

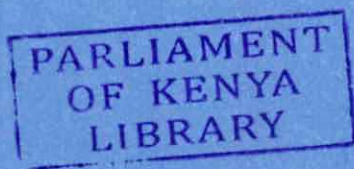
REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 18 JUN 2025	DAY: Wednesday
TABLED BY: Hon. Owen Bayart MP Deputy Majority Leader	OF
CLERK-AT THE TABLE: Wanjau	



THE AUDITOR-GENERAL

ON

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

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
NYERI TOWN CONSTITUENCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2024

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



Table of Contents	Page
1. Acronyms and Definition of Key Terms	ii
2. Key Constituency Information and Management ..	iii
3. NG-CDFC Chairman's Report	vii
4. Statement of Performance against Predetermined Objectives for FY2023/2024	x
5. Governance Statement ..	1
7. Statement of Management Responsibilities.....	12
8. Statement of Receipts and Payments for the Year Ended 30th June 2024.....	14
9. Statement of Assets and Liabilities as at 30th June, 2024	15
10. Statement Of Cash Flows for the Year Ended 30th June 2024	17
11. Summary Statement of Appropriation for The Year Ended 30 th June 2024.	18
12. Budget Execution by Sectors And Projects For The Year Ended 30 th June 2024	21
13. Significant Accounting Policies.....	30
14. Notes To the Financial Statements.....	36
15. Annexes	47

1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2023. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;

- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) Provide for a public finance system that promotes an equitable society and, in particular, expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Nyeri Town Constituency's day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Margaret Rugiri
2.	National Sub-County Accountant	James Gacheru Maina
3.	Chairman NGCDFC	Anthony Kirigia Maina
4.	Member NGCDFC	Timothy Kimani

(d) Fiduciary Oversight Arrangements

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

(e) NYERI TOWN CONSTITUENCY NGCDF Headquarters

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

(f) NYERI TOWN CONSTITUENCY NGCDF Contacts

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

(g) NYERI TOWN CONSTITUENCY NGCDF Bankers

1. Equity Bank –
Account Number- 0110263582627
Nyeri Branch
P.O. Box 2541 Nyeri
2. Family Bank-
Account Number-055000065676
Nyeri Branch
P.O. Box 49 Nyeri

(h) Independent Auditor

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

(i) Principal Legal Adviser

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

3. NG-CDFC Chairman's Report



ANTHONY KIRIGIA MAINA

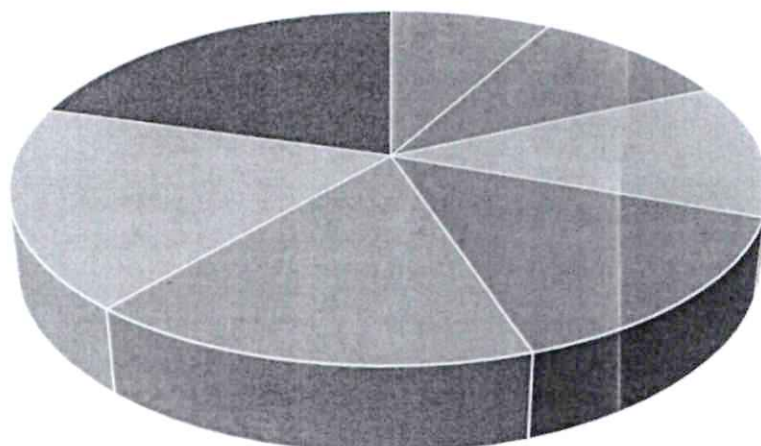
It is my great pleasure to present the annual report and financial statements prepared in accordance with the cash basis of accounting method under the international public sector accounting standard (IPSAS) for the year ended 30th June 2024.

In the financial year 2023/2024, Nyeri Town NG-CDF was allocated Kenya Shillings One Hundred and seventy-five million, three hundred and sixty-one thousand, eight hundred and ten (175,361,810) and an additional seven million, eight hundred and forty-one thousand, eight hundred and eighty-three (7,841,883) as a grant for Junior Secondary School enrolment to the constituency amounting to a total of one hundred and eighty-three million, two hundred and three thousand, six hundred and ninety-three (183,203,693).

In addition to the balance owed from the NGCDF Board and cashbook balance, Nyeri Town NG-CDF had a total approved budget of Kenya Shillings, two hundred and ninety-nine million, eight hundred and forty thousand, nine hundred and ninety-seven (Kshs.299,840,997) for utilization in the financial year ended 30th June 2024. There were un-approved projects by the board summing up to fifty million, three hundred and fifty-eight thousand, and eight hundred and eighty-four (50,358,884).

The constituency, received Kenya Shillings Two hundred and forty-six million, six hundred and thirty-seven thousand, three hundred and four (246,637,304) only by the end of the financial year ended 30th June 2024. This is 80% out of the expected budget. The expenditure for the year amounted to Kshs 173,508,929. Below is a chart representation of the Expenditure in the financial year 2023/2024.

Actual Payments



- Compensation of employees
- Committee expenses
- Use of goods and services
- Transfers to Other Government Units
- Other grants and transfers
- Acquisition of Assets
- Other Payments

Challenges

- i. Delay in receipt of funds from the NGCDF Board lead to underutilization of budget
- ii. Transition as a result of change of staff members.

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



TREE PLANTING AT KIAMUIRU PRY SCHOOL- ENVIRONMENT PROJECT


.....
ANTHONY KIRIGIA MAINA-
CHAIRMAN NGCDF COMMITTEE

4. Statement of Performance against Predetermined Objectives for FY2023/2024

Introduction

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

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

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

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	Improved Education standards	Improved retention of learners in primary schools and improved transition to secondary schools as well as to enhance a conducive learning environment for learners and teachers	Number of usable physical infrastructure renovated and/or built in primary, secondary, and tertiary institutions Number of	In the Financial year 2023/2024 the NG-CDF Funded 17 Education projects which were for the refurbishment of Administration blocks, Construction of classrooms and construction of Administration blocks,

National Government Constituencies Development Fund (NGCDF)

Nyeri Town Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

			bursary beneficiaries at all levels	Laboratory Construction/Refurbishments
Security	Enhanced security and safety within the Constituency	Improved service delivery, Enhanced security infrastructure and improved working environment for the security and administrative personnel	Number of usable security sector physical infrastructure renovated and/or built and equipped in the constituency	In the Financial year 2023/2024 the NG-CDF Funded 14 security projects which were for the construction of chiefs' offices and security posts
Environment	Improve and sustain safe and clean environment	Improved and sustained environmental conservation	No of projects water harvesting is done and tree planting	11 institutions supported for water harvesting and storage. With 10 being learning institutions.
Emergency	To cater for unforeseen occurrences in the constituency	Improved/conductive learning and security facilities	Number of usable physical infrastructure renovated and/or built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	During the Financial Year 2023/2024, the NG-CDF implemented 9 emergency projects in 9 institutions.

