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REPORT

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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BUURI CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2023

Revised Template 30th June 2023



BUURI 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)

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

Buuri 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

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC- Project Management Committee

FY-Financial Year

II. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The BUURI 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)

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	Lucy Ndong'o
2.	Sub-County Accountant	James Maina
3.	Chairman NGCDFC	Charles Kiara
4.	Member NGCDFC	Mary Gaceri

(c) Fiduciary Oversight Arrangements

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

P.O. Box 130
DCC's Building
Meru Nanyuki Highway
Timau, Meru

(e) Buuri Constituency NGCDF Contacts

Telephone: (254) 722861117
E-mail: cdfBuuri@ngcdf.go.ke
Website: www.Buuricdf.go.ke

(f) Buuri Constituency NGCDF Bankers

Equity Bank

Meru Branch

A/C No. 0140261996107

P. O Box 60000

Meru, Kenya

(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. CDFC Chairman's Report



**Charles Kiara
Chairman NGCDF Buuri**

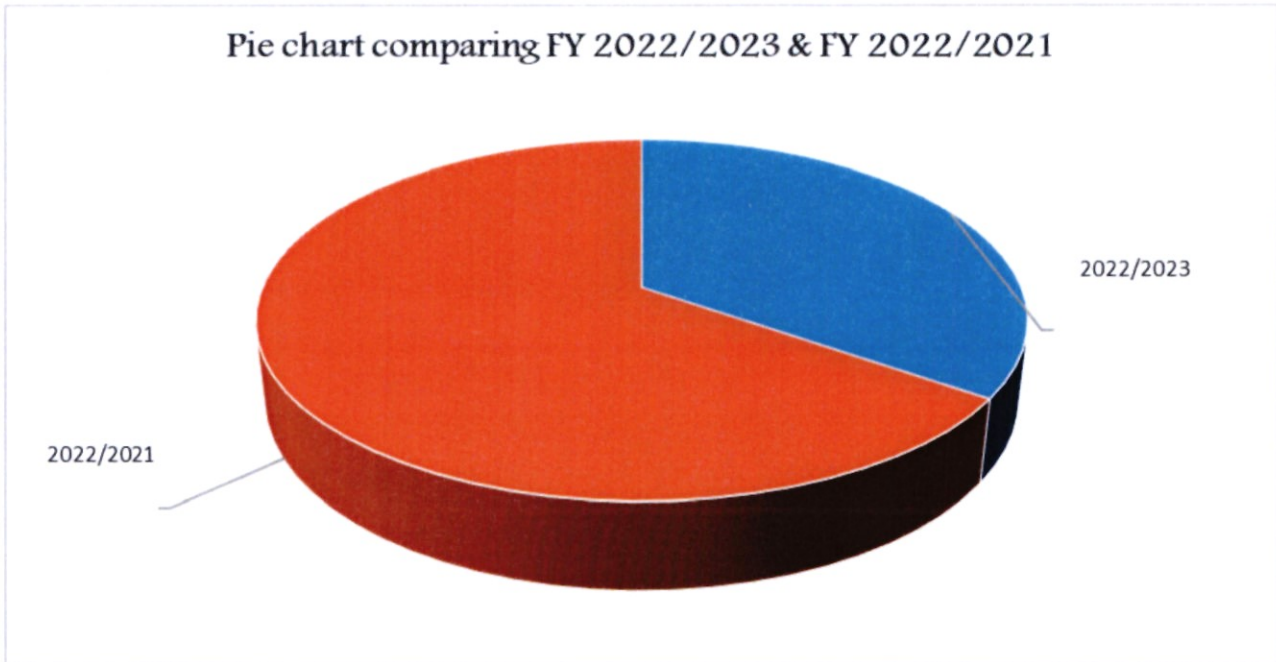
Buuri constituency located in Meru County is one of the nine national assembly electoral constituencies. The Constituency was split from the North Imenti Constituency and has an area of 69.21 km². It borders Isiolo and Laikipia Counties. It was recently split into Buuri East and West Sub counties and has five ward namely; Timau, Kisima, Kiirua/Naari, Kibirichia and Ruiiri/Rwarera. It has a population of 157,360 people making it the largest constituency in Meru County. Other constituencies in Meru County are Igembe North, Igembe Central, Igembe South, Tigania East, Tigania West, Imenti Central, Imenti South and Imenti North.

Going by the objective of NG-CDF as provided in section 3 of the NG-CDF Act, 2015 as amended in 2016, Buuri National Government Constituency Development Fund Committee (NG-CDFC) has endeavoured to identify, perform and course to implement projects in the financial year 2022/2023 within the confines of the law and guidance by the NGCDF Board. Projects were identified and implemented with much regard to public participation, sustainable development orients and enhancement of local accountability and transparency in the use of public resources.

During this financial year, we managed to construct and complete twenty-three classrooms and also complete six administration blocks and three laboratories in various primary and secondary schools. Revision books were also distributed to candidates in all secondary schools in the constituency. We also completed three chiefs' offices and three police posts.

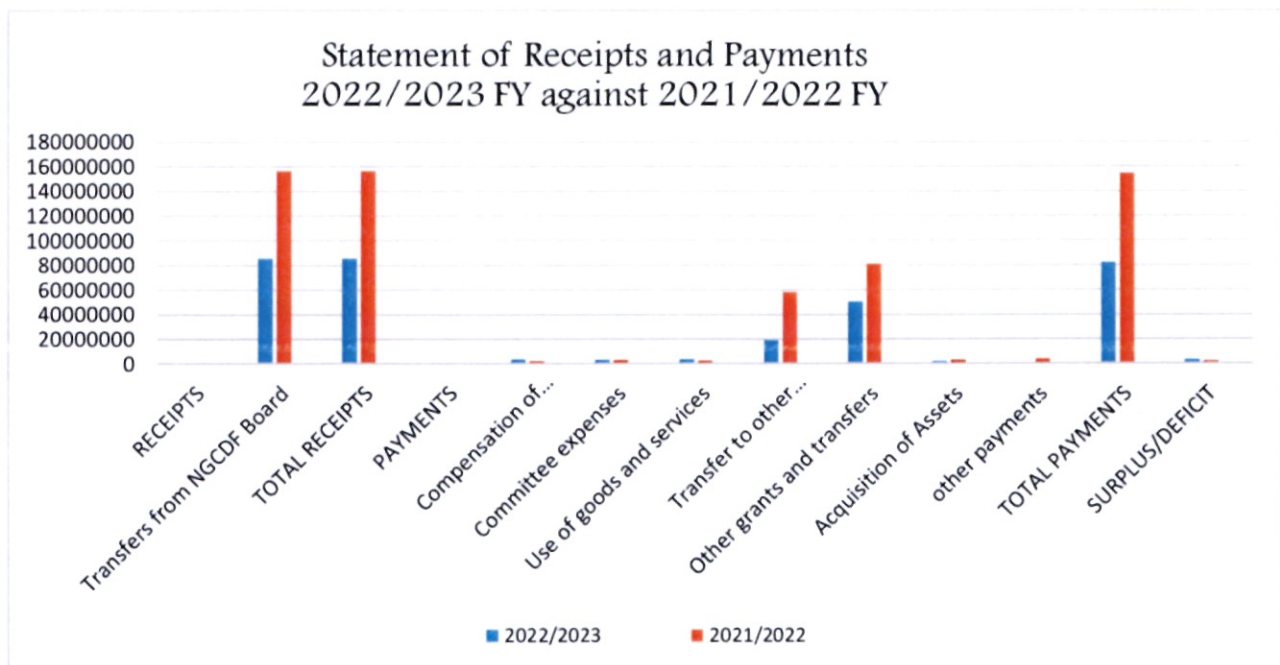
As a requirement, all public entities entrusted with the use of public funds must at the end of every financial year present a financial annual report. We therefore present Buuri NG-CDF's annual report and financial statements for the financial year 2022/2023.

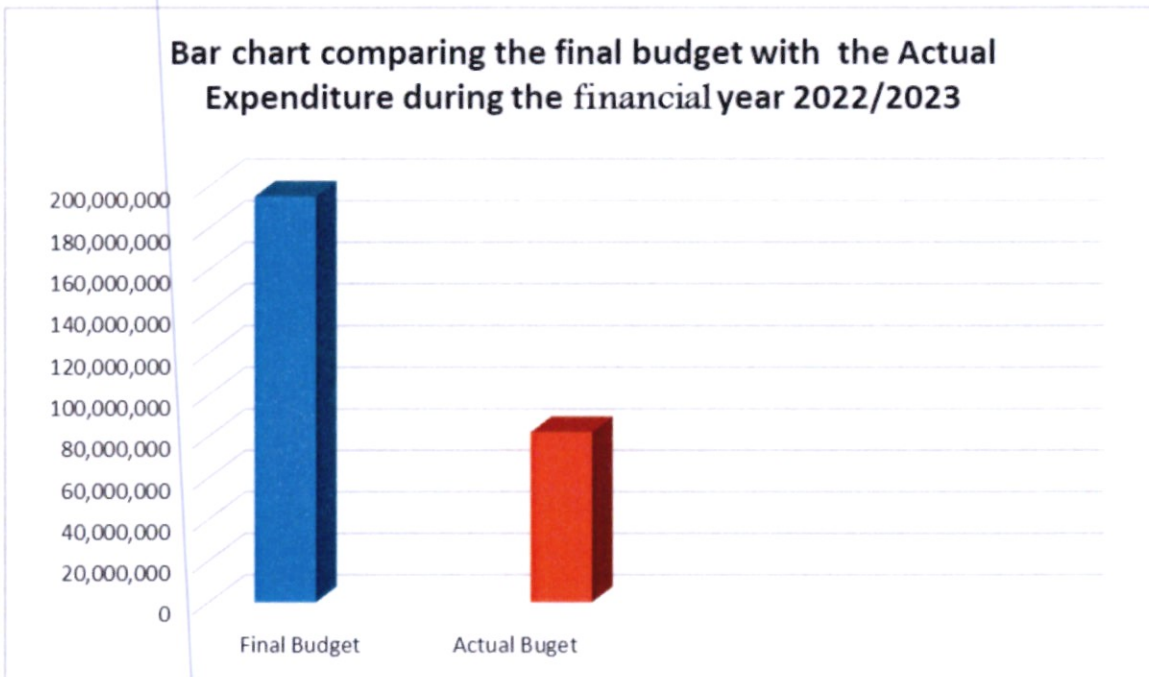
The actual amount utilised by the constituency in its various expenses items was 96% of annual budget of Kshs 85,350,000, however the target should be 100%



