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**OFFICE OF THE AUDITOR-GENERAL**

*Enhancing Accountability*

**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 25 APR 2023

DAY:

TUESDAY

TABLED

BY

CLERK-AT  
THE-TABLE:

Hon. Kimani Ichungwera MP  
Leader of the Majority Party

Inzofu Mwale

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND**

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



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
REGISTRY

21 DEC 2022

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*Revised Template 30<sup>th</sup> June 2022*



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2022

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



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## **MISSION**

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

## **CORE VALUES**

1. Transparency and accountability
2. Professionalism and integrity
3. Commitment and teamwork
4. Neutrality and objectivity
5. Timeliness and excellence
6. Advocacy for citizen participation

## **KEY STRATEGIC OBJECTIVES**

1. To improve operational efficiency and effectiveness in service delivery
2. To Strengthen Institutional Capacity (skills, numbers and work environment)
3. To ensure efficient and effective project management
4. Enhance good governance
5. Promote effective communication and appropriate partnership

## **STRATEGIC GOALS**

- a) Continue Automation of Board's operations
- b) Improve performance management
- c) Implement quality management systems
- d) Improve accounting system
- e) Strengthen research capacity to support evidence based decision making
- f) Strengthening Audit and risk management
- g) Strengthen disaster responsiveness and management
- h) streamline the organizational structure
- i) develop capacity of staff
- j) Develop and implement a talent management and succession planning strategy



- k) improve on the work environment
- l) Promote public participation in project identification and implementation
- m) Promote timely submission and approval of project proposals
- n) Promote prioritization of on-going projects in allocation of Funds
- o) Improve collaboration with technical officers from relevant government agencies
- p) Improve management of transition of NG-CDFC's in relation to resources and projects
- q) widen projects scope and strengthen collaboration with MDAs
- r) Promote openness and accountability in management of the Fund
- s) Promote compliance with applicable laws, regulations and standards.
- t) Adopt Transformative Leadership
- u) Mainstream Cross cutting issues and public participation
- v) Enhance engagement with internal & external stakeholders
- w) Enhance Media Relations
- x) Enhance relations with other Government agencies
- y) Enhance Media monitoring

#### **STRATEGIC PROGRAMMES**

- a) Design, Develop & Rollout Management information systems
- b) Further installation of appropriate ICT network infrastructure and improve their security
- c) Develop and implement annual performance contract for the board, cascade to constituencies
- d) Operationalize M&E Unit and review M&E framework
- e) Develop constituencies factsheets and conduct monitoring & evaluation of Boards' operations
- f) Continuously carry out QMS audits to maintain certification and carry out recertification audit for organization
- g) Develop and disseminate accounting manual for constituencies and establish constituencies accounting unit at Headquarters
- h) Train staff and key stakeholders on public finance management and reporting
- i) Prepare/review annual financial statements and implement audit recommendations



- j) Receive and review financial returns and update the assets register
- k) Establish and operationalize a research and policy Unit and establish and operationalize a resource centre
- l) Establish a Risk Management Unit, conduct risk assessment and carryout Risk Response planning
- m) Develop a disaster preparedness and management manual and train constituencies on Disaster Risk Reduction and Response Mechanism
- n) Develop & issue guidelines on community managed disaster risk reduction (CMDRR)
- o) Review and implement an organizational structure, conduct work load analysis to establish optimal staffing levels and recruit more staff
- p) Conduct Training Needs Assessment and develop and implement an annual training plan
- q) Conduct work environment survey and employee satisfaction survey and implement feasible recommendations
- r) Acquire additional office space
- s) Develop and issue guidelines on public participation & identification of projects; submission of project proposals; Projects and release of funds; Project funds absorption; Management of incomplete & on-going projects during NG-CDFCs transitions and Residual Projects
- t) Develop collaboration framework for the NG-CDFCs and government technical officers
- u) Establish a liaison office to enhance operations of the Board, Ministries and National Assembly
- v) Train NG- CDFCs
- w) Develop and implement policy on documentation and dissemination of constituency best practices
- x) Evaluate constituencies' performance, publicize top performers and showcase the best practices in implementation of projects
- y) Implement Mwongozo code of governance and ensure compliance with all tendering and procurement requirements
- z) Facilitate access to information and publish constituency financial and project reports on a timely basis



- aa) Convene regular stakeholder forums/awareness campaigns, open days and road shows and participate in Corporate Social Responsibility activities
- bb) Update the Boards website and social media presence and participate in relevant television and radio programmes to enhance the profile of the NG-CDF
- cc) Review and implement service charter and Corporate Identity Manual
- dd) Participate in relevant exhibitions and conferences and organize media events (press conferences, media tours, workshops, breakfast meetings) to clarify and explain issues to the media on newsworthy events
- ee) Carryout customer satisfaction survey and implement feasible recommendations

#### **KEY STRATEGIC PRIORITIES**

- Improve the implementation, Monitoring and Evaluation projects
- Come up with strategies to develop and turnaround for under-performing Constituencies
- Ensure timely availability and disbursement of Funds to Constituencies
- Develop and implement guidelines for project implementation that are in line with existing procurement laws and regulations
- Develop sound financial controls in line with Finance Management Act of 2012 and in compliance with Office of the Auditor General Requirements.

## II. KEY MANAGEMENT

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2022 and who had direct fiduciary responsibility were as follows:

S/No.	Name	Title
1.	Yusuf Mbuno	Chief Executive Officer
2.	Elizabeth Kitundu	Chief Manager Programmes and Field Operations.
3.	Polly Maingi	Manager Field Services (to 30/9/2021)
4.	Beatrice Otieno	Manager Field Financial Coordination

### (c) Fiduciary Oversight Arrangements

- i. Board of Directors
- ii. Internal Audit Department

### (e) Registered office

NGCDF headquarters  
Harambee Plaza Building  
5th Floor  
Telephone No. 2230015/19/27  
HailleSellasie/Uhuru Highway Junction.  
P.O. Box 46682 – 00100  
**NAIROBI**

### (f) Contacts

Telephone :(020) 2230015/9,2230027  
E-mail : info@ngcdf.go.ke  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)



**(g) NGCDF Bankers**

Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya

**Independent Auditors**

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

**(h) Principal Legal Adviser**

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

### III. BOARD DIRECTORS



**Mr. Robert Nyariki Momanyi Masese**

**Chairman of the Board (Upto March 25, 2022)**

Born on 19<sup>th</sup> May, 1956, Mr. Robert is the chairman of NG-CDF Board of directors. He was appointed to this position on 29<sup>th</sup> March, 2019. He has served in the same board as the Alternate Director to the Principal Secretary Ministry of Education a position he held since 26 February, 2016. He has also served as a Director in Kenya Literature Bureau (KLB and in School Equipment Production Unit

Mr. Robert has a Master of Education, Management & Planning and Bachelor of Science Education.

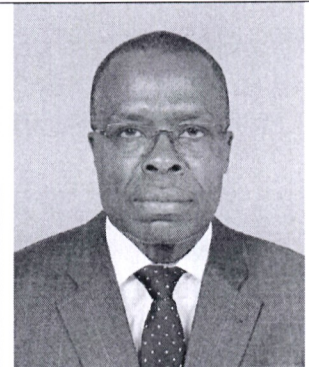
**Term Expired in March 2022**

**Mr. Kennedy Ogendi Ondieki**

**Alternate Director to the principle Secretary, the National Treasury**

Mr. Kennedy Ogendi Ondieki is an Alternate Director representing The National Treasury in the Board of NGCDF. He is a member of the Finance, Human Resource and Administration; and the Audit Committees of the Board. His substantive appointment in The National Treasury is Director of Investments, in charge of Government Investments and Public Enterprises Department. He is responsible for developing strategic objectives and policies relating to the fiscal/financial oversight and management of state corporations; appraisal of state corporations' strategic/corporate plans, projects, other investments and annual budgets; spearheading approvals with respect to policy issues, financing agreements relating to state corporations' borrowings, direct Gov't loans and on-lent loans; reforms and restructuring of state corporations including financial (balance sheet cleaning, debt restructuring, write-offs, rescheduling and refinancing), legal and organizational restructuring.

Mr. Ondieki was born in 1967, has Master of Business Administration,





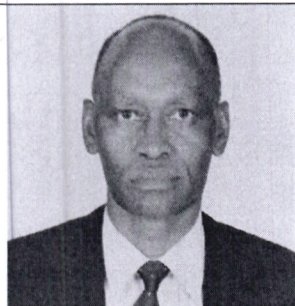
Strategic Management from Jomo Kenyatta University of Agriculture & Technology and Bachelor of Arts (Hons), Economics from the University of Nairobi. Mr. Ondieki is a qualified Certified Public Accountant and a member of ICPAK of good standing and a qualified Certified Public Secretary.

Mr. Ondieki has long cherished career in the public service spanning over twenty five (25) years, of which, for over fifteen (15) years he has been working at The National Treasury in senior management positions. He has served as a member in several Taskforces within The National Treasury or representing The National Treasury to provide strategic public policy guidance. Mr. Ondieki has also served in Boards as Alternate Director, representing The National Treasury including Kenya Maritime Authority; South Nyanza Sugar Company Limited; Kenya Reinsurance Corporation Limited; State Corporations Advisory Committee and; Insurance Regulatory Authority among others.

Mr. Ondieki had also undertaken a short term mission assignment with the International Monetary Fund (IMF) to the Government of Liberia to prepare financial reporting framework and provide terms of reference and structure for a Unit in the Ministry of Finance, Liberia to co-ordinate financial reporting and enhance public financial management reporting for State Owned Enterprises. The framework and structure for financial management reporting for State Owned Enterprises in the Government of Liberia was established and is operational upon the recommendations of the Mission.

