

REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

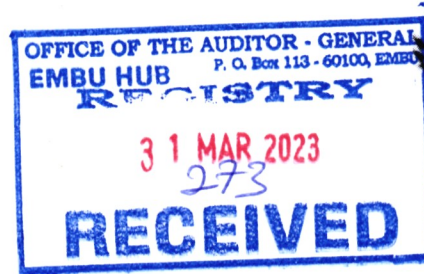
ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND – BUURI CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2022**

THE NATIONAL AUDITING AUTHORITY
DATE: 29 JUN 2023 THURSDAY
Hon. Naomi Wago MP
Deputy Majority Party Whip
A. Shikato

Revised Template 30th June 2022



BUURI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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I. 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 2016. 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;

***Buuri Constituency
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Annual Report and Financial Statements for The Year Ended June 30, 2022***

- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The BUURI 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)

Buuri Constituency

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(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Lucy Ndong'o
2.	Sub-County Accountant	James Maina
3.	Chairman NGCDFC	Charles Kiara
4.	Member NGCDFC	Mary Gaceri

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of BUURI 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.

(e) BUURI Constituency NGCDF Headquarters

P.O. Box 130
DCC's Building
Meru Nanyuki Highway
Timau, Meru

(f) BUURI Constituency NGCDF Contacts

Telephone: (254) 722861117
E-mail: cdfbuuri@ngcdf.go.ke
Website: www.buuricdf.go.ke

(g) BUURI Constituency NGCDF Bankers

Equity Bank
Meru Branch
A/C No. 0140261996107
P. O Box 60000
Meru, Kenya

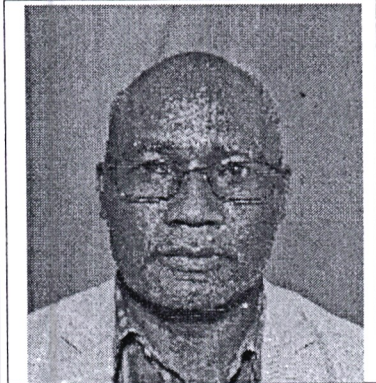
(h) Independent Auditors

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

(i) Principal Legal Adviser

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

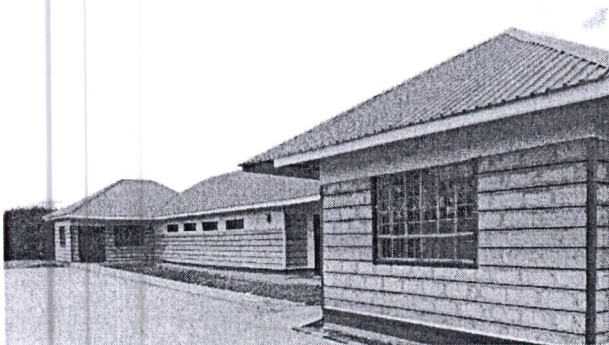
II. NG-CDFC Chairman's Report



Buu-ri constituency is a vast constituency and for the last few years we have had low performance in education. The main challenges being classrooms, toilets, desks, water and revision books in most of the primary and secondary schools.

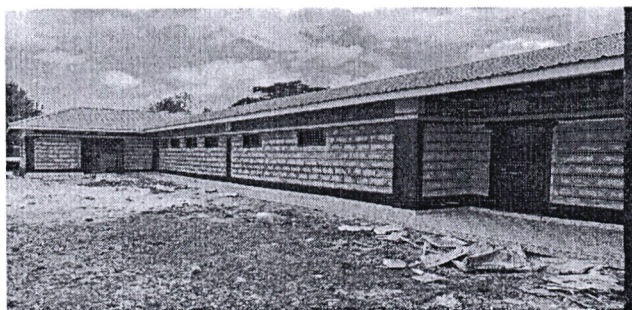
During this financial year, we managed to construct and complete seventy-five classrooms and also complete six administration blocks and three laboratories in various primary and secondary schools. Revision books were also distributed to candidates in all secondary schools in the constituency. We also completed six chiefs' offices and five police posts. Here are samples of projects done during the financial year 2021/2022.

Fig 1



Ruiri Police Station

Fig 2



Kiirua Police Station

Fig. 1.3

SUMMARY OF RECEIPTS

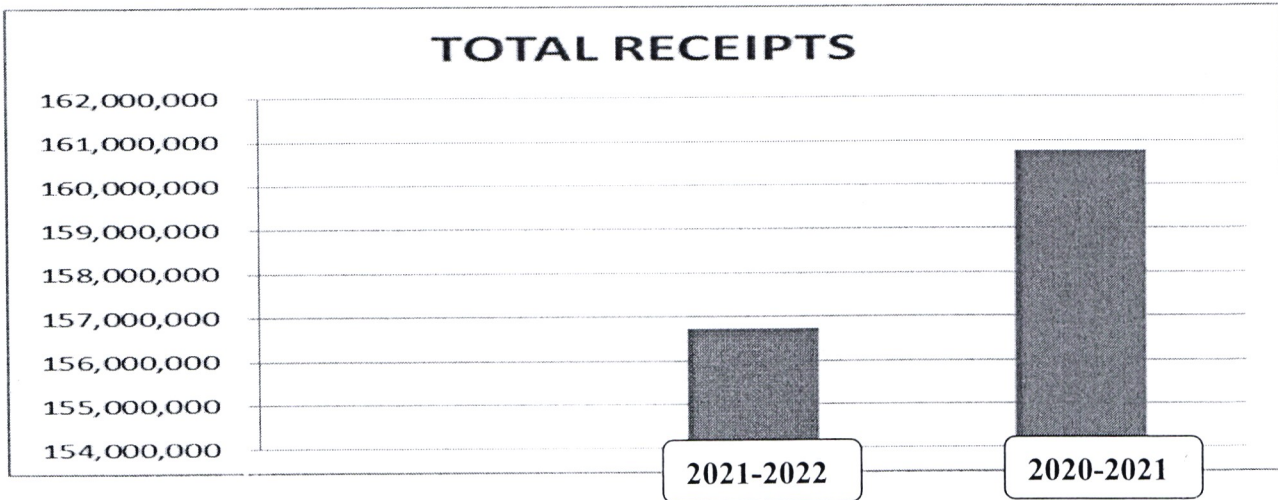
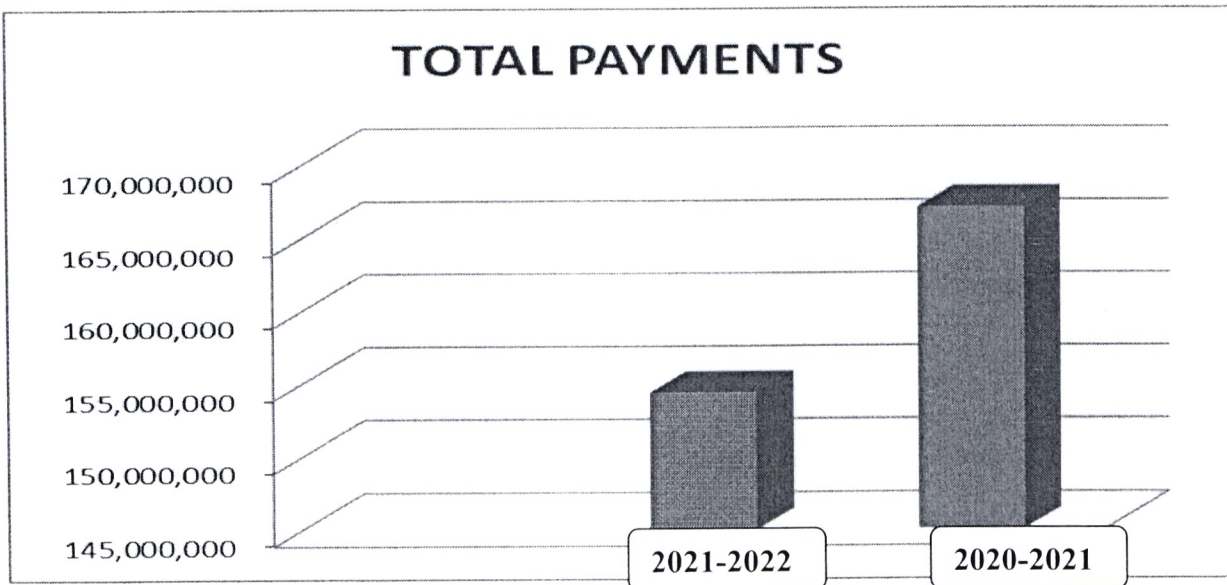


Fig. 1.4

SUMMARY OF PAYMENTS



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[Signature]

Name
CHAIRMAN NGCDF COMMITTEE

III. Statement of Performance against Predetermined Objectives for FY2021/22

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.

