

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

THE NATIONAL ASSEMBLY  
PAPERS LAID

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**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND -  
TIGANIA EAST CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE, 2024**



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**TIGANIA EAST CONSTITUENCY**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>th</sup> JUNE 2024**

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

***National Government Constituencies Development Fund (NGCDF)***  
***Tigania east Constituency***  
***Annual Report and Financial Statements for The Year Ended June 30, 2024***

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**1. Acronyms and Definition of Key Terms**

**A. Acronyms**

AIE	Authority to Incur Expenditure
ARMC	Audit and Risk Management Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards.
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMC	Project Management Committee
PWD	Persons with Disability
FY	Financial Year

**B. Definition of Key Terms**

**Fiduciary Management** - Members of Management directly entrusted with the entity's financial resources.

**Comparative Year**- Means the prior period.

*(This list is an indication of the common acronyms and abbreviations; Entity to insert all the relevant acronyms and key terms used in the annual report and financial statements)*

## **2. Key Constituency Information and Management**

### **(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2023. 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 the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

### **Mandate**

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

- a) Recognize the constituency as a platform for the 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 realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;

- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) 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.

### **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 are as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

#### **(b) Key Management**

The NGCDF Tigania east Constituency's 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)

#### **(c) Fiduciary Management**

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The key management personnel who held office during the financial year ended 30<sup>th</sup> June 20XX and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Danson Njogu Njiru
2.	National Sub-County Accountant	Mercy Gitonga
3.	Chairman NGCDFC	George Kalera Munyi
4.	Member NGCDFC	Priscilla Mithika

**(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Tigania east Constituency. The reports and recommendations of ARMC, when adopted by the NGCDF Board, are forwarded to the Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

**(e) NGCDF Tigania east Constituency Headquarters**

P.O. Box 17-60605  
NG-CDF Building  
Meru-Maua Road  
Tigania east (Muriri-Meru) KENYA.

**(f) NGCDF Tigania east Constituency Contacts**

Telephone: (254) 703 780 482  
E-mail: [cdftiganiaeast@ngcdf.go.ke](mailto:cdftiganiaeast@ngcdf.go.ke)  
Website: [www.go.ke](http://www.go.ke)

**(g) NGCDF Tigania east Constituency Bankers**

1. Bank Co-operative. (Operations Account). 01120378126000.  
Branch  
P.O. Box 98  
Meru.

**(h) Independent Auditor**

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

**(i) Principal Legal Adviser**

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

### 3. NG-CDFC Chairman's Report



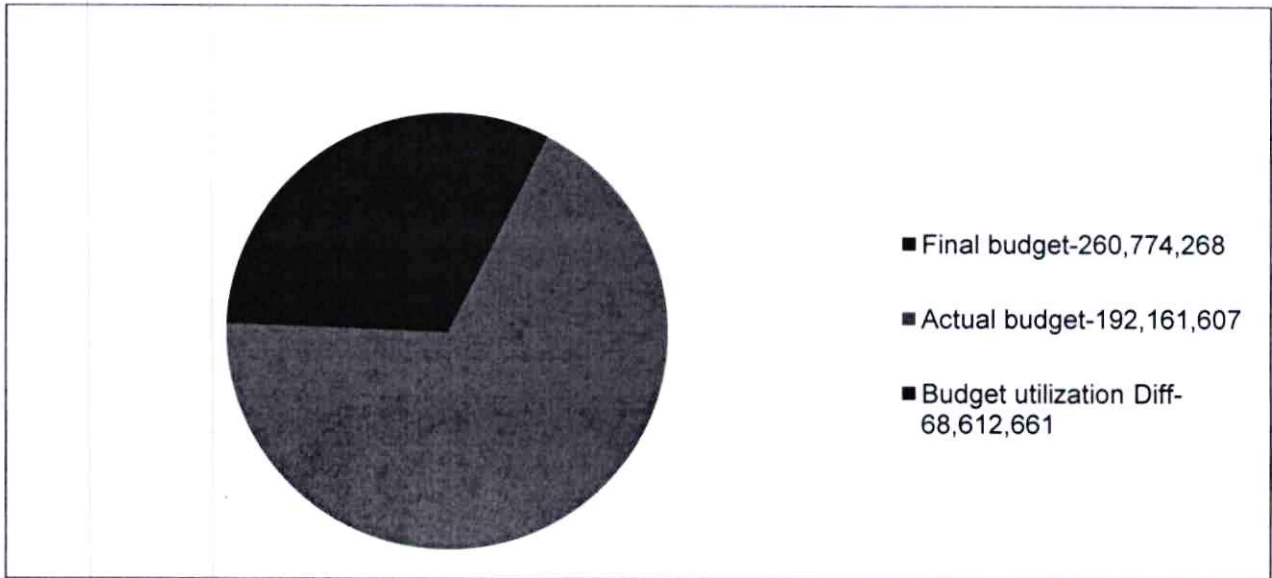
#### **GEORGE KALERA, Chairman Tigania east NG-CDF.**

Tigania east constituency is situated along Meru-Maua road and borders Igembe central on the north, Isiolo on the west and Tigania west on the south regions. The main economic stay of the constituency is mainly farming of food crops, tea and coffee with a small portion with Miraa cash crop .There is a large area in the west which is dry and the community majors on livestock keeping as their main economic activities. The constituency is vast with five wards and approximately has 400,000 populations. The constituency is wholly developed by NGCDF in about 90% together with other partners, mainly national government and nongovernmental organizations.

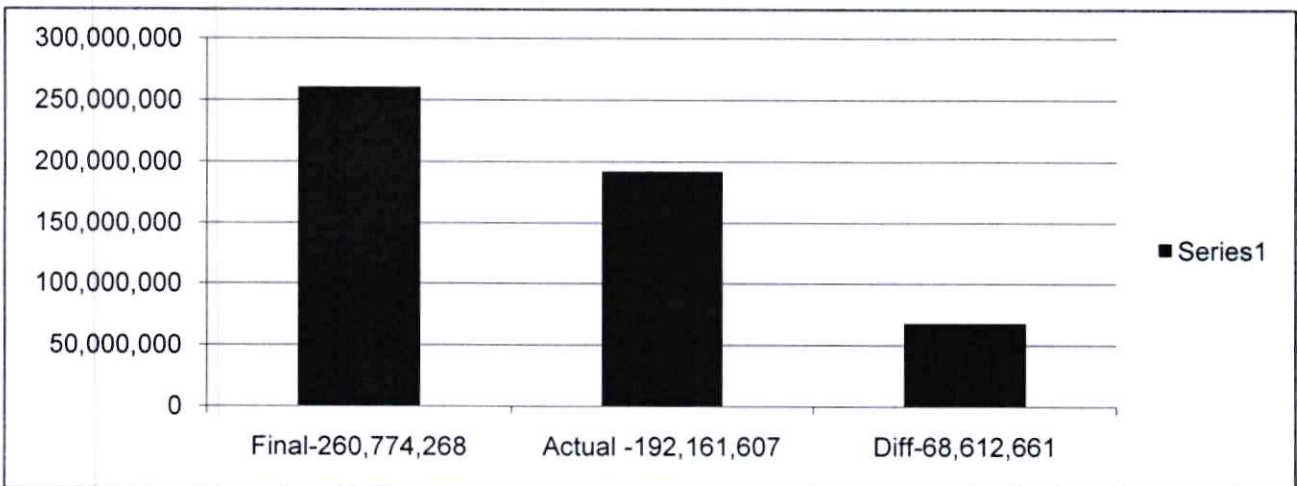
#### **TIGANIA EAST NGCDF PERFORMANCE**

The constituency final budget was Kshs. 260,774,268 the financial year 2023/2024 and has efficiently absorbed Kshs.192, 161,607 which translate into 73.7% and there was budget utilization difference of ksh.68, 612,661 as shown below.

The pie chart analysis of the above figures shows clearly the picture of the comparison of the above figures in the financial year 2023/2024.The decrease of the actual expenditure as compared in the previous is as a result of delay in funds disbursement from the board. Much of the funds from the first disbursement from the board went bursaries and administration



This is also the graphical analyses of the final budget, Actual budget and budget utilization difference. The graph pictures the relationship between the final, actual and budget utilization difference. The budget utilization difference was as result of failure by the NG-CDF board to remit funds timely to the committee and this portrays that very many projects from the previous financial year will be implemented in the the current financial year.



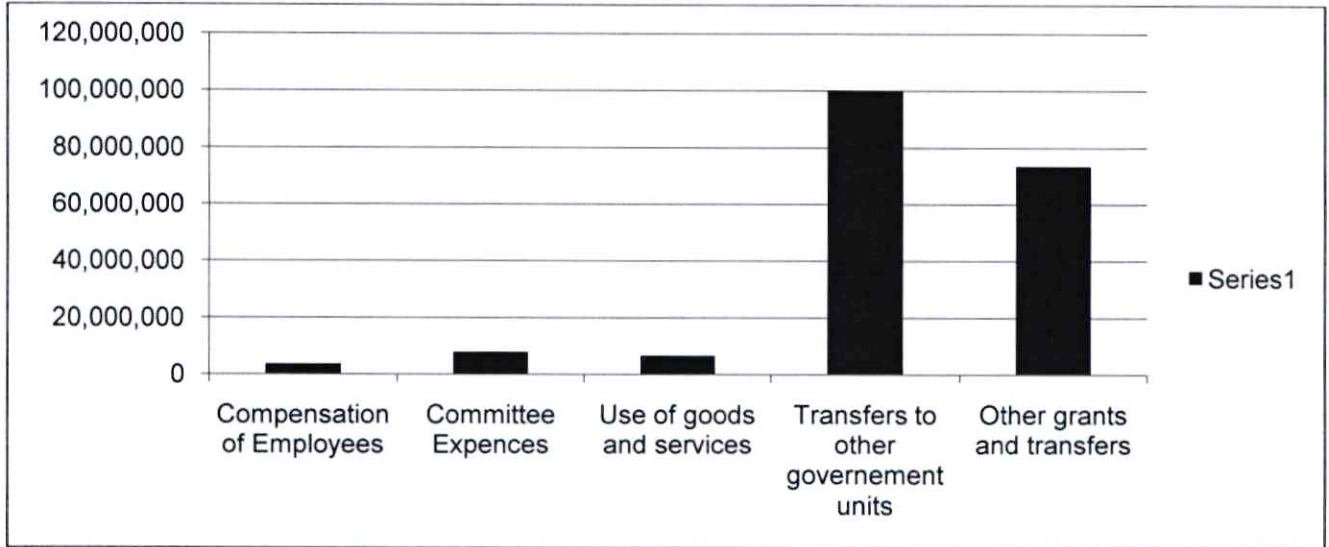
**3. BUDGET EXPENDITURE PER SECTOR.**

The budget per sector varied from the priorities by the NG-CDFC and it also depended on the funds disbursed from the board. This is the display of the relationship in the percentage of utilization of funds per sector. The sectors with the highest percentage were the projects which were allocated funds first when the initial disbursements were received and prioritized based on the urgent need of the residents namely

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the bursaries,renovation of classrooms,construction of toilets and construction of junior secondary schools classrooms.

