

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 24 SEP 2024

DAY.

Tuesday

TABLED  
BY

Hono. Aun Baye (Deputy  
Leader of the Majority Party)

**REPORT**

CLERK-AT  
THE-TABLE:

Anastacia

PARLIAMENT  
OF KENYA  
LIBRARY

OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES  
DEVELOPMENT FUND – LIMURU  
CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE, 2023



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

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**I. Acronyms and Abbreviations**

*Provide a list of all applicable acronyms and abbreviation e.g.*

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

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

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

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

### **Mandate**

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

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

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

### **Vision**

Equitable Socio-economic development countrywide

### **Mission**

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

### **Core Values**

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

### **Functions of NG-CDF Committee**

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

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

The Limuru Constituency NGCDF day-to-day management is under the following key organs:

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

### **Fiduciary Management**

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

No	Designation	Name
1.	Fund Account Manager	Edwin Karani Wachira
2.	Sub-County Accountant	Mutuota Chege Wachira
3.	Chairman NGCDFC	Eunice Njoki Wanjema
4.	Member NGCDFC	George Kahuria Kimani

### **(c) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Limuru Constituency NGCDF. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

### **(d) Limuru Constituency NGCDF Headquarters**

P.O. Box 11 -00217  
NG-CDF Building  
Kahara Road  
Limuru, KENYA

### **(e) Limuru Constituency NGCDF Contacts**

Telephone: (254) 721 772 317  
E-mail: [cdflimuru@ngcdf.go.ke](mailto:cdflimuru@ngcdf.go.ke)  
Website: <https://limuru.ngcdf.go.ke>

**(f) Limuru Constituency NGCDF Bankers**

Equity Bank Account Number: 0690264049532

Branch Limuru

P.O. Box 987 -00217

Limuru.

**(g) Independent Auditors**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

G. P.O 00100

Nairobi, Kenya

**(h) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

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



Limuru National Government Development fund committee in partnership with all stakeholders is committed in implementing high impact /low cost projects that will be transformative to Limuru constituents. The NG-CDF committee has conducted open, transparent public participation in selection of priority projects in the constituency. Our priority projects for the year 2023-2024 have been carefully selected to create high impact to the constituents and are within the NG-CDF guidelines.

The construction of a modern kitchen under Limuru constituency feeding programme, with a capacity of feeding over Ten thousand (10,000) school going children is one of the major boost to the constituents.

The committee is highly adopting strategies that will help deliver impactful projects to Limuru people, use of technology real time monitoring of the projects, community participation approaches and partnership strategies will be key in delivering these projects.



**Bibirioni Boys Secondary School Multipurpose Hall**



**St. Paul's Secondary School**

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We shall exploit the synergies between our patron Hon, John Kiragu, Limuru community and the NG-CDF committee to deliver world class projects at low cost and high impact. Our commitment is to ensure compliance to the set standards by the national NG-CDF board and all the applicable laws while observing prudent financial systems.



.....  
**Name: Eunice Njoki Wanjema  
CHAIRPERSON NG-CDF COMMITTEE**

#### IV. Statement of Performance Against Predetermined Objectives for FY2022/2023

##### 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 *Limuru Constituency 2023-2027* plan are to:

**a) Objective one: Education**

To promote and develop a good learning environment by implementing projects that improve infrastructure in schools.

**b) Objective Two: Security**

To improve security in the whole constituency by implementing projects that brings security access to the people.

**c) Objective Three: Women Empowerment.**

To encourage women participation and economic development by ensuring that women access constituency tenders.

**d) Objective Four: Youth Empowerment**

To encourage youth development by implementation projects that promotes talent development and economic independence.

**e) Objective Five: Environmental Conversation**

To ensure that we implement projects that promotes conversation of environment.

Limuru Constituency had endeavoured to measure its developments goals. Currently the outcome of the specific objectives as outlined in the strategic plan includes.

##### **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 state objectives:

##### **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:

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of	Increased enrolment in	- number of usable physical	In FY 2022/23 -we increased

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	school going age attending school	primary schools and improved transition to secondary schools and tertiary institutions	infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels	number of classrooms, multipurpose hall and laboratories - Bursary beneficiaries at all levels . A Total of 2,087 beneficiaries for Tertiary Schools and 10,040 beneficiaries for Secondary schools
Security	To Improve security in the whole constituency by implementing projects that brings security access to the people.	Improved security	- Number of security infrastructure increased	- Renovation of Mbari ya Giathi police post.
Environment	To ensure that we implement projects that promote conversation of environment.	Improved forest cover in the constituency by planting trees  Increase water collection in schools within the constituency	- Afforestation of schools. - Water harvesting in schools.	The following schools benefited with 10,000 litre water tanks and water harvesting gutters; 1. Umoja Primary School 2. Rwamburi Primary School 3. Makutamo Primary School 4. Rongai Primary School 5. Gatuura Secondary School 6. Umoja Secondary School
Sports	To improve the status of sport within the	Improved sporting potential	-Number of teams assisted with balls, jerseys, boots, nets	Numerous Sport teams within the constituency

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	constituency	within the constituency	etc -Number of Sport Tournaments held -Positive impact on the youth to deter them from Substance and Drug abuse	benefitted with Balls, Jerseys, Boots, Nets etc
Emergency	To address unforeseen emergencies in the constituency.	Emergency mitigation	Number of Emergency cases requested and assisted	Partially paid for Construction of Emergency Toilet at Bibirioni Boys High School.
Others (Social Security Programme)	To assist the Vulnerable in society with annual NHIF subscriptions	Vulnerable in Society benefitting with NHIF funds	Number of Beneficiaries of NHIF Funds	1,000 vulnerable individuals in the constituency benefitted with NHIF Funds

**V. Statement of Governance**

A person is qualified to be a Constituency Committee member if;

- (a) A citizen of Kenya.
- (b) Is ordinarily a resident and voter within the constituency.
- (c) Is able to read and write and communicate in English and Kiswahili.
- (d) Meets the requirements of Chapter Six of the constitution.
- (e) Is available to participate in the activities of a Constituency Committee.

Part of the Constituency Committee is appointed by a Selection panel while two members are nominated by the Constituency through the Constituency manager and one is Co-opted by the Board.

During its first committee the Constituency Committee elects a Chairperson and Secretary.

An NG-CDFC member may be removed from office on the following basis;

- (a) Lack of Integrity.
- (b) Gross Misconduct.
- (c) Embezzlement of Public funds.
- (d) Bringing the committee into disrepute through unbecoming personal public conduct.
- (e) Promoting unethical practises.
- (f) Causing disharmony within the committee.
- (g) Physical or mental infirmity.

The Functions of a Constituency committee shall be to:

- i. Build the capacity of project management committees and sensitize the community on the operations of the fund;
- ii. Consider all project proposals from all wards in the constituency and any other projects which a constituency committee considers beneficial to the constituency;
- iii. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans.
- v. 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 constitutions.
- vi. Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- vii. In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects.

- viii. Subject to the provisions of the Act and these Regulations, 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.
- ix. Rank projects proposals in order of priority while ensuring that on-going projects take precedence.
- x. Ensure that all projects receive adequate funding and are completed within three years.
- xi. 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.
- xii. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board.
- xiii. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the board.
- xiv. Ensure that project reports are prepared and submitted to the board.
- xv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects.
- xvi. 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.
- xvii. 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.
- xviii. 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.
- xix. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- xx. Submit to the board the report stipulated in section 5(5) of the Act, which report shall contain.
  - a) A list of all the new projects commenced during the financial year and their completion status; and
  - b) A list of all projects approved, funded and commenced during previous financial years and their completion status.
- xxi. Enter into performance contracting with the board on an annual basis.

