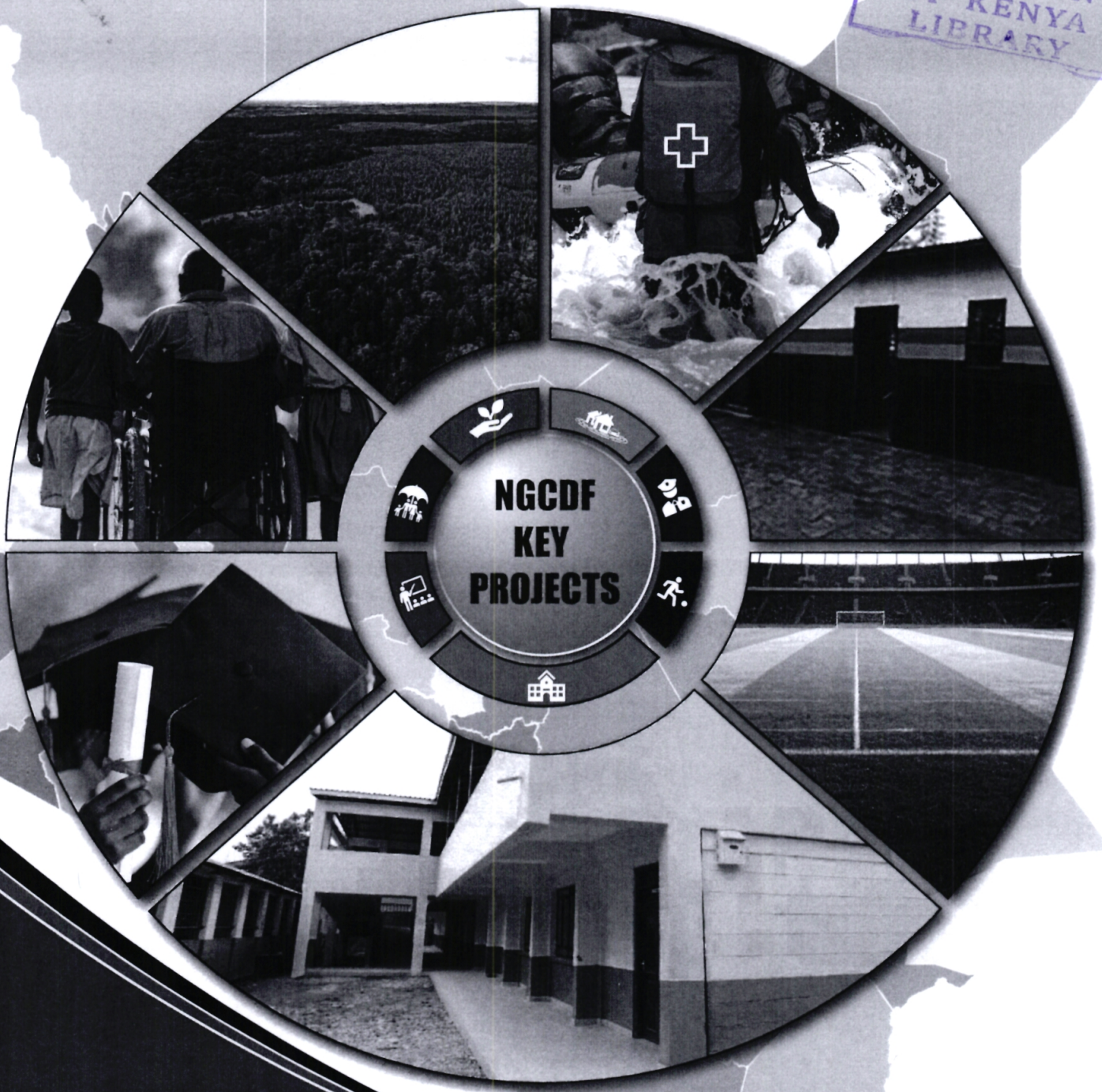
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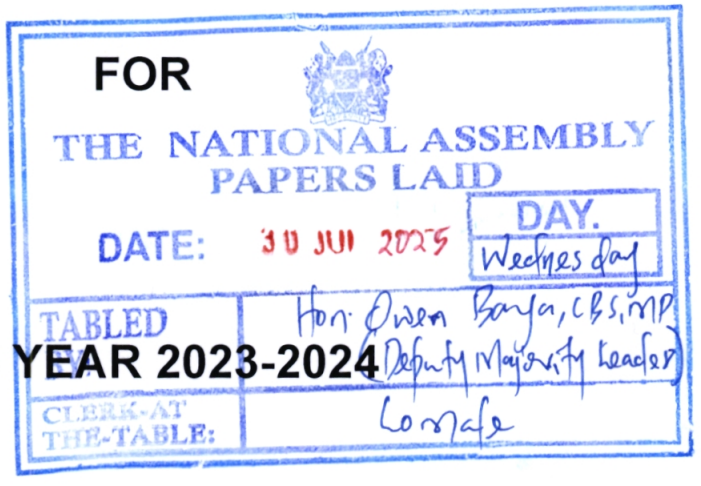
ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -2023/2024

AUDITOR-GENERAL'S

SUMMARY REPORT

ON

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND



FOR THE YEAR 2023-2024

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Foreword

This report is a summary of cross-cutting audit findings reported in the audit reports of National Government Constituencies Development Funds (NGCDFs) for the two hundred and ninety (290) constituencies for the year ended 30 June, 2024.

The Auditor-General is mandated by the Constitution of Kenya, under Article 229, to audit and report on the use of public resources by all entities funded from public funds. These entities include the National Government, County Governments, the Judiciary, Parliament, Statutory Bodies/State Corporations, Commissions, Independent Offices, Public Debt, Political Parties funded from public funds, other government agencies and any other entity funded from public funds. In addition, Article 229(6) requires the Auditor-General to confirm whether or not public resources have been applied lawfully and in an effective way. The mandate of the Auditor-General is further expounded by the Public Audit Act, 2015.

Article 229 (7) of the Constitution requires the Auditor-General to audit and submit reports to Parliament or the relevant County Assembly within six (6) months after the end of the financial year. However, Section 81(4) of the Public Finance Management Act, 2012, reduces the timelines for audit and reporting to three (3) months by giving entities leeway up to the end of September to prepare and submit financial statements for audit. This reduces the duration for audit and reporting from six (6) months as mandated by the Constitution to three (3) months. This has been adversely affecting the audit scope and quality in reporting, which affects the efficiency and effectiveness of oversight by Parliament and the County Assemblies.

Further, the mechanism for follow up on implementation of audit recommendations is ineffective and as such most audit queries recur in subsequent years due to lack of decisive action. Section 204(1)(g) of the Public Finance Management Act, 2012 provides that the Cabinet Secretary for matters relating to finance may apply sanctions to a national government entity that fails to address issues raised by the Auditor-General, to the satisfaction of the Auditor-General.

However, despite numerous reports indicating lack of accountability and documents to support the legality and effectiveness in the use of public resources, failure to apply the requisite sanctions and consequences has resulted to some Accounting Officers not adequately accounting for the management and use of public resources with impunity. Lack of action and sanctions has also led to fiscal indiscipline including misallocations, wastage of resources, lack of value for money in implementation of projects and loss of public funds, thereby impacting negatively on development programmes. This in turn threatens economic growth and sustainability of quality service delivery to citizens. There are instances where some Accounting Officers are in breach of Section 62 of the Public

Audit Act, 2015 by failing to adequately prepare for audit which is exhibited by inaccuracies in financial statements presented for audit, lack of requisite supporting documents, several revisions of financial statements and, in some cases, lack of cooperation with the auditors during the audit process.

The Office of the Auditor-General has been continuously improving on the effectiveness and quality of the audit process to ensure that the results of audit and the recommendations thereof are credible, relevant, reliable and value adding. This is geared towards influencing improved decision making and positive impact on the lives and livelihoods of citizens and other stakeholders. Provision of quality and effective audit services and confirmation of the lawfulness and effectiveness in programme implementation requires comprehensive scrutiny and evaluation of supporting documents. Most critical is the physical confirmation of the existence and utilization of projects or programmes implemented throughout the country. To achieve this requires an independent and well-resourced audit Office with guaranteed adequate funding to enable efficient, effective and timely execution of oversight as well as retention of optimal staffing levels to ensure continuous, quality and sustainable audit operations.

The Office continues to seek financial independence and support from Parliament and the Executive through The National Treasury for enhancement of resources to enable us build technical capacity, expand our presence in the counties, widen the scope and comprehensiveness of audit and motivate staff. We continue to devolve our services closer to the people through establishment of Regional Offices and construction of office premises to accommodate our staff in order to address the audit needs at the devolved level. We have established fifteen (15) Regional Offices and constructed office premises in Garissa, Kakamega, Eldoret and Embu. Plans for construction of a Regional Office in Mombasa and our Headquarters in Nairobi, which are currently at the design stage, have been delayed by lack of adequate funding. However, the Office will continue to appeal to Parliament and The National Treasury for adequate funds to enable us to perform our functions and achieve our mandate in enhancing accountability across government, both at the national and county levels, and in all other entities funded from public funds.

The audit scope has been expanding over the years due to the expansion of Government programs to ensure sustainable development and delivery of continuous and quality services to the citizens. This has led to growth in the national budget and the establishment of additional entities that I am required to audit and report on. In addition to Ministries, Departments and Agencies (MDAs), State Owned Enterprises and County Governments entities, all the over nine thousand (9,000) Public Secondary Schools were from 30 June, 2021 required to prepare and submit financial statements to the Auditor-General for audit and quite a number have complied. I am also required to audit and report on financial statements for all the three hundred and seventy-six (376) Level 4 hospitals and

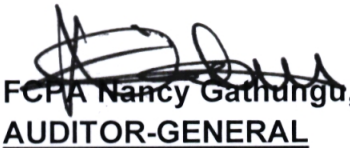
eighteen (18) Level 5 hospitals separately. Further, in the current financial year, I am required to audit a total of thirty-five (35) Teachers' Training Colleges, two hundred and thirty (230) Technical and Vocational Education and Training (TVET) Institutions funded by the Exchequer and Community Vocational Training Institutions estimated to be over one thousand and two hundred (1,200). In addition, implementation of new projects and establishment of new funds requires timely oversight.

During the period under review, the Office made great strides in enhancing delivery of audit services to the people of Kenya. The Office has entered into partnerships with other Supreme Audit Institutions (SAIs) regionally and globally and with local oversight institutions such as the Ethics and Anti-Corruption Commission (EACC), the State Corporations Advisory Committee (SCAC), the Salaries and Remuneration Commission (SRC), the Commission on Revenue Allocation (CRA) among other organizations, as we strive to increase the impact of audit through learning, knowledge sharing, innovation and collaboration.

Specific reports together with my opinion for each of the entity are contained in the respective Constituency Fund's audited financial statements for the year ended 30 June, 2024, which I have already submitted to Parliament and to each Accounting Officer.

I thank the entire staff of the Office of the Auditor-General for their commitment, passion and professionalism in carrying out their duties despite the challenges posed by lack of adequate funds and tight timelines. Special appreciation goes to the Team that compiled this Summary Report.

I also appreciate my clients or auditees for the cooperation they accorded to my staff during the audit.



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

30 June, 2025

1.0 INTRODUCTION

1.1 Constitutional Mandate of the Auditor-General

The Auditor-General is mandated by Article 229 of the Constitution of Kenya to audit and report on the use of public resources by all entities funded from public funds. These entities include; the National Government, County Governments, the Judiciary, Parliament, Statutory Bodies/State Corporations, Commissions, Independent Offices, Public Debt, Political Parties funded from public funds, other government agencies and any other entity funded from public funds. The mandate of the Auditor-General is further expounded by the Public Audit Act, 2015.

The Constitution requires the Auditor-General to audit and submit the audit reports of the public entities to Parliament and the relevant County Assemblies by 31 December, every year. In carrying out the mandate, the Auditor-General, is also required, under Article 229 (6) to assess and confirm whether the public entities have utilised the public resources entrusted to them lawfully and in an effective way.

Further, the objects and authority of the Auditor-General, as outlined in Article 249 of the Constitution, are: to protect the sovereignty of the people; to secure the observance by all State Organs of democratic values and principles; and, to promote constitutionalism. The Auditor-General has also been given powers by the Constitution, under Article 252, to conduct investigations, conciliations, mediations and negotiations and to issue summons to witnesses for the purpose of investigations.

1.2 Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the International Public Sector Accounting Standards (IPSAS), as prescribed by the Public Sector Accounting Standards Board (PSASB), and 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.

Management is also responsible for maintaining an effective internal control environment necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and for the assessment of the effectiveness of internal control, risk management and governance.

Further, Management is required to ensure that the activities, financial transactions and information reflected in the financial statements, are in compliance with the law and other relevant or applicable authorities and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how each 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.

1.3 Auditor-General's Responsibility

My responsibility is to conduct an audit of the financial statements in accordance with the International Standards of Supreme Audit Institutions (ISSAIs), and to issue an auditor's report. The audit report includes my opinion as provided by Section 48 of the Public Audit Act, 2015, and the report is submitted to Parliament in compliance with Article 229(7) of the Constitution.

In addition, Article 229(6) of the Constitution requires me to 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 law and other authorities that govern them, and that public resources are applied in an effective way. I also consider the entities' 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.

A 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.

I am independent in accordance with Article 249(2) of the Constitution of Kenya and 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 public entities in the Republic of Kenya.

1.4 Reporting Structure

The reporting structure of my report addresses the reporting requirements of Article 229(6) of the Constitution of Kenya, which requires that an audit report shall confirm whether or not public resources have been applied lawfully and in an effective way. Section 7(1) (a) of the Public Audit Act, 2015 also requires that I provide assurance on the effectiveness of internal controls, risk management and overall governance.

Further, I am expected to read the other information provided by Management and report whether the other information is materially inconsistent with the financial statements.

In order to address these requirements, my audit reports contain the following:

i. **Report on the Financial Statements**, in which I give an audit opinion on whether the financial statements present fairly, in all material respects the financial position and performance of the entity.

ii. **Report on Lawfulness and Effectiveness in Use of Public Resources**, in which I give a conclusion on whether or not public resources have been applied lawfully and in an effective way.

iii. **Report on Effectiveness of Internal Controls, Risk Management and Governance,** in which I give a conclusion on whether internal controls, risk management and overall governance were effective.

iv. **Report on Other Legal and Regulatory Requirements** is included where applicable, especially for the entities that are registered under the Companies Act, 2015 and any other enabling legislation or authorities that require such disclosure.

1.5 Audit Opinions

For the two hundred and ninety (290) National Government Constituencies Development Funds, I have expressed different types of audit opinions as listed in **Appendix 1** based on the following criteria:

a) Unmodified Opinion

The books of accounts and underlying records agree with the financial statements and no material misstatements were found. The financial statements present fairly, in all material respects, the operations of the entity.

b) Qualified Opinion

Financial transactions were recorded and are to a large extent in agreement with the underlying records, except for cases where I noted material misstatements or omissions in the financial statements. The issues though material, are not widespread or persistent.

c) Adverse Opinion

The financial statements exhibit significant misstatements with the underlying accounting records. There exists significant disagreement(s) between the financial statements and

the underlying books of accounts and/or standards. These discrepancies and misstatements are widespread, persistent and require considerable interventions by Management to rectify.

d) Disclaimer of Opinion

The financial statements exhibit serious and significant misstatements that may arise from inadequate information, limitation of scope, inadequacy or lack of proper records such that I was not able to form an opinion on the financial operations.

2.0 KEY AUDIT FINDINGS

The issues on National Government Constituencies Development Fund (NGCDF) which are discussed here fall under the following categories:

i. NGCDF Budget Analysis.

ii. NGCDF Revenue Analysis.

iii. NGCDF Expenditure Analysis.

iv. Bursary Funding.

v. NGCDF Pending Bills.

vi. NGCDF Audit Opinions.

vii. Summary Observations.

The summary, therefore, highlights all the issues which require urgent attention in the management of National Government Constituencies Development Funds.

2.1 National Government Constituencies Development Fund Budget Allocation Trend

In the 2023/2024 financial year, the National Government Constituencies Development Funds' total budget amounted to Kshs.74,752,868,447. This was an increase of Kshs.30,232,829,386 from the financial year 2022/2023 budget allocation of Kshs.44,520,039,061. **Table 1** below, illustrates budget allocations to National Government Constituencies Development Funds for the last five (5) years:

Description	2019/2020 Financial Year	2020/2021 Financial Year	2021/2022 Financial Year	2022/2023 Financial Year	2023/2024 Financial Year
Budgeted Amount (Kshs.)	52,432,985,108	60,439,100,393	53,581,431,723	44,520,039,061	74,752,868,447
Actual Amount (Kshs.)	32,398,973,205	45,894,215,505	51,141,734,247	24,999,461,648	57,452,681,385
Variance (Kshs)	20,034,011,903	14,544,884,888	2,439,697,476	19,520,577,413	17,300,187,062
Budget Performance (%)	62	76	95	56	77

Table 1: National Government Constituencies Development Funds (NGCDFs) Budget Allocations Analysis for Five (5) Years

Figure 1 below shows the budget allocation trend from the financial year 2019/2020 to 2023/2024.

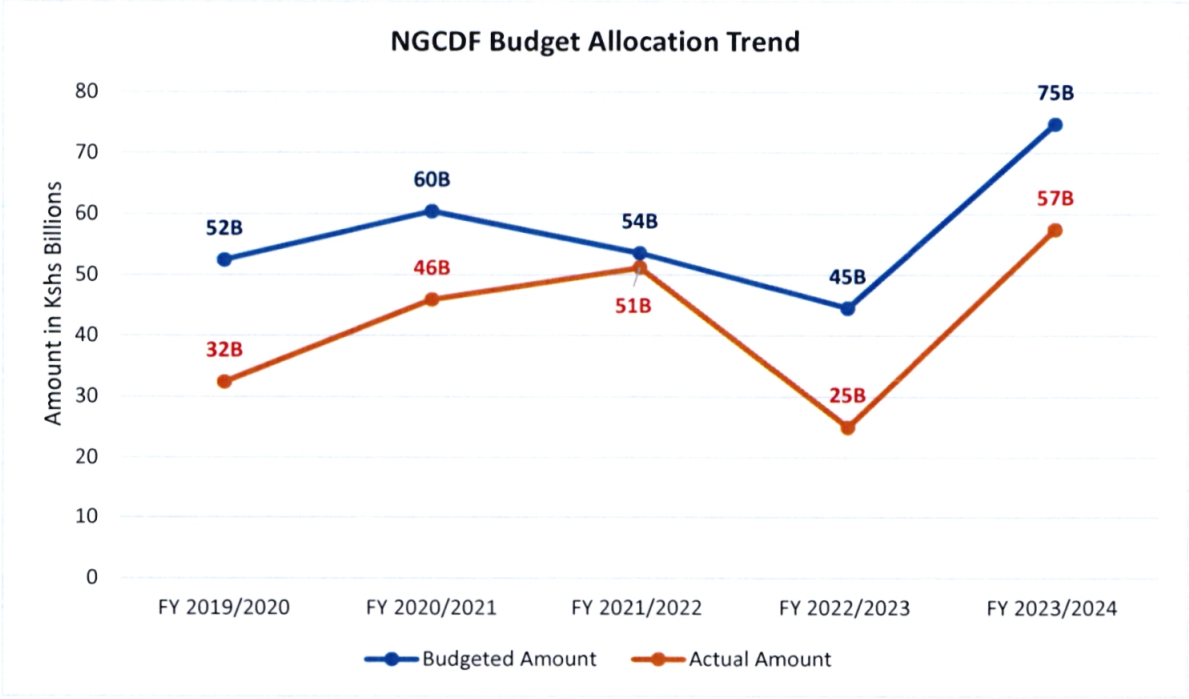


Figure 1: National Government Constituencies Development Fund (NGCDF)Budget Allocation Trend for Five (5) Years

2.2 National Government Constituencies Development Fund Revenue Analysis

The approved National Government Constituencies Development Funds Revenue Budget for 2023/2024 financial year amounted to Kshs.83,051,152,511 as detailed in **Appendix 2**. However, the actual revenue amounted to Kshs.65,492,726,653 as detailed in **Appendix 2,** resulting to under-funding of Kshs.17,558,425,858 or 21% of the approved budget. The under-funding affected the planned activities and programmes and impacted negatively on service delivery to the public.

2.3 National Government Constituencies Development Fund Revenue Budget Performance Trend Analysis

In the 2023/2024 financial year, the total approved revenue budget for the National Government Constituencies Development Fund amounted to Kshs.83,051,152,511, which was an increase of Kshs.32,269,520,742 from the previous financial year's budget of Kshs.50,781,631,769. **Table 2** below, illustrates revenue budget performance for the last five (5) years:

Item	2019/2020 Financial Year	2020/2021 Financial Year	2021/2022 Financial Year	2022/2023 Financial Year	2023/2024 Financial Year
Budgeted Amount (Kshs)	58,569,235,082	64,456,354,620	61,908,451,472	50,781,631,769	83,051,152,511
Actual Amount (Kshs)	36,939,387,046	50,149,287,325	58,296,389,073	31,156,000,576	65,492,726,653

Table 2: National Government Constituencies Development Fund Revenue Budget Performance Analysis for Five (5) Years

Figure 2 below shows the revenue budget performance trend from the financial year 2019/2020 to 2023/2024.

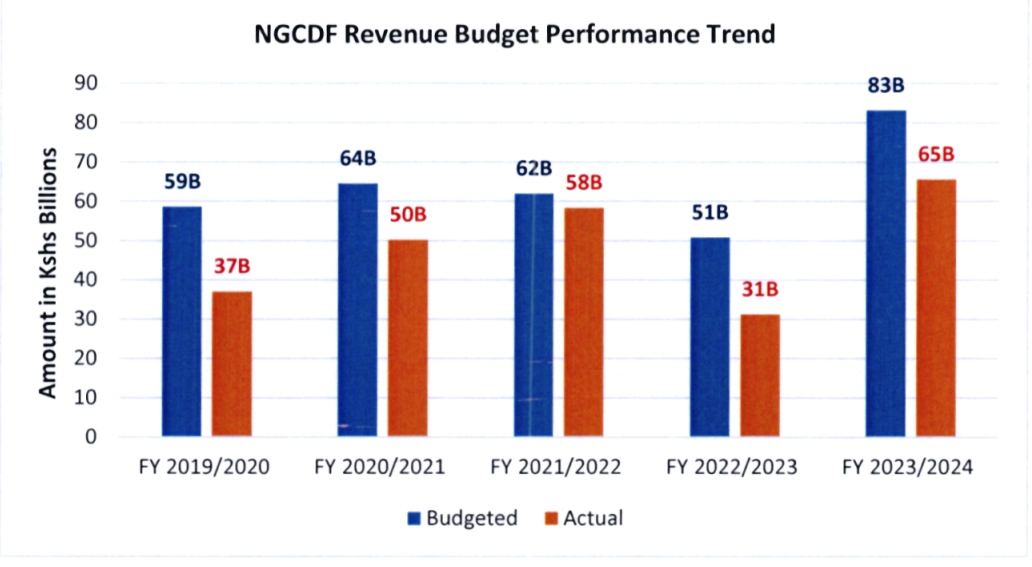


Figure 2: Revenue Budget Performance Analysis for Five (5) Years

2.4 Analysis of Funds Released to the Constituencies Funds from National Government Constituencies Development Fund Account

The financial statements of National Government Constituencies Development Fund for the year ended 30 June, 2024 indicate that a total of Kshs.57,452,681,385 was transferred from the National Government Constituencies Development Fund Account to the respective Constituencies Funds, against approved budget of Kshs.74,752,868,447. This resulted to under-funding of Kshs.17,300,187,062 or 23% of the approved budget.

Further, the two-hundred and ninety (290) financial statements of the respective National Government Constituencies Development Funds indicate total disbursements from National Government Constituencies Development Fund Account amounting to

Kshs.57,471,848,338 as detailed in **Appendix 3**, resulting to unreconciled variance of Kshs.19,166,953.

2.5 National Government Constituencies Development Fund Expenditure Analysis

The approved National Government Constituencies Development Funds expenditure budget for 2023/2024 financial year amounted to Kshs.82,921,073,120. However, the actual expenditure amounted to Kshs.55,353,922,732 as detailed in **Appendix 4,** resulting to under-expenditure of Kshs.27,567,150,388 or 33% of the approved expenditure budget.

The under-expenditure affected the planned activities and programmes and impacted negatively on delivery service to the public.

2.6 National Government Constituencies Development Fund Expenditure Budget Performance Trend Analysis

The total actual expenditure by National Government Constituencies Development Fund in the financial year 2023/2024 amounted to Kshs.55,353,922,732 representing an absorption rate of 85% of the total annual National Government Constituencies Development Fund actual revenue of Kshs.65,492,726,653. This was an improvement from 2022/2023 financial year which had an absorption rate of 75%. **Table 3** below illustrates expenditure budget performance for the last five (5) years.

Item	FY 2019/2020	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024
Budgeted Amount (Kshs.)	56,900,181,425	64,438,306,229	62,070,446,687	50,797,746,480	82,921,073,120
Actual Amount (Kshs.)	32,402,081,073	42,065,246,414	53,392,623,748	23,517,077,691	55,353,922,732
Budget Performance Difference	24,498,100,352	22,373,059,815	8,677,822,939	27,280,668,789	27,567,150,388
Budget Performance %	43	35	14	54	33

Table 3: National Government Constituencies Development Fund Expenditure Budget Performance Analysis for Five (5) Years

Figure 3 below shows the expenditure budget performance trend from the financial year 2019/2020 to 2023/2024.

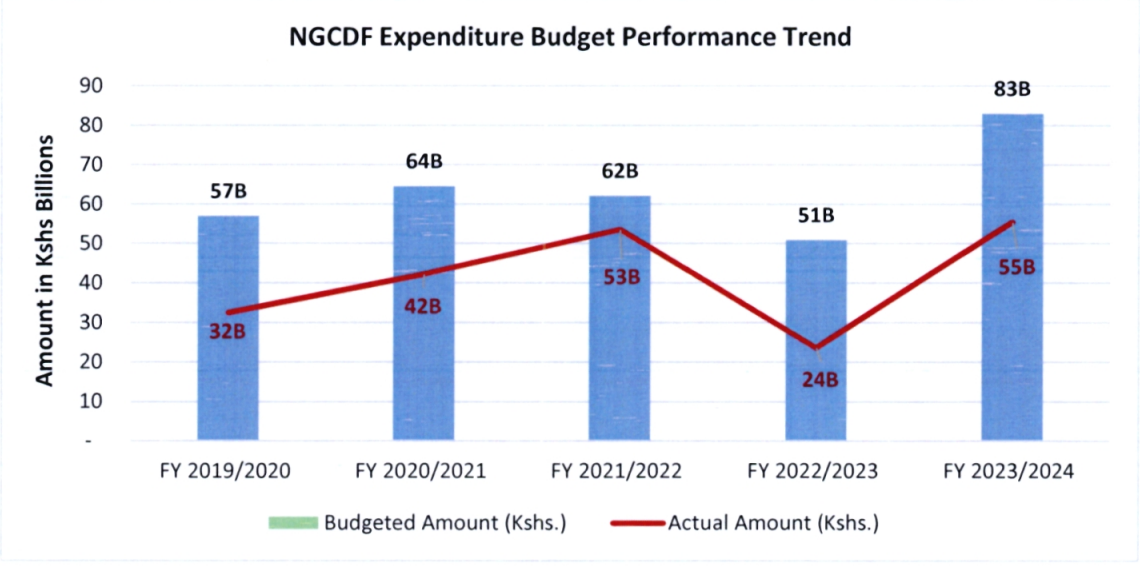


Figure 3: National Government Constituencies Development Fund Expenditure Budget Performance Trend Analysis for Five (5) Years

2.7 Bursary Funding

During the year under review, the total approved bursary budget for the National Government Constituencies Development Fund amounted to Kshs.18,922,393,546, with a total actual expenditure of Kshs.17,450,224,701, consisting of secondary schools education funding totalling Kshs.11,351,399,895 or 65% of total bursary expenditure, while tertiary institutions received an amount of Kshs.5,780,747,238 or 33%, primary schools Kshs.110,478,879 or 0.63%% and special schools Kshs.207,598,689 or 1.2% of the total bursary expenditure, as detailed in **Table 4** below.

Item	Total (Kshs.)
Bursaries to Primary Schools	110,478,879
Bursaries to Secondary Schools	11,351,399,895
Bursaries to Tertiary Institutions	5,780,747,238
Bursaries to Special Schools	207,598,689
Total Bursary Funding Amount	**17,450,224,701**
Total Bursary Budget Amount	18,922,393,546
Budget Performance Difference	1,472,168,845
Bursary Absorption Rate (%)	**92%**

Table 4: National Government Constituencies Development Fund Bursary Expenditure Distribution

The distribution of the bursary expenditure is illustrated in **Figure 4** below.

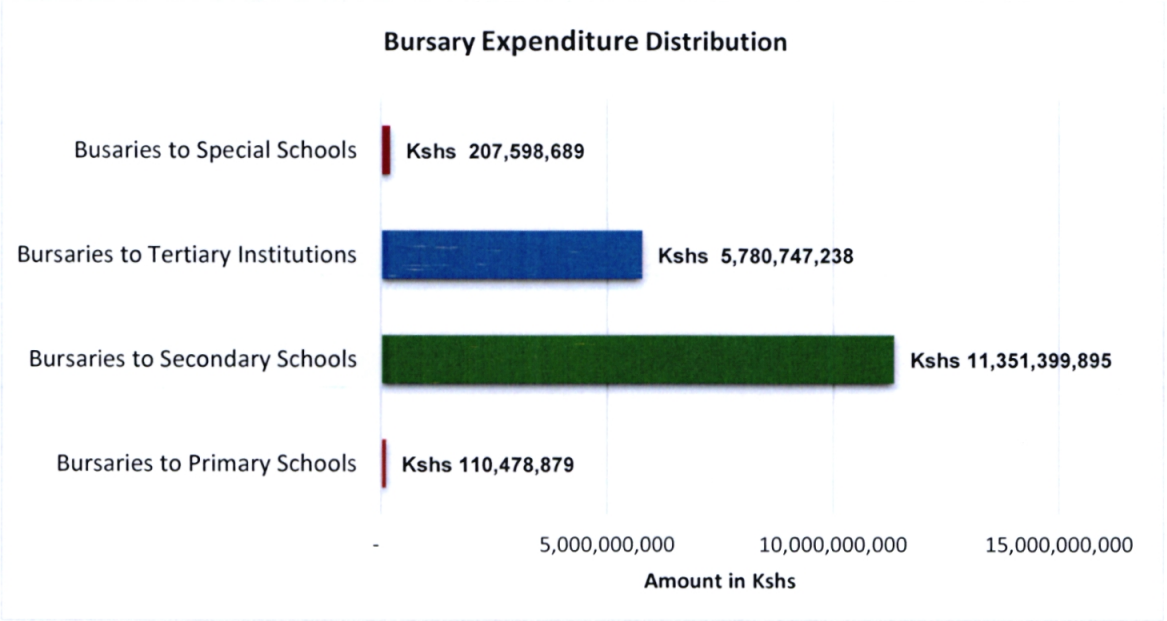


Figure 4: National Government Constituencies Development Fund Bursary Expenditure Distribution

During the year under review, a total amount of Kshs.18,922,393,546 was allocated by the National Government Constituencies Development Funds for bursaries, but only Kshs.17,450,224,701 was spent, leaving an unspent balance of Kshs.1,472,168,845 indicating an absorption rate of 92%.

Analysis of the National Government Constituencies Development Funds bursary expenditures for the financial year 2023/2024, revealed several audit issues, highlighting irregularities, mismanagement and financial discrepancies as detailed in **Figure 5** below.

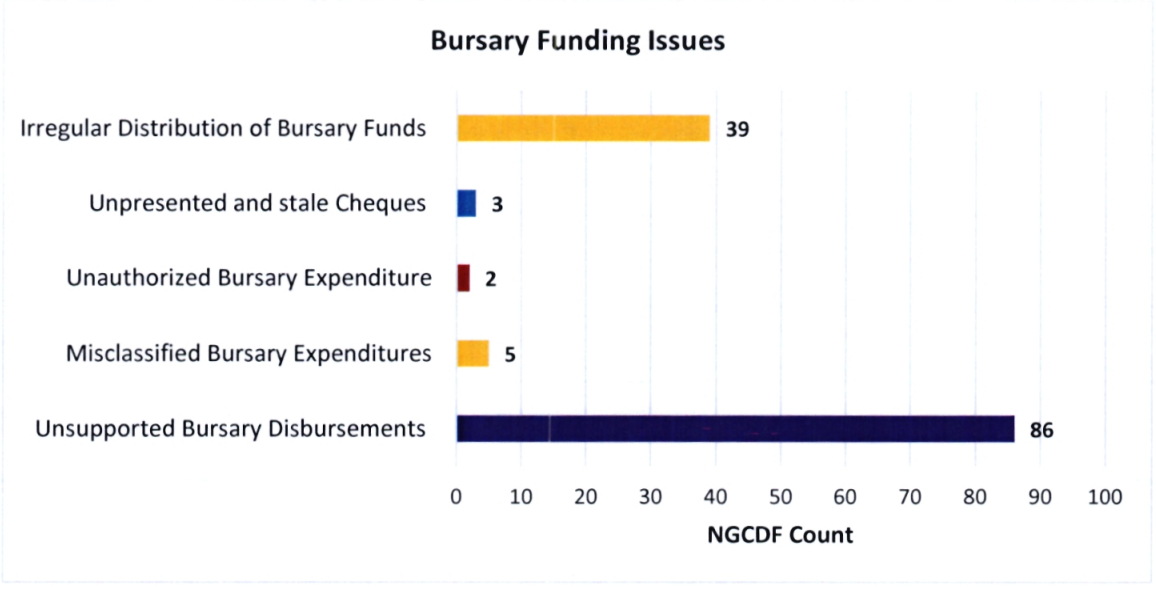


Figure 5: Summary of Bursary Funding Issues

Key issues that were highlighted include:

2.7.1 Unsupported Bursary Disbursements

Eighty-six (86) National Government Constituencies Development Funds failed to provide supporting documents for bursary disbursements, including acknowledgements receipts from beneficiary institutions and details of student's admission numbers, amounting to Kshs.2,122,652,960 as detailed in **Appendix 5**.

2.7.2 Misclassified Bursary Expenditures

Bursary expenditures totalling Kshs.7,406,000 in respect to five (5) National Government Constituencies Development Funds were misclassified as detailed in **Table 5** below:

Name of NGCDF	Description	Amount (Kshs)
Eldama Ravine	An amount of Kshs.1,256,000 was not disclosed as bursary amount to special schools.	1,256,000
Kiambu	Bursary amounting to Kshs.2,246,000 relating to tertiary institutions was recorded under payment to secondary schools.	2,246,000
Laikipia East	Misclassification of bursary for tertiary institutions amounts under social security programs.	2,400,000
Nyakach	Bursary to special schools which did not qualify as Special Schools.	904,000
Samburu East	Capacity building expenditure wrongly classified as bursary to special schools.	600,000
Total		**7,406,000**

Table 5: Misclassified Bursary Expenditure

2.7.3 Unauthorized Bursary Expenditure

Kitui Rural National Government Constituencies Development Fund over-spent Kshs.417,758 against approved budget. Further, Kasarani National Government Constituencies Development Fund approved code list reflects bursary to secondary schools of Kshs.35,000,000, while actual bursary disbursed to secondary schools amounted to Kshs.56,124,233, resulting to an over-expenditure of Kshs.21,124,233. In the circumstances, the bursary over-expenditure totalling Kshs.21,541,991 was not approved and therefore was irregular.

2.7.4 Unpresented and Stale Cheques

In Kajiado Central and Matungulu Constituencies, bursary cheques amounting to Kshs.12,616,331 and Kshs.3,525,700 respectively had not been presented to the bank for payment and in Kisauni Constituency, bursary cheques amounting to Kshs.1,115,439 remained uncollected for extended periods and became stale and unutilized by the intended beneficiaries.

2.7.5 Irregular Distribution of Bursary Funds

Bursary disbursements amounting to Kshs.1,971,099,695 in respect to thirty-nine (39) National Government Constituencies Development Funds as detailed in **Appendix 6** were not supported with documentation on vetting of applications including bursary vetting committee minutes/reports and policy and/or guidelines on bursary awards, leading to potential bias and exclusion of deserving students.

Further, bursary disbursements amounting to Kshs.265,055,749 in respect to four (4) National Government Constituencies Development Funds as detailed in **Table 6** below did not meet the statutory thresholds of bursary allocation. This was contrary to Section 48 of National Government Constituencies Development Act, 2015 and Regulation 21(5) of the National Government Constituencies Development, Regulations, 2016.

Name of NGCDF	Description	Amount (Kshs.)
Maragua	Expenditure on bursaries amounting to Kshs.47,528,049 is equivalent to 23.9% of the funds allocated. This is below the statutory threshold of 25% as per Regulation 21(5) of the NGCDF Regulations, 2016.	47,528,049
Makadara	Total bursaries disbursed constituted 40% of the total approved budget instead of 35% contrary to Section 48 of the NGCDF Act, 2015.	82,530,000
Kikuyu	Expenditure on bursaries amounting to Kshs.41,402,700 is equivalent to 22% of the funds allocated. This is below the statutory threshold of 25% as per Regulation 21(5) of the NGCDF Regulations, 2016.	41,402,700
Embakasi West	Bursary disbursement totalling Kshs.93,595,000 represents 42% of the total approved budget, which is 7% above the allowable limit of 35%.	93,595,000
	Total	**265,055,749**

Table 6: Failure to Meet Statutory Threshold in Bursary Distribution

2.8 Pending Bills

During the year under review, the aggregated payments arrears (pending bills) reported by fifty-six (56) National Government Constituencies Development Funds amounted to Kshs.53,519,925, largely in respect to staff, as shown in **Appendix 7.** Some of pending bills were not supported by schedules and documentation. Failure to clear pending bills as a first charge is contrary to Regulation 42(1) of the Public Finance Management (National Government) Regulations, 2015.

3.0 SUMMARY OF AUDIT OPINIONS

3.1 Analysis of Audit Opinions

A total of two hundred and ninety (290) financial statements were audited on which I expressed my audit opinion as shown in **Appendix 1** and summarised in **Table 7** below:

Opinion	Number	Percentage (%)
Adverse	3	1%
Disclaimer	1	0%
Qualified	263	91%
Unmodified	23	8%
TOTAL	**290**	

Table 7: Audit Opinions for National Government Constituencies Development Funds

Twenty-three (23) financial statements of the National Government Constituencies Development Funds had unmodified audit opinions, a significant improvement from the previous year, where none of the National Government Constituencies Development Funds had an unmodified opinion. I urge the Management of National Government Constituencies Development Funds to embrace full accountability and strive to achieve and maintain an unqualified opinion in their financial statements.

The audit opinions expressed on the financial statements for 2023/2024 financial year is also illustrated in **Figure 6** below.

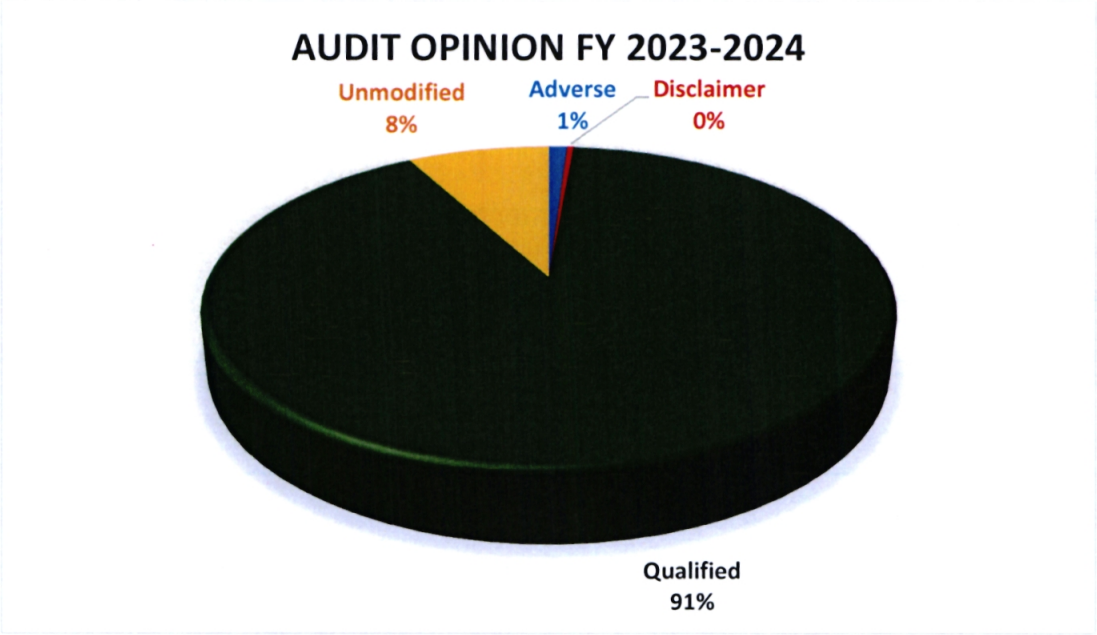


Figure 6:Audit Opinions on National Government Constituencies Development Funds' Financial Statements

3.2 Audit Opinions Trend Analysis

There has been a negative trajectory with considerable improvement in the opinion on the financial statements for National Government Constituencies Development Funds over the last two (2) years as illustrated in **Table 8** below.

Opinion	2022-2023	2023-2024	% Change
Adverse	8	3	↓ 62.5%
Disclaimer	0	1	New Risk
Qualified	282	263	↓ 6.7%
Unmodified	0	23	New positive
TOTAL	**290**	**290**	

Table 8: Audit Opinions Trend Analysis for Two (2) Years

The audit opinion landscape for the Constituencies Funds shows moderate improvement but persistent material weaknesses in the financial year 2022/2023 and 2023/2024 period. While qualified opinions decreased by 6.7% from two hundred and eighty-two (282) Constituencies Funds to two hundred and sixty-three (263) Constituencies Funds, they remain alarmingly high at 91% of total opinions for financial year 2023/2024. The reduction in adverse opinions from eight (8) to three (3) Constituencies Funds, signals progress in

addressing severe non-compliance, yet the emergence of one (1) disclaimer opinion indicates systemic control failures. This is illustrated in **Figure 7** below.

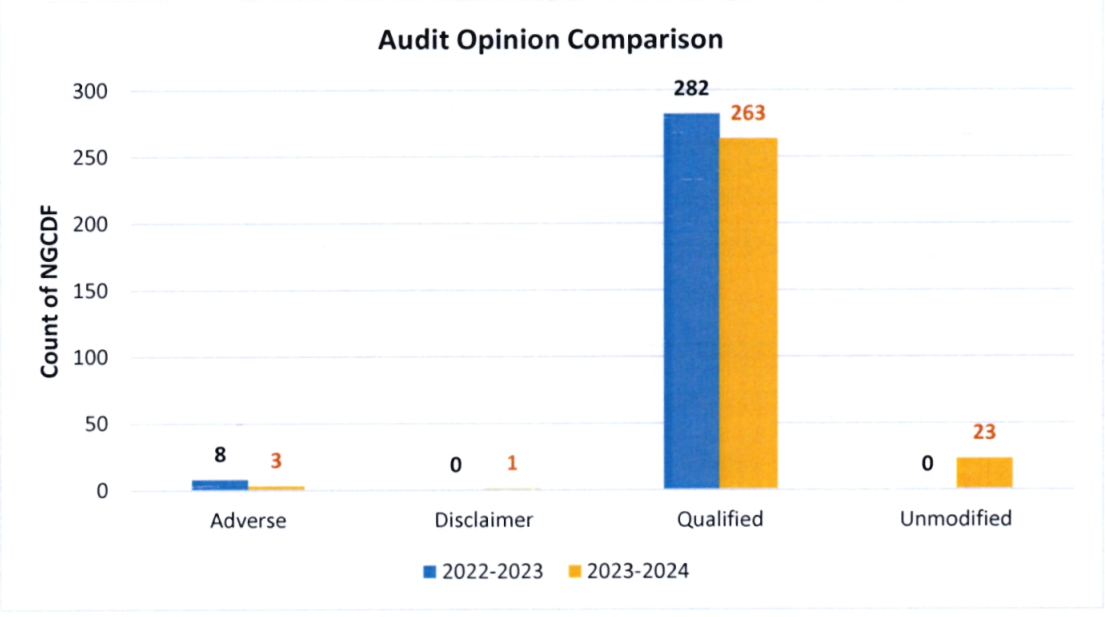


Figure 7:National Government Constituencies Development Funds' Opinion Trend Analysis for two (2) Years

Despite the improvements in the opinion ratings on the financial statements, I noted that several National Government Constituencies Development Funds had fundamental issues relating to governance and compliance with the laws and regulations that govern their operations. I have noted instances of weak or inadequate internal controls coupled with non-compliance with the laws and regulations may have compromised the accountability and reliability of the financial statements. My report on governance and compliance issues is highlighted in my summary of material observations section of this report.

4.0 SUMMARY OF MATERIAL OBSERVATIONS

4.1 Summary of Systemic Issues

The audit for the 2023/2024 financial year has revealed various systemic issues affecting the National Government Constituencies Development Funds which are observed across all the Funds. The number of issues observed across the National Government Constituencies Development Funds under each thematic area is summarised in **Figure 8** below:

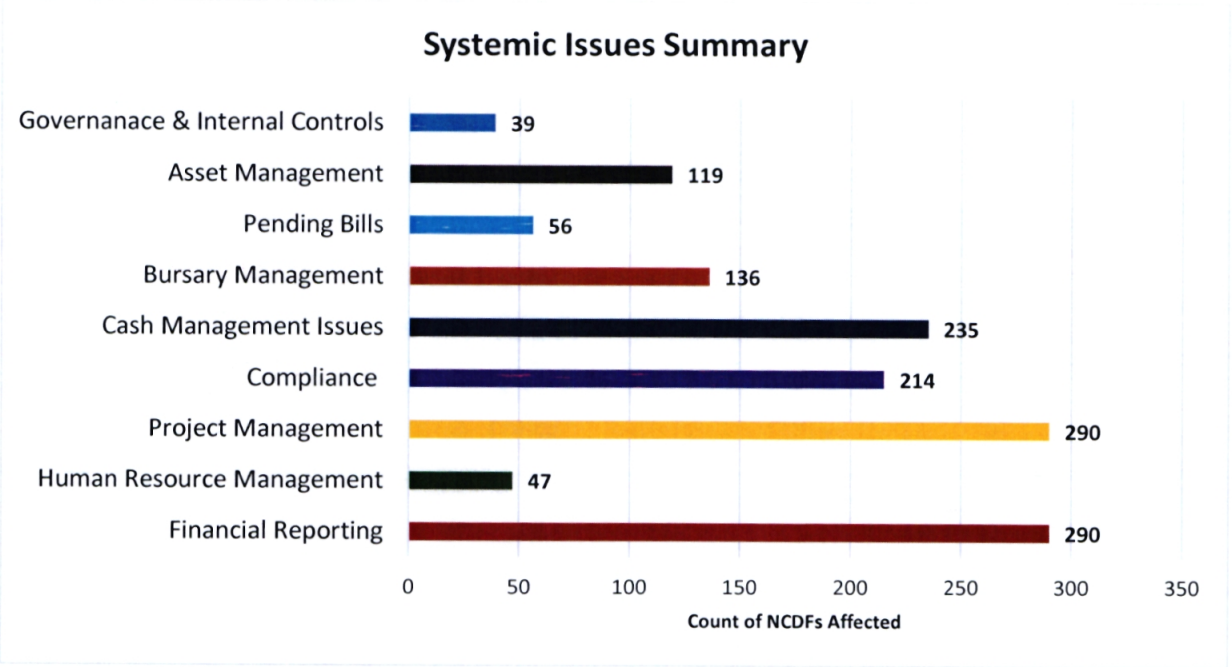


Figure 8:Systemic Issues Affecting National Government Constituencies Development Funds

The issues range from inaccuracies in financial reporting, lack of supporting documents, value-for-money concerns in the use of public resources, governance and compliance issues, pending bills and lack of effectiveness of internal controls, risk management and governance.

Based on the above findings, Accounting Officers should identify the root causes of the systemic issues and ensure that focused and relevant interventions, including capacity building, standard operating procedures, internal controls, and risk management processes are designed and implemented to address the various systemic issues observed at the National Government Constituencies Development Funds. In particular, governance and compliance issues and irregularities in financial reporting must be addressed to enhance transparency, accountability, and good governance in the management of public resources. However, viewed holistically, the presentation of financial statements is still below expectations, as one (1) of the National Government Constituencies Development Fund had a disclaimer of opinion and three (3) of the Constituencies Funds had adverse opinions. The following sections provide additional details of critical observations made during the audit.

4.2 Presentation of Financial Statements

A summary of the main issues related to the presentation of financial statements that were observed and the number of National Government Constituencies Development Funds affected is as shown in **Figure 9** below.