Mr. Ondieki has attended several work improvement skills development trainings, workshops and seminars including Program on Investment Appraisal & Risk Analysis offered at Queens University, John Deusch International Executive Programme, Canada; Corporate Governance Training Course by Centre for Corporate Governance and Commonwealth Association of Corporate Governance; Public Policy

Analysis (Making, Implementing and Evaluating Public Policy), Strathmore Business School (SBS), Strathmore University, Executive Education; and Strategic Leadership Development Programme.



**Mr. Joseph Njihia Mukui**

**Alternate Director to the Principal Secretary , State Department for Planning**

Born in June 1958, Mr. Mukui has served in the board for more than ten years and his last reappointed was on 7th January 2016. He is a member of the Programmes, Performance & Risk Management Committee of the Board. He is also a board member in Vision 2030 and in The African Institute for Economic Development and Planning (IDEP) which is a subsidiary body of the United Nations Economic Commission for Africa (UNECA). Previously, he served in Community Development Trust Fund (CDTF) and Tana and Athi Rivers Development Authority (TARDA) boards. Mr. Joseph holds a Master of Arts and Bachelor of Science. He has specialized in statistics, project management, economic development and he is also professionally trained in business management impact assessment, monitoring and evaluation. He is a member of Economist Society of Kenya (ESK) and Institute of Internal Auditors (IIA)

**Ms. Karen Rono**



**Alternate Director to the Attorney General**

Born on 19th March 1980, Ms.Karen was appointed to the Board on 11th September, 2018. She is a member of the Finance, Human Resource & Administration Committee of the Board.

She is a member of the Law Society of Kenya (LSK) and an advocate of





<p>the High Court. She holds a Masters in Law (LLM), Bachelor of Laws (LLB), PGD (KSL), Strategic Leadership Development Program (SLDP), Senior Management Course (SMC) KSG.</p>	
	<p><b>Mr. Paul Kibet</b> Alternate Director to the Principal Secretary , State Department of Early Learning and Basic Education, Ministry of Education.</p> <p>Born on 6<sup>th</sup> June 1964, Mr. Kibet was appointed to the Board on 5<sup>th</sup> February, 2019. He is a member of Audit and Governance, Complaints and Publicity Committees of the Board. Mr. Paul holds a Master of science in physics, post graduate diploma in Education and Bachelor of Science</p>
<p><b>Ms. Maria Lekoloto</b> Director(term ended March 26, 2022; reappointed on May 13,2022) Born on 23<sup>rd</sup> may 1974, Ms. Maria was appointed to the NG-CDF Board on 26th March 2019. She is as an independent director of the Board and Chair of the Programmes, Performance and Risk Management Committee of the Board. She represents people with disability which is a legal requirement in constituting the Board. She is also a chair person of pastoralist heritage concern board. Ms. Maria has a Master of Business Administration-Human Resource Management, Bachelor of Business Administration-Human Resource and Diploma in Community Based Development. She has specialized in Human Resource Management, and she is a member of Institute of Human Resource Management.</p>	



**Mr. Abdiaziz Bulle Yarrow**

**Director**(term ended March 26, 2022; reappointed on May 13,2022)

Born on 15<sup>th</sup> February 1982, Mr. Abdiaziz was appointed to the NG-CDF Board on 26<sup>th</sup> March, 2019. He is as an independent director of the Board, a member of Governance, Complaints and Finance, Human Resource & Administration Committees of the Board. He has previously served as the managing director of top ten agencies and Safaricom dealer for seven years.

Mr. Abdiaziz holds a Master of Arts degree in Diplomacy and International Studies and Bachelor of Political Science, Public Administration and Sociology. He specialized in Public administration and management.

**Dr. Isabel Nyambura Waiyaki**

**Director**(term ended March 26, 2022; reappointed on May 13,2022)

Born on 19<sup>th</sup> September 1982, Dr Waiyaki is a lecturer at the University of Nairobi. She is a board member at Kikuyu Boys Secondary and Father Kelvin Kerry Secondary Schools. She is as an independent director at the Board, chair of the Finance, Human Resource & Administration Committee and a member of the Governance, Complaints and Publicity Committee. Previously, she served in Kikuyu NG-CDF committee as the chairman for 6 years, since 2013. She has also served as a County Executive Committee (CEC) Member in charge of Trade, Industry, Tourism, Cooperatives and Enterprise Development in the County Government of Kiambu. Further, she has extensive experience working with the World Bank.

Dr. Waiyaki holds a Doctor of Philosophy (PhD) in Economics, Master of Arts in Economics, Master of Arts in Leadership &





Governance, Bachelor's degree in Economics and CPA part I. She is a member of the Institute of Economic Affairs, Africa Finance & Economic Association, and African Economic & Research Consortium (AERC).  
She was appointed to the NG-CDF Board on 26<sup>th</sup> March 2019.



**Hon. Peter Edick O. Anyanga**

**Director** (Up to February 9, 2022)

Born on 23<sup>rd</sup> August, 1966, Hon. Peter was appointed to the NG-CDF Board on 26<sup>th</sup> March, 2019. He is as an independent director of the Board, chair of the Audit Committee and a member of Programmes, Performance & Risk Management Committee. He previously served in the Board of Agricultural Finance Corporation (AFC) and as a Member of Parliament for Nyatike Constituency for two terms (10 years) during which time he was a member of the Public Accounts Committee, Transport, Energy and foreign relations Committees.

Hon. Peter has a Master of Business Administration (global) specialization and Bachelor of Business Administration. He has specialized in financial Administration and he is a member of Chartered Management Institute (CMI).

**Term expired in March 2022**



**Mr. George Kasatua Ole Meshuko**

**Director**(term ended March 26, 2022; reappointed on May 13,2022)

Born on 26<sup>th</sup> December 1972, Mr. George was appointed to the NG-CDF Board on 26<sup>th</sup> March, 2019. He is as an independent director and a member of the Governance, Complaints and Publicity Committee. Previously, he has served in Olasiti Secondary School board. He has also worked in

	<p>Owing Immigration (interior) for 10years, County Executive Committee (CEC) Member - Narok County for 3 years and in Canon NGO's as for 3 years.</p> <p>Mr. George holds a Bachelor of Art education and is currently doing a Master of Arts in Education Economic Planning at the University of Nairobi. He has specialized in Economic Planning &amp; Administration.</p> <p>Term Expired in March 2022 and reappointed in</p>
<p><b>Mr. Yusuf Mbuno</b> <b>Chief Executive Officer</b></p> <p>Born on 27<sup>th</sup> April 1966, Mr. Yusuf is the Chief Executive Officer, National Government Constituencies Development Fund Board</p> <p>Mr. Mbuno holds a Master of Arts degree in Economics, Bachelor of Arts in Economics and Certificate in Project Planning and Management.</p>	
	<p><b>Simon Ndweka</b> <b>Secretary to the Board</b></p> <p>Born on 24<sup>th</sup> December 1974, Mr. Ndweka is the Corporation Secretary of the NG-CDF Board</p> <p>Mr. Ndweka holds a Master in Business Administration degree (Strategic Management), Post Graduate Diploma in Law and Bachelors of Law degree, certified public Accountant and Certified Public Secretaries.</p> <p>Mr. Ndweka is a member of Institute of Certified Public Secretaries.</p>



#### IV. MANAGEMENT TEAM



**Mr. Yusuf Mbuno**  
Chief Executive Officer

Yusuf Mbuno holds Master of Arts degree in Economics, Bachelor of Arts in Economics and Certificate in Project Planning & Management

Responsibilities: Providing direction for the day to day management of the affairs and staff of the Board.

Simon Ndweka has over 15 years experience in Legal, Board Management and Corporate Governance.

He holds Masters in Business Administration degree (Strategic Management) and Bachelor of Laws.

He is a Certified Secretary and a Certified Public Accountant and a member of the Institutes of Certified Secretaries (ICS), Certified Public Accountants, Kenya (ICPAK) and Law Society of Kenya (LSK), in good standing.

Responsibilities: providing professional advice to the National Government Constituencies Development Fund Committees (NGCDFCs) on Legal, Governance and Providing technical guidance and support to Constituencies on legal and governance matters.



**Simon Ndweka**  
Secretary to the Board





Raphael Nduati, Chief  
 Manager Corporate Planning  
 and Strategy

Raphael Nduati holds Masters and Bachelor's degrees in Economics.

Responsibilities: coordinating the policy preparation and review in strategic planning, performance management, research and statistics.

Alice Wachira-Mbatia holds an executive MBA degree on Strategic Management. She is a Certified Public Accountant (CPA K) and Certified Public Secretary (CPS K).

Alice is a member of Institute of Certified Public Accountants (ICPAK, Kenya), Institute of Certified Public Secretaries (ICPS) and Kenya

Institute of Internal Auditors (IIA) Kenya Chapter.

Responsibilities: Providing assurance on effectiveness of Risk Management, Internal controls, and governance processes within the organization to the National Government Constituencies Development Fund Board (NGCDFB).



Alice Wachira  
 Chief Internal Auditor



Anne Thumbi



Anne Thumbi holds Masters of Science in Human Resource Management, Bachelor of Science in Communication and Public Relations, Higher Diploma in Human Resource and Diploma in Personnel Management.

She is a member of the Institute of Human Resource Management (IHRM) in good standing.