- xxii. In exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in article 10 of the constitution.
- xxiii. Receive returns from project management committees in accordance with regulation 15.
- xxiv. Maintain a database of project management committees and reports from the respective committees.
- xxv. Ensure that the reports referred to in paragraph (x) are received before funding is released for each phase of the project being implemented.
- xxvi. Record the names of all the signatories of the accounts of a project management committee as communicated to a constituency committee by the project management committee upon assumption of office.
- xxvii. Receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the fund at the constituency level.
- xxviii. Ensure that the committee does not enter into commitments for which funding has not been allocated.
- xxix. Ensure projects are labelled in accordance with the guidelines issued by the board and
- xxx. Perform any other function assigned to it by the board.

NG-CDFCs are trained on an annual basis on different topics relevant to the Performance contract signed between the NG-CDF Board and the Committee. The NG-CDF committee held 16 meetings in the financial year 2022/2023. NG-CDF committee members are prohibited from engaging in any business with Limuru NG-CDF to avoid conflict of interest. NG-CDFC members are remunerated at the following rate;

Chairperson –Kshs 7,000.00

Members-Kshs 5,000.00

## **VI. Environmental and Sustainability Reporting**

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

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

NG-CDFC undertook water collection/ harvesting through purchase of 10,000.00 water tanks in 5 primary schools and 2 secondary schools.

## **3. Employee welfare**

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

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

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

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

Limuru NGCDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the

constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

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

#### **5. Community Engagements-**

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

#### **Public Participation in Project Identification and Implementation and Monitoring**

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

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

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

#### **Public Awareness**

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

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



FUND ACCOUNT MANAGER  
LIMURU CONSTITUENCY  
P. O. Box 11 - 00217, LIMURU

.....  
Name: Edwin Karani Wachira  
Fund Account Manager.

## **VII. Statement Of Management Responsibilities**

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

The Accounting Officer in charge of the NGCDF-Limuru Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Limuru Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Limuru 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 Limuru 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

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

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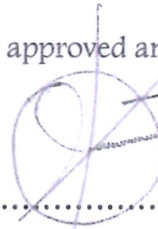
the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF- Limuru Constituency financial statements were approved and signed by the Accounting Officer on 25<sup>TH</sup> SEPTEMBER 2023.



.....  
Name: Eunice Njoki Wanjema  
Chairman – NGCDF Committee



FUND ACCOUNT MANAGER  
LIMURU CONSTITUENCY  
P. O. Box 11 - 00217, LIMURU

.....  
Name: Edwin Karani Wachira  
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 - LIMURU CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

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### PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Limuru Constituency set out on pages 1 to 43, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and the 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

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

Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

## **Basis for Qualified Opinion**

### **1. Unsupported Prior Year Adjustments**

The statement of assets and liabilities and as disclosed in Note 16 to the financial statements reflects prior year adjustments of Kshs.8,158,000. However, the nature of the adjustments was not supported.

In the circumstances, the accuracy, validity and completeness of prior year adjustments balance of Kshs.8,158,000 could not be confirmed.

### **2. Unsupported Expenditure for Social Security Programs**

The statement of receipts and payments reflects other grants and transfers of Kshs.71,595,717. Included in the amount is Kshs.2,946,000 which relates to social security programs as disclosed in Note 8 to the financial statements. Review of documents provided revealed that Management paid National Health Insurance Fund (NHIF) dues for Limuru Constituency residents. However, the criteria for identifying the beneficiaries, vetting committee appointment letters and minutes, list of the beneficiaries with their NHIF and Identification numbers and acknowledgement of receipts were not provided for audit. Further, evidence that Management vetted the beneficiaries of the funds and involvement of NHIF in the registration and payment exercise was not provided.

In the circumstances, the accuracy and completeness of expenditure of Kshs.2,946,000 could not be confirmed.

### **3. Unsupported Bursaries Expenditure**

The statement of receipts and payments reflects other grants and transfers of Kshs.71,595,717. Included in this amount is Kshs.45,130,185 paid to secondary schools and Kshs.12,171,000 to tertiary institutions as bursaries totalling Kshs.57,301,185. However, payment vouchers provided for audit amounted to Kshs.33,261,000 resulting to an unsupported expenditure of Kshs.24,040,185.

In the circumstances, the accuracy and regularity of bursary expenditure of Kshs.24,040,185 respectively could not be confirmed.

#### **4. Stale Cheques**

The statement of assets and liabilities reflects Kshs.31,888,651 in respect of cash and cash equivalents which includes in the unrepresented cheques an amount of Kshs.100,328 in respect of stale cheques. However, Management did not confirm if and when the unrepresented cheques were presented and the stale cheques reversed .

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.31,888,651 could not be confirmed.

#### **5. Failure to Maintain Project Management Committee Expenditure Cash Books**

Annex 5 to the financial statements reflects the Project Management Committee bank balances as at 30 June, 2023. The contractors awarded the projects in the Constituency are paid from the Project Management Committee accounts. However, it was observed that the PMCs did not maintain expenditure cash books.

In the circumstances, the accuracy and existence of the PMC account balance could not be confirmed.

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

#### **Emphasis of Matter**

##### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.241,996,426 and Kshs.114,341,099 respectively resulting to an under-funding of Kshs.127,655,327 or 53% of the budget. However, the Fund spent Kshs.90,610,448 against actual receipts of Kshs.114,341,099 resulting to an under-utilization of Kshs.23,730,651 or 21% of the receipts.

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

My opinion is not modified in respect of this matter.

## **Key Audit Matters**

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

## **Other Matter**

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

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

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Lack of Project Management Committee's Reports**

The statement of receipts and payments reflects an amount of Kshs.71,595,717 in respect of other grants and other transfers as disclosed in Note 8 to the financial statements. The amount includes expenditure on projects under security, sports, environment and emergency. However, analysis of the project files presented for audit revealed that the Fund Management did not maintain Project Management Committee inspection and handing over reports. Further, the law requires the Project Management Committee to prepare a work plan detailing how to utilize the funds before disbursement. However, there were no work plans from the various projects presented for review.

In addition, review of records provided revealed that Management did not deduct 10% of contract sum from the amount paid to the contractors as per the interim payment certificates, as retention amount. Further, no retention cash book was maintained.

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

## **2. Irregular Procurement of Cooking Facility at Kamandura Primary School**

Review of records provided revealed that Management had contracted a local contractor to renovate three (3) classrooms into a kitchen at a contract sum of Kshs.9,400,000. However, review of the project files revealed that the Fund Management engaged casuals for the same project under labour based however there was no justification for the alteration provided. Further review of records provided revealed that the provisional sums and contingencies for the cooking facility at Kamandura Primary School of Kshs.540,000

In the circumstances, the effectiveness on provisional sums and contingencies could not be confirmed.

## **3. Unjustified Use of Provisional Sums and Contingencies**

Review of records provided revealed that provisional sums and contingencies for the construction of two (2) classrooms at Muna Secondary School of Kshs.190,000 was not supported to justify the purpose.

In the circumstances, the use of provisional sums and contingencies could not be confirmed.