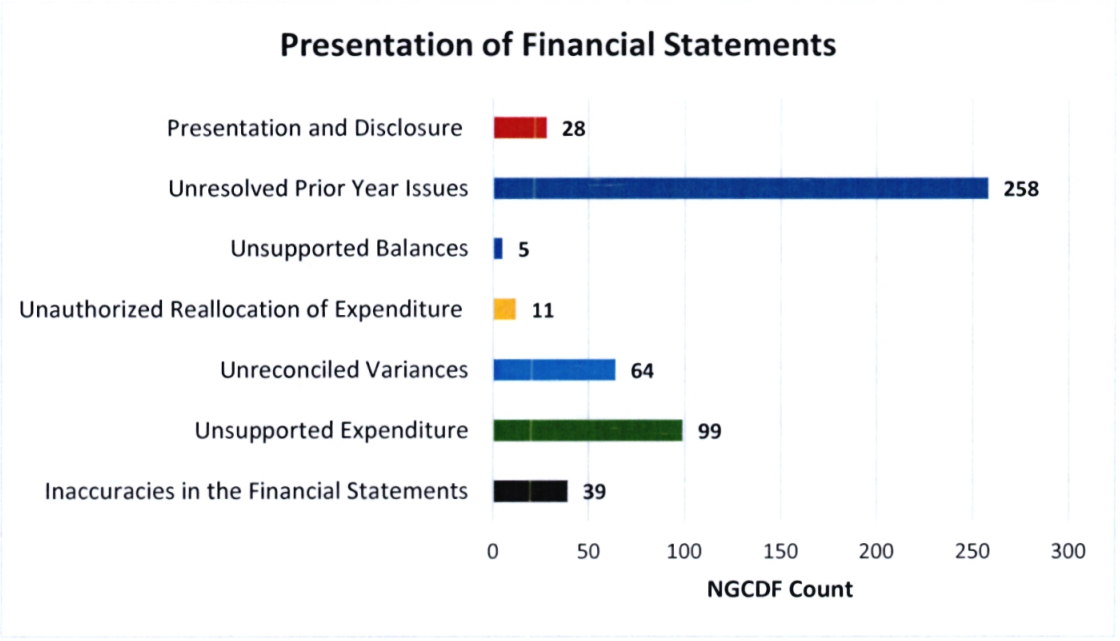


Figure 9:Issues Related to the Presentation of Financial Statements in National Government Constituencies Development Funds

4.2.1 Inaccuracies in the Financial Statements

Review of the financial statements revealed inaccuracies in the financial statements in respect to thirty-nine (39) National Government Constituencies Development Funds, with cumulative discrepancies totalling Kshs.610,198,588 as detailed in **Appendix 8**.

4.2.2 Unsupported Expenditure

The audit revealed that expenditure amounting to Kshs.1,266,628,897 in respect to ninety-nine (99) National Government Constituencies Development Funds was not supported by the relevant documentation and supporting schedules as shown in **Appendix 9.** Samburu East NGCDF recorded the highest unsupported expenditure amounting to Kshs.156,184,176, while Emurua Dikirr NGCDF followed with an amount of Kshs.102,589,256.

4.2.3 Unreconciled Variances

Review of the financial statements revealed that sixty-four (64) National Government Constituencies Development Funds had unreconciled variances totalling Kshs.1,328,327,065 as shown in **Appendix 10**.

4.2.4 Unauthorized Reallocation of Expenditure (Misclassified Expenditure)

Review of financial statements and supporting documents revealed that eleven (11) National Government Constituencies Development Funds had re-allocated expenditure

totalling Kshs.23,171,263 to other votes without prior authorization as detailed in **Appendix 11**.

4.2.5 Unsupported Balances

The audit revealed unsupported balances totalling Kshs.6,863,404 from five (5) National Government Constituencies Development Funds as shown in **Table 9** below.

S/No.	Description	Amount (Kshs.)
1	The retention monies balance of Kshs.2,135,030 was not supported with interim payment certificates.	2,135,030
2	Note 14 to the financial statements reflects gratuity paid during the year of Kshs.1,964,159 whose supporting documents including deductions summary were not provided for audit review.	1,964,159
3	Gratuity balances relating to both current and prior year totalling Kshs.2,089,044 whose supporting documents including payment vouchers and bank statements were not provided for audit review.	2,089,044
4	Prior year adjustment balance of Kshs.602,640 was not supported by journal entries and its nature was not disclosed in the financial statements.	602,640
5	Unsupported prior year adjustment balance reflected in the statement of assets and liabilities.	72,531
	Total	**6,863,404**

Table 9: Unsupported Balances

4.2.6 Unresolved Prior Year Issues

The audit review revealed that two hundred and fifty-eight (258) National Government Constituencies Development Funds, had unresolved prior year issues raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in the 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 explanation for the delay in resolving the issues.

4.2.7 Presentation and Disclosure of Financial Statements

Review of financial statements provided for audit revealed that twenty-eight (28) National Government Constituencies Development Funds did not comply with the Public Sector Accounting Standards Board (PSASB) reporting template as detailed in **Appendix 12**. The cross-cutting issues noted include the following:

i. Failure to disclose some account balances or expenditure amounts.

ii. Failure to indicate ICPAK numbers of finance officers.

iii. Errors in paginating of the annual reports and financial statements.

iv. Inadequate disclosures in the financial statements.

v. Omission of date of signing of the financial statements.

4.3 Compliance Issues

As required by Article 229(6) of the Constitution, audit procedures are applied to determine whether each National Government Constituencies Development Fund operated within the law and whether public resources were applied lawfully and effectively.

The audit observations on compliance matters indicate a general lack of adherence to the law and authorities governing management of public resources. This has resulted in lack of comprehensiveness, completeness, accuracy and reliability on some of the financial statements submitted for audit.

The complex modern environment demands greater accountability, transparency, and effective governance as envisaged in Goal 16 of the Sustainable Development Goals (SDGs). Effective governance requires structures that respond to the needs of the citizens and enhance compliance with the laws and regulations governing prudent public financial management, which the National Government Constituencies Development Funds are urged to adhere to.

The pie chart below is a summary of the compliance issues observed, and the number of National Government Constituencies Development Funds affected:



Figure 10:Issues Related to Compliance in National Government Constituencies Development Funds

4.3.1 Non-Compliance with Laws

Review of the National Government Constituencies Development Funds' records revealed that one-hundred and fifteen (115) Constituencies Funds had various non-compliance with laws and regulations issues as detailed in **Appendix 13**.
The cross-cutting issues noted include the following:

i. Delayed or failed remittance of statutory deductions like Pay- As-You-Earn (PAYE) and National Social Security Fund (NSSF).

ii. Failure to open deposit bank accounts contrary to Section 12(1A) of the National Government Constituencies Development Fund (Amendment) Act, 2022, which provides that each constituency shall open one deposit bank account for holding third party monies.

iii. Late disbursement of funds by NGCDF Board, contrary to Section 16(b) of the National Government Constituencies Development Fund (Amendment) Act, 2022 which mandates that the functions of the Board shall be to ensure timely and efficient disbursement of funds to every constituency.

iv. Direct spending of funds without passing through Project Management Committees (PMCs), contrary to Section 36(1) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022), which provides that projects under this Act shall be implemented by the project management committee appointed in accordance with the Regulations made under Section 57.

v. Failure to report emergency expenditure to the Board within thirty days, contrary Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016.

vi. Irregular re-allocation of projects' funds without prior approval of the NGCDF Board, contrary to Section 6(2) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022), which provides that once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the approval of the Board.

vii. Unbalanced budgets, contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which provides that budget shall be balanced.

viii. Irregular spending of emergency funds on non-emergency projects, contrary to Section 8(2) and (3) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022), which provides that the Constituency Committee shall determine the allocation of the emergency reserve and 'emergency' shall be

construed to mean an urgent, unforeseeable need for expenditure for which it is in the opinion of the Committee that it cannot be delayed until the next financial year without harming the public interest of the constituents.

ix. Failure to prepare detailed budgets and work plans contrary to Regulation 25(1) of the National Government Constituencies Development Fund Regulations, 2016.

These systemic lapses undermine transparency, accountability, and constitutional principles governing public resources management.

4.3.2 Procurement and Other Related Issues

Review of the National Government Constituencies Development Funds' procurement records revealed that fifty-three (53) Constituencies Funds had various procurement irregularities amounting to Kshs.672,638,401 as shown in **Appendix 14**. Isiolo North NGCDF had the highest procurement irregularities on contracts valued at Kshs.79,318,112, followed by Nakuru Town East NGCDF which had procurement irregularities valued at Kshs.71,558,241.

Some of the cross-cutting issues include:

i. Failure to establish a procurement plan before engaging in procurement activities which is contrary to Regulation 40(1) of the Public Procurement and Asset Disposal Regulations, 2020, which requires that a procuring entity shall prepare a procurement plan for each financial year as part of the annual budget preparation process.

ii. Contracts were awarded without the required competitive bidding process, violating Section 91(1) of the Public Procurement and Asset Disposal Act, 2015, which requires that open tendering shall be the preferred procurement method for procurement of goods, works and services.

iii. Some of the Constituencies Funds lacked approved list of prequalified suppliers or procured outside the approved list, contrary to Section 57(1) of the Public Procurement and Asset Disposal Act, 2015 which requires the head of the procurement function of procuring entity to maintain and update lists of registered suppliers, contractors, and consultants in the categories of goods, works or services according to its procurement needs.

iv. Irregular contracts variations contrary to Section 139 (3) and (4) of the Public Procurement and Disposal Act, 2015.

v. Inconsistencies of dates in the procurement documents casting doubt on the authenticity of procurement processes, including open ended contracts agreements without start and completion dates.

vi. Failure to consider prevailing market prices contrary to Section 54(2) of the Public Procurement and Asset Disposal Act, 2015, which requires that standard goods, services and works with known market prices shall be procured at the prevailing market price.

vii. Failure to provide procurement documents to support procurement processes, contrary to Section 68(1) of the Public Procurement and Asset Disposal Act, 2015 which requires that an accounting officer of a procuring entity shall keep records of each procurement for at least six years.

viii. Excessive use of cash payments in procurement of goods and services.

ix. Contracts awarded to suppliers without verifying their qualifications, contrary to Regulation 80(1) of the Public Procurement and Asset Disposal Regulations, 2020.

x. Use of direct procurement method without justification, contrary to Section 91(1) of the Public Procurement and Asset Disposal Act, 2015 which provides that open tendering shall be preferred procurement method for procurement of goods, works and services.

xi. Use of Request for Quotation method to procure items whose cost is beyond prescribed threshold of Kshs.3,000,000 instead of open tender. This was contrary to Section 45(3)(b) of the Public Procurement and Asset Disposal Act, 2015 which states that all procurement processes shall be undertaken by a procuring entity as per the threshold matrix prescribed under the Second Schedule of the Public Procurement and Asset Disposal Regulations, 2020.

4.3.3 Human Resource Management

Review of the National Government Constituencies Development Funds' human resource records revealed that forty-seven (47) Constituency Funds had various human resource management irregularities as shown in **Appendix 15**.

Some of the cross-cutting issues include:

i. Non-compliance with staff ethnic diversity law, contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which states that no public establishment shall have more than one third of its staff from the same ethnic community.

ii. Excessive employment of staff is contrary to NGCDF Board guidelines.

iii. Failure to provide employees records, including biodata.

iv. Lack of staff establishment.

v. Delayed payment of staff salaries.

vi. Irregular recruitment of staff.

vii. Failure to carry out staff appraisals contrary to Section G.10 of the Human Resource Policies and Procedures Manual for the Public Service of May, 2016 which states that performance appraisal is an ongoing process throughout the performance period.

viii. Failure to retain gratuity for contractual employees in the deposits account.

ix. Lack of training needs assessment.

4.4 Cash Management

The graph below is a summary of cash management issues observed in National Government Constituencies Development Funds and the number of Constituency Funds affected:

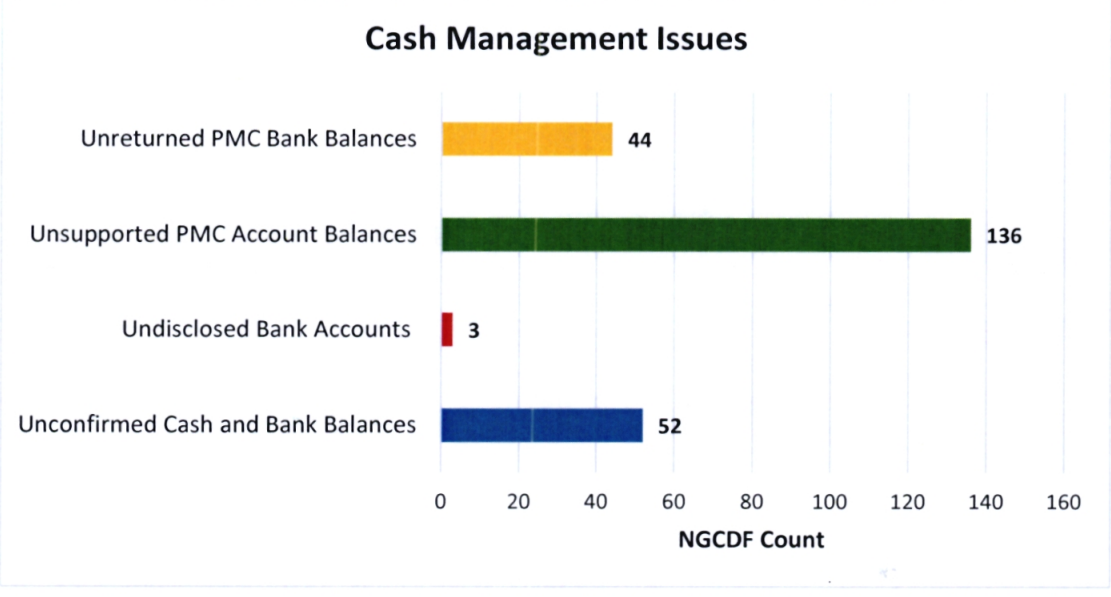


Figure 11: Summary of Cash Management Issues

4.4.1 Unconfirmed Cash and Bank Balances

The audit revealed that bank reconciliation statements in respect to the bank balances in the financial statements for fifty-two (52) National Government Constituencies Development Funds, as shown in **Appendix 16** had stale cheques that had not been reversed in the cash books and unpresented cheques whose eventual dates of presentation or reversal were not provided for audit review, totalling Kshs.427,564,576. In the circumstances, the accuracy and completeness of the respective bank balances could not be confirmed.

4.4.2 Undisclosed Bank Accounts

Review of the National Government Constituencies Development Funds' records revealed that three (3) Constituencies Funds operated undisclosed bank accounts, whose balances were omitted in the financial statements as illustrated in **Table 10** below.

NGCDF	Description	Amount (Kshs)
Konoin NGCDF	Bank balances for eight (8) Project Management Committee (PMC) balances were not disclosed in the Financial Statements.	12,332,351
Kaiti NGCDF	Undisclosed bank account balance.	41,578
Turbo NGCDF	Thirty (30) PMC bank accounts were not disclosed in the financial statements.	1,159,216

Table 10: National Government Constituencies Development Funds with Undisclosed Bank Accounts

4.4.3 Unsupported Project Management Committee (PMC) Account Balances

The audit revealed that Project Management Committee (PMC) Account balances in the financial statements totalling Kshs.3,568,575,244 in one-hundred and thirty-six (136) National Government Constituencies Development Funds, as shown in **Appendix 17** were not supported with cash books, bank reconciliation statements and certificates of bank balances.

4.4.4 Unreturned Project Management Committee (PMC) Bank Balances

The audit revealed that the Project Management Committees did not return the bank balances to the Constituencies Development Fund Accounts for completed projects totalling Kshs.548,807,648 in respect to forty-four (44) National Government Constituencies Development Funds, as detailed in **Appendix 18**. This was contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) which requires all unutilized funds of the Project Management Committee to be returned to the Constituency account.

4.5 Projects Implementation Status

The National Government Constituencies Development Funds have continued to incur huge expenditures on projects that have either stalled or have remained incomplete long after their completion dates have lapsed. Payments have been made to projects that appear to have stalled casting doubt on the value for money for such expenditure. The graph below is a summary of projects implementation issues observed in National Government Constituencies Development Funds and the number of Constituencies Funds affected:

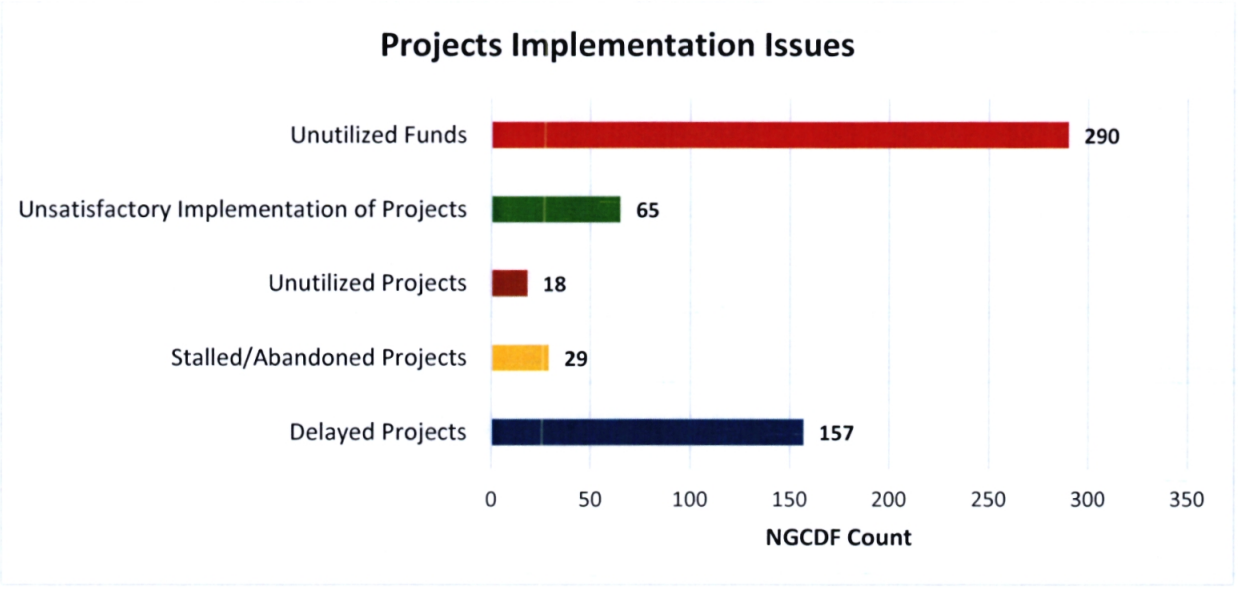


Figure 12: Summary of Projects Implementation Issues

4.5.1 Delayed Projects

During the year under review, projects valued at Kshs.6,877,411,024 were delayed in respect to one-hundred and fifty-seven (157) National Government Constituencies Development Funds as shown in **Appendix 19.** Mwala NGCDF had one hundred and fifty (150) projects with total allocation of Kshs.203,595,770 which were not implemented, while Malava NGCDF had twenty-one (21) projects worth Kshs.175,546,650 whose implementation was delayed.

Delays in project implementation and completion may be an indication of ineffectiveness in the management of public resources causing delays in service provision to the public.

4.5.2 Stalled/Abandoned Projects

The audit revealed that projects valued at Kshs.495,613,717 were reported in twenty-nine (29) National Government Constituencies Development Funds as stalled and abandoned, as shown in **Appendix 20.** The appendix indicates that Matayos NGCDF had stalled projects valued at Kshs.85,217,471, while Bomachoge Borabu NGCDF had stalled primary schools' projects valued at Kshs.73,079,495.

Stalled projects are an indication that the public has been denied benefits that would have accrued from the completed projects and that value for money invested in the projects has not been realized.

4.5.3 Unutilized Projects

Analysis of the project implementation status reports and physical inspection of the projects revealed that projects valued at Kshs.101,074,648 in eighteen (18) National Government Constituencies Development Funds as detailed in **Appendix 21** had been completed but remained unutilized. This points to inefficiencies, financial mismanagement, wastage of public resources and lack of value for money.

4.5.4 Unsatisfactory Implementation of Projects

Physical verification of projects and review of projects records revealed that projects valued at Kshs.696,988,146 in sixty-five (65) National Government Constituencies Development Funds had unsatisfactory implementation issues as shown in **Appendix 22**. The key findings include:

i. Payments for incomplete works or no works at all, raised concerns over fraudulent certification and possible misappropriation of funds, contrary to Section 48(4) of the Public Procurement and Asset Disposal Act, 2015 which mandates that completion certificates and final inspections be conducted before payments are made.

ii. Poor workmanship and structural defects in schools' projects, including cracked walls and peeled paint works indicating contracts mismanagement and procurement irregularities, in violation of Section 48(4) of the Public Procurement and Asset Disposal Act, 2015, which requires contractors to meet the technical standards defined in the contract.

iii. Failure to brand projects raising the risk of duplication in accounting for projects' funds by various Government agencies.

iv. Lack of proper handover and documentation meant that many completed projects had no practical completion and handover certificates, making it difficult to verify accountability and proper execution, in violation of Section 68 of Public Finance Management Act, 2012, which requires proper record-keeping and accountability in project execution.

4.5.5 Unutilized Funds

The audit revealed that the two-hundred and ninety (290) National Government Constituencies Development Funds had unutilized funds totalling Kshs.26,725,836,517 as at 30 June, 2024. Available information indicates that the issue of unutilized funds is a recurring situation over the years which has been explained to be due to delayed disbursement of funds from the NGCDF Board.

The unutilized funds contribute to delayed projects implementation. This is contrary to Section 39(2) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) which states that the disbursement of funds to the Constituency Fund

account shall be effected at the beginning of the first quarter of each financial year with an initial amount equivalent to twenty-five per centum of the allocation for the constituency and thereafter the constituency fund account shall be replenished in three equal instalments at the beginning of the second, third and fourth quarters of the financial year.

In the circumstances, delays in fund disbursements result in delay in implementation of projects or programs in the approved budget and therefore denies the residents the services and benefits accruing from completed projects.

4.6 Asset Management

The Public Finance Management Act, 2012 and the Public Finance Management (National Government) Regulations, 2015 provide that each National Government Constituencies Development Fund should maintain and verify the existence of assets controlled by the entity and ensure that there are proper safeguards for the protection of the assets. The **Figure 13** below summarizes the asset management issues highlighted and the number of National Government Constituencies Development Funds affected.

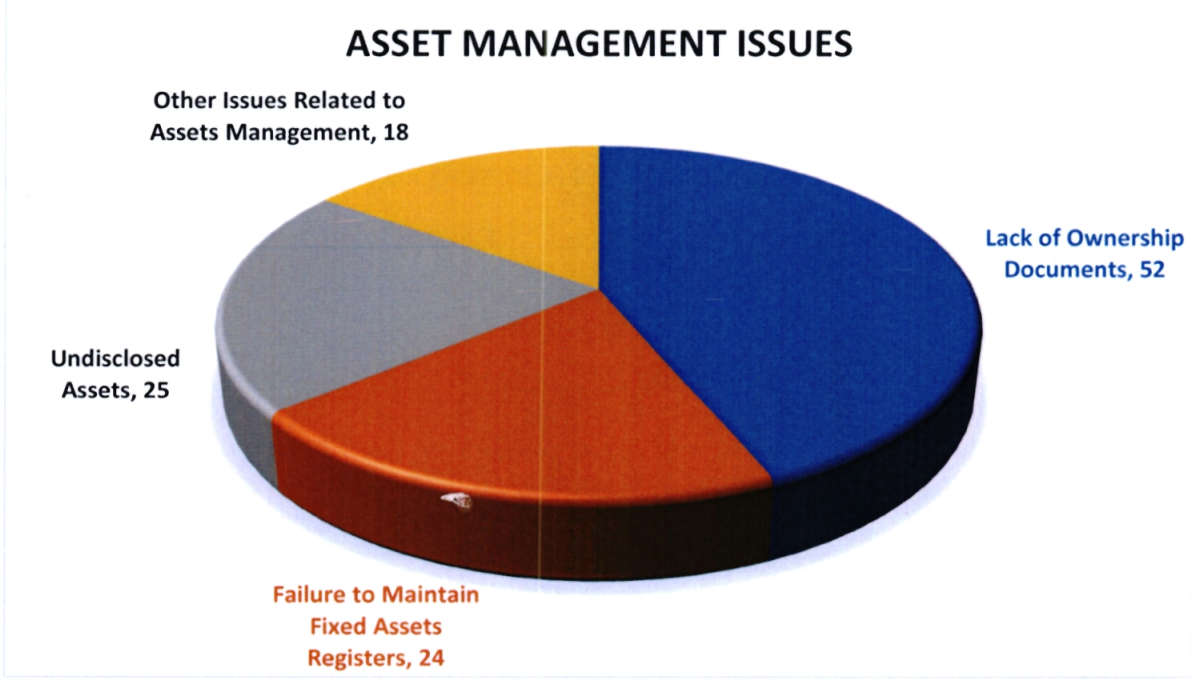


Figure 13: Issues Related to Asset Management in National Government Constituencies Development Funds

4.6.1 Lack of Ownership Documents

Review of National Government Constituencies Development Funds' records revealed that fifty-two (52) Constituencies Funds lacked land ownership documents and logbooks for their motor vehicles and motorcycles as shown in **Appendix 23.**

4.6.2 Failure to Maintain Fixed Assets Registers

The audit revealed that twenty-four (24) National Government Constituencies Development Funds did not maintain complete or updated fixed assets registers, resulting in discrepancies between the financial statements and asset records. The exceptions included omitted assets balances and registers lacking key details such as acquisition dates, serial numbers, title deeds numbers and land sizes.

4.6.3 Undisclosed Assets

The Management of twenty-five (25) National Government Constituencies Development Funds did not disclose certain assets in their financial statements despite owning them. The undisclosed assets include land and buildings, motor vehicles and office equipment. This omission is contrary to the provisions of IPSAS 17, which require the recognition of property, plant, and equipment to ensure that users of financial statements can accurately assess an entity's investment in such assets and track changes over time.

4.6.4 Other Issues Related to Assets Management

Other issues that were highlighted across eighteen (18) National Government Constituencies Development Funds include the following:

i. **Lack of Assets Tagging**- ICT equipment and furniture were not tagged or labelled, making it difficult to determine their location, attributes and ownership.

ii. **Grounded and Unserviceable Vehicles** – Several Constituencies Funds' motor vehicles remained non-operational, with no disposal plan, leading to deterioration and possible loss of value.

iii. **Failure to Insure Assets** - Several Constituencies Funds had not insured their movable and immovable assets.

iv. **Failure to Dispose of Obsolete Assets** – Various obsolete items, including furniture and ICT equipment, were retained without a structured disposal plan, violating asset management principles.

v. **Risk of Theft and Vandalism** – Two (2) Constituencies Funds assets were reported to have been burnt during demonstrations and assets in one (1) Constituency Fund were reported to have been stolen.

4.7 Internal Controls and Governance

As required by Section 7(1)(a) of the Public Audit Act, 2015, the Office conducted and performed audit procedures to confirm whether the internal controls, risk management and overall governance structures were effective.

4.7.1 Constitution and Ineffectiveness of National Government Constituencies Development Fund Committees

The audit revealed several cases of ineffectiveness of National Government Constituencies Development Fund Committees as summarized in **Table 11** below.

No.	NGCDF	Description
1	Embakasi East NGCDF	Lack of a schedule of meetings held during the year. There was no evidence that circulars with agenda of meetings were sent to committee members prior to holding of the meetings.
2	Gatundu South NGCDF	Management did not provide committee appointment letters for seven (7) National Government Constituencies Development Fund Committee (NGCDF) members.
3	Vihiga NGCDF	There was no evidence of oversight committees on the projects implemented including internal audit review.

Table 11: Issues Related to Constitution and Ineffective National Government Constituencies Development Fund Committees

4.7.2 Lack of Policy Documents and Plans

The audit revealed thirty-nine (39) National Government Constituencies Development Funds lacked key approved policy documents including Information and Communication Technology (ICT) and risk management policies, as shown in **Appendix 24**. Further, the Constituencies Funds had not established ICT steering committees and had not developed strategic plans. In the circumstances, the effectiveness of internal controls, risk management and governance in respect to these Constituencies Funds could not be confirmed.

5.0 ROOT CAUSE ANALYSIS AND RECOMMENDATIONS

This report formulates and suggests high-level cross-cutting root cause-based issues raised, relating to policy challenges, structural/administrative actions, or where legislation may need to be amended to improve performance. Several recurring issues have been identified in the report. For each issue, a detailed root cause analysis has been conducted to understand the underlying factors contributing to these challenges.

5.1 Underutilization of Funds/Low Absorption Capacity

The report highlights instances where allocated funds are not fully utilized within the stipulated financial year, leading to carry-overs or underperformance in project implementation. This is evident in various sections detailing budgetary allocations versus actual expenditures across different programs. The audit identified the root cause to be:

- **Inadequate Planning and Project Prioritization:** Projects were initiated without a thorough assessment of their feasibility, resource requirements, or alignment with community needs and implementation timelines;

- **Bureaucratic Bottlenecks and Procurement Delays:** The procurement process is complex and lengthy, leading to delays in tender approvals, supplier selection, and contract signing which can significantly impede the timely disbursement and utilization of funds;
- **Capacity Gaps at Implementing Agencies:** The lack of technical expertise, human resources, or project management skills to effectively execute projects within budget and schedule led to inefficiencies and slow absorption rates;
- **Lack of Timely Release of Funds:** The delays in the release of funds from The National Treasury had a negative impact on the project implementation cycle; and

  Insufficient Monitoring and Evaluation Frameworks: The weak monitoring and evaluation mechanisms resulted in deviations from project plans that were not identified early enough, preventing timely corrective actions.

5.2 Non-Compliance with Financial Regulations and Procedures

The report highlights various instances of non-compliance, including unsupported expenditures, lack of proper documentation, deviations from procurement rules, and unauthorized reallocations of funds. These observations indicate a systemic weakness in adherence to established financial management guidelines. The audit identified the root cause to be:

- **Weak Internal Controls:** The inadequate and ineffective internal control systems, including a lack of segregation of duties, absence of proper authorization hierarchies, and insufficient oversight mechanisms, created opportunities for non-compliance;
- **Lack of Awareness and Training:** The staff involved in financial management and project implementation were not aware of relevant financial regulations, public procurement laws, and accounting standards. The insufficient training and continuous professional development contributed to unintentional non-compliance;
- **Inadequate Enforcement and Accountability:** The lack of consistent and timely enforcement of disciplinary measures or accountability frameworks is a root cause for non-compliance;
- **Resource Constraints in Oversight Bodies:** The resource constraints in the internal auditing function, which was under-resourced, limiting its ability to conduct comprehensive and frequent reviews, allowed non-compliance to persist undetected for longer periods; and
- **Pressure to Expedite Projects:** The pressure to expedite project implementation, leading to shortcuts in financial procedures or procurement processes, resulted in non-compliance.

5.3 Inadequate Project Quality and Sustainability

The report highlights concerns regarding the quality of completed projects, their long-term sustainability, or their failure to meet the intended objectives fully. This was manifested through projects requiring frequent repairs, projects that did not serve their purpose effectively, or lacked community buy-in for maintenance. The audit identified the root cause to be:

- **Poor Needs Assessment and Design Flaws:** The poor needs identification and assessment as a root cause led to designs that did not adequately address community requirements or were technically flawed. This compromised the utility and longevity of the assets created;
- **Compromised Procurement Processes (Quality over Cost):** The prioritization of the lowest bid over quality led to the selection of contractors using substandard materials or providing inadequate services, directly impacting project quality;
- **Insufficient Supervision and Quality Control:** The inadequate technical supervision and quality control checks allowed for deviations from design specifications and poor workmanship to go unnoticed;
- **Lack of Community Engagement and Ownership:** The insufficient engagement with beneficiaries during planning and implementation led to a lack of ownership, which is crucial for the long-term maintenance and sustainability of the assets; and
- **Absence of Post-Completion Monitoring and Maintenance Plans:** The lack of clear post-completion monitoring frameworks and budgets for maintenance led to unclear project sustainability and can be attributed to the rapid deterioration of assets/projects.

5.4 Weaknesses in Asset Management and Record Keeping

The report notes deficiencies in asset registers, lack ownership documents for assets, lack of proper tagging of assets, failure to insure assets, discrepancies between physical assets and records, and challenges in tracking the useful life and depreciation of assets. This indicates a broader issue with asset stewardship. The audit identified the root cause to be:

- **Absence of Comprehensive Asset Management Policies:** The lack of clear, comprehensive policies and procedures for asset acquisition, tagging, maintenance, disposal, and record-keeping created a vacuum that led to inconsistencies and errors.

- **Manual and Fragmented Record-Keeping Systems:** The reliance on manual or disparate, non-integrated record-keeping systems made it difficult to maintain accurate, up-to-date, and complete asset registers; and
- **Lack of Dedicated Resources and Training for Asset Management:** The lack of dedicated personnel and inadequate training for staff responsible for maintaining asset records and conducting physical verifications increased the risk of errors, omissions, and loss of information.

5.5 Inadequate Stakeholder Communication and Reporting

The report indicates that communication with various stakeholders such as local communities, other government agencies, oversight bodies, NGCDF Board) is not optimal, and that reporting on project progress and financial utilization is not timely, transparent, and comprehensive enough. The audit identified the root cause to be:

- **Lack of Standardized Reporting Frameworks:** The absence of clear, standardized templates and frequencies for reporting to different stakeholder groups was identified as the root cause for inadequate stakeholder engagement, leading to inconsistent, incomplete, or delayed information dissemination;
- **Limited Capacity in Communication and Public Relations:** The lack of dedicated personnel or expertise in effective public relations and stakeholder communication led to poor stakeholder engagement and missed opportunities for engagement and transparency; and
- Insufficient Feedback Mechanisms: The lack of formal and accessible mechanisms for stakeholders to provide feedback or raise concerns means that issues are not captured and addressed proactively, leading to dissatisfaction and perceived lack of transparency.

6.0 RECOMMENDATIONS

This report formulates and suggests high-level cross-cutting root cause-based recommendations for key areas, relating to policy challenges, structural/administrative actions, or where legislation may need to be amended to improve performance. The recommendations are directed towards ensuring that the National Government Constituencies Development Funds achieve the Zero Fault Audit Initiative.

Based on the identified root causes, the following recommendations are proposed to address the issues highlighted in the National Government Constituencies Development Fund Summary Report for financial year 2023/2024. These are aimed at enhancing the overall efficiency, compliance, and impact of the Constituencies Development Funds' operations.

6.1 Underutilization of Funds / Low Absorption Capacity

To mitigate the underutilization of funds and improve absorption capacity, a multi-pronged approach focusing on enhanced planning, streamlined processes, and capacity building is essential. This includes:

- **Strengthen Project Planning and Feasibility Studies:** The Fund Management should implement rigorous project planning processes that include comprehensive feasibility studies, detailed cost-benefit analyses, and realistic timelines. This should involve engaging local communities and experts to ensure projects are well-conceived, aligned with actual needs, and implementable within the financial year;
- **Streamline Procurement and Fund Release Mechanisms:** The Fund Management should advocate for and implement reforms to simplify and expedite public procurement processes without compromising transparency and accountability. This could involve leveraging e-procurement platforms, setting strict timelines for tender evaluations, and decentralizing certain procurement decisions where appropriate;
- **Enhance Capacity Building for Project Management:** The Fund Management should invest in continuous capacity-building programs for staff involved in project planning, execution, and financial management at all levels, and
- **Implement Robust Monitoring and Early Warning Systems:** The Fund Management should develop and deploy real-time project monitoring and evaluation systems that track progress against planned milestones and expenditures.

6.2 Non-Compliance with Financial Regulations and Procedures

Addressing non-compliance requires a focus on strengthening internal controls, enhancing awareness, and ensuring consistent enforcement of accountability. This includes:

- **Reinforce Internal Control Frameworks:** The Fund Management should conduct a comprehensive review of the existing internal control systems to identify and address weaknesses. This includes ensuring strict segregation of duties, implementing robust authorization matrices, and establishing clear reconciliation procedures. Regular internal audits should be conducted to assess the effectiveness of these controls and identify areas for improvement;
- **Mandatory and Continuous Training on Financial Regulations:** The Fund Management should ensure that regular training programs are implemented for all staff involved in financial management, procurement, and project implementation on relevant financial regulations, public procurement laws, and accounting standards;

- **Strengthen Enforcement and Accountability Mechanisms:** The Fund Management should establish clear, transparent, and consistently applied disciplinary measures for non-compliance. They should foster a culture of accountability where all staff understand their responsibilities and the consequences of non-compliance;

  Empower and Resource Oversight Bodies: The Fund Management should provide adequate financial and human resources to the internal audit function to enable conduct of comprehensive and independent reviews. This includes investing in technology for data analytics to enhance their investigative capabilities, and

- **Promote Ethical Conduct:** The Fund Management should develop and promote a strong ethical code of conduct within the organization. Further, the Fund Management should establish secure and confidential channels for reporting financial misconduct or non-compliance, ensuring protection for whistleblowers to encourage reporting of irregularities.

6.3 Inadequate Project Quality and Sustainability

Improving project quality and ensuring long-term sustainability requires better planning, stringent quality control, and enhanced community engagement. This includes:

- **Conduct Thorough Needs Assessments and Design Reviews:** The Fund Management should prioritize comprehensive needs assessments that involve active community participation to ensure projects are relevant and address genuine requirements;

- **Prioritize Quality in Procurement Processes:** The Fund Management should revise procurement evaluation criteria to give significant weight to quality, technical expertise, and past performance of contractors, rather than solely focusing on the lowest bid;

- **Strengthen Project Supervision and Quality Assurance:** The Fund Management should establish dedicated project supervision teams with relevant technical expertise to oversee project implementation from start to finish;

- **Enhance Community Engagement and Foster Ownership:** The Fund Management should develop and implement strategies for meaningful community engagement throughout the project lifecycle, from needs identification to post-completion, and

- **Develop and Fund Post-Completion Maintenance Plans:** The Fund Management should, for every project, develop a clear post-completion maintenance plan that outlines responsibilities, required resources, and funding mechanisms.

6.4 Weaknesses in Asset Management and Record Keeping

To address deficiencies in asset management and record keeping, a systematic approach focusing on policy development, system modernization, and capacity building is crucial. This includes:

- **Develop and Implement Comprehensive Asset Management Policies:** The Fund Management should develop and enforce clear policies on asset management. These policies should align with international best practices and relevant accounting standards, and

- **Conduct Regular Physical Verification and Reconciliation:** The Fund Management should institute a schedule for regular, mandatory physical verification of assets against records. Any discrepancies identified should be promptly investigated and reconciled. This process should be integrated with the financial reporting cycle to ensure the accuracy of asset values in financial statements.

6.5 Inadequate Stakeholder Communication and Reporting

Improving stakeholder communication and reporting requires standardized frameworks, enhanced capacity, and a commitment to transparency. This includes:

- **Develop Standardized Reporting Frameworks and Templates:** The Fund Management should create clear, standardized templates and guidelines for reporting project progress, financial utilization, and impact to various stakeholder groups;

- **Enhance Communication and Public Relations Capacity:** The Fund Management should invest in building the capacity of staff in communication and public relations, and

- **Foster a Culture of Transparency and Openness:** The Fund Management should promote an organizational culture that values transparency and open communication.

7.0 STRATEGY FOR ACHIEVING A ZERO-FAULT AUDIT REGIME

To move towards a zero-fault audit environment, public sector entities must adopt a holistic and sustained approach. This strategy should be anchored on four foundational pillars: Governance and Leadership, Risk Management, Internal Controls, and Compliance. Each pillar plays a critical role in building a culture of accountability, transparency, and continuous improvement.

7.1 Governance and Leadership

Strong governance and ethical leadership are the cornerstones of effective public financial management. Promoting ethical leadership involves cultivating values such as integrity, transparency, and responsibility at all levels of the organization. Leaders must set the tone from the top by modelling ethical behaviour and holding themselves and others accountable.

Institutionalizing performance-based management ensures that individuals and departments are evaluated based on clear, measurable outcomes. This approach aligns individual performance with organizational goals and encourages a results-oriented culture.

Additionally, the role of Boards and Audit Committees must be strengthened. These oversight bodies should be empowered with the authority, resources, and independence to monitor financial performance, review audit findings, and ensure timely implementation of corrective actions. Their active engagement is essential for maintaining accountability and driving improvements.

7.2 Risk Management

Effective risk management enables entities to anticipate and respond to potential threats before they escalate into significant issues. Developing Enterprise Risk Management (ERM) frameworks provides a structured approach to identifying, assessing, and mitigating risks across all functions.

Risk management should not be treated as a standalone activity but must be integrated into strategic and operational planning. This ensures that risk considerations are embedded in decision-making processes and resource allocation.

Entities should also establish mechanisms to monitor and report on key risk indicators regularly. This includes maintaining risk registers, conducting periodic risk reviews, and using dashboards to track risk trends. A proactive risk management culture helps prevent audit issues and enhances organizational resilience.

7.3 Internal Controls

Robust internal controls are essential for ensuring the accuracy, reliability, and integrity of financial and operational processes. Conducting internal control self-assessments allows entities to identify weaknesses and take corrective action before external audits reveal them.

Automation of financial systems is a key strategy for strengthening controls. Automated systems reduce the risk of human error, enforce segregation of duties, and provide audit trails for all transactions. This enhances both efficiency and accountability.

Control procedures should be regularly reviewed and updated to reflect changes in the operating environment, regulatory requirements, and emerging risks. Continuous improvement of internal controls is vital for maintaining audit readiness and operational effectiveness.

7.4 Compliance

Compliance with laws, regulations, and internal policies is non-negotiable for public entities. Establishing dedicated compliance units within organizations ensures that there is a clear mandate and accountability for monitoring adherence to applicable requirements.

Regular training on compliance requirements is essential to keep staff informed about evolving laws, standards, and procedures. This helps prevent unintentional violations and fosters a culture of compliance.

To support monitoring efforts, entities should implement compliance dashboards that track key indicators and flag areas of concern. These tools provide real-time insights and support timely decision-making. A strong compliance framework not only reduces audit faults but also enhances public trust and institutional credibility.

8.0 APPENDICES

Appendix: 1 Audit Opinions for the Year ended 30 June, 2024

S/No.	NGCDF	Opinion
1	Kiambu NGCDF	Adverse
2	Mbeere South NGCDF	Adverse
3	Samburu East NGCDF	Adverse
4	Dagoretti South NGCDF	Disclaimer
5	Ainabkoi NGCDF	Qualified
6	Ainamoi NGCDF	Qualified
7	Aldai NGCDF	Qualified
8	Alego Usonga NGCDF	Qualified
9	Awendo NGCDF	Qualified
10	Bahati NGCDF	Qualified
11	Balambala NGCDF	Qualified
12	Banisa NGCDF	Qualified
13	Baringo Central NGCDF	Qualified
14	Baringo North NGCDF	Qualified
15	Baringo South NGCDF	Qualified
16	Belgut NGCDF	Qualified
17	Bobasi NGCDF	Qualified
18	Bomachoge Borabu NGCDF	Qualified
19	Bomachoge Chache NGCDF	Qualified
20	Bomet Central NGCDF	Qualified
21	Bomet East NGCDF	Qualified
22	Bonchari NGCDF	Qualified
23	Bondo NGCDF	Qualified
24	Budalangi NGCDF	Qualified
25	Bumula NGCDF	Qualified
26	Bura NGCDF	Qualified
27	Bureti NGCDF	Qualified
28	Butere NGCDF	Qualified
29	Butula NGCDF	Qualified
30	Buuri NGCDF	Qualified
31	Central Imenti NGCDF	Qualified
32	Changamwe NGCDF	Qualified
33	Chepalungu NGCDF	Qualified
34	Chesumei NGCDF	Qualified
35	Chuka / Igambang'ombe NGCDF	Qualified

S/No.	NGCDF	Opinion
36	Dadaab NGCDF	Qualified
37	Dagoreti North NGCDF	Qualified
38	Eldama Ravine NGCDF	Qualified
39	Embakasi Central NGCDF	Qualified
40	Embakasi East NGCDF	Qualified
41	Embakasi North NGCDF	Qualified
42	Embakasi South NGCDF	Qualified
43	Embakasi West NGCDF	Qualified
44	Emgwen NGCDF	Qualified
45	Emuhaya NGCDF	Qualified
46	Emurua Dikirr NGCDF	Qualified
47	Fafi NGCDF	Qualified
48	Funyula NGCDF	Qualified
49	Galole NGCDF	Qualified
50	Ganze NGCDF	Qualified
51	Garissa Township NGCDF	Qualified
52	Garsen NGCDF	Qualified
53	Gatanga NGCDF	Qualified
54	Gatundu North NGCDF	Qualified
55	Gatundu South NGCDF	Qualified
56	Gem NGCDF	Qualified
57	Gichugu NGCDF	Qualified
58	Gilgil NGCDF	Qualified
59	Githunguri NGCDF	Qualified
60	Hamisi NGCDF	Qualified
61	Igembe Central NGCDF	Qualified
62	Igembe North NGCDF	Qualified
63	Igembe South NGCDF	Qualified
64	Ijara NGCDF	Qualified
65	Isiolo North NGCDF	Qualified
66	Isiolo South NGCDF	Qualified
67	Jomvu NGCDF	Qualified
68	Juja NGCDF	Qualified
69	Kabete NGCDF	Qualified
70	Kabondo Kasipul NGCDF	Qualified
71	Kabuchai NGCDF	Qualified
72	Kacheliba NGCDF	Qualified
73	Kaiti NGCDF	Qualified
74	Kajiado East NGCDF	Qualified

S/No.	NGCDF	Opinion
75	Kajiado North NGCDF	Qualified
76	Kajiado South NGCDF	Qualified
77	Kaloleni NGCDF	Qualified
78	Kamukunji NGCDF	Qualified
79	Kandara NGCDF	Qualified
80	Kanduyi NGCDF	Qualified
81	Kangema NGCDF	Qualified
82	Kangundo NGCDF	Qualified
83	Kapenguria NGCDF	Qualified
84	Kapseret NGCDF	Qualified
85	Karachuonyo NGCDF	Qualified
86	Kasarani NGCDF	Qualified
87	Kathiani NGCDF	Qualified
88	Keiyo North NGCDF	Qualified
89	Keiyo South NGCDF	Qualified
90	Kesses NGCDF	Qualified
91	Khwisero NGCDF	Qualified
92	Kiambaa NGCDF	Qualified
93	Kibra NGCDF	Qualified
94	Kibwezi West NGCDF	Qualified
95	Kieni NGCDF	Qualified
96	Kigumo NGCDF	Qualified
97	Kikuyu NGCDF	Qualified
98	Kilgoris NGCDF	Qualified
99	Kilifi North NGCDF	Qualified
100	Kilifi South NGCDF	Qualified
101	Kilome NGCDF	Qualified
102	Kimilili NGCDF	Qualified
103	Kiminini NGCDF	Qualified
104	Kinango NGCDF	Qualified
105	Kinangop NGCDF	Qualified
106	Kipipiri NGCDF	Qualified
107	Kipkelion East NGCDF	Qualified
108	Kipkelion West NGCDF	Qualified
109	Kirinyaga Central NGCDF	Qualified
110	Kisauni NGCDF	Qualified
111	Kisumu Central NGCDF	Qualified
112	Kisumu East NGCDF	Qualified
113	Kisumu West NGCDF	Qualified

S/No.	NGCDF	Opinion
114	Kitui East NGCDF	Qualified
115	Kitui Rural NGCDF	Qualified
116	Kitui South NGCDF	Qualified
117	Kitui West NGCDF	Qualified
118	Kitutu Chache North NGCDF	Qualified
119	Kitutu Chache South NGCDF	Qualified
120	Kitutu Masaba NGCDF	Qualified
121	Konoin NGCDF	Qualified
122	Kuresoi North NGCDF	Qualified
123	Kuresoi South NGCDF	Qualified
124	Kuria East NGCDF	Qualified
125	Kuria West NGCDF	Qualified
126	Lafey NGCDF	Qualified
127	Lagdera NGCDF	Qualified
128	Laikipia East NGCDF	Qualified
129	Laikipia North NGCDF	Qualified
130	Laikipia West NGCDF	Qualified
131	Laisamis NGCDF	Qualified
132	Lamu East NGCDF	Qualified
133	Langata NGCDF	Qualified
134	Lari NGCDF	Qualified
135	Likoni NGCDF	Qualified
136	Likuyani NGCDF	Qualified
137	Limuru NGCDF	Qualified
138	Loima NGCDF	Qualified
139	Luanda NGCDF	Qualified
140	Lunga Lunga NGCDF	Qualified
141	Lurambi NGCDF	Qualified
142	Maara NGCDF	Qualified
143	Machakos Town NGCDF	Qualified
144	Makadara NGCDF	Qualified
145	Malava NGCDF	Qualified
146	Malindi NGCDF	Qualified
147	Mandera East NGCDF	Qualified
148	Mandera North NGCDF	Qualified
149	Mandera South NGCDF	Qualified
150	Mandera West NGCDF	Qualified
151	Manyatta NGCDF	Qualified
152	Maragua NGCDF	Qualified

