

REPUBLIC OF KENYA



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REPORT

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THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – KITUTU CHACHE
NORTH CONSTITUENCY**

FOR THE YEAR ENDED

30 JUNE, 2023

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 13 AUG 2024 DAY: _____

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KITUTU CHACHE NORTH CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

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

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

*Kitutu Chache North 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

CSR-Corporate Social Responsibility

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC- Project Management Committee

FY-Financial Year

ARMC -The Audit and Risk Management Committee

(OSHA) - Occupational Safety and Health Act

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 Kitutu Chache North Constituency NGCDF day-to-day management is under the following key organs:

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

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

Fiduciary Management

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

| No | Designation | Name |
|----|-----------------------|-----------------------|
| 1. | A.I.E holder | Edwin Kimutai Rutto |
| 2. | Sub-County Accountant | George Oluoch Kapondo |
| 3. | Chairman NGCDFC | Simeon Mbaka Mose |
| 4. | Member NGCDFC | Betty Mong'ina Orina |

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kitutu Chache North 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) Kitutu Chache North Constituency NGCDF Headquarters

P.O. Box 4576
NG-CDF Building-Marani
Marani Sub-County Headquarters
KISII -KENYA

(e) Kitutu Chache North Constituency NGCDF Contacts

Telephone: (254) 720-140-374
E-mail: cdkitutuchachesnorth@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) Kitutu Chache North Constituency NGCDF Bankers

Co-operative Bank

Kisii Branch

P.O. Box

KISII

(g) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General

State Law Office

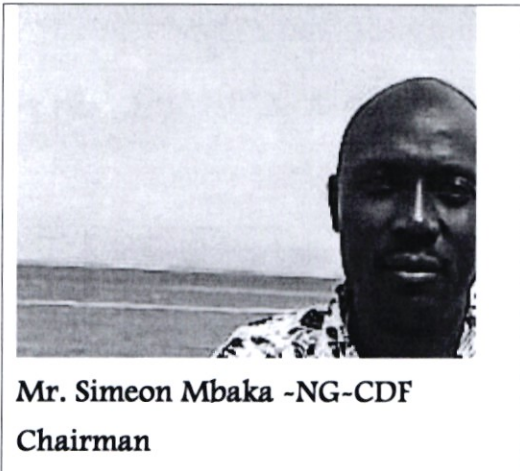
Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

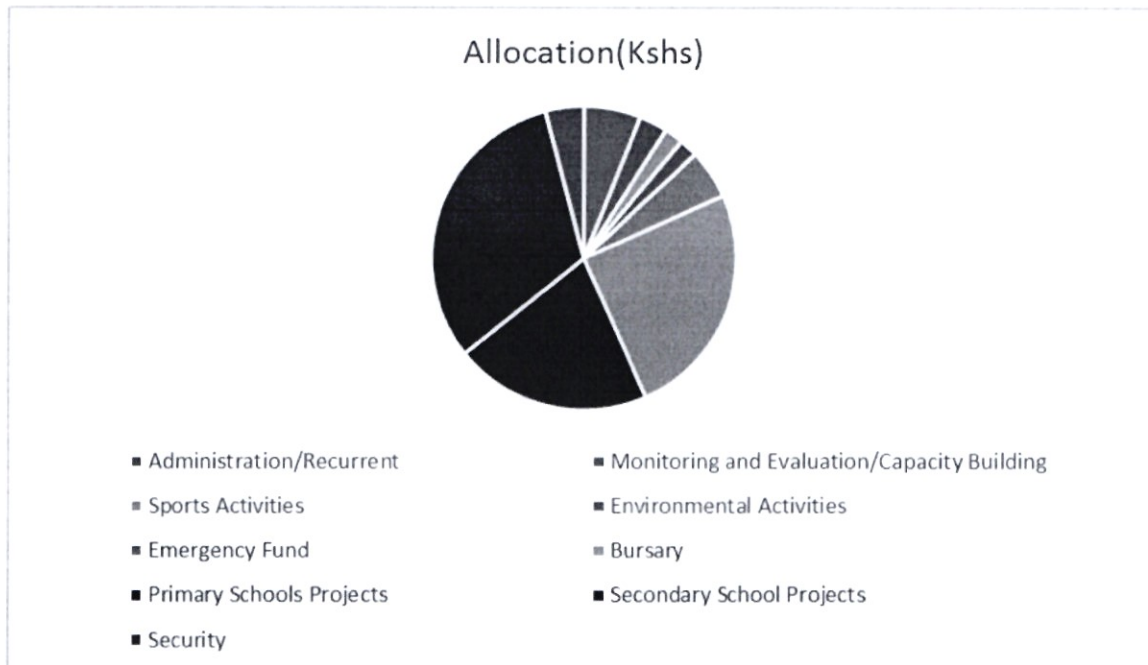
III. NG-CDFC Chairman’s Report



The financial year 2022/2023 was a transition year following the 2022 election year, a new committee had to be constituted as required by NG-CDF Act 2015, following gazettment of new committee members handing /taking over in January 2023. The old committee guided the new committee on all necessary transition information which had some many political activities. During the year, government allocated **Ksh. 138,215,033**, to Kitutu Chache North Constituency. The NG-CDF Committee started by

budgeting for the 2022-2023 financial budget which was broken down as follows: funds and was apportioned to various sectors as shown below;

KITUTU CHACHE NORTH APPROPRIATION PER SECTOR



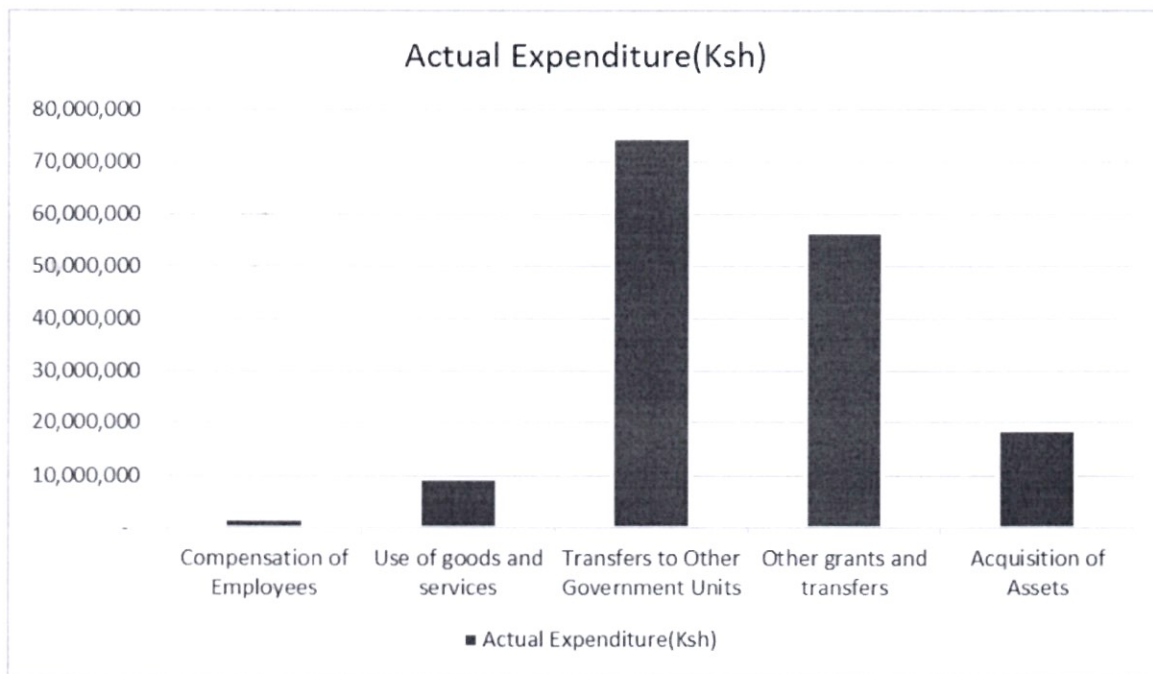
As depicted above bursary took a lion share of funds, this allocation was based on the constituency needs and public participation report which was done in January 2023. The bursary was apportioned in two categories i.e. Secondary and Tertiary bursary.