## **4.0. Project Implementation Status**

### **4.1. Stalled Projects**

Review of the project implementation status provided during the audit and physical inspection of projects carried out revealed that two (2) projects for the construction of multipurpose hall and kitchen amounting to Kshs.7,000,000 and construction of multipurpose hall amounting to Kshs.6,502,930 had stalled. Further, one (1) project for construction of a multipurpose hall at Ngarariga Girls Secondary School amounting to Kshs.6,500,000 was incomplete and not labelled.

In the circumstances, value for money from the stalled projects could not be confirmed.

### **4.2. Inadequacies in Construction of (Two) 2 Classrooms - Muna Secondary**

During the year under review, the Fund constructed two (2) classrooms amounting to Kshs.800,000 which were complete and in use. However, Management did not provide bank statements indicating receipts of funds, handover site minutes and expenditure returns from the project committee. In addition, the project was not labelled.

In the circumstances, value for money in relation to the project could not be confirmed.

### **4.3 Conversion of Classrooms to a Modern School Kitchen - Kamandura Primary School**

During the year under review, the Fund converted classrooms to a modern school kitchen at a cost of Kshs.9,750,000. However, Management did not provide handover site

minutes from contractor to PMC, expenditure returns from project committee and PMC account balance certificates. Further, the project is complete but not in use and not labelled. In addition, the amount allocated was Kshs.9,499,920 while the amount disbursed was Kshs.9,750,000 resulting to excess disbursement of Kshs.250,080.

In the circumstances, value for money in relation to the projects could not be confirmed.

## **5. Construction of Multipurpose Hall at Ngarariga Girls Secondary School**

During the year under review, the Fund proposed construction of a multipurpose hall and the tender was awarded to a contractor on 7 June, 2022 at a contract price of Kshs.6,500,000. The project was to be completed within one year. As at the time of audit, payments amounting to Kshs.4,998,779 had been made. However, the following anomalies were noted;

- i. The Fund had made 76% of payments despite the project being 60% complete.
- ii. The Fund Management did not provide details on the Project Management Committee Account and the procurement documents for the project.
- iii. There were no letters of extension despite the project having not been completed on time.
- iv. There was no labelling to prove that the project was a Constituency Development Fund Project.

Further, physical inspection carried out on the project on 15 March, 2024 revealed that the contractor used substandard materials for windows and doors contrary to the specifications in the Bill of Quantities.

In the circumstances, value for money in relation to the project could not be confirmed.

## **6. Irregular Payment - Mbari Ya Giathi Police Post**

The Fund made payments amounting to Kshs.448,580 for security projects. This amount was paid from the main account and not the project management committee account as required by the law to a contractor for an unknown project at Mbari ya Giathi police post. In addition, Management did not provide any procurement documents, contracts and handover reports to show which project was carried out at the police post. Physical inspection carried out on 15 March, 2024 at the post revealed that there was no ongoing or recently completed project done by the Fund.

In the circumstances, the expenditure of Kshs.448,580 appears irregular.

## **7. Irregular Operation of the Account for Sports Activities**

A review of records and bank statements provided revealed that despite the Fund having a Project Management Constituency Account for sports projects, it did not maintain this account for sports as stipulated in the Act. Payments were made amounting to

Kshs.6,499,475 for purchase of various sports equipment from the main Constituency Account.

### **9.1 Irregular Payments Charged under Sports Projects**

Review of documents provided during audit revealed that Management made payments amounting to Kshs.958,500 on activities not related to sports projects. The activities relate to construction of a chain link fence and a gate at Rwamburi AP police station which are security projects. It could not be established why the payments were not made under their respective votes.

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

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

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

### **Basis for Conclusion**

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

### **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing and as applicable matters

related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not

reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

05 June, 2024

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

**IX. Statement of Receipts and Payments for the Year Ended 30th June 2023**

	Note	2022/2023	2021/2022
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	108,000,000	162,577,758
Proceeds From Sale of Assets	2	0	0
Other Receipts	3	0	0
<b>Total Receipts</b>		<b>108,000,000</b>	<b>162,577,758</b>
<b>Payments</b>			
Compensation Of Employees	4	2,335,621	1,397,400
Committee expenses	5	5,999,790	8,117,889
Use Of Goods and Services	6	2,852,023	4,524,738
Transfers To Other Government Units	7	7,827,298	71,897,571
Other Grants and Transfers	8	71,595,717	99,037,357
Acquisition Of Assets	9	0	896,184
Oversight Committee Expenses	10	0	0
Other Payments	11	0	0
<b>Total Payments</b>		<b>90,610,448</b>	<b>185,871,139</b>
<b>Surplus/(Deficit)</b>		<b>17,389,552</b>	<b>(23,293,381)</b>

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

The Constituency financial statements were approved by the NGCDFC on 25<sup>TH</sup> SEPTEMBER 2023 and signed by:

ICPAK ID ACCOUNT MANAGER  
LIMURU CONSTITUENCY  
P O. Box 10017 LIMURU

[Signature]  
Fund Account Manager

Name: Edwin Karani Wachira

[Signature]  
National Sub-County  
Accountant

Name: Mutuota Chege Wachira  
ICPAK M/No:32050

[Signature]  
Chairman NG-CDF Committee

Name: Eunice Njoki Wanjema

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

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

	Note	2022/2023	2021/2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	12A	31,888,651	6,341,099
Cash Balances (Cash at Hand)	12B	0	0
<b>Total Cash and Cash Equivalents</b>		<b>31,888,651</b>	<b>6,341,099</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	13	0	0
<b>Total Financial Assets</b>		<b>31,888,651</b>	<b>6,341,099</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	14A	0	0
Gratuity	14B	0	0
<b>Total Financial Liabilities</b>		<b>0</b>	<b>0</b>
<b>Net Financial Assets</b>		<b>31,888,651</b>	<b>6,341,099</b>
<b>Represented By</b>			
Fund Balance B/Fwd	15	6,341,099	29,634,480
Prior Year Adjustments	16	8,158,000	0
Surplus/Deficit for The Year		17,389,552	(23,293,381)
<b>Net Financial Position</b>		<b>31,888,651</b>	<b>6,341,099</b>

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

The Constituency financial statements were approved by NG CDFC on 25<sup>TH</sup> SEPTEMBER 2023 and signed by:

**FUND ACCOUNT MANAGER**  
LIMURU CONSTITUENCY

P. O. Box **Fund Account Manager**

Name: Edwin Karani Wachira

**National Sub-County**  
**Accountant**

Name: Mutuota Chege Wachira  
ICPAK M/No:32050

**Chairman NG-CDF Committee**

Name: Eunice Njoki Wanjema

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

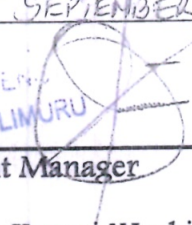
	Notes	2022/2023	2021/2022
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	108,000,000	162,577,758
Other Receipts	3	0	0
<b>Total Receipts</b>		<b>108,000,000</b>	<b>162,577,758</b>
<b>Payments</b>			
Compensation Of Employees	4	2,335,621	1,397,400
Committee Expenses	5	5,999,790	8,117,889
Use Of Goods and Services	6	2,852,023	4,524,738
Transfers To Other Government Units	7	7,827,298	71,897,571
Other Grants and Transfers	8	71,595,717	99,037,357
Oversight Committee Expenses	10	0	0
Other Payments	11	0	0
<b>Total Payments</b>		<b>90,610,448</b>	<b>184,974,955</b>
<b>Total Receipts Less Total Payments</b>		<b>17,389,552</b>	<b>(22,397,197)</b>
Adjusted For:			
Prior Year Adjustments	16	8,158,000	0
Decrease/(Increase) In Accounts Receivable	17	0	0
Increase/(Decrease) In Accounts Payable	18	0	0
<b>Net Cash Flow from Operating Activities</b>		<b>25,547,552</b>	<b>(22,397,197)</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2	0	0
Acquisition Of Assets	9	0	(896,184)
<b>Net Cash Flows from Investing Activities</b>		<b>0</b>	<b>(896,184)</b>
Net Increase In Cash And Cash Equivalent		<b>25,547,552</b>	<b>(23,293,381)</b>
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	<b>12</b>	<b>6,341,099</b>	<b>29,634,480</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>	<b>12</b>	<b>31,888,651</b>	<b>6,341,099</b>