Responsibilities: providing professional advice to the National

<p><b>Manager Human Resource</b></p>	<p>Government Constituencies Development Fund Board and staff on Human Resource matters and providing technical guidance and support to Constituencies in management of human capital.</p>
<p>Elizabeth Kitundu holds a Master in Education degree in (Economics of Education) and Diploma in Project Management. She has also undertaken Advanced Strategic Leadership Programme Course from Kenya Institute of Management and Strategic Leadership Development Programme Course in Kenya School of Government.</p> <p>Responsibilities: Coordination Project planning, implementation and continuous monitoring of implementation of projects by the National Government Constituencies Development Fund and Project Management Committees.</p>	<div style="text-align: center;">  <p><b>Elizabeth Kitundu</b> Chief Manager Programme and Field Services Coordination</p> </div>
<div style="text-align: center;">  <p><b>Jack Odhoch</b> Manager, ICT</p> </div>	<p>Jack Odhoch holds Master in Information Systems and Bachelor of Science (Statistics &amp; Computer).</p> <p>Responsibilities: Provide an interface between the Board's needs, user requirements, and the information and communication technology (ICT) used at the Board to achieve its goals of streamlining internal operations and improve customer experience by setting and implementing suitable ICT objectives &amp; strategies.</p>



<p>CPA Beatrice Otieno                  Manager, Field Financial                  Coordination</p>	<p>Beatrice Otieno holds Masters in Business Administration degree (Finance) and Bachelor of Arts (Economics).                  She is a Certified Public Accountant and a member of the Institute of Certified Public Accountants, Kenya (ICPAK) in good standing.                  Responsibilities: providing professional advice to the National Government Constituencies Development Fund Committees (NGCDFCs) and Fund Account Managers on financial management and Providing technical guidance and support to Constituencies in Preparation of Constituencies financial statements.</p>
 <p>Brenda Onyino, Manager,                  Corporate Communication</p>	<p>Onyino Ruth Brenda holds Masters in corporate Communication and Bachelors in Communication and PR                  She is a honourable member of the public Relations Society of Kenya (PRSK).                  Responsibilities: create and maintain a favourable public image for the NGCDF Board by communication programs and achievements; advising the Board and the constituencies on corporate branding and media relations.</p>
<p>Robert Maina holds Masters of Science degree in Risk Management and Bachelors of commerce finance option.                  He is a member of Institute of Certified Public Accountant of Kenya (CPA(K))                  Responsibilities: Co-ordinate and monitor the implementation of risk management framework at the Board secretariat and the constituencies</p>	 <p>CPA Robert Maina,                  Manager Risk &amp; Compliance</p>



## **V. REPORT OF THE BOARD CHAIRMAN**

On behalf of the Board of Directors, it gives me great pleasure to welcome you to this report of the financial statements for the period ending 30<sup>th</sup> June, 2022. The report presents the review period achievements and challenges encountered as well as the risks we faced and the lessons we learnt.

The Fund was allocated Ksh.41, 714,800,000.00 during the 2021/2022 financial year all of which was released by The National Treasury to the Board who in turn disbursed to constituencies for implementation of projects. A total of 39,755,775,000.00 was allocated to all constituencies with each receiving an allocation of Ksh.137,088,879 while the balance was utilized in meeting Board's expenses. In addition, the Fund had Kshs 11,710,213,138 an opening balance of Kshs. 9,710,213,138 and Kshs 2,000,000,000 through supplementary budget which was also disbursed to the constituencies.

Constituencies through community involvement identified projects to be implemented as guided by the Act. Most of the projects proposed were in the education sector (84%) to support bursaries and infrastructure development. Contribution of the Fund in the education sector has seen an increase in the enrolment and retention rates in education institutions. This has deepened investments in the human capital investment in Kenya. Interventions in the security improved the general security situation in the country which enhanced the socio-economic activities.

The Board secretariat supported the Board of Directors to execute their mandate which resulted in effective and efficient project management. At the constituency level, the Board was supported by NG-CDF Committees while at the community level project management committees implemented the projects. The project cycle management process from design to evaluation was adhered.

We appreciate the support by The National Treasury and Planning for disbursing Kshs.43,714,800,000. The amount allocated to the Fund for implementation of various projects and programmes. Secondly, we recognize The State Department for Planning for providing policy direction in management of the Fund.

I wish to express my sincere gratitude to all stake holders to making this year a success.



Paul Kibet

For: Chairman of the Board

## VI. REPORT OF THE CHIEF EXECUTIVE OFFICER



The National Government Constituencies Development Fund (NG-CDF) is a body corporate established under the NG-CDF Act, 2015 as amended in 2016 and it is domiciled within The National Treasury and Planning. The main purpose of the Fund is to enhance infrastructural and socio-economic development at the grass root level in order to reduce poverty by dedicating a minimum of two and half per cent (2.5%) of all National Government's share of annual revenue towards projects identified at constituency level by the community. The Fund is managed by the NG-CDF Board at the National level which is in charge of the day to day running while at the constituency; it is run NG-CDF committees. There is also representation by the community through Project Management Committees who implement projects on behalf of the local community in consultation with the relevant government departments.

The Fund has been in existence for the past 19 years with a total allocation of Kshs.415.3504 billion including Kshs. 415.714 billion for the period under review. However, a balance of Kshs. 2.9billion in regard to financial years 2011/12, 2013/14, 2014/15 is yet to be settled.

The funds received during the financial year supported the Board's operations and implementation of projects and programmes at the constituency level aimed at improving socio-economic wellbeing of communities at grassroots level. Each constituency was allocated Kshs. 137,088,879.00 which formed basis for project proposals.

During the financial period, out of the amount allocated to projects at the constituency level, about 84.3% was dedicated towards education sector, 9.7% to security while sports and environment received an average of 2% each as well as 2% towards support other projects. This therefore means education is the main sector through bursary, construction, renovation, completion and equipping physical facilities in various learning facilities across the country. Bursary support enabled orphans and other needy students to access education and training in various institutions without interruption.



The primary and secondary schools benefited through infrastructural development which involves renovation and construction of Classrooms, Administration Blocks, laboratories, toilets and dormitories. Despite the success cases, several challenges were encountered such as delay in disbursement of funds which affected implementation of projects at the constituency level

The Board intend to continue to implement the Act in an effort to achieve its mandate.



Mr. Yusuf Mbuno

Chief Executive Officer

## **VII. STATEMENT OF PERFORMANCE AGAINST NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND PREDETRMINED OBJECTIVES**

The Board's operations are guided by strategic plans currently on the second generation one for 2016/2017-2020/2021 extended to 2021/2022 FY. The Board's strategic plan is aligned to the country's blue print, the Vision 2030 and its Third Medium-Term Plan, NG-CDF Act 2015 (amended 2022), the Constitution of Kenya, Sustainable Development Goals and other pertinent development plans. The Board through the strategic plan identified five strategic objectives to be pursued during the Plan period which include:

1. To improve the operational efficiency and effectiveness
2. To strengthen institutional capacity (skills, numbers and work environment)
3. To ensure efficient and effective project management
4. To enhance good governance
5. Promote effective communication and appropriate partnerships

The Board implements its strategic plan through the various tools which include the annual work plans, budget, performance contracts and performance appraisals based on the five objectives. The Board continually tracked implementation of these tools periodically – monthly, quarterly and annually and subsequent reports prepared.

During the 2021 financial year, the Board adopted the above-mentioned performance management tools whose achievement of the set targets was assessed. The performance as per objective the set for 2021/22 period is as indicated in the table below;

Strategic Issue	Objective	Activities	Key Performance Indicators	Achievements
Operational efficiency and effectiveness	Continue Automation of Board's operations	<ul style="list-style-type: none"> <li>Automation and rollout of Vote Book Management (VBM) at Constituencies</li> <li>Automation and rollout of Human Resource operations for performance appraisals and Payslips</li> </ul>	% Automation	<ul style="list-style-type: none"> <li>All constituencies were on boarded to the Vote Book Management System</li> <li>Staff were on boarded to the GHRIS portal and trainings conducted</li> </ul>
	Improve performance management	Negotiate, vet and sign performance contract with the PSPMMU Cascade the performance contract to NG-CDF Committees	No. of PCs signed	The Board signed performance contracts with PSPMMU and NG-CDF Committees. It also conducted an evaluation of the 2020/21FY contracts
	Implement Quality Management Systems	Conduct internal audits for ISO 9001:2015	No. of Audits conducted	The Board conducted ISO 9001:2015 internal audit to maintain certification and ISO 27001 guided audit in preparation for certification



	Improve accounting system	Train staff and key stakeholders on public finance management and reporting	No. of trainings conducted	The Board trained staff and key stakeholders on public finance management and reporting
	Strengthen planning and research capacity to support policy formulation and evidence based decision making	<ul style="list-style-type: none"> <li>• Carry out re-search study on bursaries</li> <li>• Equip the resource centre</li> <li>• Update database on key statistics</li> </ul>	No. of research studies conducted No. of publications added to the resource centre. Database on key statistics	One research was conducted on the Board's intervention through bursaries 40 publications, 290 Project Implementation Status Reports and 290 project codelists were added to the resource centre
	Strengthening Audit and Risk management	<ul style="list-style-type: none"> <li>• Conduct audits for the constituencies</li> <li>• Risks and controls monitoring</li> </ul>	No. of audits conducted	The Internal audit department conducted audits for 117 constituencies The risk management division conducted risk and controls monitoring for 18 constituencies and all the departments at headquarters
	Strengthening disaster responsiveness	Train NG-CDF Committees on disaster risk reduction	No. of NG-CDF Committees trained	A training was conducted for all the 290 NG-CDF Committee chairpersons

<b>Institutional Capacity</b>	Streamline organizational structure	Recruit more staff	No. of people recruited	The Board conducted a recruitment to fill the vacant positions.
	Develop capacity of staff	Capacity build staff	No. of capacity building sessions conducted	The Board conducted ICT Clinics and trainings on various issues for staff
	Improve on the work environment	Conduct an OSH audit	No. of audits conducted	The Board conducted an Occupational Safety and Health Audit within the financial year.
	Promote timely submission and approval of project proposals	Call for project proposal		The Board made a call for project proposals to constituencies on 26 <sup>th</sup> August, 2021 with the deadline for submission set at 30 <sup>th</sup> September, 2021
	Promote prioritization of on-going projects in allocation of funds	Guidelines on prioritization	No. of guidelines issued	The call for submission of project proposals guided the constituencies to prioritize completion of ongoing projects

<b>Good Governance</b>	Promote openness and accountability in management of the Fund	Resolution of complaints Review corruption prevention strategy	No. of visits conducted	The Board conducted visits to western and Nyanza regions to handle complaints The Board came up with a whistle blowing policy which is awaiting approval.
	Mainstream cross cutting issues and public participation	Training on cross cutting issues	No. of trainings conducted	Trainings for HIV/AIDS, Road Safety, Alcohol and Drug Abuse and Gender issues were conducted during the year
<b>Communication and linkages</b>	Enhance engagement with internal and external stakeholders	Carry out customer satisfaction survey	No. of surveys undertaken	Customer satisfaction survey conducted. The Board is awaiting the findings and recommendations of the survey.
	Enhance media relations	Participate in relevant TV and Radio programmes	No. of programmes participated in	NG-CDF Committee chairmen participated in various vernacular radio stations.



