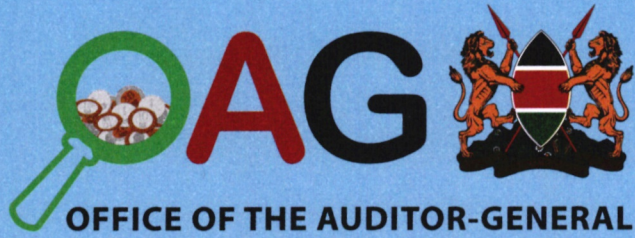


REPUBLIC OF KENYA



Enhancing Accountability

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REPORT

27 JUL 2023

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Thursday

TABLED
BY:
OF
CLOSURE OF
THE TABLE:

Hon. Naomi Wago, MP
Deputy Majority Whip
Funlays Muriuki

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
KURIA EAST CONSTITUENCY**

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

Revised Template 30th June 2022



KURIA EAST 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;

***Kuria East Constituency
National Government Constituencies Development Fund (NGCDF)
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 Kuria East 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)

(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.	Description	Name
1.	A.I.E holder	Salome Miruka
2.	Sub-County Accountant	George O.Kapodoh
3.	Chairman NGCDFC	Flavian Boke
4.	Member NGCDFC	Morris Wambura

(d) Fiduciary Oversight Arrangements

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

P.O. Box 7-40413
NGCDF Building
Kuria East sub county Headquarter road
KEGONGA , KENYA

(f) Kuria East Constituency NGCDF Contacts

Telephone: (254) 0712755708
E-mail: cdfkuriaeast@ngcdf.go.ke
Website: www.cdf.go.ke

***Kuria East Constituency
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(g) Kuria East Constituency NGCDF Bankers

Kenya Commercial Bank (specify the constituency account banker details)

Account No.1147942986

Kehancho Branch

(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



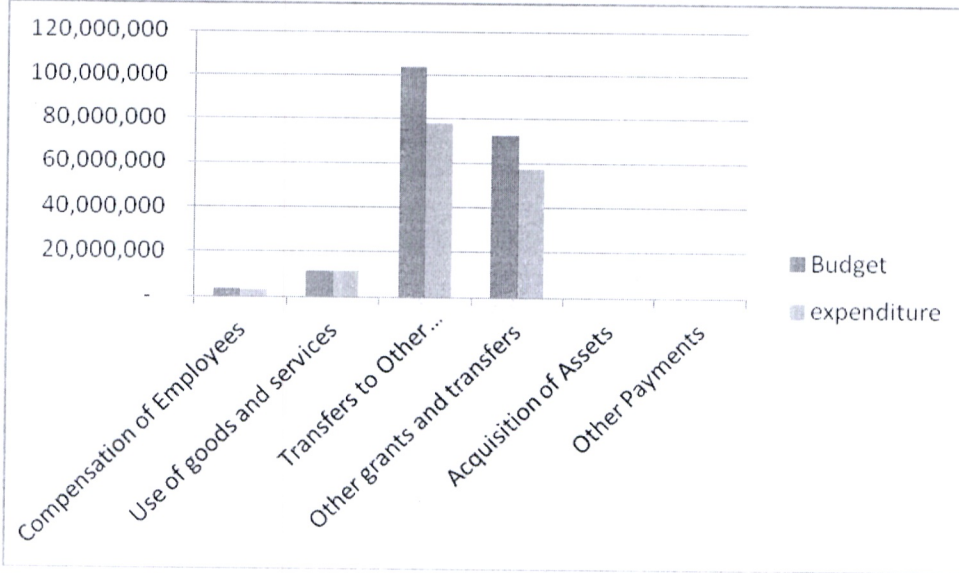
**CHACHA S. OMARI- Chairperson
NGCDF Kuria East**

Presented herein please find the Kuria East NG-CDF's annual report and financial statements for the financial year 2021/2022. In the year under review, we are pleased with our overall performance with an increased annual expenditure compared to the previous financial year. We have put systems in place to ensure that there is improved service delivery and value for money which is in line with the constituency's vision, mission statement and the objectives.

The actual amounts utilised by the constituency in its various expense items was at 72% of our annual budget of Kshs. 137,088,879.31, however the target should be 100% if funds are availed in time during the respective financial year. In education sector both primary, secondary tertiary and bursaries the constituency in the financial year 2021/2022 achieve an 92% of the 100% target. The deficit arises from the undisbursed funds from the boards. In security, sports and Emergency the constituency achieves 48.3% of the 100% target. This under performance was as a result of delay in receiving of funds from the board.

