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REPORT	
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DATE:	14 AUG 2024
	DAY OF WEDNESDAY
TABLED BY:	HON. OWEN BAYA MP DEPUTY CHIEF OF THE MAJORITY PARTY
CLERK-AT THE-TABLE:	RUSTEN NG'WYO

THE AUDITOR-GENERAL

ON

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

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



Revised Template 30th June 2023



NYERI TOWN CONSTITUENCY
NATIONAL GOVERNMENT CONSTITTUENCIES 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)



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

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I. Acronyms and Abbreviations

Provide a list of all applicable acronyms and abbreviation e.g.

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;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and

- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The Nyeri Town Constituency NG-CDF 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)

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	Peggy Wanjiru Karanja
2.	Sub-County Accountant	Richard Maina Kariuki
3.	Chairman NGCDFC	Anthony Kirigia Maina
4.	Member NGCDFC	Timothy Kimani

(c) Fiduciary Oversight Arrangements

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

(d) NYERI TOWN CONSTITUENCY NGCDF Headquarters

P.O. Box 1976
CDF Building/House/Plaza
Nyeri, KENYA

(e) NYERI TOWN CONSTITUENCY NGCDF Contacts

Telephone: (254) 715 908 906
E-mail: cdfnyeritown@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) NYERI TOWN CONSTITUENCY NGCDF Bankers

Equity Bank -0110263582627

Nyeri Branch

P.O.Box

NYERI

(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. NGCDF CHAIRMAN'S REPORT



ANTHONY KIRIGIA MAINA

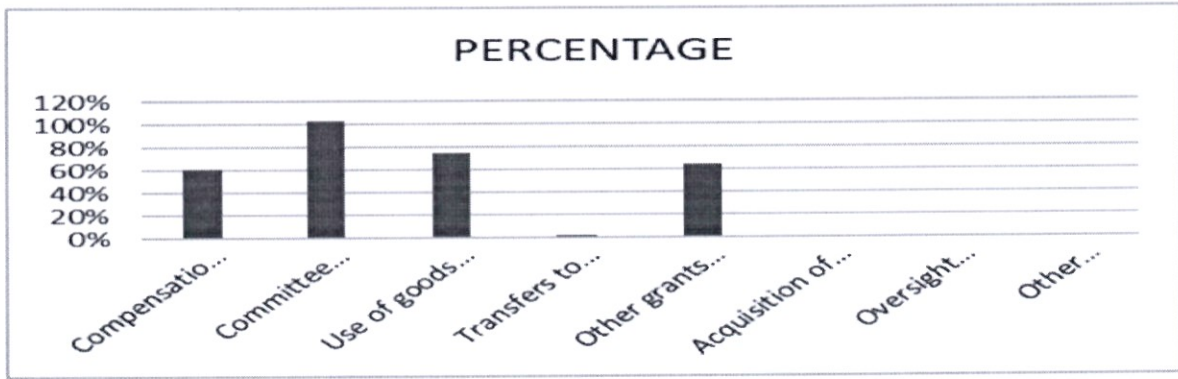
It is my great pleasure to present the annual report and financial statement prepared in accordance with the cash basis of accounting method under the international public sector accounting standard (IPSAS) for the year ended 30th June 2023.

In the financial year 2022/2023, Nyeri Town NG-CDF was allocated Kenya Shillings One Hundred and Forty Five Million, Eighty Seven Thousand, Six Hundred and Two (145,087,602) only.

In addition to the balance owed from the NGCDF Board and cashbook balance, Nyeri Town NG-CDF had a total of Kenya Shillings, Two Hundred and Eleven Million, One Hundred and Fifty Four Thousand, Nine Hundred and Eighty-Three (Kshs.211,154,983) only for utilization in the financial year ended 30th June 2023

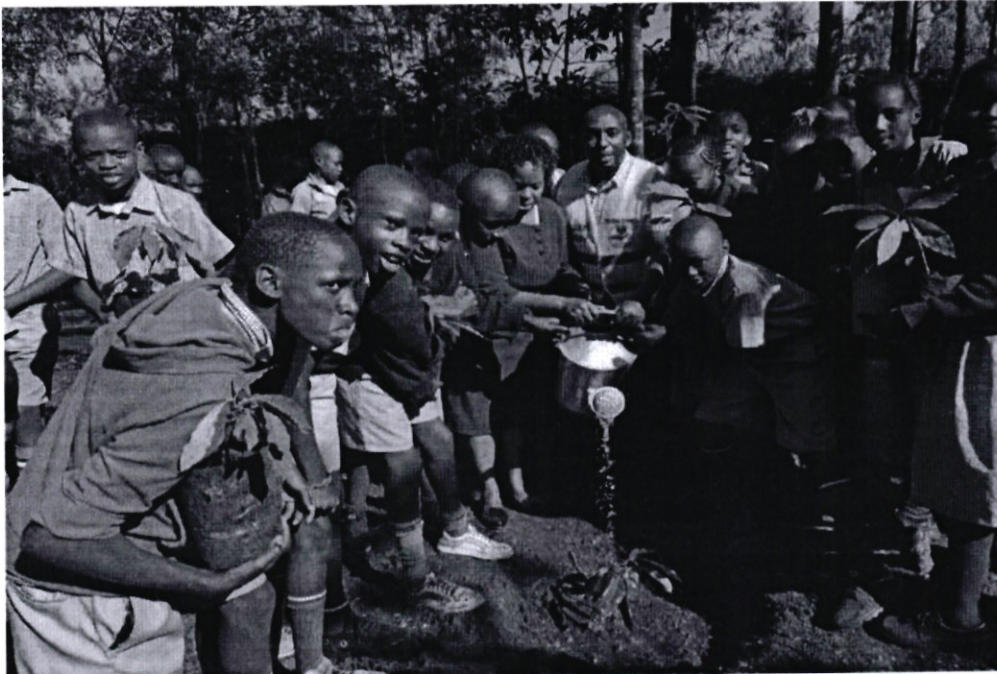
The constituency, received Kenya Shillings One Hundred and Thirty-Three Million, Four Hundred and Seventeen Thousand, Three Hundred and Eighty (133,417,380) only by the end of the Financial year ended 30th June 2023. This is 63% out of the expected budget. The expenditure for the year totalled to Kshs 94, 517, 679, this being 45% of the total budget.

Other grants and transfers received the largest share of the budget of 65%. This included sports, emergency projects securities and bursary support for the needy students. Transfer to other government institutions 3% of the total budget. This support included funding of construction of classrooms, administration blocks, Laboratories dining halls and renovation of the infrastructures in the learning institutions.



The graph above depicts the percentage of utilization per sector during the year.