Buuri is constituency whose latent for growth is promising. The constituency stands feet high on the potent of the capable constituents, its geographical location and the existence of natural resources. The recognition of its potential development and growth majorly depends on its process of planning for and regulating physical and economic development that capitalizes on reliable opportunities and prudent financial and administrative threads.

The key development objectives of NGCDF-Buuri Constituency's 2018-2022 plan are to:
In underscoring the above, the key development objectives of NGCDF-Buuri Constituency's 2018-2022 plan included but not limited to;

Strategic Area One: Education

Objective: Become a national model for education by improving schools infrastructure, improving performance, reducing dropout rates and increasing primary, secondary and higher education transition rates.

Initiative: Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children.

Strategic Area Two: Water and Environment

Objective: Improve access to clean water and a more sustainable and conserved environment in Buuri through natural resources conservation initiatives

Initiative: Water and Sanitation: To ensure water sustainability in the Constituency

Strategic Area Three: Security

Objective: Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery and make the constituency secure

Initiative: Improving infrastructure and service delivery

Strategic Area Four: Sports

Objective: Empower and develop youth and special groups to reduce dependence and spur economic growth through sports

Initiative: Develop and empower youth and special groups through sports.

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:

Buuri Constituency

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Constituency Program	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	Number of classrooms increased from 427 to 510 Number of laboratories increased from 17 to 23 Number of dormitories increased from 18 to 21 Number of administration blocks increased from 15 to 20
Water and Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives	Drill boreholes to promote access to clean and safe water Equip schools and public facilities with sanitation	Number of boreholes drilled Number of sanitation facilities built in primary and secondary Number of trees	Number of boreholes increased from 6 to 10 Number of sanitation facilities increased from 20 to 42
Constituency Program	Objective	Outcome	Indicator	Performance
		facilities Provide tree seedlings to schools to improve the forest cover	planted	Number of water tanks in schools from 50 to 150
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of chiefs' offices increased from 12 to 18 Number of assistant chiefs' offices increased from 8 to 11 Number of police lines increased from 2 to 5

Buuri Constituency

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Sports	Empower and develop youth and special groups.	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	Number of youth groups benefitting from the sports programme increased from 30 to 50
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IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

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

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

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *NG-CDF staff have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

3. Employee welfare

We invest in providing the best working environment for our employees. Buuri 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.

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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. Buuri constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



.....
Name: Lucy Ndong'o

FAM

V. 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-BUURI 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, 2022. 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-BUURI 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, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- BUURI 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 BUURI Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency*'s financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- BUURI Constituency financial statements were approved and signed by the Accounting Officer on 9th September 2022.

.....


Name: Charles Kiara

Chairman – NGCDF Committee

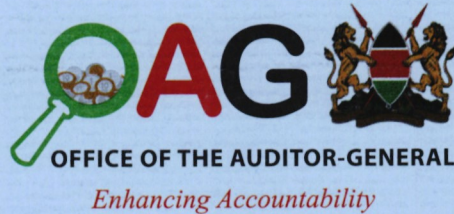
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Name: Lucy Ndong'o

Finance Account Manager

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – BUURI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

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 – Buuri Constituency set out on pages 1 to 38, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the

Report of the Auditor-General on National Government Constituencies Development Fund – Buuri Constituency for the year ended 30 June, 2022

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

Basis for Qualified Opinion

1. Unsupported Committee Allowances

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.5,875,023 as disclosed in Note 5 to the financial statements. The amount includes committee allowance of Kshs.1,336,000 paid in form of sitting allowances. However, the expenditure was not supported by attendance registers indicating the name of attendee, date, nature of each meeting and a minute book.

In the circumstances, the accuracy and completeness of committee allowance of Kshs.1,336,000 could not be confirmed.

2. Unsupported Bursary Expenditure

The statement of receipts and payments reflects other grants and other transfers of Kshs.81,062,867 as disclosed in Note 7 to the financial statements. The expenditure includes bursary disbursements to secondary schools, tertiary schools and special schools of Kshs.42,367,000. However, the criteria for bursary disbursements, Bursary Committee minutes, list of all applicants, list of unsuccessful applicants, list of all successful applicants and application forms were not provided audit. In addition, there was no Bursary Committee to oversee this process.

In the circumstances, the accuracy and completeness of bursary disbursements of Kshs.42,367,000 could not be confirmed.

3. Variance in Transfers

The statement of receipts and payments reflects transfers to other Government units of Kshs.58,300,000 and other grants and transfers of Kshs.81,062,867 both totalling to Kshs.139,362,867 for project implementation during the year. However, the project implementation status report reflects Kshs.122,400,878 resulting to unexplained and unreconciled variance of Kshs.16,961,989.

In the circumstances, the accuracy and completeness of transfers of Kshs.16,961,989 could not be confirmed.

4. Unsupported Project Management Committee (PMC) Bank Balances

Note 17.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank accounts balance of Kshs.3,120,974. However, the respective bank statements, cashbooks, bank reconciliation statements and certificates of bank balances were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC bank balances of Kshs.3,120,974 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 – Buuri Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

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

Budgetary Control and Performance

The summary statement of appropriation reflects final revenue budget of Kshs.192,514,314 and actual revenue of Kshs.154,421,570 resulting to a revenue short fall of Kshs.38,092,744 or 20% of the budget. Similarly, the statement reflects final budgeted expenditure of Kshs.192,514,314 and actual expenditure of Kshs.154,421,570 resulting to an under expenditure of Kshs.38,092,744 or 20% of the budget. In addition, the percentage of budget performance utilization difference for the receipts and payments were indicated at 86% and 92 % instead of 80% for both.

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

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 of Conclusion

1. Project Implementation Status

Review of the project implementation status report revealed that a total of Kshs.122,400,878 was disbursed to one hundred and one (101) projects out of which ninety-five (95) worth Kshs.112,900,878 were complete, three (3) projects worth Kshs.5,000,000 were on going while three (3) projects worth Kshs.4,500,000 had not started.

In the circumstances, value for money for three (3) ongoing projects worth Kshs.5,000,000 and the three (3) not started projects worth Kshs.4,500,000 could not be confirmed.

2. Incomplete Laboratory

Note 6 to the financial statements reflects transfers to secondary schools amount of Kshs.13,250,000 out of which Kshs.1,500,000 was for the completion of forty-five (45) sitting capacity laboratory at Ontulili Mixed Secondary School. However, review of the project files and physical verification in March, 2023 revealed that the practical tables had not been fully fitted with tiles as provided for in the bill of quantities and some had started chipping off. Also, the project had not been labelled.

