

REPUBLIC OF KENYA



Enhancing Accountability

PARLIAMENT
OF KENYA
LIBRARY

REPORT	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 14 AUG 2024	DAY: WEDNESDAY
TABLE OF BY:	DEPUTY MAJORITY LEADER
CLERK-AT THE-TABLE:	FINLAT MURIUKI

THE AUDITOR-GENERAL

ON

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

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



NDARAGWA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

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)



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

Table of Content	Page
I. Acronyms and Abbreviations.....	ii
II. Key Constituency Information and Management.....	iii
III. NG-CDFC Chairman’s Report	vii
IV. Statement Of Performance Against Predetermined Objectives for FY2022/23.....	x
V. Statement of Governance.....	xiii
VI. Environmental and Sustainability Reporting.....	xvii
VII. Statement Of Management Responsibilities	xxi
VIII. Report Of the Independent Auditors On The NGCDF- Ndaragwa Constituency.....	xxiii
IX. Statement Of Receipts and Payments for the Year Ended 30th June 2023	1
X. Statement Of Assets and Liabilities As At 30th June, 2023.....	2
Statement Of Cash Flows for The Year Ended 30th June 2023	3
XI. Summary Statement of Appropriation for The Year Ended 30 th June 2023	4
XII. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2023.....	6
XIII. Significant Accounting Policies.....	10
XIV. Notes To the Financial Statements.....	16
XV. Annexes	27

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

I. Acronyms and Abbreviations

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

II. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

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

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

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

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	A. Kiragu Mwangi
2.	Sub-County Accountant	Simon marwa
3.	Chairman NGCDFC	Stephen Gathiru

(c) Fiduciary Oversight Arrangements

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

(d) NDARAGWA Constituency NGCDF Headquarters

P.O. Box 16-20306
CDF Office Building
Nyahururu – Nyeri Road
Ndaragwa, KENYA

(e) NDARAGWA Constituency NGCDF Contacts

Telephone: (254) 721898531
E-mail: cdfndaragwa@ngcdf.go.ke
Website: www.ngcdf.go.ke

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

(f) NDARAGWA Constituency NGCDF Bankers

Bank Name: Cooperative Bank

Branch: Nyahururu

Account Name: Ndaragwa CDF

Account Number: 01120037972400

Address: Nyahururu

Bank Name: family Bank

Branch: Nyahururu

Account Name: Ndaragwa CDF

Account Number: 02300004404

Address: Nyahururu

(g) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

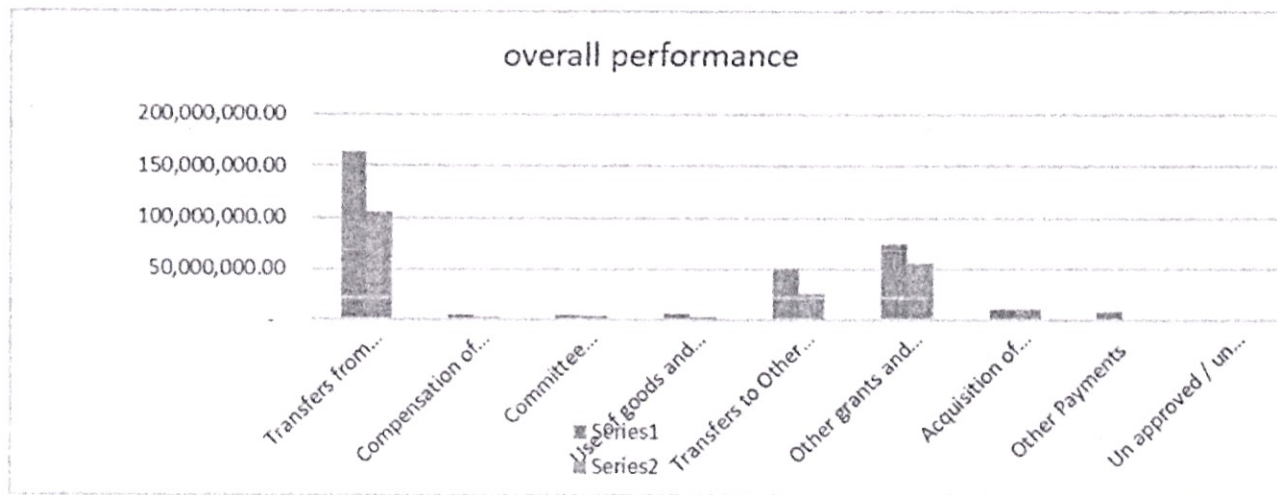
III. NG-CDFC Chairman’s Report



It is my great pleasure to present the annual report and financial statement prepared in accordance with the cash basis of accounting method under the International Public Sector Accounting Standard (IPSAS) for the financial year ended 30th June, 2023