5. Governance Statement

a) Appointment and Removal of NGCDFC Members

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

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

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

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

Removal of NG CDFC MEMBERS

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

Notwithstanding paragraph (10), a Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing. If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and make a determination based on the evidence available.

A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing. If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision. The

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

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

b) Roles and functions of the NGCDFC Committee

The functions of a Constituency Committee shall be to;

- i. Build the capacity of project management committees and Committee.
- ii. Sensitize the Community on the operations of the Fund, consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency, ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act, ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans, in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution.
- iii. Consult with relevant government departments to ensure that cost estimates for projects are realistic, in considering joint projects. Ensure that the participating constituencies enter into negotiations for effective implementation of such projects; subject to the provisions of the Act and these Regulations.
- iv. Enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding, rank projects proposals in order of priority while ensuring

- that on-going projects take precedence, ensure that all projects receive adequate funding and are completed within three years, where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies.
- v. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board, monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board, ensure that project reports are prepared and submitted to the Board.
 - vi. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects; ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund.
 - vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act, collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act, recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
 - viii. Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain a list of all the new projects commenced during the financial year and their completion status, and a list of all projects approved, funded and commenced during previous financial years, and their completion status, enter into performance contracting with the Board on an annual basis, in exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution.
 - ix. Receive returns from project management committees in accordance with regulation 15, maintain a database of project management committees and reports from the respective committees, and perform any other function assigned to it by the Board.

Induction process for CDF committee members

Appointment and Notification
Orientation Workshop is held
Given Legal and Regulatory Framework
Their Roles and Responsibilities are given to them
Trained on Project Management and Procurement
Trained on Financial Management

Continuous training

TRAINING OF NGCDFC MEMBERS

The current NG CDF Committee was gazetted in the Kenya gazette on 29th November 2022 and were first inducted by the Fund Account Manager through an on-job training and were later inducted in April 2023 through a five days' workshop organized by the NG –CDF BOARD at Mountain Breeze Hotel Embu. During the workshop it was made clear that no conflict of interest will be allowed during the committee operations. In the event that any member has any personal interest, this must be declared.

Ongoing Training: After the initial induction, NG-CDF committee members normally have continuous training opportunities to stay updated on changes in policies, regulations, and best practices. Committee also had a workshop organized by the central region constituencies to enlighten them more at the Reef Hotel –Mombasa for 6 days.

RISK MANAGEMENT

To ensure that all risks are managed well;

1. Through the risk management platform.
2. Project Management Committee oversees all the projects being undertaken
3. Consideration of bill of quantities before allocation of finances.
4. Appropriate mechanism put up to facilitate effective bursary issuance. Allocation of enough funds ongoing projects to prevent under-budgeting.
5. Constant and continuous assessment of NG-CDF Projects.
6. There is well structured channel between the Board and the Constituency.
7. There is provision of inflation in the Bills of quantity.
8. There is well fitted security at the office, site where projects are undertaken and during assessment.
9. Continuous and constant capacity building of the employees.
10. Board members and the stakeholders for the effectiveness.

b) NGCDFC and Sub-Committee Meetings

During the year the NGCDFC Nyeri Town committee held a total of fifteen (15) meetings while the bursary subcommittee held a total of two (2) meetings. During this meeting the chairperson was given a Sitting allowance of ksh 7,000 and the other

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

Committee members were given a sitting allowance of ksh 5,000 each. During their operations the members are required to conduct themselves in an ethical manner so that they could meet the constituents' needs efficiently and effectively hence to meet the goals and objectives of NGCDF.

WARD	MEETINGS HELD																
	20/7/23	21/9/23	18/10/23	7/12/23	15/1/24	25/1/24	2/2/24	21/2/24	23/2/24	7/3/24	15/4/24	4/4/24	6/5/24	21/5/24	4/6/24	17/6/24	26/6/24
THYGI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
IKIMB	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
IGYRA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
IGOT	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
HA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
NYO	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
ROL	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
HA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
HAHUN	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
IRR	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
IN	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
VIA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
AGHII	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
EP	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
JA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Policy on conflict of interest

This will require Committee members who have a conflict of interest to excuse themselves from discussion and any voting associated with those measures.

Responsible competition practice by encouraging fair competition and zero tolerance to corruption

Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.

Responsible marketing and advertisement

Product stewardship by safeguarding consumer rights and interest

Member's remuneration

The Chairperson is given an allowance of ksh7,000 per sitting while the rest of members earn ksh5,000 each.

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

2. Environmental performance

Ten public schools across Nyeri Town Constituency took part in tree planting initiative, planting Hass variety Avocado seedlings. This is a multi-beneficial response to H.E President William Ruto for increased tree cover across the country as an environmental conservation activity, as well as enhancement of nutritional security in the schools feeding program in the near future. To reduce the risk of flooding and have a positive effect on surface water drainage, a water harvesting activity was done in various schools within the constituency. This exercise also ensures that more students have sustained access to water, as this is a self-sufficient water resource

3. Employee welfare

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

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

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

1. Market place practices-

Nyeri Town Constituency is committed to fair and ethical market practices.

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

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical

subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

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

2. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision. The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

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


.....
MARGARET RUGIRI,
FUND ACCOUNT MANAGER.

7. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Nyeri Town Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

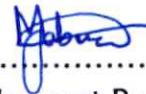
The Accounting Officer in charge of the NGCDF-Nyeri Town Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Nyeri Town Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Nyeri Town Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

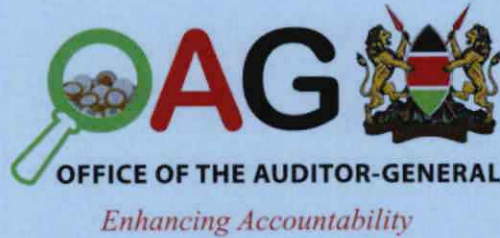
The NGCDF- Nyeri Constituency financial statements were approved and signed by the Accounting Officer on 05/12/ 2024.


.....
Name: Anthony Kirigia Maina
Chairman – NGCDF Committee


.....
Name: Margaret Rugiri
Fund Account Manager

REPUBLIC OF KENYA

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



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

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

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund-Nyeri Town Constituency set out on pages 14 to 61,

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

which comprise the statement of financial position, financial assets and liabilities as at 30 June and the statement of Receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund-Nyeri Town Constituency as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Cash Basis and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Unsupported Project Management Committee (PMC) Balances- Other Grants and Transfers

The financial statements reflects Kshs.86,396,422 in respect of other grants and other transfers as disclosed in Note 8, which includes Kshs.18,500,000 and Kshs.10,269,918 in respect to security and emergency projects respectively totalling Kshs.28,769,918. However, the detailed procurement plans, bank statements, cashbooks and bank reconciliation statements in support of the balances were not provided for audit review.