**BUDGET UTILIZATION PER SECTOR**



**KEY ACHIEVEMENTS OF THE FUND**

NGCDF has transformed many lives of Tigania east 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. The current year also has seen the students’ benefit 99% from the bursary kitty enabling students from poor families’ access education.

**Tigania east has implemented the projects professionally and some of them are hereby shown below:-**

These projects are Ncuui secondary school multipurpose hall and Amugaa secondary school administration office.Students at Ncuui secondary school are now getting lunch and other activities in a decent environment. Likewise teachers at amugaa secondary are working from a good environment .

1. NCUUI MULTIPURPOSE HALL

2. AMUGAA ADMINISTRATION OFFICE



**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.

**IMPLEMENTATION CHALLENGES.**

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

- a) Lack of management skills by the project implementation committees.
- b) Political interferences from the competing political groups.
- c) Funds delay from the NG-CDF board.
- d) Security threats especially in projects falling to cattle rustling areas.
- e) Roads impassability in the heart of the constituency.

**WAY FORWARD**

- 1. Again PMC are being trained frequently on good management practices.
- 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, AP lines and G.S.U camps.
- 5. KERRA which is under national government and also managed by NG-CDF committees has improved so many roads

  
.....  
**Name: George Kalera.**  
**Chairman NGCDF Committee**

**4. Statement of Performance against Predetermined Objectives for FY 2023/24.**

**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 the *NGCDF Tigania east Constituency 2022-2027* plan are to:

*(Enumerate the key objectives of the constituency as per the Strategic Plan)*

**Progress on the 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:

<b>Sector</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Education	<i>To have all children of school going age attending school</i>	<i>Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</i>	<i>Increased number of usable physical infrastructure build in 1. primary schools a) classrooms b) Administration blocks c) Toilets 2..secondaryschools a) Laboratories b) Administration blocks. d) Bursaries. 3. Tertiary institutions. a) bursaries</i>	<i>In FY 2023/24 -we increased number of classrooms from 20 to 31 :- a).In primary schools 27 classrooms were renovated. b) In secondary school 4 more classrooms were built. Laboratories from 2 to 3 in the secondary schools were built. - Bursary beneficiaries at all levels were approximately 7,000 students</i>
Security	<i>To ensure security is upheld in every area of</i>	<i>Increased security projects to bridge the</i>	<i>Increase in Number of usable security infrastructure:</i>	<i>In the FY 2023/24 the number of security projects increased</i>

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	the constituency	gap between recommended residents versus security personnel	1.Chiefs offices 2.police toilets 3. Assistant chief offices	from 3 to 4.Three Chiefs offices was built. 1. Two police toilets were renovated. 3. One Assistant chief office built
Environment	To have the constituency forest cover in every ward	Increased constituency forest cover	Increase in area with forest in schools.	In the financial year 2023/24,3500 trees were planted ,indigenous trees in seven schools. indigenous trees
Emergency	To ensure unseen occurrences in the constituency are attended timely	Decrease in unseen occurrences in the constituency	Increase in Physical number of emergency cases solved by the constituency. 1.primary schools toilets 2.Primary schools classrooms renovations and rehabilitations.	In the 2023/24 Emergency projects funded increased from 6 to 10 projects as compared to previous year. 1. Three primary school toilets sank by rain were built. 2. Two secondary schools toilets also sank by rain were also built. 3.Five primary schools were renovated.

## **5. Governance Statement**

### **PROCESS OF APPOINTMENT OF NG-CDFC 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 n 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.

Tigania east adhered to the letter all the steps enumerated above in recruitment of the current NG-CDFC. From advertising to the last step of committee inauguration.

To embark on the process of recruitment of the committee, Tigania east formed a selection panel headed by the sub-county commissioner of 4 persons with fund manager as the secretary. This selection panel invited for applications from the public and the interested persons applied for the positions advertised for.

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An agreed criteria was used to shortlist the qualified persons and interviews were conducted and most qualified persons were picked in the various categories namely man representative, woman representative, youth representative, person with disability.

The constituency office was also mandated to forward two persons of either gender to in the committee and through formal request in writing by the fund manager two persons were forwarded by the constituency.

Tigania east NG-CDF office also forwarded to the board one person to be appointed by the NG-CDF Board as its representative in the committee.

Thus a total of 8 persons were selected through the above process and they formed the current NG-CDF committee of Tigania east.

The committee was gazetted on 15<sup>th</sup> December, 2022 and they took office on 20<sup>th</sup> December, 2022.

**NOMINEES OF THE SELECTION PANEL**

NO	NAME	CATEGORY	WARD
1	George Kalera Munyi	Man-Adult	Mikinduri
2	Mathew Mwenda Igweta	Man-Youth	Kiguchwa
3	Ruth Gacheri Muciri	Woman-Adult	Mikinduri
4	Hellen Kanana Joel	Woman-Youth	Thangatha

**NOMINEE OF THE BODY REPRESENTING PERSON WITH DISABILITY**

NO	NAME	NOMINATING ORGANISATION	NATURE OF PHYSICAL IMPAIRMENT (Visual/hearing/mental/a lbinism/ambulatory/hand s impairment) etc	REMARKS (pertinent comments),including necessity/justification to attend meeting in company of an aid)
1	Priscilla Mithika	Karama Disability self Help Group	Visual	Attend a meeting with an aid.

**NOMINEES OF THE CONSTITUENCY OFFICE.**

NO	NAME	CATEGORY	OCCUPATION	WARD
1	Irene Gatumwa	Female	Teacher	Kigichwa
2	Gerald Tulatia Naituli	Male	Businessman	Thangatha

**CO-OPTED NOMINEE BY NG-CDF BOARD.**

NO	NAME	OCCUPATION	CATEGORY	WARD
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1	Moses Kabiro Mitu	Businessman	Male	Karama
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**REMOVAL 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.

Tigania east has never had a case of the removal of the NG-CDFC members

**FUNCTIONS OF COMMITTEE.**

Under the Ng-cd 2016 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.

**INDUCTION/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.

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We have carried out in-house NG-CDFC training and the NG-CDF board did the induction for the new committee.

During the training critical areas of the operation of the fund such as public finance, audit procedures, procurement, project management and complaint management were covered to equip members with requisite skills to manage the fund

**NUMBER MEETINGS IN A YEAR**

The Act 2016 stipulates that NG-CDFC shall have a maximum of twenty four meetings per year and not less six including sub-committee meetings. Tigania east NG-CDFC held a maximum of twenty four meetings in the year.

	<b>JULY 23</b>	<b>AUG. 23</b>	<b>SEPT .23</b>	<b>OCT 23</b>	<b>NOV 23</b>	<b>DEC 23</b>	<b>JAN 24</b>	<b>FEB 24</b>	<b>MAR 24</b>	<b>APR 24</b>	<b>MAY 24</b>	<b>JUN 24</b>
	2meet ings	2meet ings	2meet ings	2meet ings	2meet ings	2meet ings	2meet ings	2meet ings	2meet ings	2meet ings	2meet ings	2meet ings
<b>George Kalera</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
<b>Ruth Gacheri</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
<b>Hellen Kanana</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
<b>Priscilla Mithika</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
<b>Gerald Tulatia</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
<b>Irene Gatumwa</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
<b>Mathew Mwenda</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
<b>Moses Kabiru</b>	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

**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.

**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 chair of the constituency fund will receive ksh.7, 000 per sitting.

**MEMEBRS ETHICS AND CONDUCT**

The Act stipulates 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 funds are mitigated and proper controls are put in place in the process of implementation of the NG-CDF projects.

### **6. Environmental and Sustainability Reporting**

Environmental sustainability is a crucial component of sustainability development goals as it addresses issues such as pollution, climate change, deforestation and loss of biodiversity. Development activities can lead to environmental degradation. Overall, sustainable development and the environment are interconnected and their relationship is crucial for the well being of both current and future generations.

#### **1. Sustainability strategy and profile -**

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

- a. Education and Training:** Tigania east Constituency's 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 marginalized 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.

## **2. Environmental performance.**

Every year NG-CDF Tigania east allocates funds to various primary schools in the constituency to plant trees in order to increase the overall forest cover in the constituency.

NG-CDF holds constituency sensitization meetings in every ward to arouse youths on the need to keep off from drugs abuse and engage on meaningful activities.

By mobilizing pupils to plant trees in schools, pupils are imparted on issues of environmental conservation at an early age so as to be responsible environmental conservers in the long run.

## **3. Employee welfare**

We invest in providing the best working environment for our employees. Tigania east 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. Tigania east constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

## **4. Market place practices-**

Tigania east Constituency is committed to fair and ethical market practices.

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.

***National Government Constituencies Development Fund (NGCDF)***  
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We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

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

5. **Community Engagements-**

Tigania east Constituency 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**

Tigania east Constituency 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.

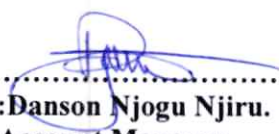
**Public participation** is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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.

Tigania east Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.

  
.....  
**Name: Danson Njogu Njiru.**  
**Fund Account Manager.**

***National Government Constituencies Development Fund (NGCDF)***  
***Tigania east Constituency***  
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**7. Statement of Management Responsibilities**

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

The Accounting Officer in charge of the NGCDF-Tigania east 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, 2024. 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-Tigania east 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, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Tigania east 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.

