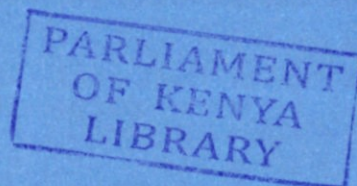


REPUBLIC OF KENYA

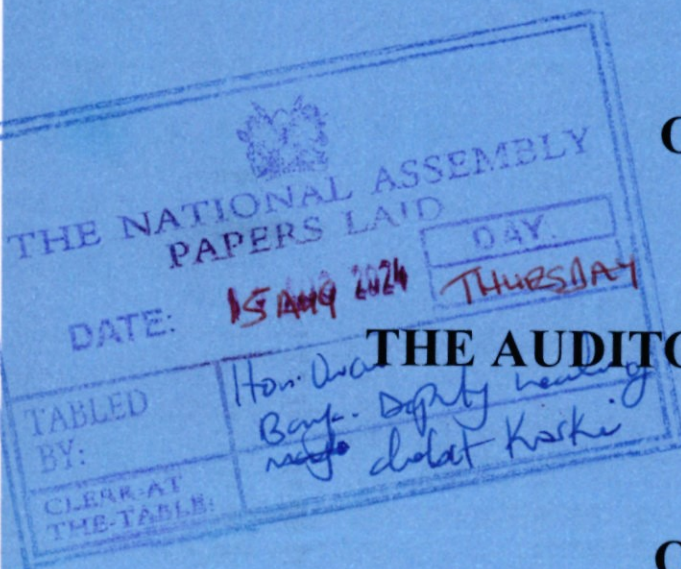


Enhancing Accountability

REPORT



OF

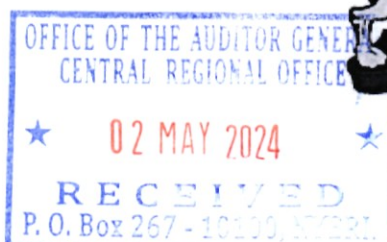


THE AUDITOR-GENERAL

ON

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

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



MARAGUA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

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1. Acronyms and Abbreviations

NG-CDF-National Government Constituency Development Fund
PFM-Public Finance Management
IPSAS-International Public Sector Accounting Standards.
PMC-Project Management Committee
FY-Financial Year

2. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Henry G. wanjiku
2.	Sub-County Accountant	Ann Wamuyu
3.	Chairman NGCDFC	Ezekiel G.Murira
4.	Member NG-CDFC	Name of alternate signatory

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of Maragua Constituency NG-CDF. The reports and recommendation of ARMC when adopted by the NG-CDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(d) Maragua Constituency NG-CDF Headquarters

NG-CDF Maragua Building/House/Plaza
P.O. Box 643-10205
Maragua, KENYA

(e) Maragua Constituency NGCDF Contacts

Telephone: (254)
E-mail: cdfmaragua.go.ke
Website: www.ngcdf.go.ke

(f) Maragua Constituency NGCDF Bankers

Equity Bank (A/C 0220291029972)
Kenol Branch
P.O.Box 443
Kenol

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

3. NG-CDFC Chairman’s Report



I am pleased to present to you the annual report and financial statements for the financial year 2022-2023 for Maragua Constituency on behalf of the Maragua NG-CDF committee. In the year under review, the constituency received Kshs. **89,000,000** from the board and had an opening cash book balance of Kshs. **21,951,795.98** We received unutilized funds from PMC accounts amounting to Ksh **5,015,934.52** on the same financial year. The Constituency spent Kshs **82,388,485** and closed with a cashbook balance of Ksh. **33,579,246** which was **44%**.

Fig 1. Pie chart - Percentage of Utilization for FYR 2022/2023

The below pie chart indicates percentage in utilization of funds by the management. It points towards a great in improvement in absorption of funds by the management in various sectors.

