

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

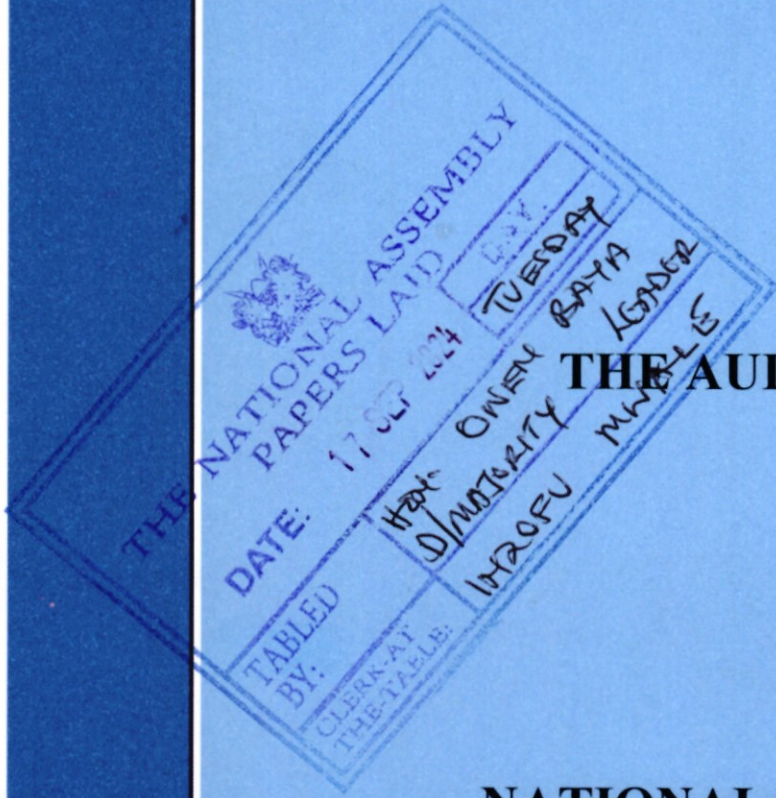
OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2023**





OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
18 APR 2024
RECEIVED



KIKUYU CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REVISED REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

***Kikuyu Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023***

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Kikuyu Constituency

National Government Constituencies Development Fund (NGCDF)

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I. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

II. 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 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;

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- 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 Kikuyu Constituency NG-CDF day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

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Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 202X and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Elizabeth Kagira
2.	Sub-County Accountant	Gaceri Gitabi
3.	Chairman NGCDFC	Simon Ngugi
4.	Member NGCDFC	Margaret Wangui

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kikuyu 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.

(d) Kikuyu Constituency NGCDF Headquarters

P.O. Box 167-00902
NGCDF Building/House/Plaza
Kikuyu Avenue/Road/Highway
Kikuyu, KENYA

(e) Kikuyu Constituency NGCDF Contacts

Telephone: (254) 0721519908
E-mail: kikuyucdf@gmail.com
Website: www.kikuyucdf.com

(f) Kikuyu Constituency NGCDF Bankers

Equity Bank
Kikuyu

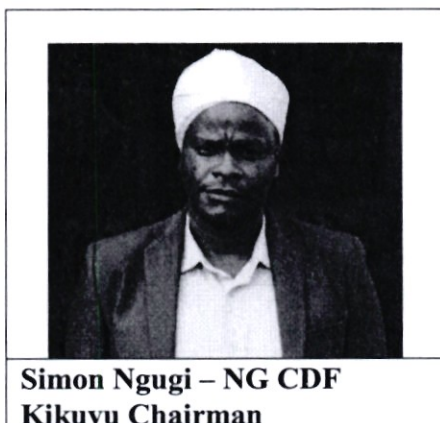
(g) Independent Auditors

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

(h) Principal Legal Adviser

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

III. NG-CDFC Chairman’s Report



Annual Constituency Allocation

I am pleased to present the unaudited financial statements for Kikuyu Constituency for the financial year ended 30th June 2023. During the year, the Constituency was allocated a total of Kshs 145,087,603.

On receipt of the above allocations, Kikuyu National Government Constituencies Development Fund Committee (NG-CDFC) met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the FY 2022/2023, we received 68% of the normal Constituency funding equivalent to Kshs. 98,100,000 and these funds were then disbursed to earmarked projects. Ksh. 1,100,00 from FY 2021/22 was received in 2022/23 financial year.