S/No.	NGCDF	Opinion
153	Marakwet East NGCDF	Qualified
154	Marakwet West NGCDF	Qualified
155	Masinga NGCDF	Qualified
156	Matayos NGCDF	Qualified
157	Mathare NGCDF	Qualified
158	Mathioya NGCDF	Qualified
159	Mathira NGCDF	Qualified
160	Matuga NGCDF	Qualified
161	Matungu NGCDF	Qualified
162	Matungulu NGCDF	Qualified
163	Mavoko NGCDF	Qualified
164	Mbeere North NGCDF	Qualified
165	Mogotio NGCDF	Qualified
166	Molo NGCDF	Qualified
167	Mosop NGCDF	Qualified
168	Moyale NGCDF	Qualified
169	Msambweni NGCDF	Qualified
170	Mt. Elgon NGCDF	Qualified
171	Muhoroni NGCDF	Qualified
172	Mukurwe-Ini NGCDF	Qualified
173	Mumias East NGCDF	Qualified
174	Mumias West NGCDF	Qualified
175	Mvita NGCDF	Qualified
176	Mwala NGCDF	Qualified
177	Mwatate NGCDF	Qualified
178	Mwea NGCDF	Qualified
179	Mwingi Central NGCDF	Qualified
180	Mwingi North NGCDF	Qualified
181	Mwingi West NGCDF	Qualified
182	Naivasha NGCDF	Qualified
183	Nakuru Town East NGCDF	Qualified
184	Nakuru Town West NGCDF	Qualified
185	Nambale NGCDF	Qualified
186	Nandi Hills NGCDF	Qualified
187	Narok East NGCDF	Qualified
188	Narok North NGCDF	Qualified
189	Narok South NGCDF	Qualified
190	Narok West NGCDF	Qualified
191	Navakholo NGCDF	Qualified

S/No.	NGCDF	Opinion
192	Ndaragwa NGCDF	Qualified
193	Ndhiwa NGCDF	Qualified
194	Ndia NGCDF	Qualified
195	Njoro NGCDF	Qualified
196	North Horr NGCDF	Qualified
197	North Imenti NGCDF	Qualified
198	North Mugirango NGCDF	Qualified
199	Nyakach NGCDF	Qualified
200	Nyali NGCDF	Qualified
201	Nyando NGCDF	Qualified
202	Nyaribari Chache NGCDF	Qualified
203	Nyaribari Masaba NGCDF	Qualified
204	Nyatike NGCDF	Qualified
205	Nyeri Town NGCDF	Qualified
206	Ol Jorok NGCDF	Qualified
207	Ol Kalou NGCDF	Qualified
208	Othaya NGCDF	Qualified
209	Rabai NGCDF	Qualified
210	Rangwe NGCDF	Qualified
211	Rarieda NGCDF	Qualified
212	Rongai NGCDF	Qualified
213	Rongo NGCDF	Qualified
214	Roysambu NGCDF	Qualified
215	Ruaraka NGCDF	Qualified
216	Ruiru NGCDF	Qualified
217	Runyenjes NGCDF	Qualified
218	Sabatia NGCDF	Qualified
219	Saku NGCDF	Qualified
220	Samburu North NGCDF	Qualified
221	Samburu West NGCDF	Qualified
222	Seme NGCDF	Qualified
223	Shinyalu NGCDF	Qualified
224	Sigor NGCDF	Qualified
225	Sigowet/Soin NGCDF	Qualified
226	Sirisia NGCDF	Qualified
227	Sotik NGCDF	Qualified
228	South Imenti NGCDF	Qualified
229	South Mugirango NGCDF	Qualified
230	Soy NGCDF	Qualified

S/No.	NGCDF	Opinion
231	Starehe NGCDF	Qualified
232	Suba North NGCDF	Qualified
233	Suba South NGCDF	Qualified
234	Subukia NGCDF	Qualified
235	Suna East NGCDF	Qualified
236	Suna West NGCDF	Qualified
237	Tarbaj NGCDF	Qualified
238	Taveta NGCDF	Qualified
239	Teso North NGCDF	Qualified
240	Teso South NGCDF	Qualified
241	Tetu NGCDF	Qualified
242	Tharaka NGCDF	Qualified
243	Thika Town NGCDF	Qualified
244	Tiaty NGCDF	Qualified
245	Tigania East NGCDF	Qualified
246	Tigania West NGCDF	Qualified
247	Tinderet NGCDF	Qualified
248	Tongaren NGCDF	Qualified
249	Turbo NGCDF	Qualified
250	Turkana Central NGCDF	Qualified
251	Turkana East NGCDF	Qualified
252	Turkana North NGCDF	Qualified
253	Turkana South NGCDF	Qualified
254	Turkana West NGCDF	Qualified
255	Ugenya NGCDF	Qualified
256	Ugunja NGCDF	Qualified
257	Uriri NGCDF	Qualified
258	Vihiga NGCDF	Qualified
259	Wajir East NGCDF	Qualified
260	Wajir North NGCDF	Qualified
261	Wajir South NGCDF	Qualified
262	Webuye East NGCDF	Qualified
263	Webuye West NGCDF	Qualified
264	West Mugirango NGCDF	Qualified
265	Westlands NGCDF	Qualified
266	Wundanyi NGCDF	Qualified
267	Yatta NGCDF	Qualified
268	Borabu NGCDF	Unmodified
269	Cherangany NGCDF	Unmodified

S/No.	NGCDF	Opinion
270	Eldas NGCDF	Unmodified
271	Endebess NGCDF	Unmodified
272	Homa Bay Town NGCDF	Unmodified
273	Ikolomani NGCDF	Unmodified
274	Kajiado Central NGCDF	Unmodified
275	Kajiado West NGCDF	Unmodified
276	Kasipul NGCDF	Unmodified
277	Kibwezi East NGCDF	Unmodified
278	Kiharu NGCDF	Unmodified
279	Kitui Central NGCDF	Unmodified
280	Kwanza NGCDF	Unmodified
281	Lamu West NGCDF	Unmodified
282	Lugari NGCDF	Unmodified
283	Magarini NGCDF	Unmodified
284	Makueni NGCDF	Unmodified
285	Mbooni NGCDF	Unmodified
286	Moiben NGCDF	Unmodified
287	Pokot South NGCDF	Unmodified
288	Saboti NGCDF	Unmodified
289	Voi NGCDF	Unmodified
290	Wajir West NGCDF	Unmodified

Appendix 2: National Government Constituencies Development Funds Revenue Balances for the year ended 30 June, 2024

S/No.	NGCDF	Budget (Kshs.)	Actual (Kshs)	Variance (Kshs)
1	Ainabkoi NGCDF	254,943,409	219,100,697	35,842,712
2	Ainamoi NGCDF	309,488,293	253,095,909	56,392,384
3	Aldai NGCDF	298,870,496	210,940,233	87,930,263
4	Alego Usonga NGCDF	294,680,559	218,599,035	76,081,524
5	Awendo NGCDF	225432192	206,539,939	18,892,253
6	Bahati NGCDF	254,927,483	197,263,490	57,663,993
7	Balambala NGCDF	327,803,690	280,677,247	47,126,443
8	Banisa NGCDF	277,941,011	230,526,218	47,414,793
9	Baringo Central NGCDF	265,976,752	221,842,309	44,134,443
10	Baringo North NGCDF	281,448,074	225,806,180	55,641,894
11	Baringo South NGCDF	252,347,940	206,244,286	46,103,654
12	Belgut NGCDF	259,059,554	199,026,482	60,033,072
13	Bobasi NGCDF	333,524,593	248,582,178	84,942,415
14	Bomachoge Borabu NGCDF	269,987,245	212,513,142	57,474,103
15	Bomachoge Chache NGCDF	251,355,577	220,884,865	30,470,712
16	Bomet Central NGCDF	287,313,581	201,333,482	85,980,099
17	Bomet East NGCDF	272,835,731	207,550,688	65,285,043
18	Bonchari NGCDF	316,716,934	269,457,489	47,259,445
19	Bondo NGCDF	306,043,649	286,143,649	19,900,000
20	Borabu NGCDF	247,114,764	198,335,364	48,779,400
21	Budalangi NGCDF	264,962,968	184,584,968	80,378,000
22	Bumula NGCDF	320,126,805	155,221,624	164,905,181
23	Bura NGCDF	280,564,618	243,598,482	36,966,136
24	Bureti NGCDF	304,789,534	253,666,336	51,123,198
25	Butere NGCDF	276,116,030	222,196,031	53,919,999
26	Butula NGCDF	305,991,389	249,205,796	56,785,593
27	Buuri NGCDF	271,025,559	216,040,666	54,984,893
28	Central Imenti NGCDF	294,115,175	239,730,770	54,384,405
29	Changamwe NGCDF	289,355,891	206,763,456	82,592,435
30	Chepalungu NGCDF	295,068,216	203,088,375	91,979,841
31	Cherangany NGCDF	330,625,738	276,589,364	54,036,374
32	Chesumei NGCDF	291,570,025	242,245,282	49,324,743
33	Chuka/Igambang'ombe NGCDF	285,422,076	226,688,633	58,733,443
34	Dadaab NGCDF	292,731,209	246,716,225	46,014,984
35	Dagoreti North NGCDF	337,598,714	271,775,186	65,823,528
36	Dagoretti South NGCDF	281,060,058	262,144,529	18,915,529
37	Eldama Ravine NGCDF	294,344,661	220,379,609	73,965,052
38	Eldas NGCDF	244,421,042	216,559,089	27,861,953
39	Embakasi Central NGCDF	331,438,601	226,457,066	104,981,535
40	Embakasi East NGCDF	374,006,103	221,734,687	152,271,416
41	Embakasi North NGCDF	489,841,614	253,566,606	236,275,008
42	Embakasi South NGCDF	375,021,106	266,047,005	108,974,101
43	Embakasi West NGCDF	394,883,846	303,050,007	91,833,839

S/No.	NGCDF	Budget (Kshs.)	Actual (Kshs)	Variance (Kshs)
44	Emgwen NGCDF	287,559,807	215,101,804	72,458,003
45	Emuhaya NGCDF	250,577,850	208,595,871	41,981,979
46	Emurua Dikirr NGCDF	336,399,017	272,797,157	63,601,860
47	Endebess NGCDF	232,642,163	196,419,135	36,223,028
48	Fafi NGCDF	270,726,187	224,212,944	46,513,243
49	Funyula NGCDF	273,784,881	216,188,378	57,596,503
50	Galole NGCDF	243,378,551	210,297,098	33,081,453
51	Ganze NGCDF	283,098,767	241,009,114	42,089,653
52	Garissa Township NGCDF	274,590,239	231,293,435	43,296,804
53	Garsen NGCDF	287,549,322	245,358,538	42,190,784
54	Gatanga NGCDF	320,424,663	255,627,870	64,796,793
55	Gatundu North NGCDF	274,329,239	221,687,972	52,641,267
56	Gatundu South NGCDF	299,533,788	210,141,893	89,391,895
57	Gem NGCDF	285,953,259	210,264,726	75,688,533
58	Gichugu NGCDF	294,024,783	226,179,405	67,845,378
59	Gilgil NGCDF	262,224,940	239,224,941	22,999,999
60	Githunguri NGCDF	295,240,009	223,153,334	72,086,675
61	Hamisi NGCDF	288,592,185	230,147,461	58,444,724
62	Homa Bay Town NGCDF	242,296,697	222,843,507	19,453,190
63	Igembe Central NGCDF	251,081,016	188,650,123	62,430,893
64	Igembe North NGCDF	295,252,623	237,285,680	57,966,943
65	Igembe South NGCDF	273,264,368	214,960,369	58,303,999
66	Ijara NGCDF	234,124,912	194,974,510	39,150,402
67	Ikolomani NGCDF	235,110,560	188,434,271	46,676,289
68	Isiolo North NGCDF	350,567,655	288,754,681	61,812,974
69	Isiolo South NGCDF	252,959,959	222,361,427	30,598,532
70	Jomvu NGCDF	242,412,653	208,935,192	33,477,461
71	Juja NGCDF	284,902,988	229,082,347	55,820,641
72	Kabete NGCDF	248,948,880	177,087,603	71,861,277
73	Kabondo Kasipul NGCDF	274,440,998	220,001,695	54,439,303
74	Kabuchai NGCDF	252,634,248	187,611,993	65,022,255
75	Kacheliba NGCDF	286,294,631	235,056,488	51,238,143
76	Kaiti NGCDF	230,428,082	136,762,480	93,665,602
77	Kajiado Central NGCDF	317,774,940	236,986,423	80,788,517
78	Kajiado East NGCDF	313,172,398	257,746,364	55,426,034
79	Kajiado North NGCDF	300,661,776	241,125,633	59,536,143
80	Kajiado South NGCDF	300,686,779	233,621,081	67,065,698
81	Kajiado West NGCDF	273,037,983	229,841,591	43,196,392
82	Kaloleni NGCDF	259,446,326	223,070,388	36,375,938
83	Kamukunji NGCDF	338,350,622	242,610,227	95,740,395
84	Kandara NGCDF	363,634,605	251,949,858	111,684,747
85	Kanduyi NGCDF	327,867,277	237,487,530	90,379,747
86	Kangema NGCDF	230,031,933	195,652,871	34,379,062
87	Kangundo NGCDF	268,698,547	223,785,394	44,913,153
88	Kapenguria NGCDF	290,526,548	223,890,063	66,636,485
89	Kapseret NGCDF	265,290,684	213,182,391	52,108,293

S/No.	NGCDF	Budget (Kshs.)	Actual (Kshs)	Variance (Kshs)
90	Karachuonyo NGCDF	315,838,633	249,038,453	66,800,180
91	Kasarani NGCDF	337,430,772	235,655,486	101,775,286
92	Kasipul NGCDF	287,871,706	227,189,163	60,682,543
93	Kathiani NGCDF	250,417,584	212,222,971	38,194,613
94	Keiyo North NGCDF	274,469,497	229,745,544	44,723,953
95	Keiyo South NGCDF	299,252,886	242,689,401	56,563,485
96	Kesses NGCDF	299,608,723	238,556,599	61,052,124
97	Khwisero NGCDF	226,727,895	205,877,653	20,850,242
98	Kiambaa NGCDF	276,773,194	223,868,801	52,904,393
99	Kiambu NGCDF	278,535,169	224,541,216	53,993,953
100	Kibra NGCDF	271,378,611	223,136,982	48,241,629
101	Kibwezi East NGCDF	286,687,170	260,820,779	25,866,391
102	Kibwezi West NGCDF	300,660,051	234,273,102	66,386,949
103	Kieni NGCDF	345,794,406	272,417,555	73,376,851
104	Kigumo NGCDF	351,291,820	292,039,227	59,252,593
105	Kiharu NGCDF	344,129,475	284,930,589	59,198,886
106	Kikuyu NGCDF	272,158,951	229,057,336	43,101,615
107	Kilgoris NGCDF	313,368,179	249,234,595	64,133,584
108	Kilifi North NGCDF	337,883,107	273,637,490	64,245,617
109	Kilifi South NGCDF	310,191,227	250,304,865	59,886,362
110	Kilome NGCDF	229,658,745	192,799,286	36,859,459
111	Kimilili NGCDF	272,861,348	80,000,883	192,860,465
112	Kiminini NGCDF	310,209,271	247,878,787	62,330,484
113	Kinango NGCDF	295,080,710	251,880,377	43,200,333
114	Kinangop NGCDF	327,835,783	281,777,671	46,058,112
115	Kipipiri NGCDF	245,633,262	206,744,861	38,888,401
116	Kipkelion East NGCDF	261,254,205	209,887,098	51,367,107
117	Kipkelion West NGCDF	254,001,276	195,185,673	58,815,603
118	Kirinyaga Central NGCDF	255,955,730	212,341,377	43,614,353
119	Kisauni NGCDF	318,869,092	249,015,224	69,853,868
120	Kisumu Central NGCDF	280,243,147	219,372,664	60,870,483
121	Kisumu East NGCDF	311,774,108	251,978,515	59,795,593
122	Kisumu West NGCDF	280,095,726	229,563,133	50,532,593
123	Kitui Central NGCDF	256,022,053	209,223,110	46,798,943
124	Kitui East NGCDF	298,584,639	226,780,055	71,804,584
125	Kitui Rural NGCDF	243,809,222	217,013,325	26,795,897
126	Kitui South NGCDF	307,652,108	242,510,459	65,141,649
127	Kitui West NGCDF	237,218,632	189,459,028	47,759,604
128	Kitutu Chache North NGCDF	270,770,656	223,783,703	46,986,953
129	Kitutu Chache South NGCDF	290,146,462	232,712,419	57,434,043
130	Kitutu Masaba NGCDF	314,337,241	277,643,662	36,693,579
131	Konoin NGCDF	292,212,129	74,796,115	217,416,014
132	Kuresoi North NGCDF	294,732,737	221,758,737	72,974,000
133	Kuresoi South NGCDF	272,841,898	226,511,689	46,330,209
134	Kuria East NGCDF	315,079,140	83,108,694	231,970,446
135	Kuria West NGCDF	354,265,045	263,513,050	90,751,995

S/No.	NGCDF	Budget (Kshs.)	Actual (Kshs)	Variance (Kshs)
136	Kwanza NGCDF	265,388,624	212,974,121	52,414,503
137	Lafey NGCDF	273,984,555	227,387,362	46,597,193
138	Lagdera NGCDF	301,022,796	245,701,312	55,321,484
139	Laikipia East NGCDF	265,261,201	208,958,658	56,302,543
140	Laikipia North NGCDF	242,925,806	209,749,453	33,176,353
141	Laikipia West NGCDF	288,722,582	215,833,648	72,888,934
142	Laisamis NGCDF	277,665,597	236,827,466	40,838,131
143	Lamu East NGCDF	236,760,962	206,841,460	29,919,502
144	Lamu West NGCDF	281,251,992	228,263,719	52,988,273
145	Langata NGCDF	322,100,863	223,636,041	98,464,822
146	Lari NGCDF	288,615,886	221,820,709	66,795,177
147	Likoni NGCDF	281,621,062	225,361,392	56,259,670
148	Likuyani NGCDF	282,802,180	220,337,526	62,464,654
149	Limuru NGCDF	344,382,871	291,314,053	53,068,818
150	Loima NGCDF	268,832,118	230,559,335	38,272,783
151	Luanda NGCDF	295,324,147	231,666,354	63,657,793
152	Lugari NGCDF	301,771,916	217,320,916	84,451,000
153	Lunga Lunga NGCDF	286,235,515	240,988,612	45,246,903
154	Lurambi NGCDF	312,749,428	280,693,194	32,056,234
155	Maara NGCDF	269,082,735	213,258,342	55,824,393
156	Machakos Town NGCDF	323,550,132	249,122,201	74,427,931
157	Magarini NGCDF	320,374,729	258,696,951	61,677,778
158	Makadara NGCDF	331,263,375	238,621,337	92,642,038
159	Makueni NGCDF	285,185,911	202,246,037	82,939,874
160	Malava NGCDF	309,051,113	232,648,631	76,402,482
161	Malindi NGCDF	277,166,969	217,984,576	59,182,393
162	Mandera East NGCDF	262,811,492	209,403,399	53,408,093
163	Mandera North NGCDF	276,112,578	225,161,085	50,951,493
164	Mandera South NGCDF	270,178,892	222,178,892	48,000,000
165	Mandera West NGCDF	262,853,058	213,660,715	49,192,343
166	Manyatta NGCDF	308,937,255	247,759,310	61,177,945
167	Maragua NGCDF	302,972,883	232,369,616	70,603,267
168	Marakwet East NGCDF	244,725,290	207,743,531	36,981,759
169	Marakwet West NGCDF	316,903,614	260,842,780	56,060,834
170	Masinga NGCDF	269,609,893	228,677,675	40,932,218
171	Matayos NGCDF	290,805,054	235,442,927	55,362,127
172	Mathare NGCDF	376,458,943	245,898,771	130,560,172
173	Mathioya NGCDF	267,819,270	227,896,574	39,922,696
174	Mathira NGCDF	264,306,871	204,694,904	59,611,967
175	Matuga NGCDF	278,496,079	253,096,079	25,400,000
176	Matungu NGCDF	315,791,782	242,539,639	73,252,143
177	Matungulu NGCDF	275,608,605	211,303,863	64,304,742
178	Mavoko NGCDF	249,640,467	220,014,564	29,625,903
179	Mbeere North NGCDF	244,661,401	196,360,041	48,301,360
180	Mbeere South NGCDF	315,282,287	247,683,768	67,598,519
181	Mbooni NGCDF	333,655,791	278,620,828	55,034,963

S/No.	NGCDF	Budget (Kshs.)	Actual (Kshs)	Variance (Kshs)
182	Mogotio NGCDF	258,999,353	197,637,143	61,362,210
183	Moiben NGCDF	289,195,644	224,323,901	64,871,743
184	Molo NGCDF	226,749,771	204,834,132	21,915,639
185	Mosop NGCDF	323,897,571	252,311,075	71,586,496
186	Moyale NGCDF	299,933,979	238,402,055	61,531,924
187	Msambweni NGCDF	266,871,735	213,663,043	53,208,692
188	Mt. Elgon NGCDF	279,886,196	210,573,262	69,312,934
189	Muhoroni NGCDF	298,943,158	237,099,915	61,843,243
190	Mukurwe-Ini NGCDF	285,392,855	242,858,902	42,533,953
191	Mumias East NGCDF	265,003,913	224,390,652	40,613,261
192	Mumias West NGCDF	245,126,730	211,304,436	33,822,294
193	Mvita NGCDF	313,864,883	283,654,264	30,210,619
194	Mwala NGCDF	341,148,822	271,228,659	69,920,163
195	Mwatate NGCDF	282,991,409	178,481,162	104,510,247
196	Mwea NGCDF	340,032,616	300,662,750	39,369,866
197	Mwingi Central NGCDF	317,606,252	284,252,386	33,353,866
198	Mwingi North NGCDF	300,821,383	247,534,190	53,287,193
199	Mwingi West NGCDF	268,515,472	238,341,770	30,173,702
200	Naivasha NGCDF	346,009,843	271,219,328	74,790,515
201	Nakuru Town East NGCDF	266,492,219	205,371,676	61,120,543
202	Nakuru Town West NGCDF	263,867,547	208,395,413	55,472,134
203	Nambale NGCDF	277,202,606	228,975,765	48,226,841
204	Nandi Hills NGCDF	302,116,152	220,443,077	81,673,075
205	Narok East NGCDF	272,165,873	214,081,334	58,084,539
206	Narok North NGCDF	297,722,948	235,816,803	61,906,145
207	Narok South NGCDF	268,910,776	195,897,742	73,013,034
208	Narok West NGCDF	242,974,449	191,887,698	51,086,751
209	Navakholo NGCDF	255,555,746	214,640,431	40,915,315
210	Ndaragwa NGCDF	235,155,034	191,153,781	44,001,253
211	Ndhiwa NGCDF	320,197,030	235,882,806	84,314,224
212	Ndia NGCDF	222,441,783	169,180,571	53,261,212
213	Njoro NGCDF	322,769,695	253,561,219	69,208,476
214	North Horr NGCDF	263,142,551	225,742,550	37,400,001
215	North Imenti NGCDF	288,229,537	233,400,135	54,829,402
216	North Mugirango NGCDF	276,184,225	218,525,920	57,658,305
217	Nyakach NGCDF	293,683,327	253,145,286	40,538,041
218	Nyali NGCDF	263,717,747	213,165,081	50,552,666
219	Nyando NGCDF	263,348,203	195,597,074	67,751,129
220	Nyaribari Chache NGCDF	300,154,822	246,243,334	53,911,488
221	Nyaribari Masaba NGCDF	286,059,063	230,318,620	55,740,443
222	Nyatike NGCDF	314,908,261	242,837,337	72,070,924
223	Nyeri Town NGCDF	307,340,997	246,637,304	60,703,693
224	Ol Jorok NGCDF	245,662,648	201,635,845	44,026,803
225	Ol Kalou NGCDF	324,074,163	262,252,420	61,821,743
226	Othaya NGCDF	277,696,312	236,180,709	41,515,603
227	Pokot South NGCDF	288,080,061	231,657,858	56,422,203

S/No.	NGCDF	Budget (Kshs.)	Actual (Kshs)	Variance (Kshs)
228	Rabai NGCDF	244,523,640	197,656,298	46,867,342
229	Rangwe NGCDF	251,990,522	180,173,298	71,817,224
230	Rarieda NGCDF	255,520,359	185,017,700	70,502,659
231	Rongai NGCDF	262,638,725	205,956,232	56,682,493
232	Rongo NGCDF	260,553,567	210,763,414	49,790,153
233	Roysambu NGCDF	330,535,357	200,481,901	130,053,456
234	Ruaraka NGCDF	365,749,235	244,986,918	120,762,317
235	Ruiru NGCDF	304,086,113	267,778,706	36,307,407
236	Runyenjes NGCDF	268,331,992	212,604,859	55,727,133
237	Sabatia NGCDF	313,490,445	256,777,311	56,713,134
238	Saboti NGCDF	264,466,713	214,568,227	49,898,486
239	Saku NGCDF	269,124,590	237,373,528	31,751,062
240	Samburu East NGCDF	264,740,664	241,650,752	23,089,912
241	Samburu North NGCDF	262,028,137	204,907,203	57,120,934
242	Samburu West NGCDF	302,270,976	248,140,183	54,130,793
243	Seme NGCDF	270,306,953	221,108,100	49,198,853
244	Shinyalu NGCDF	294,596,366	220,275,845	74,320,521
245	Sigor NGCDF	251,097,402	196,293,149	54,804,253
246	Sigowet/Soin NGCDF	250,170,977	183,892,724	66,278,253
247	Sirisia NGCDF	249,756,815	208,844,253	40,912,562
248	Sotik NGCDF	277,972,545	205,766,597	72,205,948
249	South Imenti NGCDF	316,674,152	256,586,159	60,087,993
250	South Mugirango NGCDF	306,905,891	243,241,128	63,664,763
251	Soy NGCDF	304,607,227	162,743,809	141,863,418
252	Starehe NGCDF	359,188,560	277,827,147	81,361,413
253	Suba North NGCDF	262,984,270	205,334,877	57,649,393
254	Suba South NGCDF	258,760,244	227,273,768	31,486,476
255	Subukia NGCDF	246,283,269	210,357,408	35,925,861
256	Suna East NGCDF	269,634,173	232,469,526	37,164,647
257	Suna West NGCDF	232,593,729	184,146,776	48,446,953
258	Tarbaj NGCDF	251,062,176	232,550,523	18,511,653
259	Taveta NGCDF	342,675,195	145,111,876	197,563,319
260	Teso North NGCDF	288,157,048	226,759,579	61,397,469
261	Teso South NGCDF	311,769,203	251,884,219	59,884,984
262	Tetu NGCDF	250,162,126	205,255,766	44,906,360
263	Tharaka NGCDF	281,293,581	236,031,752	45,261,829
264	Thika Town NGCDF	303,597,266	246,439,573	57,157,693
265	Tiaty NGCDF	290,494,279	232,758,755	57,735,524
266	Tigania East NGCDF	260,774,268	201,445,875	59,328,393
267	Tigania West NGCDF	264,192,624	207,795,182	56,397,442
268	Tinderet NGCDF	256,993,261	207,126,458	49,866,803
269	Tongaren NGCDF	300,725,946	210,550,020	90,175,926
270	Turbo NGCDF	308,723,761	240,233,077	68,490,684
271	Turkana Central NGCDF	299,824,190	235,145,156	64,679,034
272	Turkana East NGCDF	219,143,261	176,226,224	42,917,037
273	Turkana North NGCDF	269,319,783	217,436,379	51,883,404

S/No.	NGCDF	Budget (Kshs.)	Actual (Kshs)	Variance (Kshs)
274	Turkana South NGCDF	279,823,601	222,542,668	57,280,933
275	Turkana West NGCDF	300,178,751	238,501,399	61,677,352
276	Ugenya NGCDF	250,760,844	204,721,954	46,038,890
277	Ugunja NGCDF	246,539,879	184,780,517	61,759,362
278	Uriri NGCDF	279,322,121	246,806,595	32,515,526
279	Vihiga NGCDF	270,179,043	157,649,957	112,529,086
280	Voi NGCDF	288,005,366	226,115,932	61,889,434
281	Wajir East NGCDF	252,007,296	208,239,643	43,767,653
282	Wajir North NGCDF	341,652,449	279,333,751	62,318,698
283	Wajir South NGCDF	328,692,353	272,295,879	56,396,474
284	Wajir West NGCDF	276,848,658	235,800,255	41,048,403
285	Webuye East NGCDF	265,291,637	240,084,085	25,207,552
286	Webuye West NGCDF	241,480,804	194,432,114	47,048,690
287	West Mugirango NGCDF	286,649,630	240,285,168	46,364,462
288	Westlands NGCDF	326,217,998	200,363,627	125,854,371
289	Wundanyi NGCDF	260,054,921	203,959,570	56,095,351
290	Yatta NGCDF	286,347,390	243,058,816	43,288,574
	Total	**83,051,152,511**	**65,492,726,653**	**17,558,425,858**

Appendix 3: Transfers from the National Government Constituencies Development Fund Board

S/No.	NGCDF	Actual (Kshs)
1	Ainabkoi NGCDF	185,531,341
2	Ainamoi NGCDF	213,049,053
3	Aldai NGCDF	208,554,596
4	Alego Usonga NGCDF	196,140,384
5	Awendo NGCDF	201,215,033
6	Bahati NGCDF	188,087,603
7	Balambala NGCDF	188,087,603
8	Banisa NGCDF	200,176,482
9	Baringo Central NGCDF	197,087,603
10	Baringo North NGCDF	196,676,482
11	Baringo South NGCDF	181,215,033
12	Belgut NGCDF	199,026,482
13	Bobasi NGCDF	222,284,195
14	Bomachoge Borabu NGCDF	211,717,033
15	Bomachoge Chache NGCDF	220,842,462
16	Bomet Central NGCDF	192,433,482
17	Bomet East NGCDF	197,452,043
18	Bonchari NGCDF	228,130,020
19	Bondo NGCDF	236,883,308
20	Borabu NGCDF	180,459,186
21	Budalangi NGCDF	177,174,136
22	Bumula NGCDF	155,221,624
23	Bura NGCDF	208,776,482
24	Bureti NGCDF	239,666,750
25	Butere NGCDF	210,723,795
26	Butula NGCDF	207,187,217
27	Buuri NGCDF	200,776,482
28	Central Imenti NGCDF	172,065,581
29	Changamwe NGCDF	188,087,603
30	Chepalungu NGCDF	203,088,375
31	Cherangany NGCDF	230,832,745
32	Chesumei NGCDF	194,087,603
33	Chuka/Igambang'ombe NGCDF	200,476,482
34	Constituency	247,831,413
35	Dadaab NGCDF	215,049,053
36	Dagoreti North NGCDF	221,871,346
37	Dagoretti South NGCDF	222,163,325
38	Eldama Ravine NGCDF	206,011,885
39	Eldas NGCDF	198,403,912
40	Embakasi Central NGCDF	198,548,559
41	Embakasi East NGCDF	204,994,698
42	Embakasi North NGCDF	162,877,846
43	Embakasi South NGCDF	192,968,228
44	Embakasi West NGCDF	224,639,555

S/No.	NGCDF	Actual (Kshs)
45	Emgwen NGCDF	170,303,912
46	Emuhaya NGCDF	195,510,725
47	Emurua Dikirr NGCDF	222,919,816
48	Endebess NGCDF	186,607,475
49	Fafi NGCDF	188,087,603
50	Funyula NGCDF	214,903,912
51	Galole NGCDF	199,403,912
52	Ganze NGCDF	193,615,033
53	Garissa Township NGCDF	211,215,033
54	Garsen NGCDF	214,365,174
55	Gatanga NGCDF	210,337,894
56	Gatundu North NGCDF	178,934,000
57	Gatundu South NGCDF	167,653,041
58	Gem NGCDF	205,049,053
59	Gichugu NGCDF	185,173,447
60	Gilgil NGCDF	221,255,196
61	Githunguri NGCDF	183,520,968
62	Hamisi NGCDF	217,832,745
63	Homa Bay Town NGCDF	204,978,746
64	Igembe Central NGCDF	188,087,603
65	Igembe North NGCDF	218,087,603
66	Igembe South NGCDF	187,443,946
67	Ijara NGCDF	181,215,033
68	Ikolomani NGCDF	182,828,747
69	Isiolo North NGCDF	232,668,979
70	Isiolo South NGCDF	194,341,341
71	Jomvu NGCDF	174,342,462
72	Juja NGCDF	204,151,334
73	Kabete NGCDF	177,087,603
74	Kabondo Kasipul NGCDF	182,015,033
75	Kabuchai NGCDF	185,670,851
76	Kacheliba NGCDF	203,960,165
77	Kaiti NGCDF	136,616,234
78	Kajiado Central NGCDF	208,592,769
79	Kajiado East NGCDF	200,176,482
80	Kajiado North NGCDF	201,776,482
81	Kajiado South NGCDF	188,087,603
82	Kajiado West NGCDF	194,087,603
83	Kaloleni NGCDF	198,286,548
84	Kamukunji NGCDF	241,140,980
85	Kandara NGCDF	242,232,990
86	Kanduyi NGCDF	213,919,284
87	Kangema NGCDF	186,431,341
88	Kangundo NGCDF	181,215,033
89	Kapenguria NGCDF	206,049,053
90	Kapseret NGCDF	188,087,603

S/No.	NGCDF	Actual (Kshs)
91	Karachuonyo NGCDF	234,355,948
92	Kasarani NGCDF	200,803,289
93	Kasipul NGCDF	200,176,482
94	Kathiani NGCDF	183,580,323
95	Keiyo North NGCDF	181,215,033
96	Keiyo South NGCDF	203,960,174
97	Kesses NGCDF	200,622,370
98	Khwisero NGCDF	203,756,894
99	Kiambaa NGCDF	187,087,603
100	Kiambu NGCDF	182,303,912
101	Kibra NGCDF	192,016,717
102	Kibwezi East NGCDF	202,127,945
103	Kibwezi West NGCDF	195,651,758
104	Kieni NGCDF	213,409,980
105	Kigumo NGCDF	205,226,482
106	Kiharu NGCDF	235,179,501
107	Kikuyu NGCDF	188,518,181
108	Kilgoris NGCDF	216,049,053
109	Kilifi North NGCDF	226,790,593
110	Kilifi South NGCDF	205,775,313
111	Kilome NGCDF	171,759,815
112	Kimilili NGCDF	80,000,000
113	Kiminini NGCDF	216,049,053
114	Kinangop NGCDF	248,834,969
115	Kipipiri NGCDF	188,866,235
116	Kipkelion East NGCDF	190,485,954
117	Kipkelion West NGCDF	188,303,912
118	Kirinyaga Central NGCDF	193,303,912
119	Kisauni NGCDF	212,844,230
120	Kisumu Central NGCDF	208,941,046
121	Kisumu East NGCDF	198,087,603
122	Kisumu West NGCDF	198,087,603
123	Kitui Central NGCDF	198,087,603
124	Kitui East NGCDF	196,960,174
125	Kitui Rural NGCDF	198,654,389
126	Kitui South NGCDF	205,615,558
127	Kitui West NGCDF	180,738,031
128	Kitutu Chache North NGCDF	183,215,033
129	Kitutu Chache South NGCDF	188,087,603
130	Kitutu Masaba NGCDF	276,566,334
131	Konoin NGCDF	141,125,260
132	Kuresoi North NGCDF	149,261,186
133	Kuresoi South NGCDF	196,170,306
134	Kuria East NGCDF	80,088,879
135	Kuria West NGCDF	237,551,424
136	Kwanza NGCDF	181,215,033

S/No.	NGCDF	Actual (Kshs)
137	Lafey NGCDF	188,087,603
138	Lagdera NGCDF	206,349,053
139	Laikipia East NGCDF	188,653,973
140	Laikipia North NGCDF	187,215,033
141	Laikipia West NGCDF	206,049,053
142	Laisamis NGCDF	196,215,515
143	Lamu East NGCDF	185,958,472
144	Lamu West NGCDF	219,832,745
145	Langata NGCDF	198,087,603
146	Lari NGCDF	174,742,614
147	Likoni NGCDF	188,087,603
148	Likuyani NGCDF	188,087,603
149	Limuru NGCDF	259,425,402
150	Loima NGCDF	172,508,753
151	Luanda NGCDF	220,487,603
152	Lugari NGCDF	183,960,174
153	Lunga Lunga NGCDF	196,215,033
154	Lurambi NGCDF	277,649,053
155	Maara NGCDF	200,776,482
156	Machakos Town NGCDF	204,864,438
157	Magarini NGCDF	229,299,053
158	Makadara NGCDF	206,541,707
159	Makueni NGCDF	198,807,745
160	Malava NGCDF	219,942,766
161	Malindi NGCDF	188,087,603
162	Mandera East NGCDF	188,087,603
163	Mandera North NGCDF	200,176,482
164	Mandera South NGCDF	190,316,546
165	Mandera West NGCDF	188,087,603
166	Manyatta NGCDF	243,366,013
167	Maragua NGCDF	198,790,370
168	Marakwet East NGCDF	202,068,106
169	Marakwet West NGCDF	216,049,053
170	Masinga NGCDF	197,724,778
171	Matayos NGCDF	234,939,098
172	Mathare NGCDF	219,991,794
173	Mathioya NGCDF	169,872,928
174	Mathira NGCDF	198,534,541
175	Matuga NGCDF	215,446,646
176	Matungu NGCDF	193,476,482
177	Matungulu NGCDF	181,892,154
178	Mavoko NGCDF	201,215,033
179	Mbeere North NGCDF	185,748,864
180	Mbeere South NGCDF	190,925,428
181	Mbooni NGCDF	212,701,295
182	Mogotio NGCDF	192,387,743

S/No.	NGCDF	Actual (Kshs)
183	Moiben NGCDF	178,087,603
184	Molo NGCDF	198,615,033
185	Mosop NGCDF	210,832,745
186	Moyale NGCDF	203,832,745
187	Msambweni NGCDF	190,876,794
188	Mt. Elgon NGCDF	204,960,174
189	Muhoroni NGCDF	200,176,482
190	Mukurwe-Ini NGCDF	194,458,033
191	Mumias East NGCDF	202,722,242
192	Mumias West NGCDF	192,434,942
193	Mvita NGCDF	200,405,128
194	Mwala NGCDF	203,179,045
195	Mwatate NGCDF	178,393,162
196	Mwea NGCDF	254,586,244
197	Mwingi Central NGCDF	236,129,607
198	Mwingi North NGCDF	241,152,482
199	Mwingi West NGCDF	197,794,684
200	Naivasha NGCDF	226,705,316
201	Nakuru Town East NGCDF	186,087,602
202	Nakuru Town West NGCDF	202,960,174
203	Nambale NGCDF	194,555,574
204	Nandi Hills NGCDF	175,588,561
205	Narok East NGCDF	169,978,747
206	Narok North NGCDF	205,699,015
207	Narok South NGCDF	194,960,174
208	Narok West NGCDF	181,648,535
209	Navakholo NGCDF	201,755,981
210	Ndaragwa NGCDF	188,715,033
211	Ndhiwa NGCDF	197,832,745
212	Ndia NGCDF	151,763,262
213	Njoro NGCDF	197,958,082
214	North Horr NGCDF	195,073,296
215	North Imenti NGCDF	230,176,482
216	North Mugirango NGCDF	211,497,603
217	Nyakach NGCDF	201,003,219
218	Nyali NGCDF	192,173,080
219	Nyando NGCDF	190,176,482
220	Nyaribari Chache NGCDF	233,984,570
221	Nyaribari Masaba NGCDF	230,176,482
222	Nyatike NGCDF	210,832,745
223	Nyeri Town NGCDF	207,737,603
224	Ol Jorok NGCDF	181,215,033
225	Ol Kalou NGCDF	182,378,098
226	Othaya NGCDF	181,215,033
227	Pokot South NGCDF	193,303,912
228	Rabai NGCDF	181,215,033

S/No.	NGCDF	Actual (Kshs)
229	Rangwe NGCDF	158,472,661
230	Rarieda NGCDF	178,581,387
231	Rongai NGCDF	201,077,682
232	Rongo NGCDF	181,215,033
233	Roysambu NGCDF	173,404,769
234	Ruaraka NGCDF	174,553,158
235	Ruiru NGCDF	253,479,424
236	Runyenjes NGCDF	202,850,975
237	Sabatia NGCDF	217,049,053
238	Saboti NGCDF	198,087,603
239	Saku NGCDF	186,431,341
240	Samburu East NGCDF	226,840,192
241	Samburu North NGCDF	200,960,174
242	Samburu West NGCDF	188,087,603
243	Seme NGCDF	185,515,033
244	Shinyalu NGCDF	210,226,454
245	Sigor NGCDF	171,215,033
246	Sigowet/Soin NGCDF	173,315,033
247	Sirisia NGCDF	176,342,462
248	Sotik NGCDF	172,257,603
249	South Imenti NGCDF	232,994,015
250	South Mugirango NGCDF	200,074,846
251	Soy NGCDF	137,958,101
252	Starehe NGCDF	243,896,161
253	Suba North NGCDF	203,087,603
254	Suba South NGCDF	197,350,610
255	Subukia NGCDF	174,342,462
256	Suna East NGCDF	204,483,039
257	Suna West NGCDF	181,215,033
258	Tarbaj NGCDF	197,215,033
259	Taveta NGCDF	208,620,460
260	Teso North NGCDF	201,960,173
261	Teso South NGCDF	247,049,053
262	Tetu NGCDF	162,851,564
263	Tharaka NGCDF	212,920,467
264	Thika Town NGCDF	187,087,603
265	Tiaty NGCDF	220,832,745
266	Tigania East NGCDF	189,687,603
267	Tigania West NGCDF	188,087,603
268	Tinderet NGCDF	177,215,033
269	Tongaren NGCDF	189,111,382
270	Turbo NGCDF	192,460,174
271	Turkana Central NGCDF	181,296,179
272	Turkana East NGCDF	155,584,774
273	Turkana North NGCDF	212,585,884
274	Turkana South NGCDF	189,176,482

S/No.	NGCDF	Actual (Kshs)
275	Turkana West NGCDF	205,245,467
276	Ugenya NGCDF	182,744,096
277	Ugunja NGCDF	148,342,462
278	Uriri NGCDF	204,725,270
279	Vihiga NGCDF	157,466,129
280	Voi NGCDF	195,597,174
281	Wajir East NGCDF	204,668,110
282	Wajir North NGCDF	216,294,150
283	Wajir South NGCDF	222,921,624
284	Wajir West NGCDF	193,303,912
285	Webuye East NGCDF	186,217,872
286	Webuye West NGCDF	184,763,146
287	West Mugirango NGCDF	197,679,334
288	Westlands NGCDF	179,337,603
289	Wundanyi NGCDF	177,136,698
290	Yatta NGCDF	235,211,472
	Total	**57,471,848,338**

Appendix 4: National Government Constituencies Development Funds Expenditure Balances for the Year ended 30 June, 2024

S/No.	NGCDF	Budgeted Expenditure (Kshs.)	Actual Expenditure (Kshs)	Variance (Kshs.)
1	Ainabkoi NGCDF	254,943,409	192,399,707	62,543,702
2	Ainamoi NGCDF	309,488,293	237,592,789	71,895,504
3	Aldai NGCDF	298,870,496	122,797,378	176,073,118
4	Alego Usonga NGCDF	294,680,559	185,373,218	109,307,341
5	Awendo NGCDF	314,908,261	215,672,257	99,236,004
6	Bahati NGCDF	254,927,483	173,791,574	81,135,909
7	Balambala NGCDF	327,803,690	165,459,531	162,344,159
8	Banisa NGCDF	277,941,012	101,652,182	176,288,830
9	Baringo Central NGCDF	265,976,752	207,546,875	58,429,877
10	Baringo North NGCDF	281,448,074	206,795,598	74,652,476
11	Baringo South NGCDF	252,347,940	193,736,647	58,611,293
12	Belgut NGCDF	259,059,555	166,212,658	92,846,897
13	Bobasi NGCDF	333,524,593	171,318,802	162,205,791
14	Bomachoge Borabu NGCDF	269,987,245	188,575,759	81,411,486
15	Bomachoge Chache NGCDF	251,355,577	206,629,331	44,726,246
16	Bomet Central NGCDF	287,313,581	141,072,877	146,240,704
17	Bomet East NGCDF	272,835,731	206,156,348	66,679,383
18	Bonchari NGCDF	316,716,934	208,177,427	108,539,507
19	Bondo NGCDF	306,043,649	222,804,306	83,239,343
20	Borabu NGCDF	247,129,764	195,742,401	51,387,363
21	Budalangi NGCDF	264,962,968	174,879,723	90,083,245
22	Bumula NGCDF	343,406,061	176,817,280	166,588,781
23	Bura NGCDF	280,564,618	218,775,129	61,789,489
24	Bureti NGCDF	304,789,534	236,508,341	68,281,193
25	Butere NGCDF	276,116,030	217,832,763	58,283,267
26	Butula NGCDF	305,991,389	167,815,849	138,175,540
27	Buuri NGCDF	271,025,558	183,957,671	87,067,887
28	Central Imenti NGCDF	294,115,175	192,421,020	101,694,155
29	Changamwe NGCDF	289,115,398	165,810,536	123,304,862
30	Chepalungu NGCDF	295,068,216	197,635,190	97,433,026
31	Cherangany NGCDF	330,625,738	185,042,244	145,583,494
32	Chesumei NGCDF	291,570,025	186,839,546	104,730,479
33	Chuka/Igambang'ombe NGCDF	282,422,076	214,308,723	68,113,353
34	Dadaab NGCDF	292,802,461	234,960,426	57,842,035
35	Dagoreti North NGCDF	337,598,714	186,479,105	151,119,609
36	Dagoretti South NGCDF	338,994,029	192,825,497	146,168,532
37	Eldama Ravine NGCDF	294,344,661	154,193,925	140,150,736
38	Eldas NGCDF	244,421,042	205,913,854	38,507,188
39	Embakasi Central NGCDF	331,438,601	187,784,358	143,654,243
40	Embakasi East NGCDF	374,006,103	185,920,061	188,086,042
41	Embakasi North NGCDF	489,841,614	188,906,727	300,934,887
42	Embakasi South NGCDF	375,021,106	185,182,684	189,838,422

S/No.	NGCDF	Budgeted Expenditure (Kshs.)	Actual Expenditure (Kshs)	Variance (Kshs.)
43	Embakasi West NGCDF	394,883,846	210,710,033	184,173,813
44	Emgwen NGCDF	287,559,807	189,816,193	97,743,614
45	Emuhaya NGCDF	250,577,850	201,772,964	48,804,886
46	Emurua Dikirr NGCDF	168,511,929	167,587,087	924,842
47	Endebess NGCDF	232,642,163	185,694,207	46,947,956
48	Fafi NGCDF	270,726,188	183,488,020	87,238,168
49	Funyula NGCDF	273,784,880	198,943,727	74,841,153
50	Galole NGCDF	243,378,551	182,697,978	60,680,573
51	Ganze NGCDF	283,098,767	211,067,685	72,031,082
52	Garissa Township NGCDF	274,590,239	175,291,703	99,298,536
53	Garsen NGCDF	287,549,322	223,551,642	63,997,680
54	Gatanga NGCDF	320,424,662	177,035,165	143,389,497
55	Gatundu North NGCDF	274,329,239	133,788,635	140,540,604
56	Gatundu South NGCDF	299,533,788	124,751,637	174,782,151
57	Gem NGCDF	285,310,709	174,429,938	110,880,771
58	Gichugu NGCDF	294,024,783	215,442,858	78,581,925
59	Gilgil NGCDF	262,224,939	228,705,497	33,519,442
60	Githunguri NGCDF	295,240,009	181,483,884	113,756,125
61	Hamisi NGCDF	288,592,185	217,999,570	70,592,615
62	Homa Bay Town NGCDF	242,296,697	173,468,003	68,828,694
63	Igembe Central NGCDF	251,081,016	186,357,543	64,723,473
64	Igembe North NGCDF	295,252,623	209,723,161	85,529,462
65	Igembe South NGCDF	273,264,368	156,679,046	116,585,322
66	Ijara NGCDF	234,124,912	175,903,833	58,221,079
67	Ikolomani NGCDF	235,110,560	181,093,882	54,016,678
68	Isiolo North NGCDF	350,567,655	231,178,462	119,389,193
69	Isiolo South NGCDF	252,959,958	186,112,214	66,847,744
70	Jomvu NGCDF	242,412,653	146,969,297	95,443,356
71	Juja NGCDF	284,902,988	197,709,658	87,193,330
72	Kabete NGCDF	248,948,880	151,949,762	96,999,118
73	Kabondo Kasipul NGCDF	274,440,998	207,106,775	67,334,223
74	Kabuchai NGCDF	252,634,248	186,001,939	66,632,309
75	Kacheliba NGCDF	286,294,631	212,881,336	73,413,295
76	Kaiti NGCDF	230,428,081	132,937,968	97,490,113
77	Kajiado Central NGCDF	317,774,940	154,412,041	163,362,899
78	Kajiado East NGCDF	313,171,906	185,704,463	127,467,443
79	Kajiado North NGCDF	300,661,776	204,917,765	95,744,011
80	Kajiado South NGCDF	296,322,351	181,489,664	114,832,687
81	Kajiado West NGCDF	273,037,983	212,484,203	60,553,780
82	Kaloleni NGCDF	259,446,326	194,305,385	65,140,941
83	Kamukunji NGCDF	338,350,622	242,056,821	96,293,801
84	Kandara NGCDF	363,634,605	191,904,872	171,729,733
85	Kanduyi NGCDF	327,867,277	221,159,646	106,707,631
86	Kangema NGCDF	230,031,933	181,617,724	48,414,209
87	Kangundo NGCDF	268,698,547	214,586,074	54,112,473