## VIII. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

The country's economic performance is determined by productivity of the activities being carried in a particular period. This contributes to the revenue which is a major component in the national consolidated budget. The revenue generated is shared among the National and County Governments benefitting NG-CDF among others. The Fund is allocated a minimum of two per centum of the National Government share of Revenue which has a direct correlation economic performance at any given period.

During the review period, the economy recorded growth rates of 5.9%, 4.9%, 6.3%, 5.3%, 6.4% and 6.5% in 2016, 2017, 2018, 2019, 2020 and 2021 respectively all of which were lower than projections. The reasons for lower than projected growth includes: insecurity which impacted on investment and other key sectors such as tourism ; slowdown in growth of manufacturing sector as a result imports of cheaper manufactured products and reduced share of Kenya's manufactured export in the regional market; adverse weather pattern which affected growth of agriculture sector and slow uptake of Public Private Partnership (PPP) projects. The Fund depends on the projected revenue as provided by the commission on revenue allocation.

### I. Environmental performance

The Board has in draft form policies on; water harvesting and renewable energy in project; and promotion of environmental awareness creation, conservation of river banks and environmental protection.

The Board has been carried out tree planting activities in four regions (Central, North Rift Nairobi and Nyanza) to promote environment protection. However, monitoring was done only in two region- North Rift and Nyanza due to the Covid-19 pandemic effects.

### II. Employee welfare

The Board recruitment is guided by State Corporation and Advisory Committee which provided mechanism for recruiting staff in line with Salaries and remuneration Commission. The structure, career development guideline's and human resource polices are approved by SCAC and SRC. The Board, during the period under review, revised its structure, human resource policies and other human resource management tools which were approved by SCAC and SRC.

The Board has adopted performance contracting for the Board, the Secretariat and departments as well as appraisal system for individuals. This is done on annual basis which involve signing and progress review. They are also accompanied by workplans. The Board has a reward and sanction system based reviewed work performance.

The Board has safety policy that guides the staff welfare while at work. This ensures measures are put in place to reduce cases of injury and damages, and in case of an occurrence the damages and disruptions are minimal.

### **III. Market place practices**

#### *a) Responsible competition practice.*

The NG-CDF Act has created a working mechanism between the Member of Parliament and the Fund where they lay an oversight role through the constituencies' oversight committee. Further, key Board provisions like constituency budget ceilings and budget are approved by the National Assembly.

The Board has developed a mechanism to encourage whistle blowing by establishing a number and an email which is widely available through the website. Through the performance contract, the Board has contacted to ensure five values in its operation where an annual report is made to the EACC as required.

#### *b) Responsible Supply chain and supplier relations*

All the Board procurements are guided by the Procurement and Asset Disposal Act. Open tendering is the most preferred method of procuring goods, services and works. The Board develops an annual procurement plan approved by the Board where 30% and 40% of the procurement budget is set aside for AGPO and local content respectively. The Board has a commitment and ensures that suppliers are paid within 15 days of submitting all required documents.

#### *c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices*

Through the communication department, the Board has endeavoured to uphold the highest level of integrity by ensuring online content are vetted and approved by relevant authority before posting online. The Board carried out road shows and participated in public forums such as ASKs and other exhibitions to create awareness on the Fund and the achievements.

*d) Product stewardship- outline efforts to safeguard consumer rights and interests*

The Board has developed a service charter that's well displayed on strategic places on 5<sup>th</sup> and 10<sup>th</sup> floor of the Harambee SACCO building giving customers a glimpse of services being offered and what they take. There is right to complaint and complaints handling mechanism have been established.

#### IV. Community Engagements

As part of strategy towards realization of its mandate of encouraging best practices in the implementation of projects as provided for in Section 16 (f) of the NG-CDF Act, 2015; the Board adopted a Corporate Social Responsibility (CSR) policy.

The objective of the programme is to guide stakeholders in embracing requisite values that encourage continuous improvement by demonstrating ideal approaches in project implementation including the principles of community participation, social inclusion, environment sustainability, excellence in quality of project implementation and adherence to pertinent laws and government policies/guidelines.

In line with this, the NGCDF Board focuses on:

- Maintaining good environmental system that is suitable to the nature, scale and environmental impacts of its operations and related activities.
- Making environmental concerns as an integral part of its' planning and decision making process by committing sufficient resources in order to implement effective environmental and sustainability programs.
- Providing the necessary training for its employees to ensure that they have enough knowledge and capacity to conduct operations in a manner that is consistent with sound environmental practices while at the same time encouraging employees to be involved in environmental action.



- Avoiding, minimizing and mitigating any adverse environmental impacts caused by its operations.
- Adopting the highest standards in all areas of operations, meeting and exceeding all relevant requirements.
- Assessing its operational activities and identifying areas where it can minimize waste and negative environmental impacts through careful and efficient use of all materials and energy by promoting the use of environmentally friendly technologies.
- Promoting environmental awareness among its employees by encouraging them to work in an environmentally responsible manner.
- Continually assessing the environmental impact of all its operations.

Fundable projects under the CSR programme are those that meet the eligibility criteria as per the law governing NG-CDF. The above notwithstanding, eligible projects under the CSR programme are required to meet the following criteria:-

- a) Community based projects addressing immediate community needs of a wide cross section of inhabitants of a particular area;
- b) Projects addressing National Government mandates as outlined in the Fourth Schedule of the Constitution of Kenya;
- c) Activities/components focusing on persons with special needs with a view to promoting equal opportunities to all persons;
- d) High impact projects to the community for optimal value for the allocated funds;
- e) Integration of environmental conservation, clearly outlining requisite mitigation measures to be adopted, such as roof-water harvesting, tree planting programmes in the project design;
- g) Implementation of designs to cater for the needs of all users including persons with special needs. In this regard, access ramps for wheelchair users; separate sanitation facilities for male, female, underage persons and persons with disability must be included in the project design;
- h) Compliance of projects with pertinent laws, regulations and government policies/guidelines including recommended designs and requirements for specific facilities e.g. dormitories, classrooms, libraries among others.

The NGCDF Board recognizes its responsibility of being environmentally responsible by complying with all environmental laws at all phases of its activities. The Board is responsible for ensuring that the policy on environmental sustainability is implemented and that the

natural and man-made resources are protected through the implementation of proactive environmental programs.

To achieve these objectives, the Board in 2019/2020 financial year undertook several activities aimed at enhancing environmental education, awareness and sensitization on environmental sustainability relevant to the institutional mandate. The Board carried out environmental activities in the following counties:

Makueni county –where the NGCDF Board partnered with The National Treasury and Planning, State Department for Planning by Contributing Kshs 1,000,000 towards planting of 100,000 tree seedling.

Kakamega County-

The Board sensitized more than twelve thousand (12,000) participants who participated in both Kakamega forest marathon and Makueni County National Tree planting events during the short rains on how to carry out proper waste management, water conservation and soil erosion prevention methods.

Emphasis was also on the importance of embracing water harvesting techniques while implementing projects in the constituencies and county at large.

Some of the Projects on environmental conservation are as shown here below

Dust bin installed in Kikuyu Constituency

## IX. MANAGEMENT DISCUSSION ANALYSIS

The Fund operations as guided by the NG-CDF Act 2015 have adopted a model that enhances operational efficiency by guaranteeing minimum operational costs. Out of the funds disbursed to constituencies, only a maximum of six (6) percent is utilized on administration. The administration expenses include office expenses, hiring of staff and other maintenance costs at the constituencies. A further maximum of three (3) percent is allocated to monitoring & evaluation and capacity building. This therefore implies that the remaining balance of a minimum of 91% is allocated to project implementation. Further, the Act requires community involvement through the Project Management Communities who implement the projects therefore minimizing the costs. Costs are further reduced by utilizing technical officers from government agencies such as works officers.

The Fund was allocated Kshs. 41,714,800,000.00 in the 2021/2022 Financial Year. The Board set aside Kshs. 1,959,025,000.00 (4.69%) for purpose of running the Board. The total allocation to constituencies Kshs. 39,755,775,000. (Each Constituency was allocated an equal allocation of Kshs. (137,088,889.31)

Out of the funds set aside by constituencies for projects (minimum of 91%) the main beneficiaries were the security and education sectors.