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

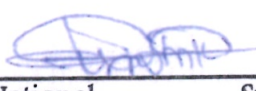
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 25<sup>TH</sup> SEPTEMBER 2023 and signed by:


FUND ACCOUNTANT  
LIMURU CONSTITUENCY  
P.O. BOX 11-00217, LIMURU

  
Fund Account Manager

Name: Edwin Karani Wachira

  
National Sub-County  
Accountant

Name: Mutuota Chege Wachira  
ICPAK M/No: 32050

  
Chairman NG-CDF Committee

Name: Eunice Njoki Wanjema

XII. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022/2023	Opening Balance (C/Blk) and AIA	Previous Years' Outstanding disbursements	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>							
Transfers From NGCDF Board	145,087,603	6,341,099	90,567,724	241,996,426	114,341,099	127,655,327	0
Proceeds From Sale of Assets	0	0	0	0	0	0	0
Other Receipts	0	0	0	0	0	0	0
<b>Totals</b>	<b>145,087,603</b>	<b>6,341,099</b>	<b>90,567,724</b>	<b>241,996,426</b>	<b>114,341,099</b>	<b>127,655,327</b>	<b>47.2</b>
<b>Payments</b>							
Compensation Of Employees	3,404,884	2,493,314	0	5,898,198	2,335,621	3,562,577	39.6
Committee Expenses	5,952,628	3,263,364	2,666,200	11,882,192	5,999,790	5,882,402	50.5
Use Of Goods and Services	3,700,372	384,421	1,620,106	5,704,899	2,852,023	2,852,876	50.0
Transfers To Other Government Units	64,276,990	200,000	48,827,298	113,304,288	7,827,298	105,476,991	6.9
Other Grants and Transfers	62,838,390	0	32,588,301	94,926,690	71,595,717	23,330,973	75.4
Acquisition of Assets	0	0	0	0	0	0	0
Oversight Committee Expenses	500,000	0	0	500,000	0	500,000	0
Other Payments	4,414,339	0	4,865,820.80	9,280,160	0	9,280,160	0
Unapproved Projects	500,000	0	0	500,000	0	500,000	0

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022/2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022/2023	2022/2023		
Receipts							
<b>Totals</b>	<b>145,087,603</b>	<b>6,341,099</b>	<b>90,567,725</b>	<b>241,996,427</b>	<b>90,610,448</b>	<b>151,385,980</b>	<b>37.4</b>

\*Funds pending approval are sums not yet approved by the board for utilisation and include funds for environmental projects

#### Explanatory Notes.

- (a) The revenue items are funds received from the NG-CDF Board.  
 (b) Compensation of Employees budget was higher than the actual employees gross salaries.  
 (c) The Underutilization of funds below 100% was affected by funds being received towards the end of the financial year. Acquisition of assets had not been budgeted for in the financial year.


Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	151,385,979
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2023	127,655,327
	<b>23,730,652</b>
Increase/(decrease) Accounts payable	0
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	8,158,000
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2023	<b>31,888,652</b>

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

The Constituency financial statements were approved by NG CDFC on 25<sup>th</sup> SEPTEMBER 2023 and signed by:

FUND ACCOUNT MANAGER  
LIMURU CONSTITUENCY  
P.O. BOX 11 - 00217 LIMURU  
Fund Account Manager

Name: Edwin Karani Wachira

  
National Sub-County Accountant

Name: Mutuota Chege Wachira  
ICPAK M/No:32050

  
Chairman NG-CDF Committee

Name: Eunice Njoki Wanjema

XIII. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	3,404,884	2,493,314	0	5,898,198	2,335,621	3,562,577
1.2 Committee allowances	2,100,000	2,004,933	500,000	4,604,933	4,022,050	582,883
1.3 Use of goods and services	3,200,372	384,421	1,620,106	5,204,899	2,852,023	2,352,876
<b>Sub-total</b>	<b>8,705,256</b>	<b>4,882,668</b>	<b>2,120,106</b>	<b>15,708,030</b>	<b>9,209,694</b>	<b>6,498,336</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,352,628	0	1,166,200	2,518,828	543,000	1,975,828
2.2 Committee allowances	2,500,000	1,258,431	1,000,000	4,758,431	1,179,400	3,579,031
2.3 Use of goods and services	500,000	0	0	500,000	255,340	244,660
<b>Sub-total</b>	<b>4,352,628</b>	<b>1,258,431</b>	<b>2,166,200</b>	<b>7,777,259</b>	<b>1,977,740</b>	<b>5,799,519</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools	0	0	0	0	0	0
3.2 Secondary schools	0	0	0	0	700,000	(700,000)
3.3 Tertiary institutions	0	0	0	0	0	0
3.4 Security projects	0	0	0	0	0	0
3.5 Unutilised	7,636,190	0	11,334,982	18,971,172	0	18,971,172
<b>Sub-total</b>	<b>7,636,190</b>	<b>0</b>	<b>11,334,982</b>	<b>18,971,172</b>	<b>700,000</b>	<b>18,271,172</b>

*Limuru Constituency  
National Government Constituencies Development Fund (NGCDF)  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
<b>4.0 Bursary and Social Security</b>						
4.1 Secondary Schools	35,780,661	0	5,704,929	41,485,590	45,130,185	(3,644,594.95)
4.2 Tertiary Institutions	15,000,000	0	0	15,000,000	12,171,000	2,829,000
4.3 Social Security(NHIF)	0	0	2,946,000	2,946,000	2,946,000	0
4.4 Special Needs	0	0	0	0	0	0
<b>Sub-total</b>	<b>50,780,661</b>	<b>0</b>	<b>8,650,929</b>	<b>59,431,590</b>	<b>60,247,185</b>	<b>(815,595)</b>
<b>5.0 Sports</b>						
5.1 Sports activities	1,391,539	0	6,500,244	7,891,782	7,458,175	433,607
5.2 Regional Sports Tournament	300,000	0	0	300,000	0	300,000
<b>Sub-total</b>	<b>1,691,539</b>	<b>0</b>	<b>6,500,244</b>	<b>8,191,782</b>	<b>7,458,175</b>	<b>733,607</b>
<b>6.0 Environment</b>						
Ngecha Police Post	150,000	0	0	150,000	0	150,000
Nderu Primary School	0	0	0	0	0	0
Githunguchu Primary School	0	0	0	0	0	0
Rwacumari Primary School	0	0	0	0	0	0
Gitutha Primary School	0	0	0	0	0	0
Kinyogori Primary School	0	0	0	0	0	0
Umoja Primary School	0	0	400,000	400,000	400,000	0
Limuru Mission Primary School	0	0	400,000	400,000	400,000	0
Rwacumari Primary School	0	0	400,000	400,000	400,000	0

