000 | |
| Bursary special institutions | | 3,091,616 | 3,220,616 | |

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| | | | | |
|--|--|----------------------|--------------------|--|
| Security Projects | | | | |
| Thunguma Police Post | | | 1,000,000 | |
| Furniture for 20 (Chiefs/Assistant chiefs offices) | | | 1,000,000 | |
| Majengo chief office | | 2,000,000 | | |
| Gatitu Police post | | 2,000,000 | | |
| furniture to 20 assistant chiefs offices | | 80 | | |
| Muruguru Gatitu Ward security mast | | 2,000,000 | | |
| Mathari Kiganjo Ward security mast | | 2,000,000 | | |
| Rware Ward security mast | | 2,000,000 | | |
| Kamakwa Ward security mast | | 2,000,000 | | |
| Ruringu Ward security mast | | 2,000,000 | | |
| Muruguru Gatitu Ward security mast | | 500,000 | | |
| Mathari Kiganjo Ward security mast | | 2,000,000 | | |
| Kamakwa Ward security mast | | 4,000,000 | | |
| Ruringu Ward security mast | | 1,000,000 | | |
| Rware Ward security mast | | 1,800,000 | | |
| Kamakwa Ward security mast | | 1,800,000 | | |
| Muruguru Gatitu Ward security mast | | 1,800,000 | | |
| Ruringu Ward security mast | | 1,200,000 | | |
| Mathari Kiganjo Ward security ward | | 2,400,000 | | |
| Sub-Total | | 53,906,659.00 | 47,581,016 | |
| Acquisition of assets | | | | |
| construction of cdf office | | 62,625 | | |
| Purchase of furniture and equipment | | 1,846 | | |
| NG-CDF Motorbike | | 150,000 | | |
| Sub-Total | | 214,471 | | |
| Others (specify) | | | | |
| Constituency Innovation hub | | 2,338,513 | 2,338,513 | |
| strategic plan | | - | 3,200,000 | |
| Sub-Total | | 2,338,513.00 | 5,538,513 | |
| Funds pending approval | | | 36,150,000 | |
| Grand Total | | 66,067,381 | 103,835,696 | |

Annex 4 –SUMMARY OF FIXED ASSET REGISTER

| ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER | | | |
|--|----------------------------------|----------------------------------|-------------------|
| Asset class | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost |
| | | | (Kshs) |
| | | | 2021/2022 |
| Land | | | 4,160,000 |
| Buildings and structures | 3,176,195 | | 43,961,846 |
| Transport equipment | | | 7,396,092 |
| Office equipment, furniture and fittings | 598,154 | | 3,940,811 |
| ICT Equipment, Software and Other ICT Assets | | | 1,059,935 |
| Other Machinery and Equipment | | | 37,500 |
| Heritage and cultural assets | | | |
| Intangible assets | | | |
| Total | 3,774,349 | - | 60,556,184 |