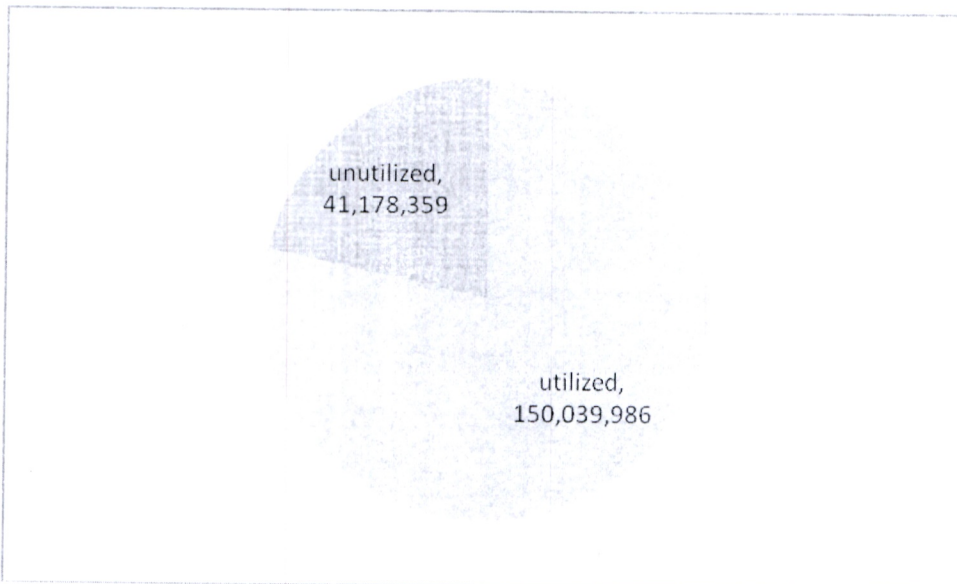
Below: Summary of the total receipts compared to total payments for the financial year 2021/2022

Below is an analysis of budget vs Expenditure



The expenditure was within the budget. Much spending was on developing education and security infrastructure and on payment of school fees to needy students.

Below is an analysis of the budget utilization:



KEY ACHIEVEMENTS DURING THE FINANCIAL YEAR 2021/2022

- In the financial year the NG-CDFC disbursed **Kshs. 25,701,300** as bursary to needy students in secondary schools and tertiary institutions which benefited **1,960** students in Secondary Schools, **485** beneficiaries in tertiary institutions and **544** students in universities.
- The NG-CDFC managed to construct 61 Classrooms, 1 and 4 chiefs offices.
- Further to improve services to constituents of Kuria East, NG-CDFC was able to allocate more funds to 4 ongoing capital projects for completion.

IMPLEMENTATION CHALLENGES

Despite of the above impressive performance the NG-CDFC noted the following challenges: -

- Increased emergency cases due to heavy rains which mostly resulted into collapse of pit latrines especially in the low land schools, wind blowing of roofs and dereliction of feeder roads due to heavy rains. The constituency had to spent part of its emergency allocation to mitigate some of the issues above which fall under national government.
- Insecurity in some parts of the constituency. The constituency partnered with sub county security agents to restore normalcy.
- Inadequate technical officers especially in the area of building and construction which also leads to slow processing of documentation hence delayed implementation of projects. We have engaged a clerk of works who is helping in bridging the gap.

Signature



SICKLER CHACHA OMARI

CHAIRMAN NGCDF COMMITTEE

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

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.

The key development objectives of **NG-CDF Kuria East Constituency 2018-2022** plan are to:

1. Undertake development planning and strategic budgeting in order to support economic growth, increased wealth creation and employment generation by supporting education, security, environmental and sports activities
2. Ensure sound financial management by ensuring prudent allocation of public funds to project management committees under this program
3. Enhance accountability to increase efficiency and effectiveness in resource utilization;
4. Enhance public participation in identification of projects at the ward levels
5. Enhancing and supporting Local capacity in development and implementation of projects
6. Increasing access for greater financial inclusiveness and considering the marginalized categories in development agenda

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary	In FY 21/22 we increased number of classrooms by 61, constructed 15 new toilets to completion, 2 dormitories Bursary; 2700 beneficiaries that has enhanced learning process.

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

			beneficiaries at all levels.	
Security	To enhance security to the society	Improve peace and unity to community in various wards within the sub county	Number of usable physical infrastructure built in locations, sub locations and police stations	In FY 21/22 We renovated and completed 4 chiefs office and 1 ongoing 2 police post/ station
Sports	To enhance cohesion and peace among the youths	Improve peace and unity among the clans living in the constituency	Number of teams per ward who participated.	In FY 21/22 The participating teams increased from 23 to 38 in foot ball and 14 to 21 in volleyball.
Emergency	To cater for the unforeseen in the constituency	Save on emergency situations.	No of projects funded under emergency	In Fy 2021/22 a total of 17 each four door was constructed complete and in use.

IV. Corporate Social Responsibility Statement/Sustainability Reporting

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

a. **Education and Training:** Kuria East 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 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental Performance

Kuria East is committed to:

- a. Comply with all relevant environmental legislation, regulation and approved codes of practice
- b. Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air and water
- c. Managing and disposing of all wastage in a responsible manner
- d. Providing training for our NG-CDFC and staff so that we all work in accordance with this and within an environmentally aware culture
- e. Regularly communicating our environmental performance to our employees, NG-CDFC and other significant stakeholders
- f. Developing management processes to ensure that environmental factors are considered during planning and implementation
- g. Monitoring and continuously improving our environmental performance
- h. Seeking to leverage our environmental impact by encouraging stakeholders to improve environmental performance
- i. Sponsor sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Kuria East 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. Kuria East constituency also has bursary programs aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

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-

Kuria East NG-CDF 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.