Sector Prioritization

During the year, a total of Kshs. 60,268,130 was allocated as transfers to Government Units which consist of transfers to Environment, Sports, Bursary, Security, Primary schools and secondary schools’ projects. Another amount of Ksh. 11,126,469 was allocated to Administration and M & E

Sectoral Analysis of Funding

Over the past 10 years, the Constituency has received over Kshs.900m which were subsequently been disbursed to various projects in such sectors as Education, security, the statutory bursary, emergency, sports, environment, administration and monitoring and evaluation votes. The funding has benefitted over 200 projects and the breakdown in terms of the number of projects funded in these leading sectors over the last five years is as hereunder provided;

Number of Projects Per Sectors FY2012/13-2022/23 (In Key Sectors)

Sector	Number of Projects										Total
	2022/23	2021/22	2020/21	2019/20	2017/19	2017/18	2016/17	2015/16	2014/15	2013/14	
Primary Schools	7	14	15	14	24	3	16	17	13	7	130
Secondary Schools	6	7	4	11	8	2	0	6	5	6	55
Security	0	6	7	7	4	1	6	3	1	0	35
Total No	13	27	26	32	36	6	22	26	19	13	220

Source: Kikuyu NGCDF Records (2022)



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It is therefore notable that within the education sector, primary schools have realized the highest number of projects funded in the Constituency followed by secondary schools and finally Security institutions. Overall, the ranking based on highest number of projects funded over the period has primary Schools as the leading sector followed by secondary Schools, and security Institutions.

The NG-CDF (Amendment) Act 2016 introduced a major shift in the scope of projects eligible to be funded. Under this Act only projects falling within the functions of the National Government as outlined in the Constitution of Kenya 2010 will be funded. This effectively means that the Fund has since been concentrating primarily on education, security, sports and environment sectors as well as other national government residual functions.

Achievements and Major Undertakings

During the year, the Committee disbursed a total of Kshs 62,800,000 as bursary to needy students in secondary, Special and tertiary institutions and this benefitted a total of 12,650 students. Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories, toilets, lockers and chairs, desks and equipping of laboratories and libraries. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income families. Another major project undertaken during the year is the Kikuyu NG-CDF Office starring new schools to increase capacity and transition.

NO.	Project name	Image of the project	Impact of the project
a) Education Projects			
1	Gitiba primary School in Karai Ward		Gitiba primary School have more classrooms to do their learning
3	Moi Girls high School Kamangu in Nachu Ward		Students at Moi Girls high school Kamangu will have more classrooms for their studies

Budgetary Appropriations

During the financial year 2022/2023, the overall budget utilization stood at 93 percent based on the funds received. This was achieved due to expeditious disbursement of funds received to earmarked projects by the NGCDF Committee. During the period Kshs. 211,684,754.99 was received against the total budget of Kshs. 227,407,310.

Development Planning

The Constituency Development Funds continue to draw interest of beneficiaries and communities alike. This has seen the receipt of many proposals from communities spanning various sectors. To ensure focus and expedite Constituency development, the Committee is reviewing its strategic plan which is a formalized road map that spells out where the Constituency is going over the next five years in project identification, implementation and management taking cognizance of the global Sustainable Development Goals, Kenya Vision 2030 and related County Integrated Development Plans. The NGCDF Committee is convinced that the strategic plan shall help the Constituency in setting priorities, focusing energy and resources, strengthening operations and ensuring that the Committee, its employees and other stakeholders are working towards a common goal and results.

Challenges

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2022/2023. These encompass, inadequate record keeping by project management committees and delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2022/2023 scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NGCDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NGCDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2022/2023.

I wish to sincerely thank the NGCDF Committee, NG-CDFC staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions even performing better and attaining better assessments in its performance targets for FY 2022/2023.



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Simon Ngugi
CHAIRMAN NGCDF COMMITTEE

IV. Statement of Performance Against Predetermined Objectives for FY 2022/23

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 *Kikuyu Constituency 2022-2027* plan are to:

- a) To provide holist education that is globally competitive
- b) To enhance safety and security for residents
- c) To improve access and quality of health care
- d) To coordinate and facilitate infrastructural development
- e) To improve agricultural productivity and value addition
- f) To empower special interest (youth) and vulnerable groups

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	We set to construct 27 new classrooms, renovate 37 classrooms, construct 3 dormitories, construct 2 school halls and 4 administration offices	In FY 22/23 -we increased number of classrooms by 56 in different schools, 3 dormitories,5 Administration blocks 6 Toilet blocks, 1 School hall and 21 staff houses in different schools/institutions - 2846 Bursary beneficiaries at all levels were as per the attached schedules
Security	To reduce the level of crime in	Construction of police posts in	We had set to construct 1	1 Toilet block ,13 staff houses in

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	all areas in the constituency	crime prone areas to beef up security	administration block and 9 staff houses	different police posts
Environment	To enhance water harvesting in schools and police posts	Provision of water tanks for water harvesting	We set to buy 10 5000lt water tanks	In FY 22/23 -we bought 10 5,000 litres water tanks for various schools and police posts
Sports	To support youth in sports with training kits	Provision of sporting kits to youth in sports	number of sport kits bought for youth in sports	In FY 22/23 -we bought sports kits and distributed to various teams in all wards in the constituency
Emergency	To provide relief in cases of emergencies	Repairing damaged infrastructure	Restore damaged infrastructure	In FY 22/23 -we built 3 toilets under emergency

V. Statement of Governance

APPOINTMENT AND REMOVAL OF NGCDF MEMBERS

Members of the NGCDF are appointed through and advert placed across the Constituency to invite qualified and interested persons to apply Pursuant to the provisions of National Government Constituencies Development Fund Act 2015 (Amended 2016) in sections 43(1), (2), (3) & 57(1) and its regulations