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

| NO | PMC NAME | ACCOUNT NUMBER | BANK | Bank Balance 2021/2022 | Bank Balance 2020/2021 |
|-----------|------------------------------------|-----------------------|-------------|-------------------------------|-------------------------------|
| 1 | Chorongi primary school | 0110277743877 | Equity | 238,178 | 696 |
| 2 | Chania Primary School | 0110277537339 | Equity | 1,004,378 | - |
| 4 | DEB Muslim Primary School | ,0110278526826 | Equity | 727,309 | - |
| 5 | Gachika Secondary School | ,0110265058857 | Equity | 2,884,281 | - |
| 6 | Giakanja Primary School | 1150279935429 | Equity | 206,845 | 1,066,588 |
| 7 | Giakanja Secondary School | 1150280012433 | Equity | - | 918 |
| 8 | Gitathiini Assistant Chiefs Office | 1150282742581 | Equity | 1,015,360 | - |
| 9 | Gitathiini Primary School | ,0110277752204 | Equity | 16,634 | 1,999,025 |
| 10 | Gitathiini Secondary School | ,0110270793961 | Equity | 15,073 | 1,883,069 |
| 11 | Githiru Police Post | ,0110270730894 | Equity | 37,521 | 3,678,165 |
| 12 | Githiru Primary School | 0110277532792 | Equity | 141,307 | 1,704,745 |
| 13 | Githwariga Primary School | ,0110277722173 | Equity | 1,599,471 | 1,191,764 |
| 14 | Hillfarm Primary school | 0110278843479 | Equity | - | 20,557 |
| 15 | Ihigaini Primary School | ,0110279488886 | Equity | 110,890 | 1,500,900 |
| 16 | Ihwa Primary School | ,0110278876695 | Equity | 1,698,540 | |
| 17 | Ihwa Secondary School | ,1150280881673 | Equity | 14,261 | 1,399,100 |
| 18 | Ithenguri primary school | 0110271415284 | Equity | | 1,202,760 |
| 19 | Ithenguri Police post | 1150281101042 | Equity | 3,999,550 | - |
| 20 | Ithenguri Secondary School | ,0110277706095 | Equity | 327,790 | 2,817,297 |
| 21 | kahiga secondaryschool | 1150280979708 | Equity | | - |
| 22 | Kamuyu Primary School | 0110277603300 | Equity | 120,028 | 113,754 |
| 23 | Kandara Police Post | ,0110264164852 | Equity | 128,510 | 2,241,158 |

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| | | | | | |
|----|-----------------------------------|----------------|--------|-----------|--------------|
| 24 | Kanoga Primary School | ,0110279047837 | Equity | 303,041 | 2,608 |
| 25 | Kiambuiri Primary School | ,0110263970945 | Equity | 18,709 | <u>1,384</u> |
| 26 | kwanderi primary school | 0110266871066 | Equity | - | - |
| 27 | Kiamuiru Primary School | ,0110277553057 | Equity | 82,821 | |
| 28 | Kiamwathi Assistant Chiefs Office | ,0110282828918 | Equity | 1,500,000 | - |
| 29 | Kiandere Secondary School | ,0110266871066 | Equity | 1,652 | 331,157 |
| 30 | Kiganjo Primary School | ,0110266870790 | Equity | 954,481 | |
| 31 | Kihatha Primary School | ,0110270793458 | Equity | 156,085 | 115,775 |
| 32 | Kihatha Secondary School | ,1150280885114 | Equity | 1,629,377 | 1,799,550 |
| 33 | Kihuyo Primary School | ,0110279389380 | Equity | 2,084,261 | |
| 34 | kihuyo secondary school | ,0110264167717 | Equity | 1,496,220 | 1,538,493 |
| 35 | Kingongo Police Post | 1150282828127 | Equity | 1,500,000 | - |
| 36 | Kingongo Primary School | ,0110270793860 | Equity | 2,108,312 | |
| 37 | kirichu primary school | 01107776422923 | Equity | - | 317,721 |
| 38 | irimara primary school | 0110264344265 | Equity | - | 11,985 |
| 39 | Mairwe Primary School | 0110278347432 | Equity | 7,838 | 858,847 |
| 40 | Marwa primary school | 0110277581442 | Equity | 1,091,866 | |
| 41 | Marua secondary School | 1150280881658 | Equity | - | 1,499,100 |
| 42 | Mathari Primary School | ,0110266785609 | Equity | 249,026 | 133,829 |
| 43 | Mt Kenya Salvation Primary School | ,0110263970909 | Equity | 14,758 | |
| 44 | Muringato Primary School | ,0110270785766 | Equity | 561,021 | 2,517,814 |
| 45 | Muruguru Primary School | ,0110279007303 | Equity | 155,227 | |
| 46 | Muthuaini Police post | ,1150281033259 | Equity | 1,972,768 | |
| 47 | Mwenji Primary School | ,0110265988633 | Equity | 108,287 | |