The constituency received 60% of the total allocation that is Ksh. 87,000,000. The constituency was able to award bursary to needy students using the first allocation of funds received. Additionally pending project relating to previous years balances were implemented.

To ensure that the NG-CDF do their work effectively the NG-CDF Board organized training which was done in April 2023. This training helped the committee to performed their duties as per the regulations

The NG-CDF Committee prioritized the funds which were received and gave Bursary Priority and administration and recurrent expenditure. Most of the projects done were satisfactory. The new team approved to use full contract method of project implementation in implementing projects. The method was approved because it is easy to manage and all responsibility is moved to contractor to ensure that project is well done, it also reduces the risk of substandard work since contractors are completely identified.

The funds received during the year were spent in the votes as depicted in the following votes



Some of the projects implemented during the year are represented pictorially as below;



KITUTU CHACHE NORTH NG-CDF PROJECT-ADMINISTRATION BLOCK FOR OMOGUMO DEB PRIMARY & J.S.S



KITUTU CHACHE NORTH NG-CDF PROJECT-A SCHOOL BUS FOR MESARIA MIXED SECONDARY SCHOOL



KITUTU CHACHE NORTH NG-CDF PROJECT-A SCHOOL BUS FOR ST. PAUL'S NYANKANDA MIXED SECONDARY SCHOOL

During the course of implementation of projects Constituencies Development Fund Committee noted that Project Management Committees require adequate training to ensure effective implementation of projects.

The major emerging issue which arose during the year was the post COVID 19 Pandemic experience, this pandemic affected the construction dimension of some the school infrastructure, i.e in construction, social distances had to be considered thereby affecting budgeting and project costing.

The major challenge faced by Kitutu Chache North NG-CDF Committee during the year was shortage of technical person in construction at the county level which led to delayed preparation of construction documents i.e., Bill of Quantities, drawings as well as close supervision of projects by experts, this challenged sometimes led to poor workmanship in some projects.

Simeon Mbaka
.....

**Simeon Mbaka
CHAIRMAN NGCDF COMMITTEE**

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

Introduction

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

The key development objectives of *Kitutu Chache North Constituency* plan 2017-2022 are to:

- a) To Improve Access to and Quality of Education in the Constituency
- b) To improve security in the Constituency
- c) To improve, coordinate and facilitate infrastructural development in Constituency
- d) To reduce poverty and inequality in the Constituency
- e) To mobilize Resources for Development in the Constituency
- f) To Build Capacity to Implement Development Projects in the Constituency
- g) To promote sports activities and prevent environmental degradation in the Constituency

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 Program | Objective | Outcome | Indicator | Performance |
|-----------------------------|---|---|---|--|
| Education | To have all children of school going age attending school | Increased enrolment in primary schools and improved transition to | - number of usable physical infrastructure build in | In FY 2022/2023 -we increased number of classroom by 1 and two administration block. - Bursary beneficiaries |

| | | | | |
|-------------|--|---|--|--|
| | | secondary schools and tertiary institutions | primary, secondary, and tertiary institutions - number of bursaries beneficiaries at all levels | at all levels were as per the attached schedules |
| Security | To improve security in the Constituency | Improved security in the constituency | Number of usable security facilities. | In 2022/2023 four additional administrative/security offices were built during the year. |
| Environment | To prevent environmental degradation in the Constituency | Green and sustainable environment | Number of environmental projects constructed during the year | Four springs were protected and fetching points constructed during the year. |
| Sports | To promote sports activities in the Constituency | Youth participation in sports. | Number of teams participating in tournament | No sports tournament was done during the year. |

V. Environmental and Sustainability Reporting

Kitutu Chache North 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 Kitutu Chache North NG-CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Kitutu Chache North 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 post 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 2022/2023 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Public participation in the identification and implementation of environmental projects

The Kenyan Constitution encourages public participation in the management, protection and conservation of the environment. The NGCDF Board and NG-CDFCs are therefore required to involve the public in the identification and implementation of environmental projects to ensure maintenance and sustainability.

Eligible projects under the NG-CDF Environment programme

1. Projects falling within the National Government functions such as;

(i) Fishing, hunting and gathering;

- (a) Construction of fishing bays and bandas to ensure cleanliness of the environment and ease of waste management;
- (b) Construction of Eco-san toilets along the beaches
- (c) Installation of bee hives for public institutions which helps in pollination and reproduction of plants
- (d) Training of fisheries community on the best fishing and hunting practices

(ii) Protection of animals and wildlife;

- (a) Partnering with relevant Government Departments in fencing national parks and gazetted forests.
- (b) Partnering with relevant Government departments in sensitizing the community against poaching

(iii) Water protection, securing sufficient residual water, and the safety of dams;

- (a) Protection of springs, dams and water reservoirs
- (b) Building of gabions, training of rivers, desilting of dams, fencing of dams and water catchment areas

(iv) Energy policy;

- (a) Installation of biogas and energy saving devices in public institutions
- (b) Sensitizing the community on energy saving policies
- (c) Carrying out energy requirements surveys

During the year Kitutu Chache North Protected four water springs.

3. Employee welfare

We invest in providing the best working environment for our employees. Kitutu Chache North 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. Kitutu Chache North 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. Kitutu Chache North constituency also has bursary programs aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

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-

Kitutu Chache North 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 interests

5. Community Engagements-

Kitutu Chache North 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.

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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.

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


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Edwin K. Rutto
Fund Account Manager

VI. Statement of Governance

The National Government Constituency Development Fund Committee is established under Section 43 of The National Government Constituencies Development Fund Act of 2015. The composition of the committee includes;

- (a) the national government official responsible for co-ordination of national government functions;
- (b) two men each nominated as per the guidelines one of whom shall be a youth at the date of appointment;
- (c) two women nominated as per the guidelines one of whom shall be a youth at the date of appointment;
- (d) one persons with disability nominated by a registered group representing persons with disabilities in the constituency as per the guidelines
- (e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
- (f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
- (g) one member co-opted by the Board in accordance with Regulations made by the Board.

Operation of the committee

The quorum of the Constituency Committee shall be one half of the total membership. The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general elections or a by-election.

Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days.

Meetings

The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings. Eighteen Meetings were held during the year including sub-committees.