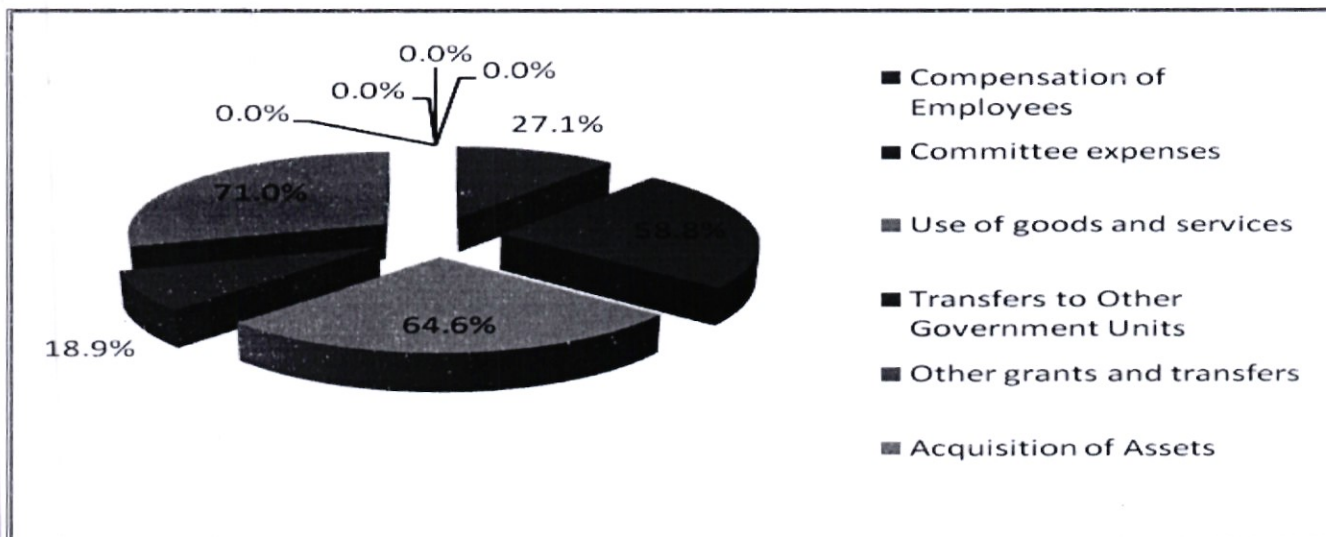


Fig 2. Line graph - Final Budget analysis for FYR 2022/2023

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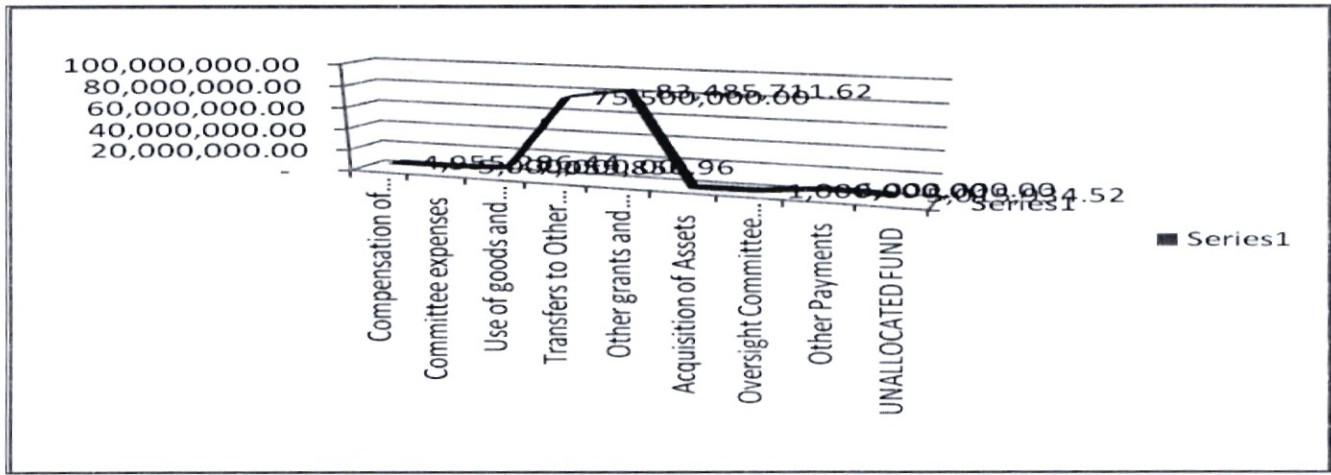
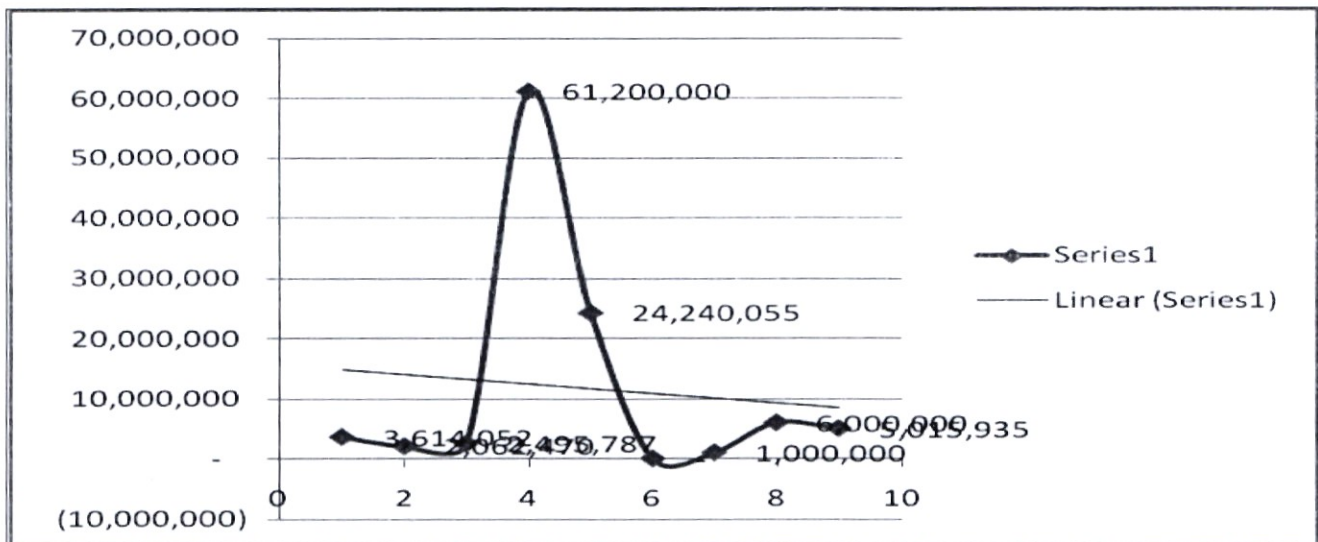


Fig 3. Line graph - Final Budget utilization analysis for FYR 2022/2023



➤ *My committee prioritised implementation of the following projects;*

S/NO	NAME OF PROJECT	ACTIVITIES
1	Bursary Secondary Schools	Payment of bursary to needy students in secondary schools
2	Bursary Tertiary Institutions	Payment of bursary to needy students in tertiary institutions
3	Bursary vocational Institutions	Training on technical courses including mechanics, salon, welders, masons, carpentry, plumbers ,barbers in NITA and other accredited vocational institutions

4	Saba saba education office	Renovation to completion of 300 seater capacity hall and 4 roomed offices on the ground floor: plastering, flooring, glazing, paint work and electrical works at Kshs.2,000,000 and construction to completion of 100 meters perimeter wall at Kshs.2,000,000
5	Gituamba Police Post	Renovation to completion of 2 roomed office: Painting, electrical works at Kshs.50,000, purchase of Water tank 3,000 liters, tank base construction and gutters connection at Kshs.50,000, fencing to completion of 1/8 acre by concrete poles and barbed wire at Kshs.100,000 and construction to completion of 2 door pit latrine and urinal with 1 chamber for Persons With Disabilities at Kshs.250,000
6	Ichangai police station	Phase 2 additional funds for construction to completion of 10 roomed office block: Installation of doors & windows and plastering.
7	Makuyu Chiefs office hall	Construction to completion of 700 seater capacity Chiefs hall
8	Mihango Chiefs office borehole	Solar system installation of 8 panels and accessories at Kshs.500,000, shade construction to completion at Kshs.250,000 and fencing to completion of 1/2 acre compound with concrete poles and barbed wire at Kshs.450,000.
9	Muranga South Deputy County Commissioners Hall	Additional funds for completion of 1,200 seater capacity hall: interior and exterior finishes by plastering, keying, flooring and paint works
10	Muranga South Deputy County Commissioners office	Constuction to completion of a 4 door executive public toilet and urinal with 1 chamber for Persons With Disabilities at Kshs.600,000, renovation to completion of 7 roomed office: plastering, tilling, glazing, paint work at Kshs.1,150,000 and purchase of furniture: 8 seater sofa set at Kshs.250,000
11	Kenol Law Courts	Additional funds for completion of 8 offices and 1 hall: interior and exterior finishes by plastering, keying, flooring and paint works to completion.
13	Gathunguri Primary School	Installation of electricity and wiring of 5 classrooms and 6 roomed administration block at Kshs.350,000 and purchase of 75 lockers and chair at Kshs.150,000
14	Gathungururu Primary School	Renovation to completion of 7 classrooms: Re-roofing, plastering, flooring, glazing, paint work and electrical works.
15	Iganjo Primary School	Renovation to completion of 4 classrooms: re-roofing, plastering, flooring, glazing, paint work and electrical works.
16	Ihumbu Primary School	Purchase of 112 lockers and chairs
17	Irembu Primary School	Renovation to completion of 4 classrooms: Re-roofing, plastering, flooring, glazing, paint works and electrical works. .

Maragua Constituency**National Government Constituencies Development Fund (NG-CDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

18	Itaara Primary School	Renovation to completion of 3 classrooms: re-roofing, plastering, flooring, glazing, paint work and electrical works
19	Kahaini Primary School	Renovation to completion of 4 classrooms: re-roofing, plastering, flooring, glazing, paint works and electrical works.
20	Kamakuri Primary School	Construction to completion of 2 storey building with 1 ground and 1-first floor classrooms
21	Kamuiru Primary School	Construction to completion of 2 door with urinal toilet block for staff with 1 chamber for Persons With Disabilities at Kshs.350,000 and installation of gutters, purchase of 2-10,000 litres water tanks Kshs.240,000 and construction to completion of 2 tanks bases at Kshs.160,000.
22	Kangangu Primary School	Construction to completion of 2 blocks of 8 door latrines for girls and boys with 2 chambers for Persons With Disabilities
23	Kianjiru-ini Primary School	Renovation to completion of 6 classrooms: re-roofing, plastering, flooring, glazing, paint works and electrical works.
24	Kirimiri Primary School	Construction to completion of 2 blocks of 8 door latrines for girls and boys with 1 chamber each for Persons With Disabilities
25	Kiugu-ini Primary School	Drilling to completion of 150 metres depth borehole , piping and pump installation and solar system installation.
26	Mangoto Primary School	Phase 1 construction of 7 roomed administration block: substructure,walling, roofing, installation of doors and windows at Kshs.2,000,000 and landscaping of 20 metres by 30 metres parade ground by leveling, hardcore and murraming at Kshs.500,000
27	Maragua township Primary School.	Construction to completion of 3 classrooms at Kshs.2,100,000, Construction to completion of 2 blocks of 8 door latrines for girls and boys with 2 chambers for Persons With Disabilities at Kshs.1,000,000 and construction to completion of 2 door with urinal toilet block for staff with 1 chamber for Persons With Disabilities at Kshs.300,000.