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			
Makutano Primary School	0	0	341,778	341,778	341,778	0
Rongai Primary School	0	0	400,000	400,000	400,000	0
Gatuura Secondary School	0	0	400,000	400,000	400,000	0
Umoja Secondary School	0	0	400,000	400,000	400,000	0
<b>Sub-total</b>	<b>150,000</b>	<b>0</b>	<b>2,741,778</b>	<b>2,891,778</b>	<b>2,741,778</b>	<b>150,000</b>
<b>7.0 Primary Schools Projects (List all the Projects)</b>						
Murengeti Primary School	4,000,000	0	0	4,000,000	0	4,000,000
Kinyogori Primary School	1,850,000	0	0	1,850,000	0	1,850,000
St. John Bosco Primary School	1,850,000	0	0	1,850,000	0	1,850,000
Ngarariga Primary School	1,850,000	0	0	1,850,000	0	1,850,000
Gitutha Primary School	597,250	0	0	597,250	0	597,250
Rongai Primary School	4,000,000	0	0	4,000,000	0	4,000,000
St. Paul's Primary School	1,800,000	0	0	1,800,000	0	1,800,000
Ngecha Primary School	4,000,000	0	0	4,000,000	0	4,000,000
Kabuku Primary School	1,050,000	0	0	1,050,000	0	1,050,000
Nyanjega Primary School	2,450,000	0	0	2,450,000	0	2,450,000
Nyoro Primary School	4,000,000	0	0	4,000,000	0	4,000,000
Nyataragi Primary School	4,000,000	0	0	4,000,000	0	4,000,000
Kamandura Primary School	1,850,000	0	0	1,850,000	0	1,850,000
Rironi Primary School	1,850,000	0	0	1,850,000	0	1,850,000

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			
Kiawanda Primary School	4,000,000	0	0	4,000,000	0	4,000,000
Rwamburi Primary School	1,850,000	0	0	1,850,000	0	1,850,000
Githunguchu Primary School	1,850,000	0	0	1,850,000	0	1,850,000
Gatuura Primary School	1,850,000	0	0	1,850,000	0	1,850,000
Kamandura Primary School	9,750,000	0	0	9,750,000	0	9,750,000
Nyoro Primary School	0	0	3,000,000	3,000,000	0	3,000,000
Mahinga Primary School	0	0	2,000,000	2,000,000	0	2,000,000
St John Bosco Primary School	0	0	2,000,000	2,000,000	0	2,000,000
Tutu Primary School	0	0	500,000	500,000	0	500,000
Githunguchu Primary School	0	0	1,000,000	1,000,000	0	1,000,000
Rironi Primary School	0	0	3,500,000	3,500,000	0	3,500,000
Ngarariga Primary School	0	0	5,000,000	5,000,000	0	5,000,000
Githunguchu Primary School	0	0	300,000	300,000	0	300,000
Mahinga Primary School	0	0	1,800,000	1,800,000	0	1,800,000
Bibirioni Primary School	0	0	400,000	400,000	0	400,000
Gitutha Primary School	0	0	500,000	500,000	0	500,000
Rongai Primary School	0	0	3,000,000	3,000,000	0	3,000,000
Rwaka Primary School	0	0	1,000,000	1,000,000	0	1,000,000
Rironi Primary school	0	0	1,000,000	1,000,000	0	1,000,000
Limuru Model Primary School	0	0	1,500,000	1,500,000	0	1,500,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kamandura Primary School	0	200,000	0	200,000	200,000	0
Jonathan Maara Primary School	0	0	127,298	127,298	127,298	1
Makutano Primary School	0	0	2,000,000	2,000,000	2,000,000	0
<b>Sub-total</b>	<b>54,447,250</b>	<b>200,000</b>	<b>28,627,298</b>	<b>83,274,548</b>	<b>2,327,298</b>	<b>80,947,251</b>
<b>8.0 Secondary Schools Projects (List all the Projects)</b>						
Ndungu Boys Secondary School	2,000,000	0	0	2,000,000	0	2,000,000
Mukoma Secondary School	2,000,000	0	0	2,000,000	0	2,000,000
Ngarariga Girls Secondary School	1,800,000	0	0	1,800,000	0	1,800,000
Rironi Secondary School	1,000,000	0	0	1,000,000	0	1,000,000
Bibiriono Boys High School	1,026,810	0	0	1,026,810	0	1,026,810
Ngecha Girls High School	2,002,930	0	0	2,002,930	0	2,002,930
Thigio Boys Secondary School	0	0	2,000,000	2,000,000	0	2,000,000
Ndungu Girls Secondary School	0	0	2,500,000	2,500,000	0	2,500,000
Tigoni Secondary school	0	0	4,000,000	4,000,000	0	4,000,000
Gichuru Secondary School	0	0	1,500,000	1,500,000	0	1,500,000
Makutano Secondary School	0	0	2,000,000	2,000,000	0	2,000,000
St. Paul's Secondary school	0	0	1,000,000	1,000,000	0	1,000,000
Nyanjega Secondary School	0	0	200,000	200,000	0	200,000
Bibirioni Boys High School	0	0	1,500,000	1,500,000	0	1,500,000

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			
Muna Secondary School	0	0	800,000	800,000	800,000	0
Ngarariga Secondary School	0	0	4,700,000	4,700,000	4,700,000	0
<b>Sub-total</b>	<b>9,829,740</b>	<b>0</b>	<b>20,200,000</b>	<b>30,029,740</b>	<b>5,500,000</b>	<b>24,529,740</b>
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>						
9.1	0	0	0	0	0	0
<b>Sub-total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>10.0 Security Projects</b>						
Munandaini Police Post	230,000	0	0	230000	0	230000
Kirathimo Assistant Chief's Office	1,250,000	0	0	1250000	0	1250000
Ngecha Chief and Assistant Chief's Office	600,000	0	0	600000	0	600000
Nazareth Police Post	0	0	2276000	2276000	0	2276000
Ngarariga Chief's Office	0	0	635788	635788	0	635788
Mbari ya Giathi AP Post	0	0	448580	448580	448580	0
<b>Sub-total</b>	<b>2,080,000</b>	<b>0</b>	<b>3,360,368</b>	<b>5,440,368</b>	<b>448,580</b>	<b>4,991,788</b>
<b>11.0 Acquisition of assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub-total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>12.0 Oversight Committee Expenses (itemize)</b>						
Travel Costs (Airlines, Bus,						

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			
Railway, Mileage Allowances, etc.)	25,000.00	-	-	25,000	0	25,000
Accommodation - Domestic Travel	50,000.00	-	-	50,000	0	50,000
Daily Subsistence Allowance	125,000.00	-	-	125,000	0	125,000
COC Members Allowance	300,000.00	-	-	300,000	0	300,000
<b>Sub-total</b>	<b>500,000</b>	-	-	<b>500,000</b>	<b>0</b>	<b>500,000</b>
<b>13.0 Others</b>						
Strategic Plan	2,000,000	0	0	2,000,000	0	2,000,000
Limuru Sub-County Headquarters	2,414,339	0	0	2,414,339	0	2,414,339
Limuru ICT Hub	0	0	1,939,256	1,939,256	0	1,939,256
Limuru Technical & Vocational college	0	0	2,626,565	2,626,565	0	2,626,565
Kinyogori Access Road	0	0	300,000	300,000	0	300,000
<b>Sub-total</b>	<b>4,414,339</b>	<b>0</b>	<b>4,865,821</b>	<b>9,280,160</b>	<b>0</b>	<b>9,280,160</b>
Unapproved projects	500,000	0	0	500,000	0	500,000
<b>Total</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>500,000</b>

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury

#### **XIV. Significant Accounting Policies**

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

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

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits (gratuity and retentions).