NOTE:

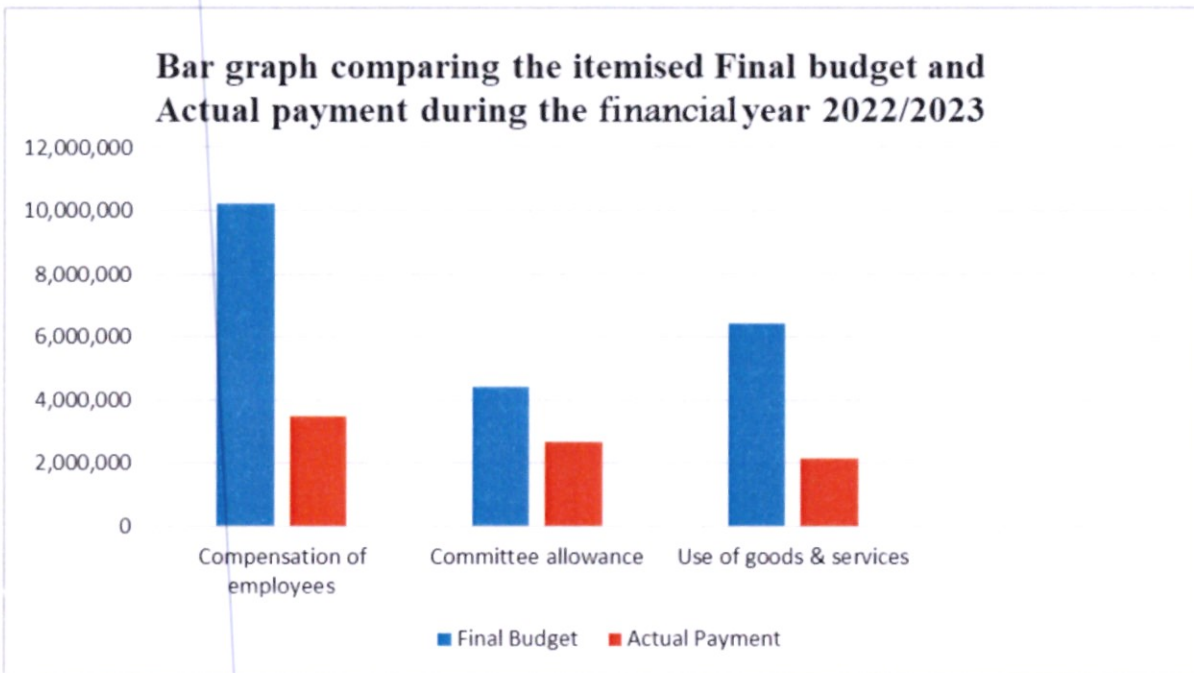
There was decrease in financial year 2022/2023 allocation by Ksh 71,388,879 compared to financial year 2022/2021 allocation





Note:

The utilization of funds against final budget is 42%, since constituency has pending disbursement from NG-CDF.



Key Achievement of the Fund

NGCDF has transformed many lives of Buuri residents. The empirical data available coupled with actual observations reveal an enormous impact on the residents in improved standard of living which was never witnessed before the inception of NGCDF especially in the previous years.

- In the education sector, NG-CDF funding of infrastructure in schools has assisted in increasing pupils/students' enrolment and provided conducive learning environment
- The NG-CDF bursary has helped retain students from low-income families in schools
- In security sector, funding of chief offices, administration police lines have ensured conducive working and living environment and prompt responses to calls on their duties.

Here are samples of projects done during the financial year 2022/2023.

Fig 1



Kiirua Police Station, FY 2022/2023, Completion of Offices

Fig 2



Subuiga Police Station FY 2022/2023, Completion of Offices

Impact of the Security Projects

- The security projects ie Police stations have helped reduce the level of insecurity among the community.
- These security projects have impacted the community security activities due to fear of greater violence, hence delaying some of planned act.
- Efficient and effective service delivery to the community.
- There is value for the NGCDF Buuri funds since the projects can be monitored from the beginning to the end.

Implementation Challenges

There various challenges meted in the implementation of the kitty namely:

- Late disbursement of project funds leads to proposed projects not being implemented within the financial year, hence delays which in turn lead to rise in project costs and other unforeseen occurrences.
- NG-CDF funds has become the panacea of most rural projects in the constituency ,however due to limited allocation the locals aspirations cannot be met promptly as such the allocation to NG-CDF should be increased to enable more development initiatives to be undertaken.
- Buuri lies in ASAL region hence prone to drought.

Emerging Issues

NGCDF being a community fund has so far been identified with the needs of the constituents which changes now and then. With the establishment of the devolved functions, various sectors have been taken by the county governments which have stripped off residents the very pertinent projects central to their economic life. County governments have slowly taken off with residents agitating for various projects formally funded by NGCDF and this has brought great discontent on the side of the residents who think such functions should be handled by NGCDF.

Way Forward

1. Frequent training of PMC and inducted CDFC members.
2. NG-CDF and the MP have sphere headed a campaign of non-interference with development
3. The NG-CDF board has promised to hasten the process of Funds disbursement
4. NG-CDF has implemented various security projects i.e. police posts and AP lines
5. KERRA which is under national government and also managed by NG-CDF committees has improved so many roads



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**Name: Charles Kiara
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 *Buuri Constituency 2023-2027 plan* are to:

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Increased number of usable physical infrastructure built in primary, secondary, and tertiary institutions Increased number of bursary beneficiaries at all levels	<i>In FY 2022/23</i> Increased number of Primary school classrooms increased from 510 to 540 Increased number of Secondary schools laboratories increased from 23 to 27
Water and Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives	Equip schools and public facilities with sanitation facilities Equip schools with water tanks.	Number of sanitation facilities built in primary and secondary	Increased number of Primary schools sanitation facilities from 20 to 42 Increased number of primary and secondary schools water tanks in schools from 150 to 200
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Increased number of chiefs’ offices increased from 12 to 18 Increased number of assistant chiefs’ offices from 8 to 11 Increased number of police lines from 2 to 5
Sports	Empower and develop youth and special groups.	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	Increased number of youth groups benefitting from the sports programme increased from 30 to 50

V. Statement of Governance

Process of Appointment of NG-CDF Committee

NG-CDFC is appointed pursuant to section 43(1),(2),(3) and (4) of the National constituencies development fund (NG-CDF) Act as follows:-

1. In case of the person living with disability, the fund account manager shall write to a registered group representing persons with disabilities in the constituency requesting of one person with disability to sit in the NG-CDF committee. The nominating organization shall be required to provide specific description of the kind of disability and provide necessary support to facilitate full participation of the nominee in the various activities of the fund.
2. Members of the public are invited to tender applications to be appointed as a NG-CDFC committee with requisite qualifications as per the NG-CDF Act.
3. The selection panel shall sit and analyse applications based on age, gender, special interest groups and regional balance.
4. Obtain from the constituency office manager via formal written communication names of two nominees to the NG-CDF committee one being of either gender.
5. Ensure that the original report of the selection panel duly signed by all members of the panel, original letter from the constituency office manager forwarding two nominees to the NG-CDF committee one being of either gender, original letter and copies of minutes of the meeting of the meeting of the body nominating person with disability to NG-CDF committee ,copies of national identity cards of all the nominees, the long list and short listing criteria ,and three colour passport size photographs of each of the respective nominees are attached to the list submitted to the board.
6. The final report shall be properly bound containing pertinent documents following the sequence of the checklist provided.
7. For avoidance of doubt the two persons to be nominated by the constituency office to sit in the selection panel and the two persons nominated by the same office to sit in the NG-CDF committee shall be drawn from community and not serving public offices.

For eligibility of a member to be selected in the NGCDF committee as provisions in NGCDF Act 2015, there has to be seven persons selected in a manner to be prescribed in the regulation. In this regard,

- i. One person has to be nominated by the national government official in charge of the sub county or a designated representative who shall chair the panel.
- ii. The officer of the board seconded to the constituency who shall be the secretary to the selection panel.
- iii. Two persons, one of either gender, nominated by the constituency officer. To facilitate the process, the Fund account manager wrote:

Buuri Constituency

National Government Constituencies Development Fund (NGCDF)

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

- To the Constituency officer manager requesting him or her to submit names of two persons (one of either gender) among the residents of the constituency.
- To deputy county commissioner requesting him/her to nominate a suitable officer (in writing) who will sit in and chair the NGCDFC selection panel. All the successful candidates were forwarded by the fund account manager to the NGCDF Board for gazzettement.

