

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

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TABLED BY: Deputy Majority Whip

CLERK AT THE TABLE: Anastacia Thumbi

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ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
RUNYENJES CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2023**



RUNYENJES CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

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*Runyenjes Constituency
National Government Constituencies Development Fund (NGCDF)
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I. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund
PFM-Public Finance Management
IPSAS- International Public Sector Accounting Standards.
PMC-Project Management Committee
FY-Financial Year
NG-CDFC-National Government Constituency Development Fund Committee

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;

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

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

Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Charity Mwarangu
2.	Sub-County Accountant	John Chege Muikamba
3.	Chairman NGCDFC	Elly Mugo Karuguti
4.	Member NGCDFC	Clements Ayub Njiru

(c) Fiduciary Oversight Arrangements

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

P.O. Box 518-60103
NGCDF office
Along Embu-Meru road next to Embu East sub-county HQ
Nairobi, Kenya

(e) Runyenjes Constituency NGCDF Contacts

Telephone: (254) 732 886 705
E-mail: cdrunyenjes@gmail.com

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(f) Runyenjes Constituency NGCDF Bankers

Equity Bank,
Embu Branch,
A/C no: 0190270618472)

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

III. NG-CDFC Chairman’s Report

Dear Stakeholder,



On behalf of the NG-CDFC Runyenjes, I am pleased to present the annual report and financial statement for the year ended 30th June 2023.

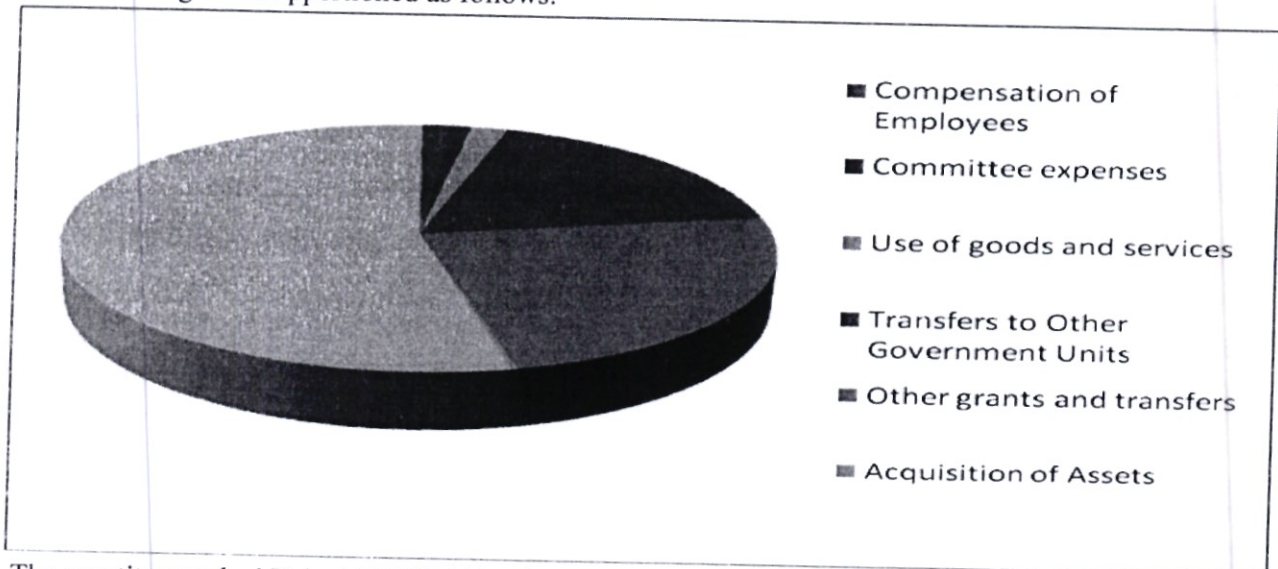
We remain committed to achieving our mission of promoting efficiency and effectiveness in service delivery.

Mr Elly M Karuguti, Chairperson,Runyenjes NG-CDFC

In the year under review, our budget performance against actual amounts for current year based on economic classification and programmes was as shown below;

In the financial year 2022/2023, NG-CDF RUNYENJES was allocated Kshs151,960,172. The constituency had an opening balance of Ksh 32,261,010 thus bringing the final budget to Ksh 184,221,183. NG-CDF Runyenjes received Ksh 87,000,000 within the financial year along with the opening balance of Ksh 32,261,010 the amount available was 119,261,010.

The final budget was apportioned as follows:

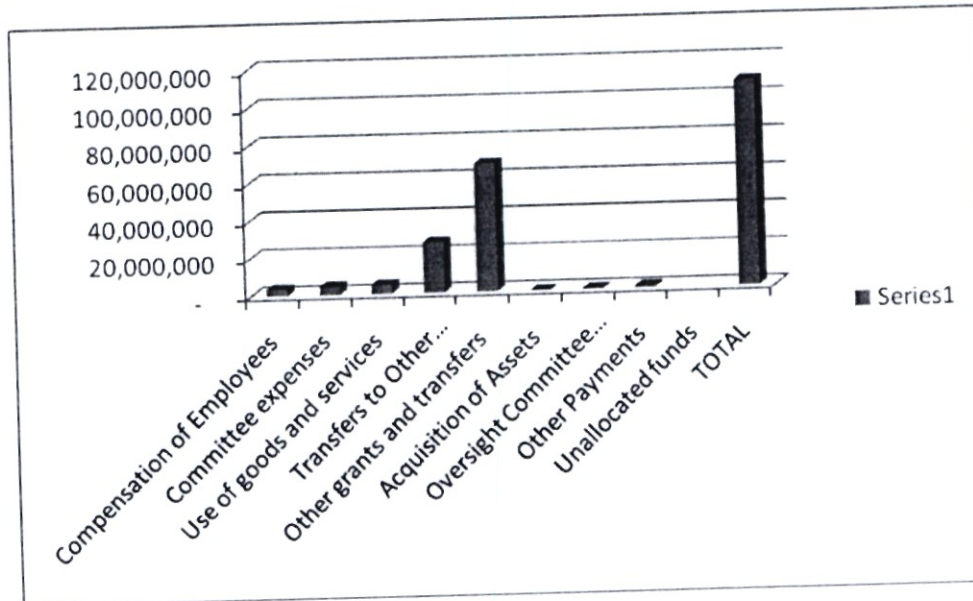


The constituency had Kshs 119,261,010 at its disposal and out of this we spent Kshs 109,533,125. The money was spent as follows:

Category	Amount
Compensation of Employees	3,533,866
Committee expenses	4,458,285
Use of goods and services	5,053,357
Transfers to Other Government Units	26,922,864
Other grants and transfers	68,254,753
Acquisition of Assets	-
Oversight Committee Expenses	310,000
Other Payments	1,000,000
TOTAL	109,533,125

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Graph of expenditure amount is presented below:



Key Achievements Of NG-CDF Runyenjes Constituency

- NG-CDF Runyenjes has paid school fees in the form of bursaries thus achieved higher retention of students in learning institutions and enhancing performance.
- Construction and renovation in education institutions leading to improved learning environments and thus performance.
- Construction of chiefs' offices thus leading to enhanced security and better living conditions.
- Coordinating sports tournament which brought the youth together and led to discovery of talented youth in football and volleyball.
- **St Micheal Kevote Secondary-Construction of multipurpose hall.**



Emerging Issues

- Inflation has affected the cost of construction materials thus has led to previous year budget to require adjustments in the bill of quantities.