In the circumstances, the propriety and value for money for the Kshs.1,500,000 expenditure could not be confirmed.

3. Unsupported Transfers to Primary Schools

Note 6 to the financial statements reflects transfers to primary schools of Kshs.45,050,000 which includes Kshs.3,000,000 for levelling DEB Ontulili and Kimbo Primary Schools fields to completion at Kshs.1,500,000 each. However, the project files provided for audit did not have project inspection reports, engineers estimate, completion certificates, bill of quantities and procurement records indicating how the contractors were identified including other details such as valid tax compliance certificates and valid National Construction Authority (NCA) certificates. In addition, physical verification revealed that fields had not been properly leveled an indication of poor workmanship.

In the circumstances, value for money of Kshs.3,000,000 for levelling two (2) primary schools fields could not be confirmed.

4. Incomplete Re-Roofing

Note 6 to the financial statements reflects transfers to primary schools of Kshs.45,050,000 which includes Kshs.1,500,000 for re-roofing and painting of six (6) classrooms at Muruguma Primary School and Kshs.1,500,000 for re-roofing of six (6) classrooms at Kiirua Primary School. However, physical verification revealed only five (5) classes and four (4) classrooms respectively were re-roofed instead of six (6) in each school. In addition, the two (2) projects had been marked complete and in use but there was no handing over reports, completion certificates, inspection and acceptance reports.

In the circumstances, the value for money of Kshs.3,000,000 incurred in the two (2) primary schools could not be confirmed.

5. Unused Toilets

Note 6 to the financial statements reflects transfer to secondary schools amount of Kshs.13,250,000 which includes Kshs.1,000,000 for construction of two (2) toilet blocks at Kangaita Mixed Secondary School. However, physical verification in March, 2023 revealed that the works had been completed but the toilets were not in use. In addition, the bill of quantities provided for eight (8) doors for each block but one block had six (6) doors while the other had only three (3) doors. Further, the bills of quantities provided for rain water disposal gutters, handwashing sinks, ceramic tiles and windows which were not fitted despite the contractor being paid in full.

In the circumstances, the value for money for the Kshs.1,000,000 expenditure could not be confirmed.

6. Unapproved Expenditure

The statement of receipts and payments reflects other payments of Kshs.3,845,512 as disclosed in Note 9 to the financial statements. The amount relates to purchase of revision books for various primary and secondary schools but the criteria for distribution was not explained and most books were verified to have worn-out. In addition, only Kshs.2,000,000 had been budgeted and approved for revision books resulting to unexplained over expenditure of Kshs.1,842,512. This was contrary to Regulation 44 (2) of the Public Finance Management (National Government) Regulations, 2015 which states that National Government entities shall execute their approved budgets based on the annual appropriation legislation, and the approved annual cash flow plan with the exception of unforeseen and unavoidable spending dealt with through the Contingencies Fund, or supplementary estimates.

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

7. Failure to Constitute Procurement Committees

During the year under review, Management did not provide appointment letters to confirm the Ad hoc Opening and Evaluation Committees to open, evaluate and record the procurement proceedings. This was contrary to Section 44(1) and 2(b) of the Public Procurement and Asset Disposal Act, 2015 which states that an accounting officer of a public entity shall be primarily responsible for ensuring that the public entity complies with the Act. In the performance of the responsibility under subsection (1), an Accounting Officer shall constitute all Procurement and Asset Disposal Committees within a procuring entity in accordance with the Act.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Failure to Maintain Fixed Assets Register

During the year under review, Management did not maintain a fixed asset register to indicate the model and serial number, asset number, quantity/size, responsible official, class, category of assets and its condition among other details. Also, the assets were not coded or tagged for ease of identification and tracking contrary to Regulation

139(1)(b) of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, the internal controls on maintenance of fixed assets register could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 control 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 overall 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 comply with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal 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 the policies and procedures may deteriorate.


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of 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 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 June, 2023

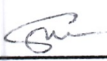
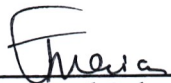
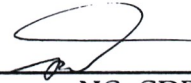
JRI Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

I. Statement of Receipts and Payments for the Year Ended 30th June 2022

	Note	2021 - 2022	2020 - 2021
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	156,738,879	160,767,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		156,738,879	160,767,724
PAYMENTS			
Compensation of employees	4	2,338,169	2,730,336
Use of goods and services	5	5,875,023	8,998,582
Transfers to Other Government Units	6	58,300,000	78,900,000
Other grants and transfers	7	81,062,867	71,454,697
Acquisition of Assets	8	3,000,000	2,000,000
Other Payments	9	3,845,512	3,014,131
TOTAL PAYMENTS		154,421,570	167,097,746
SURPLUS/DEFICIT		2,317,309	(6,330,022)

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

The Constituency financial statements were approved on 9th September 2022 and signed by:

 _____ Fund Account Manager	 _____ National Sub-County Accountant	 _____ Chairman NG-CDF Committee
Name: Lucy Ndong'o	Name: James Maina ICPAK M/No: 20534	Name: Charles Kiara

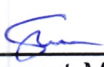
RUURI Constituency
ational Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VIII. Statement of Assets and Liabilities as at 30th June, 2022

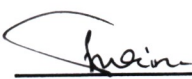
	Note	2021 - 2022	2020 - 2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	12,053,865	9,736,556
Cash Balances (cash at hand)	10B		
Total Cash and Cash Equivalents		12,053,865	9,736,556
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		12,053,865	9,736,556
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL ASSETS		12,053,865	9,736,556
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	9,736,556	16,066,578
Prior year adjustments	14	-	-
Surplus/Deficit for the year		2,317,309	(6,330,022)
NET FINANCIAL POSITION		12,053,865	9,736,556

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

The Constituency financial statements were approved on 9th September 2022 and signed by:


 Fund Account Manager

Name: Lucy Ndong'o


 National Sub-County
 Accountant

Name: James Maina
 ICPAK M/No: 20534


 Chairman NG-CDF Committee

Name: Charles Kiara


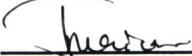
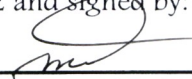
BUURI Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

IX. Statement of Cash Flows for the Year Ended 30th June 2022

		2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	156,738,879	160,767,724
Other Receipts	3	-	-
		156,738,879	160,767,724
Payments for operating activities			
Compensation of Employees	4	2,338,169	2,730,336
Use of goods and services	5	5,875,023	8,998,582
Transfers to Other Government Units	6	58,300,000	78,900,000
Other grants and transfers	7	81,062,867	71,454,697
Other Payments	9	3,845,512	3,014,131
		151,421,570	165,097,746
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		5,317,309	(4,330,022)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(3,000,000)	(2,000,000)
Net cash flows from Investing Activities		(3,000,000)	(2,000,000)
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	10	9,736,556	16,066,578
Cash and cash equivalent at END of the year		12,053,865	9,736,556

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

The Constituency financial statements were approved on 9th September 2022 and signed by:

 _____ Fund Account Manager	 _____ National Sub-County Accountant	 _____ Chairman NG-CDF Committee
Name: Lucy Ndong'o	Name: James Maina ICPAK M/No: 20534	Name: Charles Kiara