NG-CDF 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 interests

5. Community Engagements-

Kuria East 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.



Salome Ogwencho Miruka
Fund Account Manager

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-Kuria East 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-Kuria East 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- Kuria East 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.

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

The Accounting Officer in charge of the NGCDF Kuria East 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

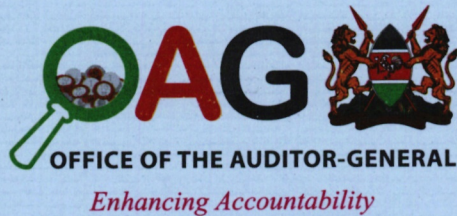
The NGCDF- Kuria East Constituency financial statements were approved and signed by the Accounting Officer on _____20th September_____ 2022.

.....
Name: Sickler Chacha Omari
Chairman – NGCDF Committee

.....
Name: Salome Miruka
Finance Account Manager

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KURIA EAST 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 the National Government Constituencies Development Fund - Kuria East Constituency set out on pages 1 to 39,

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 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 the National Government Constituencies Development Fund - Kuria East 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 National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Transfers to Other Government Units

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects transfers to other Government units balance of Kshs.73,260,580. However, the following anomalies were noted:

1.1 Unsupported Purchase of Land for Guana Secondary School

The transfers to other Government units balance includes an amount of Kshs.949,000 which was disbursed to Guana Secondary School for purchase of a two-acre parcel of land for school expansion. However, the project file containing procurement records and ownership documents was not provided for audit.

In the circumstances, the accuracy and propriety of the expenditure of Kshs.949,000 and the ownership of the land purchased could not be confirmed.

1.2 Unsupported Transfers to Primary School

The transfers to other Government units balance includes transfers to primary schools of Kshs.47,042,753. However, procurement records including, the approved annual procurement plan, list of prequalified suppliers, evaluation committee appointment letters, evaluation reports, professional opinion and signed contract agreements for payments amounting to Kshs.25,882,753 were not provided for audit review.

In the circumstances, the accuracy and validity of the transfers to primary schools of Kshs.25,882,753 could not be confirmed.

2. Unsupported Expenditure on Social Security Program

The statement of receipts and payments reflects other grants and transfers balance of Kshs.62,339,639 as disclosed in Note 7 to the financial statements. The balance includes

an expenditure of Kshs.6,000,000 on social security programme. Information provided for audit indicated that the amount was paid to the National Health Insurance Fund for one thousand (1,000) needy people within Kuria East Constituency. However, Management did not provide for audit the criteria used to identify the beneficiaries and Committee meeting minutes that approved the expenditure.

In the circumstances, the regularity and propriety of the expenditure of Kshs.6,000,000 could not be confirmed.

3. Unsupported Project Management Committee Bank Balances

Annex 5 of the financial statement reflects Project Management Committees bank balances of Kshs.6,453,515 and Kshs.4,512,829 as at 30 June, 2022 and 30 June, 2021 respectively. However, the recalculated balances as at 30 June, 2022 and 30 June, 2021 were Kshs.1,930,252 and Kshs.2,141,520 respectively, resulting in unexplained variances of Kshs.4,523,163 and Kshs.2,371,309. In addition, certificates of balance supporting the amount of Kshs.6,453,515 for the year ended 30 June, 2022 were not provided for audit.

In the circumstances, the accuracy of the Project Management Committees bank balance of Kshs.6,453,515 as at 30 June, 2022 could not be confirmed.

4. Inaccuracies in the Fixed Assets Balances

Annex 4 of the financial statements on summary of fixed asset register reflects historical cost balance of Kshs.5,796,331. However, variances between balances reflected in the financial statements and balances reflected in asset register were noted as summarized below:

Asset Class	Cost as per Financial Statements (Kshs.)	Cost as per Fixed Asset Register (Kshs.)	Variance (Kshs.)
Transport Equipment	5,120,464	5,264,262	(143,798)
Office Equipment, Furniture and Fittings	432,382	370,000	62,382
ICT Equipment, Software and Other ICT Assets	312,498	162,029	150,469

In addition, the asset register included donated ICT equipment and Government land whose values could not be established.

In the circumstances, the accuracy of the fixed assets balance of Kshs.5,796,331 and the valuation of donated assets and Government land 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 - Kuria East 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

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget of Kshs.191,218,345 and actual receipts Kshs.152,588,879 resulting to a shortfall of Kshs.38,629,466 or 20% of the budget. Similarly, the Fund spent Kshs.147,683,819 against an approved budget of Kshs.191,218,345, resulting to an under-expenditure of Kshs.43,534,526 or 23 % of the budget.

The revenue shortfall led to non-implementation of all planned activities impacting negatively on service delivery to the residents of Kuria East Constituency.

2. Unimplemented Primary Schools Projects

Examination of the approved code list revealed that nine (9) projects with a budgetary allocation of Kshs.6,000,000 in respect of transfers to primary schools were not implemented due non-disbursement of funds by the National Government Constituencies Development Fund Board.