Sub-Committees

Kitutu Chache North National Government Constituencies Development Fund has formed the following Sub – Committees

1. Bursary Sub-Committee
2. Complaints Handling Sub-Committee
3. Monitoring and Evaluation Sub-Committee

Induction and Training of NG-CDF Committee

Kitutu Chache North NG-CDF Committee were trained on their function in April 2023 in a nationwide training organized by NG-CDF Board. Some of the functions of NG-CDF Committee members are enumerated below:

- To receive returns from project management committees
- To maintain database of project management committees and reports and from the respective committees
- To record the names of all signatories of the accounts of PMCs as communicated to the constituency committee
- To receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the fund at the constituency level.

Removal from office

A member of the Constituency Committee may be removed from office on any one or more of the following grounds;

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

A decision to remove a member shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. A vacancy arising as a result of the removal of a member under subsection shall be filled in the manner set out in the Act and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

Dissolution of Constituency Committee

A person may present a petition to the Board for the dissolution of a Constituency Committee setting out the alleged facts constituting any one or more of the following grounds for dissolution;

- (a) serious violation of the Constitution or any other law including a contravention of Chapter Six;
- (b) gross misconduct, whether in performance of the member's or office holder's functions or otherwise;
- (c) incompetence;
- (d) bankruptcy; or
- (e) any other cause as may be deemed justifiable.

VII. Environmental and Sustainability Reporting

Kitutu Chache North 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.

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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 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

5. Environmental performance

- Committee made a proposal to plan 1000 seedling of Kei Apple in 10 schools in the financial 2022-2023 once approved the committee will sensitize students on importance of trees and taking care of trees.
- Committee sensitize youth on drug abuse public barazas and during training
- During the annual sports activities committee invited several sponsor to sensitize members on environmental conservation and drug abuse

6. Employee welfare

We invest in providing the best working environment for our employees. Kitutu Chache North 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. Kitutu Chache North 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.

Market place practices-

Kitutu Chache North 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

7. Community Engagements-

Kitutu Chache North 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.

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



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Edwin K. Rutto
Fund Account Manager.

VIII. 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- Kitutu Chache North 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- Kitutu Chache North 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- Kitutu Chache North 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 Kitutu Chache North 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

Kitutu Chache North Constituency


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

Approval of the financial statements

The NGCDF- Kitutu Chache North Constituency financial statements were approved and signed by the Accounting Officer on 30.09. 2023.

.....


Simon Mbaka Mose

Chairman – NGCDF Committee

.....


Edwin K. Rutto

Fund Account Manager

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KITUTU CHACHE NORTH 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 - Kitutu Chache North Constituency set out on pages 1 to 48, which comprise of the statement of assets and liabilities as at 30 June, 2023 and

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

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

In my opinion, except for the effect of the matter described in the Basis for Qualification Opinion section of my report, the financial statements present fairly in all the material aspects, the financial position of National Government Constituencies Development Fund - Kitutu Chache North 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).

Basis for Qualification Opinion

Failure to Return Project Management Committee Balances

Note 19.4 and Annex 5 reflects Project Management Committee (PMC) balances amount of Kshs.782,789 with some of balances relating to the year under review and prior year and had not been returned to the Constituency Fund Account. Further, no evidence was provided for audit to confirm that the balances relate to incomplete projects.

In the circumstances, the accuracy and completeness of the PMC balance account balances amounting to Kshs.782,789 could not be confirmed.

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

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual expenditure on comparable basis of Kshs.169,683,207 and Kshs.116,468,174 respectively resulting to an under-funding of Kshs.53,215,033 or 31% of the budget. However, the Fund spent Kshs.75,939,504 against actual receipts of Kshs.116,468,174 resulting to an under-utilization of Kshs.40,528,670 or 35% of the actual receipt.

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

2. Late Disbursement of Funds

The statement of receipts and payments reflects transfers from National Government Constituencies Development Fund Board amounts of Kshs.87,000,000 which includes Kshs.30,000,000 received by the Fund in the month of June, 2023. As a result, some of the funds could not be utilized by the end of the financial year. In addition, another transfer of Kshs.51,215,033 was disbursed by the Board in the month of July, 2023 out of the budgeted funds for the 2022/2023 financial year.

The late exchequer releases could have had adverse effects on the implementation of the planned activities and projects by Management.

My opinion is not modified in respect of these matters.

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 are no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Matters

In the audit of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, although Management has indicated as having resolved the prior year audit issues, no evidence was provided to support that status.

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 matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections 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

1. Other Grants and Other Transfers

1.1. Unused Two Roomed Office at an Administration Police Line

The statement of receipts and payments reflects other grants and transfers amount of Kshs.64,691,706 as disclosed in Note 8 to the financial statements. Included in this amount is Kshs.5,200,000 out of which Kshs.1,000,000 was paid to a contractor to complete a two (2) roomed office at an Administration Police Line at a contract sum of

Kshs.1,000,000. However, physical inspection conducted in the month of March, 2024 revealed that the project was complete but not in use.

In the circumstances, value for money was not achieved in the expenditure of Kshs.1,000,000 on the project.

1.2. Unused Deputy County Commissioner's Residence

The statement of receipts and payments reflects other grants and transfers amount of Kshs.64,691,706. Included in this amount is Kshs.5,200,000 as disclosed in Note 8 which includes Kshs.1,000,000 paid to a contractor to complete Deputy County Commissioner's residence, fencing and pit latrines at a contract sum of Kshs.4,200,000. However, physical inspection conducted in March, 2024 revealed that the project was complete but not in use.

In the circumstances, value for money was not achieved in the expenditure of Kshs.1,000,000 on the project.

1.3 Failure to Label Completed Projects

Review of project records revealed that Management implemented various projects at a total cost of of Kshs.5,900,000.However,field inspection at the time of audit in the month of March, 2024 revealed that the projects were completed and in use but were not labelled. This was contrary to Regulations, 11(1)(cc) of the National Government Constituencies Development Regulations, 2016 which states that the functions of a Constituency Committee is to ensure projects are labelled in accordance with the guidelines issued by the Board.

In the circumstances, Management was in breach of the law.

2. Delay in Implementation of Projects

2.1. Construction of a Storied Dormitory at a Boarding Primary School

Review of procurement records revealed that Management contracted a local contractor to complete a storied dormitory at a Girls Boarding Primary School at a contract sum of Kshs.1,500,000. However, physical inspection conducted in the month of March, 2024 revealed that the project had not started.

In the circumstances, value for money was not achieved in the expenditure of Kshs.1,500,000 on the project.

2.2. Construction of a Classroom at a Primary School

Review of procurement records revealed that Management contracted a local contractor to complete one classroom at a Primary School at a contract sum of Kshs.1,000,000. However, physical inspection conducted in the month of March, 2024 revealed that the project had not started.