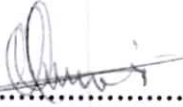
The Accounting Officer in charge of the NGCDF Tigania east Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used 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**

*National Government Constituencies Development Fund (NGCDF)  
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Annual Report and Financial Statements for The Year Ended June 30, 2024*

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The NGCDF- Tigania east Constituency financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2024.



.....

**Name: George Kalera**  
**Chairman – NGCDF Committee**



.....

**Name: Danson Njogu Njiru.**  
**Fund Account Manager**

FUND ACCOUNT MANAGER  
TIGANIA EAST NG-CDF  
P. O. Box 17-60605  
MUTHARA

# REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TIGANIA EAST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024

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### 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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 - Tigania East Constituency set out on pages 1 to 51,

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*Report of the Auditor-General on National Government Constituencies Development Fund - Tigania East Constituency for the year ended 30 June, 2024*

which comprise of the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund, Tigania East Constituency as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

### **Basis for Opinion**

#### **Unsupported and Obsolete Assets**

Annex 4 to the financial statements reflects summary of fixed assets register balance totalling Kshs.20,425,232. Included in the balance is a balance of Kshs.3, 504,812. In respect to unserviceable, obsolete and idle assets. However, the disposal plan for the 2023/2024 was not provided and the assets amounting Kshs.3,504,812 have not been disposed.

In the circumstances, the accuracy and completeness of the obsolete assets could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Tigania East Constituency Management in accordance with ISSAI 130 on the 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.260,774,268 and Kshs.201,445,875 respectively resulting to a budget shortfall of Kshs.59,328,393 or 22.8% of the budget. Similarly, the Fund spent Kshs.192,161,607 against actual receipts of Kshs.201,445,875.38 resulting to annual under-expenditure of Kshs.9,284,268.38 or 5% 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. Except for the effects of the matter described in the Basis for Qualified Opinion Section of my report, I have determined that there are no other key audit matters to communicate in my report.

### **Other Matter**

#### **Unresolved Prior Year Audit Matters**

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

### **Other Information**

The Management is responsible for the other information set out on page ii to xxii which comprise of Project Information and Overall Performance, Statement of Performance against the National Government Constituencies Development Fund Predetermined Objectives, Environmental and Sustainability Reporting and Statement of the National Government Constituencies Development Fund - Tigania East Constituency Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit of the Fund's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information and I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on

Lawfulness and Effectiveness in the 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**

### **Project Implementation Status**

Note 7 to the financial statements reflects transfer to Other Government Units amount of Kshs.100,301,046 which was transferred to various institutions to implement projects. Out of this amount, Kshs.33, 840,782 was transferred to implement Projects during the year as per the code list for financial year 2023/2024. However, physical verification of the Projects in the month of November, 2024 revealed that twenty-six (26) Projects totalling Kshs.33,840,782 had still not commenced and money was lying idle in the Project Management Accounts.

In the circumstances, the public therefore, failed to get the expected services equivalent to Kshs.33,840,782 being the budgeted projects that were not started during the year under review.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 effects of the matters 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**

#### **1. Unused and Obsolete Assets**

Review of the Constituency asset register revealed some unserviceable, obsolete and idle assets balance of Kshs.3, 504,812. However, the Constituency disposal plan for the 2023/2024 was not provided and the assets amounting Kshs.3,504,812.00 have not been disposed.

In the circumstances, controls on the Management of obsolete assets could not be confirmed.

## **2. Lack of Disaster Recovery Plan**

Review of the Fund Information Communication Technology (ICT) environment revealed that there was no ICT disaster recovery plan in place that would reduce negative impact on operations in case of outage or disruption to ICT systems in the event they occur. Further, the Fund's operations may not recover or restore critical infrastructure services and systems which may affect all operations that rely on the ICT systems.

In the circumstances, the security and reliability of the Fund's management information system and data could not be confirmed.

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 overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of the 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 governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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. Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**24 December, 2024**

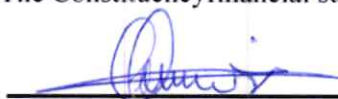
**National Government Constituencies Development Fund (NGCDF)**  
**Tigania east Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**

**9. Statement of Receipts and Payments for the Year Ended 30th June 2024**

	Note	2023/2024	2022/2023
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	189,687,603	102,488,879
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>189,687,603</b>	<b>102,488,879</b>
<b>Payments</b>			
Compensation of Employees	4	3,654,377	2,604,701
Committee expenses	5	7,928,000	5,646,170
Use of Goods and Services	6	6,756,482	2,895,620
Transfers to Other Government Units	7	100,301,046	46,566,701
Other Grants and Transfers	8	73,521,702	54,902,660
Acquisition of Assets	9	-	1,784,741
Other Payments	10	-	3,500,000
<b>Total Payments</b>		<b>192,161,607</b>	<b>117,900,593</b>
<b>Surplus/(Deficit)</b>		<b>(2,474,004)</b>	<b>(15,411,714)</b>

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

The Constituency financial statements were approved by the NGCDFC on \_\_\_\_\_ 2024 and signed by:



**Chairman NG-CDF Committee**

**Name: George Kalera**



**Fund Accountant Manager**

**Name: Danson Njogu Njiru**

**FUND ACCOUNT MANAGER**  
**TIGANIA EAST NG-CDF**  
**P. O. Box 17-60605**  
**MUTHARA**



**National Sub-County Accountant**

**Name: Mercy Gitonga**

**ICPAK M/No: 21293**

**SUB-COUNTY ACCOUNTANT**  
**TIGANIA EAST**  
**P.O.Box 98 - 60602, KIANJAI**

*National Government Constituencies Development Fund (NGCDF)  
Tigania east Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

**10. Statement of Assets and Liabilities as at 30th June, 2024**

	Note	2023/2024	2022/2023
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances	11A	9,284,268	11,758,272
Cash Balances	11B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>9,284,268</b>	<b>11,758,272</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	12	-	-
<b>Total Financial Assets (A)</b>		<b>9,284,268</b>	<b>11,758,272</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable</b>			
Retention	13	-	85,000
Gratuity	14	-	-
<b>Total Financial Liabilities (B)</b>		<b>-</b>	<b>85,000</b>
<b>Net Financial Assets (A-B)</b>		<b>9,284,268</b>	<b>11,673,272</b>
<b>Represented By</b>			
Fund Balance B/Fwd	15	11,758,272	27,084,986
Prior Year Adjustments	16	-	-
Surplus/(Deficit)for The Year		(2,474,004)	(15,411,714)
<b>Net Financial Position</b>		<b>9,284,268</b>	<b>11,673,272</b>

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 \_\_\_\_\_ 2024 and signed by:

  
.....

**Chairman NG-CDF Committee**  
Name: George Kalera

  
.....

**Fund Accountant Manager**  
Name: Danson Njogu

**FUND ACCOUNT MANAGER  
TIGANIA EAST NG-CDF  
P. O. Box 17-60605  
MUTHARA**

  
.....

**National Sub-County  
Accountant**  
Name: Mercy Gitonga  
ICPAK M/No: 21293

**SUB-COUNTY ACCOUNTANT  
TIGANIA EAST  
P.O.Box 98 - 60602, KIANJAI**

*National Government Constituencies Development Fund (NGCDF)*  
*Tigania east Constituency*  
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**11. Statement Of Cash Flows for the Year Ended 30th June 2024**

	Notes	2023/2024	2022/2023
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	189,687,603	102,488,879
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>189,687,603</b>	<b>102,488,879</b>
<b>Payments</b>			
Compensation of Employees	4	3,654,377	2,604,701
Committee Expenses	5	7,928,000	5,646,170
Use of Goods and Services	6	6,756,482	2,895,620
Transfers to Other Government Units	7	100,301,046	46,566,701
Other Grants and Transfers	8	73,521,702	54,902,660
Other Payments	10	-	3,500,000
<b>Total Payments</b>		<b>192,161,607</b>	<b>116,115,852</b>
<b>Total Receipts Less Total Payments</b>		<b>(2,474,004)</b>	<b>(13,626,973)</b>
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) in Accounts Receivable	17	-	85,000
Increase/(Decrease) in Accounts Payable	18	-	-
<b>Net Adjustments</b>		<b>-</b>	<b>85,000</b>
<b>Net Cash Flow from Operating Activities</b>		<b>(2,474,004)</b>	<b>(13,541,973)</b>
<b>Cashflow From Investing Activities</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(1,784,741)
<b>Net Cash Flows from Investing Activities</b>			<b>(1,784,741)</b>
Net Increase in Cash & Cash Equivalents		<b>(2,474,004)</b>	<b>(15,326,714)</b>
<b>Cash &amp; Cash Equivalent at Start of the Year</b>	<b>11</b>	11,758,272	27,084,986
<b>Cash &amp; Cash Equivalent at End of the Year</b>	<b>11</b>	<b>9,284,268</b>	<b>11,758,272</b>

***National Government Constituencies Development Fund (NGCDF)***  
***Tigania east Constituency***  
***Annual Report and Financial Statements for The Year Ended June 30, 2024***

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*National Government Constituencies Development Fund (NGCDF)  
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**12. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2024**

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2023/2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2023/2024	2023/2024		
<b>Receipts</b>							
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Transfers From NGCDF Board	189,328,393	11,758,272.38	59,687,603	260,774,268.38	201,445,875.38	59,328,393	77.2%
Proceeds From Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	-	0.0%
<b>Totals</b>	<b>189,328,393</b>	<b>11,758,272.38</b>	<b>59,687,603</b>	<b>260,774,268.38</b>	<b>201,445,875.38</b>	<b>59,328,393</b>	<b>77.2%</b>
<b>Payments</b>							
Compensation of Employees	4,705,848	995,850	-	5,701,698	3,654,377	2,047,321	64.1%
Committee Expenses	4,520,000	973,250	4,000,000	9,493,250	7,928,000	1,565,250	83.5%
Use of Goods and Services	6,556,715	1,028,318	1,889,855	9,474,888	6,756,482	2,718,406	71.3%
Transfers to Other Government Units	82,227,438	4,400,00	40,495,996	127,123,434	100,301,046	26,822,388	78.9%
Other Grants and Transfers	63,057,539	4,360,854	13,301,752	80,720,145	73,521,702	7,198,443	91.1%
Acquisition of Assets	-	-	-	-	-	-	0.0%
Other Payments	-	-	-	-	-	-	0.0%
Funds Pending Approval**	28,260,853	-	-	28,260,853	-	28,260,853	0.0%
<b>Totals</b>	<b>189,328,393</b>	<b>11,758,272</b>	<b>59,687,603</b>	<b>260,774,268</b>	<b>192,161,607</b>	<b>68,612,661</b>	<b>73.7%</b>

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

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**Explanatory Notes.**

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

1. Funds pending approval are funds not yet approved by the board in the financial year and requires more explanations by NG-CDFC to be approved.
2. The changes between the final and actual budgets are as result of funds not yet approved by the board and partly due to funds not yet disbursed from the board.
3. The increase in the total final budget as a result of funds from the previous year received in the current financial year 2023/2024.
4. The underutilization of funds below 90% was basically due to delay in disbursement of funds by the board.
5. Above 90% utilization especially on other grants are as a result of bursary funds allocated first due to demands of needy students in the first disbursement.