Qualified persons are shortlisted and forwarded to the National Board for approval and Gazettement to work for a period of 2 years. At the end of the period the contract comes to an end and a new advertisement is done

ROLES AND FUNCTIONS OF THE COMMITTEE

- I. Build Capacity of Project management committees and sensitize members of the public the operations of the Fund
- II. Consider all project proposals from all wards in the Constituency and any other proposal which a constituency committee considers beneficial to the constituency
- III. ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
- IV. Ensure project proposal submitted to the board include detailed budget proposals, procurement plans and work plan.
- V. Consult with other government departments to ensure cost estimates for projects are realistic
- VI. Ensure projects are labelled in accordance with the guidelines issued by the Board.
- VII. Perform any other function assigned to it by the Board

INDUCTION, AND TRAINING OF MEMBERS

The Committee members are inducted at the beginning of the new term. They also have training and capacity building on the running of NGCDF operations that is done on annual basis.

NO OF MEETINGS HELD

The NGCDF committee members have 24 meetings during the year including the subcommittee meetings.

POLICY ON CONFLICT OF INTEREST

The NGCDF committee members declare conflict of interest in the projects implemented during the years.

MEMBERS REMUNERATION

The NGCDF committee members are paid allowances as set in the guidelines for the remunerations when they attend meetings.

ETHICS AND CONDUCT

The NGCDF committee members are required to comply with chapter six of the constitution on the integrity of a public officer.

RISK MANAGEMENT

The NGCDF committee members have the following set risk mitigation measures to safeguard the funds.

- i. Separation of duties
- ii. Ensuring the security of assets
- iii. The Fund Manager is a mandatory signatory to the PMC accounts
- iv. There is monitoring and evaluation of projects
- v. Fund account manager must Authorise all payments by writing payment schedules

VI. Environmental and Sustainability Reporting

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

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

- *The NGCDF Kikuyu has been buying and installing water tanks for schools so that students can store water to sustain various activities like watering trees, flowers, cleaning classrooms*
- *NG-CDF Kikuyu support the campaign against drug abuse among the youth and construct police posts to enhance security*
- *NG-CDF sponsors sporting activities/ tournament that bring communities together and sensitize them on environmental conservation matters.*

3. Employee welfare

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

Kikuyu 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.

NG-CDF 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-

Kikuyu NG-CDF 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.

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The NG-CDF 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.

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



Fund Account Manager.

VII. 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 NG-CDF-Kikuyu 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, 2023. 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 NG-CDF-Kikuyu 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, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kikuyu 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.

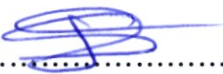
The Accounting Officer in charge of the NG-CDF Kikuyu Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further

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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 NG-CDF- Kikuyu Constituency financial statements were approved and signed by the Accounting Officer on April 16th 2024.



.....
Simon Ngugi
Chairman – NGCDF Committee



NG-CDF KIKUYU
FUND ACCOUNT MANAGER
P.O. Box 167-00902, KIKUYU
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DATE.....

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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KIKUYU CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

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 - Kikuyu Constituency set out on pages 1 to 39, which comprise of the statement of assets and liabilities as at 30 June, 2023, 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 the National Government Constituencies Development Fund - Kikuyu Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

1. Variance in Other Grants and Transfers

The statements of receipts and payments reflects an amount of Kshs.35,768,130 in respect to other grants and transfers as disclosed in Note 8 to the financial statements. The amount includes environment projects expenditure of Kshs.773,296 while review of schedules and payment vouchers revealed an amount of Kshs.856,440 resulting to an unreconciled variance of Kshs.83,144. Further, the funds were spent on projects which had not been budgeted under environment.

In the circumstances, the accuracy and completeness of other grants and transfers amount of Kshs.773,296 could not be confirmed.

2. Unsupported Project Management Committee Balances

Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balance totalling Kshs.15,200,275. However, the cashbooks, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit review. Further, a balance of Kshs.607,613 in respect to three (3) completed projects had not been returned to the Constituency account.

In the circumstances, the accuracy and completeness of Project Management Committee bank balance of Kshs.15,200,275 could not be confirmed.

3. Inaccuracies in Bursary Disbursements

The statement of receipts and payments reflects an amount of Kshs.35,768,130 in respect to other grants and transfers as disclosed in Note 8 to the financial statements. The amount includes bursary disbursements to secondary schools, tertiary institutions and special schools totalling Kshs.28,088,236 while the supporting schedules reflect disbursements of Kshs.30,081,000 resulting to an unexplained variance of Kshs.1,992,764.

In the circumstances, the accuracy and completeness of bursary disbursements amount of Kshs.28,088,236 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 - Kikuyu Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget of Kshs.160,021,357 against actual receipts of Kshs.111,933,754 resulting to under-funding of Kshs.48,087,603 or 30% of the budget. Similarly, the Fund spent Kshs.71,394,599 against actual receipts of Kshs.111,933,754 resulting to an under-utilization of Kshs.40,539,155 or 36% of the actual receipts.

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

My opinion is not modified in respect of this matter.