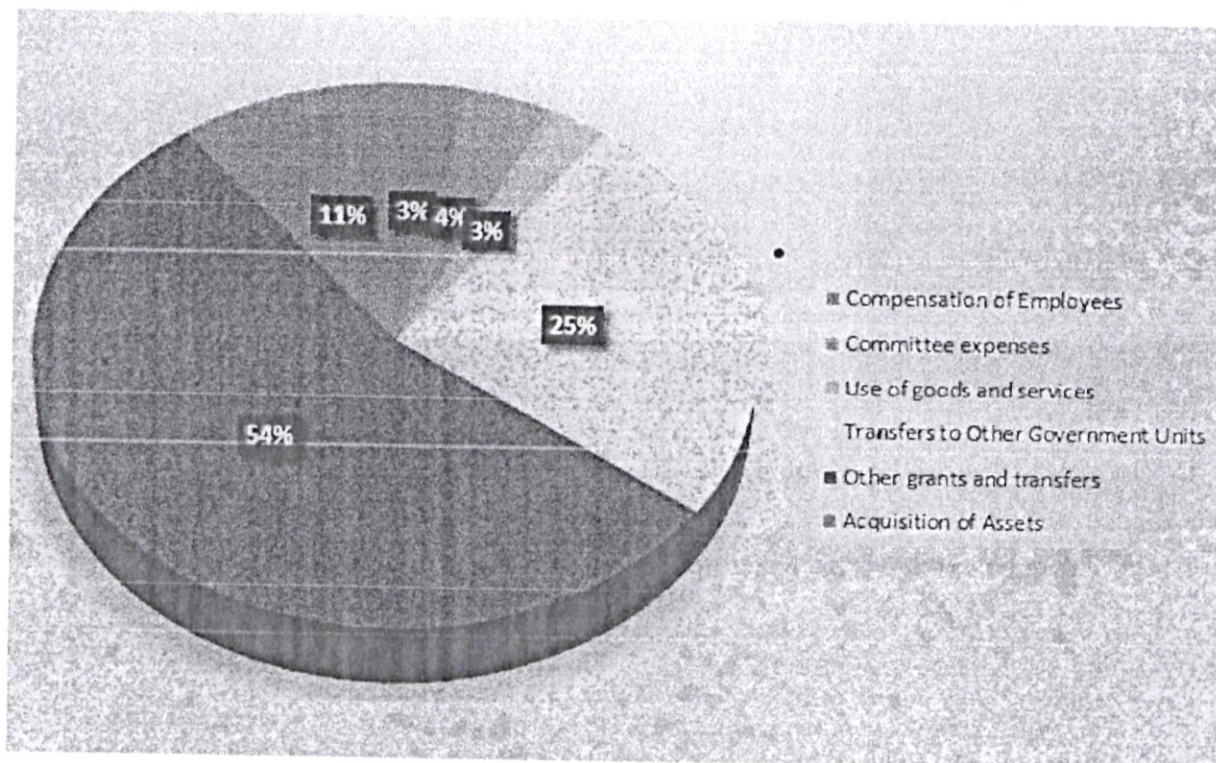
Overall budget performance

The overall budget performance stands as 64%. This was as a result of some of the funds delayed at the head office.



The comparison on the chart is between the proposed allocation and actual allocation. Due to 2022 general elections the proposal preparations were delayed and the disbursement of fund were also delayed hence the performance.

Actual performance.



During the financial year 2022-23 other grants and transfers took 54% of the total budget out of which the biggest share was bursaries.

Transfers to other government units was 25% out of which the primary schools took the majority of the funds.

Committee expenses were at 4% of the total expenditure

Use of goods and services took 3% of the total expenditure

While compensation to employees took 3% of the total expenditure

ACHIEVEMENTS

During the year there was high demand on bursaries were able to issue bursaries of Kshs 39,806,800.00 being the highest project that was done during the year.

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



We were also able to purchase a vehicle for the office to assist in efficient and effective monitoring of the projects



During the financial year we started a football league which is still going on and some teams benefitted with sports uniforms and balls

.....

Name STEPHEN GATHIRU

CHAIRMAN NGCDF COMMITTEE

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

IV. Statement Of Performance Against Predetermined Objectives for FY2022/23

Introduction

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

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

- (a) To improve infrastructure in learning institutions
- (b) To improve access to education
- (c) To improve academic performance in KCPE and KCSE
- (d) To enhance and sustain security in Ndaragwa Constituency
- (e) To promote sustainable environment management practices
- (f) To harness youth talent and promote local culture
- (g) To promote sustainable youth empowerment programmes

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:

Thematic	objective	Strategies	Expected Results	Performance
1. Education and	To improve infrastructure in learning institutions	<ul style="list-style-type: none"> • Timely disbursement of bursary funds to needy students in secondary schools and tertiary 	<ul style="list-style-type: none"> •Improved education standards 	<p>In the FY 2022/2023 We were able to start construction of 5 classes We were able to start renovations of 28 classes</p>
Training	To improve access to education	<ul style="list-style-type: none"> • Construct classrooms in primary and secondary schools 	<ul style="list-style-type: none"> •Increased transition from primary to secondary schools 	<p>We re able to construct one admin block at ndururi primary school</p>

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

	To improve academic performance in KCPE and KCSE	Construct modern laboratories and dormitories in secondary schools	Increased transition from secondary school to TVET and University	
		<ul style="list-style-type: none"> Construct kitchens and dining halls in primary and secondary schools 	<ul style="list-style-type: none"> Improved retention of learners in primary, secondary and tertiary institutions 	
		<ul style="list-style-type: none"> Purchase land for some primary and secondary schools 	<ul style="list-style-type: none"> Increased number of youths with technical and vocational skills 	
		<ul style="list-style-type: none"> Fence learning institutions (primary, secondary and tertiary institutions) 	<ul style="list-style-type: none"> Increased employability of skilled youth 	
		<ul style="list-style-type: none"> Construct libraries and administration blocks in primary and secondary schools 	<ul style="list-style-type: none"> Increase number of women with technical skills 	
		<ul style="list-style-type: none"> Construct toilets and latrines in primary and secondary schools 		
		<ul style="list-style-type: none"> Purchase desks and lockers in learning institutions 		
		<ul style="list-style-type: none"> Distribute electricity to learning institutions 		
2. Security	To enhance and sustain security in Ndaragwa Constituency	<ul style="list-style-type: none"> Construction of Deputy County Commissioner's office 	<ul style="list-style-type: none"> Conducive working environment for security personnel 	In the FY 2022/2023. We were able to do 3 door toilets in one chief office, One police post , One chiefs office and one assistant chiefs office
		<ul style="list-style-type: none"> Construction and renovations of Assistant County Commissioners Office 	<ul style="list-style-type: none"> Increased security coverage 	
		<ul style="list-style-type: none"> Construction of Chiefs and Assistant Chiefs offices 	<ul style="list-style-type: none"> Secure business environment 	
		<ul style="list-style-type: none"> Construction of police stations and police posts 		
3. Environment	To promote sustainable environment management practices	Water harvesting in public schools and offices	Improve in water conservation in public institutions	In the FY 2022/2023 We were not able to do water harvesting due to delay in disbursement of funds to the constituency

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

		Plant trees in public schools and chiefs' offices	Increase forest cover in the constituency	
		Create awareness on use of energy saving jikos	A more informed citizenry on environmental conservation	
4. Youth, Culture and Sports	To harness youth talent and promote local culture	<ul style="list-style-type: none"> • Conduct campaigns on drugs and substance abuse, and on HIV and AIDS 	<ul style="list-style-type: none"> • Job opportunity for talented youth 	<p>In the FY 2022/2023 We have improved community integration through clubs' participation and distributing of sports uniforms, balls and trophies</p>
	To promote sustainable youth empowerment programmes	<ul style="list-style-type: none"> • Create awareness on the establishment of youth groups. 	<ul style="list-style-type: none"> • A positively engaged youth 	
		<ul style="list-style-type: none"> • Support cultural exhibitions 	<ul style="list-style-type: none"> • Reduced Crime rate 	
		<ul style="list-style-type: none"> • Support football tournaments 		
		<ul style="list-style-type: none"> • Purchase sporting uniforms and equipment 		

Ndaragwa Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

V. Statement of Governance

Appointment and Removal of NG-CDFC Members

The Ndaragwa National Government Constituency Development Fund Committee (NG-CDFC) is constituted in accordance with the provisions of the NG-CDF Act, 2015. The appointment of NGCDFC Members is carried out through a transparent and democratic process. Members are nominated by various stakeholders within the constituency, including community representatives, government officials, and civil society organizations. The final appointment is approved by the NG-CDF Board, ensuring a broad and inclusive representation of the community.