1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	68,612,661
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2024	(59,328,393)
	9,284,268
Increase/(decrease)Accounts payable	-
(Decrease)/Increase Accounts Receivable	(-)
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the30 <sup>th</sup> June 2024	<b>9,284,268</b>

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13. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2024

Programme/Sub-programme	Original Budget Kshs	Adjustments		Final Budget Kshs	Actual on comparable basis Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
<b>1.0 Administration and Recurrent</b>						
Compensation of employees	4,705,848	995,850	-	5,701,698	3,654,377	2,047,321
Committee allowances	1,771,000	473,250	4,000,000	6,244,250	5,271,250	973,000
Use of goods and services	4,044,861	1,028,318	889,855	5,963,034	4,623,600	1,339,434
<b>Sub-total</b>	<b>10,521,709</b>	<b>2,497,418</b>	<b>4,889,855</b>	<b>17,908,982</b>	<b>13,549,227</b>	<b>4,359,755</b>
<b>2.0 Monitoring and evaluation</b>						
Capacity building	1,500,000	-	-	1,500,000	1,322,000	178,000
Committee allowances	2,752,000	500,000	-	3,252,000	2,656,750	595,250
Use of goods and services	1,008,854	-	1,000,000	2,008,854	810,882	1,197,972
<b>Sub-total</b>	<b>5,260,854</b>	<b>500,000</b>	<b>1,000,000</b>	<b>6,760,854</b>	<b>4,789,632</b>	<b>1,971,222</b>
<b>3.0 Constituency Oversight Committee (Itemize as per budget)</b>						
3.1	-	-	-	-	-	-
	-	-	-	-	-	-
<b>4.0 Emergency</b>						
<b>Primary Schools</b>						
Besomaga construction ltd	29,000	-	-	29,000	29,000	-

Programme/Sub-programme	Original Budget	Adjustments			Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Final Budget	Actual on comparable basis	Budget utilization difference
		Kshs	Kshs	Kshs					
Besomaga construction ltd	28,000	-	-	-	-	28,000	28,000	-	
Besomaga construction ltd	28,000	-	-	-	-	28,000	28,000	-	
Kaongo primary school	500,000	200,000	-	-	-	700,000	500,000	200,000	
Tigania east NG-CDF office	850,000	200,000	-	-	-	1,050,000	850,000	200,000	
Mukunga primary school	800,000	-	200,000	-	-	1,000,000	800,000	200,000	
Akaiga primary school	750,000	-	-	-	-	750,000	750,000	-	
King'o-Karriitho-Ruuju primary school rd	700,000	200,000	-	-	-	900,000	700,000	200,000	
Kaumone primary-Kalatina mkt-school rd	900,000	-	-	-	-	900,000	900,000	-	
Muthangene primary school	650,000	200,000	-	-	-	850,000	650,000	200,000	
<b>Security Projects</b>									
Mula police post	200,000	-	-	-	-	200,000	200,000	-	
Ngatune police post	550,000	-	-	-	-	550,000	550,000	-	
Mbataru GSU camp	600,000	-	-	-	-	600,000	600,000	-	
Mbataru GSU camp	600,000	-	200,000	-	-	800,000	600,000	200,000	
Kiembeni police post	550,000	-	-	-	-	550,000	550,000	-	
Mulika police post	844,569	-	-	-	-	844,569	950,000	(105,431)	
Rwongo Rwa Buuri chiefs camp	650,000	-	-	-	-	650,000	650,000	-	
<b>Sub-total</b>	<b>9,229,569</b>	<b>800,000</b>	<b>400,000</b>	<b>10,429,569</b>	<b>9,335,000</b>	<b>1,094,569</b>			

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Programme/Sub-programme	Original Budget Kshs	Adjustments		Final Budget Kshs	Actual on comparable basis Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
<b>5.0 Bursary and Social</b>						
Primary Schools	-	-	-	-	-	-
Secondary Schools	26,246,382	2,860,854	-	29,107,236	31,381,389	(2,274,153)
Tertiary Institutions	17,481,588	700,000	-	18,181,588	13,903,561	4,278,027
Universities	-	-	-	-	-	-
Education Support Programmes	-	-	-	-	-	-
5.6 Social Security	-	-	-	-	-	-
<b>Sub-total</b>	<b>43,727,970</b>	<b>3,560,854</b>	-	<b>47,288,824</b>	<b>45,284,950</b>	<b>2,003,874</b>
<b>6.0 Sports</b>						
Tigania east sports	-	-	2,901,752	2,901,752	2,901,752	-
<b>Sub-total</b>	-	-	<b>2,901,752</b>	<b>2,901,752</b>	<b>2,901,752</b>	-
<b>7.0 Environment</b>						
Mutewa primary school	300,000	-	-	300,000	-	300,000
Kathathene primary school	300,000	-	-	300,000	-	300,000
Kirimanchuma primary school	300,000	-	-	300,000	-	300,000
Kirima primary school	300,000	-	-	300,000	-	300,000
Kinang'aru primary school	300,000	-	-	300,000	-	300,000
Kirumone primary school	300,000	-	-	300,000	-	300,000
Karurune primary school	300,000	-	-	300,000	-	300,000

**National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>Sub-total</b>	<b>2,100,000</b>	-	-	<b>2,100,000</b>	-	<b>2,100,000</b>
<b>8.0 Primary Schools Projects (List all the Projects)</b>						
Kiarao primary school	1,200,000	-	-	1,200,000	1,200,000	-
Irindiro special unit	1,200,000	-	-	1,200,000	1,200,000	-
Mikinduri primary school	1,300,000	-	-	1,300,000	1,300,000	-
St.benedict primary school	1,533,417	-	-	1,533,417	1,533,417	-
KK mwethe primary school	1,300,000	-	-	1,300,000	1,300,000	-
Akairu primary school	1,500,000	-	-	1,500,000	1,500,000	-
Nguthiru primary school	1,350,000	-	-	1,350,000	1,350,000	-
Nduluma primary school	1,350,000	-	-	1,350,000	1,350,000	-
Antuanuu primary school	1,465,540	-	-	1,465,540	1,465,540	-
Matabithi primary school	1,200,000	-	-	1,200,000	-	1,200,000
Lubuathirua primary school	1,500,000	-	-	1,500,000	1,500,000	-
Laibocho primary school	1,200,000	-	-	1,200,000	1,200,000	-
Mbaranga DEB primary school	1,500,000	-	-	1,500,000	1,500,000	-
Kirima primary school	1,500,000	-	-	1,500,000	1,500,000	-
Kiithe primary school	1,500,000	-	-	1,500,000	-	1,500,000
Miurine primary school	195,000	-	-	195,000	-	195,000
Ngongoaka primary school	195,000	-	-	195,000	-	195,000

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Programme/Sub-programme	Original Budget Kshs	Adjustments		Final Budget Kshs	Actual on comparable basis Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
Kinang'aru primary school	195,000	-	-	195,000	-	195,000
Lubuathirua primary school	195,854	-	-	195,854	-	195,854
Kalatina primary school	200,000	-	-	200,000	-	200,000
KK Muthangene primary school	200,000	-	-	200,000	200,000	-
Akaiga primary school	200,000	-	-	200,000	-	200,000
Nthangathi primary school	200,000	-	-	200,000	200,000	-
Ruuju primary school	200,000	-	-	200,000	-	200,000
Ametho boarding primary school	200,000	-	-	200,000	200,000	-
Kaliene primary school	200,000	-	-	200,000	200,000	-
Ametho primary school	200,000	-	-	200,000	-	200,000
Antuanuu primary school	195,000	-	-	195,000	195,000	-
Mwerokieni primary school	195,000	-	-	195,000	195,000	-
St.lucy kirigwa primary school	195,000	-	-	195,000	195,000	-
Mikinduri primary school	-	-	1,000,000	1,000,000	1,000,000	-
Kiamikuu primary school	-	-	1,200,000	1,200,000	1,200,000	-
Kinoe primary school	-	-	1,200,000	1,200,000	1,200,000	-
Miciimukuru primary school	-	-	2,500,000	2,500,000	2,500,000	-
Kirimanchuma primary school	-	-	1,200,000	1,200,000	1,200,000	-
Mukono primary school	-	-	800,000	800,000	800,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Mukono primary school	-	-	800,000	800,000	800,000	-
<b>Sub-total</b>	<b>23,564,811</b>	-	<b>8,700,000</b>	<b>23,564,811</b>	<b>27,983,957</b>	<b>4,280,854</b>
<b>9.0 Secondary Schools Projects (List all the Projects)</b>						
Miurine primary school	1,396,658	-	-	1,396,658	-	1,396,658
Thaathi primary school	1,396,658	-	-	1,396,658	1,396,658	-
Akaiga primary school	1,396,658	-	-	1,396,658	1,396,658	-
Karurune primary school	1,396,658	-	-	1,396,658	1,396,658	-
Nthangathi primary school	1,396,658	-	-	1,396,658	1,396,658	-
Ametho primary school	1,396,658	-	-	1,396,658	-	1,396,658
Kiremu primary school	1,396,658	-	-	1,396,658	-	1,396,658
Kiang'aru primary school	1,396,658	-	-	1,396,658	-	1,396,658
Mukuani primary school	1,396,658	-	-	1,396,658	-	1,396,658
Marega primary school	1,396,661	-	-	1,396,661	-	1,396,661
Kamithega day secondary school	3,200,000	-	-	3,200,000	3,200,000	-
Miurine day secondary school	3,200,000	-	-	3,200,000	3,200,000	-
Marega day secondary school	3,200,000	-	-	3,200,000	3,200,000	-
Mukono day secondary school	8,000,000	-	-	8,000,000	8,000,000	-
Kaathi Bukwang day secondary school	1,200,000	-	-	1,200,000	1,200,000	-
Ametho day secondary school	1,200,000	-	-	1,200,000	1,200,000	-