BUURI Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	Opening Balance (C/Bk) and AIA	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS			Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	9,736,556	45,688,879	192,514,314	154,421,570	38,092,744	86%
Proceeds from Sale of Assets	-	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	-	0%
TOTAL RECEIPTS	137,088,879	9,736,556	45,688,879	192,514,314	154,421,570	38,092,744	86%
PAYMENTS							
Compensation of Employees	3,860,000.00	-	2,580,873	6,440,873	2,338,169	4,102,704	45%
Use of goods and services	7,830,167	-	2,730,600	10,560,767	5,875,022	4,685,745	44%
Transfers to Other Government Units	50,600,000	6,500,000	25,550,000	82,650,000	58,300,000	24,350,000	79%
Other grants and transfers	69,798,712	52,067	7,956,849	77,807,628	81,062,867	(3,255,239)	88%
Acquisition of Assets	3,000,000	1,000,000	2,392,150	6,392,150	3,000,000	3,392,150	75%
Other Payments	2,000,000	2,184,489	4,478,407	8,662,896	3,845,512	4,817,384	92%
TOTAL	137,088,879	9,736,556	45,688,879	192,514,314	154,421,570	38,092,744	92%

**BUURI Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	18,813,031
Less undisbursed funds receivable from the Board as at 30 th June 2022	6,759,166
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	12,053,865

The Constituency financial statements were approved on 9th September 2022 and signed by:



Fund Account Manager

Name: Lucy Ndong'o



National Sub-County Accountant

Name: James Maina
ICPAK M/No: 20534



Chairman NG-CDF Committee

Name: Charles Kiara

**BUURI Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f= d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2021/2022			2021/2022	30/06/2022		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,860,000	-	2,580,873.00	6,440,873	2,338,169.00	4,102,704	1
1.2 Committee allowances	2,200,000	-	200,000.00	2,400,000	-	2,400,000	1
1.3 Use of goods and services	1,733,267	-	600,000.00	2,333,267	1,000,000.00	1,333,267	1
Total	7,793,267	-	3,380,873.00	11,174,140	3,338,169	7,835,971	1
2.0 Monitoring and evaluation							
2.1 Capacity building	1,500,000	-	1,200,000.00	2,700,000	2,684,766	15,234	1
2.2 Committee allowances	1,200,000	-	700,000.00	1,900,000	1,190,257	709,743	1
2.3 Use of goods and services	1,196,900	-	30,600.00	1,227,500	1,000,000	227,500	1
Total	3,896,900	-	1,930,600.00	5,827,500	4,875,023	952,477	1
3.0 Emergency							
3.1 Primary Schools	3,150,000	-	700,000.00	3,850,000	3,850,000	-	1
3.2 Secondary schools	1,400,000	-	1,400,000.00	2,800,000	1,400,000	1,400,000	1
3.3 Tertiary institutions	600,000	-	-	600,000	600,000	-	1
3.4 Security projects	1,800,000	-	-	1,800,000	1,800,000	-	1

**BUURI Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

3.5 Unutilised	242,207	-	-	242,207		242,207	1
Total	7,192,207	-	2,100,000.00	9,292,207	7,650,000	1,642,207	1
4.0 Bursary and Social Security							
4.1 Secondary Schools	27,347,638	-	1,100,000.00	28,447,638.00	28,442,000	5,638	1
4.2 Tertiary Institutions	14,513,001	-	860,982.55	15,373,983.05	13,895,000	1,478,983	1
4.4 Special Schools	200,000	-	-	200,000.00	30,000	170,000	1
Total	42,060,639	-	1,960,983	44,021,621	42,367,000	1,654,621	1
5.0 Sports							
5.1 Buuri Sports Programme	2,597,933	52,067	1,697,934	4,347,933	3,347,933	1,000,000	1
Total	2,597,933	52,067	1,697,934	4,347,933	3,347,933	1,000,000	1
6.0 Environment							
6.1 Buuri Environment Programme	2,597,933	-	2,197,933.00	4,795,866.00	2,197,933	2,597,933	1
Total	2,597,933	-	2,197,933.00	4,795,866.00	2,197,933	2,597,933	1
7.0 Primary Schools Projects							
DEB Kiambo Primary School	1,500,000	-	1,500,000.00	3,000,000	1,500,000	1,500,000	1
DEB Kiambo Primary School	500,000	-	-	500,000	-	500,000	1
DEB Nkiria Primary School	900,000	-	-	900,000	900,000	-	1
Deb Nkiria Primary School	500,000	-	-	500,000	500,000	-	1
DEB Mutethia Primary School	600,000	-	-	600,000	600,000	-	1
CCM Kirimara Primary School	600,000	-	-	600,000	600,000	-	1
CCM Kirimara Primary School	1,500,000	-	-	1,500,000	1,500,000	-	1

**BUURI Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

CCM Kirimara Primary School	1,200,000	-	-	1,200,000	-	1,200,000	1
DEB Nkandone Primary School	1,800,000	-	-	1,800,000	1,800,000	-	1
CCM Ontulili Primary School	1,800,000	-	-	1,800,000	1,800,000	-	1
DEB Ontulili Primary School	1,500,000	-	750,000	2,250,000	2,250,000	-	1
DEB Kangaita Primary School	900,000	-	900,000	1,800,000	1,800,000	-	1
Mbuju Primary School	1,200,000	-	-	1,200,000	1,000,000	200,000	1
Ngusishi Primary School	600,000	-	-	600,000	600,000	-	1
Madaraka Primary School	1,000,000	-	-	1,000,000	1,000,000	-	1
Mbuju Primary School	200,000	-	200,000	400,000	-	400,000	1
Karanene Primary School	900,000	-	-	900,000	900,000	-	1
Kimbo Primary School	900,000	-	-	900,000	-	900,000	1
Kimbo Primary School	1,500,000	-	-	1,500,000	1,500,000	-	1
MCK Ntumburi Primary School	1,000,000	-	-	1,000,000	1,000,000	-	1
MCK Kibirichia Boarding Primary School	600,000	-	-	600,000	600,000	-	1
Kibirichia Primary School	500,000	-	-	500,000	500,000	-	1
Mujujuene Primary School	900,000	-	-	900,000	-	900,000	1
Mburugiti Primary School	1,000,000	-	-	1,000,000	-	1,000,000	1
Mujujuene Primary School	600,000	-	900,000	1,500,000	1,500,000	-	1

**BUURI Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Muruguma Primary School	1,500,000	-	-	1,500,000	1,500,000	-	1
Kiringo Primary School	1,000,000	-	-	1,000,000	1,000,000	-	1
Runkuru Primary School	600,000	-	-	600,000	-	600,000	1
Mitoone Primary School	900,000	-	-	900,000	900,000	-	1
Kiirua Primary School	1,500,000	-	-	1,500,000	1,500,000	-	1
Marinya A Ruibi Primary School	200,000	-	-	200,000	200,000	-	1
Kanthungu Primary School	600,000	-	-	600,000	600,000	-	1
Kanthungu Primary School	1,800,000	-	-	1,800,000	1,800,000	-	1
Kairune Primary School	900,000	-	-	900,000	900,000	-	1
Kairune Primary School	500,000	-	-	500,000	500,000	-	1
Loire Primary School	1,800,000	1,050,000	-	2,850,000	2,850,000	-	1
Njuruta Primary School	900,000	-	350,000.00	1,250,000	-	1,250,000	1
Nchoroiboro Primary School	400,000	-	-	400,000	400,000	-	1
Rwarera Primary School	200,000	-	-	200,000	-	200,000	1
Tutua Primary School	1,000,000	-	700,000.00	1,700,000	1,700,000	-	1
DEB Ndemu primary school	-	-	700,000.00	700,000	700,000	-	1
CCM ntirimiti primary school	-	-	700,000.00	700,000	700,000	-	1
miugune primary school	-	900,000	-	900,000	900,000	-	1
marurui primary school	-	600,000	-	600,000	600,000	-	1
kamuketha primary school	-	600,000	-	600,000	600,000	-	1
Ndunyū barikui primary school	-	-	1,050,000.00	1,050,000	1,050,000	-	1