The committee members of Buuri NGCDF were gazetted on 16th December 2022 for a 3 year renewable contract. The handover of the previous committee to the new committee took place on 19th December 2022 where the members elected the Chairman and the secretary of Buuri NGCDF committee who were also signatories to the main account.

Renewal of committee members

The selection panel through the fund account manager shall inform the sitting members of the NGCDFC of the impending end of their tenure of office and invite those interested in renewal of their membership to express so to the panel in writing. Then the panel shall assess the suitability of each member to continue serving in the NGCDF committee.

Removal of NG-CDFC members

NG-CDF Act section 43 (13) and (14) of the act specifies the process of the removal of members of NG-CDFC a complaint against a member.

A complaint against a member of a committee shall be deposited with the National government constituency office.

The complaint shall clearly set out the particulars of the issues complained of.

The secretary shall convene a special meeting in accordance with the regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting.

If at a meeting held pursuant to paragraph 4, members determine that sufficient grounds exist requiring the members against whom the complaint is raised to respond to the issues complained of .The secretary shall by notice, require the member to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice.

That person is supposed to respond in writing and if he/she fails to do the same a decision will be reached by the committee and this is communicated to the board in fourteen days.

Buuri NGCDF did not have any removal of a committee member during financial year 2022-2023.

Functions of Committee

Under the Act NG-CDFC is mandated to do the following:-

1. Deliberate on all proposals from all wards in the constituency
2. Consult with relevant government departments to ensure that the cost estimate for the projects is as realistic as possible.
3. Rank project proposals in order of priority provided that ongoing projects shall take precedence
4. Ensure the projects proposed for funding comply with the Act.
5. Monitor the implementation of projects
6. Recommend to the board the removal of a member of the NG-CDFC in the line with section 24 sub sections 14-16 of the act.

Training

Upon appointment of the new members of the committee induction training shall be conducted by the relevant government departments for the committee to know and understand the NG-CDF act and also their roles in the fund.

There after a complete training of the NG-CDFC shall take place to enable the committee to an in-depth knowledge of the fund in order to discharge their responsibilities effectively.

Number of Meetings in a Year

The Act stipulates that NG-CDFC shall have a maximum of twenty four meetings per year and not less twelve including sub-committee meetings. Buuri NGCDF held 24 meetings during financial year 2022-2023.

Policy on Conflict of Interest

NG-CDF Act specifies clearly the any member with an interest in the fund shall not participate in a meeting deliberations on the fund is made and shall withdraw in such a meeting or resign from being a committee member. There were however no conflicts of interest experienced during the year.

Members Remuneration

NG-CDF act specifies remuneration of the members of the committee as follows:-

1. Each member shall receive an allowance of ksh.5, 000 and the PWD representative and chair of the constituency fund will receive ksh.7, 000 per sitting.

Members Ethics and Conduct

The Act stipulate that members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention of the act and PFM act which can lead to the loss of funds.

Risk Management

It is the responsibility of the members of the committee to be extra vigilant to ensure that risks likely to cause loss of fund are mitigated and proper controls are put in place in the process of implementation of the NG-CDF projects.

VI. Environmental and Sustainability Reporting

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

- a. **Education and Training:** Buuri NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency.

The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.

- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Employee welfare

We invest in providing the best working environment for our employees. Buuri 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. Buuri 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.

3. Market place practices-

Buuri 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

4. Community Engagements-

Buuri 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.

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

..... 

**Lucy Ndong'o
Fund Account Manager.**

VII. Statement of Management Responsibilities

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

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

Further the Accounting Officer confirms that the *constituency* 's financial statements have been 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- Buuri Constituency financial statements were approved and signed by the Accounting Officer on 8th September 2023.



.....
Name: Charles Kiara
Chairman – NGCDF Committee



.....
Name: Lucy Ndong'o
Fund Account Manager

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BUURI 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 – Buuri Constituency set out on pages 1 to 46, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement

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

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

Basis for Qualified Opinion

1. Unsupported Cash and Cash Equivalents Balance

The statement of assets and liabilities and as disclosed in Note 12 to the financial statements reflects a balance of Kshs.15,264,183 in respect to cash and cash equivalents. However, review of the bank reconciliation statements revealed unrepresented cheques totalling Kshs.5,449,892 whose details on clearance status were not provided for audit.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.15,264,183 could not be confirmed.

2. Lack of Ownership Documents

Annex 4 to the financial statements reflects a balance of Kshs.28,219,924 in respect to summary of fixed assets register. However, Management did not provide ownership documents for motor vehicle to prove ownership. Further, the column for transport equipment reflects a Nil balance.

In the circumstances, the ownership and accuracy of the Fund's assets could not be confirmed.

3. Unsupported Project Management Committee Bank Balances

Note 19.4 and Annex 5 to the financial statements reflects a balance of Kshs.1,795,760 in respect to Project Management Committee account balances. However, Management has not provided respective cashbooks, bank reconciliation statements and certificates of bank balances for audit.

In addition, no reason was provided on why the funds were still held at the PMCs bank accounts contrary to Section 12(8) of the National Government Constituencies

Development Fund Act, 2015 (Amended 2022) which states that all unutilized funds of the PMC shall be refunded to the Constituency account.

In the circumstances, the accuracy and completeness of PMC bank balances of Kshs.1,795,760 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.195,234,212 and Kshs.97,403,865 respectively resulting to an under-funding of Kshs.97,830,347 or 50% of the budget. Similarly, the Fund spent a balance of Kshs.82,139,682 against actual receipts of Kshs.97,403,865 resulting to an under-utilization of Kshs.15,264,183 or 16% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

The audit report for the previous year highlighted several issues in respect of the Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance. Management's report on progress made in resolving the issues, indicates that issues relating to the financial statements had not been resolved as at 30 June, 2023. No explanation was provided for failure to implement the recommendations.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Inadequate Imprest Management and Control

Note 6 to the financial statements reflects use of goods and services amount of Kshs.3,143,043 which includes an expenditure of Kshs.882,600 in respect to domestic travel and subsistence allowances. However, the Fund did not maintain an imprest management record to aid in the issuance and control of imprests. This resulted in multiple imprests issuance to staff before surrendering the previous ones contrary to Regulation 93(4)(b) of the Public Finance Management (National Government) Regulations, 2015 which requires that before issuing temporary imprest to an officer, the Accounting Officer should ensure that the applicant has no outstanding imprests.

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

2. Other Grants and Transfers - Non-completion of Police Stations

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects an amount of Kshs.50,652,000 in respect to other grants and transfers. The amount includes Kshs.6,850,000 for security projects which further includes amounts of Kshs.2,000,000 and Kshs.1,000,000 for completion of two police stations. However, review of the project files and physical inspection carried out in the month of March, 2024 for the two police stations revealed that the projects were not complete and had the following anomalies:

- i. On the project with expenditure of Kshs.2,000,000, it was noted that although the Clerk of Works had issued certificate of practical completion, poor workmanship was noted as there were cracks on the walls, window grills were loose and the ceiling boards were leaking in all the rooms. Further, the project was abandoned.
- ii. For the project with expenditure totalling Kshs.1,000,000, review of the project files and physical inspection revealed that the project was not complete and the expenditure was not supported with handing over reports, completion certificates and inspection and acceptance reports. In addition, the statement of account showing certified amounts, engineers estimate, bank statement and Bill of Quantities were not provided for audit.

In the circumstances, value for money for the expenditure of Kshs.3,000,000 for the construction of two police stations could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Failure to Tag Assets

Annex 4 to the financial statements reflects a balance of Kshs.28,219,924 in respect to summary of fixed assets register. However, the assets were not coded or tagged for ease of identification and tracking contrary to Regulation 139(1)(b) of the Public Finance Management (National Government) Regulations, 2015 which stipulates that Accounting Officer of a National Government entity shall take full responsibility and ensure proper control systems exist for assets and that movement and conditions of assets can be tracked.