In the circumstances, the expected benefits from the projects were not realized.

3. Unresolved Prior Year Audit Matters

In the audit report of the previous year, several issues were raised. The issues remained unresolved as at 30 June, 2022. Management did not provide reasons for the delay in resolving the prior year audit issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Unauthorized Over-Expenditure in Renovation of Classrooms at Motarakwa Primary School

The statement of receipts and payments and as disclosed in Note 6 to the financial statements, reflects transfers to other Government units balance of Kshs.73,260,580

which includes Kshs.3,000,000 transferred to Motarakwa Primary School for renovation of six (6) classrooms. However, the budgeted amount for the project as per the approved code list for 2020/2021 financial year was Kshs.2,000,000 resulting to an unapproved over expenditure of Kshs.1,000,000. This was in contravention of Regulation 43(2) of the Public Finance Management (National Government) Regulations, 2015 that provides 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 addition, audit inspection carried out in March, 2023 revealed that the project was complete and in use. However, the floor had chipped off and paint was peeling off, an indication of poor workmanship.

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

2. Failure to Brand Projects

Audit inspection carried in March, 2023 revealed that projects implemented at a cost of Kshs.15,850,000 were not branded as required by Regulation 11(1)(c) of the National Government Constituencies Development Fund Regulations, 2016 which states that one of the functions of the constituency committee is to ensure projects are labelled in accordance with the guidelines issued by the Board.

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

3. Irregular Reallocation of Project Funds - Igena Itambe Primary School

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects transfers to other Government units balance of Kshs.73,260,580 which includes Kshs.1,000,000 spent in construction of four (4) new classrooms at Igena Itambe Primary School awarded at a contract sum of Kshs.3,600,000. Project inspection carried out in March, 2023 revealed that the amount was re-allocated without approval to renovation of four (4) classrooms. This was contrary to Section 6(2) of the National Government Constituencies Development Fund Act, 2015, which states that once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the approval of the Board.

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

4. Stalled Dormitory at Matare Boys

The construction of a one-storey 400 capacity boys dormitory at Matare Boys Secondary School started in the year 2016 and in the budget for the 2021/2022 financial year it was allocated Kshs.2,500,000. The works involved plastering of first floor and painting of the whole building. However, the allocation was not released to the school during the year under review. In addition, records of prior payments were not provided for audit. Further,

field inspection of the project in March, 2023 revealed that the dormitory had not been painted, there was poor workmanship on the plastering and roofing as evidenced by cracks on the wall and leaking roof and there was no evidence of ongoing works.

In the circumstances, value for money spent on the project could not be confirmed.

5. Failure to Report Expenditure of Emergency Reserve to the Board

The statement of receipts and payments reflects other grants and transfers balance of Kshs.62,339,639 as disclosed in Note 7 to the financial statements. The balance includes expenditure on emergency projects of Kshs.7,304,139. However, Management did not provide evidence to confirm that the use of the emergency reserves was reported to the Board within 30 days as required by Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which provides that that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board.

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

6. Anomalies in the Implementation of Projects

Projects inspection carried out in March, 2023 revealed various anomalies in implementation of projects. Projects implemented at a cost of Kshs.19,750,000 had anomalies including poor workmanship, failure to complete projects in time, non-functioning components of the projects and failure to implement projects as per specifications.

In the circumstances, it was not possible to confirm value for money spent on implementation of the projects.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Imprest Management

Review of the cash book revealed that the Fund made payments for operations through issuance of imprest as evidenced by the imprest warrant attached to the payment vouchers. However, Management did not maintain an imprest register or memorandum cash book for imprest management. As a result, it was not possible to confirm the status of the imprests issued during the year.

In the circumstances, the existence effective internal controls over imprest management could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with 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 governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

- fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to 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 sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

11 July, 2023

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

VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022

	No.	2021-2022	2020-2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	152,588,879	131,367,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		152,588,879	131,367,724
Payments			
Compensation Of Employees	4	2,852,602	4,457,050
Use Of Goods and Services	5	11,587,165	9,160,580
Transfers To Other Government Units	6	73,260,580	74,100,889
Other Grants and Transfers	7	62,339,639	52,409,998
Acquisition Of Assets	8	-	-
Other Payments	9	-	-
Total Payments		150,039,986	140,128,517
Surplus/(Deficit)		2,548,893	(8,760,793)


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 _____ 20th September _____ 2022 and signed by:



Fund Account Manager

Name: Salome Miruka



National Sub-County
Accountant

Name: Joel Opondo
ICPAK M/No: 17141



Chairman NG-CDF Committee

Name: Sickler Chacha Omari

Kuria East Constituency
National Government Constituencies Development Fund (NGCDF)
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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	3,589,480	1,040,587
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		3,589,480	1,040,587
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		3,589,480	1,040,587
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities			
Net Financial Assets		3,589,480	1,040,587
Represented By			
Fund Balance B/Fwd	13	1,040,587	9,801,380
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		2,548,893	(8,760,793)
Net Financial Position		3,589,480	1,040,587

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 20th September 2022 and signed by:


Fund Account Manager

Name: Salome Miruka


**National Sub-County
 Accountant**
 Name: Joel Opondo
 ICPAK M/No: 17141


Chairman NG-CDF Committee

Name: Sickler Chacha Omari

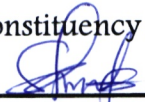
Kuria East Constituency
National Government Constituencies Development Fund (NGCDF)
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IX. Statement of Cash Flows for the Year Ended 30th June 2022


	Notes	2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	152,588,879	131,367,724
Other Receipts	3	-	-
Total Receipts		152,588,879	131,367,724
Payments			
Compensation Of Employees	4	2,852,602	4,457,050
Use Of Goods and Services	5	11,587,165	9,160,580
Transfers To Other Government Units	6	73,260,580	74,100,889
Other Grants and Transfers	7	62,339,639	52,409,998
Other Payments	9	-	-
Total Payments		150,039,986	140,128,517
Total Receipts Less Total Payments		2,548,893	(8,760,793)
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		2,548,893	(8,760,793)
Cash flow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	-	-
Net Cash Flows from Investing Activities		-	-
Net Increase In Cash And Cash Equivalent		2,548,893	(8,760,793)
Cash & Cash Equivalent At Start Of The Year	10	1,040,587	9,801,380
Cash & Cash Equivalent At End Of The Year	10	3,589,480	1,040,587

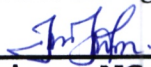
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on 20th September 2022 and signed by


Fund Account Manager

Name: Salome Miruka


**National Sub-County
 Accountant**
Name: Joel Opondo
ICPAK M/No: 17141


Chairman NG-CDF Committee

Name: Sickler Chacha Omari

Kuria East Constituency
National Government Constituencies Development Fund (NGCDF)
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X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/Payments	Original Budget			Final Budget	Actual on comparable basis	Budget utilization difference	Percentage Utilization
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	137,088,879	1,040,587	53,088,879	191,218,345	152,588,879	38,629,466	79.8%
Proceeds From Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	-	0.0%
Totals	137,088,879	1,040,587	53,088,879	191,218,345	152,588,466	38,629,879	80.3%
Payments							
Compensation Of Employees	3,400,000	-	-	3,400,000	2,852,602	547,398	83.9%
Use Of Goods and Services	8,937,999	514,200	2,162,591	11,614,790	11,587,165	27,625	99.8%
Transfers To Other Government Units	68,675,000	-	35,059,350	103,734,350	73,260,580	30,473,770	75.3%
Other Grants and Transfers	56,075,880	526,387	15,866,938	72,469,205	62,339,639	10,129,566	79.4%
Acquisition Of Assets	-	-	-	-	-	-	0.0%
Other Payments	-	-	-	-	-	-	0.0%
Funds Pending Approval**	-	-	-	-	-	-	0.0%
Totals	137,088,879	1,040,587	53,088,879	191,218,345	150,039,986	41,178,359	78.5%

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


Explanatory Notes .


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(a) Under utilization in Compensation Of Employees, Transfers To Other Government Units, and Other Grants and Transfers are attributed to late disbursement of funds.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	41,178,359
Less undisbursed funds receivable from the Board as at 30 th June 2022	37,588,879
	3,589,480
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	3,589,480

The Constituency financial statements were approved on 20th September 2022 and signed by:


Fund Account Manager
Name: Salome Miruka


**National Sub-County
 Accountant**
Name: Joel Opondo
ICPAK M/No:17141


Chairman NG-CDF Committee
Name: Sickler Chacha Omari

Kuria East Constituency
National Government Constituencies Development Fund (NGCDF)
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XI. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/B) and A/A Kshs	Previous Year's Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,400,000	-	-	3,400,000	2,852,602	547,398
1.2 Committee allowances	1,000,000	-	-	1,000,000	1,000,000	-
1.3 Use of goods and services	3,825,333	514,200	1,812,591	6,152,124	6,152,124	(0)
Total	8,225,333	514,200	1,812,591	10,552,124	10,004,726	547,398
2.0 Monitoring and evaluation						-
2.1 Capacity building	1,733,024	-	-	1,733,024	1,733,024	0
2.2 Committee allowances	1,629,642	-	-	1,629,642	1,629,642	-
2.3 Use of goods and services	750,000	-	350,000	1,100,000	1,072,875	27,125
Total	4,112,666	-	350,000	4,462,666	4,435,541	27,125
3.0 Emergency						
3.1 Primary Schools				-		-
Komorama Primary	210000	0	0	210,000	210000	-
Komorama Primary	200000	0	0	200,000	200000	-
Nguruna Primary	550000	0	0	550,000	550000	-
Komorama Primary	400000	0	0	400,000	400000	-
Kugitimo Primary	650000	0	0	650,000	650000	-