**BUURI Constituency
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Kauru nkuriga primary school	-	-	700,000.00	700,000	700,0060	-	1
Ribui primary school	-	-	1,800,000.00	1,800,000	1,800,000	-	1
Nkando primary school	-	-	700,000.00	700,000		700,000	1
Gakando primary school	-	1,600,000	-	1,600,000	1,600,000	-	1
Kanyunga primary school	-	700,000	-	700,000	700,000	-	1
	38,000,000	5,450,000	10,950,000	54,400,000	45,050,000	9,350,000	
8.0 Secondary Schools Projects							
Kangaita Day Secondary School	1,000,000	-	-	1,000,000	1,000,000	-	1
Ontulili Day Secondary School	500,000	400,000	-	900,000	900,000	-	1
Ontulili Day Secondary School	1,500,000	-	-	1,500,000	600,000	900,000	1
Ruibi Secondary School School	600,000	-	-	600,000	600,000	-	1
Ruibi Secondary School	1,500,000	-	-	1,500,000	1,500,000	-	1
Marinya A Ruibi Secondary School	2,500,000	-	-	2,500,000	2,000,000	500,000	1
Mitoone Secondary School	500,000	-	-	500,000	500,000	-	1
Rugetene Secondary School	500,000	-	-	500,000	-	500,000	1
Mutuuma Secondary School	500,000	-	-	500,000	-	500,000	1
Nchoroiboro Secondary School	1,500,000	-	-	1,500,000	1,500,000	-	1
Subuiga Day Secondary School	2,000,000	-	-	2,000,000	2,000,000	-	1
Ntumburi secondary school	-	-	-	-	-	-	1
Sirimon day secondary school	-	-	1,200,000.00	1,200,000	1,200,000	-	1
Ngushishi day secondary school	-	-	600,000.00	600,000	-	600,000	1
Mugae day secondary school	-	-	300,000.00	300,000	300,000	-	1
nturimiti day secondary	-	-	1,000,000.00	1,000,000	500,000	500,000	1
Marititi secondary school	-	-	500,000.00	500,000		500,000	1
Michogomone secondary	-	650,000	-	650,000	650,000	-	1
Total	12,600,000	1,050,000	3,600,000.00	17,250,000	13,250,000	4,000,000	
Sirimon Assistant Chiefs Office	1,500,000	-	-	1,500,000	1,500,000	-	1

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Timau Police Station	3,000,000	-	-	3,000,000	3,000,000	-	1
Subuiga Police Station	3,000,000	-	-	3,000,000	3,000,000	-	1
Kiirua Police Station	2,500,000	-	-	2,500,000	2,500,000	-	1
Marurui Assistant Chiefs Office	1,500,000	-	-	1,500,000	1,500,000	-	1
Mutunyi Police Post	500,000	-	-	500,000	-	500,000	1
Mutunyi Police Post	350,000	-	-	350,000	-	350,000	1
Ruri Police Station	3,000,000	-	-	3,000,000	3,000,000	-	1
Kiamioyo chiefs office	-	-	1,500,000.00	1,500,000	1,500,000	-	1
Mboroga chiefs office	-	-	1,500,000.00	1,500,000	1,500,000	-	1
Nkando chiefs office	-	-	1,500,000.00	1,500,000	1,500,000	-	1
Ontulili police post	-	-	1,500,000.00	1,500,000	1,500,000	-	1
Ntirimiti chiefs office	-	-	1,500,000.00	1,500,000	1,500,000	-	1
Ontulili ACC office	-	-	2,000,000.00	2,000,000	2,000,000	-	1
Kithithina chiefs office	-	-	1,500,000.00	1,500,000	1,500,000	-	1
Total	15,350,000	-	11,000,000	26,350,000	25,500,000	850,000	
11.0 Acquisition of assets							
11.1 Construction of CDF office	2,000,000	-	-	2,000,000	1,000,000	1,000,000	1
11.2 Furniture	1,000,000	1,000,000	2,392,150.00	4,392,150	2,000,000	2,392,150	1
12.0 Other payments							
ICT Hubs							
Revision books	2,000,000	2,184,489	4,478,407.00	8,662,896	3,845,512	4,817,384	1
Total	137,088,879	9,736,556	45,688,879	192,514,314	154,421,570	38,092,744	1

(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)

XI. 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-BUURI 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 Equivalents.

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to 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 xx June 20xx for the period 1st July 2021 to 30th June 2022 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.

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 2022.

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

BUURI Constituency**ational Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022****XII. Notes to the Financial Statements****1. Transfers from NGCDF Board**

Description		2021-2022	2020-2021
		Kshs	Kshs
NGCDF Board	AIE NO. B 140855	33,000,000	
	AIE NO. B 105421	44,000,000	
	AIE NO. B 105740	22,000,000	
	AIE NO. B 154275	18,000,000	
	AIE NO. B 132464	5,000,000	
	AIE NO. B 128779	12,000,000	
	AIE NO. B 154380	12,000,000	
	AIE NO. B 140791	10,738,879	
	AIE NO. B 104711		20,000,000
	AIE NO. B 104537		14,367,724
	AIE NO. B 104799		35,000,000
	AIE NO. B 128054		6,900,000
	AIE NO. B 124908		8,500,000
	AIE NO. B 124501		9,000,000
	AIE NO. B 119763		12,000,000
	AIE NO. B 128364		6,000,000
	AIE NO. B 132109		6,000,000
	AIE NO. B 138777		12,000,000
	AIE NO. B 126072		7,000,000
	AIE NO. B 126362		11,000,000
	AIE NO. B 140508		13,000,000
Conditional Grants	AIE NO...		
Receipt from other Constituency			
TOTAL		156,738,879	160,767,724

2. Proceeds From Sale of Assets

Description		2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts from the Sale of Buildings			-
Receipts from the Sale of Vehicles and Transport Equipment			-
Receipts from the Sale Plant Machinery and Equipment			-
Receipts from the Sale of Office and General Equipment			-
TOTAL		-	-

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3. Other Receipts

Description		2021 - 2022	2020 - 2021
		Kshs	Kshs
Interest Received			-
Rents			-
Receipts Sale of Tender Documents		-	-
Hire of plant/equipment/facilities		-	-
Unutilized funds from PMCs			-
Other Receipts Not Classified Elsewhere (specify)		-	-
TOTAL		-	-

4. Compensation Of Employees

Description		2021 - 2022	2020 - 2021
		Kshs	Kshs
NG-CDFC Basic staff salaries		1,524,680	1,627,907
Personal allowances paid as part of salary		440,529	282,000
House allowance		144,000	144,000
Transport allowance		144,000	144,000
Leave allowance		-	-
Gratuity-contractual employees		-	439,549
Employer Contributions Compulsory national social security schemes		84,960	92,880
TOTAL		2,338,169	2,730,336

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Notes To the Financial Statements (Continued)

5. Use Of Goods and Services

Description		2021 - 2022	2020 - 2021
		Kshs	Kshs
Utilities, supplies and services			-
Electricity			-
Water & sewerage charges			-
Office rent			-
Communication, supplies and services			-
Domestic travel and subsistence		187,800	575,000
Printing, advertising and information supplies & services			-
Rentals of produced assets			-
Training expenses		1,260,000	1,502,000
Hospitality supplies and services			-
Other committee expenses		1,725,000	1,686,000
Committee allowance		1,336,000	1,799,555
Insurance costs			670,756
Specialised materials and services			-
Office and general supplies and services		722,982	1,845,450
Fuel , oil & lubricants		329,390	700,000
Other operating expenses			-
Bank service commission and charges		18,841	68,301
Other Operating Expenses			-
Security operations		230,010	102,420
Routine maintenance - vehicles and other transport equipment		65,000	49,100
Routine maintenance- other assets			-
TOTAL		5,875,023	8,998,582