*National Government Constituencies Development Fund (NGCDF)*  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Lailuba day secondary school	1,200,000	-	-	1,200,000	1,200,000	-
Mutewa day secondary school	4,412,160	-	-	4,412,160	4,412,160	-
Kiguchwa day secondary school	3,722,301	-	-	3,722,301	3,722,301	-
Charuru secondary school	1,200,000	-	-	1,200,000	1,200,000	-
Rurii secondary school	195,000	-	-	195,000	-	195,000
Kaluli primary school	1,396,658	-	-	1,396,658	-	1,396,658
Antuanthenge primary school	1,396,658	-	-	1,396,658	-	1,396,658
Ruju primary school	1,396,658	-	-	1,396,658	-	1,396,658
Kiriene primary school	1,396,658	-	-	1,396,658	-	1,396,658
Kiguru primary school	1,396,658	-	-	1,396,658	-	1,396,658
Thuuri primary school	1,396,658	-	-	1,396,658	-	1,396,658
Kairune primary school	1,396,658	-	-	1,396,658	-	1,396,658
Mwerokieni primary school	1,396,658	-	-	1,396,658	-	1,396,658
Mitungune primary school	1,396,658	-	-	1,396,658	-	1,396,658
Kabuline primary school	1,396,661	-	-	1,396,661	-	1,396,661
Ngage day secondary school	-	-	950,000	950,000	950,000	-
Akaiga boys secondary school	-	-	4,967,073	4,967,073	4,967,073	-
Amugaa mixed day secondary school	-	-	3,546,593	3,546,593	3,546,593	-
Ankamia secondary school	-	-	4,444,134	4,444,134	4,444,134	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Kailutha day secondary school	-	-	2,744,042	2,744,042	2,744,042	-
Kiguchwa day secondary school	-	-	5,000,000	5,000,000	5,000,000	-
Kiguma secondary school	-	-	1,300,000	1,300,000	1,300,000	-
Kirima day secondary school	-	-	1,200,000	1,200,000	1,200,000	-
Mbaranga day secondary school	-	-	1,300,000	1,300,000	1,300,000	-
Ngage day secondary school	-	-	3,344,154	3,344,154	3,344,154	-
Kaliene secondary school	-	-	3,000,000	3,000,000	3,000,000	-
Ncuui secondary school	-	4,400,000	-	4,400,000	4,400,000	-
<b>Sub-total</b>	<b>58,662,627</b>	<b>4,400,000</b>	<b>31,795,996</b>	<b>94,858,623</b>	<b>72,317,089</b>	<b>22,541,534</b>
<b>10.0 Tertiary institutions Projects (List all the Projects)</b>						
-	-	-	-	-	-	-
<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>11.0 Security Projects</b>						
Kunati police post	1,500,000			1,500,000	1,500,000	-
Ankamia assistant chief's office	2,000,000			2,000,000	-	2,000,000
Tigania east sub-county comm.residential	3,000,000			3,000,000	3,000,000	-
Mula police post	1,500,000			1,500,000	1,500,000	-
<b>Sub-total</b>	<b>8,000,000</b>			<b>8,000,000</b>	<b>6,000,000</b>	<b>2,000,000</b>

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
<b>12.0 Acquisition of assets</b>						
Motor Vehicles (including motorbikes)	-	-	-	-	-	-
Construction of CDF office	-	-	-	-	-	-
Purchase of furniture and equipment	-	-	-	-	-	-
Purchase of computers	-	-	-	-	-	-
12.5 Purchase of land	-	-	-	-	-	-
<b>Sub-total</b>	-	-	-	-	-	-
<b>13.0 .Others-Roads</b>						
Athwana polytechnic-Akaiga primary school road	-	-	990,000	990,000	990,000	-
Athwana polytechnic-Akaiga primary school road	-	-	990,000	990,000	990,000	-
Athwana polytechnic-Akaiga primary school road	-	-	20,000	20,000	20,000	-
Akaiga-Bukwang day secondary school access road	-	-	990,000	990,000	990,000	-
Akaiga-Bukwang day secondary school access road	-	-	990,000	990,000	990,000	-
Akaiga-Bukwang day secondary school access road	-	-	50,000	50,000	50,000	-
Akaiga-Bukwang day secondary school access road	-	-	990,000	990,000	990,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	Kshs	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Akaiga-Bukwang day secondary school access road	-	-	990,000	990,000	990,000	-
Akaiga-Bukwang day secondary school access road	-	-	990,000	990,000	990,000	-
Kang'ethia-Rurii primary school road	-	-	990,000	990,000	990,000	-
Kang'ethia-Rurii primary school road	-	-	990,000	990,000	990,000	-
Kang'ethia-Rurii primary school road	-	-	30,000	30,000	30,000	-
Kang'ethia-Rurii primary school road	-	-	990,000	990,000	990,000	-
<b>Sub-total</b>		-	<b>10,000,000</b>	<b>10,000,000</b>	<b>10,000,000</b>	-
<b>Funds pending approval**</b>						
Kenya medical training college-Igembe central	10,000,000	-	-	10,000,000	-	10,000,000
Athwana cattle dip-mutewa primary school-Mlango road	5,867,680	-	-	5,867,680	-	5,867,680
Mathare-akaiga primary school road	4,040,673	-	-	4,040,673	-	4,040,673
Ametho primary school-Mutuntu-Irindiro primary school road	3,091,645	-	-	3,091,645	-	3,091,645
Mikinduri ward-ICT Hub	2,630,427	-	-	2,630,427	-	2,630,427
Thangatha Ward-ICT Hub	2,630,427	-	-	2,630,427	-	2,630,427

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-total	28,260,853	-	-	28,260,853	-	28,260,853
Total	189,328,393	11,758,272	59,687,603	260,774,268	192,161,607	68,612,661

#### **14. Significant Accounting Policies**

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

##### **1. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for;

- Receivables that include imprests
- Payables that include 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-Tigania east 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. Recognition of Receipts**

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

###### **a. 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.

###### **b. Proceeds from the Sale of Assets**

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

**c. Other receipts**

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

**d. 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.

**e. 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.

**5. Recognition of payments**

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

**a) Compensation of Employees**

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

**b) 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.

**c) Acquisition of Fixed Assets**

The payment on the 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 is provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

**6. 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

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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.

**7. Cash and Cash Equivalents**

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 an insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

**8. 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.

**9. Accounts Payable**

For 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 the fulfilment of obligations by the contractor and holding deposits on behalf of third parties. Gratuity earned 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 the National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

**10. 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.

**11. 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 the NGCDF Act, 2015

**12. 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 15<sup>th</sup> June 2024 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024 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.

**13. Comparative Figures**

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

**14. 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 30<sup>th</sup> June 2024.

**15. Prior Period 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, restate 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.

**16. Related Party Transactions**

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

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**15. Notes To the Financial Statements**

**1. Transfers from NGCDF Board**

Description	2023/2024	2022/2023
NGCDF Board	Kshs	Kshs
AIE NO.B 214442	48,087,603	-
AIE NO.B 233572	10,000,000	-
AIE NO.B 276236	30,000,000	-
AIE NO.B 225299	1,600,000	-
AIE NO.B 225242	30,000,000	-
AIE NO.B 233910	30,000,000	-
AIE NO.B 214945	40,000,000	-
AIE NO. A 888924	-	11,088,879
AIE NO.B 185368	-	4,400,000
AIE NO.B 185273	-	7,000,000
AIE NO.B 185797	-	21,000,000
AIE NO.B 205912	-	12,000,000
AIE NO.B 205617	-	12,000,000
AIE NO.B 206198	-	5,000,000
AIE NO.B 207693	-	15,000,000
AIE NO.B 207931	-	15,000,000
<b>TOTAL</b>	<b>189,687,603</b>	<b>102,488,879</b>

**2. Proceeds From Sale of Assets**

	2023/2024	2022/2023
	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)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**3. Other Receipts**

	2023/2024	2022/2023
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	Kshs	Kshs
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	-	-
Other Receipts Not Classified Elsewhere ( <i>specify</i> )	-	-
<b>Total</b>	-	-

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**4. Compensation Of Employees**

	2023/2024	2022/2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,454,831	2,604,701
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	-
Employer Contributions Compulsory national social security schemes	152,902	-
Employer Contributions Compulsory Housing levy	38,744	-
Employer contributions to National Industrial Training Authority	7,900	-
<b>Total</b>	<b>3,654,377</b>	<b>2,604,701</b>

**5. Committee Expenses**

	2023/2024	2022/2023
	Kshs	Kshs
<b>A.NG CDFC</b>		
Sitting allowance	1,832,000	5,646,170
Other committee expenses	6,096,000	-
<b>Sub total</b>	<b>7,928,000</b>	<b>5,646,170</b>
<b>B. Constituency Oversight Committee</b>		
Allowances	-	-
Other committee expenses	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>
<b>Total(A+B)</b>	<b>7,928,000</b>	<b>5,646,170</b>

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**6. Use of Goods and services**

	2023/2024	2022/2023
	Kshs	Kshs
Utilities, supplies and services	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	333,000
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,078,128	287,100
Hospitality supplies and services	-	-
Insurance costs	296,071	-
Specialized materials and services	-	-
Office and general supplies and services	1,108,736	1,006,104
Fuel, oil & lubricants	1,986,172	1,155,580
Bank Charges	112,607	-
Other operating expenses	-	60,836
Routine maintenance – vehicles and other transport equipment	2,128,768	53,000
Routine maintenance – other assets	46,000	-
<b>Total</b>	<b>6,756,482</b>	<b>2,895,620</b>