Kur East Constituency
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Programme / Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/B) and AIA	Previous Years' Outstanding Disbursements			
Kegonga Primary	370,000	-	-	370,000	370,000.	-
Bikarabwa Primary	550,000	-	-	550,000	550,000.	-
Taragai Primary	300,000	-	-	300,000	300,000	-
3.2 Secondary Schools						-
Guana Secondary	462,207	0	111932	574,139	574139	(0)
St Joseph Ntimaru Secondary	750000	0	0	750,000	750000	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects						-
Getongoroma Ap Line	650000	0	0	650,000	650000	-
Kebaroti Chiefs Office	500000	0	0	500,000	500000	-
Maeta Chiefs Office	500000	0	0	500,000	500000	-
Chinato Acc.Office	600000	0	0	600,000	600000	-
Nyaitara Assistant Chief Office	500000	0	0	500,000	500000	-
3.5 Unutilised				-		-
Total	7,192,207	-	111,932	7,304,139	7,304,139	(0)
4.0 Bursary and Social Security				-		
4.1 Secondary Schools	10,333,673	526,387	4,340,144	15,200,204	15,200,000	204
4.2 Tertiary Institutions	10,050,000	-	464,862	10,514,862	10,501,300	13,562
4.3 Social Security	3,000,000	-	3,000,000	6,000,000	6,000,000	-
4.4 Special Needs	-	-	-	-	-	

Kuria East Constituency
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/ B) and AIA	Previous Years Outstanding Disbursements			
Total	23,383,673	526,387	7,805,006	31,715,066	31,701,300	13,766
5.0 Sports				-		-
5.1	1,000,000	-	1,250,000	2,250,000	2,250,000	-
Total	1,000,000	-	1,250,000	2,250,000	2,250,000	-
6.0 Environment						
Total	-	-	-	-	-	-
7.0 Primary Schools Projects						
Bikarabwa Primary School	1000000	0	0	1,000,000	1000000	-
Bokorangumo Primary School	500000	0	0	500,000	500000	-
Chacha marwa Primary School	500000	0	0	500,000	500000	-
Chinato Primary	0	0	1700000	1,700,000	1700000	-
Getambwega Primary	0	0	500000	500,000	500000	-
Getongorma Primary	1000000	0	0	1,000,000	500000	500,000
Gibarori Primary	0	0	5000000	5,000,000	5000000	-
Gukihuru Primary School	500000	0	0	500,000	500000	-
Guretta Primary	0	0	2500000	2,500,000	2500000	-
Igena Itambe Primary School	1000000	0	1650000	2,650,000	2650000	-
Ihore Primary	0	0	500000	500,000	500000	-
Kebare Primary School	1000000	0	0	1,000,000	1000000	-

Kuria East Constituency
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/B) and AIA	Previous Years Outstanding Disbursements			
Kebaroti primary	0	0	500000	500,000	500000	-
Kendege Primary	0	0	500000	500,000	500000	-
Kewandwi Primary School	500000	0	0	500,000	500000	-
Kionyo Primary	0	0	750000	750,000	750000	-
Kogeharaka Primary School	1000000	0	0	1,000,000	950000	50,000
Komorama Primary	0	0	918500	918,500	918500	-
Komotobo Primary	0	0	1000000	1,000,000	1000000	-
Kongori Primary	0	0	500000	500,000	500000	-
Koromangucha Primary School	1000000	0	500000	1,500,000	1500000	-
Kubinto Primary School	500000	0	0	500,000	500000	-
Kugitimo Primary School	1000000	0	1000000	2,000,000	2000000	-
Kwigena Primary School	1000000	0	0	1,000,000	500000	500,000
Kwihemba Primary	500000	0	0	500,000	500000	-
Maeta Primary School	1000000	0	0	1,000,000	500000	500,000
Makararangwe Primary School	1000000	0	0	1,000,000	500000	500,000
Motarakwa Primary	0	0	3500000	3,500,000	3500000	-
Nyabikongori Primary School	1000000	0	0	1,000,000	500000	500,000
Nyabosongo Primary School	2000000	0	0	2,000,000	0	2,000,000
Nyaitara Primary School	1000000	0	950000	1,950,000	1950000	-
Nyamanche Primary School	900000	0	0	900,000	500000	400,000

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Expenditure utilization difference
		Opening Balance (C/B) and AIA	Previous Years Outstanding Disbursements			
Nyamaranya Primary	0	0	2000000	2,000,000	2000000	-
Nyamotambe Primary	1000000	0	0	1,000,000	0	1,000,000
Nyamtiro Boarding Primary School	8000000	0	0	8,000,000	2704747	5,295,253
Nyansita Primary School	500000	0	0	500,000	500000	-
Nyaroha Primary	0	0	1500000	1,500,000	1500000	-
Remanyanki Primary School	1000000	0	0	1,000,000	500000	500,000
Sakuri Primary School	1500000	0	0	1,500,000	1000000	500,000
Seronga Primary	0	0	1500000	1,500,000	1500000	-
Siabai primary	0	0	1500000	1,500,000	1500000	-
Taragai Primary	0	0	500000	500,000	500000	-
Tebesi Primary School	1000000	0	0	1,000,000	500000	500,000
Tungaine Primary School	1000000	0	0	1,000,000	954983	45,017
Total	31,900,000	-	28,968,500	60,868,500	48,078,230	12,790,270
8.0 Secondary Schools Projects						-
Kemakoba Secondary school	950000	0	250000	1,200,000	1200000	-
Nyamagenga Secondary school	950000	0	250000	1,200,000	1200000	-
Nguku Mahando secondary school	950000	0	500000	1,450,000	1450000	-
Nguruna Secondary School	2950000	0	500000	3,450,000	3450000	-
Igena Itambe Secondary School	2075000	0	0	2,075,000	1200000	875,000
Gibarori Secondary School	950000	0	250000	1,200,000	1200000	-