In the circumstances, value for money was not achieved in the expenditure of Kshs.1,000,000 on the project.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how Management monitors compliance with

relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

27 May, 2024

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

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

| | Note | 2022/2023 | 2021/2022 |
|-------------------------------------|------|-------------------|--------------------|
| | | Kshs | Kshs |
| Receipts | | | |
| Transfers From NGCDF Board | 1 | 87,000,000 | 182,777,758 |
| Proceeds From Sale of Assets | 2 | - | - |
| Other Receipts | 3 | - | - |
| Total Receipts | | 87,000,000 | 182,777,758 |
| | | | |
| Payments | | | |
| | | | |
| Compensation Of Employees | 4 | 1,326,028 | 2,256,000 |
| Committee expenses | 5 | 830,200 | 6,625,800 |
| Use Of Goods and Services | 6 | 5,941,570 | 8,213,397 |
| Transfers To Other Government Units | 7 | 2,000,000 | 101,710,000 |
| Other Grants and Transfers | 8 | 64,691,706 | 62,009,015 |
| Acquisition Of Assets | 9 | 500,000 | - |
| Oversight Committee Expenses | 10 | 650,000 | - |
| Other Payments | 11 | - | - |
| | | | |
| Total Payments | | 75,939,504 | 180,814,212 |
| Surplus/(Deficit) | | 11,060,496 | 1,963,546 |


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 30.09.2023 and signed by:




Fund Account Manager

Edwin K. Rutto



National Sub-County
Accountant

Name: George Oluoch
Kapondo
ICPAK M/No:15287



Chairman NG-CDF
Committee

Simeon Mbaka Mose

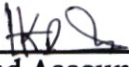

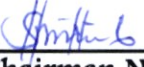
*Kitutu Chache North Constituency
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XI. Statement Of Assets and Liabilities As At 30th June, 2023

| | Note | 2022/2023 | 2021/2022 |
|--|------|-------------------|-------------------|
| | | Kshs | Kshs |
| Financial Assets | | | |
| Cash And Cash Equivalents | | | |
| Bank Balances (As Per the Cash Book) | 12A | 40,528,670 | 29,468,174 |
| Cash Balances (Cash at Hand) | 12B | - | - |
| Total Cash and Cash Equivalents | | 40,528,670 | 29,468,174 |
| Accounts Receivable | | | |
| Outstanding Imprests | 13 | - | - |
| Total Financial Assets | | 40,528,670 | 29,468,174 |
| Financial Liabilities | | | |
| Accounts Payable (Deposits) | | | |
| Retention | 14A | - | - |
| Gratuity | 14B | - | - |
| Total Financial Liabilities | | - | - |
| Net Financial Assets | | 40,528,670 | 29,468,174 |
| Represented By | | | |
| Fund Balance B/Fwd | 15 | 29,468,174 | 27,504,628 |
| Prior Year Adjustments | 16 | - | - |
| Surplus/Deficit for The Year | | 11,060,496 | 1,963,546 |
| Net Financial Position | | 40,528,670 | 29,468,174 |

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 30.09.2023 and signed by:

| | | |
|--|---|--|
|  _____ Fund Account Manager |  _____ National Sub-County Accountant |  _____ Chairman NG-CDF Committee |
| Edwin Rutto | Name: George Oluoch Kapondo ICPAK M/No:15287 | Simeon Mbaka Mose |

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

| | Notes | 2022/2023 | 2021/2022 |
|--|-----------|-------------------|--------------------|
| | | Kshs | Kshs |
| Receipts From Operating Activities | | | |
| Transfers From NGCDF Board | 1 | 87,000,000 | 182,777,758 |
| Other Receipts | 3 | - | - |
| Total Receipts | | 87,000,000 | 182,777,758 |
| Payments | | | |
| Compensation Of Employees | 4 | 1,326,028 | 2,256,000 |
| Committee Expenses | 5 | 830,200 | 6,625,800 |
| Use Of Goods and Services | 6 | 5,941,570 | 8,213,397 |
| Transfers To Other Government Units | 7 | 2,000,000 | 101,710,000 |
| Other Grants and Transfers | 8 | 64,691,706 | 62,009,015 |
| Oversight Committee Expenses | 10 | 650,000 | - |
| Other Payments | 11 | - | - |
| Total Payments | | 75,439,504 | 180,814,212 |
| Total Receipts Less Total Payments | | 1,326,028 | |
| Adjusted For: | | | |
| Prior Year Adjustments | 16 | - | - |
| Decrease/(Increase) In Accounts Receivable | 17 | - | - |
| Increase/(Decrease) In Accounts Payable | 18 | - | - |
| Net Cash Flow from Operating Activities | | 11,560,496 | 1,963,546 |
| Cashflow From Investing Activities | | | |
| Proceeds From Sale of Assets | 2 | - | - |
| Acquisition Of Assets | 9 | (500,000) | - |
| Net Cash Flows from Investing Activities | | (500,000) | - |
| Net Increase In Cash And Cash Equivalent | | 11,060,496 | 1,963,546 |
| Cash & Cash Equivalent At Start Of The Year | 12 | 29,468,174 | 27,504,628 |
| Cash & Cash Equivalent At End Of The Year | 12 | 40,528,670 | 29,468,174 |

Kitutu Chache North Constituency
National Government Constituencies Development Fund (NGCDF)
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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 30.09.2023 and signed by:



Fund Account Manager

Edwin Rutto



**National Sub-County
Accountant**

**Name: George Oluoch
Kapondo
ICPAK M/No:15287**



**Chairman NG-CDF
Committee**

Simeon Mbaka Mose



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

| Receipts/Payments | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference | % of Utilization |
|-------------------------------------|--------------------|--------------------------------|---|--------------------|----------------------------|-------------------------------|------------------|
| | a | B | | c=a+b | d | e=c-d | f=d/c % |
| | 2022-2023 | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding disbursements | 2022-2023 | 2022-2023 | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | |
| Receipts | | | | | | | |
| Transfers From NGCDF Board | 138,215,033 | 29,468,174 | 2,000,000 | 169,683,207 | 116,468,174 | 53,215,033 | 68.6% |
| Proceeds From Sale of Assets | - | - | - | - | - | - | 0.0% |
| Other Receipts | - | - | - | - | - | - | |
| Totals | 138,215,033 | 29,468,174 | 2,000,000 | 169,683,207 | 116,468,174 | 53,215,033 | 68.6% |
| Payments | | | | | | | |
| Compensation Of Employees | 810,000 | 518,213 | - | 1,328,213 | 1,326,028 | 2,185 | 99.8% |
| Committee Expenses | 2,740,000 | -1,300,000 | - | 1,440,000 | 830,200 | 609,800 | 57.7% |
| Use Of Goods and Services | 9,889,353 | -390,200 | - | 5,987,353 | 5,941,570 | 45,783 | 99.2% |
| Transfers To Other Government Units | 53,882,398 | 10,688,476 | 2,000,000 | 66,570,874 | 2,000,000 | 64,570,874 | 3.0% |
| Other Grants and Transfers | 67,511,131 | 18,286,458 | - | 85,797,589 | 64,691,706 | 21,105,883 | 75.4% |
| Acquisition Of Assets | - | 500,000 | - | 500,000 | 500,000 | - | 100.0% |
| Oversight Committee Expenses | 1,382,150 | - | - | - | - | - | 47.0% |

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

| Receipts/Payments | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference | % of Utilization |
|--------------------------|--------------------|--------------------------------|---|--------------------|----------------------------|-------------------------------|------------------|
| | a | B | | c=a+b | d | e=c-d | f=d/c % |
| | 2022-2023 | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding disbursements | 2022-2023 | 2022-2023 | | |
| Receipts | | | | | | | |
| Other Payments | 2,000,000 | 4,677,027 | - | 6,677,027 | - | 6,677,027 | 0.0% |
| Funds Pending Approval** | - | - | - | - | - | - | - |
| Totals | 138,215,033 | 29,468,174 | 2,000,000 | 169,683,207 | 75,939,504 | 93,743,703 | 44.8% |

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

Explanatory Notes.