In the circumstances, the security and emergency amount of Kshs.28,769,918 could not be confirmed.

2.0 Unjustified Use of Emergency Reserve

The financial statements reflects Kshs.86,396,422 in respect of other grants and other transfers as disclosed in Note 8, which includes Kshs.10,269,918 that was transferred to nine (9) Emergency Project Management Committee accounts on 16 August, 2023. However, a physical verification of the projects carried out on 27 November, 2024 indicated that the projects were not started. It was not justified why the projects were classified as Emergency and failed to be implemented over a year later.

In the circumstances, the Kshs.10,269,918 for Emergency Project Management Committee accounts could not be confirmed.

3.0 Unsupported Transfers to Other Government Entities

The statement of receipts and payments reflects Kshs.70,300,000 in respect of transfers to other government entities as disclosed in Note 7 to the financial statements. The amount of Kshs.70,300,000 was transferred to various 9 primary and 7 Secondary schools for construction of classrooms. However, detailed procurement plans, cashbooks

and bank reconciliation statements in support of the balances were not provided for audit review. This is contrary to Regulation 25(1) of the National Government Constituencies Development Fund Regulations, 2016 which states that the officer of the Board seconded to the Constituency shall prepare a detailed budget, procurement plan and work plan for the year, for the National Government Constituencies Development Fund Committee Office, and shall, within the first quarter of a new financial year, present them to the Committee for approval.

In the circumstances, the Kshs.70,300,000 amount of transfers to other government entities could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation indicates that the Fund had a final approved budget of Kshs.307,340,997 but realized actual receipts of Kshs.246,637,304 an under performance of Kshs.60,703,693 or 20% of the budget. In addition, out of the actual receipts of Kshs.246,637,304, the Fund utilized Kshs.173,513,866, an underperformance of Kshs.73,123,438 or 30% of funds received.

In the circumstance, the under-funding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved prior year issues

As reported in the prior year audited financial statements, the entity had a Number of issues which were raised. In the report of the previous year, several issues were raised under report on the Financial Statements and report on lawfulness and effectiveness in use of public resources. However, the Management had not resolved the issues or given any explanation for the failure to implement the recommendations.

Other Information

Conclusion

The Management is responsible for the Other Information set out on page iii to xxiii which comprise of Key Constituency Information and Management, NG-CDFC Chairman's Report, Governance Statement, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting, Statement of Management Responsibilities.

The Other Information does not include the financial statements and my audit report thereon.

Basis for conclusion

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Delayed Implementation of Projects

The Fund had approved projects amounting to Kshs.40,839,705 for the financial year 2023/2024. An amount of Kshs.37,890,898 was transferred to the Projects Management Committee Accounts. Review of the documents provided or audit and physical verification revealed that, all the projects were either not started or at procurement process stages.

In the circumstances, the public may not have realised value for money on the Kshs.40,839,705 amount approved for projects.

2.0 Incomplete But In-Use Environment Projects

The financial statements reflects Kshs.86,396,422 in respect to other grants and other transfers as disclosed in Note 8, which further includes Kshs.2,901,752 in respect to environment projects. The funds were transferred to the Fund's Environment Project Management Committee on 16 August, 2023. The Bank balance for NG-CDF

environment account as reflected under Annex 5 was Kshs.9,005 as at 30 June, 2024, an indication that the projects were carried out. However, a physical verification of the projects carried out on in the month of November, 2024 indicated that the 5000 litres water tanks bought under the project were delivered and in use, but the water tank bases were not constructed and some gutters were yet to be installed.

In the circumstances, the public may not have realised value for money on the Kshs.2,901,752 amount for environment projects.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of an Information Technology Systems (ICT) Policy

Review of information technology systems in use revealed that the Fund had not established an Information Technology (IT) Strategy Committee and did not have an approved IT strategic plan which should provide governance on information technology matters, IT strategic plan and IT security policy to ensure data confidentiality, integrity and availability. Further, there was no approved disaster policy, back up and retention plan, Secure offsite storage facility to enable organization recover from disaster, Program for training and transfer of skills and list of active users on the system for accountability purpose

In the circumstances, the effectiveness of the ICT systems and controls in place could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I

consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

16 January, 2025

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

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


	Note	2023-2024	2022-2023
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	207,737,603	107,188,879
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		207,737,603	107,188,879
PAYMENTS			
Compensation of employees	4	3,476,442	2,734,810
Committee expenses	5	3,373,541	6,159,786
Use of goods and services	6	7,965,005	6,629,083
Transfers to Other Government Units	7	70,300,000	2,000,000
Other grants and transfers	8	86,396,422	76,994,000
Acquisition of Assets	9	-	-
Other Payments	10	1,997,520	-
TOTAL PAYMENTS		173,508,930	94,517,679
SURPLUS/DEFICIT		34,228,673	12,671,200

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

The Constituency financial statements were approved by the NGCDFC on 5/12/24 2024 and signed by:


Fund Account Manager


Chairman NGCDF Committee


National Sub-County
Accountant

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

Name: Margaret Rugiri

Name: Anthony Kirigia

Name: James Gacheru Maina
ICPAK No: 20534

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

	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	11A	73,128,375	38,899,701
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		73,128,375	38,899,701
Accounts Receivable			
Outstanding Imprests	12	-	-
TOTAL FINANCIAL ASSETS		73,128,375	38,899,701
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	13	-	-
Gratuity	14	-	-
NET FINANCIAL ASSETS		73,128,375	38,899,701
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	38,899,701	26,228,501
Prior year adjustments	16	-	-
Surplus/Deficit for the year		34,228,673	12,671,200
NET FINANCIAL POSITION		73,128,374	38,899,701

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on _____ 2024 and signed by:

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



Fund Account Manager

Name: Margaret Rugiri



Chairman NGCDF Committee

Name: Anthony Kirigia



National Sub-County
Accountant

Name: James Gacheru Maina
ICPAK No: 20534

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

10. Statement Of Cash Flows for the Year Ended 30th June 2024

	Notes	2023-2024	2022-2023
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	207,737,603	107,188,879
Other Receipts	3	-	-
Total Receipts		207,737,603	107,188,879
Payments			
Compensation of Employees	4	3,476,442	2,734,810
Committee Expenses	5	3,373,541	6,159,786
Use of Goods and Services	6	7,965,005	6,629,083
Transfers to Other Government Units	7	70,300,000	2,000,000
Other Grants and Transfers	8	86,396,422	76,994,000
Other Payments	10	2,002,457	-
Total Payments		173,513,866	94,517,679
Total Receipts Less Total Payments			
Adjusted For:			
Prior Year Adjustments	16		
Decrease/(Increase) in Accounts Receivable	17		
Increase/(Decrease) in Accounts Payable	18		
Net Cash Flow from Operating Activities		34,223,737	12,671,200
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2		
Acquisition of Assets	9		
Net Cash Flows from Investing Activities			
Net Increase in Cash & Cash Equivalents		34,223,737	12,671,200
Cash & Cash Equivalent at Start of the Year	11	38,899,701	26,228,501
Cash & Cash Equivalent at End of the Year	11	73,123,438	38,899,701