Implementation Challenges And How To Overcome Them

- Insufficient funding to constituency as compared to the requirements
- Local politics surrounding project implementation
- Inflation leading to increase in project cost.
- Poor record keeping by PMC'S
- Lack of co-operation by PMC'S
- Covid-19 pandemic
- General elections which led to delay in implementation of projects
- NG-CDF Act been rendered unconstitutional which has led to delay in implementation of projects by delayed funding.

How To Overcome Challenges

- Make requests to the NG-CDF Board to request for additional funding.
- Capacity build the project management committees on NG-CDF Act and regulations.
- Request Contractors to use more locally available products to minimize on costs incurred.
- Capacity build PMC's on how to prepare and maintain records.
- Capacity build PMC's on their role and responsibility in managing public funds to ensure service delivery to the community.
- Adhere to Government regulations on Covid-19 and also capacity build PMC's on Covid-19.
- Better preparation during implementation of projects in an election year.
- NASC committee is conducting public participation ingrained in the Constitution.



Name Elly M Karuguti
CHAIRMAN NGCDF COMMITTEE

IV. Statement Of Performance Against Predetermined Objectives for FY2022/23

Introduction

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

Introduction

The key development objectives of NGCDF-RUNYENJES Constituency's 2018-2022 Strategic plan are to:

- a) Provision of physical facilities for learning institutions
- b) To improve learning, retention and transition of learners
- c) To enhance innovation and skills acquisition
- d) Enhance environmental conservation
- e) Supporting and coordinating sporting and health activities
- f) Provision of physical infrastructure in security installations
- g) Improve security and safety
- h) To strengthen corporate governance
- i) To enhance NG-CDF RUNYENJES image
- j) To strengthen Human Capital
- k) To enhance service delivery
- l) To enhance capacity for emergency preparedness and response

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Provision of physical facilities for learning institutions	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure built in primary, secondary,	In FY 2022/2023 -We increased the number of classrooms in primary schools by 10, renovated 8 institutions and completed a dining hall, laboratory, administration block and a septic tank in secondary schools.
	Improve learning, retention and transition of learners	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of bursary beneficiaries at all levels	We allocated bursary with Ksh 53,186,061. In FY 2022/2023 and also had balance from the previous year of Ksh 4,770,827 thus we had a total of Ksh 57,956,888, we awarded bursary to approximately 13,000 secondary students and approximately

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Constituency Program	Objective	Outcome	Indicator	Performance
				7,000 tertiary students.
	To enhance innovation and skills acquisition	Increased enrolment in TVET institutions	Number of bursary beneficiaries from TVET institutions	We awarded 1,000 TVET students with bursary.
Security	Provision of physical infrastructure in security installations	Develop and improve physical facilities for National Administration and security	Number of security and National Administration offices constructed	In F/Yr 2022/2023 we have funded construction & renovation of offices in 3 administration offices and drilling of borehole in 1 police post.
	Improve security and safety	Enhance compliance and safety	Train bodaboda riders on acquisition of safety skills	In 2022/23 trained 600 bodaboda riders.
Environment	Enhance environmental conservation	Protect environmentally degraded areas	Plant trees and organize tree planting activities.	In 2022/2023 we have funded construction of pit latrines and also promote conservation of water by providing water tanks to schools.
	Create more awareness on environmental conservation	Enhance stakeholder collaboration	Number of public sensitization forums held on environmental conservation	We held one sensitization forum
Sports	Supporting and coordinating sporting and health activities	Upgrade sporting facilities, Ensure tournaments are organized, Promote participative sporting	Number of teams that benefited from sports kits, equipments and trophies	In 2022/2023 we have awarded 80 male and 20 female teams with sports kits and equipment.
Disaster Management	Create more awareness on disaster management	Enhance stakeholder awareness	Number of public sensitization forums held on disaster management sensitization forum	We held one sensitization forum

V. Statement of Governance

Background

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43(1), (2), (3) and 57(1) and its regulations, provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency. The officer of the board facilitated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

In this regard section 5 and 6 of NG CDF regulations provides for procedure for nomination of the five members of the NG CDFC as outlined in section 43 (2) paragraph (b), (c), and (d) of the principal Act through a selection panel composed of:

- i. One person nominated by national Government official in charge of Sub County or designated representative who shall chair the panel
- ii. Officer of the Board seconded to the constituency who is be the secretary of the selection panel
- iii. Two persons one of either gender nominated by the constituency office (established under regulations made pursuant to the parliamentary service act)

Further the NG CDF regulations requires that one to serve as member of the NGCDF committee he or she must be (a) citizen of Kenya, (b) ordinarily resident voter of the constituency, (c) able to read and write and communicate in English and Kiswahili, (d) meet the chapter six of the constitution, (e) available to participate in the activities of the constituency (f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and (g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency.

Process

To facilitate this, the selection panel is invited interested and qualified members of the public for appointment to the NGCDF committee. The panel invited through advertisement publicised in churches, public offices notice boards and other public areas in the constituency.

Out of the total 21 applicants, the selection panel developed a shortlisting criterion which enabled picking of the nominees. Two additional nominees were proposed by Runyenjes Constituency Office as per section 43 of the NG-CDF Act, 2015.

S/N	Name	Category representation	Ward
1.	ELLY MUGO KARUGUTI	Male (Adult)	KAGAARI SOUTH
2.	PATRICK KARIUKI KATHERI	Male (Youth)	KYENI SOUTH
3.	RUTH RURAA	Female (Adult)	KAGAARI NORTH
4.	LILIAN KAGENDO MBOGO	Female(Youth)	GATURI NORTH

Nominee of the body representing persons with disability

S/N	Name	Nominating Organisation	Nature of physical Impairment	Ward
1.	Beth Wawira Kimani	National Council Persons With Disability	Physical disability USES CRUTCHES	CENTRAL

Nominee of the constituency Office

S/N	Name	Category	Occupation	Ward
1	NANCY RWAMBA	FEMALE	FARMER	GATURI NORTH
2	MOSES GITONGA NJAGI	MALE	CLERK AT PARISH	KYENI NORTH

Upon further consultation with the panel and the constituency office, members agreed to recommend for co-option by the NG-CDF Board as per section 43 subsection 2(g) as

S/N	Name	Gender	Ward
1.	CLEMENTS AYUB NJIRU	MALE	KYENI SOUTH

The members were gazetted on 30/11/2022 and during their first meeting on 11/01/2023 they went through the process of electing the chairperson and the secretary of the committee. The following members were elected.

1. Chairperson position –Mr.Elly Mugo Karuguti-ID No.1307575
2. Secretary position –Lilian Kagendo Mbogo of ID no. 32363740 elected as the secretary to the committee.

During its first meeting, a Constituency Committee established two sub-committees necessary for the proper performance of its functions in accordance with the guidelines issued by the Board. The two sub-committees are as follows:

- i. Bursary sub committee
- ii. Complaints resolution committee.

The following were appointed to the different committee

i. Bursary committee

1. Ruth Ruraa - Chairperson Bursary Sub Committee
2. Clements Ayub - Member
3. Patrick Kariuki - Member

4. Nancy Rwamba -Member
5. Beth Wawira -Member
6. Florence Mwinzi - SCDEO

ii. Complaints resolution committee

1. Ms Jane Waruinge -DCC/ Member
2. Mr.Elly Mugo Karuguti -Chairperson/Member
3. Mr.Clements Ayub -Member
4. Ms Wincate Wanja -C.O.C

The term of office for the members of the Constituency Committee is two years and will be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the NG-CDF Act, 2015 and regulations.