After the process the following were presented and approved by the board as committee members of the Ndaragwa NG-CDF

NOMINEES OF THE SELECTION PANEL

NO.	NAME	CATEGORY	WARD
1.	Stephen Theuri Gathiru	Male (adult) representative	Leshau pondo
2.	Rhoda Wanjiru Mwangi	Female (adult) representative	Central
3.	Josphat Maina Kariuki	Male (Youth) representative	Leshau pondo
4.	Loise Wahu Githinji	Female (female) representative	Shamatta

Constituency Nominees

NO.	NAME	CATEGORY	WARD
1.	Daniel Ndirangu Gikaara	Male nominee representative	Kiriita
2.	Agnes Wanjugu Muriithi	Female nominee representative	Central

CO-OPTED MEMBER

NO.	NAME	Occupation	WARD
1.	Joseph Mathenge Gachoya	Business man	Kiriita

Members of the NGCDFC may be removed in accordance with the provisions of the NG-CDF Act, 2015, and relevant regulations.

Grounds for removal include

- (a) lack of integrity,
- (b) gross misconduct,
- (c) embezzlement of public funds;
- (d) physical or mental infirmity
- (e) promoting unethical practises;
- (f) causing disharmony within the committee;
- (g) bringing the committee into disrepute through unbecoming personal public conduct.

Roles and Functions of the Committee

The functions of the National Government Constituency Development Fund Committees members are;

- i. convene public meetings in every ward in the constituency to deliberate to on development matters,
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency,
- iii. list of projects to be submitted in accordance with the Act to be submitted to the to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act
- iv. ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund,
- v. ensure that all projects receive adequate funding and are completed within three years;
- vi. monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board,;
- vii. submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- ix. enter into performance contracting with the Board on an annual basis;
- x Receive and address all complaints concerning the

Induction and Training of Members

Upon appointment, NGCDFC Members undergo a comprehensive induction program. This program equips Members with a thorough understanding of their roles, responsibilities, and

ethical obligations. Training sessions are conducted regularly to keep Members updated on relevant laws, regulations, and best practices in governance, finance, and project management.

We were able to do a training in May for the NGCDFC in Naivasha and also the Board also conducted a training for the whole NGCDF Committees in the region in Embu

Number of Meetings held

The NG-CDFC holds regular meetings to deliberate on NG-CDF matters, project progress, and financial issues. The Committee convenes at least once every quarter, and at most twenty-four meetings in a year. It also includes additional meetings scheduled in between to address emerging issues and project needs. We have been able to conduct 12 meeting and the

during the time we were able to hold 13 meetings and 6 subcommittee bursary meeting

Disclosure Policy on Conflict of Interest

The NG-CDFC is committed to maintaining the highest standards of integrity and transparency. To address potential conflicts of interest, Members are required to disclose any personal, financial, or professional interests that may conflict with their responsibilities as NG-CDFC Members. In cases of conflicts, Members are expected to excuse themselves from relevant discussions and decisions, and these conflicts are duly recorded in the minutes of the meetings.

Members' Remuneration

NG-CDFC Members serve the constituency and are not given a salary but an allowance as compensation for their service. This ensures that their decisions and actions are guided solely by the best interests of the constituency and not influenced by personal gain.

Ethics and Conduct

The NG-CDFC is guided by a strict code of ethics and conduct that includes principles such as integrity, accountability, transparency, and professionalism. Members are expected to adhere to these principles in all their dealings related to NG-CDF matters.

Risk Management

The NG-CDFC recognizes the importance of risk management in the prudent utilization of NG-CDF funds. The Committee, in collaboration with relevant stakeholders, assesses and mitigates risks associated with project implementation, financial management, and governance. Regular risk assessments are conducted to identify potential threats and develop strategies to address them.

This governance statement reflects our commitment to ensuring responsible and effective governance of the Ndaragwa NG-CDF. It provides transparency and accountability to the constituents we serve and upholds the principles of good governance in all our activities.

VI. Environmental and Sustainability Reporting

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

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

- d. **Sports:** The NG-ÇDF 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

- Construct proper toilets in schools
- Create awareness on Planting trees in public schools and security offices
- water harvesting in public schools
- Create awareness on use of energy saving Jikos
- Train people on various ways of conserving the environment
- During the year we were not able to plant trees but we did water harvesting for several schools both secondary schools and primary schools
- During the handing over of projects the community is usually sensitized on various impacts of drug abuse on the person and the community at large.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. NDARAGWA 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-

NDARAGWA NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority

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

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.

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

**FUND ACCOUNT MANAGER
NDARAGWA NG - CDF
P.O BOX 16-20306, NDARAGWA**



.....
Name

Fund Account Manager.

VII. Statement Of Management Responsibilities

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

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

The Accounting Officer in charge of the NGCDF NDARAGWA 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

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

for. Further the Accounting Officer confirms that the *constituency*'s financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- NDARAGWA Constituency financial statements were approved and signed by the Accounting Officer on 02ND April 2024.



.....
Name: Stephen Gathiru
Chairman – NGCDF Committee



.....
Name: A. Kiragu Mwangi
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 - NDARAGWA 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 - Ndaragwa Constituency set out on pages 1 to 39,

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Ndaragwa 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 National Government Constituencies Development Fund Act, 2015 (Amended in 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in Bursary Disbursements

The statement of receipts and payments an amount of Kshs.55,886,800 in respect to other grants and transfers which as disclosed in Note 8 to the financial statements, includes bursary disbursements to secondary schools, tertiary institutions and special schools totalling Kshs.39,806,800. However, a list of beneficiaries and ledgers provided for audit reflects an amount of Kshs.37,157,500 resulting to an unexplained variance of Kshs.2,649,300. Further, there was no documented bursary policy to guide on the criteria for identifying the needy students and the amounts to award.

In the circumstances, the accuracy and completeness of bursary disbursements amounting to Kshs.39,806,800 could not be confirmed.

2. Unsupported Project Management Committee Balances

Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) account balances amounting to Kshs.5,416,632. However, cash books and bank reconciliation statements and certificates of bank balances were not provided for audit.

In the circumstances, the accuracy and completeness of PMC account balance amounting to Kshs.5,416,632 could not be confirmed.

3. Undisclosed Unutilized Fund Balance

Note 19.3 to the financial statements did not disclose the unutilized funds for both current year and the previous while Annex 3 reflects unutilized funds balance of Kshs.60,989,942 and Kshs.25,569,292 for the current and previous year respectively.