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

11. Summary Statement of Appropriation for The Year Ended 30th June 2024

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2023-2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	Insert current FY	Insert current FY		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	183,203,693	38,899,701	85,237,603	307,340,997	246,637,304	60,703,693	80.2%
Proceeds From Sale of Assets							
Other Receipts							
Totals	183,203,693	38,899,701	85,237,603	307,340,997	246,637,304	60,703,693	80.2%
Payments							
Compensation of Employees	3,912,462	1,144,043	-	5,056,505	3,476,442	1,580,063	68.8%
Committee Expenses	2,714,000	1,450,876	-	4,164,876	3,373,541	791,335	81.0%
Use of Goods and Services	9,156,101	999,826		10,155,927	7,965,005	2,190,922	78.4%
Transfers to Other Government Units	32,730,000	30,000,000	40,300,000	103,030,000	70,300,000	32,730,000	68.2%
Other Grants and Transfers	82,024,293	2,903,818	41,448,454	126,376,565	86,396,422	39,980,143	68.4%
Acquisition of Assets	2,307,953	62,625	1,489,149	3,859,727	-	3,859,727	0.0%
Other Payments		2,338,513	2,000,000	4,338,513	1,997,520	2,340,993	46.2%
Funds Pending Approval**	50,358,884			50,358,884		50,358,884	0.0%

National Government Constituencies Development Fund (NGCDF)

Nyeri Town Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
		a	b				
	2023-2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	Insert current FY	Insert current FY	e=c-d	f=d/c %
Receipts	183,203,693	38,899,701	85,237,603	307,340,997	173,513,866	133,832,067	56.5%
Totals							

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

Budget utilizations for compensation of employees, committee expenses, use of goods and services, transfer to other Government units, other grants and transfers, acquisition of assets and other payments were all below 90%. The under absorption of funds was due to the recruitment of staff that delayed thus leading the under absorption of funds. This is as a result of delayed disbursements of funds by the board and funds pending approval as at 30th June 2024 amounting to Kenya Shillings Fifty million, three hundred and fifty-eight thousand, eight hundred and eighty-four (Ksh.50,358,884).

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	133,832,067
Less undisbursed funds receivable from the Board as at 30 th June 2024	60,703,693
	73,128,375
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-

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

Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2024	73,128,375

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

12. Budget Execution by Sectors And Projects For The Year Ended 30th June 2024

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of Employees	3,912,462	1,144,043	-	5,056,505	3,476,442	1,580,063
1.2 Committee Allowances	2,714,000	-	-	2,714,000	2,797,665	(83,665)
1.3 Use of Goods and Services	6,259,247	965,661	-	7,224,908	5,259,005	1,965,903
Sub-Total	12,885,709	2,109,704	-	14,995,413	11,533,112	3,462,301
2.0 Monitoring and Evaluation						
2.1 Capacity Building	1,950,000	34,165	-	1,984,165	1,856,000	128,165
2.2 Committee Allowances			-	-		-
2.3 Use of Goods and Services	946,854		-	946,854	850,000	96,854
Sub-Total	2,896,854	34,165	-	2,931,019	2,706,000	225,019
3.0 Constituency Oversight Committee (Itemize as Per Budget)						
3.1		1,450,876		1,450,876	575,876	875,000
				-		-
Sub-Total		1,450,876		1,450,876	575,876	875,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
4.0 Emergency						
4.1 Primary Schools						
4.2 Secondary Schools						
4.3 Tertiary Institutions						
4.4 Security Projects						
Un-utilized	9,229,569	1,624,968	8,644,950	19,499,487	10,269,918	9,229,569
Sub-Total	9,229,569	1,624,968	8,644,950	19,499,487	10,269,918	9,229,569
5.0 Bursary and Social Security						
5.1 Primary Schools				-		-
5.2 Secondary Schools	40,000,000	1,278,850		41,278,850	32,214,000	9,064,850
5.3 Tertiary Institutions	26,146,724		1,000,000	27,146,724	18,078,000	9,068,724
5.4 Special Kids	2,000,000			2,000,000	1,531,000	469,000
5.5 Education Support Programs				-		-
5.6 Social Security	1,998,000			1,998,000	-	1,998,000
Sub-Total	70,144,724	1,278,850	1,000,000	72,423,574	51,823,000	20,600,574
6.0 Sports						
6.1 Regional Sports			300,000	300,000		
6.2 Constituency Sports			2,601,752	2,601,752		
Sub-Total		-	2,901,752	2,901,752	2,901,752	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
7.0 Environment						
Kiamuiru Primary School	150,000		250,000	400,000	250,000	150,000
Kirichu Primary School	150,000			150,000		150,000
Deb Muslim Primary School	150,000			150,000		150,000
Chorongi Primary School	150,000		250,000	400,000	250,000	150,000
Mairwe Primary School	150,000		250,000	400,000	250,000	150,000
Kihuyo Primary School	150,000			150,000		150,000
Kihatha Secondary School	150,000			150,000		150,000
Kahiga Secondary School	150,000			150,000		150,000
Ithenguri Secondary	150,000		250,000	400,000	250,000	150,000
Muthuaini Girls Secondary	150,000			150,000		150,000
St Vincent Kiamuiru Secondary	150,000			150,000		150,000
Riamukurwe Primary School			250,000	250,000	250,000	-
Tetu Boys Primary School			250,000	250,000	250,000	-
Mwenji Primary School			250,000	250,000	250,000	-
Nyakinyua Primary School			250,000	250,000	250,000	-
Ng-Cdf Office			351,752	351,752	351,752	-
Gachika Secondary School			250,000	250,000	250,000	-
Nyaribo Primary School			300,000	300,000	300,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-Total	1,650,000	-	2,901,752	4,551,752	2,901,752	1,650,000
8.0 Primary Schools Projects (List All the Projects)						
8.0 Primary Schools Projects (List All the Projects)				-		
Nyeri Primary School	3,350,000			3,350,000		3,350,000
Deb Primary School	1,780,000			1,780,000		1,780,000
Githwariga Primary School	2,000,000			2,000,000	5,000,000	(3,000,000)
Kiambuiri Primary School	2,100,000		1,000,000	3,100,000	1,000,000	2,100,000
Kwanderi Primary School	5,000,000			5,000,000		5,000,000
Mt Kenya Salvation Primary School	1,500,000			1,500,000		1,500,000
Kihatha Primary School	5,000,000			5,000,000		5,000,000
Nyarugumu Primary School			6,000,000	6,000,000	6,000,000	-
Nyaribo Primary School			3,000,000	3,000,000	3,000,000	-
Nyakinyua Primary School			2,000,000	2,000,000	2,000,000	-
				-		-
				-		-
Sub-Total	20,730,000	-	12,000,000	32,730,000	17,000,000	15,730,000
9.0 Secondary Schools				-		