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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the 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

Incomplete Projects

The statement of receipts and payments reflects an amount of Kshs.24,500,000 in respect to transfers to other Government units as disclosed in Note 7 to the financial statements. The amount includes Kshs.3,500,000 disbursed to Ndiguini Primary School whose physical inspection on 26 March, 2024 revealed that the walls and floor

had cracks while the ground was not levelled. Further, the construction of Mbomboini police post at Kshs.2,500,000 was verified to be complete but it was not in use. In addition, other grants and transfers amount of Kshs.35,768,130 includes Kshs.1,606,598 incurred on two (2) projects that were incomplete.

In the circumstances, value for money on the expenditure of Kshs.7,606,598 incurred on the projects could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of 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 Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue 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 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 June, 2024


Kikuyu Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

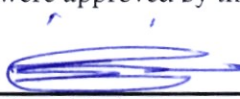
IX. Statement of Receipts and Payments for the Year Ended 30th June 2023

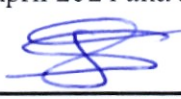
	Note	2022-2023	2022-2023
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	98,100,000	177,077,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	111,000
Total Receipts		98,100,000	177,188,758
Payments			
Compensation Of Employees	4	2,673,414	4,227,050
Committee expenses	5	5,681,000	2,155,200
Use Of Goods and Services	6	2,772,055	9,261,710
Transfers To Other Government Units	7	24,500,000	121,500,000
Other Grants and Transfers	8	35,768,130	75,718,100
Acquisition Of Assets	9	-	-
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		71,394,599	212,862,060
Surplus/(Deficit)		26,705,401	<u>(35,673,302)</u>

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

The Constituency financial statements were approved by the NGCDFC on 16th April 2024 and signed by:


 Fund Account Manager


 National Sub-County
 Accountant


 Chairman NG-CDF
 Committee

NGCDF KIKUYU
 FUND ACCOUNT MANAGER
 P.O. Box 167-00902, KIKUYU
 Tel: 0721 519908
 DATE.....

Gaceri Gitabi
 ICPAK M/No: 11937

Simon Ngugi

Kikuyu Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

X. Statement of Assets and Liabilities as at 30th June, 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	40,539,155	13,833,754
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		40,539,155	13,833,754
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		40,539,155	13,833,754
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		40,539,155	13,833,754
Represented By			
Fund Balance B/Fwd	15	13,833,754	49,229,056
Prior Year Adjustments	16	-	278,000
Surplus/Deficit for The Year		26,705,401	(35,673,302)
Net Financial Position		40,539,155	13,833,754

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

The Constituency financial statements were approved by NG CDFC on 16th April 2024 and signed by:



Fund Account Manager
 NG-CDF
 FUND ACCOUNT MANAGER
 P.O. Box 167-00902, KIKUYU
 Elizabeth Kagira
 Tel: 011-5519908
 DATE.....



National Sub-County
 Accountant

Gaceri Gitabi
 ICPAK M/No: 11937



Chairman NG-CDF
 Committee

Simon Ngugi

Kikuyu Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

XI. Statement Of Cash Flows for The Year Ended 30th June 2023

	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	98,100,000	177,077,758
Other Receipts	3	-	<u>111,000</u>
Total Receipts		98,100,000	177,188,758
Payments			
Compensation Of Employees	4	2,673,414	4,227,050
Committee Expenses	5	5,681,000	2,155,200
Use Of Goods and Services	6	2,772,055	11,416,910
Transfers To Other Government Units	7	24,500,000	121,500,000
Other Grants and Transfers	8	35,768,130	75,718,100
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		71,394,599	212,862,060
Total Receipts Less Total Payments			
Adjusted For:			
Prior Year Adjustments	16	-	278,000
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		26,705,401	(35,395,302)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	-
Net Cash Flows from Investing Activities		26,705,401	(35,395,302)
Net Increase In Cash And Cash Equivalent		-	
Cash & Cash Equivalent At Start Of The Year	12	13,833,754	49,229,056
Cash & Cash Equivalent At End Of The Year	12	<u>40,539,155</u>	<u>13,833,754</u>

***Kikuyu Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023***

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

The Constituency financial statements were approved by NG CDFC on 16th April 2024 and signed by:



Fund Account Manager

Elizabeth Kagira



National Sub-County
Accountant

Gaceri Gitabi
ICPAK M/No: 11937



Chairman NG-CDF
Committee

Simon Ngugi

Kikuyu Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

XII. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	B		c=a+b	d	e=c-d	f=d/c %
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	145,087,603	13,833,754	1,100,000	160,021,357	111,933,754	48,087,603	69.9%
Proceeds From Sale of Assets	-	-	-	-	-	-	
Other Receipts	-	-	-	-	-	-	
Totals	145,087,603	13,833,754	1,100,000	160,021,357	111,933,754	48,087,603	69.9%
Payments							
Compensation Of Employees	3,194,000	234,576		3,428,576	2,673,414	755,162	78.0%
Committee Expenses	5,700,000	1,275,000		6,975,000	5,681,000	1,294,000	81.4%
Use Of Goods and Services	3,304,413	3,367,284		6,671,697	2,772,055	3,899,642	41.5%
Transfers To Other Government Units	82,950,000	2,500,000		85,450,000	24,500,000	60,950,000	28.7%
Other Grants and Transfers	49,939,190	6,456,894	1,100,000	57,496,084	35,851,274	21,727,954	62.2%
Acquisition of Assets	-	-	-	-	-	-	
Oversight Committee Expenses	-	-	-	-	-	-	
Other Payments	-	-	-	-	-	-	
Funds Pending Approval**	-	-	-	-	-	-	
Totals	145,087,603	13,833,754	1,100,000	160,021,357	71,394,599	88,626,758	44.6%

Kikuyu Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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

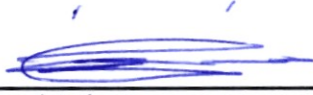
Explanatory Notes.

- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the “AIA” alongside the revenue category.]
- (b) Compensation of Employees utilization is below 90% due to money meant for gratuity which is yet to be paid since staff contracts are still running
- (c) Use of goods, transfer to government units and other transfers are below 90% utilization due to late transfer of funds from National funds.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	88,626,758
Less undisbursed funds receivable from the Board as at 30 th June 2023	(48,087,603)
	40,539,155
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	40,539,155

The Constituency financial statements were approved by NG CDFC on 16th April 2024 and signed by:


 Fund Account Manager
 NG-CDF KIKUYU
 FUND ACCOUNT MANAGER
 P.O. Box 167-00902, KIKUYU
 Tel: 0721 519908
 DATE.....


 National Sub-County Accountant
 Gaceri Gitabi
 ICPAK M/No: 11937


 Chairman NG-CDF Committee
 Simon Ngugi

Kikuyu Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

XIII. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,194,000	234,576		3,428,576	2,673,414	755,162
1.2 Committee allowances	450,000	435,000		885,000	231,000	654,000
1.3 Use of goods and services	3,057,421	747,284		3,804,705	3,272,055	532,650
Sub-total	6,701,421	1,416,860	-	8,118,281	6,176,469	1,941,812
2.0 Monitoring and evaluation						
2.1 Capacity building	899,992	390,000		1,289,992	750,000	539,992
2.2 Committee allowances	850,000	840,000		1,690,000	800,000	890,000
2.3 Use of goods and services	1,750,000	2,230,000		3,980,000	3,400,000	580,000
Sub-total	3,499,992	3,460,000	-	6,959,992	4,950,000	2,009,992
3.0 Emergency						
3.1 Primary Schools	5,436,190			5,436,190		5,436,190
Kidfarmaco primary school		1,500,000		1,500,000	1,500,000	-
Gitiba Primary school	1,000,000			1,000,000	1,000,000	-
Mai a ihii primary school	1,200,000			1,200,000	1,200,000	-
3.2 Secondary schools						-
Kikuyu Boys High school		700,000		700,000	700,000	-
Kerwa secondary school		1,000,000			1,000,000	-

Kikuyu Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
				1,000,000		
3.3 Tertiary institutions				-		-
3.4 Security projects				-		-
3.5 Unutilised				-		-
Total	7,636,190	3,200,000		10,836,190	5,400,000	5,436,190
Sub-total						
4.0 Bursary and Social Security						
4.1 Primary Schools	25,800,000	977,000.00		26,777,000	26,771,736	5,264
4.2 Secondary Schools	10,700,000			10,700,000	383,500	10,316,500
4.3 Tertiary Institutions				-		-
4.4 Universities	1,000,000			1,000,000	933,000	67,000
4.5 Social Security	37,500,000	977,000	-	38,477,000	28,088,236	10,388,764
Sub-total						
5.0 Sports						
Ndiguini Primary School	500,000	698,500.00		1,198,500	698,500	500,000
Constituency Sports tournament	500,000	808,098.00		1,308,098	808,098	500,000
Region Sports tournament	300,000			300,000		300,000
Total	1,300,000	1,506,598		2,806,598	1,506,598	1,300,000
6.0 Environment						
Dagoretti police post	100,000	773,296.00		873,296	773,296	100,000

**Kikuyu Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Fr Kevin Kelly High School	100,000			100,000		100,000
Gathiru primary school	100,000			100,000		100,000
Gicharani primary school	100,000			100,000		100,000
Maiihii Police Post	100,000			100,000		100,000
Kerwa primary school	100,000			100,000		100,000
Ndiguini primary school	100,000			100,000		100,000
Nduma primary school	100,000			100,000		100,000
Kanyanjara secondary school	200,000			200,000		200,000
Sub-total	1,000,000	773,296	-	1,773,296	773,296	1,000,000
7.0 Primary Schools Projects (List all the Projects)						
Gicharani Primary School	3,000,000			3,000,000		3,000,000
Gikambura primary	3,000,000			3,000,000		3,000,000
Gitiba Primary School	4,000,000			4,000,000	4,000,000	-
Mama Ngina Primary School	3,000,000			3,000,000	3,000,000	-
Nachu Primary School	2,000,000			2,000,000	2,000,000	-
Rengutti Primary School	5,000,000			5,000,000		5,000,000
Ndiguini Primary School	3,000,000			3,000,000	3,000,000	-
Nduma Primary School	3,000,000			3,000,000		3,000,000
Nguriunditu Primary School	3,000,000			3,000,000		3,000,000
Nderi Primary School	3,500,000			3,500,000		3,500,000