Roles and functions of NG-CDFC

The functions of the National Government Constituency Development Fund Committees members as stipulated in NG-CDF Regulations 2016(11) are;

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters.
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency.
- iii. List of projects to be submitted in accordance with the Act to be submitted to the to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.
- v. Ensure that all projects receive adequate funding and are completed within three years.
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- ix. Enter into performance contracting with the Board on an annual basis.

Removal of NGCDFC Members

- Section 43(13) of the Act provides that a member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- (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.

A decision to remove a member under subsection (13) is made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. In Runyenjes the NGCDFC has not found any member to have contravened the laid down regulations and law to warrant removal.

Training of NG-CDFC Members

In the financial year 2022/2023 the NGCDF Board organized training of NGCDFC members. During the training, critical areas such as public finance, project planning, procurement, complaint management, performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Runyenjes.

Number of meetings held

The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

During the financial year 2022/2023 the NGCDFC Runyenjes held sixteen meetings and six sub-committee meetings.

Number of Meetings Held

According to the NGCDF Act 2015 amended in 2022, the NGCDF Committee is required to hold a maximum of 24 meetings in a year including any subcommittee meetings. Runyenjes Constituency Held a total of 16 NG-CDFC meetings (with former committee: 6 meetings; with the current committee:10 meetings) and eight sub-committee meetings in the financial year 2022-2023 and the attendance was as follows.

S/NO	NG-CDFC COMMITTEE	Jul y	Au g	Sep t	Oc t	No v	De c	Ja n	Fe b	Ma r	Ap r	Ma y	Jun e
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Runyenjes Constituency
National Government Constituencies Development Fund (NGCDF)
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	MEMBERS												
1	Elly M Karuguti chairman	√	√	√	√	√	√	√	√	√	√	√	√
2	Lilian Kagendo Secretary	√	√	√	√	√	√	√	√	√	√	√	√
3	Moses Gitonga- Member	√	√	√	√	√	√	√	√	√	√	√	√
4	Patrick Kariuki- Member	√	√	√	√	√	√	√	√	√	√	√	√
5	Nancy Rwamba- Member	√	√	√	√	√	√	√	√	√	√	√	√
6	Ruth Ruraa- Member	√	√	√	√	√	√	√	√	√	√	√	√
7	Beth Wawira- Member	√	√	√	√	√	√	√	√	√	√	√	√
8	Clements Ayub	√	√	√	√	√	√	√	√	√	√	√	√
9	Charity Mwarangu- FAM	√	√	√	√	√	√	√	√	√	√	√	√
10	Jane Waruinge- DCC	√	√	√	√	√	√	√	√	√	√	√	√

Ethics & conduct

Members of NGCDFC are required to observe the following ethical issues

- i. Confidentiality-the NGCDFC members have a responsibility to ensure confidentiality unless in situations required by law.
- ii. Honesty and integrity-NGCDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.
- iii. Leadership- NGCDFC members should promote leadership in the constituency.

During the financial year 2022/2023 members of NGCDFC Runyenjes adhered to the above ethical issues.

Members remuneration

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance seven thousand per meeting and all other members an allowance of five thousand per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

In this financial year the NGCDFC members adhered to the cabinet secretary's circular on members sitting and field allowances.

Disclose policy on conflict of interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2022/2023 no member of NGCDFC Runyenjes contravened conflict of interest policy.

Risk management

Risk management has been integrated in the constituency operations through the following; training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NGCDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations, the Fund account manager avails himself with all the support and required resources to ensure that the identified risk does not hamper with the delivery of service.

Some of the risk mitigation strategies that NGCDFC Runyenjes has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NGCDF act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

VI. Environmental and Sustainability Reporting

NGCDF – Runyenjes Constituency 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.

i. Sustainability strategy and profile -

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

- a. **Education and Training:** NG-CDF Runyenjes 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.

ii. Environmental performance

NG-CDF Runyenjes takes environmental conservation as one of our priorities. We aim to protect the environment from degradation, repair damage and conserve natural resources. In terms of environment we have committed to increasing tree cover, protecting our springs and also water harvesting.

Our strategic plan clearly identifies areas that we plan to target.

Our Environmental policy

- In this policy statement NG-CDF Runyenjes commits to:
- Increase tree cover

- Develop and implement strategies for restoration of tree cover
- Ensure protection of springs
- Ensure protection of riverbanks, hilltops and slopes to prevent soil erosion
- Providing training to our NG-CDFC, PMC and staff so that we can all work together to conserve the environment
- Comply with statutory guidance on environment legislation, regulations and approved codes of practice
- Ensure availability of water in the institutions through water harvesting.

Environment action plan

NG-CDF Runyenjes commits 2% of its allocation each financial year to implement environmental projects. In 2018/2019 & 2019/2020 we committed to plant trees in 60 educational institutions. NG-CDF RUNYENJES has identified a few areas where we can have impact on the environment.

The areas that we could impact are;

- Environmental protection & conservation:
- NG-CDF Runyenjes is committed to increase tree cover by planting trees in education institutions.
- We will continue to construct gabions to prevent soil erosion
- Implement spring protection

Capacity Building

- Sensitize NG-CDF Runyenjes, PMC and staff on the importance of the environment, why we need to protect and conserve the environment and how we can achieve it.
- Sensitize our stakeholders on rain water harvesting
- Promote environmental conservation by training students in primary schools and secondary schools on how to protect the environment.
- Sensitize our community on how to aid in extinguishing and controlling fires

iii. Employee welfare

We invest in providing the best working environment for our employees. NG-CDF Runyenjes 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. xxx 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.

iv. Market place practices-

NG-CDF Runyenjes has ensured that the NGCDFC, staff and PMC are well versed on public procurement and asset disposal act. The NG-CDFC ensures every financial year that the staffs, NGCDFC and PMC are trained on the act and any new trends and regulations that have been approved.

Responsible competition practice

NG-CDF Runyenjes ensures responsible competition practice by first ensuring that most of our products are locally owned and produced. The NG-CDFC ensures that we adhere to government regulations and we request that members of the community can provide us with feedback by using our suggestion/complaint box on NGCDF premises.

NG-CDF Runyenjes also works with the political leaders of the constituency by informing them of our targets and working with our constituency oversight committee to collect feedback from the public.

Responsible Supply Chain and supplier relations

NG-CDF Runyenjes ensures that for all contracts there are contract agreements and we honor these agreements and ensure that we deal with our suppliers professionally and make payments promptly as soon as the services are rendered.

Responsible marketing and advertisement

NG-CDF Runyenjes adheres to public procurement and asset disposal act. We advertise for our projects according to the act and regulations by using the public procurement regulations authority and also local notice boards to empower Runyenjes constituency community. We also ensure that we incorporate the youth, women and people with disability in our procurement procedures.

Product stewardship

NG-CDF Runyenjes ensures that we have a complaints committee that handles all complaints that cannot be handled by the office and require further consultation. The office has a complaint register where any member of the public can register their complaint and the office ensures that these matters are dealt with.