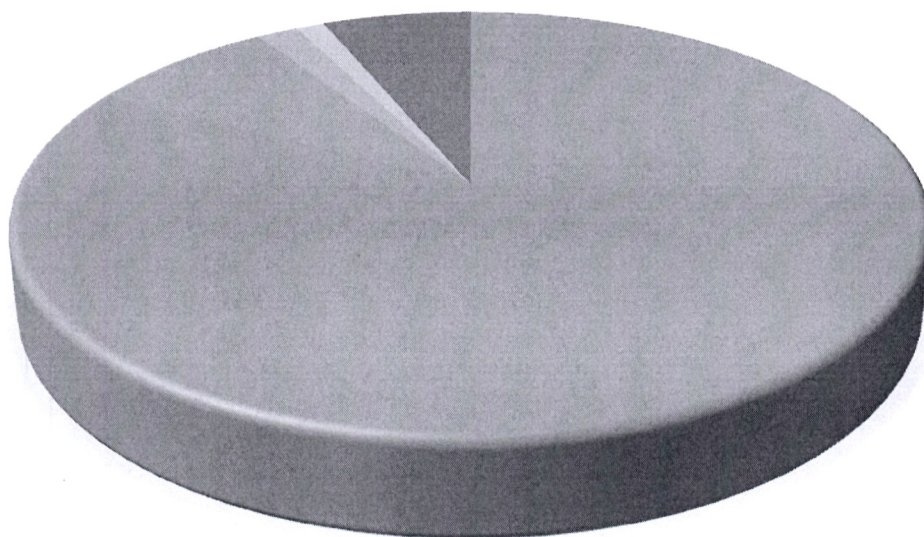
The chart below shows how funds were allocated to the various sectors.

The table below show the analysis of projects implemented per sector for 2021/2022 Financial Year.

Sector	Percentage Allocation
Education(Bursary and Infrastructure)	75
Security	5
Administration	6
Monitoring & Evaluation	3
Sports	2
Environment	1
Emergency	5
Others ( Construction of Access roads, NG-CDF offices, Innovation Hubs, Resource centres; Purchase of Motor Vehicles and Motor Bikes)	3
<b>Total</b>	<b>100</b>



## PERCENTAGE ALLOCATION OF FUNDS FOR PROJECTS



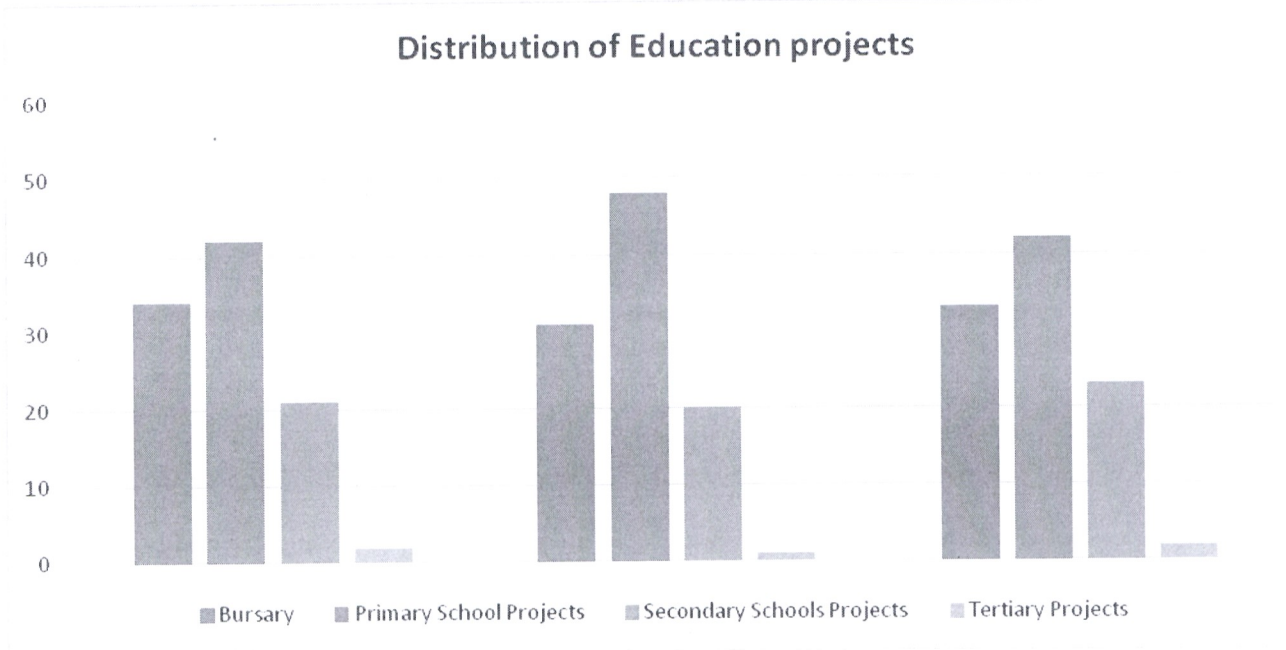
Below is a brief outline of the projects carried in these key sectors across the country in the current financial year.

### Education sector

The Fund supported the education sector by enhancing physical infrastructure at the grassroots level through issuing bursaries, construction and renovation of new and existing schools, Medical Training Colleges and Technical Training Institutes. About 84.3% of the funds are allocated to the education sector through bursaries and construction and renovation of infrastructure in education institutions. A total of 12,358 infrastructural facilities were constructed and developed during the financial year. These included construction, renovation and completion of classrooms, administration blocks, libraries, laboratories, dormitories and staff houses in education institutions. There were 1,283,148 bursary beneficiaries during the financial year.

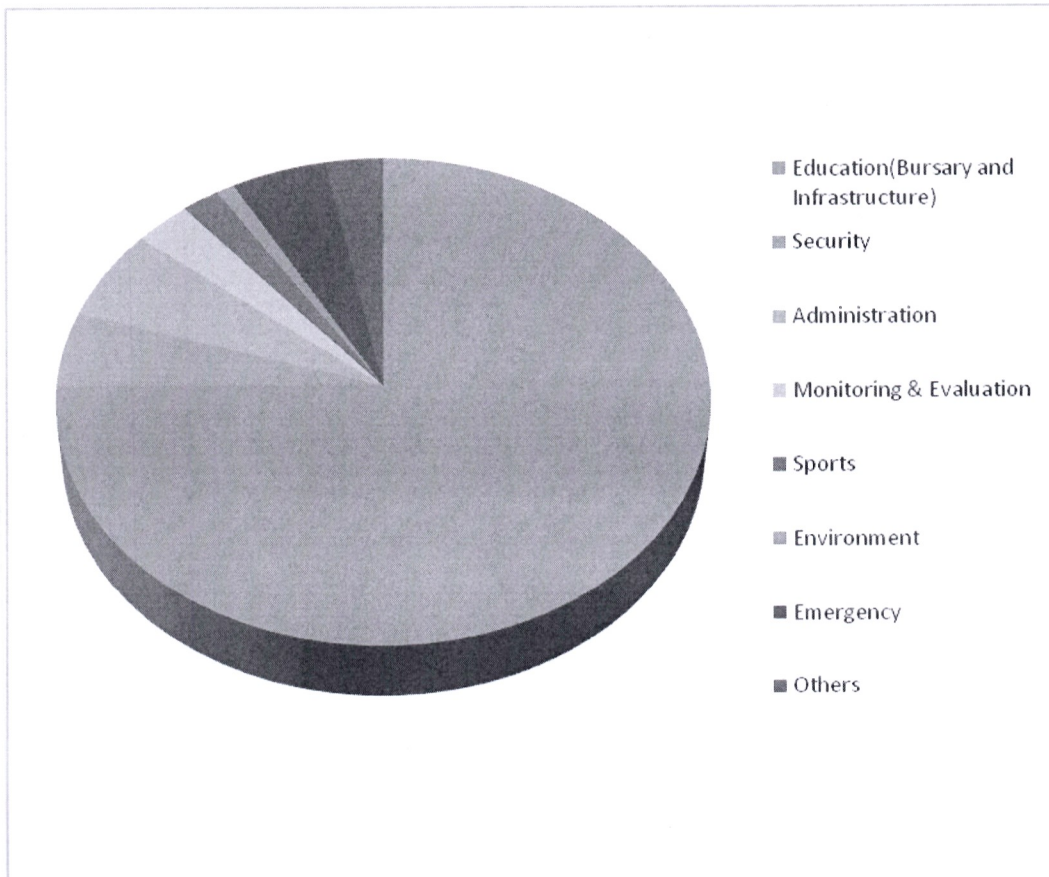
Most of the funds allocated to constituencies are utilized in supporting education through issuance of bursary as well as construction, renovation, completion and equipping physical facilities in various learning facilities across the country.

The bar graph below summarizes distribution of Education projects in 2019/2020, 2020/2021 and 2021/2022 financial years.



### Bursary Projects

Issuance of bursary enables orphans and other needy students to learn in various institutions without interruption of their studies. As indicated below tertiary and secondary students are the major beneficiaries of Bursary.



**Security sector**

NG-CDF significantly supported the security sector in this financial year, 9.7% of funds were utilized for projects in the security sector. The funds were used for construction or renovation of national government administration offices, police stations, police posts and staff houses. 1853 infrastructural facilities were developed in 2021/2022FY. These projects helped to create secure environment for safe living and conducting business.



## **STATUTORY REQUIREMENTS**

The Board has continued to ensure that management of the Fund at the constituency level complies with all the statutory requirements through issuance of circulars and policies. In the period under review no sanction was received for non- compliance in the management of the Fund.

## **IMPLEMENTATION CHALLENGES AND EMERGING ISSUES**

Despite the tremendous achievements we made in this financial year, there were a number of challenges we encountered. These included:

### **Existing court cases**

There are a number of cases in courts against the Fund; these cases inhibit execution of Board activities

### **Underutilization of Information Communication Technology**

Technology is a major support for improved service delivery. Automation of activities tends to reduce the time taken and sometimes resources needed to carry out an activity. However, some of the Board operations are not fully automated and hence delay in achievement of some targets.

### **Automation**

Full automation of Board operations will endure service delivery in all the Board aspects of operating. This means that enhance automation will go a long in improving the service delivery.