In the circumstances, the internal controls of the fixed assets could not be confirmed and the assets are prone to abuse.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is

necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


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

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and 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 Bathungu, SBS
AUDITOR-GENERAL

Nairobi

20 May, 2024

*Buuri Constituency
National Government Constituencies Development Fund (NGCDF)
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IX. Statement of Receipts and Payments for the Year Ended 30th June 2023

	Note	2022-2023	2021-2022
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	85,350,000	156,738,879
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		85,350,000	156,738,879
PAYMENTS			
Compensation of employees	4	3,480,081	2,338,169
Committee expenses	5	3,283,900	-
Use of goods and services	6	3,143,043	5,875,023
Transfers to Other Government Units	7	19,200,000	58,300,000
Other grants and transfers	8	50,652,000	81,062,866
Acquisition of Assets	9	2,000,000	3,000,000
Oversight Committee Expenses	10	-	-
Other Payments	11	380,658	3,845,512
TOTAL PAYMENTS		82,139,682	154,421,570
SURPLUS/DEFICIT		3,210,318	2,317,309

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 Buuri on 8th September 2023 and signed by:



Fund Account Manager

Name: Lucy Ndong'o



National Sub-County
Accountant

Name: James Maina
ICPAK M/No: 20534



Chairman NG-CDF
Committee

Name: Charles Kiara

Buuri Constituency

National Government Constituencies Development Fund (NGCDF)

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

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

	Note	2022-2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	15,264,183	12,053,865
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		15,264,183	12,053,865
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		15,264,183	12,053,865
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
NET FINANCIAL SSETS		15,264,183	12,053,865
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	12,053,865	9,736,556
Prior year adjustments	16	-	-
Surplus/Defict for the year		3,210,318	2,317,309
NET FINANCIAL POSITION		15,264,183	12,053,865

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 8th September 2023 and signed by:



Fund Account Manager

Name: Lucy Ndong'o



National Sub-County
Accountant

Name: James Maina
ICPAK M/No:20534



Chairman NG-CDF Committee

Name: Charles Kiara

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

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

STATEMENT OF CASH FLOW

		2022-2023	2021-2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	85,350,000	156,738,879
Other Receipts	3	-	-
		85,350,000	156,738,879
Payments for operating activities			
Compensation of Employees	4	3,480,081	2,338,169
Committee expenses	5	3,283,900	-
Use of goods and services	6	3,143,043	5,875,023
Transfers to Other Government Units	7	19,200,000	58,300,000
Other grants and transfers	8	50,652,000	81,062,866
Oversight Committee Expenses	10	-	-
Other Payments	11	380,658	3,845,512
		80,139,682	151,421,570
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	(0)	-
Prior year Adjustments	16	-	-
Net Adjustments		(0)	-
Net cash flow from operating activities		5,210,318	5,317,309
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(2,000,000)	(3,000,000)
Net cash flows from Investing Activities		(2,000,000)	(3,000,000)
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	12	12,053,865	9,736,556
Cash and cash equivalent at END of the year		15,264,183	12,053,865

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 8th September 2023 and signed by:



Fund Account Manager

Name: Lucy Ndong'o



National Sub-County Accountant

Name: James Maina
ICPAK M/No:20534



Chairman NG-CDF Committee

Name: Charles Kiara

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

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


Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	145,087,603	12,053,865	38,092,744	195,234,212	97,403,865	97,830,347	50%
Proceeds from Sale of Assets	-	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-	-
TOTAL RECEIPTS	145,087,603	12,053,865	38,092,744	195,234,212	97,403,865	97,830,347	50%
PAYMENTS							
Compensation of Employees	4,127,644	1,984,621	4,102,704	10,214,969	3,480,081	6,734,888	34%
Committee expenses	4,172,000	2,000,300	-	6,172,300	3,283,900	2,888,400	53%
Use of goods and services	4,758,240	1,861,913	4,685,745	11,305,898	3,143,043	8,162,855	28%
Transfers to Other Government Units	37,700,000	-	24,350,000	62,050,000	19,200,000	42,850,000	31%
Other grants and transfers	90,229,719	5,052,543	(3,255,239)	92,027,023	50,652,000	41,375,023	55%
Acquisition of Assets	-	1,000,000	3,392,150	4,392,150	2,000,000	2,392,150	46%
Oversight Committee Expenses	600,000	-	-	600,000	-	600,000	0%
Other Payments	3,500,000	154,488	4,817,384	8,471,872	380,658	8,091,214	4%
TOTAL	145,087,603	12,053,865	38,092,744	195,234,212	82,139,682	113,094,530	42%

EXPLANATION ON ALL ITEMS BELOW 90% UTILIZATION

- The underutilization is due to delay in disbursement.
- On use of goods and services, 28%, there were year's adjustments from the original budget making the total budget to be high against the expenses.
- On transfer to other government units 31%, there was a delay of PMC funds from the Board.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	113,094,531
Less undisbursed funds receivable from the Board as at 30th June 2023	97,830,347
	15,264,184
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2022/2023	15,264,184

The Constituency financial statements were approved by NG CDFC on 8th September 2023 and signed by:



Fund Account Manager

Name: Lucy Ndong'o



National Sub-County Accountant

Name: James Maina
 ICPAK M/No:20534



Chairman NG-CDF Committee

Name: Charles Kiara

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023			
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	4,127,644	1,984,621	4,102,704	10,214,969	3,480,081	6,734,888	34%
1.2 Committee allowances	2,528,000	250,000	-	2,778,000	2,382,900	395,100	86%
1.3 Use of goods and services	2,649,612	1,681,303	3,733,267	8,064,182	2,427,403	5,636,779	30%
Total	9,305,256	3,915,924	7,835,971	21,057,151	8,290,384	12,766,767	39%
2.0 Monitoring and evaluation							
2.1 Capacity building	1,070,000	1,110,300	-	2,180,300	-	2,180,300	0%
2.2 Committee allowances	574,000	640,000	-	1,214,000	325,000	889,000	27%
2.3 Use of goods and services	2,108,628	180,610	952,477	3,241,715	1,291,640	1,950,075	40%
Total	3,752,628	1,930,910	952,477	6,636,015	1,616,640	5,019,375	24%

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023			
	Kshs		Kshs	Kshs	Kshs	Kshs	
3.0 Emergency							
3.1 Primary Schools	286,190	79,023	-	365,213		365,213	0%
3.11 Mbuju Primary School	700,000	-	-	700,000	700,000	-	100%
3.12 Tutua Primary School	700,000	-	-	700,000	700,000	-	100%
3.13 AIPCA Mujujune Primary School	1,000,000	-	-	1,000,000	1,000,000	-	100%
3.14 Marinya A Ruibi Primary School	1,000,000	-	-	1,000,000	1,000,000	-	100%
3.15 Kauru Nkuriga Primary School	1,000,000	-	-	1,000,000	1,000,000	-	100%
3.16 Loire Primary School	150,000	-	-	150,000	150,000	-	100%
3.2 Secondary schools							
3.21 Ontulili Day Secondary School	700,000	-	300,000	1,000,000	700,000	300,000	70%
3.22 Angaine Day Secondary School	1,100,000	-	1,110,000	2,200,000	1,100,000	1,100,000	50%
3.23 Ruiru Girls Secondary School	1,000,000	-		1,000,000	1,000,000	-	100%
3.5 Unutilised	-	-	242,207	242,207	-	242,207	0%
Total	7,636,190	79,023	1,652,207	9,357,420	7,350,000	2,007,420	79%

Buuri Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023			
	Kshs		Kshs	Kshs	Kshs	Kshs	
4.0 Bursary and Social Security						-	
4.1 Secondary Schools	32,000,000	2,293,391	(4,994,360)	29,299,031	29,088,000	211,031	99%
4.2 Tertiary Institutions	24,090,025	538,000	(4,531,018)	20,097,007	2,340,000	17,767,007	12%
4.3 Social Security	-	-	-	-	-	-	
4.4 Special Needs	200,000	100,000	170,000	470,000	440,000	30,000	94%
Total	56,290,025	2,931,391	(9,355,378)	49,866,038	31,868,000	18,008,038	64%
5.0 Sports							
	2,901,752	42,129	1,000,000	3,943,881	1,784,000	2,159,881	45%
Total	2,901,752	42,129	1,000,000	3,943,881	1,784,000	2,159,881	45%
6.0 Environment							
	2,901,752	500,000	2,597,933	5,999,685	2,800,000	3,199,685	47%
Total	2,901,752	500,000	2,597,933	5,999,685	2,800,000	3,199,685	47%

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023			
	Kshs		Kshs	Kshs	Kshs	Kshs	
7.0 Primary Schools Projects							
7.11 CCM Kirimara Primary School	1,500,000	-	-	1,500,000	1,200,000	300,000	80%
7.12 Mburugiti Primary School	800,000	-	200,000	1,000,000	1,000,000	-	100%
7.13 Kimbo Primary School	-	-	900,000	900,000	900,000	-	100%
7.14 Mbuju Primary School	-	-	400,000	400,000	200,000	200,000	50%
7.15 Rwarera Primary School	-	-	200,000	200,000	200,000	-	100%
7.16 Njuruta Primary School	-	-	1,250,000	1,250,000	900,000	350,000	72%
7.17 DEB Kiambogo Primary School	-	-	500,000	500,000	500,000	-	100%
7.18 Runkuru Primary School	800,000	-	600,000	1,400,000	600,000	800,000	43%
7.19 DEB Nkiria Primary School	-	-	1,100,000	1,100,000	1,100,000	-	100%
7.20 Kanthungu Primary School	-	-	1,100,000	1,100,000	1,100,000	-	100%
7.21 DEB Kiambogo Primary School	1,500,000	-	400,000	1,900,000	1,500,000	400,000	79%
7.22 Ngusishi Primary School	1,000,000	-	-	1,000,000	1,000,000	-	100%
7.23 DEB Ndemu Primary School	800,000	-	-	800,000	800,000	-	100%

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023			
	Kshs		Kshs	Kshs	Kshs	Kshs	
7.24 Rugusu Boarding Primary School	1,000,000	-		1,000,000	1,000,000	-	100%
7.25 Nkiria Primary School	2,200,000	-		2,200,000	1,100,000	1,100,000	50%
7.26 Kanthungu Primary School	-	-	1,100,000	1,100,000	1,100,000	-	100%
7.27 Mujujune Primary School	-	-	900,000	900,000	-	900,000	0%
7.28 Kithithina Primary School	-	-	800,000	800,000	-	800,000	0%
7.29 Kiranga Primary School	-	-	1,000,000	1,000,000	-	1,000,000	0%
7.30 Kangaita Primary School	-	-	800,000	800,000	-	800,000	0%
7.31 Karanene Primary School	-	-	1,100,000	1,100,000	-	1,100,000	0%
7.32 Kibirichia Primary School	-	-	400,000	400,000	-	400,000	0%
7.33 Murinya Primary School	-	-	1,000,000	1,000,000	-	1,000,000	0%
7.34 Kiborione Primary School	-	-	1,000,000	1,000,000	-	1,000,000	0%
7.35 Ntugi Primary School	-	-	400,000	400,000	-	400,000	0%
7.36 Kiirua Primary School	-	-	800,000	800,000	-	800,000	0%