Some of the successfully implemented projects during the year include the following



TREE PLANTING AT MURINGATO PRY SCHOOL- ENVIRONMENT PROJECT



GITATHIINI CHIEFS OFFICE-CONSTRUCTION OF AN OFFICE BLOCK

Challenges

- i. Delay in receipt of funds from the NGCDF Board lead to underutilization of budget
- ii. Political interference due to the campaigns and transition of Government.
- iii. Transition in government leading to delay in projects implementation.

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

ANTHONY KIRIGIA MAINA
CHAIRMAN NGCDF COMMITTEE

IV. Statement of Performance Against Predetermined Objectives for FY2022/2023

Introduction

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

The key development objectives of *Nyeri Town Constituency 2023-2027* plan are to:

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

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	Improved Education standards	Improved retention of learners in primary schools and improved transition to secondary schools as well as to enhance a conducive learning environment for learners and teachers	Number of usable physical infrastructure renovated and/or built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	In the Financial year 2022/2023 the NG-CDF Funded 17 Education projects which were for the refurbishment of Administration blocks, Construction of classrooms and construction of Administration blocks, Laboratory Construction/Refurbishments
Security	Enhanced security and safety within the Constituency	Improved service delivery, Enhanced security infrastructure and improved working environment for the security and administrative personnel	Number of usable security sector physical infrastructure renovated and/or built and equipped in the constituency	In the Financial year 2022/2023 the NG-CDF Funded 8 security projects which were for the construction of chiefs' offices and security posts
Environment	Improve and sustain safe and clean environment	Improved and sustained environmental conservation	No of projects water harvesting is done and tree planting	11 institution supported for water harvesting and tree planting and landscaping
Sports	Enhanced development sporting activities	Engagement of the constituents in sporting activities, enhanced social	Nyeri Town Soccer tournament	Tournament will be done and the winning teams awarded

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	within the constituency	cohesion, talent identification and nurturing		
Emergency	To cater for unforeseen occurrences in the constituency	Improved/conducive learning and security facilities	Number of usable physical infrastructure renovated and/or built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	During the Financial Year 2022/2023, the constituency implemented 2 emergency projects .

V. Statement of Governance

a) Appointment and Removal of NGCDFC Members

The members of a Constituency Committee provided for Appointment of under section 43(2) (b), (c) and (d) of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee. A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee. Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel. The selection panel referred to in paragraph (1) shall consist of— one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel; the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and two persons, one of either gender, nominated by the Constituency office.

The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board. The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act. The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

The Board shall co-opt the person referred to in section 43(2) (g) of the Act to ensure equitable representation in the membership of a Constituency Committee. The Board shall, in writing,

request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency. The Board shall submit the names of the seven persons selected from each Constituency in accordance with section 43(2)(b), (c), (d) and (e) of the Act to the National Assembly for approval. The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee. The Board shall, within fourteen days after gazettelement of the members of a Constituency Committee inform the members of their appointment in writing. A member of a Constituency Committee who is appointed under section 43 (2) (b), (c), (d), (e) and (g) may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board. At least one of the Constituency Committee members appointed under section 43(2)(b)(c) or (d) shall be a mandatory signatory to the Constituency accounts.

The members of a Constituency Committee may be removed in accordance with section 43 (13) and (14) of the Act upon a receipt of a complaint against a member. A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office. The complaint referred to in paragraph (2) shall clearly set out the particulars of the issues complained of. The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. If, at a meeting held pursuant to paragraph (4), members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice. A copy of the complaint and any other grounds of removal shall be attached to the notice issued under paragraph (5). The member against whom the complaint is raised may be required to respond to the complaint in writing. The member against whom a complaint is raised may, in addition to the written response required under paragraph (7), elect to be heard orally, and a Constituency Committee may hear such a member. The member against whom a complaint is made may call witnesses. If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter.

Notwithstanding paragraph (10), a Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing. If the member against whom a complaint is made fails to respond to the complaint as may be

directed by a Constituency Committee, the Committee may proceed and make a determination based on the evidence available.

A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing. If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision. The communication to the Board under paragraph (14) shall include duly executed proceedings, together with all the supporting documents. The Board shall, within thirty days after receipt of the communication in paragraph (14), consider the matter and issue a final declaration which shall be binding on all parties. A member against whom a complaint is made shall not, participate in the deliberations and activities of a Constituency Committee from the time the Constituency Committee starts considering the complaint. If a member against whom a complaint is made responds to the allegations to the satisfaction of a Constituency Committee and the committee makes a determination in favour of such member, the member shall resume duties as a member of the Committee.

A Constituency Committee may remove the Chairperson or secretary from their respective positions for failing to perform their functions, under regulations 8 and 9 respectively. A Constituency Committee shall inform the Chairperson or Secretary of the reasons for the proposed removal, and shall give the Chairperson or Secretary reasonable opportunity to be heard. A Chairperson or secretary who is removed pursuant to paragraph (19) shall continue to discharge duties as a member of the Constituency Committee. At least two thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office.

b) Roles and functions of the NGCDFC Committee

The functions of a Constituency Committee shall be to;

- i. Build the capacity of project management committees and Committee.
- ii. Sensitize the Community on the operations of the Fund, consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency, ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act, ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans, in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution.

- iii. Consult with relevant government departments to ensure that cost estimates for projects are realistic, in considering joint projects. Ensure that the participating constituencies enter into negotiations for effective implementation of such projects; subject to the provisions of the Act and these Regulations.
- iv. Enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding, rank projects proposals in order of priority while ensuring that on-going projects take precedence, ensure that all projects receive adequate funding and are completed within three years, where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies.
- v. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board, monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board, ensure that project reports are prepared and submitted to the Board.
- vi. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects; ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund.
- 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, collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act, recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- viii. Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain a list of all the new projects commenced during the financial year and their completion status, and a list of all projects approved, funded and commenced during previous financial years, and their completion status, enter into performance contracting with the Board on an annual basis, in exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution.
- ix. Receive returns from project management committees in accordance with regulation 15, maintain a database of project management committees and reports from the respective committees, and perform any other function assigned to it by the Board.

b) NGCDFC and Sub-Committee Meetings

During the year the NGCDFC committee held a total of twenty-four meetings while the bursary subcommittee held a total of six meetings.

VI. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

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

2. Environmental performance

Eleven public schools across Nyeri Town Constituency took part in tree planting initiative, planting Hass variety Avocado seedlings. This is a multi-beneficial response to H.E President William Ruto for increased tree cover across the country as an environmental conservation activity, as well as enhancement of nutritional security in the schools feeding program in the near future.