28	Maranjau Primary School	Renovation to completion of 5 classrooms: re-roofing, plastering, flooring, glazing, paint works and electrical works.
29	Marema Primary School	Construction to completion of 1 block of 8 door latrines for girls with 1 chamber for Persons With Disabilities .
30	Mugumo Primary School	Renovation to completion of 2 classrooms: re-roofing, plastering, flooring, glazing, paint works and electrical works at Kshs.700,000 and construction to completion of 2 blocks of 8 door latrines for girls and boys with 2 chambers for Persons With Disabilities at Kshs.1,000,000.
31	Ndeera Primary School	Renovation to completion of 2 classrooms: re-roofing, plastering, flooring, glazing, paint works and electrical works at Kshs.800,000 and construction to completion of two blocks of 8 door pit latrines for girls and boys with 2 chambers for Persons With Disabilities at Kshs.1,200,000 and construction to completion of 2 door with urinal toilet block for staff with 1 chamber for Persons With Disabilities Kshs.300,000
32	Nginda Primary School	Construction to completion of 2 blocks of 8 door latrines for girls and boys with 2 chambers for Persons With Disabilities
33	Thangira Primary School	Renovation to completion of 5 classrooms: re-roofing, plastering, flooring, glazing, paint works and electrical works.
34	Wathiani Primary School	Construction to completion of 8 door latrines and urinal for boys with 1 chamber for Persons With Disabilities.
35		
36	Gikomora Secondary School	Additional funds for construction to completion of phase 3 - 700 seater capacity dining hall: interior and exterior finishes, glazing, painting and electrical works.
37	Huho-ini Secondary School	Construction to completion of 8 door latrines for girls with 1 chamber for Persons With Disabilities at Kshs.600,000 and construction to completion of 2 door with urinal toilet block for staff with 1 chamber for Persons With Disabilities at Kshs.300,000.

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38	Ikundu Secondary School	Construction to completion of 1 classroom at Kshs.900,000 and fencing to completion of 1/2 acre compound with concrete poles,barbed wire and chain link at Kshs.1,100,000.
39	Kaharo Girls Secondary School	Additional funds towards phase 2 construction of 950 seater capacity dining hall: walling from lintel level, roofing, installation of doors & windows and interior plastering.
40	Karung'ang'i Secondary School	Phase 1 construction of 500 seater capacity dinning hall and kitchen by substructure, walling upto roofing.
41	Makuyu Boys Secondary School	Construction to completion of 2 blocks of 8 door latrines for boys with 2 chambers for Persons With Disabilities
42	Mithini Secondary School	Phase 1 construction of 500 seater capacity dinning hall and kitchen Substructure, walling upto roofing
43	Senior Chief Gichohi Secondary School	Drilling to completion of 150 metres depth borehole , piping and pump installation and solar system installation .

In this financial year we were able to award bursaries to beneficiaries from the constituency in secondary schools and tertiary institution. We also managed to implement some projects with the money that was disbursed to the constituency account.

Below are some pictorials;



The newly constructed modern classrooms at Maragua Township primary school



Modern 8 door toilets at Maragua Township primary school

The following are emerging issues related Maragua NG-CDF;

- This emerging issue from last financial year has yet to be addressed and it's the lack of sewer drainage/ laterals within the constituency means the use of septic tanks which pushes the cost of building modern toilets high.
- The issue of rise of cost of living should open new sectors or functions under National Government that NG-CDF can set in and help caution the constituents.
- The other issue is derailment in deployment of teacher to the new schools, and the registration process of the school remains an issue that is yet to be concluded.

The following are the recommendation and what the committee is doing to overcome them;

- Following the training of ward bursary committee, this year we have we have ensured 95% of those vetted and awarded were the rightful beneficiaries of the bursaries. They have been trained on best practises of vetting following the criteria set to ensure standard vetting procedure.
- The NG - CDF relies fully on ministerial technical departments for support in areas of Bill of Quantities, technical design and supervision of projects, delays normally occur as the

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personnel involved are not under direct control of NG - CDFC. The NG - CDF Board should have its own technical experts to enhance efficiency in project implementation.

We humbly look forward to working very closely with the NG – CDF Board with a view to enhancing accountability and efficiency in project management

I wish to sincerely thank the Member of National Assembly Hon. Mary Waithera Wamaua , NGCDF Committee, Office of the Auditor General, NG-CDFC staff, Project Management Committees, the Sub County Accountant, and other stakeholders for the cooperation. Without them we could not achieve our mandate to the people of Maragua Constituency.



.....
Name: Ezekiel G. Murira

CHAIRMAN NG-CDF COMMITTEE

4. Statement Of Performance Against Predetermined Objectives for FY2022/2023

Introduction

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

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

Progress on attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	<i>To have all children of school going age attending school</i>	<i>Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</i>	<i>number of usable physical infrastructure build in primary, secondary, and tertiary institutions</i> <i>number of bursary's beneficiaries at all levels</i>	<i>In FY 2022/23 -we increased number of classrooms, dormitories, laboratories etc from 67 to 80 in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules</i>
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs in order to improve service delivery	Number of usable physical infrastructure built in locations, sub-locations and police stations	Number of renovated chief office increased from 12 to 15
Environment	To enhance environment conservation by increasing the tree cover	Increased tree cover	The number of trees planted within the constituency increased	Number of trees planted within the environmental programme increased from 12000 to 16,000
Sports	Empower and develop youth	Reduced dependence	Number of youths groups benefiting	Number of youth groups benefiting

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	and special groups	and spur economic growth through sports	from the sports programme	from sports programme increased from 30 to 40
	Cater for unforeseen occurrences in the constituency	Swift response to unforeseen occurrences	The number of unforeseen events addressed within the financial year	Number of projects increased from 5 to 7
Emergency				
Others(Specify)				

5. Governance Statement

Introduction

This report entails the process of appointment and removal of NG-CDF Members, roles and functions of the committee, Induction and training of members, Number of meetings held Disclose policy on conflict of interest, Members remuneration, Ethics and conduct and risk management.

Procedure of Appointment of Members

The appointment of the 9 committee members was subjected to the provision in the National Government Constituencies Fund Act no.30 of 2015:

- (a) The national government official responsible for co-ordination of national government functions;
- (b) Two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
- (c) Two women nominated in accordance with subsection (3). One of whom shall be a youth at the date of appointment;
- (d) One person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
- (e) Two persons nominated by the constituency office established under regulations made pursuant to the parliamentary service act;
- (f) The officer of the board seconded to the constituency committee by the board who shall be an ex officio member without a vote.
- (g) One member co-opted by the board in accordance with regulations made by the board.

Induction

The committee members were introduced to their responsibilities during their first meeting on December 15 2022.

The Chairperson was appointed and their core-business outlined out to them on what they were expected to and what they were to expect even as they serve in the same capacity.

Removal of the NGCDF Committee Member

The removal process of any member is imposed to the provisions of the NG-CDF Act;

- (a) Lack of integrity;
- (b) Gross misconduct;
- (c) Embezzlement of public funds;

- (d) Bringing the committee into disrepute through unbecoming personal public conduct;
- (e) Promoting unethical practices;
- (f) Causing disharmony within the committee;
- (g) Physical or mental infirmity.

Roles and functions of the committee

The responsibilities of the NGCDF Board Committee Includes:

1. Allocation of Funds to the projects considering bill of quantity estimates.
2. Assess projects before, during and after undertaken.
3. Prepare strategic plan for the constituency.
4. Coordinate and review reports from the NGCDF employees.
5. Employ staff needed to run specific roles at the NGCDF Office.

Trainings

In the financial year 2022/2023 our Board Committee had a chance to attend training twice at Mombasa to enhance their effectiveness to handle their responsibilities.

These trainings are to equip them with needed skills and values to hold their responsibilities, effectively execute viable decision by teaching them the parameters of decision making.

Capacity building to facilitate a responsible and an objective oriented committee to facilitate well defined goals in their development's meetings.

Number of meetings

The NGCDF Committee has managed to have 12 meetings within the financial Year 2022/2023 which inclines to the provision of the act to have less 24 meetings but more than 6.

Disclose Policy on Conflict of Interest

Conflict of interest has always been part of the agenda in their meetings but there has been not even one member who has raised any.

Remuneration

The Committee members do not have a defined monthly Salary; they receive a 5,000/= allowance per sitting.