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

##### **2. Reporting Entity**

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

##### **3. Reporting Currency**

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

##### **4. Significant Accounting Policies**

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

###### **a) Recognition of Receipts**

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

***Significant Accounting Policies continued***

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

***Unutilized Funds from PMCs.***

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

**External Assistance**

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

**b) Recognition of payments**

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

*Significant Accounting Policies continued*

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

*Significant Accounting Policies continued*

**6. Cash and Cash Equivalent.**

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

*Significant Accounting Policies continued*

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

*Significant Accounting Policies continued*

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 08 June 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**12. Comparative Figures**

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

*Significant Accounting Policies Continued*

**13. Subsequent Events**

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

**14. Errors**

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

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

**15. Related Party Transactions**

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

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**XV. Notes To the Financial Statements**

**1. Transfers from NGCDF Board**

Description	2022/2023	2021/2022
NGCDF Board	Kshs	Kshs
AIE NO. B 214125	20,000,000	
AIE NO. B 185149	7,000,000	
AIE NO. B 185684	21,000,000	
AIE NO. B 206003	5,000,000	
AIE NO. B 206450	12,000,000	
AIE NO. B 205960	12,000,000	
AIE NO. B 207558	15,000,000	
AIE NO. B 207840	16,000,000	
AIE NO. B 128905		12,000,000
AIE NO. B 105698		34,000,000
AIE NO. B 105845		30,000,000
AIE NO. B 155872		24,088,879
AIE NO. B 128593		6,000,000
AIE NO. B 140982		25,488,879
AIE NO. B 154102		12,000,000
AIE NO. B 164437		19,000,000
<b>TOTAL</b>	<b>108,000,000</b>	<b>162,577,758</b>

**2. Proceeds From Sale of Assets**

	2022/2023	2021/2022
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Others (specify)	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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**3. Other Receipts**

	<i>2022/2023</i>	<i>2021/2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	0	0
Rents	0	0
Receipts from sale of tender documents	0	0
Hire of plant/equipment/facilities	0	0
Other Receipts Not Classified Elsewhere	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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*Notes To the Financial Statements (Continued)*

**4. Compensation Of Employees**

	<i>2022/2023</i>	<i>2021/2022</i>
	<b>Kshs</b>	<b>Kshs</b>
NG-CDFC Basic staff salaries	1,697,561	1,382,600
<b>Personal allowances paid as part of salary</b>		
House Allowance	0	0
Transport Allowance	0	0
Leave allowance	0	0
Gratuity to contractual employees	582,140	0
Employer Contributions Compulsory national social security schemes	55,920	14,800
<b>Total</b>	<b>2,335,621</b>	<b>1,397,400</b>

**5. Committee Expenses**

	<i>2022/2023</i>	<i>2021/2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Sitting allowance	3,526,050	2,554,100
Other committee expenses	2,473,740	5,563,789
<b>Total</b>	<b>5,999,790</b>	<b>8,117,889</b>

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6. Use of Goods and services

	<i>2022/2023</i>	<i>2021/2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	0	0
Communication, supplies and services	670,922	94,700
Electricity	50,000	30,859
Water & Sewerage Services	17,179	11,090
Domestic travel and subsistence	0	0
Printing, advertising and information supplies & services	0	0
Rentals of produced assets	0	0
Training expenses	0	1,700,405
Hospitality supplies and services	0	168,899
Insurance costs	0	31,162
Specialised materials and services	0	0
Office and general supplies and services	754,200	1,248,034
Fuel , oil & lubricants	115,000	115,872
Other operating expenses	1,089,862	700,407
Bank Charges	0	0
Security operations	0	0
Routine maintenance - vehicles and other transport equipment	154,860	319,510
Routine maintenance- other assets	0	0
<b>Total</b>	<b>2,852,023</b>	<b>4,524,738</b>

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*Notes To The Financial Statements (Continued)*

**7. Transfer To Other Government Units**

Description	2022/2023	2021/2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	2,327,298	51,051,242
Transfers To Secondary Schools (See Attached List)	5,500,000	20,846,329
Transfers To Tertiary Institutions (See Attached List)	0	0
<b>Total</b>	<b>7,827,298</b>	<b>71,897,571</b>

**8. Other Grants and Other transfers**

	2022/2023	2021/2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	45,130,185	57,409,342
Bursary – tertiary institutions (see attached list)	12,171,000	17,389,000
Bursary – special schools (see attached list)	0	924,000
Mock & CAT (see attached list)	0	0
Social Security programmes (NHIF)	2,946,000	3,054,000
Security projects (see attached list)	448,580	6,694,150
Sports projects (see attached list)	7,458,175	5,866,865
Environment projects (see attached list)	2,741,777	0
Emergency projects (see attached list)	700,000	7,700,000
Roads projects (see attached list)	0	0
<b>Total</b>	<b>71,595,717</b>	<b>99,037,357</b>

*Notes To the Financial Statements (Continued)*

**9. Acquisition Of Assets**

	<i>2022/2023</i>	<i>2021/2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	896,184
Purchase of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialized Plant, Equipment and Machinery	0	0
Rehabilitation and renovation of plant, machinery and equipment	0	0
Acquisition of Land	0	0
Acquisition Intangible Assets		
<b>Total</b>	<b>0</b>	<b>896,184</b>

**10. Oversight Committee Expenses**

	<i>2022-2023</i>	<i>2021/2022</i>
	<b>Kshs</b>	<b>Kshs</b>
COC Members allowance	0	0
Other COC expenses	0	0

**11. Other Payments**

	<i>2022-2023</i>	<i>2021/2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Strategic plan	0	0
ICT Hub	0	0

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**12. Cash Book Bank Balance**

Name Of Bank, Account No. & Currency	2022/2023	2021/2022
	Kshs	Kshs
<b>12A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>Equity Bank A/C no.0690264049532 , Limuru Branch . (main account)</i>	31,888,651	6,341,099
Not available (deposit account)	0	0
<b>Total</b>	<b>31,888,651</b>	<b>6,341,099</b>
<b>12 B: Cash In Hand</b>		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations ( <i>Specify</i> )	0	0
<b>Total</b>	<b>0</b>	<b>0</b>
<i>[Provide Cash Count Certificates for Each]</i>		

**13. Outstanding Imprests**

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
		0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>

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

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*Notes to the Financial Statement Continued*

**14. Retention and Gratuity**

<b>14 A. Retention</b>	<i>2022/2023</i>	<i>2021/2022</i>
	<b>KShs</b>	<b>KShs</b>
Retention as at 1 <sup>st</sup> July (A)	0	0
Retention held during the year (B)	0	0
Retention paid during the Year (C)	0	0
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	<b>0</b>	<b>0</b>