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023			
	Kshs		Kshs	Kshs	Kshs	Kshs	
7.37 Miugune Primary School	-	-	800,000	800,000	-	800,000	0%
7.38 Mitoone Primary School	-	-	1,000,000	1,000,000	-	1,000,000	0%
7.39 Marinya A Ruibi Primary School	-	-	1,100,000	1,100,000	-	1,100,000	0%
7.40 Ndunyu Barikui Primary School	-	-	800,000	800,000	-	800,000	0%
7.41 Kauru Nkuriga Primary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
7.42 Kiringo Primary School	800,000	-	-	800,000	-	800,000	0%
7.43 Njotene Primary School	2,000,000	-	-	2,000,000	-	2,000,000	0%
7.44 Kanthungu Primary School	2,200,000	-	-	2,200,000	-	2,200,000	0%
7.45 Tutua Primary School	2,200,000	-	-	2,200,000	-	2,200,000	0%
7.46 Kithuene Primary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
7.47 Ribui Primary School	1,200,000	-	-	1,200,000	-	1,200,000	0%
7.48 Nkando Primary School	1,100,000	-	700,000	1,800,000	-	1,800,000	0%
Total	21,100,000	-	20,350,000	41,450,000	14,200,000	27,250,000	34%

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023			
	Kshs		Kshs	Kshs	Kshs	Kshs	
8.0 Secondary Schools Projects							
8.1 Rugetene Secondary School	-	-	500,000	500,000	500,000	-	100%
8.2 Mutuuma Secondary School	-	-	500,000	500,000	500,000	-	100%
8.3 Subuiga Secondary School	1,000,000	-	-	1,000,000	1,000,000	-	100%
8.4 Angaine Secondary School	1,100,000	-	-	1,100,000	1,000,000	100,000	91%
8.5 Ontulili Mixed Secondary School	2,000,000	-	900,000	2,900,000	500,000	2,400,000	17%
8.6 Marinya A Ruibi Secondary School	-	-	500,000	500,000	500,000	-	100%
8.7 Marinya A Ruibi Secondary School	2,000,000	-	-	2,000,000	1,000,000	1,000,000	50%
8.8 Ngusishi day Secondary School	1,000,000	-	600,000	1,600,000	-	1,600,000	0%
8.9 Ntirimiti Day Secondary School	-	-	500,000	500,000	-	500,000	0%
8.10 Maritati Secondary School	-	-	500,000	500,000	-	500,000	0%
8.11 Sirimon Mixed Secondary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
8.12 Mbuju Secondary School	2,000,000	-	-	2,000,000	-	2,000,000	0%

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023			
	Kshs			Kshs	Kshs	Kshs	
8.13 Ruibi Secondary School	1,500,000	-	-	1,500,000	-	1,500,000	0%
8.14 Mburugiri Secondary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
8.15 Mitoone Secondary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
8.16 Buuri High School	2,000,000	-	-	2,000,000	-	2,000,000	0%
8.17 Rwarera Secondary School	1,000,000	-	-	1,000,000	-	1,000,000	0%
Total	16,600,000	-	4,000,000	20,600,000	5,000,000	15,600,000	24%
9.0 Tertiary institutions Projects							
Total	-	-	-	-	-	-	-
10.0 Security Projects	-	-	-	-	-	-	-
10.1 Mutunyi Police Post	-	-	500,000	500,000	500,000	-	100%
10,2 Mutunyi Police Post	-	-	350,000	350,000	350,000	-	100%
10.3 Subuiga Police Station	3,500,000	-	-	3,500,000	2,000,000	1,500,000	57%
10.4 Marurui Asst Chiefs Office	-	1,500,000	-	1,500,000	1,500,000	-	100%
10.5 Kiirua Police Station	1,000,000	-	-	1,000,000	1,000,000	-	100%

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023			
	Kshs		Kshs	Kshs	Kshs	Kshs	
10.6 Marurui Asst Chiefs Office	2,000,000	-	-	2,000,000	500,000	1,500,000	25%
10.7 Sirimon Chiefs Office	2,000,000	-	-	2,000,000	1,000,000	1,000,000	50%
10.8 Rugirando Asst Chiefs Office	2,000,000	-	-	2,000,000	-	2,000,000	0%
10.9 Ontulili Admin Police Office	1,000,000	-	-	1,000,000	-	1,000,000	0%
10. 11 Timau DCC Office	1,000,000	-	-	1,000,000	-	1,000,000	0%
10.12 Mugumone Asst Chiefs Office	2,000,000	-	-	2,000,000	-	2,000,000	0%
10.13 Mutunyi Asst Chiefs Office	2,000,000	-	-	2,000,000	-	2,000,000	0%
10.14 Kimbo Asst Chiefs Office	2,000,000	-	-	2,000,000	-	2,000,000	0%
10.15 Nchoroiboro Chiefs Office	2,000,000	-	-	2,000,000	-	2,000,000	0%
Total	20,500,000	1,500,000	850,000	22,850,000	6,850,000	16,000,000	30%
11.0 Acquisition of assets							
11.1 Construction of CDF Office	-	1,000,000	2,000,000	3,000,000	2,000,000	1,000,000	67%
11.2 Furnitre	-	-	1,392,150	1,392,150	-	1,392,150	0%
Total	-	1,000,000	3,392,150	4,392,150	2,000,000	2,392,150	46%

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023			
	Kshs		Kshs	Kshs	Kshs	Kshs	
12.0 Oversight Committee Expenses (itemize)							
12.1 Committee allowances	400,000	-	-	400,000	-	400,000	0%
12.2 Accommodation - Domestic Travel	50,000	-	-	50,000	-	50,000	0%
12.3 Daily Subsistence Allowance	50,000	-	-	50,000	-	50,000	0%
12.4 Publishing and Printing Services	30,000	-	-	30,000	-	30,000	0%
12.5 Refined Fuels and Lubricants for Transport	70,000	-	-	70,000	-	70,000	0%
	600,000	-	-	600,000	-	600,000	0%
13.0 Other payments							
12.1 Revision books	-	42,129	4,817,384	4,859,513	380,658	4,478,855	8%
12.2 Buuri NGCDF Strategic Plan	2,000,000	112,359	-	2,112,359	-	2,112,359	0%
12.3 Timau Innovation Hub	1,500,000		-	1,500,000	-	1,500,000	0%
Total	3,500,000	154,488	4,817,384	8,471,872	380,658	8,091,214	4%
14.0 unallocated fund							
Unapproved projects	-	-	-	-	-	-	-
AIA	-	-	-	-	-	-	-
PMC savings	-	-	-	-	-	-	-
Total	145,087,603	12,053,865	38,092,744	195,234,212	82,139,682	113,094,530	42%

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
	Kshs	Kshs
AIE NO.A 895090	11,000,000	
AIE NO. B185321	7,000,000	
AIE NO. B185353	2,350,000	
AIE NO. B185573	15,000,000	
AIE NO. B185027	6,000,000	
AIE NO. B185858	5,000,000	
AIE NO. B206310	12,000,000	
AIE NO. B205699	12,000,000	
AIE NO. B205538	15,000,000	
TOTAL		33,000,000
AIE NO. B 140855		44,000,000
AIE NO. B 105421		22,000,000
AIE NO. B 154275		18,000,000
AIE NO. B 132464		5,000,000
AIE NO. B 154380		12,000,000
AIE NO. B 154380		12,000,000
AIE NO. B 140791		10,738,879
TOTAL	85,350,000	156,738,879

2. Proceeds From Sale of Assets

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

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Notes To the Financial Statements (Continued)

3. Other Receipts

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

4. Compensation Of Employees

Description	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	782,201	1,524,680
Personal allowances paid as part of salary	730,337	440,529
House allowance	114,000	144,000
Transport allowance	114,000	144,000
Leave allowance	-	-
Gratuity-contractual employees	1,691,303	-
Employer Contributions Compulsory national social security schemes	48,240	84,960
TOTAL	3,480,081	2,338,169

5. Committee Expenses

Description	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Sitting allowance	325,000	-
Other committee expenses	2,958,900	-
TOTAL	3,283,900	-

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Notes To The Financial Statements (Continued)

6. Use of Goods and services

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	-	-
Communication, supplies and services	29,100	-
Domestic travel and subsistence	882,600	187,800.00
Printing, advertising and information supplies & services	62,364	-
Rentals of produced assets	-	-
Training expenses	437,000	1,260,000.00
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	877,339	722,982.00
Fuel , oil & lubricants	420,000	329,390.00
Other operating expenses	-	-
Bank Charges	-	18,841.00
Security operations	210,540	230,010.00
Routine maintenance - vehicles and other transport equipment	180,600	65,000.00
Routine maintenance- other assets	43,500	-
Committee expenses	-	3,061,000.00
TOTAL	3,143,043	5,875,023.00

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	14,200,000	45,050,000
Transfers To Secondary Schools (See Attached List)	5,000,000	13,250,000
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	19,200,000	58,300,000

Notes To the Financial Statements (Continued)