To reduce the risk of flooding and have a positive effect on surface water drainage, a water harvesting activity was done in various schools within the constituency. This exercise also ensures that more students have sustained access to water, as this is a self-sufficient water resource.

3. Employee welfare

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

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

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster

mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

Nyeri Town NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



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

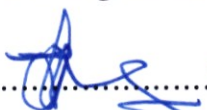
The Accounting Officer in charge of the NGCDF NYERI TOWN CONSTITUENCY confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used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

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

Approval of the financial statements

The NGCDF- NYERI TOWN CONSTITUENCY financial statements were approved and signed by the Accounting Officer on _____ 2023.


.....

Name: Anthony Kirigia Maina
Chairman – NGCDF Committee


.....

Name: Peggy Wanjiru Karanja
Fund Account Manager

REPUBLIC OF KENYA



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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NYERI TOWN 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 - Nyeri Town Constituency set out on pages 1 to 45, which comprise 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

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

and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Nyeri Town Constituency as at 30 June, 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 2022) and Public Finance Management Act, 2012.

Basis for Qualified Opinion

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

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

In the circumstances, ownership of transport equipment balance of Kshs.7,396,092 could not be confirmed.

2. Unconfirmed Project Management Committee (PMC) Account Balances

Note 19.4 and as disclosed in Annex 5 to the financial statements reflects PMC account balances of Kshs.32,402,013. However, cash books and bank reconciliation statements were not provided for audit review. Further, review of the schedules provided for audit revealed long outstanding PMC account balances amounting to Kshs.11,453,881 which had not been utilized on the intended projects.

In the circumstances, the accuracy and completeness of PMC account balances amounting to Kshs.32,402,013 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.211,154,983 and Kshs.133,417,380 respectively, resulting to

an under-funding of Kshs.77,737,603 or 37% of the budget. Similarly, the Fund spent a balance of Kshs.94,517,679 against actual receipts of Kshs.133,417,380 resulting to an under-utilization of Kshs.38,899,701 or 29% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Issues

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Lack of Bursary Policy

The statement of receipts and payments and Note 8 to the financial statements reflects other grants and transfers amount of Kshs.76,994,000 which includes bursary disbursements to Secondary Schools, Tertiary Institutions and Special Schools of Kshs.34,274,000, Kshs.18,912,000 Kshs.2,308,000, respectively amounting to Kshs.55,494,000. However, the Fund did not have a documented bursary policy to guide on the criteria for identifying the needy students and the amount of bursary to be awarded to each beneficiary. This is contrary to the provisions outlined in CDF board circular No. Vol. 1/111 dated 13 September,2010 which states that on disbursement of constituency development fund bursaries, the CDF office should ensure that it has a bursary policy in place to guide in the implementation of the bursary funds payments.

In the circumstances, it was not possible to confirm that bursary disbursements amounting to Kshs.55,494,000 benefited the needy and deserving students.

The audit was conducted in accordance with the 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 comply, 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 overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

comply with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

17 May, 2024

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




NYERI TOWN 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	107,188,879	191,988,879
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		107,188,879	191,988,879
PAYMENTS			
Compensation of employees	4	2,734,810	3,546,205
Committee expenses	5	6,159,786	5,510,250
Use of goods and services	6	6,629,083	4,558,840
Transfers to Other Government Units	7	2,000,000	78,900,000
Other grants and transfers	8	76,994,000	81,611,324
Acquisition of Assets	9	-	3,774,349
Oversight Committee Expenses	10	-	-
Other Payments	11	-	3,200,000
TOTAL PAYMENTS		94,517,679	181,100,968
SURPLUS/DEFICIT		12,671,200	10,887,911

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 _____ 2023 and signed by:

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: Peggy Wanjiru Karanja	Name: Richard Maina Kariuki ICPAK M/No:9024	Name: Anthony Kirigia

NYERI TOWN 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 Kshs	2021-2022 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	38,899,701	26,228,501
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		38,899,701	26,228,501
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		38,899,701	26,228,501
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
NET FINANCIAL SSETS		38,899,701	26,228,501
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	26,228,501	17,098,098
Prior year adjustments	16	-	(1,757,508)
Surplus/Defict for the year		12,671,200	10,887,911
NET FINANCIAL POSITION		38,899,701	26,228,501


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 _____ 2023 and signed by:



 Fund Account Manager

Name: Peggy Wanjiru Karanja



 National Sub-County
 Accountant

Name: Richard Maina Kariuki
 ICPAK M/No:9024



 Chairman NG-CDF Committee

Name: Anthony Kirigia


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


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


		2022-2023	2021-2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	107,188,879	191,988,879
Other Receipts	3	-	-
		107,188,879	191,988,879
Payments for operating activities			
Compensation of Employees	4	2,734,810	3,546,205
Committee expenses	5	6,159,786	5,510,250
Use of goods and services	6	6,629,083	4,558,840
Transfers to Other Government Units	7	2,000,000	78,900,000
Other grants and transfers	8	76,994,000	81,611,324
Oversight Committee Expenses	10	-	-
Other Payments	11	-	3,200,000
		94,517,679	177,326,619
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	(1,757,508)
Net Adjustments		-	(1,757,508)
Net cash flow from operating activities		12,671,200	12,904,752
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(3,774,349)
Net cash flows from Investing Activities		-	(3,774,349)
NET INCREASE IN CASH AND CASH EQUIVALENT		12,671,200	9,130,403
Cash and cash equivalent at BEGINNING of the year	12	26,228,501	17,098,098
Cash and cash equivalent at END of the year		38,899,701	26,228,501

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 _____ 2023 and signed by:


 Fund Account Manager


 National Sub-County
 Accountant


 Chairman
 Committee NG-CDF

Name: Peggy Wanjiru Karanja

Name: Richard Maina Kariuki
 ICPAK M/No:9024

Name: Anthony Kirigia

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

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

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	145,087,603	26,228,501	39,838,879	211,154,983	133,417,380	77,737,603	63%
Proceeds from Sale of Assets				0	-	-	#DIV/0!
Other Receipts				0	-	-	#DIV/0!
TOTAL RECEIPTS	145,087,603	26,228,501	39,838,879	211,154,983	133,417,380	77,737,603	63%
PAYMENTS							#DIV/0!
Compensation of Employees	3,162,530	1,253,795		4,416,325.00	2,734,810	1,681,515	62%
Committee expenses	4,372,628	1,787,158		6,159,786.00	6,159,786	-	100%
Use of goods and services	6,973,602	1,568,711		8,542,313.00	6,629,083	1,913,230	78%
Transfers to Other Government Units	67,300,000			67,300,000.00	2,000,000	65,300,000	3%
Other grants and transfers	59,939,693	19,217,699	39,688,879	118,846,271.00	76,994,000	41,852,271	65%
Acquisition of Assets	1,339,149	62,625	150,000	1,551,774.00	-	1,551,774	0%
Oversight Committee Expenses	0	0		-	-	-	#DIV/0!
Other Payments	2000000	2338513		4,338,513.00	-	4,338,513	0%
TOTAL	145,087,602	26,228,501	39,838,879	211,154,982	94,517,679	116,637,303	45%

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

Explanatory Note


There was an underutilization of since there were delays by the NG-CDF Board in Funds disbursement.