S/No.	NGCDF	Budgeted Expenditure (Kshs.)	Actual Expenditure (Kshs)	Variance (Kshs.)
88	Kapenguria NGCDF	290,526,549	223,857,280	66,669,269
89	Kapseret NGCDF	265,290,684	202,021,423	63,269,261
90	Karachuonyo NGCDF	315,838,633	248,430,232	67,408,401
91	Kasarani NGCDF	337,430,772	196,520,237	140,910,535
92	Kasipul NGCDF	287,871,706	212,280,406	75,591,300
93	Kathiani NGCDF	250,417,585	203,171,513	47,246,072
94	Keiyo North NGCDF	274,469,497	146,065,493	128,404,004
95	Keiyo South NGCDF	299,252,886	218,897,780	80,355,106
96	Kesses NGCDF	299,608,723	180,846,071	118,762,652
97	Khwisero NGCDF	226,727,895	203,029,703	23,698,192
98	Kiambaa NGCDF	276,773,194	144,302,053	132,471,141
99	Kiambu NGCDF	278,535,169	178,105,183	100,429,986
100	Kibra NGCDF	271,378,611	203,378,362	68,000,249
101	Kibwezi East NGCDF	286,687,170	203,117,362	83,569,808
102	Kibwezi West NGCDF	300,660,052	186,210,520	114,449,532
103	Kieni NGCDF	345,794,406	189,841,918	155,952,488
104	Kigumo NGCDF	351,291,820	176,026,603	175,265,217
105	Kiharu NGCDF	344,129,475	181,752,381	162,377,094
106	Kikuyu NGCDF	272,158,951	165,648,409	106,510,542
107	Kilgoris NGCDF	313,368,179	239,820,030	73,548,149
108	Kilifi North NGCDF	337,882,907	208,414,887	129,468,020
109	Kilifi South NGCDF	310,191,227	193,278,385	116,912,842
110	Kilome NGCDF	229,658,745	190,843,866	38,814,879
111	Kimilili NGCDF	272,861,348	28,328,207	244,533,141
112	Kiminini NGCDF	310,209,271	243,839,572	66,369,699
113	Kinango NGCDF	295,080,710	247,534,765	47,545,945
114	Kinangop NGCDF	327,835,783	269,584,795	58,250,988
115	Kipipiri NGCDF	245,633,262	174,707,120	70,926,142
116	Kipkelion East NGCDF	261,254,210	154,318,781	106,935,429
117	Kipkelion West NGCDF	254,001,276	170,095,432	83,905,844
118	Kirinyaga Central NGCDF	255,955,730	206,801,841	49,153,889
119	Kisauni NGCDF	218,869,042	227,289,667	-8,420,625
120	Kisumu Central NGCDF	280,243,147	204,114,592	76,128,555
121	Kisumu East NGCDF	311,774,108	234,306,671	77,467,437
122	Kisumu West NGCDF	280,095,726	203,756,003	76,339,723
123	Kitui Central NGCDF	256,022,053	206,052,323	49,969,730
124	Kitui East NGCDF	298,584,639	224,035,946	74,548,693
125	Kitui Rural NGCDF	243,809,222	208,696,862	35,112,360
126	Kitui South NGCDF	307,652,108	225,471,782	82,180,326
127	Kitui West NGCDF	237,218,632	113,205,951	124,012,681
128	Kitutu Chache North NGCDF	270,770,656	155,812,421	114,958,235
129	Kitutu Chache South NGCDF	290,146,462	152,948,451	137,198,011
130	Kitutu Masaba NGCDF	314,337,241	266,919,248	47,417,993
131	Konoin NGCDF	292,212,130	152,887,232	139,324,898
132	Kuresoi North NGCDF	294,732,737	203,742,290	90,990,447

S/No.	NGCDF	Budgeted Expenditure (Kshs.)	Actual Expenditure (Kshs)	Variance (Kshs.)
133	Kuresoi South NGCDF	272,841,898	213,281,936	59,559,962
134	Kuria East NGCDF	315,079,140	73,886,175	241,192,965
135	Kuria West NGCDF	354,265,045	225,889,644	128,375,401
136	Kwanza NGCDF	265,454,624	189,435,172	76,019,452
137	Lafey NGCDF	273,984,555	164,117,003	109,867,552
138	Lagdera NGCDF	301,022,796	186,287,151	114,735,645
139	Laikipia East NGCDF	265,261,201	179,393,728	85,867,473
140	Laikipia North NGCDF	242,925,806	196,533,243	46,392,563
141	Laikipia West NGCDF	288,722,582	201,707,339	87,015,243
142	Laisamis NGCDF	277,665,597	141,555,318	136,110,279
143	Lamu East NGCDF	236,760,962	111,865,933	124,895,029
144	Lamu West NGCDF	281,251,992	217,447,077	63,804,915
145	Langata NGCDF	322,943,315	190,274,638	132,668,677
146	Lari NGCDF	288,615,866	150,865,197	137,750,669
147	Likoni NGCDF	281,621,062	215,405,589	66,215,473
148	Likuyani NGCDF	282,802,180	205,827,097	76,975,083
149	Limuru NGCDF	344,382,872	201,019,451	143,363,421
150	Loima NGCDF	268,832,118	215,230,762	53,601,356
151	Luanda NGCDF	295,324,147	180,306,109	115,018,038
152	Lugari NGCDF	301,771,300	201,190,056	100,581,244
153	Lunga Lunga NGCDF	286,235,515	229,614,311	56,621,204
154	Lurambi NGCDF	312,749,429	265,866,898	46,882,531
155	Maara NGCDF	269,082,735	202,998,136	66,084,599
156	Machakos Town NGCDF	323,550,132	219,403,319	104,146,813
157	Magarini NGCDF	320,374,729	221,520,515	98,854,214
158	Makadara NGCDF	332,759,365	160,078,759	172,680,606
159	Makueni NGCDF	285,185,911	141,254,880	143,931,031
160	Malava NGCDF	309,051,113	304,745,683	4,305,430
161	Malindi NGCDF	277,166,969	146,015,151	131,151,818
162	Mandera East NGCDF	262,811,492	185,558,106	77,253,386
163	Mandera North NGCDF	276,112,578	202,547,567	73,565,011
164	Mandera South NGCDF	270,178,892	220,112,876	50,066,016
165	Mandera West NGCDF	262,853,058	178,574,246	84,278,812
166	Manyatta NGCDF	308,937,255	187,905,953	121,031,302
167	Maragua NGCDF	302,972,883	155,743,478	147,229,405
168	Marakwet East NGCDF	244,725,290	187,745,648	56,979,642
169	Marakwet West NGCDF	316,903,614	214,868,598	102,035,016
170	Masinga NGCDF	269,609,893	180,970,602	88,639,291
171	Matayos NGCDF	290,805,054	199,045,565	91,759,489
172	Mathare NGCDF	376,458,943	189,478,393	186,980,550
173	Mathioya NGCDF	267,819,270	167,767,231	100,052,039
174	Mathira NGCDF	264,306,870	199,999,871	64,306,999
175	Matuga NGCDF	278,796,079	200,513,258	78,282,821
176	Matungu NGCDF	315,791,782	215,057,036	100,734,746
177	Matungulu NGCDF	275,608,605	137,654,592	137,954,013

S/No.	NGCDF	Budgeted Expenditure (Kshs.)	Actual Expenditure (Kshs)	Variance (Kshs.)
178	Mavoko NGCDF	249,640,467	172,328,481	77,311,986
179	Mbeere North NGCDF	244,661,401	172,441,067	72,220,334
180	Mbeere South NGCDF	315,282,287	151,162,249	164,120,038
181	Mbooni NGCDF	333,655,791	229,263,515	104,392,276
182	Mogotio NGCDF	258,999,353	145,794,350	113,205,003
183	Moiben NGCDF	289,195,644	205,724,931	83,470,713
184	Molo NGCDF	226,749,785	189,567,197	37,182,588
185	Mosop NGCDF	323,897,572	201,076,590	122,820,982
186	Moyale NGCDF	299,933,979	191,865,566	108,068,413
187	Msambweni NGCDF	266,871,735	194,545,636	72,326,099
188	Mt. Elgon NGCDF	279,886,194	205,348,104	74,538,090
189	Muhoroni NGCDF	298,943,157	206,555,446	92,387,711
190	Mukurwe-Ini NGCDF	285,392,855	161,900,636	123,492,219
191	Mumias East NGCDF	265,003,913	218,499,913	46,504,000
192	Mumias West NGCDF	245,082,730	208,171,504	36,911,226
193	Mvita NGCDF	313,864,883	170,818,191	143,046,692
194	Mwala NGCDF	341,148,822	115,451,828	225,696,994
195	Mwatate NGCDF	282,991,409	181,994,443	100,996,966
196	Mwea NGCDF	340,032,616	250,273,934	89,758,682
197	Mwingi Central NGCDF	317,606,252	222,966,186	94,640,066
198	Mwingi North NGCDF	300,821,383	240,808,544	60,012,839
199	Mwingi West NGCDF	268,515,472	238,341,770	30,173,702
200	Naivasha NGCDF	346,009,843	250,688,506	95,321,337
201	Nakuru Town East NGCDF	266,492,219	195,052,267	71,439,952
202	Nakuru Town West NGCDF	263,867,547	193,715,782	70,151,765
203	Nambale NGCDF	277,202,606	159,227,024	117,975,582
204	Nandi Hills NGCDF	302,116,152	113,506,960	188,609,192
205	Narok East NGCDF	272,165,873	188,818,428	83,347,445
206	Narok North NGCDF	297,722,948	210,885,481	86,837,467
207	Narok South NGCDF	268,910,776	195,755,452	73,155,324
208	Narok West NGCDF	242,974,449	188,106,730	54,867,719
209	Navakholo NGCDF	255,555,746	184,005,210	71,550,536
210	Ndaragwa NGCDF	235,155,034	175,681,081	59,473,953
211	Ndhiwa NGCDF	320,197,030	190,208,777	129,988,253
212	Ndia NGCDF	222,441,783	161,157,576	61,284,207
213	Njoro NGCDF	322,769,695	226,022,818	96,746,877
214	North Horr NGCDF	263,142,550	156,627,059	106,515,491
215	North Imenti NGCDF	288,229,537	220,207,103	68,022,434
216	North Mugirango NGCDF	276,184,225	209,477,830	66,706,395
217	Nyakach NGCDF	293,683,327	233,963,676	59,719,651
218	Nyali NGCDF	263,717,747	200,448,583	63,269,164
219	Nyando NGCDF	263,348,203	190,102,402	73,245,801
220	Nyaribari Chache NGCDF	300,154,822	161,382,534	138,772,288
221	Nyaribari Masaba NGCDF	286,059,063	227,248,278	58,810,785
222	Nyatike NGCDF	314,908,261	215,672,257	99,236,004

S/No.	NGCDF	Budgeted Expenditure (Kshs.)	Actual Expenditure (Kshs)	Variance (Kshs.)
223	Nyeri Town NGCDF	307,340,997	173,513,866	133,827,131
224	Ol Jorok NGCDF	245,662,648	196,496,572	49,166,076
225	Ol Kalou NGCDF	324,074,163	208,418,900	115,655,263
226	Othaya NGCDF	277,696,312	215,052,744	62,643,568
227	Pokot South NGCDF	288,080,061	207,177,080	80,902,981
228	Rabai NGCDF	244,523,640	156,483,643	88,039,997
229	Rangwe NGCDF	251,990,522	172,870,575	79,119,947
230	Rarieda NGCDF	255,520,359	172,138,483	83,381,876
231	Rongai NGCDF	262,638,725	171,439,006	91,199,719
232	Rongo NGCDF	260,553,567	204,044,699	56,508,868
233	Roysambu NGCDF	330,535,357	164,285,345	166,250,012
234	Ruaraka NGCDF	365,749,235	149,547,349	216,201,886
235	Ruiru NGCDF	304,086,113	173,883,691	130,202,422
236	Runyenjes NGCDF	268,331,992	130,932,974	137,399,018
237	Sabatia NGCDF	313,490,444	203,887,992	109,602,452
238	Saboti NGCDF	264,466,713	207,968,716	56,497,997
239	Saku NGCDF	269,124,590	127,528,356	141,596,234
240	Samburu East NGCDF	264,664,740	229,657,547	35,007,193
241	Samburu North NGCDF	262,028,137	199,493,479	62,534,658
242	Samburu West NGCDF	302,209,976	242,161,133	60,048,843
243	Seme NGCDF	270,306,953	202,581,503	67,725,450
244	Shinyalu NGCDF	294,596,367	219,665,906	74,930,461
245	Sigor NGCDF	251,097,412	179,880,259	71,217,153
246	Sigowet/Soin NGCDF	250,170,977	175,938,462	74,232,515
247	Sirisia NGCDF	247,700,038	202,424,571	45,275,467
248	Sotik NGCDF	277,950,740	183,359,549	94,591,191
249	South Imenti NGCDF	316,674,153	227,370,764	89,303,389
250	South Mugirango NGCDF	306,905,891	235,618,874	71,287,017
251	Soy NGCDF	304,607,227	146,091,729	158,515,498
252	Starehe NGCDF	359,188,560	167,026,009	192,162,551
253	Suba North NGCDF	262,984,270	196,919,751	66,064,519
254	Suba South NGCDF	258,760,244	176,861,275	81,898,969
255	Subukia NGCDF	246,283,270	129,467,408	116,815,862
256	Suna East NGCDF	269,634,173	195,065,890	74,568,283
257	Suna West NGCDF	232,593,729	179,774,646	52,819,083
258	Tarbaj NGCDF	251,062,176	135,598,911	115,463,265
259	Taveta NGCDF	317,511,283	145,111,876	172,399,407
260	Teso North NGCDF	288,157,048	157,171,938	130,985,110
261	Teso South NGCDF	311,769,203	208,096,773	103,672,430
262	Tetu NGCDF	250,162,126	176,173,537	73,988,589
263	Tharaka NGCDF	281,293,581	226,811,005	54,482,576
264	Thika Town NGCDF	303,597,266	207,063,267	96,533,999
265	Tiaty NGCDF	290,494,279	212,793,717	77,700,562
266	Tigania East NGCDF	260,774,268	192,161,607	68,612,661
267	Tigania West NGCDF	264,192,624	181,623,128	82,569,496

S/No.	NGCDF	Budgeted Expenditure (Kshs.)	Actual Expenditure (Kshs)	Variance (Kshs.)
268	Tinderet NGCDF	256,993,271	193,464,983	63,528,288
269	Tongaren NGCDF	300,725,946	202,513,441	98,212,505
270	Turbo NGCDF	308,723,761	161,907,514	146,816,247
271	Turkana Central NGCDF	299,824,190	156,560,299	143,263,891
272	Turkana East NGCDF	219,143,261	164,283,684	54,859,577
273	Turkana North NGCDF	269,319,783	204,113,098	65,206,685
274	Turkana South NGCDF	279,823,601	218,628,800	61,194,801
275	Turkana West NGCDF	300,178,751	223,800,225	76,378,526
276	Ugenya NGCDF	250,760,844	184,018,334	66,742,510
277	Ugunja NGCDF	246,539,879	152,199,221	94,340,658
278	Uriri NGCDF	279,322,121	199,102,015	80,220,106
279	Vihiga NGCDF	270,179,043	151,751,759	118,427,284
280	Voi NGCDF	288,005,366	207,294,255	80,711,111
281	Wajir East NGCDF	252,007,293	208,233,197	43,774,096
282	Wajir North NGCDF	341,652,449	237,835,535	103,816,914
283	Wajir South NGCDF	328,692,253	206,255,765	122,436,488
284	Wajir West NGCDF	276,848,658	224,167,511	52,681,147
285	Webuye East NGCDF	265,291,637	209,478,818	55,812,819
286	Webuye West NGCDF	241,480,840	189,384,907	52,095,933
287	West Mugirango NGCDF	286,649,630	197,710,010	88,939,620
288	Westlands NGCDF	326,217,998	170,128,491	156,089,507
289	Wundanyi NGCDF	260,054,922	170,409,810	89,645,112
290	Yatta NGCDF	286,347,390	228,027,044	58,320,346
	Total	**82,921,073,120**	**55,353,922,732**	**27,567,150,388**

Appendix 5: Unsupported Bursary Disbursements

S/No.	NGCDF	Description	Amount (Kshs.)
1	Awendo NGCDF	Documents in support of bursary disbursements were not provided for audit review.	125,860,756
2	Bahati NGCDF	Bursary disbursements were not supported by relevant supporting documents including acknowledgement letters from beneficiary institutions.	2,870,298
3	Balambala NGCDF	Bursary disbursements were not supported with acknowledgement receipts from beneficiary institutions.	4,525,000
4	Banisa NGCDF	Bursary disbursements were not supported with acknowledgement receipts from beneficiary institutions.	1,002,467
5	Baringo Central NGCDF	Bursary disbursements were not supported with acknowledgement receipts from beneficiary institutions.	61,866,981
6	Baringo North NGCDF	Bursary disbursements were not supported with relevant documents.	40,322,365
7	Bobasi NGCDF	An amount of Kshs.445,000 was disbursed to three (3) secondary schools but were not supported with a schedule.	445,000
8	Bomachoge Chache NGCDF	Bursary disbursements were not supported with acknowledgement receipts from beneficiary institutions.	19,295,000
9	Butere NGCDF	Bursary disbursements were not supported with acknowledgement receipts from beneficiary institutions.	3,802,400
10	Chuka / Igambang'ombe NGCDF	Bursary disbursements were not supported with acknowledgement receipts from beneficiary institutions.	20,715,500
11	Dadaab NGCDF	Bursary disbursements were not supported with acknowledgement receipts from beneficiary institutions.	4,100,000
12	Embakasi Central NGCDF	Bursary disbursements supporting documents were not provided for audit review.	80,196,963
13	Embakasi North NGCDF	Bursaries totalling Kshs.175,000 were issued to students who had same admission numbers, although relating to the same school, which is irregular.	175,000
14	Embakasi South NGCDF	Acknowledgement notes or receipts by the beneficiary institutions and bursary cheque dispatch register were not provided for audit	91,851,697
15	Emuhaya NGCDF	Bursary payments to secondary schools, tertiary institutions, and special schools amounting to Kshs.3,505,400 were not	3,505,400

S/No.	NGCDF	Description	Amount (Kshs.)
		supported by acknowledgement letters and receipts	
16	Emurua Dikirr NGCDF	Bursary disbursements were not supported with acknowledgement receipts from beneficiary institutions.	52,951,764
17	Fafi NGCDF	Bursary payments amounting to Kshs.1,389,650 were not supported with relevant documentation.	1,389,650
18	Garissa Township NGCDF	Bursary disbursements were not supported with acknowledgement receipts from beneficiary institutions.	2,635,000
19	Gilgil NGCDF	Bursary disbursements were not supported with acknowledgement receipts from beneficiary institutions.	56,432,639
20	Igembe North NGCDF	Bursary disbursements were not supported by relevant supporting documents including acknowledgement letters from beneficiary institutions.	44,678,111
21	Ijara NGCDF	Bursary disbursements were not supported by relevant supporting documents including acknowledgement letters from beneficiary institutions.	5,987,000
22	Isiolo South NGCDF	Bursary disbursements were not supported by relevant supporting documents including acknowledgement letters from beneficiary institutions.	73,009,338
23	Kaloleni NGCDF	Bursary payments amounting to Kshs.2,287,577 were not supported by a comprehensive list of beneficiaries.	2,287,577
24	Kanduyi NGCDF	Acknowledgement receipts from the beneficiaries' institutions were not provided.	62,560,893
25	Karachuonyo NGCDF	An amount of Kshs.1,400,000 bursary payments unsupported by acknowledgement letters and receipts from beneficiary institution.	1,400,000
26	Kasipul NGCDF	Approving minutes did not indicate the range of bursary forms serial numbers approved. The applicants register and the beneficiaries list did not indicate the amount requested by the applicants. The beneficiaries list included 1,559 transactions used to disburse bursaries amounting to Kshs.15,705,900 which were not supported by acknowledgement letters and the reference numbers and acknowledgements dates were not posted in the beneficiaries list.	66,108,991
27	Kesses NGCDF	Disbursed bursaries were not acknowledged by beneficiary institutions.	14,091,200

S/No.	NGCDF	Description	Amount (Kshs.)
28	Kiambu NGCDF	Bursary disbursements were not supported by relevant documents including acknowledgement letters. Further, bursaries amounting to Kshs.1,206,535 in tertiary schools were awarded to students without admission numbers.	17,892,500
29	Kieni NGCDF	Disbursed bursaries without acknowledgements by beneficiary institutions	29,648,614
30	Kigumo NGCDF	Disbursed bursaries were not supported with acknowledgement receipts.	1,532,000
31	Kilifi North NGCDF	An amount of Kshs.2,702,000 disbursed to various tertiary institutions had not been acknowledged through official receipts or acknowledgement letters by the beneficiary institutions.	2,702,000
32	Kisumu Central NGCDF	1) Bursary disbursements were not supported by relevant documents including acknowledgement letters, amounting to Kshs.200,000 2) Schedules supporting bursary disbursements did not indicate admission numbers of students, amounting to Kshs.3,165,124.	3,365,124
33	Kitui South NGCDF	The list of applicants and approved schedules of bursary beneficiaries were not provided for audit. The bursary sub-committee vetting minute did not indicate the number of applicants, successful and unsuccessful applicants and the reasons thereof. Acknowledgement letters/receipts were not provided for funds being disbursed. The amount allocated for bursary was less than the 25% threshold.	52,738,368
34	Kitui West NGCDF	Bursary disbursements were not supported by relevant supporting documents including acknowledgement letters from beneficiary institutions.	50,637,402
35	Kitutu Chache North NGCDF	Bursary disbursements were not supported by relevant supporting documents including acknowledgement letters from beneficiary institutions.	6,769,038
36	Kitutu Chache South NGCDF	Bursary disbursements were not supported by relevant supporting documents including acknowledgement letters from beneficiary institutions.	60,841,000

S/No.	NGCDF	Description	Amount (Kshs.)
37	Kuria East NGCDF	Bursary payments of Kshs.5,894,000 were not supported by receipts and acknowledgement letters.	5,894,000
38	Lafey NGCDF	Lack of acknowledgements on disbursed bursaries.	2,912,108
39	Lagdera NGCDF	Bursary payments were not acknowledged by the beneficiary institutions.	1,182,000
40	Laikipia East NGCDF	1.Secondary schools beneficiaries - 279 beneficiaries were awarded bursaries totalling to Kshs.1,370,000 without admission numbers 2.Tertiary Institutions - 34 beneficiaries in a tertiary institution were awarded bursaries totalling to Kshs.185,000 without unique identifiers i.e. school admission numbers.	1,555,000
41	Laikipia North NGCDF	Acknowledgement letters from beneficiary institutions were not provided for audit.	10,164,515
42	Lamu East NGCDF	List of bursary beneficiaries was not provided for audit review.	554,800
43	Luanda NGCDF	Bursary disbursement to Tertiary institutions was not supported with relevant documents including acknowledgement receipts.	6,676,694
44	Lurambi NGCDF	Bursary disbursement not supported by acknowledgement slips.	576,000
45	Maara NGCDF	Bursary payments of Kshs.48,107,200 were not acknowledged through official receipts/letters from beneficiary institutions.	48,107,200
46	Malava NGCDF	Bursary payments to various learning institutions amounting to Kshs.3,802,400 were not supported by acknowledgment slips from beneficiary institutions.	3,802,400
47	Malindi NGCDF	Schedule provided for audit review does not indicate student name, admission number, name of learning institution, cheque number and amount awarded.	65,542,562
48	Mandera East NGCDF	Bursary disbursements were not supported by relevant supporting documents including acknowledgement letters from beneficiary institutions.	39,018,250
49	Mandera South NGCDF	Bursary payments of Kshs.1,318,000 for tertiary institutions were not acknowledged through official receipts/letters from beneficiary institutions. Bursary sub-committee minutes, list of applicants was not provided for audit and cheque dispatch register was not maintained.	1,318,000

S/No.	NGCDF	Description	Amount (Kshs.)
50	Mandera West NGCDF	Bursary payments amounting to Kshs.1,725,000 for tertiary institutions were not acknowledged through official receipts or acknowledgement letters from the beneficiary institutions.	1,725,000
51	Manyatta NGCDF	Disbursed bursaries were not acknowledged by beneficiary institutions.	11,664,500
52	Maragua NGCDF	Bursary disbursement amounting to Kshs.1,961,086 was not supported by relevant supporting documents including acknowledgement letters from beneficiary institutions.	1,961,086
53	Matayos NGCDF	Bursary disbursements were not supported by acknowledgement letters from beneficiary institutions.	5,048,200
54	Mathira NGCDF	Bursary disbursed amounting to kshs.40,367,750 were not supported with acknowledgement letters including Kshs.5,106,197 for 124 beneficiaries on full scholarship not evidenced with selection criteria and Kshs.1,488,151 for students without evidence of admission. The fund also does not maintain a database for schools and colleges registered by the Ministry of Education.	40,367,750
55	Matungu NGCDF	Bursary disbursements were not supported by relevant documents including acknowledgement letters from beneficiary institutions.	12,026,000
56	Mbeere North NGCDF	Acknowledgements receipts from beneficiary institutions were not provided for audit review.	57,358,780
57	Mbeere South NGCDF	Bursaries were not supported by acknowledgement letters.	56,771,223
58	Molo NGCDF	Bursary disbursements were not supported by relevant supporting documents including acknowledgement letters from beneficiary institutions.	40,444,800
59	Mt. Elgon NGCDF	Bursary payments of Kshs.1,380,000 unsupported with acknowledgement letters from beneficiary institutions.	1,380,000
60	Muhoroni NGCDF	Bursary disbursements to Tertiary Institutions were not supported by relevant supporting documents including acknowledgement letters from beneficiary institutions.	18,833,900
61	Mumias East NGCDF	Acknowledgement receipts for bursaries of Kshs.4,890,000 were not provided for audit.	4,890,000

S/No.	NGCDF	Description	Amount (Kshs.)
62	Mwea NGCDF	Bursary disbursements were not supported by relevant supporting documents including acknowledgement letters from beneficiary institutions.	30,488,814
63	Narok West NGCDF	No quarterly reports available in support of total bursary disbursed of Kshs.45,578,226.	45,578,226
64	Navakholo NGCDF	Bursary payments amounting to Kshs.821,675 in relation to Tertiary institutions and Secondary schools were not supported by acknowledgment receipts.	821,675
65	Ndaragwa NGCDF	Bursary disbursed amounting to Kshs.12,608,375 not supported with acknowledgement receipts.	12,608,375
66	Ndhiwa NGCDF	Bursary disbursements were not supported by relevant supporting documents including acknowledgement letters from beneficiary institutions.	68,517,700
67	North Mugirango NGCDF	Supporting documents including Schedules of beneficiaries in support of Kshs.30,583,562 to Secondary schools and Kshs.16,294,000 to Tertiary institutions were not provided for audit. A total amount of Kshs.19,458,587 had no acknowledgement documents.	46,877,562
68	Nyakach NGCDF	Bursary disbursement to two (2) Technical and Vocational Colleges (TVETS) were not supported with acknowledgement letters.	507,000
69	Nyaribari Chache NGCDF	Bursary disbursements were not supported with acknowledgement letters.	40,460,730
70	Rongai NGCDF	Bursary disbursements were not supported by relevant supporting documents including acknowledgement letters from beneficiary institutions.	65,463,594
71	Sabatia NGCDF	Bursary payments amounting to Kshs.39,884,000 in relation to tertiary institutions and special schools were not supported by acknowledgment receipts.	39,884,000
72	Saku NGCDF	Seventy-seven (77) students in learning institutions awarded bursaries were not supported with students' admission numbers and respective bursary application forms.	1,534,000
73	Samburu West NGCDF	Beneficiary institutions had not acknowledged disbursed bursary amounting to Kshs.31,340,524.	31,340,524
74	Sotik NGCDF	Bursary funds were disbursed without students' admission numbers/multiple bursary awards and/or to students who shared admission numbers.	923,700

S/No.	NGCDF	Description	Amount (Kshs.)
75	South Imenti NGCDF	Acknowledgement receipts were not provided for audit review.	83,002,193
76	South Mugirango NGCDF	Bursary disbursements were not supported by receipts and acknowledgement letters.	14,529,100
77	Suba South NGCDF	Bursary payments were not supported by relevant documents including acknowledgement receipts from beneficiary institutions.	24,340,000
78	Tarbaj NGCDF	Bursary payments of Kshs.362,000 and Kshs.1,110,000 paid to schools and tertiary institutions were not acknowledged.	1,472,000
79	Tharaka NGCDF	Bursary disbursed and not acknowledged by beneficiary institutions.	857,000
80	Tiaty NGCDF	Bursary payments were not supported by relevant documents including acknowledgement receipts from beneficiary institutions.	65,255,113
81	Tigania West NGCDF	Bursary payments were not supported by relevant documents including acknowledgement receipts from beneficiary institutions.	12,623,850
82	Tongaren NGCDF	Bursary payments of Kshs.6,072,000 unsupported with acknowledgement receipts from beneficiary institutions.	6,072,000
83	Ugenya NGCDF	Bursary payments were not supported by relevant documents including acknowledgement receipts from beneficiary institutions.	1,500,000
84	Ugunja NGCDF	Bursary disbursements amounting to Kshs.4,778,000 to eight (8) secondary schools and Kshs.1,198,000 to special schools were not supported by receipts and acknowledgement letters from the receiving schools and special schools.	5,976,000
85	Webuye East NGCDF	Bursary payments were not supported by relevant documents including acknowledgement receipts from beneficiary institutions.	5,972,000
86	Wundanyi NGCDF	Bursary payments were not supported by relevant documents including acknowledgement receipts from beneficiary institutions.	6,080,000
	Total		**2,122,652,960**

Appendix 6: Irregular Distribution of Bursary

S/No.	NGCDF	Description	Amount (Kshs.)
1	Budalangi NGCDF	No evidence of Vetting of applicants and categorization of needy students. Area education officer was not involved in bursary allocation.	56,116,171
2	Chepalungu NGCDF	Bursaries awards were not supported by bursary committee vetting minutes.	78,138,134
3	Embakasi South NGCDF	No evidence of the formation and operationalization of the Education Bursary, Mock Examinations and Continuous Assessment Tests Committee. Further, acknowledgement notes or receipts by the beneficiary institutions and bursary cheque dispatch register were not provided for audit.	91,851,697
4	Gatundu South NGCDF	Non-Compliance with Set Criteria in Awarding of Bursaries.	64,063,901
5	Ikolomani NGCDF	Bursary disbursements to Secondary school, Tertiary Institutions, and special school of Kshs.26,235,262, Kshs.7,085,340 and Kshs.854,000 respectively lacked criteria of identifying beneficiaries. Further, there was no bursary subcommittee to manage the funds.	44,191,602
6	Isiolo South NGCDF	Absence of a clear verifiable and credible criteria for bursary award.	80,755,528
7	Kabondo Kasipul NGCDF	Amount disbursed to secondary schools, tertiary schools and special schools without a bursary committee.	50,947,275
8	Kajiado East NGCDF	Selection criteria and guidelines on award of the bursaries were not provided for audit review.	60,224,648
9	Kajiado North NGCDF	Bursary disbursements to secondary schools and tertiary institutions amounting to Kshs.31,882,417 and Kshs.8,671,934 respectively were not supported with the approved criteria and guidelines for the disbursements of bursaries.	40,554,351

S/No.	NGCDF	Description	Amount (Kshs.)
10	Kanduyi NGCDF	No evidence to show that vetting, identification and categorization of needy students was done by the bursary subcommittee and the criteria used in identifying vetting and awarding of the bursaries were not provided.	62,560,893
11	Karachuonyo NGCDF	Management had not established a bursary subcommittee for the purpose of vetting bursary applications.	32,378,500
12	Kigumo NGCDF	Criteria for the award of bursaries was not provided.	1,532,000
13	Kilome NGCDF	The bursary policy and approval minutes were not provided for audit. Additionally, there was no evidence of periodic monitoring by the NG-CDF Committee, community involvement in identifying beneficiaries, or follow-up on unpresented cheques amounting to Kshs.1,261,762. Some application forms also lacked verification by school authorities.	87,885,904
14	Kiminini NGCDF	Bursary payments of Kshs.70,594,642 were not supported with bursary subcommittee vetting minutes and report to the Constituency Development Fund Committee to ratify them, contrary to NG CDF Board Circular/Vol 1/111 of 13 September, 2010.	70,594,642
15	Kipkelion West NGCDF	No vetting reports, minutes of vetting committee meetings and supporting schedules indicating student name, admission number, name of school or institution, amount awarded and cheque numbers.	59,440,089
16	Kisauni NGCDF	Bursary committee vetting minutes and guidelines on management of bursary funds were not provided for audit review.	79,225,439
17	Kitui East NGCDF	The Ward Committee minutes provided for audit verification did not include a criterion used for bursary allocation and details justifying the applicants' vulnerability to support amounts of Kshs.70,298,000 and Kshs.16,289,000 relating to bursaries to	86,587,000

S/No.	NGCDF	Description	Amount (Kshs.)
		secondary schools and tertiary institutions respectively.	
18	Kitui Rural NGCDF	An amount of Kshs.606,000 was awarded on special cases category which did not adhere to bursary award criteria.	606,000
19	Kitutu Chache South NGCDF	Irregularities in disbursement and management of bursary	60,841,000
20	Kitutu Masaba NGCDF	Total Bursary of Kshs.66,956,213 was not supported by bursary policy, application register, minutes. Further, five students were given multiple bursaries totalling Kshs.70,000 and two (2) students who shared the same school and admission number were issued with bursary of Kshs.10,000.	66,956,213
21	Kuresoi North NGCDF	Lack of vetting reports, list of beneficiaries and amount awarded.	41,188,736
22	Kuresoi South NGCDF	Payments not supported by vetting reports, lists of beneficiaries and Cheques numbers.	38,459,320
23	Likuyani NGCDF	No bursary policy guidelines, public notice calls, list of applicants, bursary sub committees vetting minutes and acknowledgement receipts	44,669,642
24	Limuru NGCDF	The criteria on award of bursaries was not provided for audit review.	68,040,800
25	Loima NGCDF	The management did not establish a subcommittee of education bursary.	56,008,755
26	Lugari NGCDF	Non-disclosure on how the applicants were invited and the criteria used to identify deserving cases.	60,036,977
27	Mbeere North NGCDF	Management did not provide evidence or criteria to show how the amounts awarded to each applicant had been arrived at and the involvement of administrators not evidenced.	57,358,780
28	Mukurwe-Ini NGCDF	Bursary not supported with documented criteria used to determine eligibility and amount awarded to successful applicants.	6,351,310
29	Mwingi Central NGCDF	Lack of Award Criteria and Bursary Location Committees.	74,024,096

S/No.	NGCDF	Description	Amount (Kshs.)
30	North Imenti NGCDF	Double allocated bursary to fourteen students without justification.	173,000
31	North Mugirango NGCDF	Bursaries vetting reports were not provided for audit review.	46,877,562
32	Rangwe NGCDF	The bursary criteria for identification of bursary beneficiaries was not provided for audit.	1,438,000
33	Ruaraka NGCDF	Management did not provide evidence of the formation and vetting of the Education bursary, Mock examinations and Continuous assessment tests committee whose core mandate is vetting of applicants.	42,774,320
34	Runyenjes NGCDF	Lack of bursary sub-committee and award Criteria.	73,989,339
35	Samburu East NGCDF	Irregularly awarded Bursaries.	250,000
36	Turkana Central NGCDF	Bursary committee was not in place and there were no bursary awarding minutes.	35,123,316
37	Turkana East NGCDF	Bursaries being awarded without minutes of vetting committee.	48,087,695
38	Uriri NGCDF	No documentary evidence was provided to show that the beneficiaries were needy cases and there were no minutes of the Bursary Committee documenting the basis for selecting specific beneficiaries.	82,088,500
39	Westlands NGCDF	Bursary amounting to Kshs.18,708,560 which was transferred to tertiary institutions did not adhere to Bursary Award Requirements.	18,708,560
	Total		**1,971,099,695**

Appendix 7: Pending Bills for the Year Ended 30 June, 2024

S/No.	NGCDF	Amount (Kshs.)
1	Ainamoi NGCDF	1,359,795
2	Bomet East NGCDF	868,833
3	Central Imenti NGCDF	1,301,309
4	Emgwen NGCDF	594,827
5	Gem NGCDF	1,764,757
6	Gichugu NGCDF	668,980
7	Homa Bay Town NGCDF	985,896
8	Igembe North NGCDF	469,778
9	Kabete NGCDF	907,990
10	Kaiti NGCDF	563,391
11	Kajiado North NGCDF	166,125
12	Kaloleni NGCDF	756,544
13	Kanduyi NGCDF	736,025
14	Kathiani NGCDF	1,540,080
15	Khwisero NGCDF	513,438
16	Kibwezi West NGCDF	2,002,474
17	Kilifi South NGCDF	1,254,418
18	Kilome NGCDF	781,848
19	Kisumu Central NGCDF	1,716,777
20	Kitui Central NGCDF	885,360
21	Kitui East NGCDF	1,898,995
22	Kitutu Chache South NGCDF	754,850
23	Kuresoi North NGCDF	854,017
24	Laikipia East NGCDF	936,975
25	Lamu West NGCDF	910,864
26	Langata NGCDF	223,857
27	Likuyani NGCDF	1,186,370
28	Lugari NGCDF	693,156
29	Lurambi NGCDF	619,556
30	Machakos Town NGCDF	1,034,966
31	Malava NGCDF	1,625,640
32	Marakwet West NGCDF	801,633
33	Mathira NGCDF	749,586
34	Mbooni NGCDF	775,676
35	Moiben NGCDF	878,232
36	Mwatate NGCDF	955,882
37	Narok East NGCDF	1,082,466
38	Narok West NGCDF	708,262
39	Ndhiwa NGCDF	986,299
40	Njoro NGCDF	1,042,728
41	Nyando NGCDF	998
42	Nyatike NGCDF	1,380,531
43	Rongai NGCDF	973,967

S/No.	NGCDF	Amount (Kshs.)
44	Saboti NGCDF	617,618
45	Samburu North NGCDF	1,050,153
46	Seme NGCDF	1,004,678
47	Sigowet/Soin NGCDF	823,905
48	Teso South NGCDF	1,300,423
49	Tigania West NGCDF	2,744,105
50	Tinderet NGCDF	765,154
51	Turkana North NGCDF	216,290
52	Ugenya NGCDF	744,000
53	Vihiga NGCDF	1,125,300
54	Voi NGCDF	1,091,876
55	Webuye West NGCDF	619,696
56	Westlands NGCDF	502,576
	Total	**53,519,925**

Appendix 8: Inaccuracies in the Financial Statements

S/No.	NGCDF	Description	Amount (Kshs.)
1	Aldai NGCDF	The statement of receipts and payments reflects compensation of employee's amount of Kshs.3,721,541 as disclosed in Note 4 to the financial statements. However, the balance of Kshs.3,721,541 does not include service gratuity	3,721,541
2	Baringo Central NGCDF	Misstated other operating expenses	1,782,000
3	Baringo North NGCDF	Undisclosed Payments in use of Goods and services	3,854,406
4	Bomachoge Chache NGCDF	Inaccuracy of Kshs.1,940,000 on grants and transfers opening balances and Kshs.1,912,546 Unutilized fund balances	3,852,546
5	Borabu NGCDF	The reported amount for Compensation of employees does not include Kshs.13,500 due and unpaid to the National Industrial Training Authority in respect to its employees.	13,500
6	Embakasi South NGCDF	Review of financial statements revealed inaccuracies and errors totalling Kshs.151,019,985.	151,019,985
7	Emurua Dikirr NGCDF	1. Inaccuracy of comparative balance amounting to Kshs.224,600. 2. Kshs.648,630 in gratuity paid during the year omitted in the financial statements.	873,230
8	Gatundu North NGCDF	The statement of receipts and payments shows inaccuracies, including a Kshs.4,000 variances in prior year total payments (Kshs.76,658,844 reported versus Kshs.76,662,844 recomputed) and in other grants and transfers (Kshs.97,274,335 reported versus Kshs.97,270,335 in Note 8). Additionally, the summary statement of appropriation for the year ended 30 June 2024 revealed budget utilization variances, notably Kshs.3,626,610 overstatement in committee expenses and Kshs.3,626,610 understatements in the use of goods and services.	7,261,220
9	Igembe Central NGCDF	Inaccuracies in the summary of fixed assets	247,637

S/No.	NGCDF	Description	Amount (Kshs.)
10	Kamukunji NGCDF	1) Compensation of employees-Omission of house, commuter and leave allowances amounting to Kshs.220,000. 2) Gratuity payables to contractual employees was not disclosed in the financial statements	220,000
11	Khwisero NGCDF	Note 19.4 and Annex 5 of the financial statements indicate Project Management Committee (PMC) account balances of Kshs.79,307,842. However, it was noted that the PMC account balance of Kshs.5,250,000 for Kamunyonge Police Post was omitted.	5,250,000
12	Kiambu NGCDF	The payee descriptions in the ledgers do not match those in the payment vouchers, cash book and bank statements for committee expenses and use of goods and services expenses totalling Kshs.14,208,816	14,208,816
13	Kikuyu NGCDF	Gratuity provision amount was not disclosed in the financial statements and inaccurate cash flow statement.	7,083,620
14	Kilifi South NGCDF	Inaccuracies in the statement of receipts and payments.	5,000,000
15	Kiminini NGCDF	Other committee expenses amount of Kshs.6,105,600 was not separated into monitoring and evaluation expenses and other committee expenses.	6,105,600
16	Kitui East NGCDF	Inaccuracy of Kshs.61,046,855 between the chairman's report in approved final budget and summary of statement of appropriation; discrepancies in cash flow statement showing accounts payable of Kshs.372,735 versus previous year's audited nil amount with missing net cash increase amounts.	61,419,590
17	Konoin NGCDF	Comparative amounts on items of transfers to other Government units, emergency projects, funds pending approval and PMC Accounts balance differed with those in audited financial statements.	13,426,621
18	Kuresoi South NGCDF	Inaccuracies in Opening Balances.	1,709,789
19	Kuria West NGCDF	Overstated expenditure on employees' compensation.	330,838

S/No.	NGCDF	Description	Amount (Kshs.)
20	Laisamis NGCDF	Inaccuracies in the Statement of Budget Execution by Sectors and Projects.	10,738,514
21	Limuru NGCDF	Amount of Kshs.5,165,360 relates to inaccuracies in the statement of receipts and payments.	5,165,360
22	Loima NGCDF	The Fund's non-current assets balance excludes undetermined value of land computers, buildings and structures owned by the fund.	4,977,000
23	Makadara Town NGCDF	Statement of receipts and payments whose total receipts had a casting error of Kshs.49,400.	49,400
24	Mathioya NGCDF	1. Inaccuracies in the Summary Statement of Appropriation - Kshs.6,300,000 2. Inaccuracies in Budget Execution by Sectors and Projects - Kshs.6,300,000	12,600,000
25	Mwea NGCDF	The audit of the financial statements revealed the following anomalies: i. The financial statements include Kshs.442,000 in respect of oversight committee expenses as disclosed in Note 5 under opening balance in the current financial year yet it was not in the previous year's audited financial statements. ii. The casting down amount of related party transactions is reflected as Kshs.254,586,244 instead of Kshs.255,693,044 and the amount of Kshs.1,106,800 for sitting allowance of Committee members during the year is excluded.	1,548,800
26	Mwingi Central NGCDF	Inaccuracies in the statements of receipts and payments and the statement of assets and liabilities.	18,446,302
27	Mwingi West NGCDF	Inaccuracies in cash and cash equivalents.	933,000
28	Narok West NGCDF	Note 19.3 to the financial statement on unutilized funds presents incorrect comparative amounts, in five items including Use of Good and Services, amounts due to Other Government entities, Acquisition of Assets, amounts due to Other Grants and Other Transfers and Funds pending approval.	38,901,602
29	Nyali NGCDF	Inaccuracies in cash and cash equivalents balance.	14,541,494

S/No.	NGCDF	Description	Amount (Kshs.)
30	Rabai NGCDF	Differences between statement of receipts and payments and budget execution by sectors and projects actual amounts: 1. Use of goods and services - Kshs.1,500,000 2. Bursary to Secondary Schools - Kshs.3,156,000 3. Bursary to Tertiary institutions - Kshs.3,156,000 4. Committee expenses - Kshs.1,500,000	9,312,000
31	Rarieda NGCDF	Incorrect opening balances.	2,038,998
32	Samburu West NGCDF	There were incorrect comparative amounts in respect to four items in the statement of receipts and payments including Committee expenses, hospitality and services, bank charges and other operating expenses.	793,935
33	Shinyalu NGCDF	Fuel, oil and lubricant amounting Kshs.1,200,000 was not recorded in the books of account and therefore not accounted for.	1,200,000
34	Sirisia NGCDF	The fund balance brought forward of Kshs.30,445,065 differs with the Note 15 nil balance.	30,445,065
35	Starehe NGCDF	Inaccuracies in Cash and Cash Equivalents.	111,620,865
36	Tetu NGCDF	Inaccuracies in cash and cash equivalents.	40,160,161
37	Tinderet NGCDF	Undisclosed pending staff payables	765,154
38	Tongaren NGCDF	1) Casting error in the budget execution by sectors/projects - Kshs.10,800,000 2) Error in unutilized fund balance - Kshs.7,479,999.	18,279,999
39	Vihiga NGCDF	The amount of Kshs.300,000 relating to a sports tournament was not recorded in the payment ledger.	300,000
	Total		**610,198,588**

Appendix 9: Unsupported Expenditure

S/No.	NGCDF	Description	Amount (Kshs.)
1	Ainamoi NGCDF	Unsupported Transfers for acquisition of land for Schools	5,400,000
2	Awendo NGCDF	The amount composed of Kshs.2,400,000 transferred to a school for electricity installation in respect to water pumping and a total of Kshs.9,050,000 transferred to two (2) schools to purchase school buses. However, the expenditure was not supported with procurement records including tender advertisements, opening committee minutes, evaluation minutes, delivery notes and contract agreements. Further, physical verification revealed that there was no transformer installed and power connection.	11,450,000
3	Baringo North NGCDF	Unsupported repairs of Motor Vehicles.	1,662,377
4	Bobasi NGCDF	Committee expenses not supported by work tickets, minutes and monitoring and evaluation reports.	1,950,000
5	Bomachoge Chache NGCDF	1) Unsupported Emergency expenditure of Kshs.5,500,000 and Environment expenditure of Kshs.1,250,749, all totalling Kshs.6,750,749. 2) Transfer to Other Government units expenditure amounting to Kshs.36,565,000 unsupported with procurement and accounting records such as cash books, bank statements and expenditure returns.	43,315,749
6	Bondo NGCDF	Unsupported expenditure on environmental projects.	3,100,000
7	Bumula NGCDF	Supporting documents and nature of the emergency in respect to emergency payments of Kshs.11,101,498 were not provided for audit.	11,101,498
8	Chesumei NGCDF	Unsupported emergency projects totalling Kshs.6,700,000 and evidence to show the nature of projects and if they met the emergency criteria were not provided for audit review.	6,700,000
9	Chuka Igambang'ombe NGCDF	Unsupported Social Security Programme, Kshs.5,400,000, Sports Expenditure Kshs.2,601,752 and Kshs.4,400,000 with regard to renovations of 4 classrooms and 1 Secondary School.	12,401,752
10	Dagoretti South NGCDF	Expenditure in respect to procurement of strategic plan unsupported with procurement documents, evidence of reporting of emergency expenditure of Kshs.8,488,750 to the Board was	18,017,900

S/No.	NGCDF	Description	Amount (Kshs.)
		not provided and cash payments amounting to Kshs.7,744,150 were not accounted for.	
11	Emurua Dikirr NGCDF	Compensation of employees Kshs.2,674,731 lacked supporting schedules and payrolls; training expenses Kshs.1,427,200 were not supported with vouchers, needs assessments, and attendance registers; transfers to government units totalling Kshs.66,606,000 lacked expenditure returns, completion certificates, and project photos; other grants and transfers of Kshs.30,908,825 for various projects lacked inspection certificates, professional opinions, and completion evidence; asset acquisition of Kshs.972,500 lacked requisitions, approvals, and inspection certificates.	102,589,256
12	Funyula NGCDF	The amount spent on Bursary Education Day was not supported with procurement documents and other relevant documents.	2,495,000
13	Galole NGCDF	1. Unsupported payments on sports project amounting to Kshs.2,630,000 2. Unsupported payments in respect to fuel, oil and lubricants amounting to Kshs.1,050,000	3,680,000
14	Ganze NGCDF	Unsupported payments on procurement of strategic plan, committee expenses, sports kits and ground grading.	6,326,650
15	Gatundu North NGCDF	Amount of Kshs.624,000 paid to the Fund Account Manager for a sensitization forum for National Government Administration Officers, Nyumba kumi officers, clerks, and agents; Kshs.36,600 paid to an officer for a 3-day workshop at Lysak Haven Hotel, Machakos; Kshs.797,000 surrendered by the Fund Account Manager for expenses incurred during bursary form issuance were not supported by relevant documents.	1,457,600
16	Gatundu South NGCDF	An amount Kshs.9,085,000 relating to purchase of motor vehicle was not supported with ownership documents and physical existence of the vehicle was not confirmed.	9,085,000
17	Gilgil NGCDF	Emergency projects not supported by reports written to the Board within 30 days of occurrence of the emergency.	13,801,190
18	Hamisi NGCDF	Expenditure of Kshs.4,385,000 was not supported with signed schedules and attendance list.	4,385,000
19	Ikolomani NGCDF	Expenditure on development of Strategic plan was not supported by documents related to the	2,000,000