Ethics and Conduct

To ensure that order and ethics are esteemed, there are aspects over-emphasized in the membership;

- a. Confidentiality

- b. Integrity.
- c. Willingness.
- d. Openness
- e. Transparency.

Members take oath into office before they begin their service.

Risk Management

To ensure that all risks are managed well;

1. Through the risk management platform.
2. Project Management Committee oversees all the projects being undertaken.
3. Creation of a good working environment at the office for working.
4. Consideration of bill of quantities before allocation of finances.
5. Appropriate mechanism put up to facilitate effective bursary issuance.
6. Allocation of enough funds ongoing projects to prevent under-budgeting.
7. Constant and continuous assessment of NGCDF Projects.
8. There is well structured channel between the Board and the Constituency.
9. There is provision of inflation in the Bills of quantity.
10. There is well fitted security at the office, site where projects are undertaken and during assessment.
11. Continuous and constant capacity building of the employees, Board members and the stakeholders for the effectiveness.

6. Environmental and Sustainability Reporting

Maragua NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

To ensure sustainability of Maragua NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Maragua NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NG-CDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

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

2. Environmental performance

The committee allocates money every financial year for purchasing tree seedling in school.

Through this students carry out environmental conservation activities e.g planting trees once in an academic calendar

The committee ensures Sensitization of youth/ community on the impact of drugs during the construction of police stations supported NG-CDF during the public participations held annually.

Through sporting activities/ tournament which bring communities together and they are sensitized on environmental conservation matters.

NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NG-CDF supported projects.

3. Employee welfare

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

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

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of

movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

Maragua NG-CDF Constituency is committed to fair and ethical market practises.

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

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

NG-CDF has put in efforts to ensure:

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

5. Community Engagements-

Maragua NG-CDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG-CDF Board in accordance with the Act.

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

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



Peter Wangereka

Fund Account Manager.

7. Statement Of Management Responsibilities

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

The Accounting Officer in charge of the NG-CDF-Maragua Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NG-CDF-Maragua Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NG-CDF- Maragua Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Maragua Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NG-CDF-Maragua Constituency financial statements were approved and signed by the Accounting Officer on 22/04 2024.


.....

Name: Ezekiel G. Murira

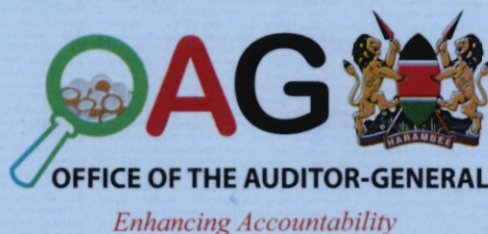
Chairman – NGCDF Committee


.....

Name: Peter Wangereka

Fund Account Manager

REPUBLIC OF KENYA



Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Maragua Constituency set out on pages 1 to 42,

*Report of the Auditor-General on National Government Constituencies Development Fund - Maragua Constituency
for the year ended 30 June, 2023*

which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section in my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Maragua Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

1. Unconfirmed Cash and Cash Equivalent Balance

The statement of assets and liabilities as disclosed in Note 12A to the financial statements, reflects bank balance of Kshs.33,579,246. Review of the bank reconciliation statements revealed unrepresented cheques totalling Kshs.2,985,497 out of which Kshs.23,435 were stale cheques.

In the circumstances, the accuracy and completeness of bank balance of Kshs.33,579,246 could not be confirmed.

2. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of Kshs.59,245,657 as disclosed in Note 8 to the financial statements which includes bursary payments amounting to Kshs.30,000,000 and Kshs.15,087,194 disbursed to secondary schools and tertiary institutions respectively. However, no acknowledgement letters from beneficiary institutions were provided for audit.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.45,087,194 could not be confirmed.

3. Unsupported Project Management Committee Balances

Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balance totalling Kshs.14,286. However, the cash books, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.14,286 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.188,016,784 and Kshs.115,967,731 respectively resulting to an under-funding of Kshs.72,049,053 or 38% of the budget. However, the Fund spent an amount of Kshs.82,388,485 against actual receipts of Kshs.115,967,731 resulting to an under-utilization of Kshs.33,579,246 or 29% of total receipts. The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report for the previous year, several paragraphs were raised under the Report on Financial Statements and the Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management had not resolved the issues provided explanations for failure to implement recommendations.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else

has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Poor Implementation of Projects

Physical inspection of five (5) projects with a total allocation of Kshs.11,900,000 in March, 2024 revealed that the project at Sabasaba Secondary School allocated Kshs.3,900,000 had not been labelled while the projects at Mathengeta and Nyati Primary Schools the floors had developed cracks and the paint was peeling off.

In the circumstances, value for money may not have been realized from the above projects.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related

to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

26 June, 2024

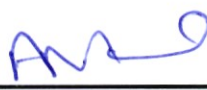
9. Statement of Receipts and Payments for the Year Ended 30th June 2023


	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Transfers From NG-CDF Board	1	89,000,000	170,088,879
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	5,015,935	-
Total Receipts		94,015,935	170,088,879
Payments			
Compensation Of Employees	4	1,341,234	1,703,766
Committee expenses	5	2,937,530	4,922,000
Use Of Goods and Services	6	4,564,064	5,225,720
Transfers To Other Government Units	7	14,300,000	87,599,454
Other Grants and Transfers	8	59,245,657	84,125,415
Acquisition Of Assets	9	-	180,500
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		82,388,485	183,756,855
Surplus/ (Deficit)		11,627,450	(13,667,976)

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

The Constituency financial statements were approved by the NG-CDFC on 22/04 2024 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: Peter Wangereka

Name: Ann Wamuyu
ICPAK M/No:

Name: Ezekiel G. Murira

*Maragua Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

10. Statement Of Assets and Liabilities As At 30th June, 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	33,579,246	21,951,796
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		33,579,246	21,951,796
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		33,579,246	21,951,796
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		33,579,246	21,951,796
Net Financial Assets			
Represented By			
Fund Balance B/Fwd	15	21,951,796	30,632,063
Prior Year Adjustments	16	-	4,987,709
Surplus/Deficit for The Year		11,627,450	(13,667,976)
Net Financial Position		33,579,246	21,951,796

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

The Constituency financial statements were approved by NG-CDFC on 22/04 2024 and signed by:



Fund Account Manager

Name: Peter Wangereka



National Sub-County Accountant

Name: Ann Wamuyu
ICPAK M/No:



Chairman NG-CDF Committee

Name: Ezekiel G. Murira




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

	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	89,000,000	170,088,879
Other Receipts	3	5,015,935	-
Total Receipts		94,015,935	170,088,879
Payments			
Compensation Of Employees	4	1,341,234	1,703,766
Committee Expenses	5	2,937,530	4,922,000
Use Of Goods and Services	6	4,564,064	5,225,720
Transfers To Other Government Units	7	14,300,000	87,599,454
Other Grants and Transfers	8	59,245,657	84,125,415
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		82,388,485	183,576,355
Total Receipts Less Total Payments			
Adjusted For:			
Prior Year Adjustments	16	-	4,987,709
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		11,627,450	(8,499,767)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	(180,500)
Net Cash Flows from Investing Activities		-	(180,500)
Net Increase In Cash And Cash Equivalent		11,627,450	(8,680,267)
Cash & Cash Equivalent At Start Of The Year	12	21,951,796	30,632,063
Cash & Cash Equivalent At End Of The Year	12	33,579,246	21,951,796

Maragua Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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

The Constituency financial statements were approved by NG-CDFC on 29/04 2024 and signed by:

		
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: Peter Wangereka	Name: Ann Wamuyu ICPAK M/No:	Name: Ezekiel G. Murira

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

Receipts and Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	Insert current FY	Insert current FY		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	151,960,174	21,951,796	9,088,879	183,000,849	110,951,796	72,049,053	60.6%
Proceeds From Sale of Assets	-	-	-	-	-	-	
Other Receipts	-	5,015,935		5,015,935	5,015,935	-	
Totals	151,960,174	26,967,731	9,088,879	188,016,784	115,967,731	72,049,053	61.7%
Payments							
Compensation Of Employees	4,348,286	607,000	-	4,955,286	1,341,234	3,614,052	27.1%
Committee Expenses	5,000,000	-	-	5,000,000	2,937,530	2,062,470	
Use Of Goods and Services	4,328,129	2,731,722	-	7,059,851	4,564,064	2,495,787	64.6%
Transfers To Other Government Units	55,000,000	13,000,000	7,500,000	75,500,000	14,300,000	61,200,000	18.9%
Other Grants and Transfers	76,283,758	5,613,074	1,588,879	83,485,711	59,245,657	24,240,055	71.0%
Acquisition of Assets	-	-	-	-	-	-	0.0%
Oversight Committee Expenses	1,000,000	-	-	1,000,000	-	1,000,000	0.0%
Other Payments	6,000,000	-	-	6,000,000	-	6,000,000	0.0%
Funds Pending Approval**	-	5,015,935		5,015,935		5,015,935	0.0%
Totals	151,960,174	26,967,731	9,088,879	188,016,784	82,388,485	105,628,299	43.8%

Maragua Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Explanatory Notes.