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

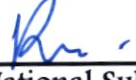
(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities		
Description	Amount	
Budget utilisation difference totals	116,637,303	116,637,303
Less undisbursed funds receivable from the Board as at 30th June 2023	77,737,603	
	38,899,700	
Add Accounts payable	0	
Less Accounts Receivable	0	
Add/Less Prior Year Adjustments	0	
Cash and Cash Equivalents at the end of the FY 2022/2023	38,899,700	116,637,303

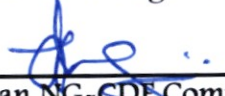
The Constituency financial statements were approved by NG CDFC on _____ 2023 and signed by:



 Fund Account Manager
 Name: Peggy Wanjiru Karanja



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



 Chairman NG-CDF Committee
 Name: Anthony Kirigia

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

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	45,107		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,162,530	1,253,795		4,416,325	2,734,810	1,681,515	62
1.2 Committee allowances	1,570,000	365,177		1,935,177	484,301	1,450,876	25
1.3 Use of goods and services	3,972,726	1,374,445		5,347,171	4,918,982	428,189	92
Total	8,705,257	2,993,417	-	11,698,674	8,138,093	3,560,581	70
2.0 Monitoring and evaluation						-	#DIV/0!
2.1 Capacity building		194,266		194,266	194,266	-	100
2.2 Committee allowances	3,298,504	1,421,981		4,720,485	4,686,320	34,165	99
2.3 Use of goods and services	2,505,000			2,505,000	2,505,000	-	100
Total	5,803,504	1,616,247	-	7,419,751	7,385,586	34,165	100
3.0 Emergency						-	#DIV/0!
3.1 Primary Schools				-	-	-	#DIV/0!
3.2 Secondary schools				-	-	-	#DIV/0!
3.3 Tertiary institutions				-	-	-	#DIV/0!
3.4 Security projects				-	-	-	#DIV/0!
3.5 Unutilised	7,636,190	1,000,000	2,733,728	11,369,918	1,100,000	10,269,918	10
Total	7,636,190	1,000,000	2,733,728	11,369,918	1,100,000	10,269,918	10

NYERI TOWN CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
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4.0 Bursary and Social Security				-		-	#DIV/0!
4.1 Secondary Schools	28,000,000	11,630,206		39,630,206	34,274,000	5,356,206	86
4.2 Tertiary Institutions	10,000,000	2,657,493	393,535	13,051,028	18,912,000	(5,860,972)	145
4.3 Social Security				-		-	#DIV/0!
4.4 Special Needs	2,000,000	30,000	3,061,616	5,091,616	2,308,000	2,783,616	45
Total	40,000,000	14,317,699	3,455,151	57,772,850	55,494,000	2,278,850	96
5.0 Sports	2,601,752			2,601,752		2,601,752	-
5.1	300,000			300,000		300,000	-
Total	2,901,752			2,901,752		2,901,752	-
						-	#DIV/0!
6.0 Environment						-	#DIV/0!
Nyaribo Primary School	300,000			300,000		300,000	-
Tetu Boys Primary School	250,000			250,000		250,000	-
Mairwe Primary School	250,000			250,000		250,000	-
Kiamuiru Primary School	250,000			250,000		250,000	-
Mwenji Primary School	250,000			250,000		250,000	-
Nyakinyua Primary School	250,000			250,000		250,000	-
Gachika Secondary School	250,000			250,000		250,000	-
Ithenguri Secondary School	250,000			250,000		250,000	-
Chorongi Primary School	250,000			250,000		250,000	-
NG CDF OFFICE	351,752			351,752		351,752	-
Riamukurwe Primary School	250,000			250,000		250,000	-
Kiambuiri primary school		250,000		250,000	250,000	-	100
Ihigaini Primary school		250,000		250,000	250,000	-	100
Ihwa Primary school		250,000		250,000	250,000	-	100
Githwariga primary school		250,000		250,000	250,000	-	100
NGCDF office		250,000		250,000	250,000	-	100

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

Muthuaimi Police Post		130,000	130,000	130,000	130,000	-	100
Ithenguri Police Post		130,000	130,000	130,000	130,000	-	100
Skuta police post		130,000	130,000	130,000	130,000	-	100
Kingongo police post		130,000	130,000	130,000	130,000	-	100
Thunguma Police Post		130,000	130,000	130,000	130,000	-	100
Total	2,901,752	1,900,000	4,801,752	1,900,000	2,901,752	-	#DIV/0!
7.0 Primary Schools Projects							
Nyakinyua Primary School	2,000,000		2,000,000		2,000,000		-
Nyaribo Primary School	3,000,000		3,000,000		3,000,000		-
Kiambuiri Primary School	1,000,000		1,000,000		1,000,000		-
Chorongi Primary School	2,100,000		2,100,000		2,100,000		-
Kiamuiru Primary School	2,100,000		2,100,000		2,100,000		-
Tetu Boys Primary School	2,100,000		2,100,000		2,100,000		-
Mathari Primary School	5,000,000		5,000,000		5,000,000		-
Githwariga Primary School	5,000,000		5,000,000		5,000,000		-
Nyarugumu Primary School	6,000,000		6,000,000		6,000,000		-
							#DIV/0!
							#DIV/0!
Total	28,300,000	-	28,300,000	-	28,300,000	-	#DIV/0!
8.0 Secondary Schools Projects							
Rware High School	6,000,000		6,000,000		6,000,000		-
St Peters Thunguma Secondary School	5,000,000		5,000,000		5,000,000		-
Ngangariithi Secondary Schools	5,000,000		5,000,000		5,000,000		-
Muruguru Girls High School	2,000,000		2,000,000	2,000,000	-		100
Kiandere Mixed Day secondary School	5,000,000		5,000,000		5,000,000		-
Marua Secondary School	5,000,000		5,000,000		5,000,000		-