Kurungu East Constituency

National Government Constituencies Development Fund (NGCDF)

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/B) and AIA	Previous Years' Outstanding Disbursements			
Nyamagongwi secondary School	950000	0	141850	1,091,850	1091850	-
Bishop Anyolo Secondary School	1000000	0	0	1,000,000	1000000	-
Wangirabose Secondary School	5000000	0	0	5,000,000	2500000	2,500,000
Gokeharaka Secondary School	2000000	0	0	2,000,000	2000000	-
Kegonga boys Secondary School	2000000	0	500000	2,500,000	2500000	-
Matare Boys Secondary	2000000	0	500000	2,500,000	2500000	-
Kwio Secondary School	2500000	0	0	2,500,000	0	2,500,000
Seronga Secondary School	1000000	0	0	1,000,000	0	1,000,000
Makararangwe Secondary School	500000	0	0	500,000	500000	-
Masangora Secondary School	1000000	0	0	1,000,000	1000000	-
Guana Secondary	0	0	3199000	3,199,000	3199000	-
Total	26,775,000	-	6,090,850	32,865,850	25,990,850	6,875,000
9.0 Tertiary institutions Projects				-		-
Kegonga Kenya Medical Training	10000000	0	0	10,000,000	4000000	6,000,000
Total	10,000,000			10,000,000	4,000,000	6,000,000
10.0 Security Projects				-		-
Gokeharaka Chiefs office	2500000	0	0	2,500,000	500000	2,000,000
Kemakoba Assistant Chiefs Office	2500000	0	0	2,500,000	2500000	-
Maeta chiefs office	500000	0	1500000	2,000,000	2000000	-
Nyaitara Assistant Chiefs office	500000	0	1200000	1,700,000	1700000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/B) and AIA	Previous Years' Outstanding Disbursements			
Ntitaru police station	500000	0	1000000	1,500,000	1500000	-
Deputy County Commissioner office Ntitaru Sub county	5000000	0	0	5,000,000	1000000	4,000,000
Assistant County Commissioner office Gokeharaka	6000000	0	0	6,000,000	1575200	4,424,800
Assistant County Commissioner office Chinato	2000000	0	0	2,000,000	1000000	1,000,000
Kegonga Law court	4000000	0	0	4,000,000	1500000	2,500,000
Nyamtiro one stop border post	1000000	0	0	1,000,000	0	1,000,000
Getongoroma Ap line	0	0	1500000	1,500,000	1500000	-
Sagati Assistant Chiefs	0	0	1500000	1,500,000	1500000	-
Total	24,500,000	-	6,700,000	31,200,000	16,275,200	14,924,800
11.0 Acquisition of assets					-	-
	-					
Total	-		-		-	-
12.0 Other payments					-	-
Total	-	-	-		-	-
13.0 unallocated fund						
Unapproved projects	-	-	-	-	-	-
AIA	-	-	-	-	-	-
PMC savings	-	-	-	-	-	-
Total	-	-	-	-	-	-

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

Programming/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/B) and A/A	Previous Years Outstanding Disbursements			
Grand Total	137,088,879	1,040,587	53,088,879	191,218,345	150,039,986	41,178,359

(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)

XII. 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-Kuria East 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.

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

XIII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
B 105832	22,000,000	
B 128578	5,000,000	
B 154087	12,000,000	
B 128890	12,000,000	
B 164424	24,588,879	
B 105485	44,000,000	
B 140967	33,000,000	
B 096903		5,000,000
B 030184		19,000,000
B 030428		12,367,724
B 124703		8,000,000
B 138884		13,000,000
B 128159		6,900,000
B 128742		7,000,000
B 132216		6,000,000
B 119918		13,000,000
B 126178		7,000,000
B 049297		10,600,000
B 104322		3,000,000
B 140616		12,000,000
B 119528		8,500,000
TOTAL	152,588,879	131,367,724

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

Notes To the Financial Statements (Continued)

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,852,602	3,273,176
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	1,183,875
Employer Contributions Compulsory national social security schemes	-	-
Total	2,852,602	4,457,050

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

5. Use Of Goods and Services

	2021-2022	2020-2021
	Ken	Ken
Utilities, supplies and services		450,000
Electricity	130,000	-
Water & sewerage charges	150,000	-
Office rent	-	-
Communication, supplies and services	325,000	250,000
Domestic travel and subsistence	950,000	450,000
Printing, advertising and information supplies & services	475,000	350,000
Rentals of produced assets	-	-
Training expenses	1,499,989	2,500,000
Hospitality supplies and services	450,000	280,000
Other Committee expenses	1,750,000	1,500,000
Committee allowance	1,200,000	750,000
Insurance costs	-	-
Specialised materials and services	350,000	100,000
Office and general supplies and services	700,000	450,000
Fuel, oil & lubricants	600,000	450,000
Other operating expenses	980,000	-
Bank service commission and charges	27,176	-
Other Operating Expenses	750,000	750,580
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	650,000	500,000
Routine maintenance- other assets	600,000	380,000
Total	11,587,165	9,160,580