V. Community Engagements-

NG-CDF Runyenjes takes part in community initiatives. Runyenjes constituency has a large number of youths thus we plan for sports tournaments every financial year during the holidays to ensure that the students are busy and do not indulge in drug and substance abuse. During these tournaments we ensure that there is a motivational speaker to give the youth a bit of advice and guidance. After these tournaments are done the NG-CDFC awards the teams with sports kits and equipment.

Our contractors are also instructed to ensure that they ensure they protect the environment from degradation. Our tenders are advertised locally and we request our contractors to employ people from the locality to do the manual jobs. All this is done to ensure that we build Runyenjes and increase the amount of funds circulating to ensure the mwananchi benefits not only by the service but also employment.

NG-CDF Runyenjes has a passion for cultivation of the youth, their talent, ideals and overall growth spiritually, physically and emotionally. The numbers of youth suffering from mental conditions such as depression are on the rise thus the NG-CDFC has used platforms such as sports and environment projects to capture their attention and guide them by use of counsellors and mentorship programmes.

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.

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



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Name Charity Mwarangu

FAM

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-RUNYENJES 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-RUNYENJES 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- RUNYENJES 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.

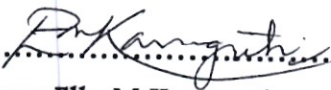
The Accounting Officer in charge of the NGCDF RUNYENJES Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used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

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

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- RUNYENJES Constituency financial statements were approved and signed by the Accounting Officer on 19/3/2024.


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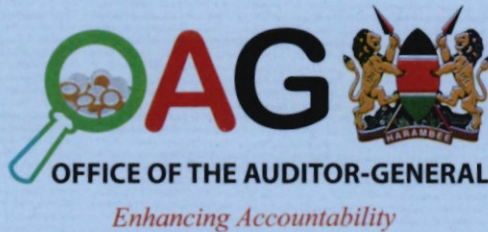
Name: Elly M Karuguti
Chairman – NGCDF Committee


.....

Name: Charity Mwarangu
Fund Account Manager

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: 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 - RUNYENJES CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Runyenjes Constituency set out on pages 1 to 41,

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

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 summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Runyenjes Constituency as at 30 June, 2023 and 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. Undisclosed Project Management Committee Account Balances

Note 19.4 and Annex 5 to the financial statements reflects PMC accounts balance of Kshs.3,736,814. However, the balance excludes Kshs.8,600,000 paid in June, 2023 to three (3) PMCs. Further, the balances were not supported with cash books, bank reconciliation and certificates of bank balances.

In the circumstances, the accuracy and completeness of the PMC accounts balance of Kshs.3,736,814 could not be confirmed.

2. Unsupported Bursary Payments

The statement of receipts and payments reflects other grants and transfers amount of Kshs.68,254,753 as disclosed in Note 8 to the financial statements which includes bursary payments amounting to Kshs.30,770,827 and Kshs.22,101,273 disbursed to secondary and tertiary institutions respectively. However, acknowledgement letters from the beneficiary institutions were not provided for audit.

In the circumstances, the accuracy and completeness of bursary disbursements of Kshs.52,872,100 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 - Runyenjes Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.184,221,183 and Kshs.119,261,010 respectively resulting to an under-funding of Kshs.64,960,174 or 35% of the budget.

However, review of the ledgers provided revealed that the funds were disbursed in eight trenches with the first disbursement of Kshs.7,000,000 or 5% being made in the second quarter of the financial year. As at close of the financial year, the NGCDF Board had only disbursed Kshs.87,000,000 or 47% of the budget.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregularities in the Purchase of Land for Gaititu Primary School

Note 7 to the financial statements reflects Kshs.26,922,864 in respect of transfers to other Government units which includes an amount of Kshs.2,500,000 transferred to Gaititu Primary School for purchase of land.

However, review of projects documents provided for audit revealed the following;

- (i) The Project Management Committee requested for extra funding of Kshs.500,000 for the purchase of land without justification and market survey.
- (ii) There was no suitability report undertaken by the committee justifying the choice for the school location undertaken as required by the Ministry of Education.
- (iii) There was no valuation report from the Government Lands Department confirming the land value.
- (iv) Ownership details in the title document differed from the sellers' name. In addition, approvals from Ministry of Education were not provided for audit review.

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

2. Irregular Re-allocation of Emergency Funds

Included in Note 8 to the financial statements is an amount of Kshs.2,792,206 incurred on implementation of emergency, security and environmental projects. Review of documents provided for audit revealed that the funds were reallocated from the emergency reserve contrary to Section 8(1) of National Government Constituencies Development Fund Act, 2015 which states that a portion of the fund equivalent to five per centum (herein referred to as the Emergency Reserve) shall remain unallocated and shall be available for emergencies that may occur within the constituency.

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

3. Idle Projects

Review of expenditure of Kshs.5,292,206 on security projects revealed the following anomalies;

- (i) An amount of Kshs.440,000 was transferred to Ugweri Police Post for the construction of 3 roomed staff house while Kshs.1,200,000 had been transferred to the same PMC in the previous year both totalling Kshs.1,640,000. However, physical inspection carried out in the month of February, 2024 revealed that the project had been abandoned and not in use and part of the project had also been vandalized. Further, the project is not secured as there is no fence, gate or any security deployed in the area.
- (ii) An amount of Kshs.600,000 was transferred to Nthagaiya Chief's Office for the completion of 3 roomed chief's office. However, physical inspection carried out in the month of February, 2024 revealed that the facility was exposed to vandalism. Further, two pit latrine doors were vandalized, an indication that the project is not secured. In addition, it has not been confirmed whether needs assessment for the projects was undertaken before implementation.

In the circumstances, value for money and benefits to be derived from the projects could not be confirmed.

4. Delayed Projects Implementation

4.1 Ugweri Police Post

included in the security expenditure of Kshs.5,292,206 is an amount of Kshs.3,600,000 transferred to Ugweri Police Post for drilling of 250 meters deep borehole equipped with hybrid submersible pump, solar panels, cold water storage tank and construction of water fetching point by users, piping for distribution of water to police post offices and staff houses. However, at the time of physical inspection in February, 2024 the project had not started.

4.2 Kanginga Primary School

The statement of receipts and payments reflects an amount of Kshs.26,922,864 in respect to transfers to other Government units as disclosed in Note 7 to the financial statements which includes transfers to primary schools amount of Kshs.22,024,487 out of which an amount of Kshs.2,500,000 was transferred to Kanginga Primary School for the construction to completion of two classrooms with a capacity 100 students. As at the time of audit in February, 2024, the projects had not started.

Further, an amount of Kshs.2,500,000 was transferred to Gaitutu Primary School for the purchase of two (2) acres of land. However, except for Kshs.400,000 down payment for the land purchase, the balance of Kshs.2,100,000 remained unutilized as at the time of audit in February, 2024.

Although Management attributed the delays in completion to various challenges including procurement challenges, insecurity and land disputes, the completion of the projects was not achieved as at the time of audit.