S/No.	NGCDF	Description	Amount (Kshs.)
		developed strategic plan; hence the expenditure was not accounted for.	
20	Isiolo South NGCDF	Invitation letters, attendance register not provided.	546,000
21	Jomvu NGCDF	Unsupported expenditure on domestic travel, fuel and lubricants.	1,202,175
22	Kabondo Kasipul NGCDF	Projects with budgetary allocation of Kshs.8.700,000 were completed but the certificate of completion and inspection committee report were not provided for audit review.	8,700,000
23	Kacheliba NGCDF	Lack of supporting documents including project proposals, designs, inspection reports on construction of classrooms at Lokichar Primary School.	6,000,000.00
24	Kaiti NGCDF	There was unsupported committee expense of Kshs.597,950 and transfers of other Government entities of Kshs.195,620.	793,570
25	Kajiado South NGCDF	Unsupported prior year adjustments amounting to Kshs.1,149,962	1,149,962
26	Karachuonyo NGCDF	1) Expenditure of Kshs.1,360,000 in respect to NGCDF members full Board training and conference unsupported with invitation letter, attendance register, venue and nature of training not disclosed. 2) Expenditure of Kshs.1,614,505 for supply of mocks and Cats in various schools unsupported with list of beneficiaries, and acknowledgement receipts from beneficiary institutions. 3) An amount of Kshs.1,305,000 spent on monitoring and evaluation unsupported by evidence of travel and projects visited not disclosed. 4) Payments of Kshs.1,035,000 were not posted in the ledger and other payments totalling Kshs.2,697,000 were not supported by payment vouchers.	8,011,505
27	Kiambu NGCDF	1) Unsupported committee expense- Kshs.313,139. 2) Unsupported and irregular use of cash to procure goods and services – Kshs.5,634,661. 3) Unsupported and irregular expenditure on sports project – Kshs.2,000,000	7,947,800

S/No.	NGCDF	Description	Amount (Kshs.)
28	Kibwezi West NGCDF	Other grants and transfers not supported with requisite project management committee minutes, budgets, Bills of Quantities and work plans.	12,478,406
29	Kilgoris NGCDF	1) Domestic travel and subsistence expenditure of Kshs.1,465,000 unsupported with Imprest warrants, Imprest register and Imprest surrender vouchers. 2) Unsupported refurbishment of building - Kshs.1,220,343 unsupported with contracts and work orders showing scope of work.	2,685,343
30	Kilome NGCDF	A cash withdrawal of Kshs.1,600,000 supporting documents were not provided for audit review.	1,600,000
31	Kipkelion NGCDF	An amount of Kshs.17,000,000 in respect of purchase of land for a Primary school was not supported by title deed.	1,700,000
32	Kitui East NGCDF	1. Intern stipends - Kshs.120,000 - personal documents of the interns, their recruitments process, details of remuneration, bank accounts and valid contracts showing the terms of engagement were not provided for audit review. 2. Unsupported Committee allowances - Kshs.4,343,602 - attendance registers and appointment letters for Constituency Oversight Committee members were not provided for audit review.	4,463,602
33	Kitui South NGCDF	The amount in respect of sitting allowance was not supported by Constituency Development Fund Committee (CDFC) minutes and the approved schedule for the meeting.	1,108,000
34	Kitutu Chache South NGCDF	Exceeding approved amount on purchase of one acre of land at Botori Primary School and lack of ownership documents.	1,600,000
35	Kuresoi North NGCDF	Invoices, delivery notes, stores receipts and issuance ledgers and distribution lists were not provided for audit to support Kshs.2,063,793. Kshs.4,500,000 spent on security projects was not supported with bill of quantities, advertising and tender evaluation minutes, signed contracts inspection and acceptance reports.	6,563,793
36	Kuresoi South NGCDF	Unsupported Sports Projects Expenditure.	1,964,300
37	Kuria East NGCDF	Amount in respect of fuel, oil and lubricant was not supported by approved detailed orders and motor vehicle work tickets.	1,127,490

S/No.	NGCDF	Description	Amount (Kshs.)
38	Kuria West NGCDF	Expenditure amounting to Kshs.2,377,200 on fuel and lubricant was not supported by any document.	2,377,200
39	Kwanza NGCDF	Construction of a TVET whose expenditure returns were not filed with the NGCDF Committee.	10,000,000
40	Likuyani NGCDF	Excess amount paid for purchase of two (2) schools buses was not explained or reconciled.	5,300,600
41	Limuru NGCDF	Expenditure of Kshs.43,900,000 was not supported with Payment Vouchers while expenditure of Kshs.3,528,031 was not supported with relevant records.	47,428,031
42	Loima NGCDF	This is the amount paid to a local supplier for the purchase of a gear box. However, the assessment report from the Ministry of Public Works, defects report, requisition and minutes of NGCDF committee approval, delivery note, job card, inspection and acceptance report, and details of the vehicle repaired were not provided for audit review.	250,000
43	Machakos Town NGCDF	Training needs assessment report not provided.	789,724
44	Malindi NGCDF	Other receipts of Kshs.1,266,144 lacked schedules showing payee names, services provided, cheque numbers and amounts; compensation of employees of Kshs.5,466,813, missing payrolls with employee names, ranks, ID numbers and gross pay; committee expenses of Kshs.2,491,032 was not supported with members lists, meeting attendance, allowance rates and individual payments; use of goods and services of Kshs.9,140,364 lacked vendor names, invoice numbers, amounts and service descriptions; Transfers to Government Units of Kshs.47,353,412 missed detailed schedules with project names, bank accounts, expenditures, balances and implementation status; and Sports activities of Kshs.411,846 were not supported with beneficiary lists, trophy awards, sporting locations, schedules and official receipts.	66,129,611
45	Mandera West NGCDF	Unsupported transfers to primary schools	12,747,500
46	Maragua NGCDF	Unsupported expenditure on goods and services – Kshs.4,715,184 and unsupported expenditure on transfers to other governments units – Kshs.61,450,000	66,165,180
47	Masinga NGCDF	Unsupported use of goods and services.	328,261

S/No.	NGCDF	Description	Amount (Kshs.)
48	Mathira NGCDF	Supporting documents for the following items of expenditure were not provided for audit review, including; (i) Contract documents for interns paid Kshs.300,000 and for eight members of staff; (ii) Payment vouchers of Kshs.400,375; and procurement documents for items under use of goods and services including repair of motor vehicles of Kshs.225,444 and purchase of fuel of Kshs.1,996,594, (iii) list of participants for Constituency football tournament expenditure of Kshs.450,000, and; (iv)Subsistence rates for Kshs.235,200 paid for preparation of strategic plan and Kshs.154,000 in respect sports meetings respectively.	3,761,613
49	Matuga NGCDF	Kshs.338,200 incurred on routine maintenance (motor vehicles) and Kshs.200,000 incurred through Imprest classified under general supplies expenditure was not supported by way of documentation.	538,200
50	Matungulu NGCDF	Unsupported expenditure on goods and services.	928,632
51	Mavoko NGCDF	Documents including regret letters, tender evaluation reports, appointment letters to opening and evaluation committees, advertisement for tenders and project management committee inspection for four (4) projects in three (3) schools were not provided for audit review.	22,988,000
52	Mbeere North NGCDF	An amount of Kshs.5,000,000 transferred to Rural Electrification and Renewable Energy Corporation (REREC) and Kshs.2,725,850 for sports activities were not accounted for.	7,725,850
53	Mbeere South NGCDF	1) Fuel and lubricants expenditure of Kshs.600,000 unsupported with accountable documents. 2) Transfers to other Government units amounting to Kshs.55,637,663 was not supported with requisitions from schools indicating individual schools' needs.	56,237,663
54	Molo NGCDF	Unsupported acquisition of assets due to lack of ownership documents.	1,500,000
55	Moyale NGCDF	1) Unaccounted for provisional sum money in projects, amount set aside in bill of quantities for administration and supervision was not supported, Kshs.1,100,000.	11,450,511

S/No.	NGCDF	Description	Amount (Kshs.)
		2) Committee expenses of Kshs.2,406,00 not supported by documentation indicating payment was in respect of committee allowance. 3) Committee expenditure of Kshs.793,411 not supported by work tickets, itinerary of project visited, status report and pictorial evidence of projects. visited. 4 Acquisition of motor vehicle worth Kshs.7,151,100 was not supported by payment voucher and logbook.	
56	Msambweni NGCDF	Expenditure on 600 elderly, widows, orphans and people living with disabilities insurance to NHIF: The payments were not supported by the criteria used in selection of beneficiaries.	3,600,000
57	Muhoroni NGCDF	Unsupported expenditure on compensation of employees, Kshs.4,718, 600 and unsupported use of goods and services expenditure, Kshs.1,241,500.	5,960,100
58	Mwala NGCDF	Consumption of fuel was not supported with motor vehicle work tickets, detail orders and fuel register.	203,820
59	Mwatate NGCDF	Expenditures on purchase of a bus and for construction works at a primary school were not supported with tender advertisements, tender opening and evaluation minutes and signed professional opinions.	15,250,765
60	Mwea NGCDF	An electricity project funded to Rural Electrification and Renewable Energy Corporation (REREC) REREC was not supported by the list of beneficiaries and criteria used.	5,000,000
61	Mwingi Central NGCDF	Unsupported use of goods and service expenditure.	8,980,175
62	Mwingi North NGCDF	Training expenses of Kshs.1,906,596 not supported by training plan, training needs assessment report, evidence of travel, back to office reports, basis of rates applied. Further, fuel, oil and lubricants expenditure of Kshs.2,033,019 was not supported with service agreement/contract and work tickets.	3,939,615
63	Nakuru Town East NGCDF	Criteria for the selection of beneficiaries of payments to National Health Insurance Fund payments amounting to Kshs.3,600,000 was not provided. Further, committee expenses in respect to project oversight amounting to Kshs.610,000 was unsupported with relevant documents.	4,210,000

S/No.	NGCDF	Description	Amount (Kshs.)
64	Nakuru Town West NGCDF	Kshs.54,178,721 spent on renovations of primary and secondary schools was not supported with pre-inspection reports and post inspection reports; Kshs.9,681,500 spent on emergency projects was not supported with inspection and acceptance reports, joint measurements and completion certificates and expenditure returns; Kshs.18,000,000 spent on renovations of classrooms was not supported with pre and post inspection reports.	81,860,221
65	Narok East NGCDF	Unsupported fuel, oil and lubricants expenditure.	450,000
66	Narok North NGCDF	1) Kshs.2,533,164 paid as wages to casual employees - Engagement letters, daily casuals' signed register and the supervisor's reports on the work done by the casuals on a daily basis were not provided. 2) Board sitting allowances amounting to Kshs.2,556,731 were not supported with attendance registers, signed minutes and notices for meetings. 3) Communication, supplies and services, printing, advertising and information supplies office and general supplies and fuel, oil and lubricants amounts of Kshs.521,400, Kshs.525,700, Kshs.703,065 and Kshs.527,600 respectively were not supported by goods requisition forms, local purchase or service orders, delivery notes, invoices and inspection and acceptance committee reports. 4) Training expenses amounting to Kshs.1,299,000 were not supported with the invitations for trainings, signed training attendance registers, approved training plan for the year and back to office reports to support the occurrence of the training. 5) Security projects amounting to Kshs.7,420,000 were not supported with inspection and acceptance committee reports, invoices and delivery notes, interim payment certificates and project implementation committee inspection reports.	16,086,660
67	Narok South NGCDF	The purchase of a parcel of land for a secondary school was not supported by title deed.	2,200,000
68	Ndhiwa NGCDF	1) Unsupported compensation of employee's expenditure amounting to Kshs.695,239.	38,931,602

S/No.	NGCDF	Description	Amount (Kshs.)
		2) Unsupported committee expenses amounting to Kshs.1,398,000. 3) Unsupported purchase of laboratory equipment of Kshs.7,800,000. 4) Unsupported environment projects expenditure valued at Kshs.3,800,000. 5) Transfers amounting to Kshs.14,251,533 to primary schools for 12 sampled projects had not been supported by procurement process documents. 6) Unsupported emergency expenditure worth Kshs.10,986,830	
69	North Horr NGCDF	An amount of Kshs.488,600 incurred on bursary launch and other committee expenses were not supported with signed attendance registers, program of activities, events dates and duration, invitation letters, evidence of transport and back-to-office reports.	488,600
70	North Imenti NGCDF	Unsupported emergency projects by reports to the board contrary to Regulation 20(2) of the National Government constituencies Development Fund Regulation, 2016.	5,550,000
71	Nyando NGCDF	Domestic travel payments of Kshs.166,000 were not supported with the requisite documents.	166,000
72	Nyaribari Chache NGCDF	Amount of Kshs.431,302 spent on motor vehicles repairs and maintenance - pre inspection and post inspection reports by a mechanic were not provided for audit.	431,302
73	Nyeri Town NGCDF	Detailed procurement plans, cash books and bank statements were not provided in support of the balances transferred.	70,300,000
74	Rabai NGCDF	Procurement records for four (4) security projects not provided for audit and PMC bank accounts for security project not disclosed.	6,700,000
75	Rangwe NGCDF	Management did not provide payment vouchers, certificates of work and inspection and acceptance certificates relating to Kshs.2,600,000 spent on environmental activities.	2,600,000
76	Rarieda NGCDF	1) Unsupported transfer of Kshs.3,538,090 for fencing of a Teachers Training College whose details of 15 acres of land and ownership documents were not provided. 2) Use of goods and services not supported by documents such as invoices and LSO, Kshs.280,000	3,818,090

S/No.	NGCDF	Description	Amount (Kshs.)
77	Rongai NGCDF	Unsupported expenditure on 300 lockers amounting to Kshs.180,000 and unsupported social security program amounting to Kshs.1,998,000	2,178,000
78	Sabatia NGCDF	Unsupported expenditure on fuel, oil and lubricants amounting to Kshs.600,000 and unsupported committee expenditure of Kshs.4,462,995	5,062,995
79	Saku NGCDF	Unsupported Expenditure on Motor Vehicle Repairs, Training, Subsistence Allowance and Purchase of Fuel.	2,655,295
80	Samburu East NGCDF	Unsupported expenditure on transfer to sports, employee costs, acquisition of assets, committee expenses and transfer to other government units.	156,184,176
81	Samburu North NGCDF	Reported balance for Use of goods and Services includes expenditure on fuel of Kshs.1,917,128 not supported with a fuel register, work tickets, detail orders and supplier statements.	1,917,128
82	Samburu West NGCDF	Fuel expenditure was not supported by fuel registers	2,037,020
83	Seme NGCDF	No documents to show how the supplier was identified and no work tickets and detailed orders were provided for audit review.	789,500
84	Sigor NGCDF	Projects totalling Kshs.13,399,710 were not supported with handover reports and work plans.	13,399,710
85	Sotik NGCDF	Unsupported Kshs.2,482,392 Sports expenditure and Kshs.5,470,000 Transfers to Primary Schools expenditure.	7,952,392
86	South Mugirango NGCDF	Unsupported expenditure on purchase of buses.	20,036,100
87	Soy NGCDF	The title deeds for the purchased parcels of land were not provided for audit verification.	1,750,000
88	Suba North NGCDF	Nine payment vouchers on account of domestic travel and subsistence expenses amounting to Kshs.1,083,000 lacked supporting documents.	1,083,000
89	Suba South NGCDF	Unsupported expenditure on emergency projects in respect to constructions of pit latrines.	799,534
90	Subukia NGCDF	Four (4) projects were implemented and paid for without interim payment certificates, PMC minutes and certificates of completion.	6,146,612
91	Suna East NGCDF	The statement of receipts and payments reflects total payments amount of Kshs.195,065,890. However, included in this amount are payments totalling Kshs.86,024,480 whose Project Management Committee (PMC) returns were not provided for audit.	86,024,480

S/No.	NGCDF	Description	Amount (Kshs.)
92	Suna West NGCDF	Gazette Notice in respect to appointment of committee members was not provided to support reported amount for Committee expenses of Kshs.2,458,073 and supporting documents in respect to amount of Kshs.350,000 spent on sports projects were not provided for audit review.	2,808,073
93	Tongaren NGCDF	1) Contract agreement on construction of dining hall at AIC James Mwei Secondary at Kshs.11,227,800 was not provided. 2) Kshs.4,000,000 transferred to Ndalu Primary School for completion of dining hall and kitchen unsupported with project file.	15,227,800
94	Turkana South NGCDF	1) Unsupported Fuel, Oil and Lubricants-Kshs.1,355,970-The expenditure was not supported with motor vehicle work tickets and detail orders. 2) Unsupported Committee Allowances-Kshs.2,554,098-The payments unsupported with workplans, attendance list, work tickets for field visits and monitoring and evaluation reports.	3,910,068
95	Ugenya NGCDF	1) Kshs.773,900 for training was not supported with approved training needs assessment. 2) Kshs.434,393 for routine maintenance of motor vehicles was not supported with inspection reports for repair from the Ministry of Transport and Public Works.	1,208,293
96	Uriri NGCDF	Compensation of employees - Kshs.9,795,177 not supported by ledger, reliable payroll, muster roll, approved staff establishment and employees appointment letters.	9,795,177
97	Vihiga NGCDF	An amount of Kshs.533,500 paid as Imprest to an employee for car hire was not supported by the activities undertaken, itinerary and payment schedule.	533,500
98	Voi NGCDF	The amount was paid for an ongoing police cells project but was not supported with details of the expenditure and the project file.	800,000
99	Wundanyi NGCDF	Unsupported domestic Travel and subsistence allowances.	395,600
	Total		**1,266,628,897**

Appendix 10: Unreconciled Variances

S/No.	NGCDF	Description	Amount (Kshs.)
1	Awendo NGCDF	Inaccuracy of Fixed Asset Register resulting in a variance of Kshs.2,170,000 between financial statements and the register balances.	2,170,000
2	Baringo Central NGCDF	Variances in the Statement of Assets and Liabilities, Statement of Receipts and Payments and variances in un-utilized fund balances.	13,254,005
3	Baringo North NGCDF	Unexplained variance on cash and cash equivalents.	968,291
4	Bomachoge Chache NGCDF	Variance between financial statements balance on compensation of employees and Payroll amount.	1,719,755
5	Bondo NGCDF	Variances between financial statements balances and ledgers/schedules.	296,000
6	Bumula NGCDF	A variance of Kshs.267,696 in respect to comparative balance of Kshs.6,268,484 and audited balance of Kshs.6,536,180 on use of goods and services.	267,696
7	Changamwe NGCDF	1. Committee expenses had a variance of Kshs.100,000, use of goods and services had a variance of Kshs.100,000 while total financial assets had a casting variance of Kshs.800,000. 2. PMC Account balances could not be confirmed- Annex 5 to the financial statements reflects an opening balance of Kshs.55,777,419 which differs with the closing balance as at 30 June, 2023 and Note 19.4 to the financial statements of Kshs.44,290,895 by Kshs.11,486,524	12,486,524
8	Chepalungu NGCDF	Variances of Kshs.374,198 on compensation of employees, Kshs,203,088,375 on receipts, Kshs.10,906,370 on cash flows statement and Kshs.8,559,344 on cash balances.	222,928,287
9	Dagoreti North NGCDF	The amount deposited in PMC account and contract sum had a variance of Kshs.336,840.	336,840
10	Eldama Ravine NGCDF	1. Variance in the Compensation of Employees Amount - Kshs.688,124. 2. Variance in Committee Expenses- unexplained variance of Kshs.1,629,000. 3. Unexplained variances amounting to Kshs.57,144,548 in the financial statements.	59,461,672
11	Emgwen NGCDF	Unreconciled variance on other grants and transfers.	250,000
12	Jomvu NGCDF	Variance between the Statement of Receipts and Payments and the Summary Statement of Appropriation.	3,642,230

S/No.	NGCDF	Description	Amount (Kshs.)
13	Kamukunji NGCDF	Variance of Kshs.2,745,200 between supporting schedules and adjustment column of summary statement of appropriation.	2,745,200
14	Karachuonyo NGCDF	Variance in bursary disbursement balances of Kshs.898,500 between payment vouchers amount of Kshs.33,277,000 and financial statements balance of Kshs.32,378,500.	898,500
15	Kasarani NGCDF	1) The financial statements disclose Kshs.56,124,233 for bursaries in Note 8. However, audited schedules indicate bursaries issued during the year totaled Kshs.55,350,233, resulting to an unexplained variance of Kshs.774,000. 2) An unexplained variance of Kshs.4,402,460 for asset acquisitions despite the receipts and payments statement showing no balance; a prior year adjustment discrepancy where the cash flow statement shows Kshs.30,475,725 while the 2022/2023 financial statements report nil amount for the same item; and significant variances in comparative balances of unutilized funds across categories - committee expenses (Kshs.2,131,679 versus Kshs.1,084,813), use of goods and services (Kshs.954,493 versus Kshs.546,506), amounts due to other government entities (Kshs.48,009,647 versus Kshs.51,407,299), other payments (Kshs.2,000,000 versus Kshs.3,454,853), and funds pending approval (Kshs.9,897,652 versus Kshs.6,500,000).	45,357,195
16	Kathiani NGCDF	Unexplained variances between cashbook and bank statements	337,701
17	Kesses NGCDF	1. Balance on compensation of employees of Kshs.3,272,341 had a variance of Kshs.3,018,322 with the supporting ledgers. 2. Unutilized fund balance and the comparative balance had a variance of Kshs.80,269,926. 3. PMC account balances and the comparative balance had a variance of Kshs.20,728,293	104,016,541
18	Kibwezi West NGCDF	Variance between the summary statement of appropriation prior year unapproved Appropriation in Aid Funds of Kshs.2,727,332 and amounts in prior year audited financial statements of Kshs.3,507,832 resulting in unexplained variance of Kshs.780,500.	780,500

S/No.	NGCDF	Description	Amount (Kshs.)
19	Kilome NGCDF	The statement of assets and liabilities reflects opening fund balance of Kshs.11,343,404 which differs with audited prior year balance of Kshs.9,976,070 by unexplained variance of Kshs.1,367,334. Further, Note 18 on changes in accounts payables reflects prior year net changes of Kshs.403,943 which differs with audited prior year change of Nil amount.	1,771,277
20	Kiminini NGCDF	Cash and cash equivalents balance of Kshs.4,975,921 differs with cash book balance of Kshs.2,896,779 by unexplained variance of Kshs.2,079,142.	2,079,142
21	Kipkelion West NGCDF	Variances between the comparative balance of committee expenses and the explanatory notes balance of Kshs.5,133,600	4,484,100
22	Kisumu Central NGCDF	Variances between the ledger and financial statement for other grants and transfers.	200,000
23	Kisumu West NGCDF	Kshs.10,214,380 in respect to road projects which differed with the ledger balance of Kshs.11,014,380 resulting to a variance of Kshs.800,000. Transfers to primary schools amounts of Kshs.59,509,242 differed with the ledger balance of Kshs.58,709,242 resulting to a variance of Kshs.800,000.	1,600,000
24	Kitui East NGCDF	Variance between statement of receipts and payments and Ledger amounts for Office and General supply of Kshs.111,141 Further, utilization rate variance of 10% for compensation of employees (68% versus 78%) and pending approval amounts differing by Kshs.247,000; unutilized fund variances between Note 13.1 and Annex 1 totalling Kshs.3,305,237 for 2023/2024 and Kshs.12,668,488 for 2022/2023.	16,331,866
25	Kitui Rural NGCDF	Unexplained variance of Kshs.93,497 on compensation of employees financial statements balance and supporting schedule.	93,497
26	Kitui South NGCDF	The financial statements reflected Kshs.3,376,292 for basic staff salary while the supporting schedule reflected an amount of Kshs.3,195,587 resulting in a variance of Kshs.180,705	180,705
27	Kitutu Chache North NGCDF	Unexplained Variances in PMC balances.	687,939
28	Kitutu Masaba NGCDF	The statement of receipts and payments reflects payments of Kshs.5,887,769 and payroll reflected an amount of Kshs.5,974,842 resulting to an unreconciled variance of Kshs.87,073. Further, there was a variance between the balance in Note 19.4 of Kshs.10,565,828 and the annex 5 of	12,863,586

S/No.	NGCDF	Description	Amount (Kshs.)
		Kshs.23,342,341 resulting to an unreconciled variance of Kshs.12,776,513.	
29	Konoin NGCDF	The reported amounts for other grants and transfers differed with the ledger balances by Kshs.7,707,370.	7,707,370
30	Kuresoi North NGCDF	Financial statements balance of Kshs.2,679,394 differs with the ledger balance of Kshs.2,179,440 resulting to a variance of Kshs.499,954	499,954
31	Langata NGCDF	The summary statement of appropriation reflects budgeted income and expenditure of Kshs.322,100,863 and Kshs.322,943,315 respectively resulting to a variance of Kshs.842,452	842,452
32	Limuru NGCDF	Summary Statement of Appropriation reflects a variance of Kshs.31,888,651.	31,888,651
33	Luanda NGCDF	The statement of receipts and payments reflects an amount of Kshs.6,738,850 in respect of other payments. However, the explanatory Note 10 reflects an amount of Kshs.1,738,850 resulting in an unexplained and unreconciled variance of Kshs.5,000,000.	5,000,000
34	Makadara NGCDF	The statement of receipts and payments reflects committee expenses which has an error/variance of Kshs.1,198,000, while Cash and cash equivalents balance differed with the prior year balance leading to a variance of Kshs.24,767,185.	25,965,185
35	Maragua NGCDF	Note 5 to financial statements reflects committee expenses amount of Kshs.17,443,138 while supporting schedules provided for audit reflect a balance of Kshs.15,220,000 leading to a variance of Kshs.2,223,138.	2,223,138
36	Mathioya NGCDF	Unexplained variances totalling Kshs.176,059,850 in various financial statements' balances	176,059,850
37	Mathira NGCDF	Summary statement of appropriation presents original budget amounts that differs from the approved budget amounts with Kshs.31,400,000 in aggregate. There were also differences totalling Kshs.31,123,518 in amounts presented in the statement of comparison of budget and actual amounts vis a vis the amounts in the approved original budget. Amounts in the Statement of Budget Execution by sectors and programs also were different from those in the approved code list by a total of Kshs.874,832.	63,398,350
38	Mbeere South NGCDF	Variances in comparative balances	44,537,058

S/No.	NGCDF	Description	Amount (Kshs.)
39	Moyale NGCDF	1. Bursary balances as per financial statements varied with expenditure returns balances by Kshs.15,100,000. 2. Variances on opening/comparative balances of Kshs.74,760 on compensation of employees, Kshs.1,128,200 on Committee expenses, and Kshs.1,950,873 on use of goods and services. 3. Variance of Kshs.34,569,310 between summary statement of appropriation on transfers from NGCDF Board and the actual amount on statement of receipts and payments and statement of cash flows.	67,923,143
40	Mukurwe-Ini NGCDF	1. Unexplained variance of Kshs.772,885 on Accounts Payable Reconciliation. 2. Gratuity Discrepancies: Variance of Kshs.180,918. 3. Note 14 to the financial statements indicates no payments, while Note 18 indicates payment of Kshs.953,803. 4. Fund Balances Brought Forward: Unexplained variance of Kshs.339,359. 5. Cash and Cash Equivalents Discrepancy-Statement of assets and liabilities reflects Kshs.80,958,267, while statement of Cash flows reflects Kshs.82,070,511, resulting to a variance of Kshs.1,112,244. 6. Cash Flow Statement Issues: Omits net adjustments and changes in accounts payable. 7. Variances were also identified in bursary allocations for secondary and tertiary education. i. The reported balance for secondary bursaries was Kshs.41,383,500, differing from the supporting schedule balance of Kshs.42,036,500, resulting in a variance of Kshs.653,000. ii. For tertiary bursaries, the reported balance was Kshs.19,930,310, while the supporting schedule showed Kshs.17,934,810, resulting in a variance of Kshs.1,995,500	6,007,709

S/No.	NGCDF	Description	Amount (Kshs.)
41	Mvita NGCDF	Review of the financial statements revealed multiple unexplained variances: A total of Kshs.29,782,001 variances in budget execution amounts, Kshs.421,617 differences in summary statement of appropriation reconciliations, Kshs.421,617 variances in cash balances, and a Kshs.102,000 mismatches in both grants/transfers and total payments. Additionally, there was a variance of Kshs.319,711 on payroll under employee compensation.	31,046,946
42	Mwatate NGCDF	Summary statement of appropriation reflects Kshs.104,510,246 whereas the reconciliation of the summary statement of appropriation and statement of assets and liabilities reflects Kshs.89,526,394 hence a variance of Kshs.14,983,852.	14,983,852
43	Mwingi Central NGCDF	Unexplained variances between Notes to the financial statements and annexures.	2,262,863
44	Mwingi North NGCDF	Note 19.3 to the financial statements reflects unutilized funds balance of Kshs.60,012,839, while recalculated amount reflects Kshs.61,012,839, resulting in an unexplained variance of Kshs.1,000,000.	1,000,000
45	Nakuru Town East NGCDF	Reported amount for compensation to employees and Committee Expenses of Kshs.3,381,757 and Kshs.2,845,000 are different from the balances in the ledgers with amounts of Kshs.159,141 and Kshs.248,695 respectively resulting to a total difference of Kshs.407,836.	407,836
46	Nakuru Town West NGCDF	1. Variances between financial statements and supporting schedules totalling to Kshs.3,188,069. 2. Chairman's report reflects Kshs.83,135,954 whereas the statement of receipts and payments and the Notes reflects Kshs.131,268482 hence variance of Kshs.48,132,528	51,320,597
47	Ndhiwa NGCDF	The financial statements contain multiple discrepancies including: committee expenses showing Kshs.3,080,089 in comparative amounts versus Kshs.2,330,098 in previous year audited statements (variance Kshs.749,991); bursary amounts of Kshs.34,856,700 versus ledger/ schedules balance of Kshs.34,854,700 (variance Kshs.2,000); security projects comparative amount of Kshs.1,260,000 versus prior year audited amount of Kshs.1,420,000 (variance Kshs.160,000); and final budget for other grants	1,816,589

S/No.	NGCDF	Description	Amount (Kshs.)
		showing Kshs.104,997,784 versus re-casted amount of Kshs.105,902,382 (variance Kshs.904,598).	
48	Nyakach NGCDF	Variance in Transfers from the Board and Notes to the financial statements Kshs.59,400 and Variance of Kshs.237,235 on compensation of employees.	296,635
49	Nyando NGCDF	The statement of receipts and payments reflects compensation of employees totalling Kshs.4,159,875 whereas supporting schedules reflect an amount of Kshs.3,915,000 resulting to an unreconciled variance of Kshs.244,875.	244,875
50	Nyaribari Masaba NGCDF	There was a variance between compensation of employee's amount of Kshs.4,157,004 in the financial statements and the recalculated amount of Kshs.3,776,898 resulting to a variance of Kshs.380,106. Similarly, there was a variance of Kshs.154,400 for the basic salary and NSSF.	534,506
51	Rarieda NGCDF	The statement of receipts and payments reflects an amount of Kshs.70,816,592 relating to other grants and transfers, which as disclosed in Note 7 to the financial statements includes an amount of Kshs.35,662,500 relating to bursaries to secondary schools. However, the supporting ledger provided for audit reflects an amount of Kshs.36,662,500 resulting to an unexplained variance of Kshs.1,000,000.	1,000,000
52	Rongai NGCDF	Variance of Kshs.84,400 for Compensation of employees, Unutilized funds variance of Kshs.682,137 and recomputed amount of other grants and transfers results to a variance of Kshs.360.	766,897
53	Rongo NGCDF	Accuracy of summary statement of appropriation-Unexplained variance of Kshs.28,809,845 between prior year audited financial statements and budget adjustments and bank opening balance.	28,809,845
54	Samburu East NGCDF	Unexplained variance in the financial statements and summary of fixed asset schedule.	4,761,469
55	Seme NGCDF	The statement of assets and liabilities reflects Kshs.20,000,563 and the cash book reflects Kshs.18,526,596 hence a variance of Kshs.1,473,967	1,473,967
56	Shinyalu NGCDF	Variance between budget execution by sectors and summary statement of appropriation on employee compensation.	1,010,000
57	Sotik NGCDF	Variances between financial statements and prior year closing balances.	3,578,833

S/No.	NGCDF	Description	Amount (Kshs.)
58	Suna East NGCDF	Variance between audited financial statements and comparative balance for unutilized funds.	51,195,192
59	Taveta NGCDF	The reconciliation to the summary statement of appropriation and statement of assets and liabilities reflects undisbursed funds receivable from the Board as at 30 June, 2024 of Kshs.11,085,601 while summary statement of appropriation reflect a budget utilization difference of Kshs.97,563,319. The variance of Kshs.86,477,718 was not explained or reconciled	86,477,718
60	Teso South NGCDF	Variances in the summary statement of Appropriation against the statement of receipts and payments under transfers from NG-CDF Board.	4,678,166
61	Tigania West NGCDF	The statement of receipts and payments reflects transfers to other government units' amount of Kshs.76,536,214. However, a recast of Note 7 to the financial statements results in a total amount of Kshs.38,536,214 leading to a variance of Kshs.38,000,000	38,000,000
62	Tongaren NGCDF	Unexplained variance between chairman's statement and summary statement of appropriation - Kshs.1,000,000	1,000,000
63	Uriri NGCDF	1) Unexplained variances on comparative balances, Kshs.21,156,163. 2) Unexplained variances totalling Kshs.18,714,107 on budget execution by projects/sectors and Note 8 to the financial statements. 3) Unexplained variances on other grants and transfers, Kshs.2,406,194. 4) Unexplained variances on PMC balances, Kshs.3,604,850. 5) Unexplained variance on Un-utilized balance, Kshs.1,774,901	47,656,215
64	Yatta NGCDF	1) Variances between the payroll and payment vouchers, Kshs.6,149,861. 2) Variance between the PMC balance reflected in the financial statements and the balance reflected in the records reviewed of Kshs.3,592,294	9,742,155
	Total		**1,328,327,065**

Appendix 11: Unauthorized Reallocation of Expenditure (Misclassified Expenditure)

S/No.	NGCDF	Description	Amount (Kshs.)
1	Awendo NGCDF	This includes payments amounting to Kshs.3,283,833 incorrectly classified and reported under emergency projects and projects for the previous year valued at a total of kshs.1,200,000 wrongly reported under emergency projects.	4,483,833
2	Kamukunji NGCDF	Use of goods and services payments of Kshs.500,000 wrongly charged to committee expenses.	500,000
3	Kiambu NGCDF	Expenditure of Kshs.5,634,661 for goods and services was wrongly classified under domestic travel expense.	5,634,661
4	Kilome NGCDF	An amount of Kshs.217,152 was paid to Kenya School of Government for non- residential conference facility. However, the expenditure was wrongly charged to office and general supplies and services instead of training expenses.	2,310,000
5	Kimilili NGCDF	Expenditure of Kshs.684,000 for supply of construction materials was wrongfully classified under other payments.	684,000
6	Kitui Rural NGCDF	1) Kshs.1,092,400 in respect to use of goods and services was wrongly charged to bursaries expenditure. 2) Kshs.301,549 wrongly charged to compensation of employees instead of use of goods and services. 3) Kshs.2,411,000 in respect of goods and services, committee expenses and acquisition of assets wrongly charged to projects.	3,804,949
7	Masinga NGCDF	An amount of Kshs.217,152 was paid to Kenya School of Government for non- residential conference facility. However, the expenditure was wrongly charged to office and general supplies and services instead of training expenses.	217,152
8	Mathira NGCDF	Reported amount for committee Expenses includes Kshs.286,980 not correctly classified.	286,980
9	Moyale NGCDF	Misclassification of acquisition of assets amount of Kshs.450,000 under use of goods and services. The expenditure was in respect of purchase of two laptops, two desktop computers and one printer.	450,000
10	North Mugirango NGCDF	Expenditure on construction of a ramp at a school amounting to Kshs.3,822,800 was wrongly classified and presented under Emergency projects.	3,822,800
11	Yatta NGCDF	Renovation of offices wrongly classified under sports projects.	976,888
	Total		**23,171,263**

Appendix 12: Presentation and Disclosures in the Financial Statements

S/No.	NGCDF	Description	Amount (Kshs.)
1	Chesumei NGCDF	1. Signing of Financial statements -The ICPAK number of the accountant has not been indicated. 2. Environment and sustainability reporting statement shared a page with the Governance statement.	-
2	Dadaab NGCDF	Annex 4 of the financial statements reflects a table for PMC bank balances. However, the Management did not disclose the projects, bank, account numbers and balances as at 30 June, 2024 as required.	-
3	Eldama Ravine NGCDF	Undisclosed Expenditure on Utilities, Supplies and Services-Note 6 to the financial statements indicates a Nil amount in respect of utilities, supplies and services. However, review of sampled payment vouchers revealed that there were payments of utilities, supplies and services amounting to Kshs.139,967 which were not disclosed in the financial statements.	139,967
4	Eldas NGCDF	The ICPAK number of the Accountant who signed the financial statements was not disclosed as required by the Public Sector Accounting Standards Board reporting template.	-
5	Embakasi South NGCDF	Non-Compliance with the Public Sector Accounting Standards Board (PSASB) reporting template.	-
6	Embakasi West NGCDF	Errors in the Presentation and Disclosure of Annual Report Financial Statements-The preliminary pages with roman numbers are not consistently numbered while the table of contents is not aligned to all the pages.	
7	Emurua Dikirr NGCDF	Note 15 to the financial statements reflects incorrect column headers, capturing balances as 2024 and 2024 instead of the accurate dates 2023 and 2024.	
8	Gatundu North NGCDF	Note to the financial statements on other grants and transfers at page 23 is not numbered.	
9	Kandara NGCDF	The statements of receipts and payments as disclosed in Note 4 of the financial statements shows employee compensation of Kshs.4,081,821, including Kshs.1,837,184 for gratuity to contractual employees. However, there is no comparative disclosure of gratuity payables in the prior year's audited statements, nor any movement details for payables,	1,837,184

S/No.	NGCDF	Description	Amount (Kshs.)
		additions, or payments during the period, contrary to Note 9 of the significant accounting policies.	
10	Kasarani NGCDF	The statement of assets and liabilities shows no retention, as per Note 13 of the financial statements. However, audit of supporting documents indicates that contractors for schools' projects were paid at various completion stages, but retention amount of Kshs.3,463,771 (10%) was withheld.	3,463,771
11	Keiyo North NGCDF	Inappropriate presentation of the financial statements with the headings of "FY" instead of the 2023/2024.	
12	Kiambu NGCDF	1. The date of signing the financial statements by the chairman, fund manager and accountant is blank. 2. Report of independent Auditors on the NGCDF-Kiambu Constituency is not on a page of its own.	-
13	Kipkelion West NGCDF	Errors in explanatory notes in respect to committee expenses and other payments in terms of numbering the Notes to the financial statements.	3,433,966
14	Kitui East NGCDF	Annex 4 on Progress on Follow up of audit recommendations does not include all the issues raised in the prior year audit report.	-
15	Konoin NGCDF	Project Management Committee Bank balances for eight accounts were not disclosed in the Financial Statements.	12,332,351
16	Kuresoi South NGCDF	Undisclosed payables-Gratuity	934,083
17	Langata NGCDF	Non-compliance in presentation and disclosure of the financial statements as the financial statements for the year ended 30 June, 2024 were not signed by the chairman of the NG-CDF Committee and the National Sub-County Accountant.	-
18	Mathira NGCDF	There is inadequate disclosure on item of prior year adjustment of Kshs.6,029,559 in Note 16 to the financial statements.	6,029,559
19	Mbeere South NGCDF	Errors in dates and financial year.	-
20	Mwea NGCDF	The following opening balances were incorrectly stated: 1. Compensation of Employees 2. Gratuity-contractual Employees 3. Amounts due to Other Government Entities 4. PMC Account Balances	-

S/No.	NGCDF	Description	Amount (Kshs.)
		5. Amounts due to other Grants and Other Transfers	
21	Mwingi North NGCDF	The Financial Statements on page 30 reflect Note 13 instead of Note 11, table of content indicate annexes are on page 70 whereas there is no such page in the financial statements and Note 4 reflects compensation of employee's prior year amount of Kshs.4,604,500 which differs with audited financial statements amount of Kshs.3,853,180.	
22	Narok West NGCDF	The report has inconsistencies in page numbering including the table of content rendering the overall structure unsatisfactory.	-
23	North Mugirango NGCDF	The financial statements do not disclose gratuity payable to funds' employees engaged on contract terms rendering them incomplete.	-
24	Suba North NGCDF	The statement of receipts and payments is on page 30 instead of page 1. The sequence of pagination is therefore erroneous as the financial statements indicate page 98 as the last page of the financial statements instead of page 68.	-
25	Tetu NGCDF	Non- disclosure of gratuity balance.	649,140
26	Tongaren NGCDF	Inconsistencies and anomalies noted upon review of annual report and financial statements contrary to Public Sector Accounting Standards Board reporting template.	-
27	Uriri NGCDF	(1) The statement of cashflows at page 3 does not reflect the total receipts and total payments headings. (2) The current year and comparative prior year headings are not inserted in the various notes and annexes (Note 1 to 19, annex 3 and 5) to the financial statements. (3) The table of contents page at page i has indicated the corresponding page number for the Chairman's report as "Error! Bookmark not defined" and therefore misleading.	-
28	Westlands NGCDF	Non-Compliance with the Public Sector Accounting Standards Board (PSASB) Reporting Requirements.	

Appendix 13: Non-Compliance with Laws

S/No.	NGCDF	Description	Amount (Kshs)
1	Ainabkoi NGCDF	Unutilized funds of Kshs.62,543,703 had no explanation under Annex 3 on why the funds were not utilized and the reasons for delays in utilization by the fund.	62,543,703
2	Aldai NGCDF	There was no explanation under Annex 3 on why the funds were not utilized and the reasons for delay in utilization by the Fund.	176,073,117
3	Alego Usonga NGCDF	Non-taxation of Committee Allowances - Income tax was not deducted nor remitted to the Kenya Revenue Authority (KRA).	
4	Awendo NGCDF	The Board disbursed to the fund only Kshs.160,000,000 against approved Kshs.178,892,253 contrary to NG CDF Act, 2015.	18,892,253
5	Balambala NGCDF	1) Failure to report the emergency expenditure of Kshs.5,875,000 to the NGCDF Board. 2) Failure to open deposit holding account.	5,875,000
6	Baringo Central NGCDF	Failure to Conduct Public Participation on projects	
7	Bomet Central NGCDF	Non reporting of emergency expenditure to the NGCDF Board within 30 days contrary to Regulation 20(2) of the NGCDF Regulations, 2016	2,750,000
8	Bomet East NGCDF	1) A total of Kshs.10,000,000 was transferred two Primary Schools for renovation of 8 classrooms. However, the amount was reallocated for construction to completion of 4 classrooms by PMC before approval by NG CDF Board contrary to Section 6(2) of NG CDF Act, 2015. 2) Emergency expenditure of Kshs.4,523,636 was not reported to NGCDF Board contrary to Regulation 20(2) of NGCDF Regulations, 2016.	14,523,636
9	Bonchari NGCDF	Failure to report emergency expenditure contrary to NGCDF Regulations, 2016.	6,001,220
10	Bondo NGCDF	Returns from the PMCs to the Constituency Committee were not provided for audit review hence, it was not confirmed whether the PMCs accounted for funds transferred to the respective accounts. This is contrary to Section 10 of the National Government Constituencies Development Fund Act, 2015	65,642,849

S/No.	NGCDF	Description	Amount (Kshs)
11	Borabu NGCDF	An amount of Kshs.4,739,283 was paid directly to the contractors without passing through the project management committee.	4,739,283
12	Budalangi NGCDF	Failure to prepare and send to the Board reports of the occurrence of emergencies.	55,116,171
13	Bumula NGCDF	1) Emergency expenditure of Kshs.11,101,498 was not reported to NGCDF Board contrary to Regulation 20(2) of the NGCDF Regulations, 2016. 2) Supporting documents for schedule of meetings tabled and approved by Constituency Committee not provided and no evidence that copies of minutes were submitted to the Board within 30 days, contrary to Regulation 7(9 and 12) of NG CDF Regulations, 2016 in respect to committee expenses of Kshs.7,263,065.	18,364,563
14	Butere NGCDF	Lack of internal audit reports contrary to Section 73(1) of the Public Management Act, 2012.	
15	Buuri NGCDF	Irregular appointment of bursary committee members - Review of NGCDF Committee minutes revealed that the Fund appointed non - NGCDF Committee Members to the bursary Committee contrary to NGCDF Board Circulars.	
16	Chepalungu NGCDF	Irregular re-allocation of Project Funds to a secondary school without Board approval.	1,050,000
17	Chuka / Igambang'ombe NGCDF	1) An amount of Kshs.5,785473 was paid for compensation of employees in excess of the Board guidelines. 2) An amount of Kshs.4,400,000 was spent on construction of classrooms but the contract agreement was signed before the lapse of 14 days after notification award. 3) Unbalanced budget contrary to Section 33 (c) of the Public Finance Management Act, 2012.	10,185,473
18	Dadaab NGCDF	1) An amount of Kshs.3,772,378 was spent on projects which were not of emergency in nature, contrary to Section 8 (2) and (3) of NGCDF Act, 2015. 2) Failure to open Deposit holding account, contrary to Section 12(1A) of NGCDF (Amendment) Act, 2022.	3,772,378
19	Dagoretti South NGCDF	1) Failure to Report on emergency expenditure as required by NGCDF Regulations, 2016.	16,232,900

S/No.	NGCDF	Description	Amount (Kshs)
		2) Poor management of imprest contrary to Public Finance Management (National Government) Regulations, 2015	
20	Embakasi Central NGCDF	Unsupported composition of NGCDF Committee.	
21	Embakasi North NGCDF	The contract for purchase of lockers for three Secondary Schools was awarded at a sum of Kshs.2,088,000 and charged to emergency expenditure. However, there was nothing to show that an unforeseen event had occurred.	2,088,000
22	Embakasi South NGCDF	Failure to Maintain Imprest Register and Memorandum Cashbook-Management did not maintain an Imprest register indicating details of payees, amount issued, Imprest warrant number, dates of issue, due dates and dates of surrender as stipulated in Regulation 93(4) of the Public Finance Management (National Government) Regulations, 2015.	
23	Embakasi West NGCDF	1. Unauthorized Branding of Constituency Development (CDF) Projects contrary to Section 68(2) of Public Finance Management Act, 2012. 2. Management of Emergency Reserve- The Constituency Committee allocated Kshs.30,788,695, exceeding the permissible limit by Kshs.11,044,503. This excess amount could have been redirected to other programs/projects. This was contrary to Section 8(1) of the NGCDF Act, 2015.	
24	Emgwen NGCDF	Irregular Funding of other National Government Functions-Installation of transformer through REREC project is not defined under NG CDF Act, 2015.	5,000,000
25	Emurua Dikirr NGCDF	1. Delay in Disbursement of Funds from the Board; The statement of receipts and payments indicates transfers totalling Kshs.222,919,816 from the National Government Constituencies Development Fund Board. This includes Kshs.181,064,003, representing 54% of the total receipts budgeted for the 2023/2024 financial year. Additionally, the arrears of Kshs.101,957,673 from the 2022/2023 financial year remain unpaid, contrary to Section 39(2) of the National Government Constituencies Development Fund Act, 2015.	-

S/No.	NGCDF	Description	Amount (Kshs)
		2. Project Implementation Status Report: Management did not provide an updated and current Project Implementation Status (PIS) in support of the budgeted projects which had total disbursements of Kshs.272,797,157. The amount includes an opening balance of Kshs.49,877,341. This was contrary to Regulation 26(1) of the National Government Constituency Development Funds Regulations, 2016 on monitoring and evaluation of projects.	
26	Fafi NGCDF	Failure to open a deposit holding account as required by NGCDF Fund Act, 2015.	
27	Galole NGCDF	Included in these payments is Kshs.9,185,000 spent on emergency projects in respect of renovation of classrooms, construction of toilets and supply of desks as disclosed in Note 8 to the financial statements. However, the expenditure amounting to Kshs.8,285,000 incurred on six (6) emergency projects was reported to the board after the expiry of the thirty (30) days period and an amount of Kshs.900,000 spent on two (2) projects was not reported to the Board contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which states that utilization of the emergency reserve shall be reported to the Board within thirty (30) days.	9,185,000
28	Garissa Township NGCDF	Lack of Constituency oversight committee contrary to Section 53 of the NGCDF, 2015.	
29	Gatundu North NGCDF	Cash Book and Payment Vouchers Alterations- Review of the Fund's cashbook no. 917 revealed that some entries in folio 91673, 91672, 91671, 91670, 91699, 91668, 91667, 91665, 91664, 91662 and 91654 were altered by being written over contrary to Regulation 16(2) and (4) of the Public Finance Management (National Government) Regulations, 2015. Further, numbers indicated on payment vouchers were handwritten while some were altered and over written.	-
30	Gatundu South NGCDF	Management did not report the emergency expenditure to the Board using the prescribed format contrary to Regulation 20(2) of the NGCDF Regulations, 2016.	8,520,640
31	Hamisi NGCDF	The amount allocated to the bursary translates to approximately 10% of the funds allocated. This is contrary to Regulation 21(5) of the National	29,961,823