**Kikuyu Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Gikambura primary	275,000			275,000		275,000
Njumbi primary	550,000			550,000		550,000
Njumbi primary	550,000			550,000		550,000
Ndiguini primary school	550,000			550,000		550,000
Gitiba Primary School	550,000			550,000		550,000
Riu Nderi primary	275,000			275,000		275,000
Renguti primary	275,000			275,000		275,000
Mama Ngina Primary School	275,000			275,000		275,000
Sub-total	35,800,000	-	-	35,800,000	12,000,000	23,800,000
8.0 Secondary Schools Projects (List all the Projects)						
Kanyanjara secondary school	550,000			550,000		550,000
HGM Kinoo secondary	550,000			550,000		550,000
Mama Ngina Senior High School	275,000			275,000		275,000
Kamangu secondary	275,000			275,000		275,000
Fr. Kevin Kelly high school	9,000,000			9,000,000		9,000,000
Kikuyu Day secondary school	5,500,000			5,500,000		5,500,000
Muhu Secondary school	4,500,000			4,500,000		4,500,000

Kikuyu Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mama Ngina Senior High School	4,000,000			4,000,000	4,000,000	-
Kamangu High School	7,000,000			7,000,000		7,000,000
Karai Day Secondary School	2,500,000			2,500,000	2,500,000	-
Lusigetti Senior high school	2,500,000			2,500,000		2,500,000
Moi Girls Secondary School kamangu	3,500,000			3,500,000	3,500,000	-
Kerwa Secondary School	3,500,000			3,500,000		3,500,000
Kanyanjara Secondary School	3,500,000			3,500,000		3,500,000
Sub-total	47,150,000	2,500,000	-	49,650,000	12,500,000	37,150,000
9.0 Tertiary institutions Projects (List all the Projects)						
9.1						
9.2						
9.3						
Sub-total						
10.0 Security Projects						
Mbomboini Police post	2,500,000.00			2,500,000		2,500,000
Sub-total	2,500,000.00			2,500,000		2,500,000
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.2 Construction of CDF office						
11.3 Purchase of furniture and equipment						
11.4 Purchase of computers						
11.5 Purchase of land						
Sub-total						
12.0 Oversight Committee Expenses (itemize)						
Sub-total						
13.0 Others						
13.1 Strategic Plan	2,000,000			2,000,000.00		2,000,000.00
13.2 Innovation Hub						
13.2			1,100,000	1,100,000		1,100,000
Sub-total	2,000,000			2,000,000.00		2,000,000.00
Total	145,087,603	13,833,754	1,100,000	160,021,357	71,394,599	88,626,758

(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)

XIV. 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-Kikuyu 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 Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 1st June 2022 for the period 1st July 2022 to 30th June 2023 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.

Significant Accounting Policies Continued

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 2023.

14. Errors

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

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

15. Related Party Transactions

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

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XV. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE NO B185641	14,000,000	
AIE NO B185386	7,000,000	
AIE NO B185361	1,100,000	
AIE NO B185106	7,000,000	
AIE NO B205778	12,000,000	
AIE NO.B206404	12,000,000	
AIE NO.B207801	20,000,000	
AIE NO.B207539	20,000,000	
AIE NO.B206140	5,000,000	
AIE NO B105463		68,000,000
AIE NO B140939		41,088,879
AIE NO B128861		14,000,000
AIE NO B154057		15,000,000
AIE NO B128549		5,000,000
AIE NO B164498		33,988,879
TOTAL	98,100,000	177,077,758

2. Proceeds from Sale of Assets

	2022-2023	2021-2022
	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	-	-

Kikuyu Constituency
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3. Other Receipts

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	111,000
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	111,000

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,673,414.00	2,314,478
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	1,749,072
Employer Contributions Compulsory national social security schemes	-	163,500
Total	2,673,414	4,227,050

5. Committee Expenses

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Sitting allowance	231,000	158,000
Other committee expenses	5,540,000	1,997,200
Total	5,681,000	2,155,200

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6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	13,695.00	127,592
Communication, supplies and services	1,264,420	156,000
Domestic travel and subsistence	273,400.00	3,330,800
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	550,800
Hospitality supplies and services	-	561,500
Insurance costs	-	-
Specialised materials and services	385,000	1,223,238
Office and general supplies and services	100,000	300,000
Fuel , oil & lubricants	-	-
Other operating expenses	651,000	2,249,500
Bank Charges	84,540	307,280
Security operations	-	455,000
Routine maintenance - vehicles and other transport equipment	-	-
Routine maintenance- other assets	-	-
Total	2,772,055	9,261,710

Kikuyu Constituency
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Notes to The Financial Statements (Continued)

7. Transfer to Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	12,000,000	57,000,000
Transfers To Secondary Schools (See Attached List)	12,500,000	64,500,000
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	24,500,000	121,500,000