**7. Transfer To Other Government Units**

Description	2023/2024	2022/2023
	Kshs	Kshs
Transfers To Primary Schools	27,983,957	22,100,508
Transfers To Secondary Schools	72,317,089	24,466,193
Transfers To Tertiary Institutions	-	-
<b>Total</b>	<b>100,301,046</b>	<b>46,566,701</b>

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**8. Other Grants and Other transfers**

	2023/2024	2022/2023
	Kshs	Kshs
Bursary – secondary schools	31,381,389	32,077,000
Bursary – tertiary institutions	13,903,561	12,281,380
Bursary – special schools	-	-
Bursary- education support programmes	-	-
Social Security programmes (NHIF)	-	-
Security projects	6,000,000	2,202,254
Sports projects	2,901,752	-
Environment projects	-	2,901,752
Emergency projects	9,335,000	5,440,274
Roads projects	10,000,000	-
<b>Total</b>	<b>73,521,702</b>	<b>54,902,660</b>

**9. Acquisition Of Assets**

	2023/2024	2022/2023
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	1,784,741
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
<b>Total</b>	<b>-</b>	<b>1,784,741</b>

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**10. Other Payments**

	2023/2024	2022/2023
	Kshs	Kshs
Strategic plan	-	3,500,000
ICT Hub	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>3,500,000</b>

**11. Cash and Cash Equivalents**

Name of Bank and Account No.	2023/2024	2022/2023
	Kshs	Kshs
<b>11A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>Co-operative bank, Account No.01120378126000 Branch makutano-Meru (Operation account)</i>	9,284,268	11,758,272
<i>Operation account pending closure (Indicate name &amp; account no.)</i>	-	-
<i>Name of Bank, account No. (Deposit)</i>	-	-
<b>Total</b>	<b>9,284,268</b>	<b>11,758,272</b>
<b>11B: Cash Balances</b>		
Location 1	-	-
Location 2	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<i>[Provide Cash Count Certificates for Each]</i>		

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**12. Outstanding Imprests**

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

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

**13. Retention**

	<i>2023/2024</i>	<i>2022/2023</i>
	<i>KShs</i>	<i>KShs</i>
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention asat 30 <sup>th</sup> June D= A+B-C	-	-

**Retentions aging analysis.**

	<i>2023/2024</i>	<i>% of the total Retention</i>	<i>2022/2023</i>	<i>% of the total Retention</i>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-		-	

**14. Gratuity**

	<i>2023/2024</i>	<i>2022/2023</i>
	<i>KShs</i>	<i>KShs</i>

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Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
<b>Closing Gratuity as at 30<sup>th</sup> June D= A+B-C</b>	-	-

**Gratuity aging analysis**

	2023/2024	% of the total Gratuity	2022/2023	% of the total Gratuity
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-		-	

*The total above should be equal to the Gratuity closing figures)*

**15. Fund Balance B/F**

	(1 <sup>st</sup> July 2024-1)	(1 <sup>st</sup> July 2023-2)
	Kshs	Kshs
Bank accounts	11,758,272	27,084,986
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>11,758,272</b>	<b>27,084,986</b>
<b>Less</b>		
Payables: - Retention	-	-
Payables - Gratuity	-	-
<b>Fund Balance Brought Forward</b>	<b>11,758,272</b>	<b>27,084,986</b>

*[Provide short appropriate explanations as necessary]*

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**16. Prior Year Adjustments**

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

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

**17. Changes In Accounts Receivable – Outstanding Imprests**

	2023/2024	2022/2023
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts in account receivables D= A+B-C	-	-
<b>Net changes in accounts Receivables D - A</b>	-	-

**18. Changes In Accounts Payable – Gratuities and Retentions**

	2023/2024	2022/2023
	KShs	KShs
Gratuities and Retentions as at 1 <sup>st</sup> July (A)	-	-
Gratuities and Retentions held during the year (B)	-	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	-	-
<b>Net changes in accounts payables D-A</b>	-	-

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**19. Other Important Disclosures**

**19.1: Pending Accounts Payable (See Annex 1)**

	2023/2024	2022/2023
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	-	-

**Aging Analysis for Pending Accounts Payables**

	2023/2024	% of the total	2022/2023	% of the total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-		-	

**19.2: Pending Staff Payables (See Annex 2)**

	2023/2024	2022/2023
	Kshs	Kshs
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	-	-

**Aging Analysis for staff Payables**

	2023/2024	% of the total	2022/2023	% of the total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-		-	

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**19.3: Unutilized Fund (See Annex 3)**

	2023/2024	2022/2023
	Kshs	Kshs
Compensation of employees	2,047,321	2,034,815
Committee expense	1,565,250	47,135
Use of goods and services	2,718,406	3,121,740
Amounts due to other Government entities	26,822,388	46,457,117
Amounts due to other grants and other transfers	7,198,443	8,100,068
Acquisition of assets	-	-
Other Payments (specify)	-	-
Funds pending approval	28,260,853	10,000,000
<b>Total</b>	<b>68,612,661</b>	<b>69,760,875</b>

**19.4: PMC account balances (See Annex 5)**

	2023/2024	2022/2023
	Kshs	Kshs
PMC account balances	23,166,235	2,810,208
<b>Total</b>	<b>23,166,235</b>	<b>2,810,208</b>

**19.5 Related Party Transactions**

	2023/2024	2022/2023
	Kshs	Kshs
<b>Committee Members Remuneration</b>		
Sitting allowance of committee Members during the year	1,832,000	5,646,170
<b>Transaction with the NGCDF Board</b>		
Receipts from the NGCDF Board during the year	189,687,603	102,488,879
<b>Total</b>	<b>189,687,603</b>	<b>102,488,879</b>

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**16. Annexes**

**Annexes: I Analysis of Pending Accounts Payable**

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

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**Annex 2 - Analysis of Pending Staff Payables**

<b>Name of Staff</b>	<b>Designation</b>	<b>Date employed</b>	<b>Outstanding Balance 30<sup>th</sup> June 2024</b>	<b>Comments</b>
<b>NG-CDFC Staff</b>				
1.	-	-	-	-
2.	-	-	-	-
3.	-	-	-	-
<b>Sub-Total</b>	-	-	-	-
<b>Grand Total</b>	-	-	-	-

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**Annex 3 – Unutilized Fund**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2023/2024</b>	<b>Outstanding Balance 2022/2023</b>	<b>Comments</b>
Compensation of employees	Funds balance to cater for salaries	2,047,321	2,034,815	Funds remaining at the end of financial year for staff salaries
Use of goods & services	Funds balance to cater for office expenditure	4,283,656	3,168,875	Funds remaining at the end of financial year for office expenditure
<b>Sub-total</b>		<b>6,330,977</b>	<b>5,203,690</b>	
<b>Amounts due to other Government entities</b>				
Matabithi primary school	Construction of a classroom.	1,200,000	-	Funds not yet received at the end of financial year 2023/24
Kiithe primary school	Renovation of classrooms.	1,500,000	-	Funds not yet received at the end of financial year 2023/24
Miurine primary school	Funds for purchase and installation of 10,000 litre water tank.	195,000	-	Funds not yet received at the end of financial year 2023/24
Ngonoaka primary school	Funds for purchase and installation of 10,000 litre water tank.	195,000	-	Funds not yet received at the end of financial year 2023/24
Kinang'aru primary school	Funds for purchase and installation of 10,000 litre water tank.	195,000	-	Funds not yet received at the end of financial year 2023/24
Lubuathirua primary school	Funds for purchase and installation of 10,000 litre water tank.	195,854	-	Funds not yet received at the end of financial year 2023/24
Kalatina primary school	Funds for purchase	200,000	-	Funds not yet received at the

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
	and installation of 10,000 litre water tank			end of financial year 2023/24
Akaiga primary school	Funds for purchase and installation of 10,000 litre water tank	200,000	-	Funds not yet received at the end of financial year 2023/24
Ruuju primary school	Funds for purchase and installation of 10,000 litre water tank	200,000	-	Funds not yet received at the end of financial year 2023/24
Ametho primary school	Funds for purchase and installation of 10,000 litre water tank	200,000	-	Funds not yet received at the end of financial year 2023/24
Miurine primary school	Funds for construction of JSS classroom	1,396,658	-	Funds not yet received at the end of financial year 2023/24
Ametho primary school	Funds for construction of JSS classroom	1,396,658	-	Funds not yet received at the end of financial year 2023/24
Kiremu primary school	Funds for construction of JSS classroom	1,396,658	-	Funds not yet received at the end of financial year 2023/24
Kinang'aru primary school	Funds for construction of JSS classroom	1,396,658	-	Funds not yet received at the end of financial year 2023/24
Mukuani primary school	Funds for construction of JSS classroom	1,396,658	-	Funds not yet received at the end of financial year 2023/24
Marega primary school	Funds for construction of JSS	1,396,661	-	Funds not yet received at the end of financial year 2023/24

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2023/2024</b>	<b>Outstanding Balance 2022/2023</b>	<b>Comments</b>
	classroom			
Rurii primary school		195,000	-	Funds not yet received at the end of financial year 2023/24
Kaluli primary school	Funds for construction of JSS classroom	1,396,658	-	Funds not yet received at the end of financial year 2023/24
Antuathenge primary school	Funds for construction of JSS classroom	1,396,658	-	Funds not yet received at the end of financial year 2023/24
Ruju primary school	Funds for construction of JSS classroom	1,396,658	-	Funds not yet received at the end of financial year 2023/24
Kiriene primary school	Funds for construction of JSS classroom	1,396,658	-	Funds not yet received at the end of financial year 2023/24
Kiguru primary school	Funds for construction of JSS classroom	1,396,658	-	Funds not yet received at the end of financial year 2023/24
Thuuri primary school	Funds for construction of JSS classroom	1,396,658	-	Funds not yet received at the end of financial year 2023/24
Kairune primary school	Funds for construction of JSS classroom	1,396,658	-	Funds not yet received at the end of financial year 2023/24
Mwerokieni primary school	Funds for construction of JSS classroom	1,396,658	-	Funds not yet received at the end of financial year 2023/24
Mitungune primary school	Funds for construction of JSS classroom	1,396,658	-	Funds not yet received at the end of financial year 2023/24
Kabuline primary school	Funds for construction of JSS	1,396,661	-	Funds not yet received at the end of financial year 2023/24