S/No.	NGCDF	Description	Amount (Kshs)
		Government Constituencies Development Fund Regulations, 2016	
32	Igembe North NGCDF	Irregularities in project implementation-Review of various projects implemented by the fund revealed four (4) Projects worth Kshs.13,650,000 had various anomalies that were not been explained by Management	13,650,000
33	Ijara NGCDF	1) Failure to report utilization of emergency to the Board. 2) Non remittance of NSSF contributions.	5,400,000
34	Ikolomani NGCDF	Failure to report emergency expenditure of Kshs,3,500,000 to NG CDF Board contrary to Regulations 20(2) of the NG CDF Regulations, 2016.	3,500,000
35	Juja NGCDF	Non-compliance on management of emergency reserves.	12,436,190
36	Kabondo Kasipul NGCDF	Utilization of emergency reserves amounting to Kshs.6,652,952 was not reported to the Board within 30 days of their occurrence.	6,652,952
37	Kaiti NGCDF	The Management did not provide evidence that the NGCDF Committee reported the expenditure on the emergency projects to the NGCDF Board withing 30 days. This was contrary to Regulation 20(2) of the NGCDF Regulations, 2016.	15,900,914
38	Kajiado West NGCDF	Irregularities in Project Implementation-Review of sampled payment vouchers and project files for projects cost amounting to Kshs.21,823,349 revealed that there were no handover reports to the Constituency committee by the Project Management Committees (PMCs) and there was no evidence of inspection report by a technical public works officer for the projects before payments.	21,823,349
39	Kandara NGCDF	Management failed to report the utilization of the emergency reserve of Kshs.1,478,464 to the National Government Constituencies Development Fund Board within the required 30 days of the occurrence, as stipulated by Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016.	1,478,464
40	Kanduyi NGCDF	1) There was no evidence that the projects were of emergency in nature as required by the law. 2) Lack of documentary evidence showing that the Secretary in consultation with the officer of the Board seconded to the constituency	18,812,296

S/No.	NGCDF	Description	Amount (Kshs)
		prepared and tabled before a constituency committee a schedule of meetings that were to be held during the year and submitted copies of the minutes to the Board, contrary to Regulation 7(9) and (12) of the NGCDF Regulations, 2016.	
41	Kangundo NGCDF	Ineffective Project Implementation-The Fund Committee awarded a contract for the construction of four classrooms at Kitwii Boys Primary School on 15 August 2023 at a contract sum of Kshs.5,635,000. However, physical inspection conducted on 4 November 2024, revealed that the classrooms were completed but not in use. The ministry of health had ordered the classrooms to be closed due to lack of toilets. Although the project was branded with the National Government Constituency Fund logo, the name of the Constituency Member of Parliament was irregularly included.	5,635,000
42	Kapenguria NGCDF	As at the time of audit, an amount of Kshs.66,636,485 in allocations from the National Government Constituencies Development Fund had not been received at the Constituency. Further, projects worth Kshs.36,300,000 were not supported with work plans and hand over reports to evidence closure contrary to Regulation 15(1) (f) of NGCDF Regulations, 2016.	102,936,485
43	Karachuonyo NGCDF	1) Failure to report emergency expenditure of Kshs.21,337,713 contrary to Regulation 20(2) of NGCDF Regulations, 2016. 2) Over expenditure on use of goods and services by Kshs.12,559,215.	33,896,928
44	Keiyo North NGCDF	Implementation of Emergency projects which did not qualify as an emergency nature contrary to NGCDF Regulations, 2016.	8,356,000
45	Kiambu NGCDF	1) Cash withdrawals totalling Kshs.12,069,800 for procurement of goods and services as well as payment of allowances contrary Public Finance Management Act, 2012. 2) Irregular and unaccounted for emergency projects, Kshs.4,498,397	16,568,197
46	Kibra NGCDF	Unspent prior year cash balance which was not re-allocated.	5,281,987
47	Kikuyu NGCDF	Over Allocation of Emergency Funds contrary to NGCDF Act, 2015.	865,452
48	Kilgoris NGCDF	1) Failure to insure assets contrary to Section 36(3) of NGCDF Act, 2015.	11,449,082

S/No.	NGCDF	Description	Amount (Kshs)
		2) Failure to report emergency expenditure of Kshs.11,449,082 contrary to Regulation 20(2) of NG CDF Regulations, 2016.	
49	Kilifi South NGCDF	Payments totalling Kshs.5,483,690 in respect of emergency projects was contrary to Regulation 20 (2) of the NGCDF Regulations, 2016 and payment totalling to Kshs.12,300,000 in respect to 3 construction projects did not undergo evaluation criteria which is contrary to Section 68 of the Public Finance Management Act, 2012.	17,783,690
50	Kilome NGCDF	Failure to report emergency expenditure of Kshs.7,792,483 to NG CDF Board contrary to Regulations 20(2) of the NG CDF Regulations, 2016.	7,792,483
51	Kiminini NGCDF	A total of Kshs.118,807,233 was transferred to primary and secondary schools for construction projects but the Management did not provide an updated project implementation status report.	
52	Kipkelion West NGCDF	An amount of Kshs.5,650,000 was spent on projects that did not meet the threshold of emergency projects and management did not prepare proposals for unspent funds amounting to Kshs.25,797,735.	31,547,735
53	Kisumu East NGCDF	Lack of contract extension contrary to Section 68 (2) of the Public Finance Management Act, 2012.	6,389,416
54	Kisumu West NGCDF	1) An amount of Kshs.2,900,000 was paid for construction of 6 door pit latrines under the environmental projects. However, the allocation and payments of the works was not done according to the law. 2) A contract of Kshs.8,849,350 was awarded for construction of an administration block which was to end in July 2022. On February 2023 the contract was terminated, and the contract was awarded to a new contractor at a contract price of Kshs.1,825,434 for completion of pending works. Management did not provide requisite details on termination of the contract. 3) An amount of Kshs.800, 000 was paid under emergency projects for construction of a chain link fence and erection of gate which was not an emergency expenditure.	13,349,350
55	Kitutu Chache South NGCDF	There was an irregular over-expenditure amounting to Kshs.2,267,126 on emergency projects which has not been explained.	2,267,126
56	Lafey NGCDF	1) Failure to report emergency expenditure.	9,200,000

S/No.	NGCDF	Description	Amount (Kshs)
		2) Late remittance of statutory deductions contrary to Employment Act, 2007.	
57	Lagdera NGCDF	Failure to report to the NGCDF Board within 30 days on the utilization of Emergency reserve contrary to Regulation 20(2) of the NGCDF Regulations, 2016.	2,700,000
58	Laikipia West NGCDF	Noncompliance with emergency Funding requirements.	8,000,000
59	Lamu West NGCDF	1) Amount of Kshs.1,093,000 in respect of training expenses was paid to the Fund Manager. However, per diem was paid to non-employees contrary to Regulation 91(1) of Public Finance Management (National Government) Regulations, 2015. 2) An of Kshs.81,773,321 was transferred to secondary schools. However, 7 projects meant to be managed through 7 PMCs were managed through 2 bank accounts contrary to Regulation 15(1) of NGCDF Regulations, 2016	82,866,321
60	Langata NGCDF	Emergency expenditure amounting to Kshs.250,000 for the installation of the electricity at Uhuru Gardens Primary School was foreseeable and should not have been treated as an emergency. This was contrary to Section 8(2) and (3) of the NGCDF Act, 2015 (Amended 2022).	250,000
61	Likuyani NGCDF	1) An amount of Kshs.1,676,054 paid as bursary, Kshs.1,000,000 paid for renovation of a police station and Kshs.150,000 paid in respect to additional works at a primary school all paid under emergency reserves, which implies irregular reallocation of funds. 2) The Management paid Kshs.5,300,600 excess, over and above the contract sums for procurement of two school buses, which was not explained.	8,126,654
62	Loima NGCDF	Management did not provide quarterly reports on the status of the Project Management Committee accounts. This was contrary to Regulation 15(10) of the National Government Constituency Development Fund Regulations, 2016.	
63	Lugari NGCDF	The Fund did not report the emergency expenditure to the Board contrary to Regulation 20(2) of the NGCDF Regulations, 2016.	8,900,000

S/No.	NGCDF	Description	Amount (Kshs)
64	Lunga Lunga NGCDF	1) An amount of Kshs.1,427,900 was paid for committees sitting allowances for a committee not well constituted. 2) Amount of Kshs.10,000,000 was spent for construction of a school which did not provide for ramps and wider doors for persons living with disabilities.	11,427,900
65	Maara NGCDF	1. Late remittance of NSSF deductions amounting to Kshs.72,720. 2. Late remittances of PAYE amount of Kshs42,031	114,751
66	Magarini NGCDF	Inadequate disbursement of funds amounting to Kshs.34,776,800.	34,776,800
67	Makadara NGCDF	An emergency expenditure which was not reported to the NGCDF Board within 30 days. Further, there was no evidence indicating that the expenditure was of emergency in nature, contrary to Section 8(2) and (3) of the NGCDF Act, 2015 (Amended 2022).	8,618,400
68	Makueni NGCDF	Expenditure on emergency projects was not reported to NGCDF Board within 30 days as required by Regulation 20(2) of the NGCDF Regulations, 2016.	2,480,095
69	Malava NGCDF	Failure to Maintain Deposit Bank Account contrary to Section 12(1A) of the National Government Constituencies Development Fund Act, 2015 (Amendment 2022).	
70	Mandera East NGCDF	Management did not provide evidence that construction of access road to a Secondary school for Kshs.3,600,000 was of emergency in nature, contrary to Section 8(2) and (3) of the NGCDF Act, 2015 (Amended 2022).	4,995,000
71	Mandera South NGCDF	1) Failure to report expenditure of Kshs.9,268,759 from emergency reserve to the Board contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016. 2) Failure to open a deposit holding account contrary to Section 12(1A) of the National Government Constituency Development Fund Act, 2015 (Amended 2022).	9,268,759
72	Mandera West NGCDF	1) An expenditure of Kshs.9,200,000 was incurred from the emergency reserve. The management did not report to the NGCDF Board the utilization of emergency within 30 days of occurrence of the emergency as	9,200,000

S/No.	NGCDF	Description	Amount (Kshs)
		required by Regulation 20(2) of the ND-CDF Regulations 2016. 2) The Fund did not open a deposit holding account as required under Section 12 (1A) of the NGCDF Act 2015 (Amended 2022).	
73	Mbeere South NGCDF	Justification on emergency expenditure of Kshs.5,940,000 was not provided contrary to Section 8(3) of the National Government Constituencies Development Act, 2015 (Amended 2022).	5,940,000
74	Mogotio NGCDF	Failure to open and operate a deposit account to hold third-party monies contrary to Section 12(1A) of the National Government Constituencies Development Fund (Amendment) Act, 2022.	
75	Mosop NGCDF	There was no evidence to indicate emergency expenditure of Kshs.4,106,488 was of emergency in nature and was reported to the Board within 30 days.	4,106,488
76	Muhoroni NGCDF	Lack of internal audit review contrary to Regulation 160(1)(a) and (b) of the Public Finance Management (National Government) Regulations, 2015.	
77	Mumias East NGCDF	Management did not provide evidence that renovation works for 6 classrooms at Petros Primary School for Kshs.3,600,000 were of emergency in nature. Further emergency expenditure totalling Kshs.10,900,000 was not reported to the Board contrary to Regulation 20(2) of the NG CDF Regulations, 2016.	10,900,000
78	Mwala NGCDF	Irregular funding of non-emergency projects which include fencing, purchase of water tanks and construction of a toilet contrary to Section 8 of NGCDF Act, 2015 (Amended 2022).	710,000
79	Mwatate NGCDF	Emergency expenditure exceeded the threshold of 5% of the emergency reserves. Reports on utilization of the emergency reserve were not made to NGCDF Board within the stipulated time.	9,229,569
80	Mwea NGCDF	1) Failure to report emergency projects to NGCDF Board within 30 days of the occurrence worth Kshs.11,463,000. 2) Failure to maintain Imprest register for domestic travel and subsistence expenditure worth Kshs.2,049,950	13,912,950
81	Mwingi Central NGCDF	The Fund allocated Kshs.500,000 for construction and completion of a dormitory at Kalisasi Primary School. However, contrary to the approval made by the Board, the Fund	500,000

S/No.	NGCDF	Description	Amount (Kshs)
		Management utilized the funds for expansion of an administration block at a cost of Kshs.500,000.	
82	Mwingi North NGCDF	Physical verification of four (4) projects worth Kshs.2,194,000 revealed that the projects did not qualify as emergency projects. Further, no evidence was provided to confirm that emergency expenditure was reported to NG CDF Board as required by Regulation 20(2) of NG CDF Regulations, 2016.	13,599,619
83	Mwingi West NGCDF	The management did not report emergency projects expenditure amounting to Kshs.10,592,207 as required by Regulation 20(2) of the NGCDF Regulations, 2016.	10,592,207
84	Naivasha NGCDF	Failure to remit contributions to NITA on compensation of employee's payments of Kshs.5,393,185.	
85	Nakuru Town West NGCDF	Allowance payments to non - gazetted members.	770,000
86	Nandi Hills NGCDF	Emergency projects payments of Kshs.3,800,000 - No evidence to indicate that the Constituency Committee reported to the Board within thirty days of occurrence of the emergency during the year in accordance to Regulation 20(2) of National Government Constituencies Development Fund Regulations, 2016.	3,800,000
87	Narok North NGCDF	1) Amount of Kshs.196,465 in respect of insurance expenses unsupported with insurance policy documents and contract. 2) Failure to open and operate a deposit bank account, contrary to Section 12(1A) of the NGCDF Act, 2015 (Amended 2022).	196,465
88	Narok West NGCDF	The fund was yet to receive Kshs.51,215,033 in respect to the year 2022/2023 contrary to the requirements of Section 39(2) of the National Government Constituencies Development Act, 2015 (Amended 2022) which requires funds to be disbursed at the beginning of each quarter of the year.	51,215,033
89	Njoro NGCDF	Failure to remit retention money to Deposit Account contrary to Section 12(IA) of NGCDF Act, 2015 (Amended 2022).	
90	North Horr NGCDF	Failure to Prepare and Table Annual Schedule of Meetings- An amount of Kshs.5,139,076 in respect to the committee expenses was incurred on activities of the National Government Constituencies Development Fund Committee at the constituency level. However, no evidence was provided to confirm that the NGCDF Secretary at	5,139,076

S/No.	NGCDF	Description	Amount (Kshs)
		the beginning of the financial year, in consultation with the officer of the board seconded to the constituency, prepared and tabled before a Constituency Committee an annual schedule of meetings contrary to Regulation 7 (9) of the National Government Constituencies Development Fund Regulations, 2016.	
91	North Imenti NGCDF	Failure to provide project implementation status report.	
92	North Mugirango NGCDF	An amount of Kshs.2,100,000 allocated to St. Paul Tombe Secondary School for the construction of classrooms was without approval of the National Government Constituencies Development Fund Board diverted to construction of an administration block.	2,100,000
93	Nyando NGCDF	The projects valued at Kshs.1,200,000 spent on emergency reserve for renovation of four (4) classrooms were not labelled. Further, emergency expenditure amounting to Kshs.8,668,800 was not reported to the Board contrary to Regulation 20(2) of the NGCDF Regulations, 2016.	9,868,800
94	Nyaribari Masaba NGCDF	Late disbursement of funds from the NGCDF Board, contrary to Section 39(2) of the NGCDF Act, 2015 (Amended 2022).	58,600,000
95	Pokot South NGCDF	Delay in disbursement of funds amounting to Kshs.193,303,912, contrary to Section 39(2) of the NGCDF Act, 2015 (Amended 2022).	193,303,912
96	Rangwe NGCDF	There was no justification for emergency expenditure, contrary Section 8(3) of the NGCDF Act, 2015 (Amended 2022).	6,200,000
97	Roysambu NGCDF	The Constituency Fund committee allocated amount of Kshs.11,533,731 to Emergency projects exceeding the recommended 5% threshold by Kshs.7,137,09, which was contrary to Section 8(1) of the NGCDF Act, 2015 (Amended 2022).	7,137,098
98	Ruaraka NGCDF	No documentary evidence was provided to indicate the Fund had reported any of the emergency expenditure to the Board using the prescribed format, contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016.	15,296,500
99	Ruiru NGCDF	1. Irregularities in Implementation of Projects Relating to Other Grants and Transfers-Kshs.65,329,500. 2. Irregular Motor Vehicle Maintenance Expenditure-Kshs.185,000.	65,914,500

S/No.	NGCDF	Description	Amount (Kshs)
		3. Purchase of Desks at Githunguri High School did not meet the criteria for an emergency project, since there was no evidence indicating the unforeseen and urgent need for the desks - Kshs.400,000	
100	Seme NGCDF	Late remittance of statutory deductions (PAYE, NHIF, NSSF and Housing levy).	110,897
101	Shinyalu NGCDF	Failure to submit Quarterly reports by project Management Committee contrary to Regulation 15(10) of the National Government Constituencies Development Fund Regulations,2016.	
102	Sigor NGCDF	1) Late disbursement of funds -An amount of Kshs.51,215,033 was undisbursed in 2022/2023 financial year and Kshs.54,804,253 was undisbursed in 2023/2024 financial year, contrary to Section 39(2) of the NGCDF Act, 2015 (Amended 2022). 2) Delay in remittance of NSSF contributions, Kshs.100,449 and delay in payment of staff salaries, Kshs.4,364,978.	110,384,264
103	Sotik NGCDF	Irregular utilization of emergency funds on construction of toilets.	10,417,980
104	Suba South NGCDF	Delay in disbursement of funds from the Board, contrary to Section 39 (2) of the NGCDF Act, 2015 (Amended 2022).	95,317,620
105	Subukia NGCDF	Failure to bank gratuity funds for contractual employees in a deposit account contrary to Section 12(1A) of the NGCDF Act, 2015 (Amendment 2022).	1,443,076
106	Taveta NGCDF	Four (4) projects worth Kshs.24,963,930 were implemented without performance security.	24,963,930
107	Thika Town NGCDF	Allocation of Kshs.60,888,465 in respect of bursary and social security was contrary to Regulation 21(5) of the National Government Constituencies Development Fund Regulations, 2016.	60,888,465
108	Tigania West NGCDF	1) Delay in disbursement of funds amounting to Kshs.56,397,442, contrary to Section 39(2) of the NGCDF Act, 2015 (Amended 2022). 2)Emergency fund budgeted at Kshs.9,229,569 which was 3% instead of 5% of the allocated funds. 3)The Management re-allocated the emergency funds totalling Kshs.2,500,000 for non-	68,127,011

S/No.	NGCDF	Description	Amount (Kshs)
		emergency activities, contrary to Section 8(3) of the NGCDF Act, 2015 (Amended 2022).	
109	Tinderet NGCDF	Failure to provide evidence to determine Emergency Projects contrary to Section 8(3) of the NGCDF Act, 2015 (Amended 2022).	10,500,000
110	Turkana West NGCDF	Irregular Construction of Emergency Projects	3,900,000
111	Wajir East NGCDF	Projects implementation status report was not provided contrary to Regulation 8(2)(h) of National Government Constituencies Development Fund Regulations, 2016.	
112	Wajir North NGCDF	Failure to open deposit holding account contrary to section 12(1A) of the NGCDF Act, 2015 (Amended 2022).	
113	West Mugirango NGCDF	The Fund did not remit employees' deductions to NITA, contrary to Section 5 of Industrial Training Act, Cap 237.	5,100
114	Yatta NGCDF	1) Failure to disburse Funds- An amount of Kshs.51,135,918 was not disbursed during the year by the NG CDF Board, contrary to Section 39(2) of the NGCDF Act, 2015 (Amended 2022). 2) An amount of Kshs.15,506,326 spent on emergency projects was not reported to the Board, contrary to Regulation 20(2) of the NGCDF Regulations, 2016.	66,642,244
	Total		**1,997,984,659**

Appendix 14: Procurement and Other Related Issues

S/No.	NGCDF	Description	Amount (Kshs.)
1	Ainabkoi NGCDF	Consultancy Services for Development of Strategic Plan: The procuring entity did not support the procurement with a market survey or indicative market rates especially for reimbursable costs of the contract, exposing the entity to inflated prices that were beyond prevailing market rates, contrary to Regulation 33(3aa) of Public Procurement and Asset Disposal Regulations, 2020.	2,000,000
2	Awendo NGCDF	The Work for Construction of classrooms which had stalled had not been awarded to the lowest bidder.	13,500,000
3	Chuka / Igambang'ombe NGCDF	1) Contract irregularly signed before the lapse of 14 days after giving notification of award, Kshs.4,400,000. 2) Irregular variation of contract, Kshs,939,000.	5,339,000
4	Dagoreti North NGCDF	1) Inspection and acceptance reports were not provided for audit review in respect to rehabilitation works and supply of chairs at Gatina Primary School at a contract sum of Kshs.5,288,160. 2) Inspection and acceptance reports were not provided for audit review in respect to construction of 10 door ablution block at Georges Primary School at a cost of Kshs.4,700,000. Further, the toilets were not in use and the ramp for people living with disability (PWD) was too steep. 3) Dagoretti Mixed Secondary School-Kshs.4,500,000 - Construction of a 50-capacity students library, purchase of tables, library seats, office chairs, one office table. However, the contract agreement did not specify the start and completion dates and completion certificate and hand over reports were not provided.	14,488,160
5	Eldama Ravine NGCDF	Transfers to other Government units totalling Kshs.29,385,000 - Procurement records such as tender advertisement, bids or quotations, tender evaluation minutes, signed contracts, inspection and acceptance reports, joint measurements, Project Management Committee records such as cashbooks, bank statements and expenditure returns were not provided for audit verification. In addition, the implementation status reports for the projects were not provided for audit verification.	29,385,000

S/No.	NGCDF	Description	Amount (Kshs.)
6	Embakasi East NGCDF	Irregular Procurement of Unblocking of Sewer Line and Storm Water Drainage at Kisumu Ndogo and Kamola Village - LSO was raised before contract award and contract was entered into in less than 14 days contrary to the Public Procurement and Asset Disposal Act, 2015.	2,320,200
7	Embakasi North NGCDF	1) Excessive Use of Cash-Payments totalling Kshs.5,157,375 were done by cash instead of cheques to prequalified suppliers. 2) Supply and Installation of 20 M Floodlights in Dandora Phase 5 Ward Kshs.2,000,000- Inspection report was not provided for audit review. 3) Supply and Installation of 20m Floodlights in Dandora Phase 3 and 4 Wards, Kshs.4,000,000- Inspection report was not provided for audit review. 4) Supply and Installation of 20m Floodlights in Dandora Phase 1 and 2 Wards, Kshs.4,000,000- Inspection report was not provided for audit.	15,157,375
8	Embakasi South NGCDF	Lack of Approved List of Prequalified Suppliers, contrary to Section 57(1) of the Public Procurement and Asset Disposal Act, 2015.	
9	Fafi NGCDF	Unplanned procurement of office digital camera.	306,501
10	Galole NGCDF	Payments totalling Kshs.610,000 in respect of training expenses, paid to supplier for car hire services had not been supported with request for quotations contrary to Public Procurement and Asset Disposal Act, 2015.	610,000
11	Gatundu South NGCDF	Poor Implementation of Hass Avocado Seedlings Projects to Primary Schools-The procurement was through request for quotations at a sum of Kshs.230,000 for Ikuma Primary School, contract sum of Kshs.230,000 for Nembu Primary School, contract sum of Kshs.230,000 for Wamitaa Primary School and Kahugu-ini Primary School. However, the contract agreements did not specify the start and completion date for the maintenance of the Hass avocado seedlings and delivery notes were not provided for audit. Further, opening and evaluation minutes were not signed every page by all committee members and inspection, and acceptance committee report was also not provided for review.	690,000
12	Gem NGCDF	Irregular procurement of consultancy services using request for quotations for strategic plan 2023-2028.	3,500,000
13	Isiolo North NGCDF	Irregular Procurement of Projects and irregular awards of tenders totalling Kshs.79,318112.	79,318,112

S/No.	NGCDF	Description	Amount (Kshs.)
14	Kasarani NGCDF	Income from sale of NGCDF Vehicle, Kshs.400,000: Procurement documents detailing the buyer selection process and minutes for evaluation were not provided for audit.	400,000
15	Kesses NGCDF	Use of restricted tendering method in procurement of a strategic plan without justification.	3,500,000
16	Kiambu NGCDF	1) The service provider for payment of bursaries to short courses amounting to Kshs.11,962,500 was engaged through direct procurement which contravenes procurement regulations as the amount exceeds the request for quotation procurement method. 2) Irregular procurement of primary and secondary projects totalling Kshs.57,300,000.	69,262,500
17	Kibwezi West NGCDF	7 sampled project files did not show any proof of negotiations between the NGCDF committee and the winning bidders for tenders awarded below the quoted amount. Further, the procurement plan was not provided to support the procurements as provided for in Section 45(3) of the Public Procurement and Asset Disposal Act, 2015.	62,763,503
18	Kiharu NGCDF	Procurement of sports items was not supported with requisitions from the users.	5,779,203
19	Kikuyu NGCDF	Unjustified Use of Project Provisional Sums.	2,037,000
20	Kilome NGCDF	Procurements totalling Kshs.2,850,000 had procurement irregularities including lack of proper committee appointment letters, conflicting dates of award and acceptance of tenders, winning bidders lacked key mandatory requirements such as VAT registrations and incorporation certificates, business permits and expired tax compliance certificates.	2,850,000
21	Kitutu Chache South NGCDF	Failure to provide procurement records and technical specifications on proposed drilling and development of boreholes at Kiamwasi Polytechnic Water Project.	6,000,000
22	Kuria East NGCDF	The Fund did not have a procurement plan contrary to Section 44(2)(c) of the Public Procurement and Asset Disposal Act, 2015.	
23	Kuria West NGCDF	Irregular procurement procedure on supply of sports uniforms.	149,900
24	Laikipia North NGCDF	Lack of an Approved Procurement Plan, contrary to Section 44(2)(c) of the Public Procurement and Asset Disposal Act, 2015.	
25	Langata NGCDF	Procurements and payments amounting to Kshs.26,115,358 for five (5) projects had procurement process irregularities, contrary to the Public Procurement and Asset Disposal Act, 2015.	26,115,358

S/No.	NGCDF	Description	Amount (Kshs.)
26	Limuru NGCDF	Irregularities in the procurement of consultancy services of Kshs.2,000,000 for tender awarded to non-responsive bidder.	2,000,000
27	Luanda NGCDF	Unplanned Procurement amounting to Kshs.306,501.	306,501
28	Mathira NGCDF	No proper documentation including quotation registers, among others in place to confirm compliance.	2,084,300
29	Matungulu NGCDF	Procurement process irregularities in respect to contract for construction of 16-Door classrooms block at a cost of Kshs.18,878,942.	18,878,942
30	Mbeere North NGCDF	1)Management transferred an amount of Kshs.7,000,000 and Kshs.6,000,000 to Kanyuambora and Mianjatiri Primary Schools for construction works respectively. The projects were irregularly procured through quotations contrary to second schedule of the Public Procurement and Asset Disposal Regulations, 2020. 2) Management irregularly varied contracts for works valued at Kshs.41,427,605 contrary to Section 139(3)(4) of the Public Procurement and Disposal Act, 2015.	54,427,605
31	Moyale NGCDF	1) Irregular procurement of Sports items of Kshs.1,992,000; 2) Other irregularities including lack of professional opinion, unsigned contracts, expired National Construction Authority (NCA) Certificate, failure to award tender to the lowest priced bidder, lack of completion certificate, lack of tender evaluation minutes and incomplete request for quotation forms were noted in; i) Classrooms construction at Godoma Primary School of Kshs.2,923,200 and Gadha Korma Primary School of Kshs1,461,600; ii) Dining hall construction at Junction Mixed Day Secondary School of Kshs.3,999,987 and Odda Mixed Day Secondary School of Kshs.4,077,458; iii) Renovation works for four classrooms at Sololo Primary School of Kshs.2,838,921; iv) Purchase of water tank for Kshs.160,000 at Qate Police Post.	17,453,166
32	Mt. Elgon NGCDF	An amount of Kshs.1,472,600 in respect to disposal of assets unsupported with tender documents	1,472,600

S/No.	NGCDF	Description	Amount (Kshs.)
		including advertisement and method of disposal and number of bidders.	
33	Mwingi North NGCDF	1) There was no evidence to confirm appointment of opening and evaluation committees, in respect to procurement of goods worth Kshs.4,901,400, contrary to Regulation 28 (1) of Public Procurement and Asset Disposal Regulations, 2020. 2) Goods worth Kshs.311,351 were purchased using cash contrary to Regulation 92 and the Second Schedule of Public Procurement and Asset Disposal Regulations, 2020. 3) Management did not provide procurement plan in respect of procurements carried out during the year contrary to Regulation 40(1) of Public Procurement and Asset Disposal Regulations, 2020.	5,212,751
34	Nakuru Town East NGCDF	Construction companies in respect to transfers to projects under other government units amounting to Kshs.71,558,241 were not registered with National Construction Authority.	71,558,241
35	Nandi Hills NGCDF	Four (4) projects on construction of various facilities in primary schools had issues on procurement irregularities in tendering processes.	4,000,000
36	Narok South NGCDF	Lack of inspection and acceptance report in procurement of a school bus.	9,500,000
37	North Horr NGCDF	An amount of Kshs.3,000,000 was incurred in the construction of residential block for Sub-County Police Commander at Maikona Police Line. However, inspection and acceptance committee was not established, Quotation documents did not specify the quotation numbers, submission timelines and the contractors did not sign the quotation documents, Bills of quantities were not signed by the tender opening committee members and the summary pages of bills of quantities did not include the address, date, and signature of the witness as required of the standard tender documents and completion certificates were not provided for audit review.	3,000,000
38	Nyakach NGCDF	Management did not provide procurement plan in respect of procurements carried out during the year contrary to Regulation 40(1) of Public Procurement and Asset Disposal Regulations, 2020.	
39	Nyali NGCDF	Lack of contract agreement on supply of Fuel and Medical insurance.	2,020,268

S/No.	NGCDF	Description	Amount (Kshs.)
40	Rabai NGCDF	Tender for development of strategic plan was awarded to a local firm at a cost of Kshs.3,500,000. However, appointment letters for the tender opening and Evaluation Committee Members were not provided for audit review, the professional opinion was not signed by the supply and chain management officer and was not approved by Fund Account Manager contrary to Regulation 78 (2) of the Public Procurement and Asset Disposal Regulations, 2020.	3,500,000
41	Rongo NGCDF	1) Kosondo Secondary School received Kshs.6,889,400 for administration block completion but the project exhibited unexplained multi-year branding (2018/19-2022/2023) and lacked handover reports, completion certificates, and PMC minutes; 2) Kamagambo Police Station ablution block project costing Kshs.1,999,992 was misclassified as emergency despite not meeting emergency criteria, lacked procurement documents including bid evaluations and handover reports, and remains non-functional due to lack of water connection. 3) Sports equipment procurement worth Kshs.1,670,000 violated proper procedures with premature award notifications before bid evaluation, absence of market surveys, and no tournament success/challenge reports.	10,559,392
42	Saku NGCDF	Procurement irregularities in procurement of Projects valued at Kshs.18,247,650.	18,247,650
43	Shinyalu NGCDF	Furniture worth Kshs.1,317,864 was purchased on 6 July 2023 but was delivered in December 2024.	1,317,864
44	Starehe NGCDF	1) Irregular procurement of Consultancy for Preparation of Strategic Plan, Kshs.3,497,400 2) Non-Specification of Terms of Contract and duration of contracts, Kshs.5,681,400	9,178,800
45	Suba South NGCDF	Construction of 4 door pit latrine at Hon John Mbadi Kayombe Mixed Secondary School Project did not undergo the required procurement process of tendering.	799,534
46	Suna West NGCDF	Procurement documents in respect to projects in sixteen schools with a total allocation of Kshs.25,700,000 indicate that in all cases, three bidders responded. Some of the purported bidders did not attach necessary basic documents implying possible collusion to defeat the proper procurement process. In addition, receipts for sale of tender documents were not provided for audit review.	25,700,000

S/No.	NGCDF	Description	Amount (Kshs.)
47	Tharaka NGCDF	Failure to reserve 30% of Procurements to Reserved Groups, out of total procurements of Kshs.110,093,299.	33,027,989
48	Thika Town NGCDF	Irregular procurement of Consultancy Service contrary to the provisions of Section 126(3) of Public Procurement and Asset Disposal Act, 2015	3,187,360
49	Turbo NGCDF	Irregularities in the procurement of consultancy services for strategic plan development, including absence of approved budget, procurement plan, pre-qualified supplier lists, requisitions, tender advertisements, and terms of reference; contradictory procurement methods stated in professional opinion (open tendering versus request for proposal); discrepancy between four bids received versus three analyzed in technical reports; lack of mandatory market survey for reimbursable costs exposing the entity to inflated pricing; and failure to maintain proper tender opening registers with committee member initials as required by procurement regulations.	3,270,000
50	Turkana East NGCDF	Irregular procurement of works for Primary and Secondary schools valued at Kshs.18,175,000.	18,175,000
51	Ugenya NGCDF	The amount of Kshs.1,300,006 was paid for supply of fuel, oil and lubricants for transport equipment. However, the way the service provider was identified could not be confirmed since no list of pre-qualified suppliers was provided for audit review.	1,300,006
52	Voi NGCDF	The contract sum was Kshs.3,494,310 out of which Kshs.1,747,155 was paid. However, direct procurement method was used without justification.	3,494,310
53	Voi NGCDF	The procurement of consultancy services for development of a strategic Plan tender was single sourced contrary to Public Procurement and Asset Disposal Act, 2015, at a contract sum of Kshs.3,494,310.	3,494,310
	Total		**672,638,401**

Appendix 15: Human Resource Management Issues

S/No.	NGCDF	Description	Amount (Kshs)
1	Aldai NGCDF	The statement of receipts and payments includes Kshs.3,721,541 for employee compensation, as disclosed in Note 4. Despite hiring a project clerk and procurement assistant in January 2023, both resigned by early February 2024 without providing reasons. Management accepted the resignations, but no replacements have been made, impacting on the Fund's operations due to the nature of these positions and the high staff turnover.	-
2	Awendo NGCDF	The fund had fourteen employees against the authorized maximum of five.	3,214,147.00
3	Baringo Central NGCDF	Over employment of Staff at Constituency Office.	
4	Bomet East NGCDF	Thirteen (13) contractual employees were engaged during the year under review against approved ten (10) employees contrary to NG CDF Circular NGCDFB/CEO/NG- CDF CIRCULARS VOL II (033) OF 15 December, 2022.	3,889,274.00
5	Buuri NGCDF	Management did not provide the employee list as at 30 June, 2024 with their biodata. It was not possible to confirm the details of employees including terms of service, date of appointment, their age, gender and ethnicity.	-
6	Chepalungu NGCDF	Irregular engagement of thirteen (13) NGCDF employees.	3,232,930.00
7	Embakasi North NGCDF	All the Fund employees were from the same ethnic community, contrary to Section 7 of the National Cohesion and Integration Act, 2008.	3,338,704.00
8	Embakasi South NGCDF	Lack of Segregation of Duties-No adequate segregation of duties in relation to human resource management and accountant roles of maintaining personnel records and ensuring compliance with employment laws and regulations and preparation and maintenance of books of accounts respectively. The two roles were performed by the assistant accountant contrary to Regulation 110(1) of the Public Finance Management (National Government) Regulation, 2015.	-
9	Gichugu NGCDF	Non-compliance with Staff Ethnic Diversity-All employees of the Fund were from one dominant community contrary to the National Cohesion and Integration Act, 2008.	
10	Igembe Central NGCDF	1. All staff were from one ethnic community contrary to Section 7(2) of the National Cohesion and Integration Act ,2018.	

S/No.	NGCDF	Description	Amount (Kshs)
		2. Lack of approved staff establishment.	
11	Juja NGCDF	Lack of approved staff establishment.	-
12	Kajiado North NGCDF	Non-Compliance with Law on Staff Ethnic Composition: All the eight (8) employees of the Fund were members of the dominant ethnic community contrary to Section 7(2) of the National Cohesion and Integration Act ,2018.	-
13	Kamukunji NGCDF	The Fund did not maintain a staff establishment showing the required number of staff and positions required to be filled.	
14	Kapenguria NGCDF	During the year under audit, staff salaries for the four months to November 2023 were paid in January 2024 implying they were delayed. This also affected statutory remittances to the National Social Security Fund amounting to Kshs.116,724.	
15	Kasipul NGCDF	Lack of date of birth, identification Number, designation and job group in payroll provided.	3,292,245.00
16	Kesses NGCDF	Irregular recruitment of two staff without advertisement, application and interview.	-
17	Kiambu NGCDF	Employment of staff without following due process.	-
18	Kiharu NGCDF	Non-compliance with Section 7(2) of the National Cohesion and Integration Act, 2008, where 7 out of 8 members of staff were from the dominant community.	-
19	Kilgoris NGCDF	1) Lack of staff appraisal, contrary to Section G.10 of the Human Resource Policies and Procedures Manual for the Public Service of May, 2016. 2) Lack of training needs assessment-Training expenses of Kshs.430,000 unsupported with training needs assessment which should have informed the training.	430,000.00
20	Kinangop NGCDF	Lack of staff ethnic diversity.	-
21	Kipipiri NGCDF	It was observed that 2 new employees were introduced in the payroll without supporting documentation. In the circumstances, the regularity of recruitment process could not be confirmed.	
22	Kirinyaga Central NGCDF	All the seven (7) members of staff were from the dominant community contrary to Section 7(2) of the National Cohesion and Integration Act, 2008.	
23	Kisauni NGCDF	Weaknesses in Management of Staff Gratuity - Review of human resource records revealed that Management engaged twelve (12) employees on three-year contracts. Clause 7 of the staff appointment letter indicated that the staff are eligible for gratuity at 31% of the annual basic salary totalling Kshs.1,272,426 as gratuity expenses during the period	1,272,426.00

S/No.	NGCDF	Description	Amount (Kshs)
		under review. However, Management did not transfer the funds to the constituency deposits account.	
24	Kisumu Central NGCDF	Engagement of a casual for more than 3 months contrary to Employment Act, 2007.	
25	Kitui East NGCDF	Non-Compliance with Law on Ethnic Composition and a Third Gender Rule - The total number of employees of the Fund was fourteen (14) who were all members of the dominant ethnic community contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008. Only two (2) out of fourteen (14) employees or 14% were female. This was contrary to Section B.22 (2) of the Human Resource Policies and Procedures Manual for the Public Service May, 2016.	
26	Kitutu Masaba NGCDF	Management employed temporary staff contrary to Section 37 of the Employment Act, 2007.	590,000.00
27	Kuresoi North NGCDF	Engagement of a casual for more than 6 months, contrary to Employment Act, 2007.	60,000.00
28	Kuresoi South NGCDF	Lack of approved staff establishment.	4,713,377.00
29	Kwanza NGCDF	Overstaffing contrary to NG CDF guidelines.	
30	Limuru NGCDF	Lack of staff establishment and noncompliance with law on staff ethnic diversity.	-
31	Makadara NGCDF	The NGCDF Management did not maintain a staff establishment.	-
32	Mathioya NGCDF	Non-Adherence to the Law on Staff Ethnic Diversity: During the year under review, the Fund had a total of nine (9) staff members who were all from one dominant ethnic community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008.	-
33	Molo NGCDF	Failure to Retain Gratuity Funds for Contractual Employees-Review of payrolls and cashbooks revealed that an amount of Kshs.999,892 in respect of gratuity to contractual employees was not transferred to the retention account of the Fund since Management had not opened the deposit account as required.	999,892.00
34	Mukurwe-Ini NGCDF	Non-Adherence to the Law on Staff Ethnic Diversity: During the year under review, the Fund had a total of ten (10) staff members who were all from one dominant ethnic community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008	
35	Nakuru Town East NGCDF	There were no staff appraisal forms in the employees' files to confirm the implementation of staff performance management system.	3,384,157

S/No.	NGCDF	Description	Amount (Kshs)
36	Narok West NGCDF	The fund engaged seventeen employees against Boards establishment of nine and there was no organization structure in place.	5,772,809
37	Ndaragwa NGCDF	Leave allowance paid to employees without income tax deduction	44,000
38	Ndia NGCDF	The fund had no documented staff establishment and operated a manual payroll.	3,533,047
39	Ndia NGCDF	The fund had four members of staff all from one ethnic community in contravention of the requirements of the National Cohesion and Integration Act, 2008.	3,533,047
40	Njoro NGCDF	over employment of staff (13 in number) exceeding five in number, contrary to NGCDF Board Circular referenced Vol I. I/166 dated 24 June, 2013.	
41	Nyando NGCDF	One officer was earning less than a third of the basic pay contrary to human resource policies.	
42	Rongai NGCDF	1. Over employment of staff at the constituency office. 2. Training Carried out without a Needs Assessment amounting to Kshs.1,557,300	1,557,300
43	Samburu East NGCDF	Payment of airtime allowances not approved by Salaries and Remuneration Commission (SRC).	310,000
44	Sigowet/Soin NGCDF	During the year under review, staff salaries for the four months to November 2023 were paid in the month of January 2024 meaning there was a delay. This also affected remittances to the National Social Security Fund of Kshs.116,724.	
45	Tetu NGCDF	Non-compliance with the requirement of the National Cohesion and Integration Act, 2008 on the Fund staff composition.	
46	Uriri NGCDF	1) Over recruitment of staff - The Management employed thirty-eight (38) staff out of which 13 were on a contractual basis and 25 on casual terms. This number was over and above the required number of five (5) posts to be filled at constituency level that consists of a clerical officer, accounts assistant, clerk of works, records management officer and driver. This was contrary to National Government Constituency Development Fund Board circular reference CDFBOARD/Circulars/Vol.II/166 which requires five (5) posts to be filled at constituency level. 2) Lack of Staff Establishment and Scheme of Service	
47	West Mugirango NGCDF	80% of staff were from one dominant community contrary to Section 7 of National Cohesion and Integration Act, 2008.	