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	26,771,736	49,058,500
Bursary – tertiary institutions (see attached list)	383,500	12,327,500
Bursary – special schools (see attached list)	933,000	2,000,000
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	-	8,750,000
Sports projects (see attached list)	1,506,598	866,000
Environment projects (see attached list)	773,296	1,066,100
Emergency projects (see attached list)	5,400,000	1,650,000
Roads projects (see attached list)	-	-
Total	35,768,130	75,718,100

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Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	-

10. Oversight Committee Expenses

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Committee allowances	-	-
Committee expenses	-	-
TOTAL	-	-

11. Other Payments

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Name Of Bank, Account No. (Main account)</i>	40,539,155	13,833,754,
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	40,539,155	13,833,754
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

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

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

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Notes to the Financial Statement Continued

14. Retention and Gratuity

14 A. Retention	<i>2022-2023</i>	<i>2021-2022</i>
	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	-	-

14 B. Gratuity	<i>2022-2023</i>	<i>2021-2022</i>
	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	-	-

15. Fund Balance B/F

	<i>(1st July 2023)</i>	<i>(1st July 2022)</i>
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less	-	-
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	-	-

[Provide short appropriate explanations as necessary]

Kikuyu Constituency
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16. Prior Year Adjustments

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	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	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Compensation of employees	755,162	6,097
Committee expense	1,294,000	200,000
Use of goods and services	3,899,642	215,050
Amounts due to other Government entities (see attached list)	60,950,000	9,000,000
Amounts due to other grants and other transfers (see attached list)	21,727,954	3,123,607
Acquisition of assets	-	-
Oversight Committee Expenses	-	-
Other Payments (<i>specify</i>)	-	-
Funds pending approval	-	2,111,000
Total	88,626,758	14,655,754

Kikuyu Constituency
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19.4: PMC account balances (See Annex 5)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	15,200,275	14,906,205
Total	15,200,275	14,906,205

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XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff			-	
1.			-	
2.			-	
3.			-	
Sub-Total			-	
Grand Total			-	

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National Government Constituencies Development Fund (NGCDF)
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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees		755,162	6,097	
Use of goods & services		5,193,642	415,050	
Amounts due to other Government entities			9,000,000	
Gikambura primary school	Renovation to completion of 8 classrooms	3,000,000		
Gicharani primary school	Renovation to completion of 8 classrooms	3,000,000		
Nderi Primary school	Renovation to completion of 10 classes	3,500,000		
Nduma primary school	Renovation to completion of 8 classrooms	3,000,000		
Nguriunditu primary school	Renovation to completion of 8 classrooms	3,000,000		
Renguti primary school	Construction to completion of 5 office Admin block	5,000,000		
Lusigetti Senior High school	Renovation to completion of 6 classrooms	2,500,000		
Gikambura primary	Purchase of 50 students Lockers & chairs @ Ksh5,500	275,000		
Njumbi primary	Purchase of 50 students Lockers & chairs @ Ksh5,500	550,000		
Nduma primary	Purchase of 50 students Lockers & chairs @ Ksh5,500	550,000		
Ndiguini primary school	Purchase of 50 students Lockers & chairs @ Ksh5,500	550,000		
Gitiba Primary School	Purchase of 50 students Lockers & chairs @ Ksh5,500	550,000		
Riu Nderi primary	Purchase of 50 students Lockers & chairs @ Ksh5,500	275,000		
Renguti primary	Purchase of 50 students Lockers & chairs @ Ksh5,500	275,000		
Mama Ngina Primary School	Purchase of 50 students Lockers & chairs @ Ksh5,500	275,000		
Kanyanjara secondary school	Purchase of 50 students Lockers & chairs @ Ksh5,500	550,000		
HGM Kinoo secondary	Purchase of 100 students Lockers & chairs @ Ksh5,500	550,000		