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Gitathuini Secondary School	6,000,000				6,000,000		6,000,000	-
Nyaribo Secondary School	5,000,000				5,000,000		5,000,000	-
								#DIV/0!
Total	39,000,000	-	-	-	39,000,000	2,000,000	37,000,000	5
9.0 Tertiary institutions Projects								#DIV/0!
								#DIV/0!
Total	-	-	-	-	-	-	-	#DIV/0!
10.0 Security Projects								#DIV/0!
Nyaribo Police post	700,000				700,000		700,000	-
Ithenguri Police Post	600,000				600,000		600,000	-
Githuru Police Post	1,700,000				1,700,000		1,700,000	-
Kiamwathi Assistant Chiefs Office	500,000				500,000		500,000	-
Gitathuini Assistant Chiefs Office	500,000				500,000		500,000	-
Gachuka Assistant Chiefs Office	500,000				500,000		500,000	-
Riamukurwe Assistant Chiefs Office	500,000				500,000		500,000	-
Rware Chiefs Office	1,500,000				1,500,000		1,500,000	-
Gatitu police post		2,000,000			2,000,000		2,000,000	100
Majengo chiefs office					2,000,000		2,000,000	-
Muruguru Gatitu Ward security mast			2,000,000		2,000,000		2,000,000	-
Mathari Kiganjo Ward security mast			2,000,000		2,000,000	2,000,000	-	100
Rware Ward security mast			2,000,000		2,000,000		2,000,000	-
Kamakwa Ward security mast			2,000,000		2,000,000		2,000,000	-
Ruringu Ward security mast			2,000,000		2,000,000		2,000,000	-
Muthuaimi Girls Secondary School			5,000,000		5,000,000		5,000,000	-
Muruguru Gatitu Ward security mast			500,000		500,000	500,000	-	100
Mathari Kiganjo Ward security mast			2,000,000		2,000,000		2,000,000	-

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Kamakwa Ward security mast			4,000,000	4,000,000	4,000,000	-	100
Ruringu Ward security mast			1,000,000	1,000,000	1,000,000	-	100
Rware Ward security mast			1,800,000	1,800,000	1,800,000	-	100
Kamakwa Ward security mast			1,800,000	1,800,000	1,800,000	-	100
Muruguru Gatitu Ward security mast			1,800,000	1,800,000	1,800,000	-	100
Ruringu Ward security mast			1,200,000	1,200,000	1,200,000	-	100
Mathari Kiganjo Ward security ward			2,400,000	2,400,000	2,400,000	-	100
Total	6,500,000	2,000,000	33,500,000	42,000,000	18,500,000	23,500,000	44
13.0 Other payments				-		-	#DIV/0!
Strategic Plan	2,000,000			2,000,000		2,000,000	-
Constituency Innovation hubs		2,338,513		2,338,513		2,338,513	-
Total	2,000,000	2,338,513	-	4,338,513	-	4,338,513	-
				-		-	#DIV/0!
11.0 Acquisition of assets				-		-	#DIV/0!
NG-CDF OFFICE	1,339,149			1,339,149		1,339,149	-
NG-CDF OFFICE		62,625		62,625		62,625	-
purchase of motorbike			150,000	150,000		150,000	-
Total	1,339,149	62,625	150,000	1,551,774	-	1,551,774	-
				-		-	#DIV/0!
14.0 unallocated fund				-		-	#DIV/0!
Unapproved projects				-		-	#DIV/0!
AIA				-		-	#DIV/0!
PMC savings				-		-	#DIV/0!
				-		-	#DIV/0!
Total	145,087,602	26,228,501	39,838,879	211,154,983	94,517,679	116,637,304	45

(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

IV. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash 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.

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
	Kshs	Kshs
Normal Allocation		
B185224	7,000,000	6,900,000
B200076	5,000,000	9,000,000
B185493	6,000,000	6,000,000
B185756	15,000,000	33,000,000
B205868	12,000,000	44,000,000
B205571	12,000,000	22,000,000
A888988	7,500,000	5,000,000
B089077	12,688,879	12,000,000
B207629	15,000,000	12,000,000
B207990	15,000,000	18,000,000
	-	24,088,879
TOTAL	107,188,879	191,988,879

2. Proceeds From Sale of Assets

Description	2022-2023	2021-2022
	Kshs	Kshs
Receipts from the Sale of Buildings		-
Receipts from the Sale of Vehicles and Transport Equipment		-
Receipts from the Sale Plant Machinery and Equipment		-
Receipts from the Sale of Office and General Equipment		-
TOTAL		-

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3. Other Receipts

Description	2022-2023	2021-2022
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
Other Receipts Not Classified Elsewhere (specify)	-	-
TOTAL	-	-

NYERI TOWN 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

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,680,538	1,763,274
Personal allowances paid as part of salary		
House allowance	533,100	533,100
Transport allowance	-	-
Leave allowance	391,572	391,572
Gratuity-contractual employees	-	720,019
Employer Contributions Compulsory national social security schemes	129,600	138,240
TOTAL	2,734,810	3,546,205

5. Committee Expenses

Description	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	1,539,200	1,394,000
Other committee expenses	4,620,586	4,116,250
TOTAL	6,159,786	5,510,250

NYERI TOWN 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**

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	115,000	330,000
Communication, supplies and services	1,481,689	364,760
Domestic travel and subsistence	-	267,200
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	312,544	1,136,560
Hospitality supplies and services	-	491,860
Insurance costs	-	-
Specialised materials and services	1,492,000	-
Office and general supplies and services	2,547,350	1,301,300
Fuel , oil & lubricants	200,000	-
Other operating expenses	-	2,000
Bank Charges	-	-
Security operations	432,000	432,000
Routine maintenance - vehicles and other transport equipment	54,500	238,160
Routine maintenance- other assets	-	-
TOTAL	6,629,083,	4,558,840

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Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to Primary Schools	-	62,000,000
Transfers to Secondary Schools	2,000,000	16,900,000
Transfers to Tertiary Institutions	-	
TOTAL	2,000,000	78,900,000

8. Other Grants and Other transfers

Description	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary (see attached list)	34,274,000	25,751,500
Bursary -Tertiary (see attached list)	18,912,000	19,949,850
Bursary- Special Schools	2,308,000	879,000
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	
Security Projects (see attached list)	18,500,000	12,716,816
Sports Projects (see attached list)	-	8,230,908
Environment Projects (see attached list)	1,900,000	5,014,252
Emergency Projects (see attached list)	1,100,000	9,068,998
Roads Projects	-	-
TOTAL	76,994,000	81,611,324

NYERI TOWN CONSTITUENCY
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Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

Non Financial Assets	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	3,176,195
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment	-	598,154
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
TOTAL	-	3,774,349