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Projects (List All The projects)						
Gachika Secondary School	1,000,000			1,000,000		1,000,000
Ngangarithi Secondary	1,000,000	5,000,000		6,000,000	5,000,000	1,000,000
Ithenguri Secondary	1,000,000			1,000,000		1,000,000
Kihuyo Secondary School	1,000,000			1,000,000		1,000,000
Muthuaini Sec School			5,000,000	5,000,000	5,000,000	-
Rware High School		5,000,000	1,000,000	6,000,000	6,000,000	-
Gitathiini Secondary School			6,000,000	6,000,000	6,000,000	-
Marua Secondary School		5,000,000		5,000,000	5,000,000	-
Kiandere Secondary School		5,000,000		5,000,000	5,000,000	-
Nyaribo Secondary School		5,000,000		5,000,000	5,000,000	-
St Peters Thunguma		5,000,000		5,000,000	5,000,000	-
Sub-Total	4,000,000	30,000,000	12,000,000	46,000,000	42,000,000	4,000,000
10.0 JSS Projects (List All the Projects)				-		
Giakanja Primary School	4,500,000			4,500,000		4,500,000
Nyaribo Primary School	3,500,000			3,500,000		3,500,000
Kiamuiru Primary School			2,100,000	2,100,000	2,100,000	-
Tetu Boys Primary School			2,100,000	2,100,000	2,100,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Mathari Primary School			5,000,000	5,000,000	5,000,000	-
Githwariga Primary School			5,000,000	5,000,000		5,000,000
Chorongi Primary School			2,100,000	2,100,000	2,100,000	-
Sub-total	8,000,000	-	16,300,000	24,300,000	11,300,000	13,000,000
11.0 Security Projects				-		
Majengo Assistant Chiefs Office			5,000,000	5,000,000	2,000,000	3,000,000
Nyaribo Divisional Headquarters	500,000			500,000		500,000
Nyeri Central Police Station(Dci Office)	500,000		3,000,000	3,500,000		3,500,000
Ruringu Ward Security Mast			2,000,000	2,000,000	2,000,000	-
Muruguru Gatitu Security Mast			2,000,000	2,000,000	2,000,000	-
Mathari Kiganjo Security Mast			2,000,000	2,000,000	2,000,000	-
Kamakwa Ward Security Mast			2,000,000	2,000,000	2,000,000	-
Rware Ward Security Mast			2,000,000	2,000,000	2,000,000	-
Githiru Police Post			1,700,000	1,700,000	1,700,000	-
Ithenguri Police Post			2,100,000	2,100,000	600,000	1,500,000
Kiamwathi Ass Chiefs Office			500,000	500,000	500,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Riamukurwe Ass Chiefs Office			500,000	500,000	500,000	-
Rware Chiefs Office			1,500,000	1,500,000	1,500,000	-
Gachika Ass Chiefs Office			500,000	500,000	500,000	-
Githathi-Ini Ass Chiefs Office			500,000	500,000	500,000	-
Nyaribo Police Post			700,000	700,000	700,000	-
Sub-Total	1,000,000	-	26,000,000	27,000,000	18,500,000	8,500,000
12.0 Acquisition of Assets				-		
12.1 Motor Vehicles (Including Motorbikes)	100,000	62,625	150,000	312,625	-	312,625
12.2 Construction & Maintenance of CDF Office	2,207,953		1,339,149	3,547,102	-	3,547,102
12.3 Purchase of Furniture and Equipment				-		-
12.4 Purchase of Computers				-		-
12.5 Purchase of Land				-		-
Sub-Total	2,307,953	62,625	1,489,149	3,859,727	-	3,859,727
13.0 Others				-		
13.1 Strategic Plan			2,000,000	2,000,000	1,997,520	2,480
13.2 Innovation Hub		2,338,513		2,338,513		2,338,513
Sub-Total	-	2,338,513	2,000,000	4,338,513	1,997,520	2,340,993

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
14. Funds Pending Approval				-		-
Ruringu Youth Empowerment Centre	2,100,000			2,100,000		2,100,000
Gatitu Open Air Market	1,550,000			1,550,000		1,550,000
Kirichu Market	1,550,000			1,550,000		1,550,000
Ruringu Cih Upgrade and Extension to Ngcdf Offices	1,550,000			1,550,000		1,550,000
Whispers Park and Extension to Batian Market	1,550,000			1,550,000		1,550,000
Kamakwa Market and Extension to Chiefs Office and Police Post	1,550,000			1,550,000		1,550,000
Kingongo Primary School	6,300,000			6,300,000		6,300,000
Nyamachaki Primary School	3,267,882			3,267,882		3,267,882
Temple Road Primary School	5,400,000			5,400,000		5,400,000
Giakanja Boys Secondary School	6,000,000			6,000,000		6,000,000
Nyamachaki Primary School	1,241,883			1,241,883		1,241,883
Nyamachaki Primary School	3,541,883			3,541,883		3,541,883
Chorongi Ass Chiefs Office	4,000,000			4,000,000		4,000,000
Gatitu Chief's Office	4,000,000			4,000,000		4,000,000

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Rware Ward	371,440			371,440		371,440
Ruringu Ward	371,476			371,476		371,476
Kiganjo-Mathari Ward	371,440			371,440		371,440
Gatitu-Muruguru Ward	371,440			371,440		371,440
Kamakwa-Mukaro Ward	371,440			371,440		371,440
Muruguru Primary School	2,100,000			2,100,000		2,100,000
Kiamuiru Primary School	800,000			800,000		800,000
Majengo Assistant Chief's Office	2,000,000			2,000,000		2,000,000
Sub-Total	50,358,884			50,358,884		50,358,884
Total	183,203,693	38,899,701	85,237,603	307,340,997	173,508,930	133,832,067

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. This statement totals should time to totals of statement in schedule 12

13. Significant Accounting Policies

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

1. Statement of Compliance and basis of Preparation

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

- Receivables that include imprests
- Payables that include gratuity and retentions.

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Recognition of Receipts

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

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

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

b. Proceeds from the Sale of Assets

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

c. Other receipts

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

d. Unutilized Funds from PMCs.

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

e. External Assistance

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

5. Recognition of payments

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

a) Compensation of Employees

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

b) Use of Goods and Services

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

c) Acquisition of Fixed Assets

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

the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

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

6. In-kind contributions

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

7. Cash and Cash equivalents

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

8. Accounts Receivable

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

9. Accounts Payable

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

National Government Constituencies Development Fund (NGCDF)

Nyeri Town Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

10. Pending Bills

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

11. Unutilized Fund

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

12. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2023 for the period 1st July 2023 to 30th June 2024 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

13. Comparative Figures

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

14. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2024.