Kikuyu Constituency
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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Mama Ngina Senior High School	Purchase of 50 students Lockers & chairs @ Ksh5,500	275,000		
Kamungu secondary	Purchase of 50 students Lockers & chairs @ Ksh5,500	275,000		
Fr. Kevin Kelly high school	Construction to completion of two 2nd floor classrooms at Ksh 2m and construction to completion of 100 capacity laboratory (1st and 2nd floor slab) with a ramp at Ksh 7m	9,000,000		
Muha Secondary school	Construction to completion of twin laboratory 100 capacity ground floor and a slab for 1st floor	4,500,000		
Kamungu High School	Construction to completion of 5 office administration block at Ksh 3,5m and C construction to completion of a 50 capacity laboratory at Ksh 3,5	7,000,000		
Kikuyu Day secondary school	Construction to completion of 2nd floor 150 capacity dormitory with a ramp at ksh 4,5m and construction to completion of second floor 10 door ablution block at Ksh 1m	5,500,000		
Kanyanjara Secondary School	Construction to completion of 5 office Admin block	3,500,000		
Kerwa Secondary School	Renovation to completion of 12 classrooms	3,500,000		
Sub-Total		60,950,000	9,000,000	
Amounts due to other grants and other transfers			3,123,607	
Bursary Tertiary Institutions	Payment of bursary to needy students in tertiary institutions	10,700,000		
Social security programmes	Provision of annual medical insurance cover for 800 vulnerable families	100,000		
Strategic Plan	To facilitate in preparation, facts collection designing, typesetting and printing of Kikuyu Constituency Strategic plan for the period between 2023-2027	2,000,000		
Mbomboini police post	Construction to completion of 4 office Admin block	2,500,000		
Emergency Reserve	To cater for any unforeseen occurrences in the constituency during the financial year	4,127,954		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Ndiguini Primary School	Levelling of 2 Acres sports field at Ksh. 500,000	500,000		
Constituency Sports tournament	Facilitation of Constituency Football Sports tournament and purchase trophies, balls, goal nets and games kits	500,000		
Regional Sports tournament	Facilitation of Football Sports tournament and the winning teams/Schools to be awarded with trophies, balls, goal nets and games kits	300,000		
Dagoretti police post	Construction of water tank base at @ Kshs. 50,000 and purchase of 5000ltr water tank @ ksh. 50,000	100,000		
Gathiru primary school	Construction of water tank base at @ Kshs. 50,000 and purchase of 5000ltr water tank @ ksh. 50,000	100,000		
Mai ihii police post	Construction of water tank base at @ Kshs. 50,000 and purchase of 5000ltr water tank @ ksh. 50,000	100,000		
Ndiguini primary school	Construction of water tank base at @ Kshs. 50,000 and purchase of 5000ltr water tank @ ksh. 50,000	100,000		
Fr. Kevin Kelly high school	Construction of water tank base at @ Kshs. 50,000 and purchase of 5000ltr water tank @ ksh. 50,000	100,000		
Gicharani Primary School	Construction of water tank base at @ Kshs. 50,000 and purchase of 5000ltr water tank @ ksh. 50,000	100,000		
Nduma primary	Construction of water tank base at @ Kshs. 50,000 and purchase of 5000ltr water tank @ ksh. 50,000	100,000		
Kerwa primary	Construction of water tank base at @ Kshs. 50,000 and purchase of 5000ltr water tank @ ksh. 50,000	100,000		
Kanyanjara secondary school	Construction of 2 water tank bases at @ Kshs. 100,000 and purchase of 2- 5000ltr water tank @ ksh.100,000	200,000		
Sub-Total		24,636,190	3,123,607	
Acquisition of assets				
Oversight Committee Expenses (itemize)		-		
Others (specify)				

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Sub-Total		-		
Funds pending approval			2,111,000	
Grand Total		88,626,758	14,655,754	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land				
Buildings and structures	4,000,000			4,000,000
Transport equipment				
Office equipment, furniture and fittings	680,730			680,730
ICT Equipment, Software and Other ICT Assets	1,200,700			1,200,700
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	5,881,430			5,881,430

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Annex 5 –PMC Bank Balances as at 30th June 2023

PMC	Bank	Account number	Bank Balance Current 2023	Bank Balance Previous 2022
Kikuyu Boys High school	Equity	570260865911	258,447	959,047
Kerwa Secondary school	Equity	570298134882	281,351.00	282,200.50
Mai-a-ihii primary school	Equity	570270671553	67,814.55	1,211,038
PCEA Mama Ngina Kenyatta Primary	Equity	570291568078	1,174,729.78	87,099.78
Nachu Primary school	Equity	570261808206	949,312.00	2,845.00
Karai Mixed Day secondary	Equity	570293476425	1,401,918.50	4,073,501.50
Mama Ngina Senior Mixed school	Equity	570281208479	2,663,016.00	1,892,128
Moi Girls Secondary school	Equity	570282112168	3,669,690.00	169,690.00
Ndiguini Primary school	KCB	1224082079	1,569,164.00	239,079.00
Gitiba Primary school	Family	102000011645	2,714,652.50	4,488,507.00
Kidfarmaco Primary school	Equity	570298272511	450180.5	1,501,071
TOTAL			15,200,275	14,906,205

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Unsupported Other Receipts 2018/2019 Comparative Figure Kshs. 400,135	The report was revised and the figure included	Resolved	
	Omitted Disclosure on Pending Staff Payables Gratuity Kshs. 4,227,626	The figure of Ksh.4227,626 of staff gratuity was an error. The correct figure is Ksh. 427,626	Resolved	
	NGCDF Kikuyu Constituency final budget for the 2019/2020 financial year was Kshs. 192,555,599. Actual expenditure was Kshs. 122,240,637 resulting in a difference of Kshs. 70,334,962 in budget utilization which translate to 36% budget underutilization	The reason for the budget underutilization of 36% is as a result of delay in disbursement of funds. The actual figure which was in the bank reconciliation as at 30 th June 2020 was Ksh. 3,311,290.	Resolved	
	Emergency Fund-Delay in Utilization of Funds Disbursed to Kamangu Police Post-Kshs.1,000,000	The project was later implemented	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

ELIZABETH W. KAGIRA

Name
Fund Account Manager.

NG-CDF KIKUYU
 FUND ACCOUNT MANAGER
 P.O. Box 167-00902, KIKUYU
 Tel: 0721 519908
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