Appendix 16: Unconfirmed Cash and Bank Balances

S/No.	NGCDF	Description	Amount (Kshs)
1	Ainamoi NGCDF	Stale Cheques not reversed in the cash book.	3,238,450
2	Aldai NGCDF	Unpresented cheques relating to the financial years 2020/2021 and 2021/2022 amounting to Kshs.2,000,000 had not been presented and were therefore stale as at 30 June, 2024. The amount had not been reversed in the cash book.	2,000,000
3	Balambala NGCDF	Unsupported balance with an account held at a local bank which is under receivership. The bank certificates, bank reconciliations statement and cash book were not provided for audit review.	4,468,260
4	Baringo South NGCDF	Unpresented cheques amounting to Kshs.1,029,284 had become stale and had not been reversed in the cash book.	1,029,284
5	Bomachoge Borabu NGCDF	Unpresented cheques amounting to Kshs.2,832,249 were outstanding at 30 June, 2024 and details of their eventual clearance were not provided.	2,832,249
6	Bura NGCDF	There were unpresented cheques with some dating back to March, 2024 which had not been cleared as at the time of audit.	4,856,287
7	Bureti NGCDF	Unpresented cheques which were stale and had not been reversed in the cash book.	3,000,000
8	Butere NGCDF	The bank balance of Kshs.4,363,268 excludes stale cheques worth Kshs.478,000 that had become stale and had not been reversed in the cash book.	478,000
9	Dagoreti North NGCDF	The bank balance of Kshs.85,296,081 unsupported with bank confirmation certificate and bank reconciliation statement reflects a balance of Kshs.90,401,846.	85,296,081
10	Dagoretti South NGCDF	The cash and cash equivalents balance of Kshs.69,319,032 was not supported with supporting receipts and payment vouchers to support transactions in the cash book and ledger.	69,319,032
11	Emgwen NGCDF	Stale cheques amounting to Kshs.342,900 had not been reversed in the cash book.	342,900
12	Funyula NGCDF	There were unpresented cheques totalling Kshs.5,866,969 which included stale cheques totalling Kshs.134,216 which had not been reversed in the cash book and the certificates of the bank balance as at 30 June, 2024 were not provided for audit review.	17,244,652
13	Gatundu South NGCDF	Bank reconciliation statements revealed stale cheques amounting to Kshs.229,900 which had not been reversed in the cash books.	229,900

14	Kabondo Kasipul NGCDF	Bank reconciliation statements, cash book and certificate of bank balances for the gratuity account were not provided for audit review.	620,178
15	Kamukunji NGCDF	Stale cheques amounting to Kshs.214,799 had not been reversed in the cash book.	214,799
16	Kangundo NGCDF	Stale cheques included in the unpresented cheques had not been written back to cash book.	3,500,903
17	Kiambu NGCDF	Stale cheques amounting to Kshs.301,000 were not reversed in the cashbook.	301,000
18	Kibra NGCDF	Lack of a memorandum cash book for petty cash transactions.	100,000
19	Kibwezi West NGCDF	A balance of Kshs.2,002,474 in respect to deposits account was not supported with a cash book, bank statements, bank reconciliations and certificate of bank balance. Further, a balance of Kshs.885,600 has remained outstanding reconciling item since the year 2014.	2,888,074
20	Kipipiri NGCDF	Unreconciled and unsupported balance of Kshs.864,122 in cash and cash equivalents.	864,122
21	Kisumu West NGCDF	Bank reconciliation statements reflect payments in the cash book not in the bank statements amounting to Kshs.178,360 and payments in the bank statements not in the cash book amounting to Kshs.6,000, which had not been cleared as at the time of audit.	184,360
22	Kitui East NGCDF	Stale cheques of Kshs.272,880 had not been written back to the cashbook.	272,880
23	Kitutu Chache South NGCDF	The Management did not provide details or a schedule on the dates the cheques were eventually presented in respect to unpresented cheques amounting to Kshs.15,115,797.	15,115,797
24	Kitutu Masaba NGCDF	The balance includes payments in the cash book not in the bank statements of Kshs.25,827,564 as unrepresented cheques whose details of clearance were not provided for audit review.	10,724,414
25	Kuresoi South NGCDF	Stale cheques amounting to Kshs.931,928 had not been reversed in the cash book.	931,928
26	Kuria West NGCDF	1) A balance of Kshs.908,664 was not supported with cash book, bank statements and certificate of bank balance. 2) Stale cheques amounting to Kshs.862,538 had not been reversed in the cash book. 3) Long outstanding payments in the bank statements not recorded in the cash book amounting to Kshs.608,465.	2,379,667
27	Lamu West NGCDF	Failure to prepare bank reconciliation statements for deposit account with a balance of Kshs.448,183.	448,183

28	Limuru NGCDF	The bank reconciliation statements reflect unpresented cheques amounting to Kshs.19,397,431. However, Management did not give details on when the cheques were presented or reversed.	19,397,431
29	Luanda NGCDF	The bank reconciliation statements reflect unpresented cheques amounting to Kshs.28,474,804. However, Management did not give details on when the cheques were presented or reversed.	28,474,804
30	Lurambi NGCDF	Unpresented cheques which had become stale had not been reversed in the cash book.	1,526,917
31	Machakos Town NGCDF	Stale cheques which had not been written back to the cashbook.	510,149
32	Mandera North NGCDF	Details on bank statement records on when the unpresented cheques amounting to Kshs.9,766,897 were presented and cleared were not provided.	9,766,897
33	Masinga NGCDF	Stale Cheques amounting to Kshs.89,000 as at 30 June, 2024 had not been reversed in the cash book.	89,000
34	Matayos NGCDF	1)Deposits account - supporting bank reconciliation statements, cash books extracts and bank confirmation certificates were not provided for audit review to support a balance of Kshs.300,909. 2) Stale Cheques of Kshs.57,483 as at 30 June, 2024 in the operations account which had not been reversed in the cash book.	358,392
35	Mathioya NGCDF	The bank reconciliation statement for 30 June 2024 indicates unpresented cheques which had gone stale, and had not been reversed in the cash book.	16,268,887
36	Mathira NGCDF	Stale cheques amounting to Kshs.1,365,602 had not been reversed in cash books.	1,365,602
37	Matungulu NGCDF	Evidence on follow up of unpresented cheques, some relating to bursaries not provided for audit review.	3,828,837
38	Mavoko NGCDF	The amount of Kshs.2,630,388 were unpresented cheques that were stale and had not been reversed in the cash book.	2,630,388
39	Mosop NGCDF	Unsupported payments in the bank statements not in the cash book and stale cheques not reversed in the cash book.	2,907,425
40	Moyale NGCDF	Amount in respect of unpresented cheques excluded from cash and cash equivalents balance whose subsequent clearance dates were not provided.	5,867,318

41	Msambweni NGCDF	The balance represents deposits and retentions which were not supported by cashbook and bank reconciliations.	1,495,519
42	Mt. Elgon NGCDF	Unpresented cheques totalling Kshs.635,775 were not provided for audit review.	635,775
43	Njoro NGCDF	Bank reconciliation statements for one (1) deposit bank account with a balance of Kshs.1,774,830 were not provided for audit review.	1,774,830
44	North Mugirango NGCDF	Unpresented cheques amounting to Kshs.1,666,973 which were over six months old and therefore stale had not been reversed in the cash books thus leading to possible understatement of reported cash and cash equivalents balance.	1,666,973
45	Nyakach NGCDF	The Management did not provided details on clearance of unpresented cheques amounting to Kshs.2,590,021.	2,590,021
46	Rangwe NGCDF	Amount in respect of unpresented cheques excluded from cash and cash equivalents balance whose subsequent clearance dates were not provided for audit review.	5,599,687
47	Ruaraka NGCDF	Stale cheques amounting to Kshs.4,159,400 had not been reversed in the cash book.	4,159,400
48	Samburu North NGCDF	Unpresented cheques amounting to Kshs.2,066,305 were more than six months old and therefore stale but had not been reversed in the cashbook implying reported cash and cash equivalent balance is understated.	2,066,305
49	Taveta NGCDF	Review of the bank reconciliation statements revealed receipts in bank statements and not in cash book amounting to Kshs.89,520.	89,520
50	Tinderet NGCDF	Stale cheques amounting to Kshs.65,049 had not been reversed in the cash book.	65,049
51	Turbo NGCDF	1) Board of Survey Report and bank reconciliation statement for the month of June 2024 in respect to deposits account were not provided for audit review. 2) Stale cheques amounting to Kshs.5,594,921 had not been reversed in the cash book.	78,911,484
52	Turkana Central NGCDF	Unpresented cheques and payments in the bank statements not recorded in cashbooks which have been outstanding for a long time.	2,636,566
	Total		**427,564,576**

Appendix 17: Unsupported Project Management Committee (PMC) Account Balances

S/No.	NGCDF	Description	Amount (Kshs.)
1	Ainabkoi NGCDF	A balance of Kshs.13,407,723 in 49 PMC bank accounts which was not utilized as at the end of the financial year was not supported by cash books, certificates of bank balance, bank statements, board of survey and bank reconciliation statements.	13,407,723
2	Aldai NGCDF	PMC accounts balance of Kshs.13,264,929 in respect of seventy (70) bank accounts was not supported with cashbooks, certificates of bank balance, bank reconciliation statements, bank statements and board of survey reports.	13,264,929
3	Alego Usonga NGCDF	PMC Balances have not been supported with cash books, bank reconciliation statements, and certificates of bank balances.	2,538,903
4	Awendo NGCDF	The balance was unsupported with cash books, certificate of bank balances and bank reconciliations.	8,278,058
5	Baringo Central NGCDF	Cash books and bank reconciliations statements in support of Project Management Committees (PMC) account balances were not provided.	4,420,141
6	Belgut NGCDF	Note 19.4 to the financial statements reflects Project Management Committee (PMC) bank balances of Kshs.42,918344 in respect of fifty- two (52) project bank accounts. However, the cash books, bank reconciliation statements and certificates of bank balance for the various PMC bank accounts were not provided for audit.	42,918,344
7	Bomachoge Borabu NGCDF	The balance was not supported with cash books, board of survey reports and bank reconciliation statements.	39,990,945
8	Bomet Central NGCDF	The balance was not supported with cash books, board of survey reports and bank reconciliation statements.	16,121,069
9	Bonchari NGCDF	The balance was not supported with cash books, board of survey reports and bank reconciliation statements.	30,005,844
10	Bondo NGCDF	The balance was not supported with cash books, board of survey reports and bank reconciliation statements.	65,642,849
11	Budalangi NGCDF	The balance was not supported with bank reconciliations statements and bank confirmation certificates.	7,846,524
12	Bumula NGCDF	The balance of Kshs.4,518,664 unsupported with cash books, bank reconciliations and certificates of bank balances.	4,518,664

S/No.	NGCDF	Description	Amount (Kshs.)
13	Bura NGCDF	The balance was not supported with cash books, board of survey reports and bank reconciliation statements.	46,648,129
14	Bureti NGCDF	Cash books, certificates of bank balances and bank reconciliations statements were not provided for audit review, to support the balance.	1,807,608
15	Butere NGCDF	The PMC balance of Kshs.8,240,279 unsupported with bank reconciliations, bank statements, cash books and bank confirmation certificates.	8,240,279
16	Chesumei NGCDF	Note 19.4 to the financial statements reflects Project Management Committee (PMC) bank balances of Kshs.2,464,150 as at 30 June, 2024 in respect to fifty (50) bank accounts in various commercial banks as detailed in Annex 5 to the financial statements. However, Cash books, bank reconciliation statements, certificate of bank balances and bank statements for the fifty (50) bank accounts were not provided for audit review	2,464,150
17	Eldama Ravine NGCDF	Cash books and bank reconciliations in support of the PMC bank account balances were not provided for audit review.	25,113,366
18	Embakasi Central NGCDF	Annex 5 to the financial statements reflects Project Management Committee (PMC) bank accounts balance of Kshs.2,464,191. However, the cashbooks and bank reconciliation statements for the individual PMC accounts were not provided for audit. Further, the unutilized amount was not returned to the Constituency account at end of the year.	2,464,191
19	Embakasi East NGCDF	Cashbooks, bank confirmations and monthly bank reconciliation statements were not provided for audit review.	44,319,040
20	Embakasi South NGCDF	Cashbooks, bank reconciliation statements and certificates of bank balances were not provided for audit review.	1,225,139
21	Embakasi West NGCDF	The balance was not supported with cash books.	48,080,188
22	Emgwen NGCDF	Note 19.4 to the financial statements reflects PMC bank balances of Kshs.25,628,400 in respect of ninety-six (96) project bank accounts as disclosed in Annex 5. However, the cashbooks and bank reconciliation statements in support of the balances were not provided for audit review.	25,628,400
23	Emuhaya NGCDF	The PMC balance of Kshs.13,679,395 was not supported by cash books, certificate of bank balances and bank reconciliations.	13,679,395

S/No.	NGCDF	Description	Amount (Kshs.)
24	Garsen NGCDF	Annex 5 to the financial statements reflects Project Management Committee (PMC) account balance of Kshs.27,675,791 held in several bank accounts. However, the movement schedule from the prior year balance of Kshs.23,940,173, cashbooks and bank statements were not provided for audit review.	23,940,173
25	Gatanga NGCDF	PMC Bank balance was not supported by cash books, bank statements and bank certificates.	45,743,081
26	Gatundu South NGCDF	Cashbook and the reconciliations of the PMC balance reported in the financial statements were not provided for audit. The bank confirmation certificates were also not provided for audit.	10,139,697
27	Gem NGCDF	Note 19.4 to the financial statements reflects Project Management Committee bank balances of Kshs.19,076,559. However, the balances have not been supported with cash books, bank reconciliation statements, and certificates of bank balances.	19,076,559
28	Gichugu NGCDF	The balance of Kshs.62,066,689 unsupported with cash books and bank reconciliation statements.	62,066,689
29	Igembe Central NGCDF	Annex 5 to the financial statements discloses Project Management Committee (PMC) account balances totalling Kshs.10,551,386. However, the Management did not provide, cashbooks and bank reconciliation statements for audit review.	10,551,386
30	Igembe North NGCDF	PMC bank balances totalling Kshs.37,093,647 in respect to one hundred and seventy-two (172) accounts were not supported with cash books, bank reconciliation statements and certificates of bank balances.	37,093,647
31	Igembe South NGCDF	PMC Bank balance was not supported with cash books, bank statements and bank confirmation certificates.	16,558,324
32	Ijara NGCDF	The balance was not supported with cash books, board of survey reports and bank reconciliation statements.	4,502,000
33	Isiolo South NGCDF	Bank reconciliation statements and certificate of bank balances for PMC bank accounts were not provided for audit review.	15,547,766
34	Jomvu NGCDF	Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balances of Kshs.85,657,308 in respect of thirty-nine (39) bank accounts in various commercial banks. However, cash-books, bank reconciliation statements and certificate of bank	85,657,308

S/No.	NGCDF	Description	Amount (Kshs.)
		balances for the stated bank accounts were not provided for audit review.	
35	Kabondo Kasipul NGCDF	Cash books, certificates of bank balances and bank reconciliations statements were not provided for audit.	57,639,160
36	Kabuchai NGCDF	Certificate of balances for fifty-eight (58) project management committee bank accounts were not provided for audit review.	11,189,473
37	Kamukunji NGCDF	The PMC account balance of Kshs.316,504 was not supported with cash books, bank statements and certificates of bank balances.	316,504
38	Kandara NGCDF	The respective cashbooks, bank certificates and bank reconciliation statements were not provided for audit review.	29,141,931
39	Kanduyi NGCDF	The amount is in respect to 144 bank accounts held in a local bank whose certificates of bank balances were not provided for audit review.	34,143,399
40	Kangema NGCDF	Balance of Kshs.7,326,064 in respect of Project Management Committees (PMC) account balances as disclosed in Note 19.4 and detailed Annex 5 was not supported by cash books and bank confirmation certificates.	7,326,064
41	Kapseret NGCDF	Balances held in 79 PMC Bank accounts were not supported by cash books, certificates of bank balance, bank reconciliation statements, bank statements and board of survey reports.	52,768,209
42	Kasarani NGCDF	The account balances were not supported with cashbooks, bank reconciliation statements and bank confirmation certificates.	79,307,842
43	Keiyo North NGCDF	PMC Bank balances were not supported with bank confirmation certificates and bank statements.	10,082,564
44	Keiyo South NGCDF	The account balances were not supported with movement schedules of prior year balances, cashbooks, bank statements and bank balance confirmation certificates.	20,017,946
45	Kiambu NGCDF	The PMC account balances of Kshs.31,492,619 were not supported with cashbooks, bank confirmation certificates and bank reconciliation statements.	31,492,619
46	Kibra NGCDF	Cashbooks, bank reconciliation statements and certificates of bank balances were not provided for audit review.	62,299,257
47	Kieni NGCDF	PMC Accounts balances were not supported with Cash Books, Bank Statements and Bank Certificates.	22,524,717
48	Kigumo NGCDF	PMC Bank Balances were not supported with cash books, bank confirmation certificates and bank reconciliation statements.	16,183,644

S/No.	NGCDF	Description	Amount (Kshs.)
49	Kikuyu NGCDF	PMC Accounts balances were not supported with Cash Books, Bank Statements and Bank Confirmation Certificates.	48,577,199
50	Kinango NGCDF	Bank balances of Kshs.89,836,828 were not supported by individual cash books, bank reconciliation statements and certificates of bank balances.	89,836,828
51	Kinangop NGCDF	The PMC bank accounts' cash books and bank reconciliations statements were not provided for audit.	71,879,505
52	Kipipiri NGCDF	The PMC bank accounts' cash books, bank reconciliations statements and confirmation certificates were not provided for audit.	116,942,473
53	Kipkelion East NGCDF	Cash books, certificate of bank balances and bank reconciliation statements in support of Project Management Committees (PMC) account balances were not provided for audit review.	1,712,556
54	Kisumu East NGCDF	Bank reconciliation statements, bank statements and cash books were not provided for audit review.	32,511,091
55	Kisumu West NGCDF	Bank reconciliation statements, bank statements and cash books were not provided for audit review.	43,395,697
56	Kitui East NGCDF	The certificates of bank balances for the individual PMC accounts were not provided for audit review.	1,568,541
57	Konoin NGCDF	The balance was not supported by cash books, bank confirmation certificates and bank reconciliations.	15,968,870
58	Kuresoi South NGCDF	PMC accounts cashbooks, bank confirmation certificates and bank reconciliation statements were not provided for audit review.	15,205,881
59	Kuria East NGCDF	Bank balance was not supported with cashbooks, bank reconciliation statements and certificates of bank balance.	5,654,770
60	Lafey NGCDF	PMC Bank balances were not supported with cashbooks, bank confirmation certificates and reconciliation statements.	3,633,537
61	Laikipia North NGCDF	The PMC account balance of Kshs.38,169,980 was not supported by bank reconciliation statements and their related supporting documents.	38,169,980
62	Laikipia West NGCDF	PMC balances were not supported with returns detailing the use of funds.	66,318,348
63	Likoni NGCDF	The PMC account balances were not supported with cash books and bank reconciliation statements.	72,135,290
64	Likuyani NGCDF	The PMC account balances were not supported by certificates of bank balances.	10,326,256

S/No.	NGCDF	Description	Amount (Kshs.)
65	Limuru NGCDF	PMC bank balances were not supported with cashbooks, bank confirmation certificates and bank reconciliation statements.	33,062,257
66	Loima NGCDF	The cash book, bank reconciliation statements certificates of bank balances and bank statements for individual PMC accounts were not provided for audit review.	3,956,162
67	Lugari NGCDF	Bank reconciliation statements, cash books and bank confirmation certificates were not provided for audit review.	8,814,286
68	Lunga Lunga NGCDF	Cashbooks, bank reconciliation statements and certificates of bank balances were not provided for audit review.	59,052,071
69	Malava NGCDF	Bank reconciliation statements, bank statements, cash books and bank confirmation certificates for 70 bank accounts were not provided for audit review.	1,537,746
70	Malindi NGCDF	Movement schedule from the prior year balance of Kshs.5,984,116, cashbooks, bank statements and bank balance confirmation certificates were not provided for audit.	1,072,587
71	Mandera South NGCDF	Management did not provide for audit bank reconciliation statements and cash books.	2,507,234
72	Mandera West NGCDF	Management did not provide for audit bank reconciliation statements, cash books and certificates of bank balances for the individual PMC bank accounts disclosed in the Annex to confirm the balances.	9,901,707
73	Marakwet East NGCDF	PMC account balance of Kshs.89,033,808 was held in one hundred and sixty-two (162) bank accounts. However, Management did not provide supporting cashbooks, bank statements and certificates of bank balances.	89,033,808
74	Marakwet West NGCDF	PMC bank balances amounting to Kshs.89,161,325 were held in one hundred and sixty-six (166) bank accounts in various commercial banks. However, the respective cash books, bank reconciliation statements and bank statements were not provided for audit review.	89,161,325
75	Matayos NGCDF	The bank reconciliation statements, bank statements, cash books and bank confirmation certificates were not provided for audit review	5,951,435
76	Mathare NGCDF	PMC Bank balances were not supported with cashbooks and reconciliation statements.	21,488,176
77	Mathioya NGCDF	PMC Bank balances were not supported with cash books, bank statements and bank confirmation certificates.	27,426,034

S/No.	NGCDF	Description	Amount (Kshs.)
78	Mathira NGCDF	The balances of Kshs.42,396,662 were not supported with cash books and reconciliation statements.	42,396,662
79	Mbeere South NGCDF	PMC Bank balance was not supported with cash book, bank statements and bank confirmation certificates.	787,123
80	Mogotio NGCDF	149 PMC bank accounts balances were not supported by certificate of bank balances, bank reconciliations and cash books.	9,630,192
81	Mosop NGCDF	PMC bank balances of Kshs.6,898,439 in respect to one hundred and thirty-two (132) bank accounts held in five commercial banks were not supported with cash books, bank reconciliation statements, certificates of bank balance and bank statements.	6,898,439
82	Msambweni NGCDF	The PMC balances were not supported by individual cash books, bank reconciliations and certificate of bank balances.	52,304,523
83	Muhoroni NGCDF	PMC balances of Kshs.9,787, were not supported with certificates of bank balances.	9,787
84	Mukurwe-Ini NGCDF	Cashbooks, bank confirmation certificates and bank reconciliation statements were not provided for audit review.	7,081,651
85	Mumias East NGCDF	The PMC balance of Kshs.36,262,683 was not supported with certificates of bank balances.	36,262,683
86	Mvita NGCDF	15 PMC Bank accounts were not supported with Bank confirmation certificates.	254,415
87	Mwatate NGCDF	The PMC balances were not supported with cash books and bank reconciliation statements.	40,321,264
88	Mwea NGCDF	Cash books and bank reconciliation statements in support of the balances were not provided for audit.	14,603,852
89	Naivasha NGCDF	Project Management Committee account balances were not supported by cash books and bank reconciliation statements.	6,568,624
90	Nakuru Town East NGCDF	The Project Management Committee bank accounts balances were not supported with cash books and bank reconciliations.	6,774,894
91	Nakuru Town West NGCDF	Bank statements, bank reconciliation statements expenditure returns and project implementation status reports were not provided.	13,134,580
92	Nambale NGCDF	Project Management Committee (PMC) bank balances reflect Kshs.19,291,053 across 71 bank accounts, with 11 accounts showing nil balances. However, cash books and bank reconciliation statements for all the accounts were not provided for audit review.	19,291,053
93	Nandi Hills NGCDF	Cash books, bank reconciliation statements, certificate of bank balance and bank statements for	18,203,130

S/No.	NGCDF	Description	Amount (Kshs.)
		all bank accounts were not provided for audit review.	
94	Narok South NGCDF	Cash books, certificates of bank balances and bank reconciliation statements were not provided for audit review.	1,747,585
95	Navakholo NGCDF	Bank reconciliation statements, bank statements, cash books and bank confirmation certificates for two (2) PMC bank accounts amounting to Kshs.6,400,466 were not provided for audit review.	6,400,466
96	Ndaragwa NGCDF	Project Management Committee account balances were not supported by cash books and reconciliation statements.	9,612,915
97	Ndhiwa NGCDF	PMC bank account cash books, bank statements and bank reconciliation statements for Kshs.5,830,722 were not provided for audit verification.	5,830,722
98	Ndia NGCDF	Forty-six Project Management Committee bank accounts with a total balance of Kshs.3,144,578 had no supporting cash books.	3,144,578
99	Njoro NGCDF	Kshs.6,310,013 held in one hundred (100) bank accounts were not supported with certificates of bank balances, bank reconciliation statements and cash books.	6,310,013
100	North Imenti NGCDF	The Project Management Committee bank accounts balances were not supported by cash books and bank reconciliations.	11,197,704
101	North Mugirango NGCDF	Project management Committee bank balances reported at Kshs.55,143,746 were not supported with cashbooks, bank reconciliation statements and certificates of bank balances.	55,143,746
102	Nyali NGCDF	Bank balances were not supported by individual cash books and bank reconciliation statements.	43,010,918
103	Nyeri Town NGCDF	The PMC balances were not supported with bank statements, cash books and bank reconciliation statements.	28,769,918
104	Ol Jorok NGCDF	PMC bank accounts' cash books, bank certificates and bank reconciliation statements were not provided for audit review.	42,718,831
105	Ol Kalou NGCDF	PMC Bank balances were not supported with cash books, bank statements and bank certificates.	105,970,267
106	Rangwe NGCDF	Management did not provide cash books, bank reconciliations and bank confirmation certificates for audit review.	37,293,848
107	Rongai NGCDF	Project Management Committees (PMC) account balances totalling Kshs.6,081,000 were not supported with cash books and bank reconciliations statements.	6,081,000

S/No.	NGCDF	Description	Amount (Kshs.)
108	Rongo NGCDF	Bank confirmation certificates and bank statements for PMC balance of Kshs.190,669 were not provided for audit review.	190,669
109	Roysambu NGCDF	PMC bank balances were not supported with cash books.	9,503,974
110	Ruaraka NGCDF	The cash books, reconciliation statements and bank confirmation certificates for the PMC balances were not provided for audit review.	14,527,996
111	Ruiru NGCDF	PMC Bank balances were not supported with cash books, bank statements and bank confirmation certificates.	29,817,302
112	Runyenjes NGCDF	PMC Bank balances were not supported with cash books, bank statements and bank confirmation certificates.	6,761,298
113	Samburu West NGCDF	The PMC balances were not supported by cash books, bank statements and bank confirmation certificates.	27,188,544
114	Shinyalu NGCDF	The PMC balance of Kshs.3,542,135 was not supported with cash books, certificate of bank balances and bank reconciliations.	3,542,132
115	Sigor NGCDF	The PMC balances were not supported with Cash books, bank reconciliations statements and certificates of bank balances.	2,551,157
116	Sigowet/Soin NGCDF	The PMC balance of Kshs.24,927,085 was not supported with cash books, certificate of bank balances and bank reconciliations.	24,927,085
117	Sirisia NGCDF	The balance of Kshs.48,758,594 was not supported by cash books, bank statements and bank reconciliations.	48,758,594
118	Starehe NGCDF	PMC Bank balances were not supported with cash books, bank statements and bank confirmation certificates.	9,369,401
119	Suba North NGCDF	Project Management Committee bank accounts with balances totalling Kshs.56,380,571 were not supported with certificate of balances and the bank statements.	56,380,571
120	Teso North NGCDF	PMC Bank balances were not supported with bank statements and bank confirmation certificates.	15,323,742
121	Teso South NGCDF	Bank statements and cash books were not provided for audit to support the PMC bank balances.	19,870,157
122	Thika Town NGCDF	The cash books, bank confirmation certificates and monthly bank reconciliation statements were not provided for audit review.	56,418,152
123	Tiaty NGCDF	The PMC balances were not supported with the cash books, bank statements and bank reconciliations.	12,105,377

S/No.	NGCDF	Description	Amount (Kshs.)
124	Tongaren NGCDF	The balance of Kshs.26,904,259 was not supported by cash books, bank statements and bank reconciliations.	26,904,259
125	Turbo NGCDF	PMC Bank balances were not supported with cash books, bank statements and bank confirmation certificates.	21,823,567
126	Turkana Central NGCDF	PMC Bank balances were not supported with cash books, bank statements and bank confirmation certificates.	2,237,084
127	Turkana North NGCDF	PMC Bank balances were not supported with cash books, bank statements, bank confirmation certificates and Board of survey reports.	9,516,044
128	Turkana West NGCDF	The PMC balances of Kshs.10,784,598 were not supported with bank reconciliation statements, bank statements and bank confirmation certificates.	10,784,598
129	Ugunja NGCDF	The cash books, bank statements and certificates of bank balances for the PMC accounts were not provided for audit review.	39,117,021
130	Uriri NGCDF	The PMC balances of Kshs.6,043,158 were not supported with respective bank confirmation certificates and bank statements	6,043,158
131	Vihiga NGCDF	The balance of Kshs.6,827,763 was not supported by cash book and bank reconciliations.	6,827,763
132	Wajir East NGCDF	The PMC balance of Kshs.1,885,352 was not supported by cash books, certificate of bank balances, reconciliations and other records.	1,885,352
133	Webuye East NGCDF	A balance of Kshs.80,663,161 in respect to Project Management Committee (PMC) bank balances relates to fifty-two (52) projects. However, bank confirmation certificates for the bank accounts were not provided for audit review.	80,663,177
134	Webuye West NGCDF	The balance of Kshs73,244,944 was not supported by bank confirmation certificates.	73,244,944
135	Westlands NGCDF	The balance was not supported with cashbooks, bank statements and bank reconciliation statements.	91,101,215
136	Wundanyi NGCDF	The cashbooks and bank reconciliation statements for the PMCs balances were not provided for audit.	2,700,041
	Total		**3,568,575,244**

Appendix 18: Unreturned Project Management Committee (PMC) Bank Balances

S/No.	NGCDF	Description	Amount (Kshs)
1	Ainamoi NGCDF	PMC balances were not returned for Completed Projects.	93,276,898
2	Baringo Central NGCDF	PMC bank balances were not transferred to the Constituency account.	13,309,913
3	Baringo South NGCDF	PMC bank balances were not transferred to the Constituency account.	1,785,010
4	Chepalungu NGCDF	PMC bank balances were not transferred to the Constituency account.	5,987,269
5	Cherangany NGCDF	Failure to return PMC Bank balances for 135 completed projects.	2,718,338
6	Dagoreti North NGCDF	A total of Kshs.3,344,501 held in PMC account in respect to completed projects had not been surrendered to Constituency account.	3,344,501
7	Embakasi East NGCDF	Unutilized funds for the completed projects at the end of the year were not returned to the Constituency bank account.	44,319,040
8	Endebess NGCDF	Project management committee account balance in respect to completed projects amounting to Kshs.1,014,466 was not surrendered to the Constituency account.	1,014,466
9	Gichugu NGCDF	A total of Kshs.157,297 held in PMC account in respect to completed projects had not been surrendered to Constituency account.	157,297
10	Homa Bay Town NGCDF	A balance of Kshs.1,118,031 relating to fifty (50) accounts which were inactive with no transaction having taken place during the previous two (2) years had not been surrendered to the Constituency account.	1,118,031
11	Kabete NGCDF	Project management Committee account balances at the end of the year amounting to Kshs.16,954,797 had not been surrendered to the Constituency account.	16,954,797
12	Kacheliba NGCDF	PMC bank balances for 16 completed Projects had not been surrendered to the Constituency account.	43,316,369
13	Kajiado East NGCDF	Failure to return unutilized PMC Bank Balances to the Constituency account.	1,262,255
14	Kajiado West NGCDF	Failure to surrender PMC bank balances for the completed projects to the Constituency account.	2,203,619
15	Kamukunji NGCDF	PMC bank balances of Kshs.316,504 were not surrendered to Constituency account contrary to Section 12(8) of NG CDF Act, 2015.	316,504
16	Kangundo NGCDF	A balance of Kshs.2,424,600 remained in the bank account unutilized for over two years. The Project Management Committees did not return the balance to the Constituency account.	2,424,600

S/No.	NGCDF	Description	Amount (Kshs)
17	Kasarani NGCDF	The unutilized fund balances were not returned to the Constituency account.	79,307,842
18	Kiambu NGCDF	PMC unutilized fund balances of Kshs.31,492,619 were not transferred to the NGCDF Main Account.	31,492,619
19	Kirinyaga Central NGCDF	Bank accounts for twelve (12) complete projects had not been closed and still held total bank balances totalling to Kshs.25,096,324.	25,096,324
20	Kisauni NGCDF	PMC Account balances of Kshs.8,018,612, that have been held in the PMC Accounts for more than a year yet the projects have been completed.	8,018,612
21	Kitutu Chache North NGCDF	PMC balances not returned to NGCDF main account.	650,135
22	Konoin NGCDF	Amount not surrendered as required by National Government Constituencies Development Fund Act,2015	15,968,870
23	Kuresoi North NGCDF	Un-surrendered PMC balances to the Constituency account.	296,384
24	Laikipia East NGCDF	Bank balance of Kshs.16,422,507 for the Project Management Committee (PMC) accounts was not surrendered to the main NG-CDF bank account.	16,422,507
25	Laisamis NGCDF	Failure to return PMC Bank Balances contrary to NGCDF Act, 2015.	1,526,532
26	Loima NGCDF	A balance of Kshs.2,636,190 in respect of completed projects had not been returned to the Constituency account.	2,636,190
27	Machakos Town NGCDF	A balance of Kshs.3,094,930 remained in the bank account for over two (2) years. The Project Management Committee did not return the balances to the Constituency Development Fund Account.	3,094,930
28	Makadara NGCDF	PMC bank balances which were not surrendered to the Constituent Main Account.	5,697,054
29	Mwatate NGCDF	Fifty-three bank accounts with a cumulative balance of Kshs.1,643,350 for projects which had been completed were not surrendered to the Constituency Development Fund Account.	1,643,350
30	Mwea NGCDF	The unspent amount of 13 completed projects amounting to Kshs.456,847 was not surrendered to NGCDF main account.	456,847
31	Naivasha NGCDF	Un-surrendered PMC balances for completed projects to the Constituency account.	1,467,163
32	Nakuru Town East NGCDF	The PMC bank balances had not been transferred to the Constituency account.	6,774,894
33	Nambale NGCDF	A balance of Kshs.316,735 from nine completed project accounts had not been transferred to the main National Government Constituency Development Fund account, contrary to Section 12(8) of the NGCDF Act, 2015 (Amended 2022).	316,735

S/No.	NGCDF	Description	Amount (Kshs)
34	Ndaragwa NGCDF	The PMC bank balances held for more than a year had not been transferred to the Constituency account.	61,910
35	Ndia NGCDF	Twenty-four Project management committee bank accounts in respect of completed projects with a total balance of Kshs.26,335,090 had not been closed, and balances surrendered contrary to the requirements of Section 12 of the National Government Constituencies Development Fund Act, 2015.	26,335,090
36	Sigowet/Soin NGCDF	The PMC balance of Kshs.24,927,085 was not surrendered to the Constituency account contrary to Section 12 (8) of NG CDF Act, 2015.	24,927,085
37	Starehe NGCDF	A balance of Kshs.5,854,073 in respect of completed projects had not been returned to the Constituency account.	5,854,073
38	Subukia NGCDF	PMC Balances were not returned to the main NGCDF Account.	9,224,660
39	Taveta NGCDF	A balance of Kshs.703,608 in various PMCs' bank accounts whose projects had been concluded but savings had not been returned to the main account as required.	703,608
40	Thika Town NGCDF	The amount of Kshs.274,320 on inactive accounts was not returned to the constituency main account.	274,320
41	Tongaren NGCDF	A total of Kshs.310,205 in respect to 4 PMC accounts balances were not transferred to NGCDF account in respect to completed projects.	310,205
42	Turkana East NGCDF	Un-surrendered balances for completed projects to the Constituency account.	1,161,925
43	Voi NGCDF	17 PMC bank balances totalling Kshs.320,521 were inactive and the Management did not transfer back the balances to the main account.	320,521
44	Yatta NGCDF	Un-surrendered PMC balances for completed projects to the Constituency account.	45,258,356
	Total		**548,807,648**

Appendix 19: Delayed Implementation of Projects

S/No.	NGCDF	Description	Amount (Kshs.)
1	Ainamoi NGCDF	Non implementation of Projects worth Kshs.111,132,046 and delayed implementation of office block project worth Kshs.21,916,125.	133,048,171
2	Aldai NGCDF	Audit verification revealed that projects implemented during the financial year under review were from the 2022/2023 financial year. Late disbursements of funds from the NG-CDF Board resulted in the funds being received in the 2023/2024 financial year, leaving no projects approved for the 2023/2024 financial year implemented. Four (4) projects with an allocation of Kshs.16,000,000 were ongoing.	16,000,000
3	Alego Usonga NGCDF	Thirty-six (36) projects remained outstanding at the end of the financial year.	109,307,342
4	Bahati NGCDF	Projects worth Kshs.21,886,183 had not been funded and had not started.	21,886,183
5	Balambala NGCDF	35 projects had not been implemented.	100,916,176
6	Banisa NGCDF	39 Projects not been implemented.	78,350,895
7	Baringo North NGCDF	The Projects Implementation Status Report for Baringo North NG-CDF revealed that the Fund had 56 approved projects for implementation. Out of the 56 projects, 51 projects or 91% had been completed. Five (5) projects or 9%, were ongoing as at the time of audit.	-
8	Baringo South NGCDF	18 projects budgeted for and not implemented.	53,689,624
9	Belgut NGCDF	Three projects worth Kshs.3,000,000 had not started.	1,200,000
10	Bobasi NGCDF	1) Two classrooms at Kegochi Secondary costing Kshs.1,300,000 were incomplete and no work was in progress. 2) Construction of administration block at Rianyachuba primary school at a cost of Kshs.1,374,864. However, the block was done to roofing but plastering and fixing of window panes was incomplete.	2,674,864
11	Bomachoge Borabu NGCDF	Projects budgeted for but not implemented.	26,664,766
12	Bomachoge Chache NGCDF	27 delayed Projects totalling to Kshs.62,485,165 were not labelled, and three (3) Chief's Offices under Security Projects worth Kshs.2,400,000 were not implemented.	64,885,165

S/No.	NGCDF	Description	Amount (Kshs.)
13	Bonchari NGCDF	Projects worth Kshs.45,866,040 had not been completed as planned.	45,866,040
14	Bondo NGCDF	Projects worth Kshs.13,500,000 had not been completed as planned.	13,500,000
15	Budalangi NGCDF	1) An amount of Kshs.16,500,000 was paid for construction of a storey building, which was incomplete at the time of audit. 2) An amount of Kshs.4,268,136 was paid in respect for construction of laboratory which was incomplete.	20,768,136
16	Bura NGCDF	A total of forty-seven (47) Projects were not implemented.	104,150,831
17	Butere NGCDF	Projects with total allocation of Kshs.7,000,000 had not started.	7,000,000
18	Changamwe NGCDF	Ten (10) projects were not implemented as at the end of June, 2024.	25,959,478
19	Chepalungu NGCDF	Sixty-nine (69) Projects had not started.	81,031,617
20	Chuka / Igambang'ombe NGCDF	Projects with a total budget allocation of Kshs.81,031,617 had not started.	81,031,617
21	Dadaab NGCDF	Ten (10) projects budgeted for had not started.	30,080,902
22	Eldama Ravine NGCDF	Nineteen (19) projects worth Kshs.23,705,966 had not started and the funds had not been remitted to the respective Project Management Committee (PMC) bank accounts.	23,705,966
23	Eldas NGCDF	Seventeen (17) projects with a budget allocation of Kshs.29,136,466 had not started.	29,136,466
24	Embakasi South NGCDF	1) An amount of Kshs.55,000,000 was disbursed to five (5) schools for construction of laboratories in August, 2023 and none of the projects had started. 2) The contract for construction of four (4) classrooms at Our Lady of Fatima Secondary School was awarded at sum of Kshs.14,098,674. However, the project was incomplete, and the contractor was not on site and the project was in 2017/18 code list meaning it had delayed. 3) The contract for construction of 4 classrooms at Dandora Secondary School was awarded at a sum of Kshs.14,015,462. The project was incomplete despite being in 2017/2018	83,114,136

S/No.	NGCDF	Description	Amount (Kshs.)
		code list and provisional sum of Kshs.2,100,000 was not accounted for.	
25	Emuhaya NGCDF	Project on construction of Emuhaya magistrate court was behind schedule and construction of classroom at Mukhungu Primary School was incomplete.	21,327,916
26	Endebess NGCDF	Projects with total allocation of Kshs.18,200,015 in the previous year had not started.	18,200,015
27	Fafi NGCDF	Delay in implementation of nineteen (19) projects costing Kshs.47,566,138	47,566,138
28	Galole NGCDF	Eleven (11) projects amounting to Kshs.23,990,401 were un-implemented as at the end of June, 2024	23,990,401
29	Garissa Township NGCDF	Nine (9) projects had not been implemented.	94,221,766
30	Garsen NGCDF	Five Projects estimated to cost Kshs.7,754,749 had not started.	7,754,749
31	Gatanga NGCDF	Sixty -eight (68) projects had taken long to implement.	105,653,896
32	Gatundu North NGCDF	Projects with funding amounting to Kshs.60,985,346 had not started or were on going as at the time of audit in November, 2024.	60,985,346
33	Gichugu NGCDF	1) Two (2) Projects with an allocation of Kshs.12,972,145 were still at procurement level. 2) As at the time of audit in December, 2024, one (1) environmental project with a contract sum of Kshs.660,000 had not started. 3) Six Projects worth Kshs.14,380,771 were ongoing although contractors were not on site.	28,012,916
34	Gilgil NGCDF	Delayed but ongoing projects worth Kshs.4,657,600 and projects not started valued at Kshs.77,716,772.	82,374,372
35	Githunguri NGCDF	Projects valued at Kshs.15,478,800 had not started or were still on going as at the time of audit.	15,478,800
36	Homa Bay Town NGCDF	Thirteen (13) unimplemented Projects worth Kshs.39,796,183	39,796,183
37	Igembe North NGCDF	Fifty-three (53) projects with total estimated cost of Kshs.37,024,770 had not started as at 30 June, 2024. Further, forty-four (44) projects with total allocation amount of Kshs.74,171,854 were incomplete.	111,196,624
38	Isiolo North NGCDF	Incomplete Primary School Project.	4,500,000

S/No.	NGCDF	Description	Amount (Kshs.)
39	Isiolo South NGCDF	1) Construction/renovation works had not started of Kshs.3,000,000. 2) Renovation of a classroom was incomplete, Kshs.1,200,000	4,200,000
40	Jomvu NGCDF	Delayed Project Implementation of projects valued at Kshs.36,196,498.	36,196,498
41	Kabondo Kasipul NGCDF	1) 29 Projects totalling to Kshs.34,211,381 had not started as at 30 June, 2024. 2) The total amount disbursed to Kotienditi Mixed Secondary School for 150 Persons Capacity Multipurpose Hall, was Kshs.4,800,000. However, project verification in the month of November, 2024, revealed that the floor tiling, pavement slab, electric installation and painting had not been done, and the project was yet to be put to the intended use.	39,011,381
42	Kabuchai NGCDF	An amount of Kshs.10,000,000 had been disbursed for the construction eight classrooms at contracted price of Kshs.18,950,990 but the contractor was not on site at the time of audit visit.	10,000,000
43	Kacheliba NGCDF	Delayed completion of Twin Laboratory at Holy Cross Girls Secondary School at Cherangan.	5,000,000
44	Kajiado Central NGCDF	Twenty-five (25) projects had not been implemented.	86,018,651
45	Kajiado East NGCDF	Thirty-five (35) Projects had not started.	98,530,541
46	Kajiado South NGCDF	Twelve (12) projects worth Kshs.74,340,547 had not started	74,340,547
47	Kajiado West NGCDF	Incomplete project and contractor were not on site.	10,497,430
48	Kaloleni NGCDF	Five (5) projects valued at Kshs.30,645,466 had not started	30,645,466
49	Kamukunji NGCDF	Twenty-two (22) Projects with budget allocation of Kshs.96,293,801 were on-going.	96,293,801
50	Kandara NGCDF	The constituency committee planned to implement a total number of eighty-nine (89) projects at a cost of Kshs.318,521,057. However, the project implementation status report indicated that fifty-six (56) projects valued at Kshs.141,785,112 were not started due to delayed fund disbursements, slow tendering and implementation processes	141,785,112
51	Kangema NGCDF	1) Projects worth Kshs.15,192,462 had not started.	18,540,086

S/No.	NGCDF	Description	Amount (Kshs.)
		2) ICT Hub works totalling Kshs.3,347,624 were still ongoing.	
52	Kapenguria NGCDF	Thirty-two projects with a total allocation of Kshs.59,014,588 including twenty for schools with allocation of Kshs.56,384,588 had not been funded and thus were not implemented.	59,014,588
53	Karachuonyo NGCDF	1) Kshs.8,500,000 was allocated for security projects at Kamunyonge and Ngundu Police Posts over two financial years. Despite transfers of Kshs.5,250,000 and Kshs.3,250,000 in March 2024, neither project was completed, with no justification provided for the unutilized funds, raising concerns about value for money. 2) Kshs.7,500,000 was allocated for a classroom project at Athi Primary School, but was incomplete.	16,000,000
54	Kasipul NGCDF	An amount of Kshs.5,000,000 was paid for construction to completion of 45 student laboratory. However, as at the time of audit the works were incomplete. Further, Kshs.3,500,000 was disbursed for construction of assistant chief office. However, the works were incomplete.	8,500,000
55	Kathiani NGCDF	1) Construction of three classrooms at a contract sum of Kshs.4,698,105 was incomplete at 33%. 2) Eleven (11) Projects were not implemented as at 30 June 2024 amounting to Kshs.17,192,469	21,890,574
56	Keiyo North NGCDF	Three (3) Projects were not completed on time.	7,600,000
57	Keiyo South NGCDF	Fourteen (14) projects were budgeted for but were not implemented.	18,971,792
58	Kiambu NGCDF	1) Review of the records indicate that payment of Kshs.1,000,000 and Kshs.1,000,000 to Kihingo Youth Centre Ndumberi and Gichocho Chiefs Office Youth respectively was transferred on 17 July, 2023. However, the projects had not been executed as at the time of audit in November, 2024. 2) Seven (7) Primary schools projects with an approved budget of Kshs.33,597,129 were not funded thus not implemented.	37,597,129

S/No.	NGCDF	Description	Amount (Kshs.)
59	Kibwezi West NGCDF	Forty-three (43) projects worth Kshs.40,865,467 were either on going or not started.	40,865,467
60	Kieni NGCDF	Delayed construct of a modern Kitchen in a school	1,000,000
61	Kigumo NGCDF	Installation of Electricity related Infrastructure to 5 villages had not been implemented.	5,000,000
62	Kilgoris NGCDF	Thirty-eight (38) Projects valued at Kshs.73,548,149 were incomplete due to slow tendering process and delays in receipt of funds from the Board.	73,548,149
63	Kinangop NGCDF	Thirty (30) Projects with budget allocation of Kshs.48,183,658 had not started.	48,183,658
64	Kipipiri NGCDF	Geta Chief's office water project was not completed despite the lapse of the completion date.	11,000,000
65	Kipkelion East NGCDF	Delay in the completion of proposed construction of NGCDF Office Block at a cost of Kshs.35,600,990, which had not been completed 7 months after the completion date. Further, the project with budget allocation of Kshs.34,721,883 had not started.	70,322,873
66	Kirinyaga Central NGCDF	Incomplete projects due to slow tendering process and slow disbursement of funds.	28,004,195
67	Kisumu Central NGCDF	Fifteen (15) Projects with an allocation of Kshs.76,128,556 had not started. Further, two projects worth Kshs.5,640,585 were incomplete despite the lapse of contract periods without any evidence of extension.	81,769,141
68	Kisumu East NGCDF	An amount of Kshs.20,000,000 was paid for construction of classrooms in 2 schools and the contracts were to end in 2022.In the year 2024, one of contracts had some work pending and being done. The other contract was delayed for one year.	20,000,000
69	Kisumu West NGCDF	1)An amount of Kshs.3,800,000 was paid for construction of a classroom over and above the contract sum of Kshs.3,646,715 and the project had been delayed. 2) An amount of Kshs.4,300,000 was paid for construction of three classrooms and some works were pending although certificates of work indicated that all the works were complete. 3) An amount of Kshs.4,300,000 was paid for construction of three (3) classrooms, but had pending works.	16,200,000

S/No.	NGCDF	Description	Amount (Kshs.)
		4) An amount of Kshs.3,800,000 was paid for construction of science laboratory, but had pending works.	
70	Kitui Central NGCDF	There were six (6) projects which had not started.	28,337,133
71	Kitui Rural NGCDF	Sixteen (16) Projects worth Kshs.41,450,000 were on going.	41,450,000
72	Kitui West NGCDF	Six (6) projects were not implemented.	9,350,000
73	Konoin NGCDF	Seventeen (17) projects with a total allocation of Kshs.75,806,661 had not been started.	75,806,661
74	Kuresoi North NGCDF	Ten (10) projects were not completed within the year under review.	8,003,830
75	Kuresoi South NGCDF	Projects worth Kshs.11,650, 000 had not started.	11,650,000
76	Kuria East NGCDF	Projects valued Kshs.93,005,157 had not started as at the close of the year under review.	93,005,157
77	Kuria West NGCDF	One-hundred and twelve (112) projects amounting to Kshs.115,772,373 were not started.	115,772,373
78	Lafey NGCDF	Forty (40) projects had not been implemented.	74,878,620
79	Lagdera NGCDF	Thirty-eight (38) projects whose implementation had not started.	76,936,586
80	Lari NGCDF	Two (2) Security Projects were incomplete and Project implementation status report was not provided.	
81	Loima NGCDF	Physical inspection undertaken revealed that the project had not been implemented after funds were transferred to PMC Account.	3,000,000
82	Lunga Lunga NGCDF	Primary schools projects worth Kshs.52,025,264 were incomplete.	52,025,264
83	Magarini NGCDF	Twenty-nine (29) projects totalling Kshs.62,250,237 had not started as at 30 June, 2024.	62,250,237
84	Makueni NGCDF	Forty-four (44) projects had not started.	82,572,987
85	Malava NGCDF	1) Construction of Malava KMTC administration block at a contract sum of Kshs.26,396,650, with expected works completion date of 26 May, 2024, certified works were at 80%, works were incomplete despite lapse of contract period. 2) Ongoing 15 projects valued at Kshs.85,900,000 3) Not started 5 projects valued at Kshs.63,250,000	175,546,650

S/No.	NGCDF	Description	Amount (Kshs.)
86	Mandera East NGCDF	Twenty-five (25) projects had not started as at 30 June, 2024.	72,187,906
87	Mandera North NGCDF	Thirty-two (32) projects with a budgeted cost of Kshs.73,565,012 were not implemented during the year under review.	73,565,012
88	Mandera South NGCDF	Eleven (11) projects with a budget allocation of Kshs.25,740,178 had not started.	25,740,178
89	Mandera West NGCDF	Fifty-five (55) projects with a budget of Kshs.82,176,068 had not started as at 30 June, 2024.	82,176,068
90	Maragua NGCDF	Projects costing Kshs.37,888,718 were not started as at the end of the financial year.	37,888,718
91	Marakwet East NGCDF	Project worth Kshs.5,000,000 had not started.	5,000,000
92	Marakwet West NGCDF	Nine (9) projects worth Kshs.13,785,820 were ongoing at different levels of completion.	13,785,820
93	Masinga NGCDF	Thirty-one (31) projects worth Kshs.63,229,774 were on-going.	63,229,774
94	Matayos NGCDF	1) Not started Projects valued at Kshs.42,919,613 2) Ongoing Projects valued at Kshs.40,090,919	83,010,532
95	Mathioya NGCDF	Project funds amounting to Kshs.2,500,000 were released to PMC but the project had not started.	2,500,000
96	Mathira NGCDF	Projects with a total allocation of Kshs.23,812,600 including four funded under Transfers to other Government entities with total allocation of Kshs.14,695,000, thirteen environmental projects with total allocation of Kshs.2,680,000, and two projects under security with allocation of Kshs.6,200,000 had not been implemented. Further, 432 Hass avocado seedlings procured by two schools at a total of Kshs.237,600 were not accounted for.	23,812,600
97	Matungulu NGCDF	Delayed implementation of 3 projects.	1,600,000
98	Mbeere North NGCDF	Projects for various schools have not been implemented.	10,200,000
99	Mbooni NGCDF	1) Seventy-four (74) ongoing projects worth Kshs.77,868,621 2) Fifty-two (52) not started projects worth Kshs.56,650,000	134,518,621
100	Mogotio NGCDF	1) Forty (40) ongoing projects worth Kshs.44,135,966. 2) Thirty-four (34) not started projects worth Kshs.31,271,791.	75,407,757

S/No.	NGCDF	Description	Amount (Kshs.)
101	Moiben NGCDF	Fifty-six (56) projects budgeted for but were not started.	62,480,764
102	Molo NGCDF	Four (4) Projects budgeted for but were not started	-
103	Mosop NGCDF	Delay in delivery of transformers.	5,000,000
104	Muhoroni NGCDF	Projects amounting to Kshs.18,191,060 had been delayed and were not implemented.	18,191,060
105	Mukurwe-Ini NGCDF	Delayed Implementation of Project at Gathitu Primary School worth Kshs.500,000.	500,000
106	Mumias West NGCDF	Construction of Phase one and two of a storey tuition block and administration block was behind schedule with windows, plumbing works, floor works, electrical works ceiling works and painting works still outstanding three months after the lapse of contract period.	41,827,673
107	Mwala NGCDF	One-hundred and fifty (150) projects were not implemented.	203,595,770
108	Mwatate NGCDF	1)An amount of Kshs.1,000,000 was paid for construction of staff toilet, which had been delayed for 14 weeks. 2)An amount of Kshs.17,801,233 was paid for construction of classrooms which had been delayed for 118 weeks.	18,801,233
109	Mwingi West NGCDF	Delay in implementation of 27 projects.	26,000,000
110	Naivasha NGCDF	Fourteen (14) projects valued at Kshs.28,449,982 were not started and twenty-four (24) projects valued at Kshs.75,518,848 were ongoing.	103,968,830
111	Nambale NGCDF	1.Delayed Completion of Proposed Completion of Dormitory at St. Paul's Elwanikha Girls Secondary School Phase III-Kshs.14,012,771. 2. Delayed Completion of the Proposed Construction of One Storey Tuition Cum Administration Block at Siera Girls Secondary School-Kshs.2,200,000. 3. Delayed completion of the Proposed Construction of one Storey Building Tuition cum Administration Block at St. Mathews Lwanyange Secondary School-Kshs.2,200,000	18,412,771
112	Nandi Hills NGCDF	Amount of Kshs.5,000,000 was allocated for the purchase of transformers from Rural Electrification and Renewable Energy Corporation (REREC). The transformers were to be installed in various schools.	27,700,000

S/No.	NGCDF	Description	Amount (Kshs.)
		However, no returns were made by the respective schools to confirm that the transformers have been supplied. Further, projects worth Kshs.22,700,000 had not started.	
113	Navakholo NGCDF	1) Seven (7) projects costing Kshs.13,443,766 had not started. 2) Management awarded a contract to a local contractor on 15 October, 2023 for the construction of Lusumu Division Assistant County Commissioner's Office. The contractor was already paid a sum of Kshs.3,000,000 or 60% of the total contract sum. The construction works were to be completed within twenty-four (24) weeks from the contract signing date. However, physical inspection of the project conducted on 20 November, 2024 revealed that the project was incomplete without doors, windows and ceiling not fixed. Plastering works and painting were also not been done and the contractor was not on site. Further, evidence of contract extension was not provided for audit review	16,443,766
114	Ndhiwa NGCDF	Security projects valued Kshs.1,500,000 revealed delays and incomplete works.	1,500,000
115	Ndia NGCDF	1) Six projects with total allocation of Kshs.14,380,771 were incomplete with contractors not on site. 2) Six Projects with total allocation of Kshs.17,094,000 had not started, including three awaiting funds from the Board and other three due to reallocation of funds.	31,474,771
116	Njoro NGCDF	Forty-seven (47) projects amounting to Kshs.94,516,541 had not been started.	94,516,541
117	North Horr NGCDF	Twenty-eight (28) projects worth Kshs.64,028,837 had not been started.	64,028,837
118	North Mugirango NGCDF	The amount relates to the purchase of a school bus. However, physical verification revealed that the bus had not been delivered despite full payment to the supplier.	9,000,000