In the circumstances, the accuracy and completeness of unutilized balances amounting to Kshs.60,989,942 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 - Ndaragwa 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.163,948,547 and Kshs.105,233,514 respectively, resulting to an under-funding of Kshs.58,715,033 or 36% of the budget. However, the Fund spent Kshs.102,794,766 against actual receipts of Kshs.105,233,514 resulting to under-utilization of Kshs.2,438,748 of the actual receipts.

The under-funding and under-utilization of funds 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 Audit Issues

The audit report for the previous year highlighted several issues under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2023.

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

Projects inspection carried out in March, 2024, on twelve (12) projects with an allocation of Kshs.26,550,000 revealed that projects allocated Kshs.23,200,000 were not complete, not-labelled, noticeable poor workmanship and some were not in use.

In the circumstances, value for money on the expenditure of Kshs.23,200,000 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain 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 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

20 June, 2024

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

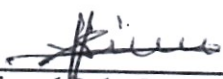
IX. Statement Of Receipts and Payments for the Year Ended 30th June 2023


	Note	2022-2023	2021-2022
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	87,000,000	189,677,758
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	163,839	383
TOTAL RECEIPTS		87,163,839	189,678,141
PAYMENTS			
Compensation of employees	4	3,215,370	2,419,996
Committee expenses	5	4,196,840	6,055,100
Use of goods and services	6	2,955,756	7,365,537
Transfers to Other Government Units	7	25,650,000	106,860,000
Other grants and transfers	8	55,886,800	105,470,423
Acquisition of Assets	9	10,890,000	-
Other Payments	10	-	-
TOTAL PAYMENTS		102,794,766	228,171,056
SURPLUS/DEFICIT		(15,630,927)	(38,492,915)

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

The Constituency financial statements were approved by the NGCDFC on 02ND April 2024. and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: A. Kiragu Mwangi

Name: Simon Marwa
ICPAK M/No: 15600

Name: Stephen Gathiru

FUND ACCOUNT MANAGER
NDARAGWA NG - CDF
P.O BOX 16-20306, NDARAGWA

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

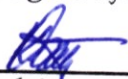


X. Statement Of Assets and Liabilities As At 30th June, 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	11A	2,438,748	18,069,675
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		2,438,748	18,069,675
Accounts Receivable			
Outstanding Imprests	12	-	-
TOTAL FINANCIAL ASSETS		2,438,748	18,069,675
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	13A	-	-
Gratuity	13B	-	-
NET FINANCIAL SSETS		2,438,748	18,069,675
REPRESENTED BY			
Fund balance b/fwd 1st July...	14	18,069,675	56,562,590
Prior year adjustments	15	-	
Surplus/Defict for the year		(15,630,927)	(38,492,915)
NET FINANCIAL POSITION		2,438,748	18,069,675

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 02ND April 2024.

and signed by:

 _____ Fund Account Manager	 _____ National Sub-County Accountant	 _____ Chairman NG-CDF Committee
Name: A. Kiragu Mwangi	Name: Simon Marwa ICPAK M/No: 15600	Name: Stephen Gathiru

**FUND ACCOUNT MANAGER
NDARAGWA NG-CDF
P.O BOX 16-20306, NDARAGWA**

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

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	87,000,000	189,677,758
Other Receipts	3	163,839	-
		87,163,839	189,677,758
Payments for operating activities			
Compensation of Employees	4	3,215,370	2,419,996
Committee expenses	5	4,196,840	6,055,100
Use of goods and services	6	2,955,756	7,365,537
Transfers to Other Government Units	7	25,650,000	106,860,000
Other grants and transfers	8	55,886,800	105,470,423
Other Payments	10	-	-
		91,904,766	228,171,056
Adjusted for:			
Decrease/(Increase) in Accounts receivable	16	-	-
Increase/(Decrease) in Accounts Payable	17	-	-
Prior year Adjustments	15	-	383
Net Adjustments		-	383
Net cash flow from operating activities		(4,740,927)	(38,492,915)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(10,890,000)	-
Net cash flows from Investing Activities		(10,890,000)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(15,630,927)	(38,492,915)
Cash and cash equivalent at BEGINNING of the year	11	18,069,675	56,562,590
Cash and cash equivalent at END of the year		2,438,748	18,069,675


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 02ND April 2024.

and signed by:


 Fund Account Manager


 National Sub-County
 Accountant


 Chairman NG-CDF
 Committee

Name: A. Kiragu Mwangi

Name: Simon Marwa
 ICPAK M/No: 15600

Name: Stephen Gathiru

FUND ACCOUNT MANAGER
NDARAGWA
P.O BOX 16-20306, NDARAGWA

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

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	138,215,033	18,069,675	7,500,000	163,784,708	105,069,675	58,715,033	
Proceeds from Sale of Assets				-	-	-	0.0%
Other Receipts		163,839		163,839	163,839	-	100.0%
TOTAL RECEIPTS	138,215,033	18,233,514	7,500,000	163,948,547	105,233,514	58,715,033	64.2%
PAYMENTS							
Compensation of Employees	2,180,270	2,885,521		5,065,791	3,215,370	1,850,421	63.5%
Committee expenses	4,804,000			4,804,000	4,196,840	607,160	
Use of goods and services	5,194,573	1,693,233		6,887,806	2,955,756	3,932,050	42.9%
Transfers to Other Government Units	51,000,000			51,000,000	25,650,000	25,350,000	50.3%
Other grants and transfers	65,236,190	9,957,225		75,193,415	55,886,800	19,306,615	74.3%
Acquisition of Assets		3,390,000	7,500,000	10,890,000	10,890,000	-	100.0%
Other Payments	8,600,000	143,696		8,743,696	-	8,743,696	0.0%
Un approved / un allocated funds	1,200,000	163,839		1,363,839			
TOTAL	138,215,033	18,233,514	7,500,000	163,948,547	102,794,766	61,153,781	62.7%

***During the year we had Kshs 1200,000 of funds pending approval, .*

Explanatory Notes.