<b>14 B. Gratuity</b>	<i>2022/2023</i>	<i>2021/2022</i>
	<b>KShs</b>	<b>KShs</b>
Gratuity as at 1 <sup>st</sup> July (A)	0	0
Gratuity held during the year (B)	0	0
Gratuity paid during the Year (C)	0	0
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	<b>0</b>	<b>0</b>

**15. Fund Balance B/F**

	<i>(1<sup>st</sup> July 2022-2023)</i>	<i>(1<sup>st</sup> July 2021-2022)</i>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	6,341,099	29,634,480
Cash in hand	0	0
Imprest	0	0
<b>Total</b>	<b>6,341,099</b>	<b>29,634,480</b>
Less		
Payables: - Retention	0	0
Payables – Gratuity	0	0
Fund Balance Brought Forward	0	0

*[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	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others ( <i>specify</i> )	0	8,158,000	0
<b>Total</b>	<b>0</b>	<b>8,158,000</b>	<b>0</b>

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

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

	2022/2023	2021/2022
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
closing accounts in account receivables D= A+B-C	0	0
Net changes in accounts Receivables D - A	0	0

#### 18. Changes In Accounts Payable – Deposits and Retentions

	2022/2023	2021/2022
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
closing account payables D= A+B-C	0	0
Net changes in accounts payables D-A	0	0

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*Notes To the Financial Statements (Continued)*

**19. Other Important Disclosures**

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

	<i>2022/2023</i>	<i>2021/2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

	<i>2022/2023</i>	<i>2021/2022</i>
	<b>Kshs</b>	<b>Kshs</b>
NGCDFC Staff	258,478	0
Others ( <i>specify</i> )	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

	<i>2022/2023</i>	<i>2021/2022</i>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	2,040,129	3,492,714
Committee expense	683,478	0
Use of goods and services	1,523,784	6,564,303
Amounts due to other Government entities (see attached list)	21,374,060	52,241,090
Amounts due to other grants and other transfers (see attached list)	6,267,200	31,184,102
Acquisition of assets	0	19,633
Oversight Committee Expenses	0	0
Other Payments ( <i>specify</i> )	0	3,239,257
Funds pending approval	0	0
<b>Total</b>	<b>31,888,651</b>	<b>96,841,100</b>

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18.4: PMC account balances (See Annex 5)

	<i>2022/2023</i>	<i>2021/2022</i>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances (see attached list)		
<b>Total</b>	<b>28,748,123.00</b>	<b>12,157,535</b>

XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
<b>Construction of buildings</b>					
1.	0	0	0	0	
2.	0	0	0	0	
3.	0	0	0	0	
<b>Sub-Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Construction of civil works</b>					
4.	0	0	0	0	
5.	0	0	0	0	
6.	0	0	0	0	
<b>Sub-Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Supply of goods</b>					
7.	0	0	0	0	
8.	0	0	0	0	
9.	0	0	0	0	
<b>Sub-Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Supply of services</b>					
10.	0	0	0	0	
<b>Sub-Total</b>					
<b>Grand Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

<b>Name of Staff</b>	<b>Designation</b>	<b>Date employed</b>	<b>Outstanding Balance 30<sup>th</sup> June 2023</b>	<b>Comments</b>
<b>NG-CDFC Staff</b>				
1. MUNGAI IRENE WAIRIMU	ACCOUNT ASSISTANT	9 <sup>TH</sup> FEBRUARY 2023	46,763.50	
2. KURIA REUBEN NDEGWA	CLERK OF WORKS	9 <sup>TH</sup> FEBRUARY 2023	46,763.50	
3. WAWERU KAMAU JAMES	COMMUNICATION OFFICER	9 <sup>TH</sup> FEBRUARY 2023	46,763.50	
4. NJUGUNA JOYCE WAMORO	OFFICE SECRETARY	9 <sup>TH</sup> FEBRUARY 2023	46,763.50	
5. GACIBI MILKAH WAHU	OFFICE ASSISTANT	9 <sup>TH</sup> FEBRUARY 2023	33,325.00	
6. KARIUKI JORAM NJOROGE	DRIVER	9 <sup>TH</sup> FEBRUARY 2023	38,099.00	
<b>Grand Total</b>			<b>258,478.00</b>	

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Annex 3 – Unutilized Fund*

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees		2,040,129	3,492,714	
Use of goods & services		1,523,784	6,564,303	
Committee expenses		683,478	0	
Amounts due to other Government entities			52,341,090	
Kamandura primary school		5,000,000		
Gitutha primary school		597,250		
St. Paul's primary school		1,000,000		
Nyoro primary school		4,000,000		
Gatuura primary school		1,850,000		
Ngarariga primary school		1,850,000		
Rongai primary school		4,000,000		
Kabuku primary school		1,050,000		
Mukoma Secondary School		1,000,000		
Bibiorioni Boys High School		1,026,810		
Sub-Total		<b>25,621,451</b>	<b>62,398,107</b>	
Amounts due to other grants and other transfers				
Bursary Secondary Schools		11,761		
Bursary Tertiary Schools		1,802,500		
Emergency		3,852,939		
Ngecha Chief's and Assistant Chief's office		600000		
Sub-Total		<b>6,267,200</b>	<b>31,184,102</b>	
Acquisition of assets		0	19,633	

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Oversight Committee Expenses (itemize )		0	0	
Others ( <i>specify</i> )		0	0	
Sub-Total		0	3,239,257	
Funds pending approval				
Grand Total		31,888,651	96,841,100	

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

Asset class	Historical Cost b/f 2022/2023 (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs)		
				At	Year	End
				2021/2022		
Land						
Buildings and structures	9,997,542			9,997,542		
Transport equipment	3,800,000			3,800,000		
Office equipment, furniture and fittings	2,406,540			2,406,540		
ICT Equipment, Software and Other ICT Assets	1,350,670			1,350,670		
Other Machinery and Equipment	582,660			582,660		
Heritage and cultural assets						
Intangible assets						
<b>Total</b>	<b>18,137,412</b>			<b>18,137,412</b>		

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Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2023*

PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
St Paul's primary school LCDF project	National bank st. Pauls branch	01285050762400	785,859	4,702,712
Kamandura primary school LCDF project	National bank st. Pauls branch	01285067975100	94,047	
Mahinga primary school LCDF project	National bank st. Pauls branch	01285121852200	1,245	
Ngecha primary school LCDF project	National bank st. Pauls branch	01285121850300	2,010	
Kiawaroga primary school LCDF project	National bank st. Pauls branch	01285085443500	4,772	
Rongai primary school LCDF project	National bank st. Pauls branch	01285121853200	97,621	
Nyoro primary school LCDF project	National bank st. Pauls branch	01285121851200	91,510	
Kiawaroga primary school	National bank Limuru branch	01285085443500	4,772	
Umoja secondary school	National bank Limuru branch	01038086851100	268,769	
Thigio police post	National bank Limuru branch	01021051003500	2,731	
Rironi AP Line	National bank Limuru branch	01285106851800	2,928	
Mahinga primary school	National bank Limuru branch	01285121852200	1,245	
Tharuni primary school	National bank Limuru branch	01024050998000	11,551	1,512,001
Kamirithu jua kali sheds	National bank Limuru branch	01038086858400		
Gatimu primary school	National bank Limuru branch	01038086856500	188,217	
Ngecha primary school	National bank Limuru branch	01285121850300	2010	