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

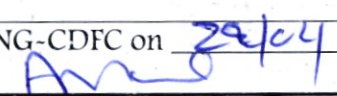
- I. Compensation of Employees-The underutilization is due to amount allocated for payment of staff gratuity. The amount will be paid after the expiry of the contract.
- II. Use of goods and services-The remaining balance was the unspent funds as at 30/06/2023 which will be utilized in the financial year 2023/2024.
- III. Transfers to Other Government Units-This is money due to various projects which had not been disbursed to the PMCs as at 30/06/2023 But it was disbursed in the current financial year 2023/2024.
- IV. Other grants and Transfers-This is money budget for bursary and other projects which had not been disbursed to the PMCS as at 30/06/2023. However, the money has been disbursed in the current financial year 2023/2024
- V. Other receipts-The underutilization is due to savings from the PMC accounts received back to the main account ksh5,015,934.52 which is awaiting the Boards approval.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	105,628,299
Less undisbursed funds receivable from the Board as at 30 th June 2023	72,049,053
	33,579,245
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	33,579,245

The Constituency financial statements were approved by NG-CDFC on 29/04 2024 and signed by:


Fund Account Manager

Name: Peter Wangereka


National Sub-County Accountant

Name: Ann Wamuyu
ICPAK M/No:


Chairman NG-CDF Committee

Name: Ezekiel G. Murira

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,769,324	1,217,222		3,986,546	1,341,234	2,645,312
1.2 Committee allowances	2,000,000	792,500		2,792,500	2,000,000	792,500
1.3 Use of goods and services	4,348,286	607,000		4,955,286	4,348,286	607,000
Sub-total	9,117,610	2,616,722		11,734,332	7,689,520	4,044,812
2.0 Monitoring and evaluation						
2.1 Capacity building	908,805	279,334	-	1,188,139	-	1,188,139
2.2 Committee allowances	2,000,000	442,666	-	2,442,666	937,530	1,505,136
2.3 Use of goods and services	1,650,000		-	1,650,000	215,778	1,434,222
Sub-total	4,558,805	722,000	-	5,280,805	1,153,308	4,127,497
3.0 Emergency						
3.1 Primary Schools	5,230,135	-	-	5,230,135	5,230,135	-
3.2 Secondary schools	742,207	-	-	742,207	742,207	-
3.3 Tertiary institutions	1,500,000	-	-	1,500,000	1,500,000	-

**Maragua Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursement ⁸			
3.4 Security projects	-			-	-	-
3.5 Unutilised	163,848	-	-	163,848		163,848
Sub-total	7,636,190	-	-	7,636,190	7,472,342	163,848
4.0 Bursary and Social Security						
4.1 Primary Schools	-	-	-	-	-	-
4.2 Secondary Schools	30,000,000	-	-	30,000,000	30,000,000	-
4.3 Tertiary Institutions	13,627,256	663,074.28	-	13,627,256	13,627,256	663,074
4.4 Universities	-	-	-	-	-	-
4.5 Social Security	5,000,000	-	-	5,000,000	1,459,938	3,540,062
Sub-total	48,627,256	663,074		49,290,330	45,087,194	4,203,136
5.0 Sports						
Regional sports tournament	300,000	-	-	300,000	-	300,000
Constituency sports tournament	2,739,203	-	-	2,739,203	-	2,739,203
Sub-total	3,039,203			3,039,203		3,039,203
6.0 Environment						
Irembu Primary School	185,000	-	-	185,000	185,000	-
Kahaini Primary School	171,109	-	-	171,109	171,109	171,109

Mar... Co...
National Government Constituencies Development Fund (NG-CDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Fk) and AIA	Previous Years' Outstanding Disbursements			
Kaharo Primary School	185,000	-	-	185,000	185,000	-
Kamakuri Primary School	185,000	-	-	185,000	185,000	-
Kangangu Assistant Chiefs office	185,000	-	-	185,000	185,000	-
Kiambaa Primary School	185,000	-	-	185,000	185,000	-
Kihara primaryschool	185,000	-	-	185,000	185,000	-
Kirimiri Primary School	135,000	-	-	135,000	135,000	-
Kitune Primary School	185,000	-	-	185,000	185,000	-
Maganjo Primary School	185,000	-	-	185,000	185,000	-
Mangoto Primary School	185,000	-	-	185,000	185,000	-
Maragua Acc compound	135,000	-	-	135,000	135,000	-
Mugumo Primary School	185,000	-	-	185,000	185,000	-
Ndeera Primary School	185,000	-	-	185,000	185,000	-
Ndorome Primary School	185,000	-	-	185,000	185,000	-
P.K Primary School	185,000	-	-	185,000	185,000	-
Wairuri Primary school	185,000	-	-	185,000	185,000	23,879
Maraua environment	-	-	1,438,879	1,438,879	1,438,879	-
Sub-total	3,031,109		1,438,879	4,469,988	2,836,121	1,633,867

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursement ³			
7.0 Primary Schools Projects (List all the Projects)						
Gathunguri Primary School	500,000	-	-	500,000	-	500,000
Gathunguru Primary School	3,000,000	-	-	3,000,000	-	3,000,000
Iganjo Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Ihumbu Primary School	350,00	-	-	350,000	-	350,000
Irembu Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Itaara Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Kahaini Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Kamakuri Primary School	3,500,000	-	-	3,500,000	-	3,500,000
Kamuiru Primary School	750,000	-	-	750,000	-	750,000
Kangangu Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Kianjiru-ini Primary School	2,500,000	-	-	2,500,000	-	2,500,000
Kirimiri Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Kiugu-ini Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Mangoto Primary School	2,500,000	-	-	2,500,000	-	2,500,000
Maragua township Primary School.	3,400,000	-	-	3,400,000	1700,000	1,700,000
Maranjau Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Marema Primary School	500,000	-	-	500,000	-	500,000
Mugumo Primary School	1,700,000	-	-	1,700,000	-	1,700,000
Ndeera Primary School	2,300,000	-	-	2,300,000	-	2,300,000