10. Oversight Committee Expenses

Description	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	-	-
TOTAL	-	-

11. Other Payments

Other Payments		
Strategic Plan	-	3,200,000
ICT Hubs	-	-
		-
TOTAL	-	3,200,000

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12. Cash Book Bank Balance

12A: Bank Balances (cash book bank balance)		
Name of Bank, Account No. & currency	2022-2023	2021-2022
	Kshs (30/6/2023)	Kshs (30/6/2022)
<i>Equity Bank, A/C no. , Branch -0110263582627</i>	38,899,701	26,228,501
	-	-
	-	-
TOTAL	38,899,701	26,228,501
12B: CASH IN HAND)		
	2022-2023	2021-2022
	Kshs (30/6/2023)	Kshs (30/6/2022)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
TOTAL	-	-
		<i>[Provide cash count certificates for each]</i>

13. Outstanding Imprests

<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>
	Date imprest taken	<i>Kshs</i>	<i>Kshs</i>
		-	-
		-	-
		-	-
		-	-
		-	-
		-	-
TOTAL		-	-

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

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Notes to the Financial Statement Continued

14. Retention and Gratuity

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

14. Gratuity

Description	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1st July (A)	172,631	614,369
Gratuity held during the year (B)	592,779	278,281
Gratuity paid during the Year (C)	-	720,019
Closing Gratuity as at 30th June D= A+B-C	765,410	172,631

15. Fund Balance B/F

	(1st July 2023-1)	(1st July 2023-2)
	Kshs	Kshs
Bank accounts	XX	XX
Cash in hand	XX	XX
Imprest	XX	XX
Total	XX	XX
Less		
Payables: - Retention	XX	XX
Payables – Gratuity	XX	XX
Fund Balance Brought Forward	XX	XX

[Provide short appropriate explanations as necessary]

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16. Prior Year Adjustments

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

	<i>Insert current FY</i>	<i>Insert previous FY</i>
	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

	<i>Insert current FY</i>	<i>Insert previous FY</i>
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>Insert current FY</i>	<i>Insert previous FY</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>Insert current FY</i>	<i>Insert previous FY</i>
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

Description	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	1,681,515	1,253,795
Use of goods and services	462,354	3,353,943
Amounts due to other Government entities (see attached list)	65,300,000	
Amounts due to other grants and other transfers (see attached list)	41,852,272	58,906,659
Acquisition of assets	1,551,774	214,471
Oversight Committee Expenses	1,450,876	
Others (<i>specify</i>)	4,338,513	2,338,513
Funds pending approval		
Total	116,637,304	66,067,381

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19.4: PMC account balances (See Annex 5)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	32,402,013	41,084,438
Total	32,402,013	41,084,438

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XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance
			30th June 2023
NG-CDFC Staff			
1. Loise Wakarima Maina	Accounts Assistant	2,014	209,585
2. Jackline Gichuki	Administrative Assistant	2,013	103,565
3. Ann Ndegwa	Record Assistant	2,018	117,282
4. Gichohi Kariuki	Office Assistant	2,018	161,374
5. Dennis Njoroge	Clerk of Works	2,021	192,181
6. Stephen Migwi	Support Staff	2,021	87,073
Sub-Total			871,059
Grand Total			871,059

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance
		2022-2023	2021-2022
Compensation of employees		1,681,515	1,253,795
Use of goods & services		462,354	3,353,943
Amounts due to other Government entities			
muthuaini girls			5,000,000
Nyakinyua Primary School		2,000,000	
Nyaribo Primary School		3,000,000	
Kiambuiri Primary School		1,000,000	
Chorongi Primary School		2,100,000	
Kiamuiru Primary School		2,100,000	
Tetu Boys Primary School		2,100,000	
Mathari Primary School		5,000,000	
Githwariga Primary School		5,000,000	
Nyarugumu Primary School		6,000,000	
Rware High School		6,000,000	
St Peters Thunguma Secondary School		5,000,000	
Ngangarithi Secondary Schools		5,000,000	
Kiandere Mixed Day secondary School		5,000,000	
Marua Secondary School		5,000,000	
Gitathiini Secondary School		6,000,000	
Nyaribo Secondary School		5,000,000	
Sub-Total		65,300,000	5,000,000
Amounts due to other grants and other transfers			
Emergency		10,269,918	3,733,728

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bursary			
4.1 Secondary Schools		5,356,206	11,630,206
4.2 Tertiary Institutions		(5,860,972)	3,051,029
4.4 Special Needs		2,783,616	3,091,616
Sub-Total		2,278,850	17,772,851
sports		2,901,752	-
Environment			
Nyaribo Primary School		300,000	
Tetu Boys Primary School		250,000	
Mairwe Primary School		250,000	
Kiamuiru Primary School		250,000	
Mwenji Primary School		250,000	
Nyakinyua Primary School		250,000	
Gachika Secondary School		250,000	
Ithenguri Secondary School		250,000	
Chorongi Primary School		250,000	
NG CDF OFFICE		351,752	
Riamukurwe Primary School		250,000	
kiamburi pry school			250,000
ihigaini pry			250,000
ihwa pry school			250,000
githwariga pry			250,000
NGCDF Office			250,000
muthuaini police post			130,000
ithenguri police post			130,000
skuta police post			130,000
kingongo police post			130,000
thunguma police post			130,000
Sub-Total		2,901,752	1,900,000
Security Projects			

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Nyaribo Police post	700,000	
Ithenguri Police Post	600,000	
Githiru Police Post	1,700,000	
Kiamwathi Assistant Chiefs Office	500,000	
Gitathini Assistant Chiefs Office	500,000	
Gachika Assistant Chiefs Office	500,000	
Riamukurwe Assistant Chiefs Office	500,000	
Rware Chiefs Office	1,500,000	
Majengo chiefs office	2,000,000	
Muruguru Gatitu Ward security mast	2,000,000	
Rware Ward security mast	2,000,000	
Kamakwa Ward security mast	2,000,000	
Ruringu Ward security mast	2,000,000	
Muthuaini Girls Secondary School	5,000,000	
Mathari Kiganjo Ward security mast	2,000,000	
majengo chiefs office		2,000,000
gatitu police post		2,000,000
furniture to 20 ass chiefs office		80
muruguru gatitu ward security mast		2,000,000
mathari kiganjo security mast		2,000,000
rware ward security mast		2,000,000
kamakwa ward security mast		2,000,000
ruringu ward security mast		2,000,000
muruguru gatitu ward security mast		500,000
mathari kiganjo security mast		2,000,000
kamakwa ward security mast		4,000,000
ruringu ward security mast		1,000,000
rware ward security mast		1,800,000
kamakwa ward security mast		1,800,000
muruguru gatitu ward security mast		1,800,000
ruringu ward security mast		1,200,000
mathari kiganjo security mast		2,400,000