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	29,088,000	28,442,000
Bursary – tertiary institutions (see attached list)	2,340,000	13,895,000
Bursary – special schools (see attached list)	440,000	30,000
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	6,850,000	25,500,000
Sports projects (see attached list)	1,784,000	3,347,933
Environment projects (see attached list)	2,800,000	2,197,933
Emergency projects (see attached list)	7,350,000	7,650,000
Roads projects (see attached list)	-	-
Total	50,652,000	81,062,866

9. Acquisition Of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	2,000,000	1,000,000.00
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	2,000,000
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	2,000,000	3,000,000

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Notes To the Financial Statements (Continued)

10. Oversight Committee Expenses

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

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
Revision books	380,658	3,845,512
TOTAL	380,658	3,845,512

Notes To the Financial Statements (Continued)

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>Equity Bank, Meru Branch . Buuri NG-CDF (Main account)</i>	15,264,183	12,053,865
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	15,264,183	12,053,865
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

13. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

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Notes to the Financial Statement Continued

14. Retention and Gratuity

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

14 B. Gratuity	2022-2023	2021-2022
	Kshs	Kshs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	1,691,303	-
Gratuity paid during the Year (C)	1,691,303	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

15. Fund Balance B/F

	(1st July 2022-2023)	(1st July 2021-2022)
	Kshs	Kshs
Bank accounts	12,053,865	9,736,556
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less	-	-
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	12,053,865	9,736,556

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	-	-	-

17. Changes In Accounts Receivable – Outstanding Imprests

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

18. Changes In Accounts Payable – Deposits and Retentions

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

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

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

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	6,734,888	4,102,704
Committee expense	2,888,400	-
Use of goods and services	8,162,855	4,685,744
Amounts due to other Government entities (see attached list)	42,850,000	24,350,000
Amounts due to other grants and other transfers (see attached list)	41,375,023	(3,255,239)
Acquisition of assets	2,392,150	3,392,150
Oversight Committee Expenses	600,000	-
Other Payments (<i>specify</i>)	8,091,214	4,817,384
Funds pending approval	-	-
Total	113,094,530	38,092,744

19.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	1,795,760	3,120,974
Total	1,795,760	3,120,974

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XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

Annex 2 - Analysis of Pending Staff Payables

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

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022/23	2021/22	
Compensation of employees		6,734,888	4,102,704	
Use of goods & services		11,051,254	4,685,744	
Amounts due to other Government entities				
Primary Schools				
CCM Kirimara Primary School	Completion of an administration block; 3 rooms ;roofing, plastering, windows & doors fitting, ceiling casting, veranda,gutters & paintwork	300,000	1,200,000	Delay of funds from the Board
Mbuju Primary School	Renovation of 6 classrooms;replacement of old leaking iron sheets to completion.	200,000	600,000	Delay of funds from the Board
Njuruta Primary School	Construction of a classroom to completion	350,000	1,250,000	Delay of funds from the Board
Runkuru Primary School	Renovations of 2 classrooms;plastering, painting and re-roofing to completion	800,000	600,000	Delay of funds from the Board
DEB Kiambogo Primary School	Construction of administration block comprising of 3 roomed offices and one staffroom to lintel level	400,000	2,000,000	Delay of funds from the Board
Nkiria Primary School	Construction of 2 classrooms to completion	1,100,000	-	Delay of funds from the Board
Mujujune Primary School	Renovation of 3 classrooms; replacement of iron sheets and painting to completion	900,000	900,000	Delay of funds from the Board
Kithithina Primary School	Renovation of 2 classrooms to completion; ie plastering, painting	1,600,000	800,000	Delay of funds from the Board

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	and re-flooring, installation of broken windows & doors			
Kiranga Primary School	Construction of block of toilet to completion	2,000,000	1,000,000	Delay of funds from the Board
Kangaita Primary School	Renovation of 2 classrooms to completion	1,600,000	800,000	Delay of funds from the Board
Karanene Primary School	Construction of 1 classroom to completion	2,200,000	1,100,000	Delay of funds from the Board
Kibirichia Primary School	Renovation of 1 classroom to completion	800,000	400,000	Delay of funds from the Board
Murinya Primary School	Construction of a block of toilet to completion	2,000,000	1,000,000	Delay of funds from the Board
Kiborione Primary School	Construction of a block of toilet to completion	2,000,000	1,000,000	Delay of funds from the Board
Ntugi Primary School	Renovation of 1 classroom to completion	800,000	400,000	Delay of funds from the Board
Kiirua Primary School	Renovation of 2 classrooms to completion	1,600,000	800,000	Delay of funds from the Board
Miugune Primary School	Renovation of 2 classrooms to completion	1,600,000	800,000	Delay of funds from the Board
Mitoone Primary School	Construction of a block of toilet to completion	2,000,000	1,000,000	Delay of funds from the Board
Marinya A Ruibi Primary School	Construction of 1 classroom to completion	2,200,000	1,100,000	Delay of funds from the Board
Ndunyu Barikui Primary School	Renovation of 2 classrooms to completion	1,600,000	800,000	Delay of funds from the Board
Kauru Nkuriga Primary School	Construction of a block of toilet to completion	1,000,000	-	Delay of funds from the Board
Kiringo Primary School	Renovation of 2 classrooms to completion	800,000	-	Delay of funds from the Board
Njotene Primary School	Construction of an administration block to the lintel level	2,000,000	-	Delay of funds from the Board
Kanthingu Primary School	Construction of 2 classrooms to completion	2,200,000	-	Delay of funds from the Board
Tutua Primary School	Construction of 2 classrooms to completion	2,200,000	-	Delay of funds from the Board
Kithuene Primary School	Construction of a block of toilet to completion	1,000,000	-	Delay of funds from the Board

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Ribui Primary School	Renovation of 3 classrooms to completion	1,200,000	-	Delay of funds from the Board
Nkandone Primary School	Construction of 2 classrooms	1,800,000	700,000	Delay of funds from the Board
Mburugiti Primary School	Renovation of 3 classrooms; plastering, verandah, painting and re-roofing to completion	-	1,000,000	Delay of funds from the Board
Rwarera Primary School	Renovation of a classroom 1no classroom; replacement of old leaking iron sheets	-	200,000	Delay of funds from the Board
Kanyunga Primary School		-	-	Delay of funds from the Board
Kimbo Primary School	Renovation of 4 classrooms; re-roofing and painting to completion	-	900,000	Delay of funds from the Board
		38,250,000	20,350,000	
Secondary School Projects				
Angaine Secondary School	Construction of 1 classroom	100,000	-	Delay of funds from the Board
Ontulili Mixed Secondary School	Completion of a kitchen /Dining hall; plastering, painting, roofing, fitting of windows & doors	2,400,000	900,000	Delay of funds from the Board
Marinya A Ruibi Secondary School	Completion of a 45 capacity laboratory; plastering, painting, roofing, fitting of windows & doors.	1,000,000	500,000	Delay of funds from the Board
Ngusishi day Secondary School	Construction of a block of toilet to completion	1,600,000	-	Delay of funds from the Board
Ntirimiti Day Secondary School	Construction of a block of toilet to completion	500,000	500,000	Delay of funds from the Board
Maritati Secondary School	Construction of a block of toilet to completion	500,000	500,000	Delay of funds from the Board
Sirimon Mixed Secondary School	Construction of a block of toilet to completion	1,000,000	-	Delay of funds from the Board
Mbuju Secondary School	Construction of a laboratory to the roofing level	2,000,000	-	Delay of funds from the Board

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Ruibii Secondary School	Construction of a dinning hall/kitchen to the lintel level	1,500,000	-	Delay of funds from the Board
Mburugiri Secondary School	Construction of a block of toilet to completion	1,000,000	-	Delay of funds from the Board
Mitoone Secondary School	Construction of a block of toilet to completion	1,000,000	-	Delay of funds from the Board
Buuri High School	Construction of a laboratory to the roofing level	2,000,000	-	Delay of funds from the Board
Rwarera Secondary School	Construction of a block of toilet to completion	1,000,000	-	Delay of funds from the Board
Rugetene Secondary School	Purchase of laboratory of 45 stools @ Kshs.2,500 and fitting of 19 benches @387,500	-	500,000	Delay of funds from the Board
Mutuuma Secondary School	Construction one block of 8 doors pit latrines to completion, one toilet being for PLWD, with a provision of rails and ramp.	-	500,000	Delay of funds from the Board
Ngusishi Day Secondary School	Completion of a laboratory	-	600,000	Delay of funds from the Board
		15,600,000	4,000,000	
Sub-Total		53,850,000	24,350,000	
Amounts due to other grants and other transfers		30,375,023	(3,255,239)	
Sub-Total		30,375,023	(3,255,239)	
Acquisition of assets		2,392,150	3,392,150	
Oversight Committee Expenses (itemize)		-	-	
Committee allowances		400,000		
Accommodation - Domestic Travel		50,000		
Daily Subsistence Allowance		50,000		

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Publishing and Printing Services		30,000		
Refined Fuels and Lubricants for Transport		70,000		
Sub-Total		600,000		
Others (<i>specify</i>)			-	
Revision books		4,478,856	4,817,384	
Buuri NGCDF Strategic Plan		2,112,359	-	
Timau Innovation Hub		1,500,000	-	
Sub-Total		11,083,364	8,209,534	
Funds pending approval		-	-	
Grand Total		113,094,530	38,092,744	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-	-	-	-
Buildings and structures	16,066,349	2,000,000	-	18,066,349
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	3,166,000	-	-	3,166,000
ICT Equipment, Software and Other ICT Assets	2,006,999	-	-	2,006,999
Other Machinery and Equipment	4,980,576	-	-	4,980,576
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	26,219,924	2,000,000	-	28,219,924