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) Under expenditure of below 90% was as a result of delay in receiving funds from the Board

(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 | 93,743,703 |
| Less undisbursed funds receivable from the Board as at 30 th June 2023 | 53,215,033 |
| | 40,528,670 |

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

| | |
|--|------------|
| Increase/(decrease) Accounts payable | 0 |
| (Decrease)/Increase Accounts Receivable | 0 |
| Add/Less Prior Year Adjustments | 0 |
| Cash and Cash Equivalents at the end of the 30 th June 2023 | 40,528,670 |

The Constituency financial statements were approved by NG CDFC on 30.09.2023 and signed by:



Fund Account Manager

Edwin Rutto

National Sub-County Accountant

Name: George Oluoch Kapondo
ICPAK M/No:15287



Chairman NG-CDF Committee

Simeon Mbaka Mose

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

| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|---|------------------|--------------------------------|---|------------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| 1.0 Administration and Recurrent | | | | | | |
| 1.1 Compensation of employees | 810,000 | 518,213 | - | 1,328,213 | 1,326,028 | 2,185 |
| 1.2 Committee allowances | 1,350,000 | (900,000) | - | 450,000 | 430,200 | 19,800 |
| 1.3 Use of goods and services | 6,152,902 | (3,902,000) | - | 2,250,902 | 2,241,570 | 9,332 |
| | 8,312,902 | (4,283,787) | - | 4,029,115 | 3,997,798 | 31,317 |
| 2.0 Monitoring and evaluation | | | | | | - |
| 2.1 Capacity building | 1,753,888 | | - | 1,753,888 | 1,700,000 | 53,888 |
| 2.2 Committee allowances | 982,563 | (397,437) | - | 585,126 | 400,000 | 185,126 |
| 2.3 Use of goods and services | 2,390,000 | (2,563) | - | 2,387,437 | 2,000,000 | 387,437 |
| Sub-Total | 5,126,451 | (400,000) | - | 4,726,451 | 4,100,000 | 626,451 |
| 3.0 Emergency | | | | | | |
| 3.1 Primary Schools | 7,636,190 | 330,843 | - | 7,967,033 | - | 1,150,409 |
| Metembe Secondary School | - | - | - | - | 402,000 | - |
| Megogo Chief's Office | - | - | - | - | 436,036 | - |

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

| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|--|------------------|--------------------------------|---|------------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| Manyansi Primary | - | - | - | - | 420,408 | - |
| Nyabonge Rd | - | - | - | - | 500,000 | - |
| Nyabikondo Primary | - | - | - | - | 425,000 | - |
| Tambacha Secondary School | - | - | - | - | 425,000 | - |
| NyamokenyE Primary School | - | - | - | - | 500,000 | - |
| Emergency | - | - | - | - | 450,000 | - |
| NG-CDF Office | - | - | - | - | 396,000 | - |
| NG-CDF Office | - | - | - | - | 300,000 | - |
| Getionko Primary School | - | - | - | - | 400,000 | - |
| Emergency | - | - | - | - | 400,000 | - |
| Riakerongo Primary School | - | - | - | - | 463,000 | - |
| Emergency | - | - | - | - | 464,320 | - |
| Manyamsi Secondary | - | - | - | - | 434,000 | - |
| Ragogo Primary School | - | - | - | - | 400,860 | - |
| 3.2 Secondary schools | - | - | - | - | - | - |
| 3.3 Tertiary institutions | - | - | - | - | - | - |
| 3.4 Security projects | - | - | - | - | - | - |
| 3.5 Unutilised | - | - | - | - | - | - |
| Total | 7,636,190 | 330,843 | | 7,967,033 | 6,816,624 | 1,150,409 |
| 4.0 Bursary and Social Security | | | | - | | |

Kitutu Chache North Constituency
National Government Constituencies Development Fund (NGCDF)
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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|---------------------------|-------------------|--------------------------------|---|-------------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| 4.1 Secondary Schools | 28,375,000 | 3,229,769 | | 31,604,769 | 31,373,500 | 231,269 |
| 4.2 Tertiary Institutions | 20,000,000 | 2,617,961 | - | 22,617,961 | 18,694,582 | 3,923,379 |
| 4.3 Social Security | - | 8,065,187 | - | 8,065,187 | | 8,065,187 |
| 4.4 Special Needs | - | | | - | - | |
| Total | 48,375,000 | 13,912,917 | - | 62,287,917 | 50,068,082 | 12,219,835 |
| 5.0 Sports | | | | - | | |
| Sports | 2,764,301 | 33106 | | 2,797,407 | | 190,407 |
| Sports Activities | 300,000 | - | - | - | 300,000 | - |
| Sports Activities | 400,000 | - | - | - | 400,000 | - |
| Sports Activities | 150,000 | - | - | - | 150,000 | - |
| Sports Activities | 100,000 | - | - | - | 100,000 | - |
| Sports Activities | 115,000 | - | - | - | 115,000 | - |
| Sports Activities | 289,000 | - | - | - | 289,000 | - |
| Sports Activities | 260,000 | - | - | - | 260,000 | - |
| Sports Activities | 180,000 | - | - | - | 180,000 | - |
| Sports Activities | 200,000 | - | - | - | 200,000 | - |
| Sports Activities | 198,000 | - | - | - | 198,000 | - |
| Sports Activities | 215,000 | - | - | - | 215,000 | - |

*Kitutu Chache North Constituency
National Government Constituencies Development Fund (NGCDF)
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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|-------------------------------------|------------------|--------------------------------|---|------------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| Sports Activities | 200,000 | - | - | - | 200,000 | - |
| Total | 2,764,301 | 33,106 | | 2,797,407 | 2,607,000 | 190,407 |
| 6.0 Environment | | - | - | | | |
| Nyabikondo Primary School | 691,075.16 | - | - | 691,075 | - | 691,075 |
| Nyakome Primary School | 691,075.16 | - | - | 691,075 | - | 691,075 |
| Nyansakia Primary School | 691,075.16 | - | - | 691,075 | - | 691,075 |
| Samogara Primary School | 691,075.16 | - | - | 691,075 | - | 691,075 |
| Environmental Projects | - | (1,408.00) | - | (1,408) | - | (1,408) |
| Total | 2,764,301 | (1,408) | - | 2,762,893 | - | 2,762,893 |
| 7.0 Primary Schools Projects | | | | | | |
| Engoto P.A.G Primary School | 400,000 | - | - | 400,000 | - | 400,000 |
| Engotogoti Primary School | 400,000 | - | - | 400,000 | - | 400,000 |
| Eramba mission Primary School | 1,000,000 | - | - | 1,000,000 | - | 1,000,000 |
| Gesangero primary | 1,000,000 | - | - | 1,000,000 | - | 1,000,000 |
| Gesangora primary school | 1,000,000 | - | - | 1,000,000 | - | 1,000,000 |