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Sub-Total		23,500,000	30,500,080
Acquisition of assets			
refurbishment of cdf office		1,339,149	
ngcdf office		62,625	
construction of cdf office			62,625
purchase of office furniture & equipment			1,846
ngcdf motorbike		150,000	150,000
Sub-Total		1,551,774	214,471
Oversight Committee Expenses(itemize)			
Constituency Oversight Committee		300,000	
Catering Services (receptions), Accommodation, Gifts, Food and Drinks		705,000	
Other committee expenses		445,876	
Sub total		1,450,876	-
Others (<i>specify</i>)			
constituency innovation hubs		2,338,513	2,338,513
strategic plan		2,000,000	
Sub-Total		4,338,513	
Funds pending approval			
Grand Total		116,637,304	66,067,381

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Closing Balances (Kshs) 2021-2022
Land	4,160,000	-	-	4,160,000
Buildings and structures	43,961,846	-	-	43,961,846
Transport equipment	7,396,092	-	-	7,396,092
Office equipment, furniture and fittings	3,940,811	-	-	3,940,811
ICT Equipment, Software and Other ICT Assets	1,059,935	-	-	1,059,935
Other Machinery and Equipment	37,500	-	-	37,500
Heritage and cultural assets		-	-	
Intangible assets		-	-	
Total	60,556,184	-	-	60,556,184

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

NO	PMC NAME	ACCOUNT NUMBER	BANK	Date account Opened	BANK	Bank Balance 2022/2023	Bank Balance 2021/2022
1	Chorongi primary school	,0110277743877	Equity	,07/11/2018	EQUITY	1,243.90	238,178
2	Chania Primary School	,0110277537339	Equity	02-12-19	EQUITY	189	1,004,378
3	DEB Muslim Primary School	,0110278526826	Equity	02-11-19	EQUITY	44,318.35	727,309
4	Gachika Secondary School	,0110265058857	Equity	14/10/2015	EQUITY	165.23	2,884,281
5	Giakanja Primary School	1,150,279,935,429	Equity	15/07/2020	EQUITY	205,795.30	206,845
6	Gatitu Police Post	1,150,281,362,779	Equity	,09/11/2020	EQUITY	4,006	
7	Giakanja Secondary School	,1150280012433	Equity	17/08/2020	EQUITY	7,417	-
8	Gitathiini Assistant Chiefs Office	,1150282742581	Equity	07-01-22	EQUITY	129	1,015,360
9	Gitathiini Primary School	,0110277752204	Equity	28/2/19	EQUITY	16,633.50	16,634
10	Gitathiini Secondary School	,0110270793961	Equity	29/11/2016	EQUITY	15,073.41	15,073
11	Githiru Police Post	,0110270730894	Equity	29/11/2017	EQUITY		37,521
12	Githiru Primary School	,0110277532792	Equity	02-12-19	EQUITY	22,841.16	141,307
13	Githwariga Primary School	,0110277722173	Equity	28/02/2019	EQUITY	353,226.65	1,599,471
14	Hillfarm Primary school	110,278,843,479	Equity	21/05/2019	EQUITY	3,392	-
15	Ihigaini Primary School	,0110279488886	Equity	,02/6/2021	EQUITY	350,889.90	110,890
16	Ihwa Primary School	,0110278876695	Equity	21/05/2019	EQUITY	436,717	1,698,540
17	Ihwa Secondary School	,1150280881673	Equity	20/12/2019	EQUITY	14,261	14,261
18	Ithenguri primary school	,0110271415284	Equity	02-02-17	EQUITY	79,057.90	
19	Ithenguri Police post	1,150,281,101,042	Equity	08-03-21	EQUITY	536,582.78	3,999,550
20	Ithenguri Secondary School	,0110277706095	Equity	10-08-18	EQUITY	700.05	327,790
22	Kamuyu Primary School	110,277,603,300	Equity	09-12-18	EQUITY	1,302.90	120,028
23	Kandara Police Post	,0110264164852	Equity	14/05/2015	EQUITY	109,786	128,510
24	Kanoga Primary School	,0110279047837	Equity	18/09/2019	EQUITY	965	303,041
25	Kiambuiri Primary School	,0110263970945	Equity	,08/4/2015	EQUITY	258,543	18,709
27	Kiamuiru Primary School	,0110277553057	Equity	20/8/2018	EQUITY	82,820.65	

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							82,821
28	Kiamwathi Assistant Chiefs Office	,0110282828918	Equity	30/6/2022	EQUITY	2,698	1,500,000
29	Kiandere Secondary School	,0110266871066	Equity	20/2/2016	EQUITY	1,652	1,652
30	Kiganjo Primary School	,0110266870790	Equity	20/2/2016	EQUITY	2,514.95	954,481
31	Kihatha Primary School	,0110270793458	Equity	29/11/2016	EQUITY	156,084.50	156,085
32	Kihatha Secondary School	,1150280885114	Equity	,02/6/2021	EQUITY	1,729	1,629,377
33	Kihuyo Primary School	,0110279389380	Equity	,02/6/2021	EQUITY		2,084,261
34	kihuyo secondary school	,0110264167717	Equity	19/5/2015	EQUITY	341,183	1,496,220
35	Kingongo Police Post	1,150,282,828,127	Equity	30/6/2022	EQUITY	412.58	1,500,000
36	Kingongo Primary School	,0110270793860	Equity	29/112016	EQUITY	96,164.40	2,108,312
39	Mairwe Primary School	110,278,347,432	Equity	28/2/2019	EQUITY	7,837.50	7,838
40	Marwa primary school	110,277,581,442	Equity	28/2/2019	EQUITY	313,118	1,091,866
41	Marua secondary School	1,150,280,881,658	Equity	,02/6/2021	EQUITY	1,387	-
42	Mathari Primary School	,0110266785609	Equity	19/2/2016	EQUITY	249,026.30	249,026
43	Mt Kenya Salvation Primary School	,0110263970909	Equity	,08/4/2015	EQUITY	12,446	14,758
44	Muringato Primary School	,0110270785766	Equity	29/11/2016	EQUITY	561,320.55	561,021
45	Muruguru Primary School	,0110279007303	Equity	07-05-19	EQUITY	155,226.85	155,227
46	Muthuaini Police post	,1150281033259	Equity	,02/03/2022	EQUITY	131,453	1,972,768
47	Mwenji Primary School	,0110265988633	Equity	16/12/2015	EQUITY	108,287.20	108,287
49	Ndurutu Primary School	,0110279001158	Equity	07-05-19	EQUITY	154,053.80	154,237
50	Ngangarithi Primary School	110,278,625,944	Equity	23/02/2019	EQUITY	242,692.04	388,322
51	Nyamachaki Primary School	,0110270734216	Equity	29/11/2016	EQUITY	4,525	4,525
52	nyaribo police post	110,277,642,497	Equity	16/03/2019	EQUITY	14,108.50	-
54	nyeri cental perimeter wall	110,278,529,892	Equity	02-11-19	EQUITY	142,634.66	-
55	Nyaribo secondary school	1,150,279,935,492	Equity	15/7/2020	EQUITY	2,000.50	292,513
56	Riamukurwe Primary School	,0110278993255	Equity	28/6/2019	EQUITY	250,676.10	1,482,185
57	Riamukurwe Secondary School	1,150,279,953,785	Equity	03-11-21	EQUITY	1,504,749.50	1,669,664
58	Rware High School	,1150280610893	Equity	03-01-21	EQUITY	1,563,061.55	4,151,729