Maringoni Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Nginda Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Thangira Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Wathiani Primary School	500,000	-	-	500,000	-	500,000
		-	-		-	
Mathengeta Primary School	-	2,000,000	-	2,000,000	2,000,000	-
Kiyo Primary School	-	500,000	-	500,000	500,000	-
Kamakuri Primary School	-	200,000	-	200,000	200,000	-
Mathengeta Primary School	-	2,000,000	-	2,000,000	2,000,000	
Nyati Primary School	-	1,000,000	-	1,000,000	1,000,000	-
Seniur Chief Gichohi Primary School	-	400,000	-	400,000	-	400,000
Sub-total	36,600,000	6,100,000		42,700,000	7,400,000	35,300,000
8.0 Secondary Schools Projects (List all the Projects)						
Gikomora Secondary School	1,500,000	-	-	1,500,000	-	1,500,000
Huho-ini Secondary School	900,000	-	-	900,000	-	900,000
Ikundu Secondary School	2,000,000	-	-	2,000,000	-	2,000,000
Kaharo Girls Secondary School	4,500,000	-	-	4,500,000	-	4,500,000
Karung'ang'i Secondary School	3,000,000	-	-	3,000,000	-	3,000,000
Makuyu Boys Secondary School	1,500,000	-	-	1,500,000	-	1,500,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mithini Secondary School	3,000,000	-	-	3,000,000	-	3,000,000
Senior Chief Gichohi Secondary School	2,000,000	-	-	2,000,000	-	2,000,000
saba saba secondary school	-	400,000	-	400,000	400,000	-
thaara secondary school	-	3,000,000	-	3,000,000	3,000,000	-
saba saba secondary school	-	3,000,000	-	3,000,000	3,000,000	-
saba saba secondary school	-	500,000	-	500,000	500,000	-
pk secondary school			7,500,000	7,500,000	-	7,500,000
Sub-total	18,400,000	6,900,000	7,500,000	32,800,000	6,900,000	25,900,000
9.0 Tertiary institutions Projects (List all the Projects)						
9.1						
Sub-total						
10.0 Security Projects						
Gituamba Police Post	450,000	-	-	450,000	-	450,000
Ichangai police station	2,800,000	-	-	2,800,000	-	2,800,000
Makuyu Chiefs office hall	3,500,000	-	-	3,500,000	-	3,500,000
Mihango Chiefs office borehole	1,200,000	-	-	1,200,000	-	1,200,000
Muranga South Deputy County Commissioners Hall	2,000,000	-	-	2,000,000	-	2,000,000

National Government Constituencies Development Fund (NG-CDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Muranga South Deputy County Commissioners office	2,000,000	-	-	2,000,000	-	2,000,000
Kenol Law Courts	2,000,000	-	-	2,000,000	-	2,000,000
mihangio chiefs office	-	1,000,000	-	1,000,000	1,000,000	-
mihango a.p post	-	1,950,000	-	1,950,000	1,950,000	-
maragua acc hall	-	2,000,000	-	2,000,000	900,000	1,100,000
muthithi ass chief office	-	-	75,000	75,000	-	75,000
itaaga ass chief office	-	-	75,000	75,000	-	75,000
Sub-total	13,950,000	4,950,000	150,000	19,050,000	3,850,000	15,200,000
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)						
11.2 Construction of CDF office						
11.3 Purchase of furniture and equipment						
11.4 Purchase of computers						
11.5 Purchase of land						
Sub-total						
12.0 Oversight Committee Expenses (itemize)						
Catering Services (receptions), Accommodation, Gifts, Food and	200,000	-	-	200,000	-	200,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Drinks						
Constituency Oversight Committee sitting allowances	600,000	-	-	600,000	-	600,000
Other committee expenses	200,000	-	-	200,000	-	200,000
Sub-total	1,000,000			1,000,000		1,000,000
13.0 Others						
Saba saba education office	4,000,000			4,000,000		4,000,000
Maragua NG-CDF Strategic Plan	2,000,000			2,000,000		2,000,000
Sub-total	6,000,000			6,000,000		6,000,000
Funds pending approval**		5015935				
Total	151,960,174	26,967,731	9,088,879	188,016,784	82,388,485	105,628,299

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury

14. Significant Accounting Policies

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits (gratuity and retentions).

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

The financial statements are for the NGCDF-Maragua Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

4. Significant Accounting Policies

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

a) Recognition of Receipts

The entity recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the Entity.

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National Government Constituencies Development Fund (NG-CDF)
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Transfers from the National Government Constituency Development Fund (NG-CDF)

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

Proceeds from Sale of Assets

Proceeds from disposal of assets are recognized as and when cash is received in the constituency account.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from sale of tender documents, rent receipts, interest earned on bank balances, hire of Plant/Equipment/Facilities, Unutilized funds from PMCs among others.

Unutilized Funds from PMCs.

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

External Assistance

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance received.

b) Recognition of payments

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

Compensation of Employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of Fixed Assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each constituency and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. In-kind contributions

In-kind contributions are donations that are made to the constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 8th June 2023 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

14. Errors

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

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

15. Related Party Transactions

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

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15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
	Kshs	Kshs
NGCDF Board		
AIE NO. B105201		33,000,000
AIE NO. B105662		44,000,000
AIE NO. B105861		22,000,000
AIE NO. B128612		5,000,000
AIE NO. 154121		12,000,000
AIE NO. B128925		12,000,000
AIE NO. B184354		18,000,000
AIE NO. 155884		24,088,879
AIE NO. B185164	7,000,000	
AIE NO. B185452	6,000,000	
AIE NO. B185705	15,000,000	
AIE NO. B206021	5,000,000	
AIE NO. B206468	12,000,000	
AIE NO. B205813	12,000,000	
AIE NO. B207741	16,000,000	
AIE NO. B207575	16,000,000	
TOTAL	89,000,000	170,088,879

2. Proceeds From Sale of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total		

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3. Other Receipts

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	5,015,935	-
Total	5,015,935	-

4. Compensation of Employees

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,320,634	1,572,478
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	131,288
Employer Contributions Compulsory national social security schemes	20,600	-
Total	1,341,234	1,703,766

5. Committee Expenses

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Sitting allowance	2,442,200	2,932,000
Other committee expenses	495,330	1,990,000
Total	2,937,530	4,922,000

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6. Use of Goods and services

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Utilities, supplies and services	35,812	1,450,540
Communication, supplies and services	137,250	18,900
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	500,000	-
Rentals of produced assets	-	-
Training expenses	604,000	1,231,000
Hospitality supplies and services	204,520	-
Insurance costs	-	-
Specialised materials and services	-	638,200
Office and general supplies and services	578,450	-
Fuel , oil & lubricants	600,000	-
Other operating expenses	825,889	800,000
Bank Charges	-	50,000
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	72,600	272,480
Routine maintenance- other assets	1,005,542	764,600
Total	4,564,063	5,225,720

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7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	7,400,000	34,210,000
Transfers To Secondary Schools (See Attached List)	6,900,000	48,715,000
Transfers To Tertiary Institutions (See Attached List)	-	4,674,454
Total	14,300,000	87,599,454

8. Other Grants and Other transfers

Description	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	30,000,000	35,173,205
Bursary – tertiary institutions (see attached list)	15,087,194	12,219,760
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	3,850,000	23,413,803
Sports projects (see attached list)	-	5,483,061
Environment projects (see attached list)	2,836,121	3,967,291
Emergency projects (see attached list)	7,472,342	3,868,295
Roads projects (see attached list)	-	-
Total	59,245,657	84,125,415

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9. Acquisition Of Assets

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	180,500
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	180,500

10. Oversight Committee Expenses

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	-	-
TOTAL	-	-

11. Other Payments

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

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
EQUITY BANK, A/C no. 0220291029972 Kenol Branch. (main account)	33,579,246	21,951,796
Name of Bank, account No. (Deposits account)	-	-
Total	33,579,246	21,951,796
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (Specify)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

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

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

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14. Retention and Gratuity

14 A. Retention	<i>2022-2023</i>	<i>2021-2022</i>
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

14 B. Gratuity	<i>2022-2023</i>	<i>2021-2022</i>
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

15. Fund Balance B/F

	<i>(1st July 2022)</i>	<i>(1st July 2021)</i>
	Kshs	Kshs
Bank accounts	21,951,796	30,632,063
Cash in hand	-	-
Imprest	-	-
Total	21,951,796	30,632,063
Less		
Payables: - Retention		
Payables – Gratuity		
Fund Balance Brought Forward		

[Provide short appropriate explanations as necessary]

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	35,619,772		35,619,772
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)			
Total	35,619,772	-	35,619,772

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

17. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)		
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Deposits and Retentions

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

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
NGCDFC Staff	636,120	125,561
Others (<i>specify</i>)	-	-
Total	636,120	125,561