In the circumstances, the value for money on the expenditure of Kshs.8,600,000 could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

20 June, 2024

*Runyenjes 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
Receipts			
Transfers From NGCDF Board	1	87,000,000	182,177,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	26,000
Total Receipts		87,000,000	182,203,758
Payments			
Compensation Of Employees	4	3,533,866	3,065,854
Committee expenses	5	4,458,285	-
Use Of Goods and Services	6	5,053,357	10,694,803
Transfers To Other Government Units	7	26,922,864	56,394,010
Other Grants and Transfers	8	68,254,753	92,225,695
Acquisition Of Assets	9	-	-
Oversight Committee Expenses	10	310,000	-
Other Payments	11	1,000,000	-
Total Payments		109,533,125	162,380,362
Surplus/ (Deficit)		(22,533,125)	19,823,396

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 19/3/2024 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Charity Mwarangu

Name: Chege Muikamba
ICPAK M/No: 7376

Name: Elly Karuguti

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

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

	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	9,727,884	32,261,010
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		9,727,884	32,261,010
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		9,727,884	32,261,010
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		9,727,884	32,261,010
Net Financial Assets		9,727,884	32,261,010
Represented By			
Fund Balance B/Fwd	15	32,261,010	12,437,613
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		(22,533,125)	19,823,396
Net Financial Position		9,727,884	32,261,010

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 19/3/2024 and signed by:


 Fund Account Manager


 National Sub-County Accountant


 Chairman NG-CDF Committee

Name: Charity Mwarangu

Name: Chege Muikamba
 ICPAK M/No: 7376

Name: Elly Karuguti

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

	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	87,000,000	182,177,758
Other Receipts	3	-	26,000
Total Receipts		87,000,000	182,203,758
Payments			
Compensation Of Employees	4	3,533,866	3,065,854
Committee Expenses	5	4,458,285	-
Use Of Goods and Services	6	5,053,357	10,694,803
Transfers To Other Government Units	7	26,922,864	56,394,010
Other Grants and Transfers	8	68,254,753	92,225,695
Oversight Committee Expenses	10	310,000	
Other Payments	11	1,000,000	-
Total Payments		109,533,125	162,380,362
Total Receipts Less Total Payments		(22,533,125)	19,823,396
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		(22,533,125)	19,823,396
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	-
Net Cash Flows from Investing Activities		-	-
Net Increase In Cash And Cash Equivalent		(22,533,125)	19,823,396
Cash & Cash Equivalent At Start Of The Year	12	32,261,010	12,437,613
Cash & Cash Equivalent At End Of The Year	12	9,727,884	32,261,010

Runyenjes 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 19/3/2024 and signed by:



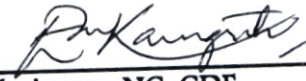
Fund Account Manager

Name: Charity Mwarangu



**National Sub-County
Accountant**

Name: Chege Muikamba
ICPAK M/No: 7376



**Chairman NG-CDF
Committee**

Name: Elly Karuguti

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

XII. Summary Statement of Appropriation for The Year Ended 30th 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/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		f=d/c %
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	151,960,174	32,261,010		184,221,183	119,261,010	64,960,174	64.7%
Proceeds From Sale of Assets	-	-		-	-	-	0.0%
Other Receipts	-	-		-	-	-	-
Totals	151,960,174	32,261,010		184,221,183	119,261,010	64,960,174	64.7%
Payments							
Compensation Of Employees	4,516,068	3,698,295		8,214,363	3,533,866	4,680,497	43.0%
Committee Expenses	2,880,000	1,578,285		4,458,285	4,458,285	-	100.0%
Use Of Goods and Services	5,520,347	1,745,728		7,266,075	5,053,357	2,212,718	69.5%
Transfers To Other Government Units	53,962,865	-5,635,874		48,326,991	26,922,864	21,404,127	55.7%
Other Grants and Transfers	72,801,292	29,766,589		102,567,882	68,254,753	34,313,128	66.5%
Acquisition of Assets	760,000			760,000	-	760,000	0.0%
Oversight Committee Expenses	1,519,602			1,519,602	310,000	1,209,602	20.4%
Other Payments	10,000,000	1,054,986		11,054,986	1,000,000	10,054,986	9.0%
Funds Pending Approval**		53,000		53,000			
Totals	151,960,174	32,261,010		184,221,183	109,533,125	74,688,058	59.5%

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

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

Explanatory Notes.

- (a) NG-CDF Runyenjes had Ksh 32,261,010 brought forward from the previous financial year. The changes in the original budget are due to the funds brought forward from the previous financial year.
 (b) There was delay in disbursement of funds which affected utilisation of funds.
 (c) There has been a change in template from the previous financial year which has led to overutilization in the category of committee expenses.

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	74,688,058
Less undisbursed funds receivable from the Board as at 30 th June 2023	64,960,174
	9,727,884
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	9,727,884

The Constituency financial statements were approved by NG CDFC on _____ 2023 and signed by:



Fund Account Manager

Name: Charity Mwarangu



National Sub-County Accountant

Name: Chege Muikamba
 ICPAK M/No: 7376



Chairman NG-CDF Committee

Name: Elly Karuguti

XIII. Budget Execution By Sectors And Projects For The Year Ended 30th 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
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,516,068	3,698,295		8,214,363	3,533,866	4,680,497
1.2 Committee allowances	1,550,000			1,550,000	1,550,000	-
1.3 Use of goods and services	2,291,542	1,149,217		3,440,759	3,290,077	150,682
Sub-total	8,357,610	4,847,512	-	13,205,122	8,373,943	4,831,179
2.0 Monitoring and evaluation						
2.1 Capacity building	1,180,000	63,657		1,243,657	885,800	357,857
2.2 Committee allowances	1,330,000	102,590		1,432,590	1,432,590	-
2.3 Use of goods and services	2,048,805	2,008,550		4,057,355	2,353,175	1,704,180
Sub-total	4,558,805	2,174,797	-	6,733,602	4,671,565	2,062,037
3.0 Emergency						
3.1 Primary Schools	7,636,190	10,064,414		17,700,604		17,700,604
Karurumo primary school					500,000	
Kanginga primary school						

**Runyenjes 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			
					400,000	
Kathuriri Primary School					500,000	
Ngoire primary school					64,068	
Kanganga primary school					68,745	
Kiangungi primary school					68,745	
St Phillip Makengi primary school					64,068	
Nyagari primary school					64,068	
Gatumbi primary school					64,068	
Gatinda primary school					68,745	
Kathanjuri primary school					68,748	
Karumiri primary school					68,745	
Gichera Primary School					500,000	
3.2 Secondary schools						
St James Kegonge Secondary school					500,000	
3.3 Security projects						
Kianjokoma Police Station						

Wangari Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 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			
					540,000	
Ugweri police post					440,000	
Nthagaiya chief's office					600,000	
3.4 Other projects						
Kanja Area Educationl Office					112,207	
Sub-total	7,636,190	10,064,414		17,700,604	4,692,207	13,008,397
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	30,000,000	770,827		30,770,827	30,770,827	-
4.3 Tertiary Institutions	23,186,061			23,186,061	22,101,273	1,084,788
4.4 Universities						
4.5 Social Security						
4.6 Bursary special		4,000,000		4,000,000	2,650,000	1,350,000
Sub-total	53,186,061	4,770,827	-	57,956,888	55,522,100	2,434,788
5.0 Sports						
5.1	3,039,203	4,521,681		7,560,884	4,540,447	3,020,437
5.2						