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| | | | | | |
|----|-----------------------------|----------------|--------|-------------------|-------------------|
| 48 | ndurutu police post | 0110279001158 | Equity | - | 2,200,000 |
| 49 | Ndurutu Primary School | ,0110279001158 | Equity | 154,237 | |
| 50 | Ngangarithi Primary School | 0110278625944 | Equity | 388,322 | 1,749,983 |
| 51 | Nyamachaki Primary School | ,0110270734216 | Equity | 4,525 | 1,701,883 |
| 52 | nyaribo police post | 0110277642497 | Equity | - | 2,708,446 |
| 53 | Nyarugumu primary school | 01102707741563 | Equity | - | - |
| 54 | nyeri cental perimeter wall | 0110278529892 | Equity | - | 295,998 |
| 55 | Nyaribo secondary school | 1150279935492 | Equity | 292,513 | |
| 56 | Riamukurwe Primary School | ,0110278993255 | Equity | 1,482,185 | |
| 57 | Riamukurwe Secondary School | 1150279953785 | Equity | 1,669,664 | |
| 58 | Rware High School | ,1150280610893 | Equity | 4,151,729 | 2,499,096 |
| 59 | Skuta Police Post | 0110269983843 | Equity | 1,435,380 | 2,907 |
| 60 | temple road pry | 1150280476319 | Equity | - | 460 |
| 61 | Skuta Police Post | 0110269983843 | Equity | 502,907 | |
| 62 | Tetu Boys Primary School | 0110270729868 | Equity | 685,259 | 1,021,007 |
| 63 | thunguma secondary school | 0110265058928 | Equity | - | 1,092,353 |
| 64 | Thunguma Police post | 1150281993594 | Equity | 36,041 | - |
| | TOTAL | | | 41,084,438 | 43,220,892 |

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) |
|--|--|---|---|--|
| | <p>Included in the financial statements under annex 4 is summary of fixed assets with total figure of kshs. 56,791,835 which includes transport equipment of kshs. 7,396,092. However, the ownership documents for the funds motor vehicle was not provided for audit verification. Consequently, the ownership of the fund vehicle could not be confirmed</p> | <p>The motor vehicle purchased is registered as GK B 221 W. However as per the NGCDF act section 36 that all fixed and movable assets, including equipment bought under this Act for use by the Constituency Committee shall be the property of the Board. The ownership documents of the vehicle were sent to the NGCDF Board as the custodian of the log book. We have requested for a copy of the same and shall be forwarded to the office once received.</p> | <p>Not yet, Awaiting release from the NGCDF Board</p> | <p>December, 2022</p> |
| | <p>As disclosed under note 7 to the financial statements, the statement of receipts and payment for the year ended 30th June 2021 reflects Kshs. 66,791,476 in respect to other grants and other payment. Out of this Ksh. 3,300,000 was disbursed to project management committee for three security projects as illustrated below. However, physical verification revealed that the project management committee had completed the project but they had not been put to use. As a result, value for money on the Kshs. 3,300,000 incurred on the above three projects could not be confirmed</p> | <p>The project has been implemented to completion however, the user department are waiting for deployment to be done by the ministry for officers to be posted to the fore mentioned projects. The NGCDF nyeri town constituency will follow up with the PMC to ensure the facilities are put to use.</p> | <p>Ndurutu Police post Project in use Nyaribo Police post yet to receive officers</p> | <p>December, 2022</p> |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|--|-------------------------------------|--|
| | <p>As disclosed under note 6 and 7 to the financial statements, the statements of receipts and payments for the year ended 30th June 2021 reflects Kshs. 58,950,000 and Kshs 66,791,476 in respect of transfers to other government entities and grants and other payments respectively. A review of project implementation status report provided revealed that transfers totalling Kshs. 26,700,000 disbursed to various project management committees for implementation of projects had not been utilized as at the time of the Audit. No explanation was given as to why the projects had not been implemented in time.</p> | <p>The projects noted during the period under audit, had not been implemented, however the project have been implemented</p> | <p>Projects have been completed</p> | |

FUND ACCOUNT MANAGER

NG - CDF NYERI TOWN CONSTITUENCY

P. O. Box 10100, NYERI

Name: Jessi Mathu

Date: Fund Account Manager.