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

- (a) We were able to collect Kshs 41,000,000 as AIA and Kshs 122,839 as unutilized funds from the PMCs
 (b) Compensation of employees was over budgeted since the employees were employed in the course of the year
 (c) Transfer to other government units was at 50.3 % since some funds were released after the end of the financial year
 (d) There was one unapproved project at the end of the financial year which was resubmitted for future approval
 (e) Use of good sand services was at 42.9 % since some funds were released after the end of the financial year
 (f) other government and transfers were 74.3 % since some funds were released after the end of the financial year
 (g) other payments were 0 % since some funds were released after the end of the financial year


Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	61,153,781
Less undisbursed funds receivable from the Board as at 30th June 2023	58,715,033
	2,438,748
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2022/2023	2,438,748

The Constituency financial statements were approved by NG CDFC on 02ND April 2024.

and signed by:


 Fund Account Manager

Name: A. Kiragu Mwangi


 National Sub-County Accountant

Name: Simon Marwa
 ICPAK M/No 15600:


 Chairman NG-CDF Committee

Name: Stephen Gathiru

FUND ACCOUNT MANAGER
NDARAGWA NG - CDF
P.O BOX 16-20306, NDARAGWA

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

XII. 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						
1.0 Administration and Recurrent						
1.1 Compensation of employees	1,103,270.00	2,885,521		3,988,791	3,215,370	773,421
1.2 Committee allowances	2,228,000	1,281,700		3,509,700	1,702,000	1,807,700
1.3 Use of goods and services	4,101,123	155,450		4,256,573	3,016,856	1,239,717
Total	7,432,393	4,322,671	-	11,755,064	7,934,226	3,820,838
2.0 Monitoring and evaluation						
2.1 Capacity building	1,210,000	(21,023.74)		1,188,976	1,169,200	19,776
2.2 Committee allowances	2,276,000	187,810.00		2,463,810	800,000	1,663,810
2.3 Use of goods and services	1,260,450	89,679.00		1,350,129	464,540	885,589
Total	4,746,450	256,465	-	5,002,915	2,433,740	2,569,175
3.0 Emergency						
3.1 Primary Schools	2,456,190			2,456,190		2,456,190
3.2 Secondary schools				-		
3.3 Tertiary institutions				-		
3.4 Security projects			-	-		
Kirera Primary School	1,350,000			1,350,000	1,350,000	
Gitare Primary School	750,000			750,000	750,000	
Uruku primary school	1,350,000			1,350,000	1,350,000	
Kihara Police Post office toilet	880,000			880,000	880,000	
	850,000			850,000	850,000	
3.5 Unutilised		1,865,349.76		1,865,350		1,865,350
Total	7,636,190	1,865,350		9,501,540	5,180,000	4,321,540
4.0 Bursary and Social Security				-		

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

Programme/Sub-programme	Original Budget	Opening Balance (C/BK) and AIA	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
			Previous Year's Outstanding Disbursements			
4.1 Secondary Schools	20,000,000	468,164		20,468,164	20,000,000	468,164
4.2 Tertiary Institutions	15,000,000	1,749		15,001,749	15,000,000	1,749
4.3 Social Security	-	6,000,000	7,500,000	13,500,000	13,390,000	110,000
4.4 Special Needs	5,000,000	11,580		5,011,580	4,806,800	204,780
Total	40,000,000	6,481,493	7,500,000	53,981,493	53,196,800	784,693
5.0 Sports						
5.1						
Sports activities						
Regional sports tournament	2,400,000			2,400,000	2,400,000	-
	300,000			300,000		300,000
Total	2,700,000	-	-	2,700,000	2,400,000	300,000
6.0 Environment						
githunguchu primary school	300,000			300,000		300,000
simbara secondary school	300,000			300,000		300,000
sugurui primary school	300,000			300,000		300,000
kirigo primary school	300,000			300,000		300,000
mukambura primary school	300,000			300,000		300,000
kimaru special school	700,000			700,000		700,000
ngcdf office	500,000			500,000		500,000
Total	2,700,000	-	-	2,700,000	-	2,700,000
7.0 Primary Schools Projects						
Kiandege Primary School	2,750,000.00			2,750,000		2,750,000
Muthiga Primary School	1,400,000.00			1,400,000		1,400,000
Umonia Mbuyu Primary School	1,300,000.00			1,300,000	1,300,000	-
Ndogino Primary School	800,000.00			800,000		800,000
Ngaindeithia Primary School	3,000,000.00			3,000,000		3,000,000
Kagondo Primary School	2,000,000.00			2,000,000		2,000,000
Mutanga Primary School	2,600,000.00			2,600,000	2,600,000	-
Karagoini Primary School	2,600,000.00			2,600,000		2,600,000
Kwanjora Primary School	1,400,000.00			1,400,000		1,400,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mungetho Primary School	1,400,000.00			1,400,000		1,400,000
Ritaya Primary School	1,300,000.00			1,300,000		1,300,000
Kimaru Primary School	2,000,000.00			2,000,000	2,000,000.00	-
Githunguchu Primary School	2,000,000.00			2,000,000	2,000,000	-
Kahindu Primary School	900,000.00			900,000		900,000
Olobolosat Primary School	2,000,000.00			2,000,000		2,000,000
Kangocho Primary School	1,000,000.00			1,000,000		1,000,000
Park View Primary School (Itonyero)	3,000,000.00			3,000,000		3,000,000
Pesi Primary School	1,500,000.00			1,500,000	1,500,000	-
Warukira Primary School	1,100,000.00			1,100,000	1,100,000	-
Mailo Ikumi Primary School	1,300,000.00			1,300,000		1,300,000
Gitare Primary School	1,650,000.00			1,650,000	1,650,000	-
Subuku Primary School	1,500,000.00			1,500,000		1,500,000
Ngurumo Primary School	1,300,000.00			1,300,000		1,300,000
Suguroi Primary School	1,300,000.00			1,300,000		1,300,000
Kamburaini Primary School	1,300,000.00			1,300,000		1,300,000
Kahutha Primary School	2,600,000.00			2,600,000	2,600,000	-
Kiharo Primary School	2,600,000.00			2,600,000		2,600,000
Total	47,600,000	-	-	47,600,000	14,750,000	32,850,000
8.0 Secondary Schools Projects						
pondo secondary school	2,000,000.00			2,000,000	2,000,000	-
mbuyu secondary school	1,400,000.00			1,400,000	1,400,000	-
Total	3,400,000	-	-	3,400,000	3,400,000	-
9.0 Tertiary institutions Projects						
Total	-			-	-	-
10.0 Security Projects						
Ngawa assistant chiefs office	2,500,000.00			2,500,000	2,500,000	-
mailo inya chiefs office	1,200,000.00			1,200,000		1,200,000
karuri assistant chiefs office	2,500,000.00			2,500,000		2,500,000
mwangaza chiefs office	2,500,000.00			2,500,000	2,500,000	-
kihara police post	3,500,000.00			3,500,000	3,500,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	12,200,000	-	-	12,200,000	8,500,000	3,700,000
11.0 Acquisition of assets				-		-
	-					
	-					
Total	-			-		-
12.0 Other payments				-		-
NG-CDFC- Office hall		5,000,000.00		5,000,000	5,000,000	-
grading of the office access road		1,580.00		1,580		1,580
strategic plan		142,116.00		142,116		142,116
Ndaragwa NGCDF Strategic Plan	3,500,000			3,500,000.00		3,500,000.00
ngcdf office hall extension	5,100,000			5,100,000.00		5,100,000.00
				-		
Total	8,600,000	5,143,696	-	13,743,696	5,000,000	8,743,696
13.0 unallocated fund						
Unapproved projects	1,200,000			1,200,000		1,200,000
AIA		41000				-
PMC savings		122839				-
Total	1,200,000	163,839	-	1,200,000	-	1,200,000
	138,215,033	18,233,514	7,500,000	163,784,708	102,794,766	60,989,942