**Runyenjes 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			
5.3						
Sub-total	3,039,203	4,521,681		7,560,884	4,540,447	3,020,437
6.0 Environment						
Ngoire primary school		70,000		70,000		70,000
St Agnes Kiaganari Secondary School	1,000,000			1,000,000		1,000,000
Kariru Secondary School	439,203			439,203		439,203
Mugui Secondary School	400,000			400,000	400,000	
Gaitutu primary school	400,000.00			400,000		400,000
Gaitutu primary school	800,000			800,000		800,000
Sub-total	3,039,203	70,000		3,109,203	400,000	2,709,203
7.0 Primary Schools Projects (List all the Projects)						
Kanginga primary school		1,200,000		1,200,000	1,200,000	
Gaitutu primary school		2,500,000		2,500,000	2,500,000	
Kanja primary school		3,793		3,793		3,793
St Phillip Makengi Primary School	3,699,487			3,699,487	3,699,487	
Muchagori Primary School	2,300,000			2,300,000		2,300,000

Ameyo Jya Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 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			
Gaitutu primary school	4,700,000			4,700,000		4,700,000
Karurumo Primary School	3,600,000			3,600,000		3,600,000
Kanginga Primary School	2,500,000			2,500,000	2,500,000	-
Kathunguri Primary School	3,750,000			3,750,000	3,750,000	-
Karundori Primary School	4,000,000			4,000,000		4,000,000
Muganjuki Primary School	2,550,000			2,550,000		2,550,000
Matururi Primary School	3,600,000			3,600,000	3,600,000	-
Kanduri Primary School	3,840,000			3,840,000		3,840,000
Mwenendega Primary School	2,875,000			2,875,000	2,875,000	-
Gatinda Primary School	1,400,000			1,400,000	1,400,000	-
Kathande Primary School	2,500,000			2,500,000		2,500,000
Mugui Primary School	2,800,000			2,800,000		2,800,000
St Mark Karue Primary School	1,200,000			1,200,000		1,200,000
Consolata Primary School Kevote	250,000			250,000		250,000
Gaitutu primary school	500,000			500,000		500,000
Sub-total						28,243,793

**Runyenjes Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 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			
	46,064,487	3,703,793		49,768,280	21,524,487	
8.0 Secondary Schools Projects (List all the Projects)						
SA Kyeni secondary school		1,000,000		1,000,000	1,000,000	-
St Micheal Kevote Secondary School	3,898,378			3,898,378	3,898,377	1
SA Manyatta Secondary School	500,000			500,000		500,000
Muganjuki Secondary School	400,000			400,000		400,000
Kigaa Secondary School	3,100,000			3,100,000		3,100,000
Sub-total	7,898,378	1,000,000		8,898,378	4,898,377	4,000,001
9.0 Tertiary institutions Projects (List all the Projects)						
9.1						
9.2						
9.3						
Sub-total						
10.0 Security Projects						
Kasafari Assistant Chief's office	1,200,000			1,200,000		1,200,000
Kasafari Assistant Chief's office	150,634			150,634		150,634
Ugweri Police Post	3,600,000			3,600,000	3,600,000	-
Maranga Assistant Chief's Office						550,000

*Kunyenyjes Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 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			
	550,000			550,000		
Sub County Commissioner Embu East District residence	400,000			400,000		400,000
Kariru assistant chief	1			1	(1)	(0)
Sub-total	5,900,635	-	-	5,900,635	3,599,999	2,300,634
11.0 Acquisition of assets						
Purchase of office furniture and fittings	120,000			120,000		120,000
Purchase of computer,printer and other IT equipment	290,000		-	290,000	-	290,000
Purchase of photocopier	350,000		-	350,000	-	350,000
Sub-total	760,000		-	760,000		760,000
12.0 Oversight Committee Expenses (itemize)						
Daily Subsistence Allowance	714,602			714,602	300,000	414,602
Hire of transport	100,000			100,000		100,000
Training	150,000			150,000		150,000
NG-CDFC Allowances	300,000			300,000	10,000	290,000
General Office Supplies (papers, pencils, forms, small office	30,000			30,000		30,000

Runyenjes 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			
equipment etc)						
Catering Services	50,000			50,000		50,000
Sundry Items (e.g. airport tax, taxis, etc...)	15,000			15,000		15,000
Refined Fuels and Lubricants for Transport	150,000			150,000		150,000
Telephone, Telex, Facsimile and Mobile Phone Service	10,000			10,000		10,000
Sub-total	1,519,602			1,519,602	310,000	1,209,602
13.0 Others						
Runyenjes NG-CDF office		1,000,000		1,000,000	1,000,000	-
Strategic plan	2,000,000	54,986		2,054,986		2,054,986
Constituency Innovation Hub	1,500,000			1,500,000		1,500,000
Runyenjes NG-CDF Vehicle	6,500,000			6,500,000		6,500,000
Sub-total	10,000,000	1,054,986	-	11,054,986	1,000,000	10,054,986
Funds pending approval**		53,000		53,000		53,000
Total	151,960,174	32,261,010	-	184,221,184	109,533,125	74,688,057

(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

IV. 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-RUNYENJES 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 7th April 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

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

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.

*Runyenjes Constituency
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IV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE NO. B 105273		33,000,000
AIE NO. B 105636		34,000,000
AIE NO. B 105920		30,000,000
AIE NO. B 128687		6,000,000
AIE NO. B 128998		12,000,000
AIE NO. B 154193		15,000,000
AIE NO. B 154417		18,000,000
AIE NO. B 154474		22,088,879
AIE NO. B 089087		12,088,879
AIE NO. B 185238	7,000,000	
AIE NO. B 185769	15,000,000	
AIE NO. B 185412	6,000,000	
AIE NO. B 206089	5,000,000	
AIE NO. B 205587	12,000,000	
AIE NO. B 205881	12,000,000	
AIE NO. B 207904	15,000,000	
AIE NO. B 207644	15,000,000	
TOTAL	87,000,000	182,177,758

2. Proceeds From Sale of Assets

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

Runyenjes Constituency
National Government Constituencies Development Fund (NGCDF)
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Notes To the Financial Statements (Continued)

3. Other Receipts

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	26,000
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	26,000

4. Compensation Of Employees

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,850,773	2,535,664
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	518,059	453,577
Employer Contributions Compulsory national social security schemes	165,034	76,613
Total	3,533,866	3,065,854

5. Committee Expenses

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Sitting allowance	2,025,580	-
Other committee expenses	2,432,705	-
Total	4,458,285	-

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Notes To the Financial Statements (Continued)

6. Use of Goods and services

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Utilities, supplies and services	27,400	66,850
Communication, supplies and services	169,450	110,000
Domestic travel and subsistence	102,500	160,797
Printing, advertising and information supplies & services	-	116,000
Rentals of produced assets	-	-
Training expenses	885,800	2,544,700
Other committee expenses		1,794,950
Committee allowance		2,822,140
Hospitality supplies and services	598,115	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	280,100	575,190
Fuel , oil & lubricants	1,200,000	1,150,000
Other operating expenses	962,280	900,000
Bank Charges		27,840
Security operations	360,000	167,250
Routine maintenance - vehicles and other transport equipment	467,712	259,086
Routine maintenance- other assets	-	-
Total	5,053,357	10,694,803

7. Transfer To Other Government Units

Description	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	22,024,487	34,457,952.20
Transfers To Secondary Schools (See Attached List)	4,898,377	21,936,057.85
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	26,922,864	56,394,010.05

Runyenjes Constituency
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Notes To The Financial Statements (Continued)