6. Transfer To Other Government Units

Description		2021 - 2022	2020 - 2021
		Kshs	Kshs
Transfers to Primary Schools		45,050,000	59,100,000
Transfers to Secondary Schools		13,250,000	19,800,000
Transfers to Tertiary Institutions			-
TOTAL		58,300,000	78,900,000

BUURI Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022****7. Other Grants and Other transfers**

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Bursary - Secondary (see attached list)	28,442,000	30,652,000
Bursary -Tertiary (see attached list)	13,895,000	12,580,670
Bursary- Special Schools	30,000	95,000
Mocks & CAT		
Social Security programmes (NHIF)		
Security Projects (see attached list)	25,500,000	17,577,027
Sports Projects (see attached list)	3,347,933	2,150,000
Environment Projects (see attached list)	2,197,933	1,340,000
Emergency Projects (see attached list)	7,650,000	7,060,000
TOTAL	81,062,867	71,454,697

8. Acquisition Of Assets

Non Financial Assets	2021 - 2022	2020 - 2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	1,000,000	2,000,000.00
Refurbishment of Buildings	-	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment	2,000,000	
Purchase of computers ,printers and other IT equipments	-	
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
TOTAL	3,000,000	2,000,000

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Notes To the Financial Statements (Continued)

9. Other Payments

Description		2021 - 2022	2020 - 2021
		Kshs	Kshs
Strategic Plan		-	
ICT Hubs		-	-
Revision books		3,845,512	3,014,131
TOTAL		3,845,512	3,014,131

10: Cash Book Bank Balance

Name of Bank, Account No. & currency	Account Number	2021 - 2022	2020 - 2021
		Kshs (30/6/2022)	Kshs (30/6/2021)
Equity Bank, Meru Branch . Buuri NG-CDF	A/C no.014026199610 7	12,053,865	9,736,556
TOTAL		12,053,865	9,736,556

11: Outstanding Imprests

Name of Officer		Amount Taken	Amount Surrendered	Balance (30/6/2020)
	Date imprest taken	Kshs	Kshs	Kshs
		-	-	-
		-	-	-
		-	-	-

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

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Notes to the Financial Statement Continued

12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary.]

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary]

13. Balances Brought Forward

	2021- 2022	2020- 2021
	Kshs (1/7/2021)	Kshs (1/7/2020)
Bank accounts	9,736,556	16,066,578
Cash in hand	-	-
Imprest	-	-
TOTAL	9,736,556	16,066,578

[Provide short appropriate explanations as necessary]

14. Prior Year Adjustments

		Balance b/f FY 2019/2020 as per Audited Financial statements	Adjusments	Adjusted Balance** b/f FY 2019/2020
Description of the error		Kshs	Kshs	Kshs
Bank accounts balances		-	-	-
Cash in hand		-	-	-
Accounts Payable		-	-	-
Receivables		-	-	-
Others (specify)		-	-	-
Total		-	-	-

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

15. Changes in Accounts Receivable – Outstanding Imprests

		2021- 2022	2020- 2021
		Kshs	Kshs
Outstanding Imprest as at 1st July (A)		-	-
Imprest issued during the year (B)		-	-
Imprest surrendered during the Year (C)		-	-
Net changes in accounts receivables (D=A+B-C)		-	-

16. Changes in Accounts Payable – Deposits and Retentions

		2021- 2022	2020- 2021
		Kshs	Kshs
Deposits and Retention as a t 1st July 2019 (A)		-	-
Deposits and Retention held during the year (B)		-	-
Deposits and Retention paid during the year ©		-	-
Closing accounts payable at 30th June (D=A+B-C)		-	-

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

		2021- 2022	2020- 2021
		Kshs	Kshs
Construction of buildings		-	-
Construction of civil works		-	-
Supply of goods		-	-
Supply of services		-	-
TOTAL		-	-

17.2: Pending Staff Payables (See Annex 2)

		2021- 2022	2020- 2021
		Kshs	Kshs
NGCDF Staff		-	1,155,646
Others (specify)		-	-
		-	-

17.3: Unutilized Fund (See Annex 3)

		2021- 2022	2020- 2021
		Kshs	Kshs
Compensation of employees		4,102,704	2,580,873
Use of goods and services		4,685,744	2,230,599
Transfer to other government entities		24,350,000.00	12,450,000
Other grants and transfers		(3,255,239)	29,108,917
Acquisition of assets		3,392,150	2,392,150
Other Payments		4,817,384	6,662,896
		38,092,744	55,425,435

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17.4: PMC account balances (See Annex 5)

		2021- 2022	2020- 2021
		Kshs	Kshs
PMC account balances (see attached list)		3,120,974	24,678,145

Annexes

Annexes: I Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To- Date c	Outstanding Balance 2022 d=a-c	Comments
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					

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees		4,102,704	2,580,873	
Use of goods & services		4,685,744	2,230,599	
Amounts due to other Government entities		24,350,000	12,450,000	
Sub-Total		33,138,448	17,261,472	
Amounts due to other grants and other transfers		(3,255,239)	29,108,917	
Sub-Total		-3,255,239	29,108,917	
Acquisition of assets		3,392,150	2,392,150	
Others (<i>specify</i>)		4,817,384	6,662,896	
Sub-Total		8,209,534	9,055,046	
Funds pending approval		-	-	
Grand Total		38,092,744	55,425,435	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost
	b/f (Kshs)			(Kshs)
Land	-	-	-	-
Buildings and structures	15,066,349.38	1,000,000.00	-	16,066,349.38
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	1,166,000.00	2,000,000.00	-	3,166,000.00
ICT Equipment, Software and Other ICT Assets	2,006,999.00	-	-	2,006,999.00
Other Machinery and Equipment	4,980,576.00	-	-	4,980,576.00
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	23,219,924.38	3,000,000.00	-	26,219,924.38

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Annex 5 –PMC Bank Balances As At 30th June 2022

PROJECT	BANK	ACCOUNT NUMBERS	BANK BALANCE 2021/2022	BANK BALANCE 2020/2021
1 AIPCA MUJUNJE	EQUITY	140277549725	-	1,940
2 AIPCA MURANGINE PRIMARY	EQUITY	0270277749196	271,880.00	1,880
3 AIPCA SUBUIGA PRIMARY	EQUITY	0270277518646	-	520
4 ANGAINE MIXED DAY SECONDARY	EQUITY	0270268905157	-	1,795
5 ANTU BAWWITU CHIEFS OFFICE	EQUITY	0270277553738	-	-
6 BUURI ENVIRONMENT PROGRAMME	EQUITY	140262436802	843.1	1,910
7 BUURI FURNITURE ACCOUNT	EQUITY	1040282536499	21,000.00	-
8 BUURI HIGH	EQUITY	140270386514	-	-
9 BUURI SPORTS PROGRAMME	EQUITY	140262436563	557,949.96	201,017
10 BUURI WEST SUB COUNTY EDUCATION OFFICE	EQUITY	0270278714610	-	920
11 CCM KIMBO PRIMARY SCHOOL	EQUITY	0270277790327	150	704,640
12 CCM KIRIMARA PRIMARY	EQUITY	140295018654	755	1,050,755
13 CCM LOIRE PRY SCHOOL	EQUITY	140278515208	1,127.50	488
14 CCM MBUJU PRIMARY	EQUITY	0270278465843	320,830.00	1,800,070
15 CCM NDURUMURU	EQUITY	1040279267499	-	1,340
16 CCM NTRIMITI PRIMARY SCHOOL	EQUITY	0270278619773	-	880
17 CCM NTUMBURI PRIMARY	EQUITY	140270604402	-	1,102,770
18 CCM ONTULULI PRIMARY SCHOOL	EQUITY	0270278553467	147.9	407,268
19 DEB KANGAITA PRIMARY	EQUITY	0270278457944	830	0
20 DEB KIAMBOGO	EQUITY	0270277477687	1,321.75	1,200,562
21 DEB KIRANGA PRIMARY	EQUITY	0270271840775	-	1,501,660
22 DEB MADARAKA PRIMARY	EQUITY	0270278463860	1,270.00	520
23 DEB MUTETHIA PRIMARY	EQUITY	140262436641	970	1,050,090
24 DEB NCHOROIBORO PRIMARY	EQUITY	140271255961	645	5,654
25 DEB NDEMU PRIMARY	EQUITY	0270278053118	1,000.00	1,360