(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)

XIII. 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-NDARAGWA Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

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

Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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

XIV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE NO. B 005108	-	33,000,000
AIE NO. B 030184	-	12,088,879
AIE NO. B 030428	-	24,088,879
AIE NO. B 006370	-	44,000,000
AIE NO. B 042761	-	22,000,000
AIE NO. B 047007	-	5,000,000
AIE NO. B 041083	-	12,000,000
AIE NO. B 047450	-	12,000,000
AIE NO. B 041290	-	18,000,000
AIE NO. B 041290	-	7,500,000
AIE NO. B185210	7,000,000.00	-
AIE NO. B185483	6,000,000.00	-
AIE NO. B185745	15,000,000.00	-
AIE NO. B206061	5,000,000.00	-
AIE NO. B205558	12,000,000.00	-
AIE NO. B207981	15,000,000.00	-
AIE NO. B205855	12,000,000.00	-
AIE NO. B207615	15,000,000.00	-
TOTAL	87,000,000.00	189,677,758

2. Proceeds From Sale of Assets

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

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

3. Other Receipts

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	41,000	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Unutilized funds from PMCS	122,839	-
Total	163,839	-

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

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	<i>2022-2023</i>	<i>2021-2022</i>
	<i>Kshs</i>	<i>Kshs</i>
NG-CDFC Basic staff salaries	2,021,154	2,342,416
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	998,044	-
Employer Contributions Compulsory national social security schemes	196,172	-
Total	3,215,370.00	2,342,416

5. Committee Expenses

	<i>2022-2023</i>	<i>2021-2022</i>
	<i>Kshs</i>	<i>Kshs</i>
Sitting allowance	2,277,000	5,537,000
Other committee expenses	1,919,840	518,100
Total	4,196,840	6,055,100

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

6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	27,000	101,590
Communication, supplies and services	101,995	262,000
Domestic travel and subsistence	208,400	854,700
Printing, advertising and information supplies & services	-	-
Rentals of produced assets		-
Training expenses	1,169,200	2,400,000
Hospitality supplies and services	602,850	322,840
Insurance costs	400,000	-
Specialized materials and services	150,000	-
Office and general supplies and services	153,605	1,036,777
Fuel, oil & lubricants	96,500	1,075,900
Other operating expenses		-
Security operations	-	240,000
Routine maintenance – vehicles and other transport equipment	-	744,740
bank charges	35,706	53,290
Routine maintenance – other assets	10,500	273,700
Total	2,955,756	7,365,537

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

Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	22,250,000	62,560,000
Transfers To Secondary Schools (See Attached List)	3,400,000	44,300,000
Transfers To Tertiary Institutions (See Attached List)	-	
Total	25,650,000	106,860,000

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	20,000,000	23,655,818
Bursary – tertiary institutions (see attached list)	15,000,000	34,541,185
Bursary – special schools (see attached list)	4,806,800	7,981,420
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	1,500,000
Security projects (see attached list)	8,500,000	21,600,000
Sports projects (see attached list)	2,400,000	5,400,000
Environment projects (see attached list)	-	3,600,000
Emergency projects (see attached list)	5,180,000	7,192,000
Roads projects (see attached list)	-	-
Total	55,886,800	105,470,423

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

Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	10,890,000	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	10,890,000	-

10. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

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

11. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
<i>Name Of Bank, Account No. (Main account)</i>	2,438,748	18,069,675
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	2,438,748	18,069,675
11 B: Cash on Hand		
Location 1	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

12. Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer</i>	30/06/2023	-	-	-
Total		-	-	-

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

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

Notes to the Financial Statement, Continued

13. Retention

	2022-2023	2021-2022
	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. Gratuity

	2022-2023	2021-2022
	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

	(1/7/2023)	(1/7/2022)
	Kshs	Kshs
Bank accounts	18,069,675	56,562,590
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less	-	-
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	18,069,675	56,562,590

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

16. Prior Year Adjustments

	Balance b/f FY 2022/2023 as per Audited Financial statements	Adjustments	Adjusted Balance** BFTY 2022/2023
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	383	-	383
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	383	-	383

** 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	-	-

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

Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

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

19.3: Unutilized Fund (See Annex 3)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Compensation of employees	-	-
Committee expense	-	-
Use of goods and services	-	-
Amounts due to other Government entities (see attached list)	-	-
Amounts due to other grants and other transfers (see attached list)	-	-
Acquisition of assets	-	-
Other Payments (<i>specify</i>)	-	-
Funds pending approval	-	-
Total	-	-

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

19.4: PMC account balances (See Annex 5)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	5,416,632	16,715,610
Total	5,416,632	16,715,610

XV. 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	-	-	-	-	

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

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 20xx	Comments
NG-CDFC Staff				
1.	-	-	-	
2.	-	-	-	
3.	-	-	-	
Sub-Total	-	-	-	
Grand Total	-	-	-	

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance F/Y 2022-23	Outstanding Balance F/Y 20223
1.0 Administration and Recurrent			
1.1 Compensation of employees	Payment of staff salaries	773,421	2,885,521
1.2 Committee allowances	Payment for committee allowances	1,807,700	1,281,700
1.3 Use of goods and services	Payment for other office utilities	1,239,717	155,450
Total		3,820,838	4,322,671
2.0 Monitoring and evaluation			
2.1 Capacity building	For training of pmcs, and committee members	19,776	(21,024)
2.2 Committee allowances	Pay for monitoring allowances for members	1,663,810	187,810
2.3 Use of goods and services	Payment for other office utilities	885,589	89,679
Total		2,569,175	256,465
3.0 Emergency			
3.1 Primary Schools	Payment for unforeseen	2,456,190	-
3.5 Unutilised		1,865,350	1,865,350
Total		4,321,540	1,865,350
4.0 Bursary and Social Security			
4.1 Secondary Schools	Payment for bursaries for needy students in secondary schools	468,164	468,164
4.2 Tertiary Institutions	Payment for bursaries for needy students	1,749	1,749
4.3 Social Security	Payment for storage water tank	110,000	13,500,000
4.4 Special Needs	Payment for bursaries for needy students	204,780	11,580
Total		784,693	13,981,493
5.0 Sports			
		-	-