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
	classroom			
Kiamikuu primary school	Funds for construction of a classroom.	-	1,200,000	Funds not yet received at the end of financial year 2022/23
Kinoe primary school	Funds for construction of a classroom.	-	1,200,000	Funds not yet received at the end of financial year 2022/23
Miciimukuru primary school	Funds for completion of an administration block	-	2,500,000	Funds not yet received at the end of financial year 2022/23
Kiamikuu primary school	Funds for completion of a classroom	-	150,000	Funds not yet received at the end of financial year 2022/23
Kamuujine primary school	Funds for completion of a classroom	-	150,000	Funds not yet received at the end of financial year 2022/23
Ngage primary school	Funds for completion of a classroom	-	411,681	Funds not yet received at the end of financial year 2022/23
<b>SECONDARY SCHOOLS</b>				Funds not yet received at the end of financial year 2022/23
Akaiga boys secondary school	Funds for completion of a multipurpose hall	-	4,967,073	Funds not yet received at the end of financial year 2022/23
Amugaa mixed day secondary school	Funds for completion of an administration	-	3,546,593	Funds not yet received at the end of financial year 2022/23
Ankamia secondary school	Funds for completion of an administration	-	4,444,134	Funds not yet received at the end of financial year 2022/23
Kailutha day secondary school	Funds for	-	2,744,042	Funds not yet received at the

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2023/2024</b>	<b>Outstanding Balance 2022/2023</b>	<b>Comments</b>
	completion of a laboratory			end of financial year 2022/23
Kaliene secondary school		-	3,000,000	Funds not yet received at the end of financial year 2022/23
Kiguchwa day secondary school	Funds for construction of an administration office.	-	5,000,000	Funds not yet received at the end of financial year 2022/23
Kiguma secondary school	Funds for construction of modern toilets	-	1,300,000	Funds not yet received at the end of financial year 2022/23
Mbaranga day secondary school	Funds for construction of modern toilets	-	1,300,000	Funds not yet received at the end of financial year 2022/23
Ncuui secondary school	Funds for completion of a multipurpose hall	-	4,008,440	Funds not yet received at the end of financial year 2022/23
Ngage secondary school	Funds for completion of a laboratory	-	3,344,154	Funds not yet received at the end of financial year 2022/23
Rurii secondary school	Funds for renovation of classrooms	-	800,000	Funds not yet received at the end of financial year 2022/23
Kaathi Bukwang secondary school	Funds for renovation of classrooms	-	800,000	Funds not yet received at the end of financial year 2022/23
Antuanduru day secondary school	Funds for renovation of classrooms	-	191,000	Funds not yet received at the end of financial year 2022/23
<b>Sub-total</b>		<b>26,822,388</b>	<b>41,057,117</b>	

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
<b>Amounts due to other grants and other transfers</b>				
Emergency	Funds to cater for unforeseen occurrences	1,094,569	-	Funds not yet received at the end of financial year 2023/24
<b>BURSARIES</b>				
Secondary schools bursaries	Funds bursaries for secondary schools needy students	(2,274,153)	-	Funds remaining at the end of the financial year 2023/2024
Tertiary institutions bursaries	Funds bursaries for tertiary institutions needy students	4,278,027	-	Funds remaining at the end of the financial year 2023/2024
<b>ENVIRONMENT</b>				
Mutewa primary school	Purchase and delivery and planting of certified tree seedling	300,000	-	Funds not yet received at the end of financial year 2023/24
Kathathene primary school	Purchase and delivery and planting of certified tree seedling	300,000	-	Funds not yet received at the end of financial year 2023/24
Kirimanchuma primary school	Purchase and delivery and planting of certified tree seedling	300,000	-	Funds not yet received at the end of financial year 2023/24
Kirima primary school	Purchase and delivery and planting of certified tree seedling	300,000	-	Funds not yet received at the end of financial year 2023/24
Kinang'aru primary school	Purchase and delivery and	300,000	-	Funds not yet received at the end of financial year 2023/24

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2023/2024</b>	<b>Outstanding Balance 2022/2023</b>	<b>Comments</b>
	planting of certified tree seedling			
Kirumone primary school	Purchase and delivery and planting of certified tree seedling	300,000	-	Funds not yet received at the end of financial year 2023/24
Karurune primary school	Purchase and delivery and planting of certified tree seedling	300,000	-	Funds not yet received at the end of financial year 2023/24
<b>SECURITY PROJECTS</b>				
Ankamia assistant chief's office	Funds for construction of offices	2,000,000	-	Funds not yet received at the end of financial year 2023/24
Kiambeni police post	Funds for construction of a police post	-	1,000,000	Funds not yet received at the end of financial year 2022/23
Bursary secondary schools	Funds bursaries for secondary schools needy students	-	6,402,400	Funds not yet received at the end of financial year 2022/23
Bursary tertiary	Funds bursaries for tertiary institutions needy students	-	1,000,000	Funds not yet received at the end of financial year 2022/23
Sports	Funds for sports activities	-	2,901,752	Funds not yet received at the end of financial year 2022/23
Emergency	Funds to cater for unforeseen occurrences	-	2,195,916	Funds not yet received at the end of financial year 2022/23
<b>Sub-Total</b>		<b>7,198,443</b>	<b>13,500,068</b>	
Acquisition of assets				
		-	-	-

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Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
<b>Sub-Total</b>		-	-	-
<b>Funds pending approval*****</b>				
Kenya medical training college-Tigania east	Funds for construction of KMTC lecture halls	10,000,000	-	Funds pending approval as at the end of the financial year 2023/24
Athwana cattle dip-Mutewa primary –mlango road	Funds for grading and murraming of roads	5,867,681	-	Funds pending approval as at the end of the financial year 2023/24
Mathare –Akaiga primary school road	Funds for grading and murraming of roads	4,040,673	-	Funds pending approval as at the end of the financial year 2023/24
Ametho primary-Mutuntu-Irindiro primary school road	Funds for grading and murraming of roads	3,091,645	-	Funds pending approval as at the end of the financial year 2023/24
Mikinduri ward –ICT Hub	Funds for construction of an ICT Hub	2,630,427	-	Funds pending approval as at the end of the financial year 2023/24
Thangatha ward-ICT Hub	Funds for construction of an ICT Hub	2,630,427	-	Funds pending approval as at the end of the financial year 2023/24
<b>Funds approved conditionally*****</b>				
Kang’ethia –Rurii primary school road	Funds for grading and murraming of roads	-	3,000,000	Funds approved conditionally as at the end of financial year 2022/2023
Akaiga-Bukwang secondary access road	Funds for grading and murraming of roads	-	5,000,000	Funds approved conditionally as at the end of financial year 2022/2023
Athwana polytechnic access road	Funds for grading and murraming of roads	-	2,000,000	Funds approved conditionally as at the end of financial year 2022/2023
<b>Sub-total</b>		<b>28,260,853</b>	<b>10,000,000</b>	

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2023/2024</b>	<b>Outstanding Balance 2022/2023</b>	<b>Comments</b>
<b>Grand Total</b>		<b>68,612,661</b>	<b>69,760,875</b>	

**Annex 4 – Summary of Fixed Asset Register**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs)</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) At Year End</b>
Land	6,000,000	-	-	6,000,000
Buildings and structures	12,234,741	-	-	12,234,741
Transport equipment	1,541,000	-	-	1,541,000
Office equipment, furniture and fittings	499,491	-	-	499,491
ICT Equipment, Software and Other ICT Assets	150,000	-	-	150,000
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>20,425,232</b>	<b>-</b>	<b>-</b>	<b>20,425,232</b>

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Annex 5 –PMC Bank Balances as at 30<sup>th</sup> June 2024**

PMC	Bank	Account number	Bank Balance 2023/2024	Bank Balance 2022/2023
Ng-cdf: mikinduri primary school ng-cdf	Sidian bank	01025030000391	1,325,951.00	0.00
Ng-cdf: kiguchwa secondary school ng-cdf	Sidian bank	01025030000401	3,726,593.00	0.00
Ng-cdf: mck kinwe primary school ng-cdf	Sidian bank	01025030000411	192.00	0.00
Ng-cdf: mutewa day sec school ng-cdf	Sidian bank	01025030000431	3,528.50	0.00
Ng-cdf: deb kiguma primary ng-cdf	Sidian bank	01025030000441	942.50	0.00
Ng-cdf: akaiga mixed sec school ng-cdf	Sidian bank	01025030000451	4,616	0.00
Ng-cdf: nchui mixed day secondary sch ngcdf	Sidian bank	01025030000471	5,388	0.00
Ng-cdf: thubuku mixed day sec school ng-cdf	Sidian bank	01025030000481	3,985	0.00
Ng-cdf: kaliene secondary school ng-cdf	Sidian bank	01025030000511	942.5	0.00
Ng-cdf: mcs kirima mixed day sec sch ng-cdf	Sidian bank	01025030000521	1,200,976.50	0.00
Ng-cdf: ccm kamuyine primary school ng-cdf	Sidian bank	01025030000531	61,593.50	0.00
Ng-cdf: st benedict primary school ng-cdf	Sidian bank	01025030000541	2,501.00	0.00
Ng-cdf: athwana primary school ng-cdf	Sidian bank	01025030000551	1,000	0.00
Ng-cdf: mwerokieni primary school ng-cdf	Sidian bank	01025030000561	1,960.00	0.00
Ng-cdf: mck kaathi primary school ng-cdf	Sidian bank	01025030000571	1,567.00	0.00
Ng-cdf: ccm micimukuru pri school ng-cdf	Sidian bank	01025030000581	2,497.00	0.00
Ng-cdf: antuarimata primary school ng-cdf	Sidian bank	01025030000591	69,310.00	0.00
Ng-cdf: kailutha mixed day sec school ngcdf	Sidian bank	01025030000601	1,906.00	0.00
Ng-cdf: deb mbaranga mixed secondary ng-cdf	Sidian bank	01025030000611	306	0.00
Ng-cdf: ccm kiamikuu primary school ng-cdf	Sidian bank	01025030000621	6,739.00	0.00
Ng-cdf: ngage mixed day sec school ng-cdf	Sidian bank	01025030000631	171,096.00	0.00
Ng-cdf: amugaa secondary ng-cdf	Sidian bank	01025030000651	10,772.80	0.00
Ng-cdf: ngongoaka general service unt ngcdf	Sidian bank	01025030000661	58,270.90	0.00
Ng-cdf: ankamia day secondary school ng-cdf	Sidian bank	01025030000711	226,109.50	0.00
Ng-cdf: kabuline primary school ng-cdf	Sidian bank	01025710000858	12,888.00	0.00
Ng-cdf: akaiga -bukwang day secondary school ace	Sidian bank	01025710001776	1,172.00	0.00