### **Opportunities**

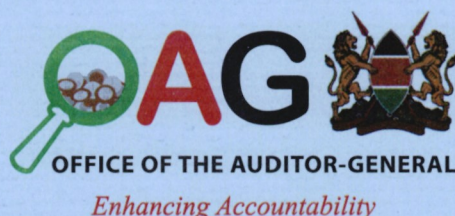
The Fund has country wide coverage with well-established and organized PMCs to implement and coordinate projects to ensure efficient and effective project management.

Acceptability by citizens and stakeholders and insatiable need for pro-poor projects has ensured that project implemented through the Fund a acceptable across the country a key component in sustainability.



# REPUBLIC OF KENYA

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## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND 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 intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

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

#### **Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund set out on pages 1 to 12, which comprise of the statement of financial assets and liabilities as at 30 June, 2022, and the statement of



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

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

### **Basis for Opinion**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund 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 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.

## **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, I confirm that, nothing 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**

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.



## X. STATEMENT OF DIRECTORS' 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 (National Government Constituencies Development Fund) 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 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) 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 entity's financial statements give a true and fair view of the state of entity's transactions during the period ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the (NGCDF) further confirms the completeness of the accounting records maintained for the entity, 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 confirms that the entity has complied fully with applicable Government Regulations and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity'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.

The NGCDF financial statements were approved and signed by



Paul Kibet  
For: Chairman of the Board



Yusuf Mbuno  
Chief Executive Officer



Beatrice Otieno  
Mgr, Field Financial  
Coordination  
ICPAK No: 11896



## 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 controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and those Charged with Governance**

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from



fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

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

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

  
CPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**31 January, 2023**

**XII. STATEMENTS OF RECEIPT AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022**

	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from Other Government Entities	1	43,714,800,000	55,424,928,640
<b>Total Receipts</b>		<b>43,714,800,000</b>	<b>55,424,928,640</b>
<b>PAYMENTS</b>			
Transfers to Constituencies and secretariat	2	53,234,837,887	47,714,715,505
<b>Total Payments</b>		<b>53,234,837,887</b>	<b>47,714,715,505</b>
<b>Surplus/Deficit</b>		<b>(9,520,037,887)</b>	<b>7,710,213,135</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF financial statements were signed on behalf of the Board by:



Paul Kibet  
For: Chairman of the Board



Yusuf Mbuno  
Chief Executive Officer



Beatrice Otieno  
Mgr, Field Financial  
Coordination  
ICPAK No: 11896



XIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances	3	190,175,251	9,710,213,138
<b>Total Financial Assets</b>		<b>190,175,251</b>	<b>9,710,213,138</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	4	9,710,213,138	2,000,000,003
Surplus/Deficit for the year		(9,520,037,887)	7,710,213,135
<b>Total Financial Liabilities</b>		<b>190,175,251</b>	<b>9,710,213,138</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF financial statements were signed on behalf of the Board by:



Paul Kibet  
 For: Chairman of the Board



Yusuf Mbuno  
 Chief Executive Officer



Beatrice Otieno  
 Mgr, Field Financial  
 Coordination  
 ICPAK No: 11896





**XIV. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022**

		2021-2022	2020-2021
		Kshs	Kshs
<b>Receipts for operating income</b>			
Transfers from Other Government Entities	1	43,714,800,000	55,424,928,640
<b>Payments for operating expenses</b>			
Transfer to the Constituencies and the Secretariat	2	53,234,837,887	47,714,715,505
Net cash flow from operating activities		(9,520,037,887)	7,710,213,135
Net increase in cash and cash equivalent		(9,520,037,887)	7,710,213,135
Cash and cash equivalent at BEGINNING of the year	4	9,710,213,138	2,000,000,003
Cash and cash equivalent at END of the year	3	190,175,251	9,710,213,138

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF financial statements were signed on behalf of the Board by:

  
Paul Kibet  
Chairman of the Board

  
Yusuf Mbuno  
Chief Executive Officer

 6/12/2022  
Beatrice Otieno  
Mgr, Field Financial  
Coordination  
ICPAK No: 11896

XV. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022

Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
		Opening Balance	Pending Receipts from National Treasury				
	a		b	c=a+b	d	e=c-d	f=d/c
<b>RECEIPTS</b>							
Transfers from Other Government Entities	41,714,800,000	9,710,213,138	4,900,000,000	56,325,013,138	53,425,013,138	2,900,000,000	95%
<b>TOTALS</b>	<b>41,714,800,000</b>	<b>9,710,213,138</b>	<b>4,900,000,000</b>	<b>56,325,013,138</b>	<b>53,425,013,138</b>	<b>2,900,000,000</b>	<b>95%</b>
<b>PAYMENTS</b>							
Transfers to the Constituencies	39,755,775,000	9,576,134,498	4,249,522,225	53,581,431,723	51,141,734,247	2,439,697,476	95%
Transfers to the Secretariat	1,959,025,000	134,078,640	650,477,775	2,743,581,415	2,093,103,640	650,477,775	76%
<b>TOTALS</b>	<b>41,714,800,000</b>	<b>9,710,213,138</b>	<b>4,900,000,000</b>	<b>56,325,013,138</b>	<b>53,234,837,887</b>	<b>3,090,175,251</b>	<b>95%</b>



**Explanatory notes on material variances**

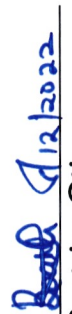
- The Board was allocated Kshs. 41,714,800,000 in 2021/2022 Financial Year. In addition, the Board had an additional budget of Kshs. 4,900,000,000 approved under supplementary one and an opening cashbook balance of Kshs 9,710,213,138. This totals to a budget of Kshs 56,325,013,138 to be utilized within the reporting period.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	3,090,175,251
Less undisbursed funds receivable from the Board as at 30th June 2022	2,900,000,000
Add Accounts payable	190,175,251
Less Accounts Receivable	
Add/Less Prior Year Adjustments	0
<b>Cash and Cash Equivalents at the end of the FY 2021/22</b>	<b>190,175,251</b>

Accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF financial statements were signed on behalf of the Board by:

  
 Paul Dirubono  
 Chairman of the Board

  
 Yusuf Mbuno  
 Chief Executive Officer

  
 Beatrice Otieno  
 Mgr, Field Financial Coordination  
 ICPAKNo:11896

## **XVI. 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.

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 Fund. 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 (Ksh), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

### **4. Summary of Significant Accounting Policies Applied**

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.



## **5. Recognition of Receipts**

### **Transfers from the Exchequer**

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and the amount is reflected in the bank statement.

### **External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. Some similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

### **Budget Information.**

The budget is the allocation to the Fund as approved by the National Assembly. This comprises of 95% allocation to the constituencies and 5% allocation to the Secretariat. The original budget was approved by Parliament for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2022 as required by Law. Included in the adjustments are the unutilized funds and outstanding disbursements from the National Treasury for the previous financial years.

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

### **Recognition of payments**

The Entity recognises all payments when the event occurs and the related cash has actually been paid out by the Entity.

### **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 the Central Bank of Kenya.

### **Accounts Receivable**

For the purposes of these financial statements, Monies allocated to the Fund but not yet received at the end of the Financial comprises of pending receipts from the national Treasury. This is in compliance with Sec 7(2) of the NGCDF Act that states that all funds allocated to a constituency shall be cumulative and shall be carried forward from one financial year to the next, including funds returned into the accounts in accordance with section 6(3) or funds which are not utilized for whatever reasons.

### **Accounts Payable**

For the purposes of these financial statements, amount allocated to the constituencies but not disbursed by the end of the financial year have been recognized on an accrual basis (as owing disbursements to the constituencies). This is in compliance with Sec 7(2) of the NGCDF Act that states that all funds allocated to a constituency shall be cumulative and shall be carried forward from one financial year to the next, including funds returned into the accounts in accordance with section 6(3) or funds which are not utilized for whatever reasons. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies.

### **Comparative Figures**

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

### **Subsequent Events**

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



### **Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: 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.

### **Related Party Transactions**

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the- disclosure notes.

## XVII. NOTES TO THE FINANCIAL STATEMENTS

### 1. Transfer from other Government Entities

Date	2021/2022	2020/2021
	Kshs	Kshs
11th August 2020		4,000,000,000
20th August 2020		2,000,000,000
28th August 2020		2,000,000,000
4th September 2020		2,000,000,000
14th September 2020		2,000,000,000
28th September 2020		2,000,000,000
15 <sup>th</sup> December 2020		2,000,000,000
24 <sup>th</sup> December 2020		2,000,000,000
4 <sup>th</sup> February 2021		2,000,000,000
10 <sup>th</sup> February 2021		2,000,000,000
23 <sup>rd</sup> February 2021		2,000,000,000
4 <sup>th</sup> March 2021		2,000,000,000
12 <sup>th</sup> March 2021		2,000,000,000
17 <sup>th</sup> March 2021		2,000,000,000
24 <sup>th</sup> March 2021		2,000,000,000
12 <sup>th</sup> April 2021		2,000,000,000
16 <sup>th</sup> April 2021		2,000,000,000
23 <sup>rd</sup> April 2021		2,000,000,000
5 <sup>th</sup> May 2021		2,000,000,000
10 <sup>th</sup> May 2021		1,714,800,000
3 <sup>rd</sup> June 2021		2,000,000,000
9 <sup>th</sup> June 2021		2,000,000,000
25 <sup>th</sup> June 2021		4,000,000,000
30 <sup>th</sup> June 2021		4,000,000,000
1 <sup>st</sup> July 2021		1,710,128,640
16 <sup>th</sup> August 2021	2,000,000,000	
07 <sup>th</sup> September 2021	2,000,000,000	
15 <sup>th</sup> September 2021	2,000,000,000	
23 <sup>rd</sup> September 2021	4,428,700,000	
12 <sup>th</sup> October 2021	2,000,000,000	



*NATIONAL GOVERNMENT- NG-CDF BOARD (FUND)*  
*Reports and Financial Statements For the year ended June 30 2022*