15. Prior Period Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by i. restating the comparative

amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restate the opening balances of assets, liabilities, and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

16. Related Party Transactions

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

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

14. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
NGCDF Board	Kshs	Kshs
B214161	19,650,000	
B214398	58,087,603	
B214883	40,000,000	
B225193	30,000,000	
B226190	30,000,000	
B233727	30,000,000	
B185224		7,000,000
B200076		5,000,000
B185493		6,000,000
B185756		15,000,000
B205868		12,000,000
B205571		12,000,000
A888988		7,500,000
B089077		12,688,879
B207629		15,000,000
B207990		15,000,000
TOTAL	207,737,603	107,188,879

2. Proceeds From Sale of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Receipts from sale of Buildings		-
Receipts from the Sale of Vehicles and Transport Equipment		-
Receipts from sale of office and general equipment		-
Receipts from the Sale Plant Machinery and Equipment		-
Others (specify)	-	-
Total		

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

3. Other Receipts

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

4. Compensation Of Employees

	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,091,162	1,680,538
Personal allowances paid as part of salary		
House Allowance	533,100	533,100
Transport Allowance	391,572	-
Leave allowance		391,572
Gratuity to contractual employees	1,274,118	-
Employer Contributions Compulsory national social security schemes	186,490	129,600
Employer contributions to National Industrial Training Authority		
Total	3,476,441	2,734,810

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

5. Committee Expenses

	2023-2024	2022-2023
	Kshs	Kshs
A.NG CDFC		
Sitting allowance	1,715,100	1,767,824
Other committee expenses	1,082,565	4,391,962
Sub total	2,797,665	6,159,786
B. Constituency Oversight Committee		
Allowances	575,876	-
Other committee expenses	-	-
Sub total	575,876	-
Total (A+B)	3,373,541	6,159,786

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

6. Use of Goods and services

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Utilities, supplies and services	215,000	115,000
Communication, supplies and services	1,749,652	1,481,689
Domestic travel and subsistence	2,010,000	-
Printing, advertising and information supplies & services	1,530	-
Rentals of produced assets	-	-
Training expenses	696,000	312,544
Hospitality supplies and services	-	-
Insurance costs	221,532	-
Specialised materials and services	448,200	1,492,000
Office and general supplies and services	965,621	2,312,726
Fuel, oil & lubricants	300,000	200,000
Other operating expenses	983,470	-
Bank Charges	-	-
Security operations	324,000	432,000
Routine maintenance - vehicles and other transport equipment	-	54,500
Routine maintenance- other assets	50,000	-
TOTAL	7,965,005	6,629,083

7. Transfer To Other Government Units

Description	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Transfers To Primary Schools	28,300,000	-
Transfers To Secondary Schools	42,000,000	2,000,000
Transfers To Tertiary Institutions	-	-
Total	70,300,000	2,000,000

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

8. Other Grants and Other transfers

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Bursary – secondary schools	32,214,000	34,274,000
Bursary – tertiary institutions	18,078,000	18,912,000
Bursary – special schools	1,531,000	2,308,000
Bursary- education support programmes		-
Social Security programmes (NHIF)		-
Security projects	18,500,000	18,500,000
Sports projects	2,901,752	-
Environment projects	2,901,752	1,900,000
Emergency projects	10,269,918	1,100,000
Roads projects	-	-
Total	86,396,422	76,994,000

9. Acquisition Of Assets

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

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

10. Other Payments

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Strategic plan	1,997,520	-
ICT Hub	-	-
Others (<i>Transfer Charges</i>)	-	-
Total	1,997,520	-

11. Cash and Cash Equivalents

Name of Bank and Account No.	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
Equity Bank Ac no. .0110263582627	38,389,229	38,899,701
Family Bank Acc no. .055000065676	34,739,146	-
<i>Name of Bank, account No. (Deposit)</i>	-	-
Total	73,128,375	38,899,701
11B: Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

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

12. Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Total</i>				

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

13. Retention

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

Retentions aging analysis.

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

14. Gratuity

	<i>2023-2024</i>	<i>2022-2023</i>

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

	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	1,274,118	
Gratuity paid during the Year (C)	1,274,118	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

Gratuity aging analysis

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

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

15. Fund Balance B/F

	(1 st July 2023)	(1 st July 2022)
	Kshs	Kshs
Bank accounts	38,899,701	26,228,501
Cash in hand	-	-
Imprest	-	-
Total	38,899,701	26,228,501
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	38,899,701	26,228,501

[Provide short appropriate explanations as necessary]

16. Prior Year Adjustments

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

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

18. Changes In Accounts Payable – Gratuities and Retentions

	2023-2024	2022-2023
	KShs	KShs
Gratuities and Retentions as at 1 st July (A)	-	-
Gratuities and Retentions held during the year (B)	1,274,118	-
Gratuities and Retentions paid during the Year (C)	1,274,118	-
Closing account payables D= A+B-C		-
Net changes in accounts payables D-A	-	-

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

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2023-2024	2022-2023
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

Aging Analysis for Pending Accounts Payables

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

19.2: Pending Staff Payables (See Annex 2)

	2023-2024	2022-2023
	Kshs	Kshs
NGCDFC Staff	-	765,410
Others (<i>specify</i>)	-	-
Total	-	765,410

Aging Analysis for staff Payables

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

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

19.3: Unutilized Fund (See Annex 3)

	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	1,580,063	1,681,515
Committee expense	791,335	-
Use of goods and services	2,190,922	462,354
Amounts due to other Government entities	32,730,000	65,300,000
Amounts due to other grants and other transfers	39,980,143	41,852,272
Acquisition of assets	3,859,727	1,551,774
Other Committee Expenses		1,450,876
Others	2,340,993.00	4,338,513
Funds pending approval	50,358,884	-
Total	133,832,067.49	124,137,304

19.4: PMC account balances (See Annex 5)

	2023-2024	2022-2023
	Kshs	Kshs
PMC account balances	45,416,268.65	22,114,824
Total	45,416,268.65	22,114,824

19.5 Related Party Transactions

	2023-2024	2022-2023
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	549,300	400,800
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	207,737,603	107,188,879
Total	208,286,903	107,589,679

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

15. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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