19.3: Unutilized Fund (See Annex 3)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Compensation of employees	3,614,052	2,064,675
Committee expense	2,062,470	-
Use of goods and services	2,495,787	952,154
Amounts due to other Government entities (see attached list)	61,200,000	4,524,276
Amounts due to other grants and other transfers (see attached list)	24,240,055	14,410,687
Acquisition of assets	-	-
Oversight Committee Expenses	1,000,000	-
Other Payments (<i>specify</i>)	6,000,000	-
Funds pending approval	5,015,935	-
Total	105,628,299	21,951,792

19.4: PMC account balances (See Annex 5)

	<i>2022-2023</i>	<i>2021-2022</i>
PMC account balances (see attached list)	14,286	11,888,296
Total	14,286	11,888,296

19.4: Related Policy Transactions

16. **Annexes**

Annexes: 1 Analysis of Pending Accounts Payable

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

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 20xx	Comments
NG-CDFC Staff				
PETER NGIGI MANYEKI	DRIVER	1/7/2023	119,040	
MARGARET NJERI GITAU	CLERICAL OFFICER	1/7/2023	100,440	
JANE WAIRIMU WAMAITHA	ACCOUNTS ASSISTANT	1/7/2023	111,600	
FAITH WANJIRU NDUNG'U	OFFICE ASSISTANT	1/7/2023	93,000	
EUNICE NYAMBURA MIRARA	RECORDS OFFICER	1/7/2023	100,440	
ALEX MUGI THIONG'O	CLERK OF WORKS	1/7/2023	111,600	
Sub-Total			636,120	
Grand Total			636,120	

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021/2022	Comments
Compensation of employees		3,614,052	2,064,675	
Use of goods & services		4,558,257	952,154	
Amounts due to other Government entities			4,524,276	
Secondary schools				
Gikomora Secondary School		1,500,000		
Huho-ini Secondary School		900,000		
Ikundu Secondary School		2,000,000		
Kaharo Girls Secondary School		4,500,000		
Karung'ang'i Secondary School		3,000,000		
Makuyu Boys Secondary School		1,500,000		
Mithini Secondary School		3,000,000		
Senior Chief Gichohi Secondary School		2,000,000		
pk secondary school		7,500,000		
Primary schools				
Gathunguri Primary School		500,000		
Gathungururu Primary School		3,000,000		
Iganjo Primary School		1,500,000		
Ihumbu Primary School		350,000		
Irembu Primary School		1,500,000		
Itaara Primary School		1,000,000		
Kahaini Primary School		1,500,000		

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021/2022	Comments
Kamakuri Primary School		3,500,000		
Kamuiru Primary School		750,000		
Kangangu Primary School		1,200,000		
Kianjiru-ini Primary School		2,500,000		
Kirimiri Primary School		1,200,000		
Kiugu-ini Primary School		2,000,000		
Mangoto Primary School		2,500,000		
Maragua township Primary School.		3,400,000		
Maranjau Primary School		1,700,000		
Marema Primary School		500,000		
Mugumo Primary School		1,700,000		
Ndeera Primary School		2,300,000		
Nginda Primary School		1,200,000		
Thangira Primary School		2,000,000		
Wathiani Primary School		500,000		
seniuor chief gichohi primary school		400,000		
Sub-Total		69,372,309	7,541,105	
Amounts due to other grants and other transfers		24,240,055	14,410,687	
sports		3,039,203		
Environment		1,633,867		
Bursary and Social Security		4,203,136		
Emergency		163,848		

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021/2022	Comments
Security Projects		15,200,000		
Sub-Total		24,240,055	14,410,687	
Acquisition of assets				
Oversight Committee Expenses (itemize)		1,000,000		
Others (<i>specify</i>)				
Strategic plan		2,000,000		
Saba saba education office		4,000,000		
Sub-Total		6,000,000		
Funds pending approval		5,015,935		
Grand Total		105,628,299	21,951,792	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land				
Buildings and structures	10,814,095	-	-	10,814,095
Transport equipment	5,020,000	-	-	5,020,000
Office equipment, furniture and fittings	2,461,911	-	-	2,461,911
ICT Equipment, Software and Other ICT Assets	10,59,259	-	-	10,59,259
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	19,355,265			19,355,265

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Annex 5 –PMC Bank Balances As At 30th June 2023**

1	Sabasaba primary school cdf/pmc account	Equity Kenol Branch	890262345961	-	18,307.75
2	Matanya primary school cdf/pmc account	Equity Kenol Branch	890264391537	-	1,590
3	Kambiti Primary school cdf/pmc account	Equity Kenol Branch	8902644487860	-	32,83
4	Ichagaki primary school cdf/pmc account	Equity Kenol Branch	890270885093	-	13,485
5	Mungu-ini primary school cdf/pmc account	Equity Kenol Branch	890270885792	-	1,267
6	Itaara primary school cdf/pmc account	Equity Kenol Branch	890272197464	-	61,097
7	Wairuri primary school cdf/pmc account	Equity Kenol Branch	890262366583	-	22,223.75
8	Mithini primary school cdf/pmc account	Equity Kenol Branch	890269253967	-	46,320
9	Githuya primary school cdf/pmc account	Equity Kenol Branch	890270188582	-	5,627
10	Gathuri primary school cdf/pmc account	Equity Kenol Branch	890262346548	-	965,893.75
11	Igikiro primary school cdf/pmc account	Equity Kenol Branch	890269235746	-	52,352.50
12	Ndorome primary school cdf/pmc account	Equity Kenol Branch	8902644467805	-	13,877.
13	Kawamanda primary school cdf/pmc account	Equity Kenol Branch	890270343430	-	673,355.70
14	Muchagara primary school cdf/pmc account	Equity Kenol Branch	220299452022	-	376
15	Irembu primary school cdf/pmc account	Equity Kenol Branch	890271953441	-	750.50
16	Kiunguini primary school cdf/pmc account	Equity Kenol Branch	890262346060	-	63.75
17	Kimorori primary school cdf/pmc account	Equity Kenol Branch	0890264455375	-	712.55
18	Mihang'o primary school cdf/pmc account	Equity Kenol Branch	890263528346	-	85.
19	Marena primary school cdf/pmc account	Equity Kenol Branch	890299519601	78	10,535
20	Punda milia AP post	Equity Kenol Branch	890272139685	-	164
21	Kaharo AP post	Equity Kenol Branch	890272141240	-	516
22	Kiambaa AP post	Equity Kenol Branch	890272137871	-	655

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23	Thangira secondary school cdf/pmc account	Equity Kenol Branch	890299719701	-	290,072.50
24	Mwangaza secondary school cdf/pmc account	Equity Kenol Branch	0890263551235	-	67,898
25	Nginda secondary school cdf/pmc account	Equity Kenol Branch	890272204665	-	318,837.50
26	Mungu-ini secondary school cdf/pmc account	Equity Kenol Branch	890263469559	-	75,711
27	Ichagaki secondary school cdf/pmc account	Equity Kenol Branch	890261651001	-	3,702.25
28	Senior chief gichohi primary school cdf/pmc account	Equity Kenol Branch	90192429990	-	631,643.70
29	Percy davis primary school cdf/pmc account	Equity Kenol Branch	890262345894	-	8,733.75
30	Muhohoyo primary school cdf/pmc account	Equity Kenol Branch	890299421499	-	2,275
31	Kinoo primary school cdf/pmc account	Equity Kenol Branch	890263683913	-	92,893
32	Maji kiboko primary school cdf/pmc account	Equity Kenol Branch	890261630521	-	57,058.75
33	punda milia primary school cdf/pmc account	Equity Kenol Branch	890263718690	-	48,000
34	Kaharo primary school cdf/pmc account	Equity Kenol Branch	890264496893	-	1,695
35	Maragua primary school cdf/pmc account	Equity Kenol Branch	890272138521	-	2,874.50
36	Ikundu primary school cdf/pmc account	Equity Kenol Branch	890272140348	-	1,035
37	Nginda primary school cdf/pmc account	Equity Kenol Branch	890270948692	-	39,221
38	Mutithi sec school	Equity Kenol Branch	0890297471689	-	10,535
39	Snr chief Gichohi secondary	Equity Kenol Branch	0890277517690	-	113,885
40	Irembu mixed seondaryc school	Equity Kenol Branch	0220298996218	-	63,468
41	Kaharo boys secondary school	Equity Kenol Branch	0890266004280	-	146,666
42	Icghagaki mixed secondary school	Equity Kenol Branch	0890261651001	-	9,708.25
43	Karia ini secondary school	Equity Kenol Branch	0890263542188	-	14,880
44	Maranjau primary school	Equity Kenol Branch	0890264025202	-	51,732
45	Maganjo secondary school	Equity Kenol Branch	0890264467387	-	204,563
46	Ikundu secondary school	Equity Kenol Branch	0890278851233	-	694,401
47	Thaara primary school'	Equity Kenol Branch	0890265935527	-	3,120