26	DEB NGUSISHI PRIMARY	EQUITY	0270278465802	100,720.00	560,720
27	DEB ONTULLI PRIMARY	EQUITY	0270262450730	21,125.00	752,255
28	GAKANDO PRIMARY SCHOOL	EQUITY	0270277946322	1,010.00	1,460
29	GATHUINE PRIMARY	EQUITY	0270277246629	1,530.00	731,370
31	GUNDUA SECONDARY	EQUITY	0270279732587		50,760
32	KAIRUNE PRIMARY	EQUITY	140270243413	57,490.00	420,450
33	KAMUKETHA PRIMARY	EQUITY	140271699274	710	-
34	KANGAITA DAY SECONDARY SCHOOL	EQUITY	0270277621523	1,400.00	1,500,640
35	KANTHUNGU PRIMARY SCHOOL	EQUITY	1040262384704	1,554.55	555
36	KANYUNGA PRIMARY	EQUITY	0270277831571	2,400.00	1,400
37	KARANENE PRIMARY SCHOOL	EQUITY	0270278465758	2,150.00	-
38	KARIMBA PRY SCH	EQUITY	0270278764238	-	1,260
39	KAURU NKURIGA PRIMARY	EQUITY	0270279045876	640	-
40	KIAMIOGO CHIEFS OFFICE	EQUITY	140281105886	950	-
41	KIANDA PRIMARY	EQUITY	140264517577		85
42	KIBIRICHIA PRIMARY SCHOOL	EQUITY	0270278465690	220	900,580
43	KIBORIONE PRIMARY SCHOOL	EQUITY	140269139267	-	-
44	KIIRUA POLICE STATION	EQUITY	1040280190303	1,317.50	6,768
45	KINYENJERE PRIMARY	EQUITY	0270277384302	-	-
46	KIRANGA PRIMARY	EQUITY	0270271840775	-	-
47	KIRONYA PRIMARY SCHOOL	EQUITY	0270278470155	-	-
48	KISIMA CHIEFS CAMP	EQUITY	0270277492195	-	3,520
49	KISIMA SECONDARY SCHOOL	EQUITY	0270279842787	-	500
50	KITHITHINA CHIEFS OFFICE	EQUITY	0270281127920	430	
51	KITHITHINA DAY SEC	EQUITY	140262439794	-	1,149

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52	KITHITHINA DEB PRIMARY	EQUITY	0270278046305	-	-
53	KITHUENE PRIMARY SCHOOL	EQUITY	1040262419773	-	-
54	MAITEI CHIEFS OFFICE	EQUITY	1040271559214	-	44,870
55	MARINYA A RUIBI PRIMARY SCHOOL	EQUITY	1040270317307	645	901,695
56	MARINYA A RUIBI SECONDARY SCHOOL	EQUITY	1040279561300	1,297.50	-
57	MARITATI SECONDARY	EQUITY	140269826702	-	500,025
58	MARURUI ASSISTANT CHIEF	EQUITY	140282544839	1,000.00	-
59	MARURUI PRIMARY SCHOOL	EQUITY	140270372595	50,748.00	-
60	MATURURU PRIMARY	EQUITY	140262468070	-	480
61	MBOROGA CHIEFS OFFICE	EQUITY	140281103061	1,050.00	-
62	MBURUGITI PRIMARY	EQUITY	0270277984910	-	2,507
63	MBURUGITI SECONDARY SCHOOL	EQUITY	1040262640237	-	-
64	MCK KIBIRICHIA BOARDING	EQUITY	140282556741	600,500.00	-
65	MCK KIIRUA PRIMARY	EQUITY	1040278616469	1,080.00	1,200,800
66	MCK KIRINGO PRIMARY SCHOOL	EQUITY	140279639802	187.5	-
67	MCK MICHOGOMONE SECONDARY	EQUITY	140279811680	2,000.00	-
68	MICHAKA PRIMARY SCHOOL	EQUITY	140272636302	-	740
69	MICHOGOMONE PRIMARY SCHOOL	EQUITY	1040278633847	-	-
70	MITOONE DAY SECONDARY	EQUITY	140292404027	1,589.50	-
71	MITOONE PRIMARY	EQUITY	1040271074383	204,712.50	465
72	MIUGUNE PRIMARY SCHOOL	EQUITY	0270277708934	10,780.00	-
73	MUCHEENE PRIMARY	EQUITY	0270277557997	-	1,800,880
74	MUCHEENE SECONDARY SCHOOL	EQUITY	140292988247	-	255
75	MUGAE PRIMARY SCHOOL	EQUITY	0270277378895	-	311,915

76	MUGAE SECONDARY	EQUITY	1040270178168	2,055.00	-
77	MUGUMONE PRIMARY SCHOOL	EQUITY	140266389815	-	1,480
78	MUNANDA PRIMARY SCHOOL	EQUITY	140271294100	1,280.00	2,280
79	MURINYA PRIMARY SCHOOL	EQUITY	0270277950807	-	-
80	MURUGUMA PRIMARY SCHOOL	EQUITY	0270278962309	3,200.00	28,200
81	MUTUNYI POLICE POST	EQUITY	140266593097	-	1,363
82	MUTUNYI PRIMARY SCHOOL	EQUITY	1040279416778	-	-
83	MUTUNYA PRIMARY	EQUITY	140278589477	-	-
84	MUUTI O NTHUNGURI PRIMARY	EQUITY	140271301440	-	466,060
85	NAARI GIRLS SECONDARY SCHOOL	NATIONAL	2139849200	8,651.65	-
86	NCHOROIBORO SECONDARY	EQUITY	140278564700	19,900.00	19,900
87	NDUNYU BARIKUI PRIMARY	EQUITY	0270277984833	189.5	400
88	NGARENDARE CHIEFS CAMP	EQUITY	0270280186740	-	880
89	NGARENDARE SECONDARY	EQUITY	0270272203639	-	-
90	NGCDF OFFICE	EQUITY	140280523243	16,950.00	15,950
91	NGUSISHI DAY SECONDARY	EQUITY	140262436300	-	82,110
92	NIOTENE PRIMARY	EQUITY	140197375970	-	569
93	NIURUTA PRIMARY	EQUITY	1040262295260	-	601,075
94	NKANDO CHIEFS OFFICE	EQUITY	0270281179961	85,310.00	-
95	NKANDO PRIMARY	EQUITY	140271225124	-	700,930
96	NKIRIA PRIMARY SCHOOL	KCB	1179034813	9,990.00	-
97	NTHARAGWNE PRIMARY	EQUITY	0270278466979	-	-
98	NTRIMITI CHIEFS OFFICE	EQUITY	0270280329809	547.2	907
99	NTRIMITI DAY SECONDARY SCHOOL	EQUITY	140262436830	152.7	500,273
100	NTRIMITI PRIMARY SCHOOL	EQUITY	02702778619773	639.2	-
101	NTUGI DEB PRIMARY SCHOOL	EQUITY	1040280127990	-	728
102	NTUGI MIXED DAY SECONDARY	EQUITY	140280191354	-	130
103	NTUMBURI MIXED DAY SECONDARY SCHOOL	EQUITY	140262886146	-	185
104	NTUMBURI PRIMARY	EQUITY	0140270604402	170	-
105	ONTULI DIVISION ACC OFFICE	EQUITY	0270280506214	859.65	-