Annex 2 - Analysis of Pending Staff Payables

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

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

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023
Compensation of employees	Remuneration of staff	1,580,063	1,144,043
Committee Expenses	Payment of committee Expenses	791,335	
Use of goods & services	Payment of use of goods and services	2,190,922	999,862
Amounts due to other Government entities			
Nyakinyua Primary School	Construction Of Admin Block		2,000,000
Nyaribo Primary School	Construction To Completion Of 2 Classrooms	3,500,000	3,000,000
Kiambuiri Primary School	Conversion Of Two Classrooms to A 45 Capacity Laboratory	2,100,000	1,000,000
Chorongi Primary School	Refurbishment Of Classroom to Laboratory		2,100,000
Kiamuiru Primary School	Refurbishment Of Classroom to Laboratory		2,100,000
Tetu Boys Primary School	Refurbishment Of Classroom to Laboratory		2,100,000
Mathari Primary School	Construction To Completion of a Laboratory		5,000,000
Githwariga Primary School	Laying Of Cabrol Paving at School Entrance and Parade Gound	2,000,000	5,000,000
Nyarugumu Primary School	Construction Of 4 Classroom		6,000,000
Rware High School	Construction Of an Admin Block		6,000,000
St Peters Thunguma Secondary School	Laboratory Construction		5,000,000
Ngangarithi Secondary Schools	Purchase And Delivery of Dining Hall Tables and Benches	1,000,000	5,000,000
Kiandere Mixed Day secondary School	Laboratory Construction		5,000,000

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

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023
Marua Secondary School	Laboratory Construction		5,000,000
Gitathiini Secondary School	Admin Block Construction		6,000,000
Nyaribo Secondary School	Construction To Completion Of 2 Classrooms		5,000,000
Nyeri Primary School	Construction To Completion of Two Tiled Classrooms	3,350,000	
Deb Primary School	Construction Of A 100 Metre Masonry Wall to Completion	1,780,000	
Kwanderi Primary School	Disposal Of Asbestos Roofing Tiles In 13 Classrooms and Replacement with Box Profile Iron sheets	5,000,000	
Mt Kenya Salvation Primary School	Renovation to completion of three classrooms	1,500,000	
Kihatha Primary School	Construction To Completion of A 300 Metre Masonry Wall	5,000,000	
Gachika Secondary School	Purchase And Delivery of Dining Hall Tables and Benches	1,000,000	
Ithenguri Secondary	Purchase And Delivery of Dining Hall Tables and Benches	1,000,000	
Kihuyo Secondary School	Purchase And Delivery of Dining Hall Tables and Benches	1,000,000	
Giakanja Primary School	Construction Of a Modern 45 Student Capacity Laboratory & 1 Classroom	4,500,000	
Sub-Total		32,730,000	65,300,000
Amounts due to other grants and other transfers			
Emergency	Emergency reserve for unforeseen eventualities	9,229,569	10,269,918
bursary			
4.1 Secondary Schools	Payment of Secondary school bursary for needy Children	9,064,850	5,356,206
4.2 Tertiary Institutions	Payment of tertiary school bursaries for needy children	9,068,724	(5,860,972)

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

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023
4.4 Special Needs	Payment of bursaries for children with special needs	469,000	2,783,616
Social Security	NG-CDF Social Security Program	1,998,000	
		20,600,574	2,278,850
sports			2,901,752
Environment			
Nyaribo Primary School	Tree Seedlings Purchase and Delivery		300,000
Tetu Boys Primary School	Tree Seedlings Purchase and Delivery		250,000
Mairwe Primary School	Tree Seedlings Purchase and Delivery	150,000	250,000
Kiamuiru Primary School	Tree Seedlings Purchase and Delivery	150,000	250,000
Mwenji Primary School	Purchase & Installation of Water Tanks		250,000
Nyakinyua Primary School	Tree Seedlings Purchase and Delivery		250,000
Gachika Secondary School	Tree Seedlings Purchase and Delivery		250,000
Ithenguri Secondary School	Tree Seedlings Purchase and Delivery	150,000	250,000
Chorongi Primary School	Tree Seedlings Purchase and Delivery	150,000	250,000
NG CDF OFFICE	Tree Seedlings Purchase and Delivery		351,752
Riamukurwe Primary School	Tree Seedlings Purchase and Delivery		250,000
Kirichu Primary School	Tree Seedlings Purchase and Delivery	150,000	
DEB Muslim Primary School	Tree Seedlings Purchase and Delivery	150,000	
Kihuyo Primary School	Tree Seedlings Purchase and Delivery	150,000	
Kihatha Secondary school	Tree Seedlings Purchase and Delivery	150,000	
Kahiga Secondary School	Tree Seedlings Purchase and Delivery	150,000	
muthuaini girls secondary	Tree Seedlings Purchase and Delivery	150,000	

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

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023
St Vincent Kiamuiru Secondary	Tree Seedlings Purchase and Delivery	150,000	
Sub-Total		1,650,000	2,901,752
Security Projects			
Nyaribo Police post	Fixing Of Ceiling to The Completed Housing Units		700,000
Ithenguri Police Post	Completion Of Office Block	1,500,000	600,000
Githiru Police Post	Completion Of Office Block		1,700,000
Kiamwathi Assistant Chiefs Office	Repair Of Office Ceiling		500,000
Gitathiini Assistant Chiefs Office	Refurbishment Of Office		500,000
Gachika Assistant Chiefs Office	Refurbishment Of Office		500,000
Riamukurwe Assistant Chiefs Office	Office Block Repair		500,000
Rware Chiefs Office	Construction of the first phase of a new three storied multi- purpose block		1,500,000
Majengo chiefs' office	Construction of the first phase of a new three storied multi- purpose block	3,000,000	2,000,000
Muruguru Gatitu Ward security mast	Installation Of a Security Mast		2,000,000
Rware Ward security mast	Installation Of a Security Mast		2,000,000
Kamakwa Ward security mast	Installation Of a Security Mast		2,000,000
Ruringu Ward security mast	Installation Of a Security Mast		2,000,000
Muthuaini Girls Secondary School	Construction Of an Admin Block		5,000,000
Mathari Kiganjo Ward security mast	Installation Of Security Mast		2,000,000
Nyaribo Divisional Headquarters	Purchase and delivery of office furniture	500,000	
Nyeri Central Police Station (DCI'S Office)	Refurbishment of office block and purchase of office furniture.	3,500,000	
Sub-Total		8,500,000	23,500,000

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

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023
Acquisition of assets			
Refurbishment Of CDF Office	Refurbishment Of the Office Block	3,547,102	1,339,149
NG-CDF Office			62,625
Construction Of CDF Office			
Purchase Of Office Furniture & Equipment			
NG-CDF Motorbike	Purchase Of Office Motor Bike	312,625	150,000
Sub-Total		3,859,727	1,551,774
Oversight Committee Expenses(itemize)			
Constituency Oversight Committee	Payment of the constituency oversight committee		300,000
Catering Services (receptions), Accommodation, Gifts, Food and Drinks			705,000
Oversight Committee expenses	Payment of other committee expenses		445,876
Sub total			1,450,876
Others (specify)			
constituency innovation hubs	Setting up a constituency innovations hub	2,338,513	2,338,513
strategic plan	Contracted professional services to prepare a strategic plan	2,480	2,000,000
Sub-Total		2,340,993	4,338,513
Funds pending approval			
Ruringu Youth Empowerment Centre	Refurbishment To Completion by Conversion of a Social Hall to A 100 Capacity Computer Laboratory	2,100,000	