S/No.	NGCDF	Description	Amount (Kshs.)
119	Nyaribari Chache NGCDF	1) Kshs.4,920,431 was paid for construction to completion of 4 classrooms on a one storey foundation with a slab, However the project was incomplete with only the slab having been laid. 2) Kshs.2,493,996 was paid for completion of 2-three roomed office, including roofing, fitting of doors and windows, plastering, painting, electrical works and branding at a cost of Kshs,1,246,998 each. However, the projects had not been implemented. 3) Kshs.2,080,000 was disbursed for construction to Completion of 45 student capacity twin laboratory with a slab installation of fume chamber, gas piping, installation of a water tank and additional mechanical works. However, the project had not been implemented.	9,494,427
120	Nyaribari Masaba NGCDF	Forty-four (44) projects were not implemented.	100,997,000
121	Nyatike NGCDF	Projects amounting to Kshs.75,527,800 had delayed and were at different levels of implementation.	75,527,800
122	Nyeri Town NGCDF	Failure to Implement emergency related and other projects.	48,160,918
123	Ol Jorok NGCDF	Projects with a budget allocation of Kshs.35,761,386 had not started.	35,761,386
124	Ol Kalou NGCDF	Delay in implementation of twenty (20) projects	25,079,934
125	Othaya NGCDF	Delayed installation of electricity transformer	5,000,000
126	Pokot South NGCDF	1) Delayed construction of Aduoyo Primary School and a workshop for TVET campus, Kshs.4,300,000. 2) Physical inspection of the project conducted revealed that despite Kshs.1,500,000 paid to the contractor in respect to construction of 2 classrooms, the electrical works, the veranda works around the building and the ventilation works were not completed.	5,800,000
127	Rangwe NGCDF	Delayed construction of Rangwe NGCDF Headquarters.	64,956,901
128	Rarieda NGCDF	Delayed Security and Emergency Projects.	1,584,400
129	Rongai NGCDF	Four (4) projects totalling to Kshs.4,000,000 had not started	4,000,000

S/No.	NGCDF	Description	Amount (Kshs.)
130	Rongo NGCDF	Construction of Okumba Police Post Project worth Kshs.4,000,000: Verification of the project revealed that the project was incomplete and finishing work including window panes, ceiling, floor plaster, painting works, fixing of water basins, general plumbing, electrical works had not been done. Further, the contract agreement was not provided for audit review.	4,000,000
131	Runyenjes NGCDF	Twenty (20) Projects had not commenced.	45,283,202.00
132	Saboti NGCDF	One project with allocation of Kshs.14,649,139 had not started, two other projects were incomplete with the contractor not on site.	14,649,139
133	Samburu North NGCDF	Four (4) Projects inspected with total allocation amounting to Kshs.13,300,000 were incomplete.	13,300,000
134	Sigor NGCDF	Delays in construction of classrooms projects.	33,649,710
135	Sirisia NGCDF	Out of twenty-one (21) projects planned for implementation, only one was on going at a cost of Kshs.10,554,015 while twenty-one at cost of Kshs.46,800,000 had not commenced	57,354,015
136	Sotik NGCDF	Twenty-two (22) projects with allocation of Kshs.24,300,000 had not been started and twenty-five (25) projects allocated Kshs.71,040,000 were ongoing.	95,340,000
137	South Imenti NGCDF	Project worth Kshs.5,000,000 completion had delayed.	5,000,000
138	South Mugirango NGCDF	Projects at Eburi, Iringa and Riasuta Primary Schools and Nyamondo Secondary School were behind schedule.	19,965,048
139	Soy NGCDF	Four (4) projects were not completed at the end of the year.	18,544,035
140	Starehe NGCDF	Twenty-Four (24) projects had not been implemented or were still ongoing.	136,577,208
141	Suba South NGCDF	Eighteen (18) projects amounting to Kshs.39,112,433 had not been implemented	39,112,433
142	Subukia NGCDF	Delay in construction of a NGCDF Office for four (4) years.	9,118,516
143	Suna East NGCDF	Environment projects for (4) secondary schools had not been done.	2,000,000
144	Suna West NGCDF	Twenty-two schools' and one police post projects allocated a total amount of Kshs.26,876,337 were not started due to delayed release of funds from the Board.	26,876,337
145	Tarbaj NGCDF	Eleven (11) projects which had taken a long time to complete.	6,917,933

S/No.	NGCDF	Description	Amount (Kshs.)
146	Taveta NGCDF	The project for construction of dormitory in Chala Secondary School was not complete with several works pending completion and the contractor was not on site.	6,097,350
147	Teso South NGCDF	Twenty-six (26) projects were not started as at 30 June, 2024	36,510,166
148	Thika Town NGCDF	Nine (9) projects amounting to Kshs.60,769,318 had not started.	60,769,318
149	Turbo NGCDF	Project worth Kshs.13,146,003 had not started	13,146,003
150	Turkana East NGCDF	Three projects with allocation of Kshs.22,500,000 were incomplete.	22,500,000.00
151	Turkana South NGCDF	Twenty-one (21) projects with an allocation of Kshs.84,137,866 had not started.	84,137,866
152	Voi NGCDF	Nine (9) projects with a budget of Kshs..29,087,339 were not started within the year under review.	29,087,339
153	Wajir East NGCDF	Projects costing Kshs.142,636,367 were not implemented.	142,636,367
154	Wajir North NGCDF	Delay in implementation of eighteen (18) projects.	61,094,748
155	Wajir South NGCDF	Forty-one (41) projects had not been completed.	94,221,766
156	Wajir West NGCDF	Projects with allocation Kshs.14,454,683 were not implemented.	14,454,683
157	Webuye East NGCDF	Delayed implementation of projects worth Kshs.18,500,000.	18,500,000
	Total		**6,877,411,024**

Appendix 20: Stalled/Abandoned Projects

S/No.	NGCDF	Description	Amount (Kshs.)
1	Ainabkoi NGCDF	Eight (8) projects with disbursements of Kshs.15,532,783 had stalled	15,532,783
2	Awendo NGCDF	An amount of Kshs.13,500,000 was disbursed to a school for construction of 8 classrooms. However, the project was incomplete and had stalled.	13,500,000
3	Bobasi NGCDF	Construction of laboratory, library and classrooms at St. Mathews Chitago secondary that has taken too long to be completed. The construction started 2018/2019 financial year.	3,700,000
4	Bomachoge Borabu NGCDF	Stalled projects for construction of classrooms in various primary schools.	73,079,495
5	Bondo NGCDF	A stalled school project.	9,000,000
6	Butere NGCDF	The contract for construction of administration block at Bulanda RC Primary School was awarded at a cost of Kshs.3,330,486 and Kshs.2,300,042 (69%) had been paid to the contractor. However, verification of the project revealed it had stalled as the contractor was not on site with window panes not fixed, floor not cemented and the inside and outside walls not plastered as required by bill of quantities.	2,300,042
7	Emgwen NGCDF	Stalled construction of classrooms and administration block.	5,850,000
8	Funyula NGCDF	1)An amount of Kshs.4,000,000 was paid for construction to completion of 256 No. students dormitory commencing on 2 September, 2024 for unspecified contract period. However, at the time of audit, excavation of sub-structure was partially done and contractor was not on site. 2) An amount of Kshs.7,000,000 was paid for the construction of a storey tuition block containing 8 classrooms with the scope of walling, roofing fitting door and windows, electrical work and plastering of the first floor. The construction commenced on 17 March, 2023 and the planned completion date was 20 September, 2024. However, at the time of audit the contractor had not done electrical and plastering works and the contractor was not on site.	11,000,000
9	Garsen NGCDF	Various stalled projects worth Kshs.17,657,173.	17,657,173
10	Homa Bay Town NGCDF	Construction of a Modern Library at Ogande Girls High School had stalled.	40,000,000
11	Ikolomani NGCDF	Construction of a storey building and eight classrooms at Bushiangala Primary School had been abandoned.	5,000,000

S/No.	NGCDF	Description	Amount (Kshs.)
12	Kabuchai NGCDF	During the year under review Kshs.10,000,000 was disbursed for the construction of storey classrooms block at Busakala primary school at a contract sum of Kshs.18,950,990. However, the project had stalled at first floor slab and the contractor was not on site.	10,000,000
13	Kapseret NGCDF	Four (4) projects worth Kshs.10,606,835 had stalled.	10,606,835
14	Kesses NGCDF	A project at Kesses Police Station had stalled.	3,512,176
15	Kigumo NGCDF	Construction of a Science Laboratory had stalled.	3,890,000
16	Kitui East NGCDF	Construction to completion of Mutitu Assistant County Commissioner's Office Block: The site was abandoned and only the substructure and roofing works had been completed. Other works including flooring, plastering, installation of windows and doors, ceiling, plumbing and electrical works had not been done. However, the contractor was paid the total sum of the contract of Kshs.5,000,000. Project had not been branded to confirm that it was funded by Kitui NG-CDF.	5,000,000
17	Konoin NGCDF	An amount of Kshs.2,000,000 was disbursed for construction of a dining hall at Chebangang Secondary school which stalled, and the contract was terminated.	2,000,000
18	Luanda NGCDF	Various classrooms construction projects had stalled at various stages of completion.	54,748,224
19	Lurambi NGCDF	Various Primary schools' projects had stalled at various stages of completion.	52,025,264
20	Malava NGCDF	The contract for construction of an administration block at Imbiakalo Police Station was awarded on 13 October, 2023 at a contract sum of Kshs.15,999,250 with an amount of Kshs.9,000,000 or 56% already paid to the contractor. The contractor was not on site, over one year after the lapse of the contract period.	15,999,250
21	Manyatta NGCDF	Delivery, installation and commissioning of the ICT equipment: Physical verification revealed that the ICT hub was not functional.	949,123
22	Matayos NGCDF	1. Completion of Administration Block at St. Stephen's Lwanya Girls Secondary School - Contractor had already been paid the entire contract sum of Kshs.38,284,255 or 100% while the project was estimated to be only at 60% complete. Project had stalled and the contractor was not on site. 2. Completion of Multipurpose Hall at St. Mary's Mundika High School - contractor had been paid the entire contract sum of Kshs.46,833,216 or 100% while the project was estimated to be 61% complete. Project had stalled and the contractor was not on site.	85,217,471

S/No.	NGCDF	Description	Amount (Kshs.)
23	Mukurwe-Ini NGCDF	An amount of Kshs.2,000,000 transferred to Kangurwe Police Post for construction of a police station. However, a visit to the project in the month of November, 2024 revealed that the project was not complete, the works had stalled, and the contractor was not in site. Although the Project Management Committee explained that the project stalled due to inadequate funding, Management did not provide a workplan to show how the Fund intends to complete the project in order to achieve value for money to the constituents.	2,000,000
24	Mumias East NGCDF	Review of procurement records revealed that the PMC entered in a contract for construction of 4 classrooms and administration block at Kenya Water Institute at a cost of Kshs.6,998,590 on 28 April, 2022, with a completion period of 3 months. However, verification of the project on 19 December, 2024 revealed that the project was incomplete and the contractor was not on site. Further, the contract indicated scope of works as construction of administration block to completion, an indication of unapproved variation.	6,998,590
25	Nandi Hills NGCDF	Four (4) projects had stalled as per the project implementation status report provided.	21,900,000
26	Narok South NGCDF	A storied classrooms construction to which a total of Kshs.9,000,000 had been disbursed over two years 2021/2022 and 2022/2023 in equal amounts of Kshs.4,500,00 each year had stalled at ground floor level and with no funds being allocated in the year under audit.	9,000,000
27	Navakholo NGCDF	Construction of classrooms and staffroom at Mutable primary school project had stalled with a payment of Kshs.2,147,291 made to the contractor.	2,147,291
28	Nyaribari Chache NGCDF	1. An amount of Kshs.5,000,000 was paid for construction to completion of 40 bed capacity dormitory with tiling. The project only had the foundation walling and ground beams done. The contract period had elapsed and there was no approval for extension of the contract and the contractor was not on site and ground beams had rusted. 2. An amount of Kshs.3,000,000 was paid for construction to completion of 40 bed capacity dormitory with tiling. However, general painting inside and outside had not been done and the contractor was not on site.	8,000,000
29	Turbo NGCDF	One project worth Kshs.5,000,000 had stalled.	5,000,000
	Total		**495,613,717**

Appendix 21: Unutilized Projects

S/No.	NGCDF	Description	Amount (Kshs.)
1	Embakasi North NGCDF	Projects worth Kshs.23,096,256 had been completed but had not been put to use.	23,096,256
2	Emuhaya NGCDF	Emuhaya sub-County police headquarters had been completed and not in use.	1,792,258
3	Kangundo	The Fund Committee awarded a contract for the construction of four classrooms at Kitwii Boys Primary School on 15 August, 2023 at a contract sum of Kshs.5,635,000. However, the classrooms had not been put to use.	5,635,000
4	Kuria East NGCDF	Projects valued Kshs.7,384, 837 for project relating to 2022/2023 had not been put to use.	7,384,837
5	Lafey NGCDF	Police Commandant Residence was complete but not in use.	-
6	Laikipia East NGCDF	Construction of Nyariginu Police Post was complete but not in use.	2,500,000
7	Laikipia North NGCDF	Construction of staff houses at a Primary School were complete but not in use.	1,498,000
8	Limuru NGCDF	Completed ICT Hub had not been put to use.	3,439,256
9	Mbooni NGCDF	Completed ICT Hub had not been put to use.	2,995,004
10	Mukurwe-Ini NGCDF	Construction of Gumba Police Post was complete. However, a site visit in the month of November, 2024 revealed the police post seemed abandoned and not in use.	734,059
11	Mwea NGCDF	Two (2) projects with an allocation of Kshs.5,200,000 were completed but not in use.	5,200,000
12	Mwingi West NGCDF	Delay in project operationalization: One project was complete but not in use for over one (1) year since completion.	1,299,715
13	Ndhiwa NGCDF	Drilling of borehole at Pala primary school was not functional although full contract sum had been paid.	5,900,500
14	North Mugirango NGCDF	A police post constructed at an amount of Kshs.3,000,000 in the previous year was not in use.	3,000,000
15	Othaya NGCDF	Completed Karuthi AP Post was not in use.	3,500,000
16	Samburu East NGCDF	60 students' capacity dining hall and 120 students' capacity dormitory were completed and not in use at Tipito Girls Secondary School.	11,200,000
17	Tharaka NGCDF	Failure to utilize completed Police Post one year after completion.	1,000,000
18	Turkana South NGCDF	Unutilized completed lecture rooms at Aro Teachers Training College valued at Kshs.20,899,763.	20,899,763
	Total		**101,074,648**

Appendix 22: Unsatisfactory Implementation of Projects

S/No.	NGCDF	Description	Amount (Kshs.)
1	Ainamoi NGCDF	Payments for Works not done at Matobo Secondary School.	918,475
2	Awendo NGCDF	Poor workmanship in implementation of Schools, emergency and security projects totalling Kshs.3,600,000.	3,600,000
3	Bomet East NGCDF	A total of Kshs.8,478,634 had been disbursed for construction of Barabu Teachers College but the audit revealed defects in the construction works. The contract agreement price was Kshs.39,673,102.	8,478,634
4	Buuri NGCDF	Poor workmanship was noted on the gutters installed and paint work at Nkiria primary school project. In addition, DEB Kiambogo works were outstanding and the project was not labelled.	41,500,000
5	Embakasi East NGCDF	Physical inspection of the classrooms project and audit review of the project documents revealed the following anomalies: i. The architectural drawings, the bid documents and the Bill of Quantities were not provided for audit. It was not possible to confirm whether the project was constructed as per the specification in the bill of quantities. ii. There was poor workmanship on floor works done. iii. The ceiling was incomplete inside the classrooms and not installed on the eaves. iv. There were no gutters installed to harvest rainwater. v. The project was complete but not labelled as a NGCDF project. vi. The contractor had been paid the retention money with no defects period report.	4,498,328
6	Emuhaya NGCDF	1. Construct of four door pit latrine at a contract sum of Kshs.374,545 was not done to the required standards. Considerable part of bricks and cement had fallen. 2. Tanks worth Kshs.249,105 had not been branded. 3. Pit latrine at Esibuye Primary had not been branded and handed over.	623,650

S/No.	NGCDF	Description	Amount (Kshs.)
7	Gatanga NGCDF	The works entailed renovation of 13 classrooms, an administration block and 2 toilet blocks. However, verification revealed leaking roofs and the floors of the 2 toilets had not been done.	4,606,420
8	Gatundu South NGCDF	Poor Implementation of Hass Avocado Seedlings Projects to Primary Schools: The physical verification carried out showed that most of the seedlings had dried up and some stolen.	2,764,301
9	Hamisi NGCDF	An amount of Kshs.10,000,000 was transferred to Lwombei Secondary School for construction of one storey administration, tuition and laboratory block. However, a physical Inspection revealed unsatisfactory works including that water had stagnated at ground floor and there was water seepage beneath the ground floor.	10,000,000
10	Homa Bay Town NGCDF	Komolo's Chief's Office land scaping was not done as per the bill of quantities.	1,250,000
11	Isiolo South NGCDF	An amount of Kshs.3,000,000 was paid for renovation works to two dormitories at Kinna Secondary School. An audit inspection and verification of the project in the month of November 2024 revealed that although the BQ required fixing of 25 square meters- 4mm thick glass in medium panes including cutting and glazing to metal with lead putty, among other works, the same had not been fixed to the seven (7) windows, although payment had been made for the works. It was also observed that the dormitory had been converted to a classroom.	3,000,000
12	Juja NGCDF	Poor workmanship was noted on the gutters installed at the forefront for renovations of 6 classrooms at Nyacaba primary school.	3,596,100
13	Kangundo NGCDF	Physical inspection of three (3) projects worth Kshs.13,828,500 revealed significant implementation defects including leaking roof, peeling ceiling paint, and cracked wall corners.	13,828,500
14	Kapenguria NGCDF	Two projects with a total allocation of Kshs.12,000,000 were not labelled.	12,000,000
15	Khwisero NGCDF	A total of Kshs.2,800,000 was disbursed to two schools for renovation works. However, the works were poorly done as evidenced by cracked walls in one of the schools.	2,800,000
16	Kibwezi West NGCDF	7 sampled projects had visible cracks on the inner walls and floors, poor paint works among other unsatisfactory works.	16,735,000
17	Kigumo NGCDF	Failure to label Implemented and completed NG-CDF Projects.	-

S/No.	NGCDF	Description	Amount (Kshs.)
18	Kiharu NGCDF	Completed projects had several anomalies which included non-branding, incomplete elements of works, non-adherence to specifications in BQs and poor workmanship.	14,536,190
19	Kilifi North NGCDF	1) A luxury bus purchased for St. Thomas Girls' Secondary School at a cost of Kshs.13,860,000 was delivered without curtains on the windows, and the stereo system, television, and charging systems were not installed as expected. 2) Physical verification of projects carried out on 2 December, 2024 for twelve (12) projects valued at Kshs.40,342,910 revealed that the projects were unsatisfactorily implemented.	54,202,910
20	Kisauni NGCDF	1) Physical verification of the projects revealed that the three streetlights cumulatively costing Kshs.1,205,000 were not working. 2) Delivery notes and counter issue/distribution list of the three phones costing Kshs.339,010 were not provided for audit review. 3) The functionality of CCTV cameras costing Kshs.1,158,400 could not be confirmed due to unavailability of the phones to which they were to be connected to.	2,702,410
21	Kitui Central NGCDF	Projects at Kiamutuira and Kirimunge Secondary Schools worth Kshs.6,999,119 were unsatisfactorily done.	6,999,119
22	Kitui South NGCDF	Construction and renovation of classrooms works at various schools worth Kshs.6,700,000 had unsatisfactory works including poor paintwork, visible cracks on the wall and floors, some installed windows were metallic instead of windowpanes and the ramps were not installed despite having been included in the bill of quantities.	6,700,000
23	Kitutu Masaba NGCDF	There were noted cases of unsatisfactory implementation of various projects at Manga Model Girls' school of Kshs.3,272,940, Kiendege Secondary School of Kshs.2,021,210, St. Paul's Manga Orotubia Secondary School of Kshs.2,430,210 and St.Albert Girango Secondary School of Kshs.2,191,340.	9,915,700
24	Konoin NGCDF	Eight projects inspected had implementation challenges including two primary schools with allocation Kshs.3,200,000 each where drainage works forming part of the bills of quantities had not been carried out.	12,247,000
25	Kuria West NGCDF	Poor workmanship in project implementation of four (4) projects.	8,600,000

S/No.	NGCDF	Description	Amount (Kshs.)
26	Laikipia East NGCDF	1. Construction of Castle Police Post - Paving slabs around the building charged Kshs.40,800 in the bills of quantities was not done. Rainwater goods (Gutters and downpipes) were not installed despite being charged Ksh.19,950 in the bills of quantities. 2. Gauge 30 iron sheets were used instead of Gauge 28 in construction of classrooms in the following schools: Weruini Primary school at a contract cost of Kshs.1,300,000, Mitero Primary school at a contract cost of Kshs.2,400,000, Mt. Kenya Primary School at a contract cost of Kshs.1,300,000 and Sweet Water Primary School at a contact cost of Kshs.1,200,000	6,260,750
27	Laikipia North NGCDF	Poor workmanship on Projects execution.	8,150,265
28	Laisamis NGCDF	Poor workmanship on implementation of projects.	5,161,992
29	Limuru NGCDF	Irregularities in implementations of projects.	24,250,000
30	Luanda NGCDF	The contract agreement was entered between Luanda Constituency and the contractor on 4 February, 2019 at a contract sum of Kshs.54,748,224 for construction of administration offices, four (4) laboratories and sixteen (16) classrooms. Physical inspection carried out revealed that the project was not complete with outstanding works being painting, fixing of rails, windows and electrical installation.	54,748,224
31	Maara NGCDF	1. Renovation of ten (10) classrooms at Ntumu primary school was not satisfactorily done. 2. Renovation for five (5) classrooms at St. Peters Keriani Primary School at a cost of Kshs.1,630,000 left three classrooms not renovated	4,630,000
32	Machakos Town NGCDF	1) Renovation of two classrooms at a cost of Kshs.975,000 had unsatisfactory works including cracked walls and retention money was fully paid. 2) Construction of pit latrines at a cost of Kshs.1,858,773 had unsatisfactory works including cracked walls, peeling paint, cracked veranda and plastered corners.	2,833,773
33	Mbeere North NGCDF	There were various unsatisfactory works for projects totalling Kshs.19,240,000 such as unbranded classes, poor paintwork, poor tilling and use of low-quality materials. Further, Kshs.2,776,849 was spent for tree growing but existence of the trees was not confirmed.	22,016,849

S/No.	NGCDF	Description	Amount (Kshs.)
34	Mbeere South NGCDF	An amount of Kshs.6,000,000 was transferred to a Primary school for construction of a dining hall. However, physical verification of the project revealed no project was completed or on going within the school compound.	6,000,000
35	Moiben NGCDF	Defects on the projects were noted including cracks on walls, leakages and broken window panes.	11,200,000
36	Moyale NGCDF	1) Unsatisfactory implementation of projects at Uran Primary School, Kshs.3,188,000, Bori Junction Secondary School, Kshs.4,075,000, Ramole Primary School, Kshs.2,923,200, St. Mary Mixed Secondary School, Kshs.3,547,500 and Odda Mixed Secondary School, Kshs.4.075,000. 2) Unsatisfactory works were observed in respect to renovation of DCI Office, Moyale at a cost of Kshs.1,050,000, including visible cracks in several walls, use of lower gauge iron sheets, part of work not done, capacity as per bill of quantities not followed, non-provision of ramp for use by persons with disability and leaking ceiling.	18,858,700
37	Msambweni NGCDF	1)An amount of Kshs.4,957,806 was paid for construction of classrooms. However, the classrooms were clogged with water and parts of the inner walls soaked with a leakage on the concrete roof. Floor and the concrete ceiling beams had developed cracks. 2)An amount of Kshs.4,000,000 was paid for construction of a science laboratory. However, the window panes were not installed although the laboratory was in use.	8,957,806
38	Mwingi North NGCDF	1) A contract for construction of a classroom at Malili Primary School was awarded to a local firm at the cost of Kshs.1,200,000. However, physical verification of the project revealed that the floor, wall and verandah had developed cracks. 2) An amount of Kshs.1,500,000 were transferred to Tulanduli Primary School for renovation of 4 classrooms. However, physical verification of the project revealed that no signage had been installed and no evidence of any recently renovated classrooms. 3) A contract for construction of Chief Office at Kyuso was awarded for Kshs.1,600,000. The code list indicated that 4 rooms, office reception, office boardroom and store were to be constructed.	5,300,000

S/No.	NGCDF	Description	Amount (Kshs.)
		However, physical verification of the project revealed that only 3 rooms were constructed, and the completed project was not in use. Further, ownership of the land on which the office was built had not been transferred to PMC. 4) Contract for fencing 460 meters compound with concrete post and chain link at Kyuso Deputy County Commissioner's office was awarded at cost of Kshs.1,000,000. However, despite full payment of Kshs.1,000,000 to the contractor, only 213 meters of the fence was done.	
39	Narok West NGCDF	A total of Kshs.10,000,000 was disbursed to various projects. However, physical verification of the projects revealed several unsatisfactory works.	10,000,000
40	Ndhiwa NGCDF	Unsatisfactory implementation of 4 classrooms at Malela Primary School valued at Kshs.9,411,200.	9,411,200
41	Ndia NGCDF	Toilets in a school constructed at Kshs.1,000,000 had developed visible cracks.	1,000,000
42	North Horr NGCDF	Physical verification of projects revealed anomalies in security projects and secondary schools' projects in terms of project implementation.	18,400,000
43	North Imenti NGCDF	The project on planting 680 trees in selected schools was not well managed and that the trees were not watered.	1,401,777
44	Nyando NGCDF	There were instances of unsatisfactory implementation of three (3) projects in Withur Secondary School of Kshs.2,500,000, Nyakakana Primary School of Kshs.2,000,000 and Aledu Primary School of Kshs.800,000.	5,300,000
45	Nyaribari Chache NGCDF	1. An amount of Kshs.1,400,000 was paid for the completion of two classrooms. However, the floor tiling had not been completed, wall plastering was done poorly and there were cracks all over the walls, windowpanes had not been fitted and storm water drainage and branding had not been done. 2. An amount of Kshs.400,000 was paid for construction to completion of 4 door boys pit latrines with one chamber catering for persons with disabilities. However, the project was complete but did not include the chamber catering for persons with disabilities. 3. An amount of Kshs.3,000,000 was paid for construction to completion of 40 bed capacity dormitory with tiling. However, part of the floor tiling had not been done. 4. An amount of Kshs.600,000 was paid for construction to completion of a gate with a guard	5,400,000

S/No.	NGCDF	Description	Amount (Kshs.)
		house and a fence with concrete posts, chain link and barbed wire. However, the guard house was not done.	
46	Nyaribari Masaba NGCDF	There were various notable unsatisfactory works for the projects including incomplete works, incomplete projects and lack of walling.	6,800,000
47	Nyeri Town NGCDF	Environment projects:Water tanks bases were not constructed, and some gutters were not installed.	2,901,752
48	Rangwe NGCDF	There were instances of unsatisfactory implementation of six (6) projects.	44,623,657
49	Rarieda NGCDF	Poor workmanship at Ramba Primary School Project.	3,600,000
50	Rongo NGCDF	1) Construction of administration block at Sumba Primary Project: An amount of Kshs.3,527,151 was transferred to the project during the year under review. However, verification of the project revealed that the contractor was not on site, plastering and painting works were incomplete, one flash door was broken, toilets doors were not fixed and there were visible cracks in the walls at the Principal's office. 2) Construction of 8 Door Pit Latrine at Lwala Kameji Secondary School: An amount of Kshs.800,000 was transferred to the project and verification of the project revealed that no pit latrine door to cater for PWD had been done as provided for in the priced BOQ, and the project had not been branded as an NG CDF project.	4,327,151
51	Ruaraka NGCDF	Renovation of Six (6) Classrooms at Mathare North Primary School: Audit inspection carried out on 21 November, 2024 revealed that painting done on the walls of classrooms had started peeling off an indication of poor workmanship.	4,000,000
52	Sabatia NGCDF	An amount of Kshs.5,000,000 was transferred to three (3) schools for construction of modern exhaustible latrines, fitted with 2 doors and PWD equipment to aid those using them. However, inspection exercise revealed that the latrines lacked support rails to help the users.	5,000,000
53	Saku NGCDF	Unsatisfactory implementation of four (4) projects worth Kshs.8,117,678.	8,117,678
54	Seme NGCDF	Primary school classrooms projects worth Kshs.2,300,000 were not properly implemented.	2,300,000
55	South Mugirango NGCDF	Construction of four classrooms, two at Riagumo and two at Bosaga Primary Schools were not satisfactorily implemented.	4,133,764
56	Starehe NGCDF	Poor workmanship in execution of verified projects worth Kshs.23,847,735.	23,847,735

S/No.	NGCDF	Description	Amount (Kshs.)
57	Suba North NGCDF	Projects of undetermined number and value were found either unbranded, delayed, stalled, unutilized, without completion certificates, or defective. The jointly co-funded projects lacked memorandum of understanding and completed projects lacked certificates of completion.	-
58	Suna East NGCDF	Unsatisfactory implementation of St. Pius Adugo Primary School project worth Kshs.5,000,000 and Multipurpose Hall construction at Sagegi Secondary School project worth Kshs.2,800,000.	7,800,000
59	Tetu NGCDF	Unsatisfactory implementation of twenty (20) projects amounting to Kshs.37,250,000.	37,250,000
60	Tigania West NGCDF	An amount of Kshs.1,300,000 was spent in respect to construction of a three-roomed Assistant Chief's Office at Kibiru despite an existing four-roomed police office lying idle and vandalized, raising questions about duplication of facilities. Additionally, a project approved at Kshs.2,000,000 for renovating staff quarters and converting an office into police cells was altered by the Project Management Committee without approval, changing the scope to extend the police cell instead.	3,300,000
61	Turkana Central NGCDF	Twenty (20) projects had implementation concerns due to poor workmanship.	48,128,646
62	Turkana West NGCDF	Unsupplied desks and laboratory stools worth Kshs.7,117,596, despite full payment to the supplier.	7,117,596
63	Vihiga NGCDF	Implementation of the projects showed various cases of unsatisfactory work including cracked walls and floors, uninstalled doors, lack of drainage, poor paint works and lack of electricity switches.	12,403,234
64	Webuye West NGCDF	Renovation works at Bituyu Primary School: A contract for Kshs.1,413,610 was awarded for renovation of three classrooms. However, verification of the project revealed that ceiling boards were not properly aligned in the joints and paint was peeling off.	1,413,610
65	West Mugirango NGCDF	An amount of Kshs.800,000 was transferred in respect for construction of a steel gate at Kebirigo Boys High School. Verification of the project revealed poor workmanship as the gate was broken and not labelled.	800,000
	Total		**696,988,146**

Appendix 23: Asset Management Issues

S/No.	NG-CDF	Description	Amount (Kshs.)
1	Ainamoi NGCDF	The management had not been granted approval to dispose of a motor vehicle that had been grounded for a long period.	6,479,510
2	Awendo NGCDF	There was no logbook in support of a vehicle with a historical cost of Kshs.4,343,000.	4,343,000
3	Balambala NGCDF	Buildings constructed and renovated at Kshs.13,800,000 were not included in the fixed asset register.	13,800,000
4	Baringo South NGCDF	The ownership document for the parcel of land was not provided for audit verification.	2,800,000
5	Bomet East NGCDF	Ownership and valuation documents for the land, building and structures worth Kshs.21,862,456 were not provided for audit review.	21,862,456
6	Bonchari NGCDF	The assets register had not been updated. Further, a motor vehicle had been grounded for a long period and there was no evidence of efforts taken to have it repaired.	47,505,853
7	Butula NGCDF	Lack of title deed for one parcel of land purchased for a Secondary School.	1,000,000
8	Central Imenti NGCDF	Lack of ownership documents for NGCDF office land, assets had not been tagged and a grader valued at Kshs.18,005,520 had been grounded and there was no evidence on efforts made to repair or dispose of it.	15,485,795
9	Chepalungu NGCDF	Unreconciled variance of Kshs.7,104 ,000 on the Fixed Asset Register.	7,104,000
10	Chuka / Igambang'ombe NGCDF	Office Furniture and fittings had not been tagged.	10,428,253
11	Dagoretti South NGCDF	Included in the asset register are buildings and structures, office equipment, and furniture and fittings valued at Kshs.30,296,405. However, the existence of the assets could not be confirmed since the assets and the supporting documents were destroyed during a fire incident that occurred on 25 June, 2024 because of demonstrations.	30,296,405
12	Emurua Dikirr NGCDF	1) Fixed assets summary of Kshs.14,592,066 excluded land value and ownership documents for motor vehicle and land were not provided for audit verification. 2) Failure to insure assets	14,592,066

S/No.	NG-CDF	Description	Amount (Kshs.)
13	Fafi NGCDF	Buildings and structures valued at Kshs.14,976,405 were not disclosed in the fixed asset register.	14,976,405
14	Galole NGCDF	Incomplete fixed asset register and ownership documents for land of undetermined value were not provided for audit review.	48,151,583
15	Gatanga NGCDF	The assets register includes 2 offices, land, laptops, furniture and printers whose values were not indicated and included in the financial statements.	13,354,409
16	Gatundu North NGCDF	A summary of fixed assets register balance of Kshs.22,105,138 includes building and structures with a balance of Kshs.12,212,239. However, the ownership documents of the land in which the building and structures sit was not provided for audit review.	12,212,239
17	Githunguri NGCDF	1. Logbooks for motor vehicle additions of Kshs.6,975,082 were not provided for audit. 2. Detailed schedule of ICT equipment, software and other ICT assets were not provided for audit amounting to Kshs.795,000. 3. Land on which the NGCDF offices occupy had no tittle deed and had not been valued. 4. No documentary evidence was provided to confirm that assets were insured.	7,770,082
18	Hamisi NGCDF	Review of fixed assets register revealed that the register does not support the balances reported in the summary fixed Assets Register of Kshs.14,160,235.	14,160,235
19	Igembe Central NGCDF	Failure to insure assets worth Kshs.53,935,686.	53,935,686
20	Igembe North NGCDF	Un-identified and unsupported assets valued at Kshs.12,260,167.	12,260,167
21	Igembe South NGCDF	NGCDF land where the office stands was not valued and was not disclosed in the financial statements.	
22	Ijara NGCDF	Land tittle deed for a parcel of land purchased during the year under review was not provided for audit review.	3,000,000
23	Isiolo South NGCDF	The NGCDF assets had not been tagged.	16,510,000
24	Kabete NGCDF	Land is presented at nil balance while buildings and structures are presented at Kshs.28,000,000. However, ownership documents were not provided for audit.	28,000,000

S/No.	NG-CDF	Description	Amount (Kshs.)
25	Kabondo Kasipul NGCDF	Land size, land values, other assets' dates of acquisition, costs, accumulated depreciation, netbook values, locations and codes were not included in the fixed assets register. Title deed for land valued at Kshs.965,200 was not provided for audit review.	47,505,853
26	Kacheliba NGCDF	Land balance of Kshs.24,480,000 was not supported with ownership documents.	24,480,000
27	Kaiti NGCDF	The Fund had not insured the assets.	28,716,020
28	Kapenguria NGCDF	Ownership documents including title deeds and valuation reports were not provided in support of land reported at a historical cost of Kshs.5,762,239.	5,762,239
29	Kasarani NGCDF	Included in the fixed assets register are buildings and structures valued at Kshs.5,785,540. However, the ownership documents for the land where the buildings are constructed were not provided for audit review.	5,785,540
30	Keiyo North NGCDF	Fixed Asset Register lacked details on serial number, acquisition date, description, location and asset class. Further, title deed for the land was not provided for audit review.	15,952,432
31	Kiambu NGCDF	The Fund did not maintain a fixed asset register. Therefore, the accuracy and completeness of the fixed assets balance of Kshs.64,499,390 could not be confirmed.	64,499,390
32	Kieni NGCDF	Motor Grader and three Motorcycles had been grounded for a long time without being either serviced or boarded for disposal. Further, a title deed for the office land was not provided for audit review.	
33	Kigumo NGCDF	Ownership documents for the NGCDF land and valuation report were not provided for audit review. Additionally, the assets were not tagged.	10,483,710
34	Kikuyu NGCDF	Burnt buildings not renovated and carrying amounts/value not revised.	8,500,000
35	Kilgoris NGCDF	The land on which the building and structure are built had not been valued and included in the assets register and financial statements. Further, land ownership documents and motor vehicle logbook were not provided for audit review.	3,649,000
36	Kinangop NGCDF	The purchased motorcycle had no logbook and registration number, and its ownership could not be confirmed	556,000
37	Kipkelion West NGCDF	The assets balance of Kshs.11,380,600 excludes value of land. Further, assets valuation reports and ownership documents for land and motor vehicles were not provided for audit.	11,830,600

S/No.	NG-CDF	Description	Amount (Kshs.)
38	Kirinyaga Central NGCDF	Asset additions of Kshs.1,594,067 had not been tagged for identification. Further, the assets were not supported by ownership documents.	1,594,067
39	Kisumu East NGCDF	Land value of Kshs.5,000,000 was not supported with title deed.	5,000,000
40	Konoin NGCDF	Title deed and search documents for 0.3 Acres of land for four Primary Schools were not provided for audit review and the land valuation was carried out by a private firm.	6,000,000
41	Kuria West NGCDF	Failure to maintain fixed asset register.	13,388,697
42	Lafey NGCDF	Lack of ownership documents and incomplete disclosure of assets.	33,123,200
43	Lagdera NGCDF	The assets register had not been updated to include serial numbers, acquisition dates and identification codes of the assets.	27,626,142
44	Laikipia West NGCDF	The assets register provided included two desktop computers and Uninterrupted Power Supply (UPS) whose historical values were not indicated.	19,106,550
45	Lamu East NGCDF	Undisclosed land value and lack of title deed for the land.	9,805,012
46	Lamu West NGCDF	A parcel of land measuring approximately 0.256 Ha was excluded from the summary of fixed assets register which indicates a balance of Kshs.27,549,036.	27,549,036
47	Langata NGCDF	The ownership documents for the parcel of land on which the buildings and structures stand were not provided for audit.	12,117,704
48	Likuyani NGCDF	Lack of an updated fixed assets register.	21,929,199
49	Limuru NGCDF	Failure to tag assets	
50	Lunga Lunga NGCDF	Buildings and structures balance not supported with ownership documents.	6,450,921
51	Makueni NGCDF	Purchased land for the construction of Assistant Chief's office had no title deed and valuation report.	7,600,000
52	Malava NGCDF	Management did not maintain the fixed asset register. Further, Management did not provide ownership documents in relation to land and two motor vehicles all valued at Kshs.11,027,703.	33,759,527
53	Mandera North NGCDF	The fixed assets register did not contain all the required information and there were no ownership documents for the land on which an office block had been constructed.	33,161,660

S/No.	NG-CDF	Description	Amount (Kshs.)
54	Mandera South NGCDF	The value of land where the buildings and structures sit was not disclosed in the financial statements and assets register. Further, ownership documents for the land were not provided for audit review.	28,500,000
55	Mandera West NGCDF	Buildings and structures with a historical cost balance of Kshs.21,510,000 were not disclosed in the financial statements and the fixed asset register.	21,510,000
56	Mbeere South NGCDF	Lack of insurance cover for the assets.	36,455,326
57	Molo NGCDF	Management did not maintain an updated fixed assets register.	33,726,938
58	Muhoroni NGCDF	The fixed assets register maintained was incomplete. Therefore, the accuracy of the reported assets balance of Kshs.43,847,448 could not be confirmed.	43,847,448
59	Mukurwe-Ini NGCDF	The asset register revealed that assets valued at Kshs.692,670 were reported stolen. Management did not provide for audit verification, copies of police records showing the reporting of the theft and the outcome of the investigation of the matter by the police. In addition, there was no explanation on controls put in place to deter further loss of assets.	692,670
60	Mumias West NGCDF	1)Land worth Kshs.2,000,000 and transport equipment worth Kshs.6,330,760 were not supported by title deed and logbook respectively. 2) Lack of asset disposal plan for one unserviceable motorcycle.	8,330,760
61	Mvita NGCDF	Building was omitted from summary of fixed assets.	6,113,411
62	Nakuru Town West NGCDF	Lack of an updated assets register.	45,525,468
63	Nambale NGCDF	One motor vehicle (Ford Everest) with a historical cost of Kshs.4,950,000 was grounded and unserviceable. However, the management did not provide an annual asset disposal plan nor provide evidence of plans for disposal of the unserviceable asset.	4,950,000
64	Narok North NGCDF	The fund owns a motor vehicle which has been grounded for an undisclosed period. Inspection report from the chief mechanical officer from the state department of public works was not provided for audit.	

S/No.	NG-CDF	Description	Amount (Kshs.)
65	Ndaragwa NGCDF	The title deed and valuation reports for Land reported at historical cost of Kshs.8,364,778 was not provided for audit. Buildings reported at Kshs.6,640,000 and other movable assets reported at Kshs.13,385,880 were not insured.	28,390,658
66	Ndhiwa NGCDF	The assets register did not include relevant details of the assets and ownership documents for land and motor vehicles were not provided for audit review.	55,454,975
67	Ndia NGCDF	The summary of fixed assets register in Annex 4 to the financial statements indicates fixed assets balance of Kshs.14,300,031, while the fixed assets register indicates a balance of Kshs.5,794,881, resulting to a difference of Kshs.8,505,150. Most items of office equipment and furniture, ICT and other machinery were also not tagged.	14,300,031
68	Ndia NGCDF	Two buses purchased for two schools at a total of Kshs.21,244,300 did not have logbooks.	21,244,300
69	Nyali NGCDF	Lack of ownership documents for Constituency Building.	29,150,000
70	Othaya NGCDF	Undisclosed land balance in the financial statements and no ownership documents for the land.	47,774,847
71	Roysambu NGCDF	Lack of ownership documents for buildings and structures worth Kshs.27,941,214.	27,941,214
72	Sabatia NGCDF	Incomplete fixed asset register.	34,368,125
73	Sigor NGCDF	Lack of a fixed assets register and no valuation of land.	37,983,931
74	Sirisia NGCDF	Failure to insure fixed and movable assets worth Kshs.35,313,107 and unconfirmed land ownership status for land worth Kshs.1,000,000	36,313,107
75	South Mugirango NGCDF	Review of records indicates that motor vehicles valued at Kshs.4,378,363 had been grounded. However, physical verification revealed that the vehicle had been lying in the yard and was not in use. Information provided indicates that the vehicle had been grounded since the year 2019 and no effort had been made to repair or dispose it.	4,378,363
76	Suba North NGCDF	Reported balance for fixed assets of Kshs.46,116,945 at historical cost was neither supported with an updated fixed assets register nor a ledger for control.	46,116,945
77	Suba North NGCDF	There were no basic control features in place such as tagging of assets, insurance of assets, periodic inventory and valuations. Impaired assets also remained in store undisposed.	46,116,945

S/No.	NG-CDF	Description	Amount (Kshs.)
78	Tarbaj NGCDF	The land where the NGCDF office stands does not have a title deed and no valuation was carried out. In addition, ICT equipment, furniture and fittings did not have serial numbers.	18,826,999
79	Teso North NGCDF	An amount of Kshs.120,000 relates to a motorcycle. However, the ownership documents for the motorcycle were not provided for audit.	120,000
80	Tharaka NGCDF	The balance of total assets of Kshs.14,378,068 excludes land on which NG-CDF office is built.	14,378,068
81	Tharaka NGCDF	Assets balance not supported with valuation reports and ownership documents. Further, the assets had not been tagged.	14,378,068
82	Tigania East NGCDF	Obsolete assets worth Kshs.3,504,812 remained undisposed and the disposal plan was not provided for audit review.	3,504,812
83	Tigania West NGCDF	Failure to insure assets and lack of updated fixed assets register.	16,497,429
84	Turkana Central NGCDF	The undetermined value of land where the office building stands and ownership documents for the land were not provided for audit.	28,672,750
85	Turkana East NGCDF	1) Land balance was not disclosed in the financial statements and its ownership documents were not provided for audit review. 2) A Motor vehicle had been grounded at a local garage in Kitale following an accident.	30,760,320
86	Turkana North NGCDF	Unconfirmed land value and lack of ownership documents	-
87	Turkana South NGCDF	Fixed assets register balance of Kshs.39,228,945 excludes value of land and size of land. Further, land ownership documents were not provided for audit.	39,228,945
88	Turkana West NGCDF	Land value on which NGCDF office sit was not included in the fixed assets register. Further, land ownership documents were not provided for audit review.	21,204,080
89	Uriri NGCDF	Detailed assets register was not maintained.	24,156,163
90	Uriri NGCDF	Lack of ownership documents for land and motor vehicles, no evidence of assets counts or inventory and verification, assets were not tagged, assets movement register was not properly kept, assets were not insured, assets were not valued, and several bonded assets were not disposed.	24,156,163
91	Wajir East NGCDF	The asset registers excluded assets procured during the year under review amounting to Kshs.7,800,000 and the value of land was excluded in the assets register.	7,800,000

S/No.	NG-CDF	Description	Amount (Kshs.)
92	Wajir North NGCDF	The tittle deed for the land of undetermined value was not provided for audit review.	11,342,122
93	Wajir South NGCDF	Value of the land to which the buildings and structures were built, was not disclosed in the summary of fixed assets register and the title deed for the land was not provided for audit review.	9,200,000
94	Wajir West NGCDF	The land was supported with an allotment letter, but title deed was not provided for audit review.	500,000
	Total		**1,803,392,514**

Appendix 24: Lack of Policy Documents and Plans

S/No.	NGCDF	Description
1	Emgwen NGCDF	Lack of approved ICT continuity plan, disaster recovery plan, ICT Steering and Risk Management Committee, and approved ICT Security Policy.
2	Emurua Dikirr NGCDF	Lack of a Risk Management Policy and Risk Register.
3	Galole NGCDF	Lack of ICT policy and disaster recovery plan.
4	Gem NGCDF	Lack of risk management policy and disaster recovery plan.
5	Igembe South NGCDF	Lack of ICT Strategy and Steering Committee.
6	Kandara NGCDF	Lack of risk management and ICT Policies.
7	Kiambu NGCDF	Lack of an approved training plan to support training expenses incurred.
8	Kilgoris NGCDF	Lack of risk management policy and risk register contrary to Regulation 165(1) of the Public Finance Management (National Government) Regulations, 2015.
9	Kisumu East NGCDF	Lack of a strategic plan.
10	Kitutu Masaba NGCDF	The Fund did not have ICT continuity and recovery plan and Risk Management Policy.
11	Kuresoi North NGCDF	Lack of a fraud and risk management policy.
12	Limuru NGCDF	Lack of ICT Policy and ICT Strategic Committee.
13	Makueni NGCDF	Lack of Approved Information Security policy and ICT steering committee.
14	Matungulu NGCDF	Lack of an approved Information Technology Security policy.
15	Mbeere North NGCDF	Management did not have in place ICT internal controls in place.
16	Mbeere South NGCDF	Lack of Risk Management Policy.
17	Mwingi West NGCDF	Lack of Risk management policy.
18	Naivasha NGCDF	Lack of Fraud and Risk Management Policy.
19	Nambale NGCDF	Lack of ICT Policy and Controls.
20	Narok East NGCDF	Lack of Risk Management Policy and risk register.
21	Narok West NGCDF	Lack of Risk Management Policy.
22	Ndaragwa NGCDF	The Fund had not developed a Risk Management Policy and Information Communication Technology Policy.
23	North Imenti NGCDF	Lack of ICT Policy.
24	Nyando NGCDF	Management did not carry out risk assessment and there was no internal audit review on the operations of the fund.
25	Nyeri Town NGCDF	Lack of ICT Policy.
26	Rarieda NGCDF	Failure to maintain a Risk Management policy document.
27	Saku NGCDF	Lack of a Risk Management Policy.
28	Samburu East NGCDF	Failure to develop a Risk Management Policy.
29	Samburu West NGCDF	The Fund did not have a Risk Management Policy.
30	Shinyalu NGCDF	The fund had no documented risk management policy in place.
31	Starehe NGCDF	Lack of Disaster Recovery Plan.
32	Suba North NGCDF	The fund did not have an approved Information Communication and Technology policy nor a disaster recovery plan in place. Further, the manual vote book used was found incomplete and updated.

S/No.	NGCDF	Description
33	Suna West NGCDF	The fund did not have a risk management policy, bursary policy and disaster management policy.
34	Thika Town NGCDF	Lack of Disaster Recovery Plan.
35	Tigania East NGCDF	Lack of disaster recovery plan.
36	Tigania West NGCDF	No approved ICT policy.
37	Uriri NGCDF	Lack of a Risk Management Policy, Disaster Recovery Plan and Bursary policy.
38	West Mugirango NGCDF	Internal audit reports were not provided for audit review. Further, Management had not developed ICT continuity and recovery plan, ICT strategic committee and strategic plan.
39	Westlands NGCDF	Lack of approved ICT policy and ICT strategic Committee.