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

	PMC NAME	BANK	ACCOUNT NUMBER	BANK BALANCE 2022/2023	BANK BALANCE 2021/2022
1	AIC KAITHE PRIMARY SCHOOL	EQUITY	0270278515279	1,000	-
2	AIPCA MUJUNJUNE PRIMARY	EQUITY	0140277549725	648	-
3	AIPCA MURANGINE PRIMARY	EQUITY	270277749196	1880	271,880
4	AIPCA RUGUSU PRIMARY SCHOOL	EQUITY	0140263867984	1,960	-
5	ANGAINE SECONDARY	EQUITY	0270268905157	103,795	-
6	ANTU BA MWITU CHIEFS CAMP	EQUITY	0270277553738	2,880	-
7	BUURI ENVIRONMENT PROGRAMME	EQUITY	140262436802	7843	843
8	BUURI FURNITURE ACCOUNT	EQUITY	1040282536499	1000	21,000
9	BUURI HIGH SCHOOL	EQUITY	0140270386514	10,625	
10	BUURI SPORTS PROGRAMME	EQUITY	140262436563	5950	557,950
11	BUURI WEST EDUCATION OFFICE	EQUITY	0270278714610	920	-
12	CCM ANGAINE PRIMARY SCHOOL	EQUITY	0270277615866	80	-
13	CCM KIMBO PRIMARY SCHOOL	EQUITY	270277790327	1,150	150
14	CCM KIRIMARA PRIMARY	EQUITY	140295018654	1755	755
15	CCM LOIRE PRY SCHOOL	EQUITY	140278515208	151,128	1,128
16	CCM MBUJU PRIMARY	EQUITY	270278465843	1,830	320,830
17	CCM NTUMBURI PRIMARY SCHOOL	EQUITY	0140270604402	170	-
18	CCM ONTULILI PRIMARY SCHOOL	EQUITY	270278553467	148	15
19	DEB KANGAITA PRIMARY	EQUITY	270278457944	830	830
20	DEB KIAMBOGO	EQUITY	270277477687	256322	1,322
21	DEB KIRANGA PRIMARY SCHOOL	EQUITY	0270271840775	(15,584)	-
22	DEB MADARAKA PRIMARY	EQUITY	270278463860	1270	1,270
23	DEB MUTETHIA PRIMARY	EQUITY	140262436641	970	970
24	DEB NCHOROIBORO PRIMARY	EQUITY	140271255961	645	645

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25	DEB NDEMU PRIMARY	EQUITY	270278053118	1000	1,000
26	DEB NGUSISHI PRIMARY	EQUITY	270278465802	1240	100,720
27	DEB ONTULILI PRIMARY	EQUITY	270262450730	21125	21,125
28	GAKANDO PRIMARY SCHOOL	EQUITY	270277946322	1010	1,010
29	GATHUINE PRIMARY	EQUITY	270277246629	1530	1,530
30	GUNDUA SECONDARY SCHOOL	EQUITY	0270279732587	57,490	-
31	KAIRUNE PRIMARY SCHOOL	EQUITY	0140270243413	710	57,490
33	KAMUKETHA PRIMARY SCHOOL	EQUITY	0140271699274	17	710
34	KANGAITA DAY SECONDARY SCHOOL	EQUITY	270277621523	1400	1,400
36	KANGAITA PRIMARY SCHOOL	EQUITY	0270278457944	1,809	-
37	KANTHUNGU PRIMARY SCHOOL	EQUITY	1040262384704	6,555	1,555
38	KANYUNGA PRIMARY SCHOOL	EQUITY	0270277831571	2,400	2400
40	KARANENE PRIMARY SCHOOL	EQUITY	0270278465758	1,933	2,150
41	KARIMBA RPRIMARY SCHOOL	EQUITY	0270278764238	1,260	-
42	KAURU NKURIGA PRIMARY	EQUITY	270279045876	1,100	640
43	KIAMIOGO CHIEFS OFFICE	EQUITY	140281105886	950	950
44	KIANDA PRIMARY SCHOOL	EQUITY	0140264517577	85	-
45	KIBIRICHIA PRIMARY SCHOOL	EQUITY	270278465690	220	220
46	KIBORIONE PRIMARY SCHOOL	EQUITY	0140269139267	1,818	-
47	KIENI KIA NDEGE PRIMARY SCHOOL	EQUITY	0270277246826	1,002	-
48	KIIRUA POLICE STATION	EQUITY	1040280190303	1,318	1,318
49	KIMBO PRIMARY SCHOOL	EQUITY	0270277790327	1,150	-
50	KINYENJERE PRIMARY SCHOOL	EQUITY	0270277384302	1,095	-
51	KIRONYA PRIMARY SCHOOL	EQUITY	0270278470155	460	-
52	KISIMA CHIEFS CAMP	EQUITY	0270277492195	3,520	-
53	KITHITHINA CHIEFS OFFICE	EQUITY	270281127920	430	430
54	KITHITHINA DAY SECONDARY SCHOOL	EQUITY	0140262439794	1,149	-
55	KITHITHINA PRIMARY SCHOOL	EQUITY	0270278046305	400	-
56	KITHUENE PRIMARY SCHOOL	EQUITY	1040262419773	13,860	-
57	LOIRE PRIMARY SCHOOL	EQUITY	0140278515208	151,128	-
58	MARINYA A RUIBI PRIMARY SCHOOL	EQUITY	1040270317307	20,165	645

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59	MARINYA A RUIBI SECONDARY SCHOOL	EQUITY	1040279561300	1,298	1,298
60	MARITATI DAY SECONDARY SCHOOL	EQUITY	0140269826702	4,665	-
61	MARURUI ASSISTANT CHIEF	EQUITY	140282544839	1,000	1,000
62	MARURUI PRIMARY SCHOOL	EQUITY	140270372595	748	50,748
63	MATUURU PRIMARY SCHOOL	EQUITY	0140262468070	480	-
64	MBOROGA CHIEFS OFFICE	EQUITY	140281103061	1050	1,050
65	MBURUGITI PRIMARY SCHOOL	EQUITY	0270277984910	2,507	-
66	MBURUGITI PRY	EQUITY	0270277984910	3,267	-
67	MBURUGITI SECONDARY SCHOOL	EQUITY	1040262640237	851	-
68	MCK KIBIRICHIA BOARDING	EQUITY	140282556741	1500	600,500
69	MCK KIIRUA PRIMARY	EQUITY	1040278616469	1080	1,080
70	MCK KIRINGO PRIMARY SCHOOL	EQUITY	140279639802	188	188
71	MCK MICHOGOMONE SECONDARY	EQUITY	140279811680	2000	2,000
72	MCK MUGUMONE PRIMARY SCHOOL	EQUITY	0140266389815	1,480	-
73	MCK MUTUMA PRIMARY SCHOOL	EQUITY	0140278589477	1,880	-
74	MICHAKA PRIMARY SCHOOL	EQUITY	0140272636302	740	-
75	MICHOGOMONE PRIMARY SCHOOL	EQUITY	1040278633847	2,060	-
76	MITOONE DAY SECONDARY	EQUITY	140292404027	1590	1,590
77	MITOONE PRIMARY	EQUITY	1040271074383	2521	204,713
78	MIUGUNE PRIMARY SCHOOL	EQUITY	270277708934	10780	10,780
79	MUCHEENE PRIMARY SCHOOL	EQUITY	0270277557997	160	-
80	MUCHEENE SECONDARY SCHOOL	EQUITY	0140292988247	255	-
81	MUGAE PRIMARY SCHOOL	EQUITY	0270277378895	795	-
82	MUGAE SECONDARY	EQUITY	1040270178168	2055	2,055
83	MUJUNENE PRIMARY SCHOOL	EQUITY	0140277549725	648	-
84	MUNANDA PRIMARY SCHOOL	EQUITY	140271294100	1280	1,280
85	MURANGINE PRIMARY SCHOOL	EQUITY	0270277749196	1,880	-
86	MURINYA PRIMARY SCHOOL	EQUITY	0270277950807	770	-
87	MURINYA SECONDARY SCHOOL	EQUITY	1040269968866	1,415	-
88	MURUGUMA PRIMARY SCHOOL	EQUITY	270278962309	3200	3,200
89	MUTUNYI POLICE POST	EQUITY	0140266593097	2,363	-