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106	ONTULLIL ASST CHIEFS OFFICE	EQUITY	0270280506214	-	980
107	ONTULLIL MIXED SEC SCHOOL	EQUITY	140264517746	261	65,101
108	ONTULLIL POLICE POST	EQUITY	0270281225255	980	-
109	RUBI PRIMARY SCHOOL	EQUITY	1040279090402	1,160.00	-
110	RUGETENE PRIMARY SCHOOL	EQUITY	140278916893	-	-
111	RUGETENE SECONDARY	EQUITY	140279839494	-	-
112	RUBI MIXED DAY SECONDARY SCH	EQUITY	140279602758	857.5	1,688
113	RUBI PRIMARY SCHOOL	EQUITY	140271020306	-	1,600,505
114	RURI POLICE STATION	EQUITY	140279912928	12,520.00	20,640
115	RUNKURU PRIMARY	EQUITY	140271232369	119,980.00	901,580
116	RWARERA CHIEFS OFFICE	EQUITY	1040279341469	-	640
117	RWARERA PRIMARY SCHOOL	EQUITY	0270278481951	-	626,760
118	SIRIMON MIXED DAY SECONDARY	EQUITY	140263682502	497.6	618
119	ST THOMAS AQUINAS KITHUENE SECONDARY	EQUITY	0270277829637	-	30,520
120	SUBUIGA CHIEFS OFFICE	EQUITY	140282591611	3,000.00	-
121	SUBUIGA POLICE STATION	EQUITY	140282504983	577,999.25	-
122	SUBUIGA SECONDARY SCHOOL	EQUITY	140264528893	96	-
123	TIMAU COLLEGE	EQUITY	140268936882	1,890.56	-
124	TIMAU DCC OFFICE	EQUITY	140270059707	-	2,250
125	TIMAU POLICE LINE	EQUITY	0270278989770	1,360.00	1,160
126	TIMAU PRIMARY SCHOOL	EQUITY	0270280296170	-	640
127	TUTUA PRIMARY SCHOOL	EQUITY	140270127887	520	95,180
128	DEB NKANDONE PRIMARY	EQUITY	1149457678	-	334
129	DEB NKIRIA PRIMARY	EQUITY	117904813	-	169,990
				3,120,974	24,678,145

XV: 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)
1.0	Cash and Cash Equivalents The respective bank reconciliation statement reflects unrepresented cheques totalling to Kshs.2,071,715 which includes thirty-two (32) stale cheques totalling to Kshs.892,699 and which had not been replaced or reversed in the cash book as at 31 October, 2020 thereby understating the cash and cash equivalents balance by the same amount. Further, the bank reconciliation statement reflects Kshs.28,211 in respect to payments in the bank statements not entered in the cashbooks and therefore overstating the cash and cash equivalents by the same amount.	These were bank charges and an overcast that have already been rectified. The stale cheques were reversed and replacement done.	Resolved	January 2021
2.1	Domestic Travel and Subsistence Note 5 to the financial statements reflects Kshs.8,853,855 in respect to use of goods and services which includes Kshs.487,900 in respect to domestic travel and subsistence which further includes Kshs.150,600 spent in respect to subsistence allowances paid to Fund's officers for undertaking various activities for the constituency. However, the respective supporting documents including programmes of activities, imprest warrants, work/bus tickets and back to office reports were not provided for audit review.	Supporting documents which includes; programmes of activities, imprest warrants, work/bus tickets and back to office reports are attached.	Resolved	January 2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2.2	<p>Other Committee Expenses and Committee Allowance</p> <p>Note 5 to the financial statements reflects Kshs.8,853,855 in respect to use of goods and services which includes Kshs.2,647,500 and Kshs.1,292,000 in respect to other committee expenses and committee allowances respectively both totalling to Kshs.3,939,500. However, included in the Kshs.3,939,500 is Kshs.2,681,500 which was not supported by necessary documentation including programmes of activities, approval of rates paid to non-public officers, minutes, projects visited, mode of transport and back to office reports</p>	<p>The supporting documents which includes programmes of activities, approval of rates paid to non-public officers, minutes, projects visited, mode of transport and back to office reports are attached.</p>	Resolved	January 2021
2.3	<p>Insurance Costs</p> <p>Note 5 to the financial statements reflects Kshs.8,853,855 in respect to use of goods and services for the year ended 30 June, 2020 which includes Kshs.215,000 paid to a firm in respect to insurance for the Fund's vehicle registration number GK B954H. However, no evidence to show that the firm was prequalified by the Fund was provided for audit review.</p>	<p>Quotations and the prequalified list of contractors and suppliers attached.</p>		
2.4	<p>Fuel, Oils and Lubricants</p> <p>Note 5 to the financial statements reflects Kshs.8,853,855 in respect to use of goods and services which includes Kshs.400,000 paid to a supplier for supply of fuel, oils and lubricants. However, supporting documents including; requisitions, framework agreement and bid evaluation reports/minutes were not provided for audit review</p>	<p>The requisitions, framework agreement, bid evaluation reports/minutes are attached.</p>	Resolved	January 2021

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)
	Unaccounted for Bursaries Note 7 to the financial statements reflects Kshs.33,957,006 in respect to other grants and other payments which includes Kshs.6,589,500, Kshs.7,775,500 and Kshs.81,000 in respect to bursaries disbursed to secondary schools, tertiary institutions and special schools respectively all totalling to Kshs.14,446,000. However, out of the Kshs.14,446,000 bursaries disbursed during the year, only Kshs.8,577,000 or 59% were acknowledged by the beneficiary schools and institutions leaving a balance of Kshs.5,869,000 or 41% unacknowledged.	The management is looking into measures of disbursing bursary cheques to schools via post office.	Resolved	January 2021
3.1	Motor Riding Course Note 7 to the financial statements reflects Kshs.33,957,006 in respect to other grants and other payments which includes Kshs.7,775,500 expenditure in respect to bursary – tertiary which further includes Kshs.4,000,000 spent on motorcycle riding course for one thousand three hundred and forty-four (1,344) rider students. However, no evidence was provided for audit review to show that the said Institution had been pre-qualified	Automobile Association of Kenya were the lowest bidders. They were also the only ones who could allow part payment.	Resolved	January 2021
3.2				

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3.3	<p>Water Tanks to Schools</p> <p>Note 7 to the financial statements reflects Kshs.33,957,006 in respect to other grants and other payments which includes Kshs.2,602,390 expenditure incurred on environment which further includes Kshs.1,105,000 in respect to thirteen (13) water tanks procured, supplied and delivered for use by various primary and secondary schools in Buuri Constituency. However, there was no evidence provided for audit review to confirm that the tanks were inspected before acceptance in the month of November 2020 revealed that although the tanks were delivered to schools and fully paid for the same had not been put to use.</p>	<p>The inspection report has been attached and Ngcdfc minutes approving payment of the tanks.</p>	Resolved	January 2021

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Lucy Ndong'o
Fund Account Manager.