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48	Mithini primary school cdf/pmc account	Equity Kenol Branch	0890269253967	-	46,320
49	Kagaa primary school	Equity Kenol Branch	0890297456021	-	4,751
50	Karung'ang'I primary school	Equity Kenol Branch	0890270347719	-	7,964
51	Mihang'o primary school cdf/pmc account	Equity Kenol Branch	0890263528346	-	85
52	Gikomora primary school	Equity Kenol Branch	0890273283720	-	4,412
53	Mutithi primary school	Equity Kenol Branch	0890270369411	-	9,355
54	Kitune primary school	Equity Kenol Branch	0890297403659	-	-
55	Githanji primary school	Equity Kenol Branch	0890262345419	-	210
56	Kangangu primary school	Equity Kenol Branch	0890278830988	-	280
57	Githanji AP post	Equity Kenol Branch	0890270210909	-	210
58	igikiro mixed sec	Equity Kenol Branch	0890261522977	-	224,848.75
59	Itaaga sec school	Equity Kenol Branch	0890263459730	-	384
60	Kamuiru primary school	Equity Kenol Branch	0890262729371	-	320
61	Kamuiru Ass Chiefs offices	Equity Kenol Branch	0220269426195	-	13,543.70
62	Kangangu Sec school	Equity Kenol Branch	0890297471689	-	-
63	Kianjiru-ini Sec school	Equity Kenol Branch	0890262365917	-	22,313
64	Makuyu Do's hall	Equity Kenol Branch	0890271069779	-	435
65	Maragua Acc Hall	Equity Kenol Branch	0890279378640	-	1,857
66	Maranjau Secondary School	Equity Kenol Branch	0890293494755	-	99,101.75
67	Methi Chiefs Hall	Equity Kenol Branch	0890280609195	-	3,297.55
68	Mutithi sec school	Equity Kenol Branch	0890297471689	-	10,535
69	Thangira Dos Office	Equity Kenol Branch	0890277718800	-	42,745
70	Thangira AP Houses	Equity Kenol Branch	0890280253706	-	-
71	Wathiani Primary School	Equity Kenol Branch	0890262761170	-	657
72	Gathera Secondary School	Equity Kenol Branch	0220297870086	-	962.50
73	Kimorori Ap Post	Equity Kenol Branch	0890269356737	-	1,045

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74	Githanji primary school	Equity Kenol Branch	0890262345419	-	585,495.80
75	Kamahuha Girls	Equity Kenol Branch	0890297639809	-	31,423.23
76	Karung'ang'I Secondary School	Equity Kenol Branch	0890296965932	-	27.70
77	Kitune primary school	Equity Kenol Branch	0890297403659	-	277,375.25
78	Maganjo Primary	Equity Kenol Branch	0890272198990	-	26.
79	Gakoigo Security Light	Equity Kenol Branch	0890279127698	-	18,920
80	Nginda Education zone office	Equity Kenol Branch	0890279086582	-	16,240
81	Sabasaba police post	Equity Kenol Branch	0890279304541	-	417,840
82	Huho-ini Sec School	Equity Kenol Branch	0890279787632	-	101,235
83	Kamakuri Primary School	Equity Kenol Branch	0890279665595	-	332,365
84	Kambiti Secondary School	Equity Kenol Branch	0890293264028	-	49,799
85	Kawamanda primary school cdf/pmc account	Equity Kenol Branch	0890270343430	-	427,615.70
86	Kihara Primary	Equity Kenol Branch	0890270662129	-	336,309
87	Kirimiri Primary School	Equity Kenol Branch	0890299933290	-	9,493.50
88	Kiyo Primary School	Equity Kenol Branch	0890279695781	-	14,770
89	Makuyu Girls	Equity Kenol Branch	0890263515479	-	14,080
90	Muchagara Secondary School	Equity Kenol Branch	0890263459600	-	12,827.50
91	punda milia primary school cdf/pmc account	Equity Kenol Branch	0890263718690	-	48,000
92	Nyagacugu Primary School	Equity Kenol Branch	0890280819758	-	1,860
93	Murang'a Technical Training Institute	Equity Kenol Branch	0890280263688	-	492,436.50
94	Maragua sub-county HQs	Equity Kenol Branch	0890279078382	-	73,120
95	Maragua Sub-county treasury	Equity Kenol Branch	0890277475617	-	20
96	Nginda Mixed Secondary	Equity Kenol Branch	0890272204665	-	318,837.50
97	Maragua Sports	Equity Kenol Branch	0890271063534	-	2,796,135.19

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98	Makuyu Police station	Equity Kenol Branch	0890279097790	-	1,478
99	Nyati primary School	Equity Kenol Branch	0890264249321	-	7,732
100	Maganjo Primary	Equity Kenol Branch	0890272198990	-	26
101	College Primary	Equity Kenol Branch	0890263515449	-	62,360.42
102	Kenol police traffic	Equity Kenol Branch	0890279739028	-	52,467.50
103	Gikomora Secondary school	Equity Kenol Branch	0890261650935	-	64,864.75
105	KIYO PRIMARY SCHOOL	Equity Kenol Branch	0890279695781	-	-
106	KAMAKURI PRIMARY SCHHOL	Equity Kenol Branch	0890279665595	-	-
108	NYATI PRIMARY SCHOOL	Equity Kenol Branch	0890264249321	-	-
109	Maragua Township Primary School	Equity Kenol Branch	0890284203826	-	-
111	THAARA SECONDARY SCHOOL	Equity Kenol Branch	0890299695413	11,220	-
113	SABA SABA SECONDARY SCHOOL	Equity Kenol Branch	0890260439599	-	-
115	GATHANGA PRIMARY	Equity Kenol Branch	0890280606985	2,988	-
116	IGANJO PRIMARY	Equity Kenol Branch	0890263653967	-	-
117	MURANGA TECHNICAL	Equity Kenol Branch	0890280263688	-	-
119	SNR CHIEF GICHOHI SECONDARY SCHOOL	Equity Kenol Branch	0890277517690	-	-
120	MIHANGIO CHIEFS OFFICE	Equity Kenol Branch	0890282451231	-	-
121	MIHANGO A.P POST	Equity Kenol Branch	0890269319890	-	-
122	MARAGUA ACC HALL	Equity Kenol Branch	0890279378640	-	-

TOTAL			14,286	11,888,296
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Annex 6 –Summary of issues

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/CENTRAL/2021-22	1.0 Lack of information communication technology (ICT) internal controls policy and ICT strategic committee	The management is in the process of developing the ICT internal control policy	Not resolved	30/12/2023
	2.0 Fixed asset management	The management has provided	Resolved	-

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		the document requested by the auditors		
	3.0 project management committee account balances	The management has transferred all the unutilized funds to the main account for reallocation	Resolved	-
	4.0 Failed tree planting programme	The management has adopted the advice from the auditor to ensure that the program becomes a success	Not resolved	30/12/2023
	5.0 Dealt utilization of a security project	Kaharati assistant chief office was not operational during the audit but the chief is now operating in the new office.	Resolved	-

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Peter Wangereka
Fund Account Manager.