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PMC	Bank	Account number	Bank Balance 2023/2024	Bank Balance 2022/2023
Ng-cdf: school road access ng-cdf account athwana	Sidian bank	01025710001786	2,794.00	0.00
Ng-cdf: kangethia -rurii school road	Sidian bank	01025710001816	3,565.00	0.00
Ng-cdf: miurine day secondary school	Sidian bank	01025710002354	0	0.00
Ng-cdf: akaiga primary school	Sidian bank	01025710002364	1,396,658.00	0.00
Ng-cdf: karurune primary school	Sidian bank	01025710002374	0.00	0.00
Ng-cdf: nthangathi primary school	Sidian bank	01025710002384	1,396,658.00	0.00
Ng-cdf: thathi primary school	Sidian bank	01025710002394	1,396,658.00	0.00
Ng-cdf: rwongo rwa buuri chiefs camp	Sidian bank	01025710002404	0	0.00
Ng-cdf: muthangene primary school	Sidian bank	01025710002414	0	0.00
Ng-cdf: nduluma primary school	Sidian bank	01025710002424	1,350,000.00	0.00
Ng-cdf: nguthiru primary school	Sidian bank	01025710002434	1,350,000.00	0.00
Ng-cdf: akairu primary school	Sidian bank	01025710002444	1,500,000.00	0.00
Ng-cdf: antuanuu primary school	Sidian bank	01025710002454	1,465,540.00	0.00
Ng-cdf: irindiro special unit	Sidian bank	01025710002464	1,200,000.00	0.00
Ng-cdf: kk mwethe primary school	Sidian bank	01025710002474	1,300,000.00	0.00
Ng-cdf: kiarao primary school	Sidian bank	01025710002494	1,200,000.00	0.00
Ng-cdf: kirima primary school	Sidian bank	01025710002504	1,500,000.00	0.00
Ng-cdf: laibocha primary school	Sidian bank	01025710002514	1,200,000.00	0.00
Ng-cdf: lubuathirua primary school	Sidian bank	01025710002524	0.00	0.00
Ng-cdf: mbaranga deb primary school	Sidian bank	01025710002534	0.00	0.00
Ng-cdf: st benedict primary school	Sidian bank	01025030000541	2,501.00	0.00
Ng-cdf: st lucy kirigwa primary school	Sidian bank	01025710002544	0.00	0.00
Ng-cdf: kk muthangene primary school	Sidian bank	01025710002554	0.00	0.00
Ng-cdf: ametho boarding primary school	Sidian bank	01025710002564	0.00	0.00
Ng-cdf: kaliene primary school	Sidian bank	01025710002574	0.00	0.00
Muthara ocdp office	National bank	1020237394300	-	32,283.00

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023/2024</b>	<b>Bank Balance 2022/2023</b>
Mek irindiro special	National bank	102223630800	-	40,064.00
Tigania east technical training institute	National bank	1022237045800	-	412.00
Tigania east dcc comp.	National bank	10202386174400	-	90,677.00
Charuru mixed day	National bank	1022237064000	-	51,135.00
Thuuria day secondary school	National bank	1022237691800	-	126,188.00
Mathiritine primary school	National bank	1022240269000	-	95.00
Pmc mula police	National bank	1021237939600	-	16,343.00
Ankamia secondary school	Co-operative bank	1141881789700	-	217,032.34
Mek ametho primary school	Co-operative bank	1339881779000	-	1,640.00
Mikinduri primary school	Co-operative bank	1441881822700	-	20,498.00
Ngaene police post	Co-operative bank	11141612755600	-	1,256.50
Mukono mixed day sec. School	Co-operative bank	1141881795100	-	4,589.00
Nchui secondary school	Co-operative bank	1141881789800	-	31,095.00
Kaongo primary school	Co-operative bank	1141881756000	-	1,975.00
Irotia assistant chief office	Co-operative bank	1141881783100	-	108,046.50

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023/2024</b>	<b>Bank Balance 2022/2023</b>
Ngutu primary school	Co-operative bank	1141881800100	-	33,821.00
Kiguchwa mixed day sec.	Co-operative bank	1141881784900	-	39,738.00
Ntulili primary school	Co-operative bank	1141438536600	-	1,602.00
Lanyiru assistant chief's office	Co-operative bank	1141881783200	-	2,088.00
Irone assistant chief office	Co-operative bank	1141881822400	-	22,343.00
Atuanduru assistant chief office	Co-operative bank	1141881777500	-	8,959.00
Ametho mixed day sec. School	Co-operative bank	1141881779100	-	1,563.00
Kk mwethe assistant chief office	Co-operative bank	1141881778900	-	1,977.00
Mutewa mixed sec. School	Co-operative bank	1141881841000	-	976.00
Akaiga secondary school	Co-operative bank	1139881779400	-	1,002,048.00
Nchui primary school	Co-operative bank	1141881833400	-	2,173.00
Mutewa mixed sec. School	Co-operative bank	1141881832800	-	503,787.00
Amugaa day sec.school	Co-operative bank	1139881776800	-	126,268.00
Akaiga assistant chief office	Co-operative bank	1141881755900	-	28,828.00
Mck kalantina primary school	Co-operative bank	1139881771500	-	45,096.00
Kiguma primary school	Co-operative bank	1141881821600	-	24.00
Kk mwethe day sec. School	Co-operative bank	1141881785000	-	776.00

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PMC	Bank	Account number	Bank Balance 2023/2024	Bank Balance 2022/2023
Mwokala ap line	Co-operative bank	1141881833900	-	28,975.00
Uriro vision primary school	Co-operative bank	1141881796200	-	1,151.41
Thuuria primary school	Co-operative bank	1141881805300	-	3,585.00
Thuuti assistant chief office	Co-operative bank	1141881777200	-	6,951.00
Kiarao primary school	Co-operative bank	1141024662400	-	1,270.00
Giithu ap line	Co-operative bank	1141881797400	-	3,978.41
Deb mukono primary school	Co-operative bank	1141881822500	-	9,691.00
Kiguchwa ap line	Co-operative bank	1141881838600	-	975.00
Miciimikuru primary school	Co-operative bank	1139881757000	-	39,073.00
Athinga assistant chief's office	Co-operative bank	1141881756200	-	70.00
Lubuathirua day sec cschool	Co-operative bank	1141881822300	-	2,625.00
Mck thuuri primary school	Co-operative bank	1141881783900	-	15,466.00
Eapc rumanthi girls sec. S.	Co-operative bank	1141881783300	-	39,254.00
Mck kailune primary school	Co-operative bank	1139881756800	-	9,259.00
Mck bidiii primary school	Co-operative bank	114188183300	-	28,353.00
Thubuku sec. School	Co-operative bank	1141881800000	-	13,507.00

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023/2024</b>	<b>Bank Balance 2022/2023</b>
Kailutha day sec.	Co-operative bank	1141881822600	-	9,347.00
Mutunduru primary school	Co-operative bank	1339881772700	-	1,538.00
Githu umoja pry school	Co-operative bank	1141881791700	-	3,880.10
Mukuani primary school	Co-operative bank	1141881839600	-	24,025.00
Antuanuu primary school	Co-operative bank	1141881799900	-	1,838.00
<b>Total</b>			<b>23,166,235</b>	<b>2,810,208</b>

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**Annex 6: Progress On Follow Up of Auditor Recommendations**

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

Reference No. on the external audit Report.	Issue / Observations from Auditor.	Management comments.	Status: (Resolved / Not Resolved).	Timeframe: (Put a date when you expect the issue to be resolved).
OAG/ER/AUD/NG-CDF/TIGANIA E.,2022-2023	<p><b><u>Incomplete works</u></b>                      The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects an amount of ksh.46,566,701 in respect of transfer to other government units which includes kshs.22,100,508 transfer to primary schools. The amount includes kshs.2, 000,000 for construction of a classroom at kamujine primary school. Physical inspection carried out in march, 2024 revealed that the floors had developed cracks and painting was not done as per the specifications. Further, 150mm diameter gutter and downpipe outlet was to be fixed to the fascia board at a cost of ksh.20, 500 in Kamujine primary school but the works had not been done. In the circumstances, value for money for the expenditure amounting to ksh.3,200,000 for renovation of classrooms could</p>	<p><b><u>Management Response</u></b>                      One of the statutory deductions on the total projects cost is the retention funds held for six months to make good the defects before the last amount is paid to the contractor. All the defects have since been made before the contractor was paid the retention amount and works unfinished note by the auditor complete</p>	Not resolved	31 <sup>st</sup> October,2024

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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).
	not be confirmed			
OAG/ER/AUD/NG-CDF/TIGANIA E.,2022-2023	<p><b><u>Delayed project Implementation.</u></b> The statement of receipts and payments and as disclosed in Note 7 and 8 to the financial statements reflects kshs.46,566,701 and ksh.54,902,660 in respect of transfer to other government units and other grants and other transfers respectively both totalling ksh.101,469,361. However, review of the project implementation status report indicated that nine (9) projects worth ksh.33,920,628 were ongoing and five (5) projects worth ksh.20,000,000 were not started. In the circumstances the residents were denied benefits associated with projects worth ksh53,920,628 that were not implemented.</p>	<p><b><u>Management Response</u></b> This is a problem of delayment of disbursement of funds by the NG-CDF board and the management has talked with the NG-CDF board and have agreed to improve on the timely disbursement of funds in the next financial years onwards.</p>	Not Resolved	30 <sup>th</sup> November,2024

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**Danson Njogu Njiru.**  
**Fund Account Manager.**

**FUND ACCOUNT MANAGER**  
**TIGANIA EAST NG-CDF**  
**P. O. Box 17-60605**  
**MUTHARA**



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Handwritten notes in blue ink, possibly a list or a set of instructions, located in the upper left quadrant of the page.