Kitutu Chache North Constituency
National Government Constituencies Development Fund (NGCDF)
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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|------------------------------------|-----------------|--------------------------------|---|--------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| Getionko 2 Primary School | 1,000,000 | - | - | 1,000,000 | - | 1,000,000 |
| Geturi primary school | 400,000 | - | - | 400,000 | - | 400,000 |
| Isanta primary school | 400,000 | - | - | 400,000 | - | 400,000 |
| Itibo Boys Boarding Primary School | 1,000,000 | - | - | 1,000,000 | - | 1,000,000 |
| Itumbe Primary School | 1,000,000 | - | - | 1,000,000 | - | 1,000,000 |
| Kenyoro Primary School | 600,000 | - | - | 600,000 | - | 600,000 |
| Kiamogore Primary School | 400,000 | - | - | 400,000 | - | 400,000 |
| Kiareni primary School | 400,000 | - | - | 400,000 | - | 400,000 |
| Kionganyo primary school | 600,000 | - | - | 600,000 | - | 600,000 |
| Manyansi Primary School | 600,000 | - | - | 600,000 | - | 600,000 |
| Marani primary school | 3,000,000 | - | - | 3,000,000 | - | 3,000,000 |
| Maroma primary school | 400,000 | - | - | 400,000 | - | 400,000 |
| Masakwe Primary School | 1,000,000 | - | - | 1,000,000 | - | 1,000,000 |
| Monyerero Primary School | 600,000 | - | - | 600,000 | - | 600,000 |

Kitutu Chache North Constituency
National Government Constituencies Development Fund (NGCDF)
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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|----------------------------------|-----------------|--------------------------------|---|--------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| Nyabikondo Primary School | 1,000,000 | - | - | 1,000,000 | - | 1,000,000 |
| Nyakenogo Primary School | 400,000 | - | - | 400,000 | - | 400,000 |
| Nyakome special School | 1,500,000 | - | - | 1,500,000 | - | 1,500,000 |
| Nyamokenye Primary School | 600,000 | - | - | 600,000 | - | 600,000 |
| Nyankanda Primary School | 3,526,973 | - | - | 3,526,973 | - | 3,526,973 |
| Nyansakia Special Primary School | 1,000,000 | - | - | 1,000,000 | - | 1,000,000 |
| Nyasore primary school | 1,000,000 | - | - | 1,000,000 | - | 1,000,000 |
| Omoenga primary school | 1,000,000 | - | - | 1,000,000 | - | 1,000,000 |
| Riakerongo Primary School | 600,000 | - | - | 600,000 | - | 600,000 |
| Rioma Primary School | 400,000 | - | - | 400,000 | - | 400,000 |
| Sensi Primary School | 400,000 | - | - | 400,000 | - | 400,000 |
| Tambacha Primary School | 400,000 | - | - | 400,000 | - | 400,000 |
| Entanda Girls Boarding Primary | 1,500,000 | - | - | 1,500,000 | - | 1,500,000 |
| Getionko 1 Primary School | 500,000 | - | - | 500,000 | - | 500,000 |

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

| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|---------------------------|-----------------|--------------------------------|---|--------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| Nyagesenda Primary School | 500,000 | - | - | 500,000 | - | 500,000 |
| Omogumo primary school | - | 1,000,000 | - | 1,000,000 | - | 400,000 |
| Getionko 1 Primary School | - | 500,000 | - | 500,000 | - | 400,000 |
| Maagonga Resource Centre | - | 500,000 | - | 500,000 | - | 1,000,000 |
| Masakwe Primary School | - | 500,000 | - | 500,000 | - | 1,000,000 |
| Ngokoro Primary School | - | 100,000 | - | 100,000 | - | 1,000,000 |
| Nyagesenda Primary School | - | 500,000 | - | 500,000 | - | 1,000,000 |
| Omogumo primary school | - | 1,000,000 | - | 1,000,000 | 1,000,000 | - |
| Getionko 1 Primary School | - | 500,000 | - | 500,000 | - | 500,000 |
| Maagonga Resource Centre | - | 500,000 | - | 500,000 | - | 500,000 |
| Masakwe Primary School | - | 500,000 | - | 500,000 | - | 500,000 |
| Ngokoro Primary School | - | 100,000 | - | 100,000 | - | 100,000 |
| Nyagesenda Primary School | - | 500,000 | - | 500,000 | 500,000 | - |
| Nyankanda Primary School | - | 50,000 | - | 50,000 | - | 50,000 |

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

| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|---------------------------------------|-------------------|--------------------------------|---|-------------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| Nyansaga primary school | - | 50,000 | - | 50,000 | - | 50,000 |
| Rikenye Primary School | - | 100,000 | - | 100,000 | - | 100,000 |
| Samogara Primary School | - | 400,000 | - | 400,000 | - | 400,000 |
| Tambacha Primary School | - | 100,000 | - | 100,000 | - | 100,000 |
| Total | 29,526,973 | 3,800,000 | - | 33,326,973 | 1,500,000 | 31,826,973 |
| 8.0 Secondary Schools Projects | | | | | | - |
| Entanda secondary school | 1,000,000 | - | - | 1,000,000 | - | 1,000,000 |
| Geturi Mixed Secondary School | 2,000,000 | - | - | 2,000,000 | - | 2,000,000 |
| Itibo Girls Secondary School | 2,000,000 | - | - | 2,000,000 | - | 2,000,000 |
| Kenyoro Secondary School | 2,000,000 | - | - | 2,000,000 | - | 2,000,000 |
| Nyagonyi secondary school | 600,000 | - | - | 600,000 | - | 600,000 |
| Nyakoora Secondary School | 1,000,000 | - | - | 1,000,000 | - | 1,000,000 |
| Nyakoora Secondary School | 4,400,000 | - | - | 4,400,000 | - | 4,400,000 |
| Nyankanda Secondary School | 1,500,000 | - | - | 1,500,000 | - | 1,500,000 |

Kitutu Chache North Constituency
National Government Constituencies Development Fund (NGCDF)
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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|------------------------------------|-----------------|--------------------------------|---|--------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| Nyasore Secondary School | 500,000 | - | - | 500,000 | - | 500,000 |
| Sensi Secondary School | 2,000,000 | - | - | 2,000,000 | - | 2,000,000 |
| St. Johns Metembe secondary School | 500,000 | - | - | 500,000 | - | 500,000 |
| Tambacha Secondary School | 600,000 | - | - | 600,000 | - | 600,000 |
| Engoto Secondary School | 500,000 | - | - | 500,000 | - | 500,000 |
| Manyansi Secondary School | 2,926,765 | - | 1,000,000.00 | 3,926,765 | - | 3,926,765 |
| Marani Girls Secondary School | 500,000 | - | - | 500,000 | - | 500,000 |
| Ngenyi Girls Secondary School | 500,000 | - | - | 500,000 | - | 500,000 |
| Nyagoto Secondary School | 1,328,660 | - | 1,000,000.00 | 2,328,660 | - | 2,328,660 |
| Nyansakia Secondary School | 500,000 | - | - | 500,000 | - | 500,000 |
| Entanda secondary school | - | 100,000 | - | 100,000 | - | 100,000 |
| Engoto Secondary School | - | 500,000 | - | 500,000 | - | 500,000 |
| Eramba secondary school | - | 40,000 | - | 40,000 | - | 40,000 |
| Gamba secondary school | - | 240,000 | - | 240,000 | - | 240,000 |