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90	MUTUNYI PRIMARY SCHOOL	EQUITY	1040279416778	738	
91	MUTUUMA PRIMARY SCHOOL	EQUITY	0140278589477	1,880	-
92	MUTUUMA SECONDARY	EQUITY	1040283086272	2,000	-
93	MUUTI O NTHUNGURI PRIMARY SCHOOL	EQUITY	0140271301440	820	-
94	NAARI GIRLS SECONDARY SCHOOL	NATIONAL	2139849200	1652	8,652
95	NCHOROIBORO PRIMARY SCHOOL	EQUITY	0140271255961	645	-
96	NCHOROIBORO SECONDARY SCHOOL	EQUITY	0140278564700	1,900	19900
97	NDUNYU BARIKUI PRIMARY	EQUITY	270277984833	190	190
98	NDURUMURU PRIMARY SCHOOL	EQUITY	1040279267499	1,340	-
99	NGARENDARE SECONDARY SCHOOL	EQUITY	0270272203639	1,400	-
100	NGCDF OFFICE	EQUITY	140280523243	950	16,950
101	NGUSISHI DAY SECONDARY SCHOOL	EQUITY	0140262436300	990	-
102	NGUSISHI PRIMARY SCHOOL	EQUITY	0270278465802	1,240	-
103	NJOTENE PRIMARY SCHOOL	EQUITY	0140197375970	569	-
104	NJURUTA PRIMARY	EQUITY	1040262295260	1,355	
105	NKANDO CHIEFS OFFICE	EQUITY	270281179961	85310	85,310
106	NKANDO PRIMARY SCHOOL	EQUITY	0140271225124	390	-
107	NKIRIA PRIMARY SCHOOL	KCB	1179034813	125	9,990
108	NKUNGA PRIMARY SCHOOL	EQUITY	0270277319202	350	-
109	NTHANGWENE PRIMARY SCHOOL	EQUITY	0270278466979	1,700	-
110	NTIRIMITI CHIEFS OFFICE	EQUITY	270280329809	547	547
111	NTIRIMITI DAY SECONDARY SCHOOL	EQUITY	140262436830	203	153
112	NTIRIMITI PRIMARY SCHOOL	EQUITY	2702778619773	639	639
113	NTIRIMITI SECONDARY SCHOOL	EQUITY	0140262436830	203	-
114	NTUGI DAY SECONDARY SCHOOL	EQUITY	0140280191354	130	-
115	NTUGI DEB PRIMARY SCHOOL	EQUITY	1040280127990	728	-
116	NTUMBURI PRIMARY	EQUITY	0140270604402	170	170
117	NTUMBURI SECONDARY SCHOOL	EQUITY	0140262886146	185	-
118	ONTULII DIVISION ACC OFFICE	EQUITY	270280506214	860	860
119	ONTULILI MIXED DAY SECONDARY SCHOOL	EQUITY	0140264517746	399	261
120	ONTULILI POLICE POST	EQUITY	0270281225255	980	980

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121	RIBUI PRIMARY SCHOOL	EQUITY	1040279090402	1160	1,160
122	RUGETENE SECONDARY	EQUITY	0140279839494	20,968	-
123	RUGUSU BOARDING PRIMARY	EQUITY	0140263867984	113955	-
124	RUIBI MIXED DAY SECONDARY SCH	EQUITY	140279602758	858	858
125	RUIBI PRIMARY SCHOOL	EQUITY	0140271020306	505	-
126	RUIRI GIRLS SECONDARY SCHOOL	EQUITY	1040283970414	1,290	-
127	RUIRI POLICE STATION	EQUITY	140279912928	12520	12,520
128	RUNKURU PRIMARY	EQUITY	140271232369	440	119,980
129	RWARERA MIXED SECONDARY SCHOOL	EQUITY	0140264517865	750	-
130	RWARERA PRIMARY SCHOOL	EQUITY	0270278481951	1,520	-
131	SIRIMON CHIEFS OFFICE	EQUITY	0270282547764	800	-
132	SIRIMON DAY SECONDARY SCHOOL	EQUITY	0140263682502	498	498
133	ST THOMAS AQUINAS KITHUENE SECONDARY	EQUITY	270277829637	30520	-
134	SUBUIGA CHIEFS OFFICE	EQUITY	140282591611	3000	3,000
135	SUBUIGA POLICE STATION	EQUITY	140282504983	999	577,999
136	SUBUIGA PRIMARY SCHOOL	EQUITY	0270277518646	520	
137	SUBUIGA SECONDARY SCHOOL	EQUITY	140264528893	496	96
138	TIMAU COLLEGE	EQUITY	140268936882	1891	1,891
139	TIMAU POLICE LINE	EQUITY	0270278989770	1,360	1360
140	TUTUA PRIMARY SCHOOL	EQUITY	0140270127887	700,520	520
				1,795,760	3,120,974

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	<p>Project Implementation Status Review of Project implementation status revealed that a total of Ksh.122,400,878 was disbursed to one hundred and one projects out of which ninety five worth Kshs.112,900,878 were complete, three projects worth kshs.5,000,000 were on going while three worth kshs.4,500,000 had not started. In the circumstance, value for money of the three projects worth 5 million and three worth kshs.4,500,000 could not be confirmed.</p>	<p>The projects not started were due to lack of water since the county government boreholes in those institutions had broken down hence the delay in implementation.</p>	Not resolved	June 2023
2	<p>Incomplete Laboratory Note 6 to the financial statement reflect s transfers to secondary schools amount Ksh 13,250,000 out of which Ksh1,500,000 was for the completion of 45 sitting capacity Laboratory at Ontulili mixed secondary school. However, review of the project files and physical verification in March 2023 revealed that the practical tables had not been fully fitted with tiles as provided in the bill of quantities and some had started chipping off. Also, the project had not been labelled. In the circumstances, the propriety and value for money for Ksh 1,500,000 expenditure could not be confirmed.</p>	<p>There were huge costs of inflation and the estimated cost wen up. The deficit has been factored in this year's budget and the works will be complete.</p>	Not resolved	June 2023
3.	<p>Unsupported Transfers to Primary Schools. Note 6 to the financial statement reflect s transfers to primary schools of Ksh45,050,000 which includes Ksh3,000,000 was for leveling of DEB Ontulili primary school and Kimbo primary school fields to completion at Ksh1,500,000 each. However, the project files provided for audit did not have project inspection report, engineers estimate, completion certificate, bill of quantities and procurement records indicating how the contractors were identified including other details such as valid compliance certificates and valid National Construction Authority certificate in addition, physical verification revealed that fields had not</p>	<p>The anomalies were noted and the management is working on them. Procurement documents and award process for the playfields have been attached. Ontulili primary PMC documents have been attached.</p>	Not resolved	June 2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	been properly leveled an indication of poor workmanship. In the circumstances, the propriety and value for money for Ksh3,000,000 for leveling 2 primary school fields could not be confirmed.			
4.	Incomplete Re-roofing Note 6 to the financial statement reflect s transfers to primary schools of Ksh45,050,000 which includes Ksh1,500,000 for re-roofing and painting of 6 classrooms at Muruguma Primary School and Ksh1,500,000 for re-roofing of 6 classrooms at Kiirua Primary School. However, physical verification revealed that only 5 classes and 4 classrooms respectively were re-roofed instead of 6 in each school. In addition, the 2 projects had been marked complete and in use but there was no handing over reports, completion certificate, inspection and acceptance report. In the circumstances, the propriety and value for money for Ksh3,000,000 incurred in the 2 primary schools could not be confirmed.	In respect to levelling of Ontulili primary school and kimbo primary field, reroofing of muruguma, and kiirua primary school; the anomalies were noted and the management is working on them. Procurement documents and award process for the playfields have been attached. Ontulili primary PMC documents have been attached.	Not resolved	June 2023
5.	Unused Toilets. Note 6 to the financial statement reflect s transfers to secondary schools amount Ksh 13,250,000 out of which Ksh1,000,000 For construction of 2 toilet blocks at Kangaita Mixed Day Secondary School. However, review of the project files and physical verification in March 2023 revealed that the works had been completed but the toilets were not in use. In addition, the bill of quantities provided for 8Doors for each block but one Block had 6Doors while the other had only 3Doors. Further, the bill of quantities provided for rain water disposal gutters, hand washing sinks, ceramic tiles and windows which were not fitted despite the contractor being paid in full. In the circumstances, the propriety and value for money for Ksh1, 000, 000 expenditure could not be confirmed	This was due to the topography of the area which has clay soil that required lots of materials to reinforce the ceptic hence the cost implication. The school preferred ensuring the water system is in placed before they were made in use.	Not resolved	June 2023
6.	Unapproved Expenditure. The statement of receipt and payments reflects other payments of Ksh	Attached please find the tender opening and	Not resolved	June 2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>3,845,512 as disclosed in Note 9 to the financial statement. The amount related to purchase of revision books for various primary and secondary schools but the criteria for distribution was not explained and most books were verified to have worn out.in addition, only Ksh 2,000,000 had been budgeted and approved for revision books resulting to unexplained expenditure of Ksh 1,845,512.This was contrary to regulation 44(2) of the Public Finance Management (National Government) Regulation , 2015 which states that National Government entities shall execute their approved budgets based on the annual appropriation legislation, and the approved annual cash flow plan with the exception of unforeseen and unavoidable spending dealt with through the contingencies funds or supplementary estimates In the circumstances, management was in breach of the law.</p>	<p>evaluation committee minutes, acceptance reports .Details of on the date of return,place of return and specific requirements of the revision books and acknowledgements from principals and head teachers are hereby attached</p>		
7.	<p>Failure to Constitute Procurement committees. During the year under review, Management did not provide appointment letters to confirm the Ad hoc Opening and Evaluation Committees to open, evaluate and record the procurement proceedings. This was contrary to section 44(1) and 2(b) of the Public Procurement and Disposal Act, 2015 which states that an accounting officer of a public entity shall be primarily responsible for ensuring that the public entity complies with the Act. In the performance of responsibility under sub section (1), an Accounting Officer, shall constitute or Public Procurement and Disposal Committees within a procurement entity in accordance with the Act. In the circumstances, management was in breach of the law.</p>	<p>The anomaly was noted and the committee is now in place.</p>	Not resolved	June 2023



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Name
Fund Account Manager.