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

Name	Brief Transaction Description	Outstanding Balance P/Y 2022-23	Outstanding Balance F/Y 2022/23
Regional sports tournament	To facilitate the sporting activities for the constituency	300,000	-
Total		300,000	-
			-
6.0 Environment			-
githunguchu primary school	To do water harvesting for the school	300,000	-
simbara secondary school	To do water harvesting for the school	300,000	-
sugurui primary school	To do water harvesting for the school	300,000	-
kiriogo primary school	To do water harvesting for the school	300,000	-
mukambura primary school	To do water harvesting for the school	300,000	-
kimaru special school	To do water harvesting for the school	700,000	-
ngcdf office	To do water harvesting for the ngcdf office	500,000	-
Total		2,700,000	-
7.0 Primary Schools Projects			-
KIANDEGE PRIMARY school	Renovation of classes	2,750,000	-
Muthiga primary school	Construction of students toilets	1,400,000	-
Ndogino primary school	Construction of teachers toilets	800,000	-
Ngaindeithia primary school	Renovation of classes in the school	3,000,000	-
kagondo primary school	Renovation of classes in the school	2,000,000	-
karagoini primary school	Construction of two classes	2,600,000	-
kwanjora primary school	Construction of student toilets	1,400,000	-
mungetho primary school	Construction of student toilets	1,400,000	-
ritaya primary school	Construction of one classes	1,300,000	-

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

Name	Brief Transaction Description	Outstanding Balance F/Y 2022-23	Outstanding Balance F/Y 20223
kahindu primary school	Renovation of classes in the school	900,000	-
olobolosat primary school	Renovation of classes in the school	2,000,000	-
kangocho primary school	Renovation of classes in the school	1,000,000	-
park view primary school (Itonyero)	Construction of administration block	3,000,000	-
mailo ikumi primary school	Construction of one classes	1,300,000	-
subuku primary school	Renovation of classes in the school	1,500,000	-
ngurumo primary school	Construction of one classes	1,300,000	-
suguroi primary school	Construction of one classes	1,300,000	-
kamburaini primary school	Construction of one classes	1,300,000	-
kiharo primary school	Construction of two classes	2,600,000	-
Total		32,850,000	-
10.0 Security Projects			
mailo inya chiefs office	Renovation of chiefs office and purchase of office furnature	1,200,000	-
karuri assistant chiefs office	Construction of a chiefs office	2,500,000	-
Total		3,700,000	-
11.0 Acquisition of assets			
		-	-
		-	-
Total		-	-
12.0 Other payments			
NG-CDFC- Office hall		-	5,000,000
grading of the office access road	Resubmitted for reallocation	1,580	1,580
strategic plan	Resubmitted for reallocation	142,116	142,116

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

Name	Brief Transaction Description	Outstanding Balance F/Y 2022-23	Outstanding Balance F/Y 20223
Ndaragwa NGCDF Strategic Plan	Preparation of strategic plan	3,500,000.00	-
NGCDF office hall extension	Construction of office and	5,100,000.00	-
Total		8,743,696	5,143,696
13.0 unallocated fund			
Unapproved projects	Kagondo Primary school	1,200,000	-
ALA		-	-
PMC savings		-	-
Total		1,200,000	-
		60,989,942	25,569,675

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021/22	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2022/23
Land	8,364,778	-	-	8,364,778
Buildings and structures	3,400,000	-	-	3,400,000
Transport equipment	2,495,880	-	-	2,495,880
Office equipment, furniture and fittings	-	-	-	-
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	-	-	-	10,890,000
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	14,260,658	-	-	25,150,658

*Ndaragwa Constituency**National Government Constituencies Development Fund (NGCDF)**Annual Report and Financial Statements for The Year Ended June 30, 2023***Annex 5 –PMC Bank Balances As At 30th June 2023**

PMC	Bank	Account number	Bank Balance F/Y 2022/23	Bank Balance F/Y 2021/22
SIMBARA PRIMARY SCHOOL	COOP	O1139689122900	61,827	61,827
KANYAGIA PRIMARY	COOP	O1139036112102	2,000	2,000
MURUAI PRIMARY SCHOOL	COOP	O1141169476100	51,364	51,364
OLBOLOSAT SECONDARY SCHOOL	COOP	O1134689208900	463	463
KAMETHA PRIMARY SCHOOL	COOP	01141689762300	1,004	1,004
MICHINDA PRIMARY SCHOOL	KCB	1236721810	260,319	260,319
SUGUROI PRIMARY SCHOOL	KCB	1272989798	80,023	80,023
RITAYA RIMARY SCHOOL	KCB	1226728774	70,433	70,433
NGARI PRIMARY SCHOOL	KCB	1229050744	37,636	37,636
KANJOGU PRIMARY SCHOOL	KCB	1262521807	118,260	118,260
KAMBAA TECHNICAL SECONDARY SCHOOL	KCB	1269262130	100,713	100,713
URUKU SECONDARY SCHOOL	KCB	1272598721	799,738	799,738
KARAGOINI SECONDARY SCHOOL	KCB	1273905628	75,867	75,867
WANGUI SECONDARY SCHOOL	KCB	1269010735	45,456	45,456
IHIGAINI APRIMARY SCHOOL	KCB	1272987345	-	-
KANGOCHO PRIMARY SCHOOL	KCB	1257741632	8,009	8,009
NDIVAI CHIEFS OFFICE	kcb	1272988872	400	400
NYONJORO PRIMARY SCHOOL	KCB	1263496482	63,713	63,713
SUBUKU SECONDARY SCHOOL	KCB	1273279247	1,801	1,801
THUITA PRIMARY SCHOOL	kcb	1281339121	-	-
KIHINGO PRIMARY SCHOOL	KCB	1260324575	200	200
SIMBARA SECONDARY SCHOOL	KCB	1263708021	57,066	57,066
MWIHANGIA SECONDARYSCHOOL	KCB	1227101783	39,465	39,465