8. Other Grants and Other transfers

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Bursary – secondary schools (see attached list)	30,770,827	43,665,000
Bursary – tertiary institutions (see attached list)	22,101,273	27,276,750
Bursary – special schools (see attached list)	2,650,000	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	5,292,206	9,700,000
Sports projects (see attached list)	4,540,447	999,470
Environment projects (see attached list)	1,000,000	3,884,475
Emergency projects (see attached list)	1,900,000	6,700,000
Roads projects (see attached list)	-	-
Total	68,254,753	92,225,695

9. Acquisition Of Assets

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

10. Oversight Committee Expenses

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
COC Members allowance	310,000	-
Other COC expenses	-	-
Total	310,000	-

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11. Other Payments

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
NG-CDF office	1,000,000	-
Total	1,000,000	

12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank Embu Branch A/C No0190270618472</i>	9,727,884	32,261,010
Equity Bank,A/C no. Branch . (deposit account)	-	-
Total	9,727,884	32,261,010
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

13. Outstanding Imprests

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

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Notes to the Financial Statement Continued

14. Retention and Gratuity

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

14 B. Gratuity	<i>2022-2023</i>	<i>2021-2022</i>
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	518,059	-
Gratuity paid during the Year (C)	518,059	-
Closing Gratuity as at 30 th June D= A+B-C	0	-

15. Fund Balance B/F

	<i>(1st July 2022)</i>	<i>(1st July 2021)</i>
	Kshs	Kshs
Bank accounts	32,261,010	12,237,193
Cash in hand	-	200,420.00
Imprest	-	-
Total	-	-
Less		
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	32,261,010	12,437,613

Notes To The Financial Statements (Continued)

16. Prior Year Adjustments

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

** 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 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Deposits and Retentions

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

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

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

19.3: Unutilized Fund (See Annex 3)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Compensation of employees	4,680,497	3,698,295
Committee expense	-	-
Use of goods and services	2,212,718	3,324,014
Amounts due to other Government entities (see attached list)	21,404,127	-5,635,874
Amounts due to other grants and other transfers (see attached list)	34,313,128	29,766,589
Acquisition of assets	760,000	-
Oversight Committee Expenses	1,209,602	-
Other Payments (<i>specify</i>)	10,054,986	1,054,986
Funds pending approval	53,000	53,000
Total	74,688,058	32,261,010

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19.4: PMC account balances (See Annex 5)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Ksh
PMC account balances (see attached list)	3,736,814	5,813,930
Total	3,736,814	5,813,930

XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding balance		Outstanding balance	Comments
		2022 – 2023		2021-2022	
		Kshs		Kshs	
Compensation of employees		4,680,497		3,698,295	There was delay in disbursement of funds
Committee Expenses		-			There was delay in disbursement of funds
Use of goods and services		2,212,718		3,324,013	There was delay in disbursement of funds
Sub total		6,893,215		7,022,308	
Amounts due to other Government entities					
Muchagori Primary School	Renovation to completion- Tiling of 9 classrooms, Fixing of 6 doors, plastering of worn out surfaces,, painting of 9 classrooms	2,300,000	Kanginga Primary School	1,200,000	There was delay in disbursement of funds
Gaitutu primary school	Construction to completion of four classrooms.(Capacity 200 students)	4,700,000	Gaitutu Primary School	2,500,000	There was delay in disbursement of funds
Karurumo Primary School	Drilling of 250 metres deep borehole equipped with hybrid submersible pump, solar panels and cold water storage tank. Construction of water fetching point for users, 300M piping for distribution of water in karurumo primary school and the neighbouring karurumo secondary school.	3,600,000	Kanja Primary School	3,793	There was delay in disbursement of funds
Karundori Primary School	First phase of construction of a staffroom in a storey building comprising of an	4,000,000	SA Kyeni Secondary School	1,000,000	There was delay in disbursement of funds

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	administration block with three offices and a staffroom on ground floor with the slab as the roof.				
Muganjuki Primary School	Renovation to completion- Tiling of 8 classrooms and administration block, fixing of 8 doors, Reroofing of Administration block, plastering worn out surfaces, painting of 8 classrooms and admin block.	2,550,000			There was delay in disbursement of funds
Kanduri Primary School	Renovation to completion- Re-roofing of 9 classrooms, fixing of 8 metal casement doors, fixing of 37 windows & installing windowpanes, tiling of 8 classrooms, plastering worn out surfaces, fixing facial board and painting of 8 classrooms.	3840000			There was delay in disbursement of funds
Kathande Primary School	Renovation to completion- Fixing 30 windows & and installing window panes, fixing 3 metal casement doors, fixing fascia board, plastering of 6 classrooms, tiling administration block, flooring of 2 classrooms and painting of 15 classrooms.	2,500,000			There was delay in disbursement of funds
Mugui Primary School	Renovation to completion-Re-roofing of 7 classrooms, tiling of 7 classrooms, plastering worn out surfaces, fixing 6 metal casement doors, fixing fascia board, painting 7 classrooms.	2,800,000			There was delay in disbursement of funds
St Mark Karue Primary School	Construction to completion of one classroom	1,200,000			There was delay in disbursement of funds
Consolata Primary School Kevote	Purchase of 50 desks and 50 chairs @ Ksh 3,500 and Ksh 1,500 respectively	250,000			There was delay in disbursement of funds

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Gaitutu primary school	Additional funds for purchase of 2 acres of land-Originally funded in 21/22 for 2.5M, Due to inflation the value of the land has increased as per the valuation report.	500,000			There was delay in disbursement of funds
Kanja Primary School	Purchase of furniture	3,793			There was delay in disbursement of funds
SA Manyatta Secondary School	Construction to completion of a Septic tank 3.6M by 2.4M for the administration block	500,000			There was delay in disbursement of funds
Muganjuki Secondary School	Completion of laboratory- Keying, plastering, painting, flooring, paving slab, fascia board and installation of fume chamber. (Project originally funded in 2019/20 for Ksh 1,000,000 and 2020/21 for Ksh 3,000,000) (Capacity 52 students 7 benches)	400,000			There was delay in disbursement of funds
Kigaa Secondary School	Completion Of Administration Block- Walling, roofing, plastering, fixing of Doors, fixing of windows, fascia board, tiling and painting. (Project initially funded by the parents at a cost of Ksh 2,200,000. The work is currently at walling stage) (Capacity 5 offices and a staffroom)	3,100,000			There was delay in disbursement of funds
Sub-Total		32,243,793	Sub-Total	4,703,793	
Amounts due to other grants and other transfers			Amounts due to other grants and other transfers		
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	13,008,397	Emergency	10,064,414	There was delay in disbursement of funds
Bursary	Payment of bursary to needy students in tertiary institutions	2,434,788	Bursary	4,770,827	The bursary allocations were still ongoing