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Rongai primary school	National bank Limuru branch	01285121853200	97,621	1,106,808
Nyanjega secondary school	National bank Limuru branch	01024050983300	137,865	
Kabuku secondary school	National bank Limuru branch	01038086849100	1,667,011	
Limuru town primary school	National bank Limuru branch	01285050587400	1,499	
Tiekunu primary school LCDF project	KCB bank Limuru branch	1210431793	808	
Ngarariga girls secondary LCDF project	KCB bank Limuru branch	1154742180	1,500,239	
Nyataragi primary school LCDF project	KCB bank Limuru branch	1210432439	1,886	
Kinyogori primary school LCDF project	KCB bank Limuru branch	1210432021	97,498	655,134
Limuru half marathon fund	KCB bank Limuru branch	1182840256	81,965	
Thigio boys Secondary school LCDF project	KCB bank Limuru branch	1178887391	256,843	
St. John bosco primary school LCDF project	KCB bank Limuru branch	1210431467	239	
Ngecha girls high school	KCB bank Limuru branch	1204221022	3,831,337	
Ngecha chief's office LCDF Projects	KCB bank Limuru branch	1173113169	485	
Makutano primary school LCDF projects	KCB bank Limuru branch	1199395463	15,075	
Manguo Primary school	KCB bank Limuru branch	1210432668	198	
Kiawaroga primary school	Co-operative bank branch	01141541864600	44,092	
Rwaka primary school	Co-operative bank branch	01141541414700	(428)	

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Mirithu secondary school	Co-operative bank branch	01141542733400	2,050	
Rwamburi assistants chiefs office	Co-operative bank branch	01141541840900	531,546	
Bibirioni primary school	Co-operative bank branch	01141542502900	5,610	
Tigoni Secondary school	Co-operative bank branch	01141541415500	1,799	
Gatuura secondary school	Co-operative bank branch	01141541414900	94,839	
Nderu primary school	Co-operative bank branch	01141542531800	2,775,787	
Kamirithu Primary school	Co-operative bank branch	01141542009000	289,138	
Limuru Mission primary school	Co-operative bank branch	01141541415000	2,801	
Kabuku primary school	Co-operative bank branch	01141542065000	15,393	
Manguo Secondary school	Co-operative bank branch	01141541415400	275,099	
Bibirioni boys high school	Co-operative bank branch	01141541415100	23,342	
Kamirithu Secondary school	Co-operative bank branch	01141541414800	20,534	
Limuru half marathon fund	Co-operative bank branch	01141541653800	122,308	
Makutano secondary school	Co-operative bank branch	0114154145300	454	
Ngenia high school	Family bank	047000010990	429,489.05	
Murengeti assistant chief's office	Family bank	047000029735	40,796.00	
Kiriri primary school	Family bank	047000034764	15,401.20	15,171
Gatuura primary school	Family bank	047000034762	200,798.60	

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Muna secondary school	Family bank	047000024129	26,845.80	1,540,238
Tiekunu secondary school	Family bank	047000010957	0	
Umoja secondary school	Family bank	047000026794	0	
Gichuru high school	Family bank	047000030787	2,318,140	2,324,740
Rwamburi primary school	Family bank	047000040062	18,322.8	
Mukoma secondary school	Equity bank	0690280861930	819.00	
Makutano secondary school	Equity bank	0690283281096	19,979.00	
Kamirithu assistant chief's office	Equity bank	0690280859195	500,105.00	
Rwacumari primary school	Equity bank	0690282382555	101,504.5	
Boma assistant chief	Equity bank	0690282396275	34,383.00	
Kamandura girls high school	Equity bank	0690281023737	366,200.00	
Gitutha primary school	Equity bank	0690280858946	1,435.00	
Karanjee assistant chiefs office	Equity bank	0690280858898	103,826.00	
Rironi secondary school	Equity bank	0690280858849	407,588.00	
Tutu primary school	Equity bank	0690282382557	221,084.50	
Limuru model primary school	Equity bank	069028085850	806,191.00	
Thing'ati assistant chiefs office	Equity bank	0690279824809	35,831.00	
Kentmere police post	Equity bank	0690282467130	54,123.50	
Kiawanda primary school	Equity bank	0690282382551	3,328.50	
Manguo primary school	Equity bank	0690282380681	2,499,487.50	

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Limuru police station	Equity bank	0690281025153	1,045.00	
Manguo assistant chief's office	Equity bank	0690281024905	1,999,550.00	
Jonathan maara primary school	Equity bank	0690263441458	13,050.00	
Kinyogori high school	Equity bank	0690265702026	613,790.00	
Thigio primary school	Equity bank	0690282382559	107,775.50	
Manjiri assistant chiefs office	Equity bank	0690282661619	2.00	
Ngarariga primary school	Equity bank	0690263440547	467.55	
St. Pauls secondary school	Equity bank	0690282476279	621.00	
Kiroe assistant chief's office	Equity bank	0690279834879	24,531.00	
Mbari ya giathi AP line	Equity bank	0690279252036	87,089.00	
Rironi hall	Equity bank	0690277724123	1,919.00	
Rironi primary school	Equity bank	0690279831481	74,482.50	
Thigio chiefs camp	Equity bank	0690279824820	169,268.00	
Mboroti social hall and ass. Chief's	Equity bank	0690281024290	1,550.00	
Limuru ICT hub	Equity bank	0690281024880	10,157.00	
Kinyogori police post	Equity bank	0690281024856	165,878.00	
Limuru town primary school	Equity bank	0690263440975	534,155.05	
Rwaka primary school	Equity bank	0690263440891	10,867.00	
Enviromental activities	Equity bank	0690272046950	3,669.42	
Kiawaroga primary school	Equity bank	0690263441396	17,843.35	

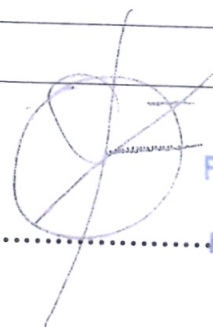
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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Githunguri primary school	Equity bank	0690263441330	354,521.75	
Umoja primary school	Equity bank	0690279850420	67,801.50	
Nyanjega primary school	Equity bank	0690263440818	35,135.00	
Ngenia water project	Equity bank	0690263459979	0.00	
Nyanjega secondary school	Equity bank	0690279757634	255,027.00	
Murengeti primary school	Equity bank	0690263440640	281,535.30	
Ngarariga chiefs office	Equity bank	0690279824834	233,662.50	
Mirithu primary school	Equity bank	0690263441052	23,577.26	
Ndungu girls secondary school	Equity bank	0690279827528	256,215.50	
Kamandura primary school	Equity bank	0690263441131	0.00	
Nguirubi secondary school	Equity bank	0690278986565	1,592.00	
Ndungu Njenga boys high school	Equity bank	0690293482433	1,670,118.40	
Thigio AP post	Equity bank	0690277724157	70,345.00	300,731
Strategic plan	Equity bank	0690281024800	982.00	
<b>TOTAL</b>			<b>28,748,123</b>	<b>12,157,535</b>

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Resolved) / Not	Timeframe: (Put a date when you expect the issue to be resolved)



FUND ACCOUNT MANAGER  
LIMURU CONSTITUENCY  
P.O. Box 11 - 00217, LIMURU

Name: Edwin Karani Wachira  
Fund Account Manager.