Date	2021/2022	2020/2021
	Kshs	Kshs
19 <sup>th</sup> October 2021	2,000,000,000	
5 <sup>th</sup> November 2021	2,000,000,000	
15 <sup>th</sup> November 2021	2,000,000,000	
24 <sup>th</sup> November 2021	2,000,000,000	
13 <sup>th</sup> January 2022	2,000,000,000	
10 <sup>th</sup> February 2022	2,000,000,000	
17 <sup>th</sup> February 2022	2,000,000,000	
24 <sup>th</sup> February 2022	2,000,000,000	
3 <sup>rd</sup> March 2022	2,000,000,000	
10 <sup>th</sup> March 2022	2,000,000,000	
21 <sup>st</sup> March 2022	2,000,000,000	
28 <sup>th</sup> March 2022	2,000,000,000	
11 <sup>th</sup> April 2022	2,000,000,000	
25 <sup>th</sup> April 2022	2,000,000,000	
6 <sup>th</sup> May 2022	1,286,100,000	
19 <sup>th</sup> May 2022	2,000,000,000	
<b>TOTAL</b>	<b>43,714,800,000</b>	<b>55,424,928,640</b>

**2. Transfer to the Constituencies and Secretariat**

	2021/2022	2020/2021
	Kshs	Kshs
Transfers to the constituencies( Annex I)	51,141,734,247	45,894,215,505
Transfer to NGCDF Board Secretariat ( Annex II)	2,093,103,640	1,820,500,000
<b>Total</b>	<b>53,234,837,887</b>	<b>47,714,715,505</b>

### 3. Bank Accounts

Name of Bank, Account No. & currency	2021/2022	2020/2021
	Kshs	Kshs
Central Bank of Kenya, Recurrent Account no.1000304316	190,175,251	9,710,213,138
<b>Total</b>	<b>190,175,251</b>	<b>9,710,213,138</b>

### 4. Balances Brought Forward

	2021/2022	2020/2021
	Kshs	Kshs
Bank account	9,710,213,138	2,000,000,003
<b>Total</b>	<b>9,710,213,138</b>	<b>2,000,000,003</b>

### 5. Important Disclosures

- |  |                    |
|--|--------------------|
| 1. Pending receipts from the National Treasury                   | Kshs 2,900,000,000 |
| 2. Outstanding disbursements to the Board and the constituencies | Kshs 3,090,175,251 |



**Annex I**

**Disbursement to the Constituencies**

<b>NO</b>	<b>Constituency</b>	<b>Financial Year 2021/2022</b>	<b>Financial Year 2020/2021</b>
1	Ainabkoi	170,718,879	162,267,724
2	Ainamoi	170,088,879	161,367,724
3	Aldai	171,277,758	172,267,724
4	Alego Usonga	182,177,758	172,367,724
5	Awendo	183,577,758	161,367,724
6	Bahati	171,277,758	108,600,000
7	Balambala	183,177,758	168,803,888
8	Banissa	177,888,879	153,867,724
9	Baringo Central	180,777,758	165,567,724
10	Baringo North	179,883,685	152,272,918
11	Baringo South	200,643,795	154,667,724
12	Belgut	170,088,879	161,367,724
13	Bobasi	175,688,879	158,907,724
14	Bomachoge Borabu	172,177,758	132,267,724
15	Bomachoge Chache	182,177,758	161,367,724
16	Bomet Central	147,421,883	159,410,724
17	Bomet East	166,933,319	162,867,724
18	Bonchari	148,238,879	150,367,724
19	Bondo	181,277,758	162,267,724
20	Borabu	181,277,758	162,267,724
21	Budalangi	170,088,879	159,367,724
22	Bumula	170,088,879	161,367,724
23	Bura	182,088,879	151,267,724
24	Bureti	170,548,879	161,367,724
25	Butere	166,566,860	161,367,724
26	Butula	176,777,758	174,267,724
27	Buuri	167,738,879	160,767,724
28	Central Imenti	182,777,758	160,767,724
29	Changamwe	153,777,758	168,767,724
30	Chepalungu	162,335,879	161,367,724
31	Cherangany	184,777,758	216,008,600
32	Chesumei	182,177,758	163,567,724
33	Chuka/Igambang'ombe	170,088,879	180,067,724

*NATIONAL GOVERNMENT- NG-CDF BOARD (FUND)  
Reports and Financial Statements For the year ended June 30 2022*

NO	Constituency	Financial Year 2021/2022	Financial Year 2020/2021
34	Dadaab	170,088,879	173,198,536
35	Dagoretti North	188,777,758	154,767,724
36	Dagoretti South	196,123,235	174,396,697
37	Eldama Ravine	141,341,572	172,267,724
38	Eldas	170,088,879	162,267,724
39	Embakasi Central	170,494,588	171,125,224
40	Embakasi East	160,241,496	180,281,121
41	Embakasi North	99,188,879	159,867,724
42	Embakasi South	182,177,758	158,185,920
43	Embakasi West	230,456,603	158,440,875
44	Emgwen	182,088,879	149,767,724
45	Emuhaya	171,288,879	161,367,724
46	Emuria Dikirr	146,335,119	153,567,724
47	Endebess	170,088,879	162,267,724
48	Fafi	182,177,758	162,455,724
49	Funyula	170,088,879	177,225,495
50	Galole	170,088,879	95,900,000
51	Ganze	184,377,758	235,469,128
52	Garissa Township	168,277,758	160,267,724
53	Garsen	182,177,758	92,000,000
54	Gatanga	168,588,879	161,367,724
55	Gatundu North	171,088,879	168,367,724
56	Gatundu South	172,177,758	171,367,724
57	Gem	170,488,879	168,867,724
58	Gichugu	170,088,879	169,367,724
59	Gilgil	179,177,758	95,000,000
60	Githunguri	170,088,879	161,367,724
61	Hamisi	182,177,758	166,067,724
62	Homa Bay Town	166,277,758	99,200,001
63	Igembe Central	182,177,758	169,048,541
64	Igembe North	176,977,758	167,267,724
65	Igembe South	182,177,758	132,967,724
66	Ijara	164,177,758	112,200,000
67	Ikolomani	182,977,758	162,267,724
68	Isiolo North	174,709,249	147,000,000



*NATIONAL GOVERNMENT- NG-CDF BOARD (FUND)  
Reports and Financial Statements For the year ended June 30 2022*

<b>NO</b>	<b>Constituency</b>	<b>Financial Year 2021/2022</b>	<b>Financial Year 2020/2021</b>
69	Isiolo South	170,088,879	187,867,724
70	Jomvu	187,177,758	241,508,600
71	Juja	170,088,879	159,367,724
72	Kabete	182,677,758	160,867,724
73	Kabondo Kasipul	173,877,758	176,110,927
74	Kabuchai	170,677,758	158,547,724
75	Kacheliba	182,177,758	161,967,724
76	Kaiti	182,177,758	161,367,724
77	Kajiado Central	169,128,918	161,067,724
78	Kajiado East	170,088,879	235,464,634
79	Kajiado North	170,088,879	156,767,724
80	Kajiado South	181,477,758	162,067,724
81	Kajiado West	182,177,758	162,558,039
82	Kaloleni	182,177,758	161,367,724
83	Kamukunji	181,777,758	92,400,000
84	Kandara	170,088,879	161,367,724
85	Kanduyi	166,277,758	181,267,724
86	Kangema	170,088,879	175,367,724
87	Kangundo	182,177,758	162,336,141
88	Kapenguria	170,088,879	134,610,844
89	Kapseret	182,177,758	161,367,724
90	Karachuonyo	167,888,699	175,367,724
91	Kasarani	185,777,758	159,767,724
92	Kasipul	170,088,879	161,367,724
93	Kathiani	182,177,758	161,367,724
94	Keiyo North	182,177,758	161,867,724
95	Keiyo South	182,177,758	161,367,724
96	Kesses	182,177,758	161,867,724
97	Khwisero	176,277,758	97,900,000
98	Kiambaa	189,177,758	154,367,724
99	Kiambu	170,088,879	161,367,724
100	Kibra	182,177,758	161,367,724
101	Kibwezi East	182,277,758	175,923,931
102	Kibwezi West	181,277,758	162,267,724
103	Kieni	168,196,162	177,456,474

*NATIONAL GOVERNMENT- NG-CDF BOARD (FUND)*  
*Reports and Financial Statements For the year ended June 30 2022*

NO	Constituency	Financial Year 2021/2022	Financial Year 2020/2021
104	Kigumo	178,588,879	139,367,724
105	Kiharu	150,088,879	160,667,724
106	Kikuyu	177,077,758	165,367,724
107	Kilgoris	170,088,879	131,367,724
108	Kilifi North	176,298,541	155,000,000
109	Kilifi South	164,888,879	165,367,724
110	Kilome	183,460,733	160,984,749
111	Kimilili	170,088,879	110,972,827
112	Kimini	170,088,879	161,867,724
113	Kinango	182,177,758	165,801,047
114	Kinangop	170,088,879	161,367,724
115	Kipipiri	169,782,758	171,512,724
116	Kipkelion East	170,088,879	161,367,724
117	Kipkelion West	171,088,879	92,000,000
118	Kirinyaga Central	170,088,879	161,367,724
119	Kisauni	170,518,879	160,937,724
120	Kisumu Central	171,277,758	176,566,686
121	Kisumu East	170,088,879	152,267,724
122	Kisumu West	187,126,956	157,218,527
123	Kitui Central	181,277,758	162,267,724
124	Kitui East	189,677,758	162,517,724
125	Kitui Rural	181,277,758	162,767,724
126	Kitui South	187,377,758	164,267,724
127	Kitui West	182,177,758	161,367,724
128	Kitutu Chache North	182,777,758	160,767,724
129	Kitutu Chache South	181,277,758	162,267,724
130	Kitutu Masaba	168,088,879	161,984,749
131	Konoin	172,788,879	158,667,724
132	Kuresoi North	169,177,758	177,767,724
133	Kuresoi South	170,088,879	157,367,724
134	Kuria East	152,588,879	131,367,724
135	Kuria West	169,677,758	160,767,724
136	Kwanza	171,277,758	172,767,724
137	Lafey	182,177,758	161,367,724
138	Lagdera	170,088,879	161,367,724