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59	Skuta Police Post	110,269,983,843	Equity	28/09/2016	EQUITY	502,907.07	1,938,287
60	temple road pry	1,150,280,476,319	Equity	16/01/2021	EQUITY	460	-
62	Tetu Boys Primary School	110,270,729,868	Equity	29/11/2018	EQUITY	685,259.45	685,259
63	thunguma secondary school	110,265,058,928	Equity	29/11/2016	EQUITY	10,246	-
64	Thunguma Police post	1,150,281,993,594	Equity	11-12-21	EQUITY	36,041	36,041
65	Muruguru Girls Secondary School	1,150,282,583,983	Equity	24/09/2015	EQUITY	6,100,000	
66	Mathari Kiganjo Security Masts	,055000058545	Family	01-05-23	FAMILY	4,400,000	-
67	Gatitu muruguru Ward Security lights	,055000058543	Family	01-05-23	FAMILY	2,300,000	-
68	Kamakwa ward security masts	,055000058542	Family	01-05-23	FAMILY	5,800,000	-
69	Ruringu ward security masts	,055000058539	Family	01-05-23	FAMILY	2,200,000	-
70	Rware ward security masts	,055000058544	Family	01-05-23	FAMILY	1,800,000	-
	TOTAL					32,402,013	41,084,438

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
CEN/HUB/NYL.C/NYERITOWNCDF/29/18	<p>1. Lack of Ownership Documents for Fund's Transport Equipment</p> <p>As previously reported, included in the financial statements under Annex 4 is a summary of fixed assets totalling Kshs. 60,556,184 which includes transport equipment balance of Kshs. 7,396,092. However, the ownership documents for the transport equipment were not provided for audit verification.</p> <p>In the circumstance, ownership by the Fund of the transport equipment could not be confirmed.</p>	<p><i>The motor vehicle purchased is registered as GK B 221 W. However as per the NGCDF act section 36 that all fixed and movable assets, including equipment bought under this Act for use by the Constituency Committee shall be the property of the Board. The ownership documents of the vehicle were sent to</i></p>	Not resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p><i>the NG-CDF Board as the custodian of the log book. We have requested for a copy of the same and shall be forwarded to the office once received.</i></p>		
	<p>Unsupported Prior Year Adjustment The statement of assets and liabilities and Note 14 to the financial statements reflect prior year adjustment balance of Kshs. 1,757,508 that was not supported by any document. In the circumstance, the accuracy and completeness of the prior year adjustment balance of Kshs. 1,757,508 could not be confirmed.</p>	<p><i>These was an adjustment made which had been recorded in the cashbook but omitted in the Financial statements for the previous financial year. However, it has now been captured and recorded in the books to enhance</i></p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		accountability.		
	<p>Unsupported Receipts</p> <p>The statement of receipts and payments and Note 1 to the financial statements reflect an amount of Kshs. 191,988,879 in respect of transfers from NGCDF Board. However, bank statements provided for audit reflect an amount of Kshs. 184,277,758 resulting in unexplained variance Kshs. 7,711,121.</p> <p>In the circumstances, the accuracy and completeness of the receipts from the NGCDF Board amount of Kshs. 191,988,979 could not be confirmed.</p>	<p><i>The variance was a result of Funding that had been received in the Bank in the Financial year 2021/2022 but since the Constituency had not received the Authority to Incur Expenditure by the end of the Financial year. However, this was presented in the Financial Statements for the FY 2021/2022. Attached find the Bank Statement for the FY</i></p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<i>2020/2021 for your perusal.</i>		
	<p>Unsupported Project Management Committee (PMC) Bank Balances Annex 5 to the financial statements reflects PMC bank balances of Kshs. 41,084,438. However, the balances were not supported by cashbooks, certificates of bank balance and bank reconciliation statements.</p> <p>In the circumstances, the validity, accuracy, and completeness of the PMC balances amounting to Kshs. 41,084,438 could not be confirmed.</p>	<p><i>The accounting documents had not been presented to the Office by the Project Management Committee during the time of the audit. Attached find the Cashbook/ PMC Project Expenditure Report and Certificate of bank balance pertaining to the same –Annex 2</i></p>	Resolved	
	<p>Delayed Implementation of Projects</p> <p>A review of the approved code lists and project implementation status for the</p>	<p><i>During the Financial Year 2018/2019 - 2020/2021, the NG-CDF Board had</i></p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>financial years from 2018/19 to 2021/2022 revealed that projects amounting to Kshs. 37,400,000 despite being funded had not been implemented. No explanation was given why the projects were not implemented in time.</p> <p>In the circumstances, the public did not enjoy the benefits accruing from the use of the funds.</p>	<p><i>approved projects but had not released all the funding to the constituency for various projects and hence the constituency was not able to implement. However, the NGCDF Board released the funding on the 4th of July 2023 (See attached statement-Annex 3) and the constituency has now started the procurement process for the projects. The Advert is still on and the projects will begin immediately</i></p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p><i>after the tender opening.</i></p> <p><i>The constituency was allocated Kenya Shillings One Million, Five Hundred Thousand (1,500,000) towards construction of 1 classroom at Muruguru Girls Secondary School and Kenya Shillings Five Million (5,000,000) towards Construction of an Administration block at Nyakinyua Pre School respectively. Both Project</i></p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p><i>Management Committees later requested for a change of project activities whereby the Muruguru Girls wanted to have a laboratory built on an existing storied building while the latter requested to have a storied administration block due to lack of space in the school compound. The request for approval of change of activity was done and the constituency. Hence, other than</i></p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p><i>the projects waiting for approval for change of activity, procurement for all other projects has commenced.</i></p>		



 Peggy Wanjiru Karanja
 Fund Account Manager.

U.S. DEPARTMENT OF JUSTICE
FEDERAL BUREAU OF INVESTIGATION

WASHINGTON, D. C. 20535
MAY 19 1964

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