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Sports	Purchase of sports equipment and facilitation of sports tournament.	3,020,437	Sports	4,521,681	
Ngoire Primary School	Purchase of water tank	70,000	Ngoire Primary School	70,000	Awaiting project change of activity
Gaitutu primary school	Construction to completion of three door pit latrine with one chamber to cater for persons with disability.	400,000			There was delay in disbursement of funds
Gaitutu primary school	Construction to completion of five door pit latrine with urinal and one chamber to cater for persons with disability.	800,000			There was delay in disbursement of funds
St Agnes Kiaganari Secondary School	Construction to completion of 2 sided 5 door sanitation block with two chambers to cater for persons with disability.	1,000,000			There was delay in disbursement of funds
Kariru Secondary School	Construction to completion of two door pit latrine with a urinal and one chamber to cater for persons with disability.	439,203			There was delay in disbursement of funds
Kasafari Assistant Chief's office	Construction to completion of 3 roomed assistant chief's office.	1,200,000			There was delay in disbursement of funds
Kasafari Assistant Chief's office	Construction to completion of one door pit latrine and urinal	150,634			There was delay in disbursement of funds
Maranga Assistant Chief's Office	Purchase of 1/4 acre of land.	550,000			The valuation report was still pending
Sub County Commissioner Embu East District residence	Renovation to completion of Embu East Sub County Commissioner residence- Fixing of ceiling, painting, filling of incomplete wall, plastering & unblocking Of drainage.	400,000			There was delay in disbursement of funds
		23,473,459			
Acquisition of assets					
Purchase of office furniture and fittings	Purchase of office chairs @ Ksh 20,000	120,000			There was delay in disbursement of funds

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Purchase of computer,printer and other IT equipment	Purchase of laptop @ 200,000,CPU @ 20,000 and a Printer @ 70,000	290,000			There was delay in disbursement of funds
Purchase of photocopier	Purchase of photocopier	350,000			There was delay in disbursement of funds
		760,000			
Oversight Committee Expenses(itemize)					
Daily Subsistence Allowance	Payment of Daily Subsistence Allowance	414,602			There was delay in disbursement of funds
Hire of transport	Payment for hire of transport	100,000			There was delay in disbursement of funds
Training	Payment for Hire of training facilities and equipment	150,000			There was delay in disbursement of funds
NG-CDFC Allowances	Payment NG-CDFC Allowances	290,000			There was delay in disbursement of funds
General Office Supplies (papers, pencils, forms, small office equipment etc)	Purchase of General Office Supplies (papers, pencils, forms, small office equipment)	30,000			There was delay in disbursement of funds
Catering Services	Payment for Catering Services	50,000			There was delay in disbursement of funds
Sundry Items (e.g. airport tax, taxis, etc...)	Payment of Telesundry items (e.g. airport tax, taxis, expenses)	15,000			There was delay in disbursement of funds
Refined Fuels and Lubricants for Transport	Purchase of Refined Fuels and Lubricants for Transport of GK vehicles	150,000			There was delay in disbursement of funds
Telephone, Telex, Facsimile and Mobile Phone Service	Payment of Telephone expenses	10,000			There was delay in disbursement of funds
					There was delay in disbursement of funds
	Sub-Total	1,209,602	Sub-Total	45,495,750	
	Others (specify)		Others (specify)	54,986	

Strategic Plan	To facilitate in preparation, facts collection designing, typesetting and printing of Runyenjes Constituency Strategic plan for the period between 2023-2027	2,054,986	Runyenjes NG-CDF Office	1,000,000	There was delay in disbursement of funds
Constituency Innovation Hub	Installation of satellite Antenna, Router, Digital Access Kit and Digital Ruggedized tablets, Wi-Fi with outdoor wireless devise complete with 12U cabinet complete with installation accessories	1,500,000			There was delay in disbursement of funds
Runyenjes NG-CDF Vehicle	Purchase of NG-CDF vehicle (Toyota hilux Double cabin)	6,500,000			The disposal process is still ongoing
		10,054,986			
Unallocated funds		53,000	Unallocated funds	53,000	Awaiting approval from the NG-CDF Board
TOTAL		74,688,055		57,522,669	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land				
Buildings and structures	6,066,306			6,066,306
Transport equipment	2,825,910			2,825,910
Office equipment, furniture and fittings	615,572			615,572
ICT Equipment, Software and Other ICT Assets	1,071,904			1,071,904
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	10,579,692			10,579,692

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

No	PMC	Account number	Bank Balance	
			2022 - 2023	2021 - 2022
1	Mbuinjeru asst chief offc	190164204038	23,788	27,490
2	Nduuri sec sch	190162421168	255,660	255,660
3	Kavutiri A.P. line line	190162332962	2,309	100,119
4	Mukuuri assistant chief office	190164045830	102,744	102,744
5	Kithunguthia pry	190162735243	1	202,237
6	Ugweri Pry	190162470836	103,038	103,038
7	Kariru Secondary School	190194922239	179,536	186,563
8	Ndumari Pry	190194925572	321,028	354,522
9	Kanduri pry School	190161758163	22,871	22,871
10	Mbuinjeru pry	190198952591	30,934	31,114
11	Kiamboa Secondary School	190194922239	74,728.	288,675
12	Kigaa Secondary	190163140422	1,148	36,281
13	Ugweri Secondary School	190165691451	18,562	18,562
14	Gatumbi Secondary School	190162681357	224,887	224,887
15	Mbuinjeru Secondary	190293199269	99,063	99,063
16	Kubukubu boarding pry sch	190166029060	44,854	44,854
17	Mukuria Day Sec sch	190166492010	25,295	251,246
18	Ndumari Sec Sch	190164079204	243,927	243,927
19	Nthagaiya Day Sec Sch	190170723803	816	816
20	DOE Kivuria Pry Sch	190172077948	1,030	24,583
21	Kathuriri Day Sec Sch	190278906190	4,897	27,397
22	Kigaa Pry sch	1350280236005	510	97,538
23	SA Gikuuri Pry sch	190194939326	55,605	55,605
24	St Johns Boarding Pry sch Gaikama	1350280236026	86,091	86,091
25	St Phillip Makengi pry sch	190262486518	345,955	434,232
26	Kanja Pry Sch	190162499156	165,118	165,118
27	DEB Gichiche pry sch	190163607293	22,493	138,530
28	St Michael Sec-Kevote	190194971927	91,326	245,506
29	St Anthony Kivuria Mixed Sec Sch	1350279958171	1,317	158,896
30	Gitare Mixed Sec Sch	1350279961799	16,402	16,402
31	St Gertrude Kinthithe Sec Sch	190166473047	26,877	174,402
32	St Francis Ngoire Sec Sch	190177691654	239,582	122,066
33	Kianjuki Sec Sch	190166910785	70,260	111,839
34	Kanja Sec Sch	190163434381	8,269	37,414
35	St Mark Ena Day Sec Sch	190165715783	118,255	118,255
36	Kanduri Sec Sch	1350279803765		148,763


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			1,578	
37	Gikuuri Sec Sch	190162420670	24,270	347,102
38	Kiangungi Sec Sch	190170316833	333	333
39	Kavutiri Sec Sch	1350279469838	82,135	172,256
40	Kianjokoma Police Staff Houses	1350281010881	50,097	4,800
41	Ngeniari Primary School	0190193222895	270,388	270,388
42	SA Kiarimui Primary School	1350281018804	6,504	261,745
43	Karurumo Primary School	1350283684250	6,545	
44	Kathuriri Primary School	1350284132244	66,250	
45	SA Kyeni Secondary School	1350282754426	60,303	
49	Nthagaiya Chief's Office	1350283657082	139,234	
			3,736,814	5,813,930

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Inaccuracy in other grants and transfers	This was an error which could be rectified by editing the financials.	Not resolved	30/06/2024
2	Unsupported unutilized fund balance	This is due to re-allocations done in previous financial years	Not resolved	30/06/2024
3	Inaccuracies in the statement of budget execution by sector and projects	This is an error that could be rectified	Not resolved	30/06/2024



 Name
 Fund Account Manager.