daragwa Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

PMC	Bank	Account number	Bank Balance F/Y 2022/23	Bank Balance F/Y 2021/22
KAHEHO PRIMARY SCHOOL	SIDIAN	01023030001094	-	156,695
MBUYU ASSISTANT CHIEFS OFFICE	SIDIAN	0123030001654	280	280
BAARI PRIMARY SCHOOL	SIDIAN	A/C 01023030001524	216,881	142,210
KAHINDU PRIMARY SCHOOL	SIDIAN	A/C 01023030001554	283	45,328
KIHUHA PRIMARY SCHOOL	SIDIAN	01023030001604	26,156	26,156
OLBOLLOSAT PRIMARY SCHOOL	SIDIAN	A/C 01023030001544	280	280
KIRIOGO PRIMARY SCHOOL	SIDIAN	A/C 01023030001694	3,236	3,236
MAHINYU PRIMARY SCHOOL	SIDIAN	A/C 01023030001184	2,713	2,713
KIANDEGE PRIMARY SCHOOL	SIDIAN	A/C 01023030001724	2,557	2,557
ABERDARE SCHOOL FOR THE DEAF	SIDIAN	01023030001864	2,598,975	2,598,975
IRIA-INI PRIMARY SCHOOL	SIDIAN	A/C 01023030001314	7	7
KILIMANJRO PRIMARY SCHOOL	SIDIAN	A/C 01023030001804	16,739	16,739
KWANJORA PRIMARY SCHOOL	SIDIAN	A/C 01023030001774	823	60,478
MITHURI PRIMARY SCHOOL	SIDIAN	01023030001854	-	19,793
MUKAMBURA PRIMARY SCHOOL	SIDIAN	A/C 01023030001824	18,332	18,332
RAICHIRI PRIMARY SCHOOL	SIDIAN	A/C 01023030001834	7,039	51,699
SUBEGO PRIMARY SCHOOL	SIDIAN	A/C 01023030001844	280	62,089
NGAWA PRIMARY SCHOOL	SIDIAN	A/C 01023030001754	916	2,177,273
KARIKI PRIMARY SCHOOL	SIDIAN	01023030001854	96,404	96,404
KIHARO PRIMARY SCHOOL	SIDIAN	A/C 01023030001984	68	1,998,975
NDURURI PRIMARY SCHOOL	SIDIAN	A/C 01023030001964	75,697	89,761
PONDO PRIMARY SCHOOL	SIDIAN	A/C 01023030001814	829	36,433
KANGAWA PRIMARY	SIDIAN	A/C 01023030001454	13	77,941
ABERDARE MIXED	SIDIAN	A/C 01023030001264	280	-
MWIHANGIA PRIMARY SCH	SIDIAN	A/C 01023030001484	819	819

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

PMC	Bank	Account number	Bank Balance F/Y 2022/23	Bank Balance F/Y 2021/22
MUTHIGA SEC	SIDIAN	A/C 01023030001464	820	820
BAARI SECONDARY SCHOOL	SIDIAN	A/C 01023030001514	12,036	12,036
ABERDARE HIGH SCHOOL	SIDIAN	A/C 01023030001564	280	902
NDARAGWA BOYS HIGH SCHOOL	SIDIAN	01023030001634	829	128,899
NDIVAI SECONDARY SCHOOL	SIDIAN	A/C 01023030001644	100,910	100,910
KIRERA SECONDARY SCHOOL	SIDIAN	A/C 01023030001734	820	128,632
PONDO SECONDARY SCHOOL	SIDIAN	01023030001914	68	68
KAHUTHA SECONDARY SCHOOL	SIDIAN	A/C 01023030001354	820	48,375
KIMARU SECONDARY SCHOOL	SIDIAN	A/C 01023030001224	418	42,718
MUKOE SECONDARY SCHOOL	SIDIAN	A/C 01023030001944	280	982,017
SHAMATA GIRLS HIGH SCHOOL	SIDIAN	A/C 01023030001974	28,914	1,132,404
LESHAU BOYS HIGH SCHOOL	SIDIAN	01023030001954	62,839	2,598,975
NDARAGWA GIRLS HIGH SCHOOL	SIDIAN	A/C 01023030001994	48	987,706
ABERDARE HIGH SCHOOL	SIDIAN	01023030001564	280	-
KIRIMA CHIEFS OFFICE	SIDIAN	A/C 01023030001104	19,690	19,690
KAHEMBE ASSISTANT CHIEF OFFICE	SIDIAN	A/C 01023030001674	280	280
KARIKI ASSISTANT CHIEFS OFFICE	SIDIAN	A/C 01023030001664	73,333	73,333
GITHUNGUCHU CHIEFS OFFICE	SIDIAN	A/C 01023030001744	280	63,883
PESI CHIEF'S OFFICE	SIDIAN	A/C 01023030001764	280	280
KIHARA CHIEFS OFFICE	SIDIAN	A/C 01023030001784	280	280
NDIVAI PRIMARY SCHOOL	SIDIAN	A/C 01023030001424	769	769
ABERDARE MIXED SEC SCHOOL	SIDIAN	A/C 01023030001264	280	280
KAHUTHA SECONDARY SCHOOL	SIDIAN	A/C 01023030001354	820	48,375
KIHARA PRIMARY SCHOOL	SIDIAN	A/C 01023030001324	280	280
KIHUHA SECODANRY SCHOOL	SIDIAN	A/C 01023030001294	287	287

Iaragwa Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

PMC	Bank	Account number	Bank Balance F/Y 2022/23	Bank Balance F/Y 2021/22
KIMARU PRIMARY SCHOOL	SIDIAN	A/C 01023030001364	648	648
KIMARU SECONDARY SCHOOL	SIDIAN	A/C 01023030001224	418	42,718
MUNG'ETHO PRIMARY SCHOOL	SIDIAN	A/C 01023030001334	289	289
MWAI KIBAKI PRY SCHOOL	SIDIAN	A/C 01023030001064	1,630	1,630
MWAI KIBAKI SECONDARY SCHOOL	SIDIAN	A/C 01023030001474	280	280
NDAYA PRIMARY SCHOOL	SIDIAN	A/C 01023030001444	161,782	161,782
NDOGINO PRIMARY SCHOOL	SIDIAN	A/C 01023030001344	280	280
NDARAGWA NGCDF ENVIRONMENT PROJECT	KCB	1225574471	-	150,379
NDARAGWA SPORTS ACCOUNT	KCB	1255023066	-	424,474
			5,416,632	16,715,610

Ndaragwa Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	UN-UTILIZED projects	Aberdare secondary school – administration block – at the time of the Audit the block was not in use but at the moment the block has been put into use.	AWAITING SFAC AND HEARING APPEARANCE	
		Mbuyu Assistant chief’s office – at the time of Audit the project was not in use but currently has been put to use	AWAITING SFAC AND HEARING APPEARANCE	
	Non emergency project	Ngawa primary school – the school office though it was old collapsed before we could allocate funds to do the office block and hence the allocation of the funds to do the project	AWAITING SFAC AND HEARING APPEARANCE	
	Delay in implementation of project	The pondo secondary volleyball pitch w not complete at the time of the Audit but currently	AWAITING SFAC AND HEARING APPEARANCE	

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeline: (Put a date when you expect the issue to be resolved)
	Leak of oversight committee	has been complete and in use During the time of the Audit the committee had not been formed but the committee is currently in place	AWAITING SFAC AND HEARING APPEARANCE	

.....

 Name A Kiragu Mwangi

Fund Account Manager
FOND ACCOUNT MANAGER
NDARAGWA NG - CDF
P.O BOX 16-20306, NDARAGWA