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

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023
Gatitu Open Air Market	Installation Of Last Mile and Public Wi-Fi Connectivity	1,550,000	
Kirichu Market	Installation Of Last Mile and Public Wi-Fi Connectivity	1,550,000	
Ruringu Cih Upgrade and Extension to NGCDF Offices	Installation Of Last Mile and Public Wi-Fi Connectivity	1,550,000	
Whispers Park and Extension to Batian Market	Installation Of Last Mile and Public Wi-Fi Connectivity	1,550,000	
Kamakwa Market and Extension to Chiefs Office and Police Post	Installation Of Last Mile and Public Wi-Fi Connectivity	1,550,000	
Kingongo Primary School	Construction Of Classrooms on A Storied Block (First Floor) To Completion	6,300,000	
Nyamachaki Primary School	Construction Of 3 Classrooms on The First Floor of Existing Ground Floor Classrooms	3,267,882	
Temple Road Primary School	Construction To Completion Of 2 Classrooms on The First Floor of Existing Ground Floor Classrooms	5,400,000	
Giakanja Boys Secondary School	Completion Of Construction of a Storied Multipurpose Hall Lower and Upper Ground Floor	6,000,000	
Nyamachaki Primary School	Completion Works for The Constructed 3 Storied Classroom	1,241,883	
Nyamachaki Primary School	Construction Of 3 Classroom on The First Floor of Existing Ground Floor	3,541,883	
Chorongi Ass Chiefs Office	Construction Of an Office Block With 2 Offices and A 100 Capacity Social Hall	4,000,000	
Gatitu Chief's Office	Construction Of an Office Block With 2 Offices and A 100 Capacity Social Hall to Completion	4,000,000	
Rware Ward	Establishment Of a Tree Nursery	371,440	

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

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023
Ruringu Ward	Establishment Of a Tree Nursery	371,476	
Kiganjo-Mathari Ward	Establishment Of a Tree Nursery	371,440	
Gatitu-muruguru ward	Establishment Of a Tree Nursery	371,440	
Kamakwa-Mukaro ward	Establishment Of a Tree Nursery	371,440	
Muruguru Primary School	Refurbishment By Conversion of Two Classrooms to A 45 Capacity Laboratory	2,100,000	
Kiamuiru Primary School	Renovation To Completion by Reroofing and Securing of Windows of a Modern Laboratory	800,000	
Majengo Assistant Chief's Office	Additional Funds for Construction of An Office Block With 2 Offices and A 100 Capacity Social Hall to Completion	2,000,000	
Subtotal		50,358,884	
Grand Total		133,827,131	116,637,304

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

Annex 4 – Summary of Fixed Asset Register

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

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

Annex 5 –PMC Bank Balances as at 30th June 2024

PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
Chorongi Primary School	0110277743877	Equity	124,698	1,244
Gitathiini Secondary School	0110270793961	Equity	6,015,073	15,073
Githiru Police Post	0110270730894	Equity	1,772,841	
Githwariga Primary School	0110277722173	Equity	908,061	353,227
Ithenguri Police Post	1150281101042	Equity	600,475	536,583
Kahiga Secondary School	1150280979709	Equity	1,846	
Kiambuiri Primary School	0110263970945	Equity	1,258,543	258,543
Kiamuiru Primary School	0110277553057	Equity	242,015	82,821
Kiandere Secondary School	0110266871066	Equity	615,885	1,652
Kihuyo Secondary School	0110264167717	Equity	912	341,183
Kirichu Primary School	01102776442923	Equity	63,176	
Mairwe Primary School	110278347432	Equity	7,838	7,838
Marwa Primary School	110277581442	Equity	688,517	313,118
Marua Secondary School	1150280881658	Equity	512,509	1,387
Mathari Primary School	0110266785609	Equity	304,788	249,026
Mwenji Primary School	0110265988633	Equity	767	108,287
Ngangarithi Secondary School	110265058901	Equity	300,706	
NG-CDF Nyeri Town Environment	1150279953996	Equity	9,005	

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

PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
Nyakinyua Primary School	110265058807	Equity	455,162	
Nyaribo Primary School	110278743918	Equity	1,647,612	
Nyaribo Police Post	110277642497	Equity	714,109	14,109
Nyarugumu Primary School	110270741563	Equity	1,066,706	
Nyaribo Secondary School	1150279935492	Equity	2,165,312	2,001
Riamukurwe Primary School	0110278993255	Equity	628	250,676
Riamukurwe Secondary School	1150279953785	Equity	97,677	1,504,750
Rware High School	1150280610893	Equity	389,660	1,563,062
Thunguma Secondary School	110265058928	Equity	553,007	10,246
Mathari Kiganjo Security Masts	055000058545	Family	2,466,826	4,400,000
Gatitu Muruguru Ward Security Lights	055000058543	Family	2,239,618	2,300,000
Kamakwa Ward Security Masts	055000058542	Family	2,575,304	5,800,000
Ruringu Ward Security Masts	055000058539	Family	2,238,337	2,200,000
Rware Ward Security Masts	055000058544	Family	2,205,759	1,800,000
Riamukurwe Assisatnt Chief	1150281124088	Equity Bank	501,000.00	
Marua Primary School	0110277581442	Equity Bank	688,516.00	
Muruguru Primary School	0110279007303	Equity Bank	1,501,418.85	
Ithenguri Primary School	0110271415,284	Equity Bank	1,100,817.90	
Tetu Boys Primary School	0110270729868	Equity Bank	1,678,381.45	

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

PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
Thunguma Primary School	0110277705800	Equity Bank	1,171,136.62	
Githiru Primary School	0110277532792	Equity Bank	1,500,612.90	
Gitathi-ini Assisatnt Chief	1150282742581	Equity Bank	500,129.00	
Kiamwathi Chief's Office	0110282828918	Equity Bank	502,098.00	
Temple Road Primary	1150280476319	Equity Bank	500,460.00	
Majengo Assitant Chief Offi	055000065299	Family Bank	2,000,000.00	
Rware Chief's Office	055000065298	Family Bank	1,500,000.00	
Total			45,416,268.65	22,114,824

National Government Constituencies Development Fund (NGCDF)

Nyeri Town Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

Annex 6: Progress On Follow Up of Auditor Recommendations

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

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>were not provided for audit verification.</p> <p>In the circumstance, ownership by the Fund of the transport equipment could not be confirmed.</p>	<p><i>the log book. We have requested for a copy of the same and shall be forwarded to the office once received.</i></p>		

.....
Margaret Rugiri
Fund Account Manager