*NATIONAL GOVERNMENT- NG-CDF BOARD (FUND)  
Reports and Financial Statements For the year ended June 30 2022*

NO	Constituency	Financial Year 2021/2022	Financial Year 2020/2021
139	Laikipia East	183,777,758	159,967,724
140	Laikipia North	181,277,758	162,267,724
141	Laikipia West	170,088,879	161,367,724
142	Laisamis	182,177,758	161,567,724
143	Lamu East	163,277,758	113,400,000
144	Lamu West	200,819,295	149,426,187
145	Langata	185,777,758	160,317,724
146	Lari	170,088,879	161,367,724
147	Likoni	182,177,758	161,867,724
148	Likuyani	181,277,758	92,900,000
149	Limuru	182,577,758	163,440,876
150	Loima	182,177,758	161,367,724
151	Luanda	168,377,758	166,167,724
152	Lugari	182,177,758	100,460,817
153	Lunga Lunga	181,277,758	92,900,000
154	Lurambi	176,356,603	169,832,260
155	Maara	170,088,879	160,767,724
156	Machakos Town	177,348,607	161,367,724
157	Magarini	176,882,310	169,057,052
158	Makadara	170,588,879	127,367,724
159	Makueni	178,277,758	170,911,438
160	Malava	170,088,879	131,367,724
161	Malindi	182,677,758	161,367,724
162	Mandera East	163,277,758	180,267,724
163	Mandera North	171,588,879	161,367,724
164	Mandera South	182,177,758	161,367,724
165	Mandera West	189,927,758	153,617,724
166	Manyatta	171,077,758	158,067,724
167	Maragua	170,088,879	164,367,724
168	Marakwet East	170,088,879	161,367,724
169	Marakwet West	170,088,879	161,367,724
170	Masinga	171,477,758	172,567,724
171	Matayos	174,838,879	162,917,724
172	Mathare	150,625,980	168,266,117
173	Mathioya	182,177,758	161,367,724

*NATIONAL GOVERNMENT- NG-CDF BOARD (FUND)*  
*Reports and Financial Statements For the year ended June 30 2022*

NO	Constituency	Financial Year 2021/2022	Financial Year 2020/2021
174	Mathira	183,777,758	168,767,724
175	Matuga	171,277,758	172,267,724
176	Matungu	165,536,032	154,157,724
177	Matungulu	182,177,758	161,367,724
178	Mavoko	182,177,758	161,367,724
179	Mbeere North	177,777,758	163,866,724
180	Mbeere South	196,887,757	193,402,552
181	Mbooni	185,417,758	162,567,724
182	Mogotio	170,088,879	159,917,724
183	Moiben	182,177,758	161,367,724
184	Molo	170,088,879	161,367,724
185	Mosop	172,277,758	174,367,724
186	Moyale	182,177,758	161,617,724
187	Msambweni	168,082,758	161,367,724
188	Mt. Elgon	162,977,758	172,267,724
189	Muhoroni	182,664,854	148,791,749
190	Mukurweini	170,534,758	161,768,542
191	Mumias East	164,047,978	151,917,724
192	Mumias West	182,177,758	98,750,000
193	Mvita	228,545,482	196,218,813
194	Mwala	180,677,758	179,467,724
195	Mwatate	172,558,444	161,367,724
196	Mwea	170,088,879	162,467,724
197	Mwingi Central	220,256,603	177,240,876
198	Mwingi North	170,088,879	162,267,724
199	Mwingi West	182,177,758	163,867,724
200	Naivasha	183,777,758	161,367,724
201	Nakuru Town East	199,677,758	166,817,724
202	Nakuru Town West	182,177,758	129,367,724
203	Nambale	170,088,879	161,367,724
204	Nandi Hills	182,177,758	161,367,724
205	Narok East	185,177,758	158,367,724
206	Narok North	182,177,758	161,367,724
207	Narok South	182,177,758	166,367,724
208	Narok West	187,677,758	155,867,724



*NATIONAL GOVERNMENT- NG-CDF BOARD (FUND)  
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NO	Constituency	Financial Year 2021/2022	Financial Year 2020/2021
209	Navakholo	169,177,758	115,900,000
210	Ndaragwa	189,677,758	156,306,517
211	Ndhiwa	172,277,758	168,987,197
212	Ndia	171,277,758	172,267,724
213	Njoro	182,177,758	161,367,724
214	North Horr	182,177,758	161,367,724
215	North Imenti	170,088,879	161,367,724
216	North Mugirango	160,688,879	130,767,724
217	Nyakach	187,667,413	163,367,724
218	Nyali	172,977,758	157,567,724
219	Nyando	170,088,879	127,367,724
220	Nyaribari Chache	171,277,758	174,207,636
221	Nyaribari Masaba	170,088,879	98,000,000
222	Nyatike	185,577,758	158,852,724
223	Nyeri Town	190,277,758	149,117,724
224	Ol Jororok	182,777,758	126,767,724
225	Ol Kalou	171,588,879	157,267,724
226	Othaya	190,477,758	160,267,724
227	Pokot South	170,088,879	161,367,724
228	Rabai	179,177,758	95,000,000
229	Rangwe	188,177,758	158,467,724
230	Rarieda	182,177,758	176,067,725
231	Rongai	170,088,879	161,367,724
232	Rongo	182,177,758	92,000,000
233	Roysambu	194,511,903	157,728,049
234	Ruaraka	182,177,758	166,367,724
235	Ruiru	182,177,758	161,367,724
236	Runyenjes	182,177,758	163,658,342
237	Sabatia	173,338,879	162,617,724
238	Saboti	182,177,758	161,868,757
239	Saku	170,088,879	165,567,724
240	Samburu East	182,177,758	161,367,724
241	Samburu North	184,677,758	158,867,724
242	Samburu West	178,277,758	165,267,724
243	Seme	183,477,758	159,367,724

*NATIONAL GOVERNMENT- NG-CDF BOARD (FUND)  
Reports and Financial Statements For the year ended June 30 2022*

NO	Constituency	Financial Year 2021/2022	Financial Year 2020/2021
244	Shinyalu	176,288,879	155,867,724
245	Sigor	182,177,758	161,967,724
246	Sigowet/Soin	170,077,758	161,367,724
247	Sirisia	170,088,879	159,367,724
248	Sotik	170,088,879	166,767,724
249	South Imenti	173,277,758	172,067,724
250	South Mugirango	183,277,758	160,767,724
251	Soy	182,177,758	161,367,724
252	Starehe	204,351,880	132,617,724
253	Suba North	182,177,758	163,867,724
254	Suba South	169,177,758	105,000,000
255	Subukia	182,177,758	161,367,724
256	Suna East	161,177,758	179,604,294
257	Suna West	182,177,758	127,367,724
258	Tarbaj	182,777,758	160,767,724
259	Taveta	146,467,758	100,000,000
260	Teso North	184,177,758	157,960,790
261	Teso South	170,088,879	161,367,724
262	Tetu	183,777,758	160,267,724
263	Tharaka	182,177,758	161,367,724
264	Thika Town	182,177,758	167,519,768
265	Tiaty	172,177,758	162,067,724
266	Tigania East	165,277,758	178,767,724
267	Tigania West	182,177,758	161,367,724
268	Tinderet	182,177,758	161,367,724
269	Tongaren	173,177,758	131,367,724
270	Turbo	170,777,758	172,267,724
271	Turkana Central	167,477,140	172,267,724
272	Turkana East	182,177,758	161,367,724
273	Turkana North	170,088,879	161,367,724
274	Turkana South	170,088,879	179,367,724
275	Turkana West	183,177,758	171,467,724
276	Ugenya	192,327,758	152,367,724
277	Ugunja	180,277,758	163,267,724
278	Uriri	182,177,758	161,867,724



*NATIONAL GOVERNMENT- NG-CDF BOARD (FUND)*  
*Reports and Financial Statements For the year ended June 30 2022*

NO	Constituency	Financial Year 2021/2022	Financial Year 2020/2021
279	Vihiga	170,088,879	163,848,542
280	Voi	185,177,758	161,367,724
281	Wajir East	162,644,682	160,767,724
282	Wajir North	170,088,879	169,467,724
283	Wajir South	170,088,879	161,367,724
284	Wajir West	170,088,879	161,367,724
285	Webuye East	190,967,758	152,577,724
286	Webuye West	186,127,758	156,667,724
287	West Mugirango	182,177,758	167,867,724
288	Westlands	182,177,758	161,367,724
289	Wundanyi	170,188,879	161,503,940
290	Yatta	182,177,758	161,367,718
	<b>Total</b>	<b>51,141,734,247</b>	<b>45,894,215,505</b>

**Annex II**

**Disbursement to the Board Secretariat**

No.	Date	Financial Year 2021/2022 Disburse- ments	Financial Year 2020/2021 Disburse- ments
1	12/07/2021	134,078,640	
2	30/09/2021	500,000,000	
3	27/10/2021	500,000,000	
4	20/12/2021	209,000,000	
5	25/03/2022	750,025,000	
6	28/09/2020		500,000,000
7	06/01/2021		300,000,000
8	16/03/2021		50,000,000
9	01/04/2021		260,000,000
10	22/04/2021		255,000,000
11	21/05/2021		321,500,000
12	16/06/2021		134,000,000
	<b>Total</b>	<b>2,093,103,640</b>	<b>1,820,500,000</b>