Kitutu Chache North Constituency
National Government Constituencies Development Fund (NGCDF)
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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|--|-----------------|--------------------------------|---|--------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| Geturi Secondary School | - | 300,000 | - | 300,000 | - | 300,000 |
| Itibo Boys secondary school | - | 100,000 | - | 100,000 | - | 100,000 |
| Manyansi Secondary School | - | 240,000 | - | 240,000 | - | 240,000 |
| Ngenyi Girls Secondary School | - | 500,000 | - | 500,000 | - | 500,000 |
| Nyagesenda Secondary School | - | 95,976 | - | 95,976 | - | 95,976 |
| Nyakeyo Secondary school | - | 450,000 | - | 450,000 | - | 450,000 |
| Nyakome secondary school | - | 240,000 | - | 240,000 | - | 240,000 |
| Nyakoora Secondary School | - | 2,500 | - | 2,500 | - | 2,500 |
| Nyasore Secondary School | - | 500,000 | - | 500,000 | - | 500,000 |
| Kenyoro Seondary school | - | 190,000 | - | 190,000 | - | 190,000 |
| Nyansakia Secondary School | - | 800,000 | - | 800,000 | - | 800,000 |
| St. Monica Girls Marani Secondary School | - | 950,000 | - | 950,000 | 500,000 | 450,000 |
| Tambacha Secondary School | - | 240,000 | - | 240,000 | - | 240,000 |
| Mesaria Secondary School | - | 300,000 | - | 300,000 | - | 300,000 |

Kitutu Chache North Constituency
National Government Constituencies Development Fund (NGCDF)
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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|---|-------------------|---------------------------------|---|-------------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Blk) and AIA | Previous Years' Outstanding Disbursements | | | |
| Nyakome secondary school | - | 400,000 | - | 400,000 | - | 400,000 |
| Nyansakia Secondary School | - | 300,000 | - | 300,000 | - | 300,000 |
| Eramba secondary school | - | 400,000 | - | 400,000 | - | 400,000 |
| Total | 24,355,425 | 6,888,476 | 2,000,000 | 33,243,901 | 500,000 | 32,743,901 |
| 9.0 Tertiary institutions Projects | | | | - | | - |
| Total | - | | - | - | - | - |
| 10.0 Security Projects | | | | - | | - |
| Gesiaka Administration Police Line | 1,300,000 | - | - | 1,300,000 | - | 1,300,000 |
| Ngeny Divisional Headquarters | 2,500,000 | - | - | 2,500,000 | - | 2,500,000 |
| Kegogi Administration Police line | 1,671,340 | - | - | 1,671,340 | 1,000,000 | 671,340 |
| Matongo Chiefs Office | 500,000 | - | - | 500,000 | - | 500,000 |
| Bumburia Administration Police Line | - | 900,000 | - | 900,000 | - | 900,000 |
| Gesiaka Administration PoliceLine | - | 611,000 | - | 611,000 | - | 611,000 |
| Mwakibagendi Chief's Office | - | 300,000 | - | 300,000 | - | 300,000 |

*Kitutu Chache North Constituency
National Government Constituencies Development Fund (NGCDF)
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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|--|------------------|--------------------------------|---|------------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | | |
| Mwagichana Chief's Office | - | 600,000 | - | 600,000 | - | 600,000 |
| Kionganyo Chiefs Office | - | 300,000 | - | 300,000 | - | 300,000 |
| Matongo Chief's Office | - | 500,000 | - | 500,000 | - | 500,000 |
| Megogo Chief's Office | - | 300,000 | - | 300,000 | - | 300,000 |
| Rioma Police Station | - | 500,000 | - | 500,000 | - | 500,000 |
| Total | 5,971,340 | 4,011,000 | - | 9,982,340 | 1,000,000 | 8,982,340 |
| 11.0 Acquisition of assets | | | | | | |
| Purchase of Furniture and equipments | - | 500,000 | - | 500,000 | 500,000 | - |
| Total | - | 500,000 | - | 500,000 | 500,000 | - |
| 12.0 Oversight Committee Expenses (itemize) | | | | | | |
| Accommodation - Domestic Travel | 240,000 | - | - | 240,000 | - | 240,000 |
| Advertising, Awareness and Publicity Campaigns | 240,000 | - | - | 240,000 | 200,000 | 40,000 |
| Committee Expenses | 300,000 | - | - | 300,000 | 300,000 | - |
| Daily Subsistence Allowance | 100,000 | - | - | 100,000 | 100,000 | - |

Kitutu Chache North Constituency
National Government Constituencies Development Fund (NGCDF)
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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on comparable basis | Budget utilization difference |
|--|--------------------|---------------------------------|---|--------------------|----------------------------|-------------------------------|
| | | Opening Balance (C/Blk) and AIA | Previous Years' Outstanding Disbursements | | | |
| Refined Fuels and Lubricants for Transport | 262,150 | - | - | 262,150 | 50,000 | 212,150 |
| Travel Costs (Airlines, Bus, | 240,000 | - | - | 240,000 | | 240,000 |
| Total | 1,382,150 | - | - | 1,382,150 | 650,000 | 732,150 |
| 12.0 Other payments | | | | - | | - |
| Strategic Plan | 2,000,000 | - | - | 2,000,000 | - | 2,000,000 |
| CIH | - | 4,677,027 | - | 4,677,027 | 4,200,000 | 477,027 |
| Total | 2,000,000 | 4,677,027 | - | 6,677,027 | 4,200,000 | 2,477,027 |
| 13.0 unallocated fund | | | | | | |
| Unapproved projects | - | - | - | - | - | - |
| AIA | - | - | - | - | - | - |
| PMC savings | - | - | - | - | - | - |
| Total | - | - | - | - | - | - |
| | 138,215,033 | 29,468,174 | 2,000,000 | 169,683,207 | 75,939,504 | 93,743,703 |

(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

VV. 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-Kitutu Chache North Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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



Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

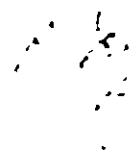
11. Budget

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 16 June 2023 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.



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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.

I. Notes To the Financial Statements

1. Transfers from NGCDF Board

| Description | 2022/2023 | 2021/2022 |
|-----------------|-------------------|--------------------|
| NGCDF Board | Kshs | Kshs |
| AIE NO.B185128 | 7,000,000 | - |
| AIE NO.B206259 | 26,000,000 | - |
| AIE NO.B205800 | 12,000,000 | - |
| AIE NO.B206428 | 12,000,000 | - |
| AIE NO.B207662 | 15,000,000 | - |
| AIE NO.B207822 | 15,000,000 | - |
| AIE NO. B140961 | - | 33,000,000 |
| AIE NO. B105482 | - | 44,000,000 |
| AIE NO. B105827 | - | 24,000,000 |
| AIE NO. B128572 | - | 6,000,000 |
| AIE NO. B128884 | - | 14,000,000 |
| AIE NO. B154081 | - | 15,000,000 |
| AIE NO. B164419 | - | 18,000,000 |
| AIE NO. B155855 | - | 16,088,879 |
| AIE NO. A895068 | - | 1,500,000 |
| AIE NO. B155976 | - | 11,188,879 |
| TOTAL | 87,000,000 | 182,777,758 |

2. Proceeds From Sale of Assets

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

3. Other Receipts

| | 2022/2023 | 2021/2022 |
|--|-----------|-----------|
|--|-----------|-----------|



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| | Kshs | Kshs |
|---|-------------|-------------|
| Interest Received | - | - |
| Rents | - | - |
| Receipts from sale of tender documents | - | - |
| Hire of plant/equipment/facilities | - | - |
| Other Receipts Not Classified Elsewhere | - | - |
| Total | - | - |

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

| | 2022/2023 | 2021/2022 |
|--|---------------------|------------------|
| | Kshs | Kshs |
| NG-CDFC Basic staff salaries | 751,540.00 | 1,486,800 |
| Personal allowances paid as part of salary | - | - |
| House Allowance | - | - |
| Transport Allowance | - | - |
| Leave allowance | 28,200.00 | 63,600 |
| Gratuity to contractual employees | 475,008.00 | 518,400 |
| Employer Contributions Compulsory national social security schemes | 71,280.00 | 187,200 |
| Total | 1,326,028.00 | 2,256,000 |

5. Committee Expenses

| | 2022/2023 | 2021/2022 |
|--------------------------|-------------------|------------------|
| | Kshs | Kshs |
| Sitting allowance | 830,200.00 | 2,928,800 |
| Other committee expenses | - | 1,096,000 |
| Committee expenses | | 2,601,000 |
| Total | 830,200.00 | 6,625,800 |

6. Use of Goods and services

| | <i>2022/2023</i> | <i>2021/2022</i> |
|--|------------------|------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | 9,190 | 8,900 |
| Communication, supplies and services | 18,900 | 57,958 |
| Domestic travel and subsistence | 740,000 | 447,000 |
| Printing, advertising and information supplies & services | - | - |
| Rentals of produced assets | - | - |
| Training expenses | 1,195,000 | 790,000 |
| Hospitality supplies and services | 1,929,000 | 940,000 |
| Insurance costs | - | - |
| Specialized materials and services | - | - |
| Office and general supplies and services | 870,000 | 2,717,000 |
| Fuel, oil & lubricants | - | 1,300,000 |
| Other operating expenses | 1,120,000 | 1,802,000 |
| Bank Charges | 59,480 | - |
| Routine maintenance – vehicles and other transport equipment | - | 150,539 |
| Routine maintenance – other assets | - | - |
| Total | 5,941,570 | 8,213,397 |

Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

| Description | 2022/2023 | 2021/2022 |
|--|---------------------|--------------------|
| | Kshs | Kshs |
| Transfers To Primary Schools (See Attached List) | 1,500,000 | 31,900,000 |
| Transfers To Secondary Schools (See Attached List) | 500,000 | 68,810,000 |
| Transfers To Tertiary Institutions (See Attached List) | - | 1,000,000 |
| Total | 2,000,000.00 | 101,710,000 |

8. Other Grants and Other transfers

| | 2022/2023 | 2021/2022 |
|---|-------------------|-------------------|
| | Kshs | Kshs |
| Bursary – secondary schools (see attached list) | 31,373,500 | 25,513,000 |
| Bursary – tertiary institutions (see attached list) | 18,694,582 | 16,450,000 |
| Bursary – special schools (see attached list) | - | - |
| Mock & CAT (see attached list) | - | - |
| Social Security programmes (NHIF) | - | - |
| Security projects (see attached list) | 5,200,000 | 6,889,000 |
| Sports projects (see attached list) | 2,607,000 | 2,764,359 |
| Environment projects (see attached list) | - | 2,749,523 |
| Emergency projects (see attached list) | 6,816,624 | 7,643,133 |
| Roads projects (see attached list) | - | - |
| Total | 64,691,706 | 62,009,015 |

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Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

| | <i>2022/2023</i> | <i>2021/2022</i> |
|---|------------------|------------------|
| | Kshs | Kshs |
| Purchase of Buildings | - | - |
| Construction of Buildings | - | - |
| Refurbishment of Buildings | 500,000 | - |
| Purchase of Vehicles and Other Transport Equipment | - | - |
| Purchase of Household Furniture and Institutional Equipment | - | - |
| Purchase of Office Furniture and General Equipment | - | - |
| Purchase of ICT Equipment, Software and Other ICT Assets | - | - |
| Purchase of Specialized Plant, Equipment and Machinery | - | - |
| Rehabilitation and renovation of plant, machinery and equipment | - | - |
| Acquisition of Land | - | - |
| Acquisition Intangible Assets | - | - |
| Total | 500,000 | - |

10. Oversight Committee Expenses

| | <i>2022/2023</i> | <i>2021/2022</i> |
|-----------------------|------------------|------------------|
| | Kshs | Kshs |
| COC Members allowance | - | - |
| Other COC expenses | 650,000 | - |
| | 650,000 | - |

11. Other Payments

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

12. Cash Book Bank Balance

| Name Of Bank, Account No. & Currency | 2022/2023 | 2021/2022 |
|--|-------------------|-------------------|
| | Kshs | Kshs |
| 12A: Bank Accounts (Cash Book Bank Balance) | | |
| <i>Co-operative Bank, Account No. 01141423029200</i> | 10,528,670 | 29,468,174 |
| <i>Family Bank, Account No:027000056315</i> | 30,000,000 | - |
| Total | 40,528,670 | 29,468,174 |
| | | |
| 12 B: Cash on Hand | | |
| Location 1 | - | - |
| Location 2 | - | - |
| Location 3 | - | - |
| Other Locations (<i>Specify</i>) | - | - |
| Total | - | - |
| <i>[Provide Cash Count Certificates for Each]</i> | | |

13. Outstanding Imprests

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

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

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Notes to the Financial Statement Continued
14. Retention and Gratuity

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

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

15. Fund Balance B/F

| | <i>(1st July 2022)</i> | <i>(1st July 2021)</i> |
|------------------------------|-----------------------------------|-----------------------------------|
| | Kshs | Kshs |
| Bank accounts | 29,468,174 | 27,504,628 |
| Cash in hand | - | - |
| Imprest | - | - |
| Total | 29,468,174 | 27,504,628 |
| Less | | |
| Payables: - Retention | - | - |
| Payables - Gratuity | - | - |
| Fund Balance Brought Forward | - | - |

[Provide short appropriate explanations as necessary]

16. Prior Year Adjustments

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

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

18. Changes In Accounts Payable – Deposits and Retentions

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

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Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

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

19.3: Unutilized Fund (See Annex 3)

| | <i>2022/2023</i> | <i>2021/2022</i> |
|---|-------------------|-------------------|
| | Kshs | Kshs |
| Compensation of employees | 2,185 | 518,213 |
| Committee expense | 609,800 | (1,300,000) |
| Use of goods and services | 45,783 | (3,902,000) |
| Amounts due to other Government entities (see attached list) | 64,570,874 | 12,688,476 |
| Amounts due to other grants and other transfers (see attached list) | 21,105,883 | 18,286,458 |
| Acquisition of assets | - | 500,000 |
| Oversight Committee Expenses | 732,150 | - |
| Other Payments (<i>specify</i>) | 6,677,027 | 4,677,027 |
| Funds pending approval | - | - |
| Total | 93,743,703 | 31,468,174 |

18.4: PMC account balances (See Annex 5)

| | <i>2022/2023</i> | <i>2021/2022</i> |
|--|------------------|------------------|
| | Kshs | Kshs |
| PMC account balances (see attached list) | 732,789 | 8,023,775 |
| Total | 732,789 | 8,023,775 |

XVII. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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



Annex 2 - Analysis of Pending Staff Payables

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