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

Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	47,042,753	31,778,541
Transfers To Secondary Schools (See Attached List)	22,090,850	38,822,348
Transfers To Tertiary Institutions (See Attached List)	4,126,977	3,500,000
Total	73,260,580	74,100,889

7. Other Grants and Other transfers

Description	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	25,333,000	14,113,190
Bursary – tertiary institutions (see attached list)	3,968,800	15,704,600
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	6,000,000	-
Security projects (see attached list)	17,483,700	13,534,209
Sports projects (see attached list)	2,250,000	1,785,000
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	7,304,139	7,272,999
Total	62,339,639	52,409,998

8. Acquisition Of Assets

Description	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	-	-

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

Notes To the Financial Statements (Continued)

9. Other Payments

	2021-2022 KShs	2020-2021 KShs
Strategic plan	-	-
ICT Hub	-	-
	-	-

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022 KShs	2020-2021 KShs
10A: Bank Accounts (Cash Book Bank Balance)		
Kenya Commercial Bank, Kehancha Branch .Kuria East NG-CDEFA/C no.1147942986	3,589,480	1,040,587
Total	3,589,480	1,040,587
	-	-
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (Specify)	-	-
Total	-	-

11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken KShs	Amount Surrendered KShs	Balance KShs
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Name of Officer	dd/mm/yy	-	-	-
Total		-	-	-

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

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

Notes to the Financial Statement Continued

12A. Retention

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

12B. Gratuity

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

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	KShs	KShs
Bank accounts	1,040,587	9,801,380
Cash in hand		
Imprest		
Total	1,040,587	9,801,380

Notes To The Financial Statements (Continued)

14. Prior Year Adjustments

Description of the error	Balance of FY 2020/2021 as per Audited Financial Statements Kshs	Adjustments Kshs	Adjusted Balance as of FY 2021/2022 Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

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

a. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022 KShs	2020-2021 KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

b. Changes in Accounts Payable – Deposits and Retentions

	2021-2022 KShs	2020-2021 KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Changes in Accounts Payable E= D-E	-	-

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

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
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	547,398	-
Use of goods and services	27,125	2,676,791
Amounts due to other Government entities (see attached list)	25,665,270	35,059,350
Amounts due to other grants and other transfers (see attached list)	14,938,566	16,393,325
Acquisition of assets	-	-
Funds pending approval	-	-
	-	-
Total	41,178,359	54,129,466

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

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	KShs	KShs
PMC account balances (see attached list)	6,453,515	4,512,829
Total	6,453,515	4,512,829

Kuria East Constituency
National Government Constituencies Development Fund (NGCDF)
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Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To Date	Outstanding Balance 2022	Comments
	a	b	C	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

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

Annex 2 - Analysis of Pending Staff Payables

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

Kuria West Constituency
National Government Constituencies Development Fund (NGCDF)
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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
	Compensation of employees	547,398	-	
	Use of goods & services	27,125	2,676,791	
	Amounts due to other Government entities			
	Primary Schools Projects			
	Chinato Primary	-	1,700,000	
	Getambwega Primary	-	500,000	
	Getongorma Primary	500,000	-	
	Gibarori Primary	-	5,000,000	
	Guretta Primary	-	2,500,000	
	Igena Itambe Primary School	-	1,650,000	
	Ihore Primary	-	500,000	
	Kebaroti primary	-	500,000	
	Kendege Primary	-	500,000	
	Kionyo Primary	-	750,000	
	Kogeharaka Primary School	50,000	-	
	Komorama Primary	-	918,500	
	Komotobo Primary	-	1,000,000	
	Kongori Primary	-	500,000	
	Koromangucha Primary School	-	500,000	
	Kugitimo Primary School	-	1,000,000	
	Kwigena Primary School	500,000	-	

Kuria East Constituency
National Government Constituencies Development Fund (NGCDF)
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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
Maeta Primary School		500,000	-	
Makararangwe Primary School		500,000	-	
Motarakwa Primary		-	3,500,000	
Nyabikongori Primary School		500,000	-	
Nyabosongo Primary School		2,000,000	-	
Nyaitara Primary School		-	950,000	
Nyamanche Primary School		400,000	-	
Nyamaranya Primary		-	2,000,000	
Nyamotambe Primary		1,000,000	-	
Nyamtiro Boarding Primary School		5,295,253	-	
Nyaroha Primary		-	1,500,000	
Remanyanki Primary School		500,000	-	
Sakuri Primary School		500,000	-	
Seronga Primary		-	1,500,000	
Siabai primary		-	1,500,000	
Taragai Primary		-	500,000	
Tebesi Primary School		500,000	-	
Tungaine Primary School		45,017	-	
Secondary Schools Projects				
Kemakoba Secondary school		-	250,000	
Nyamagenga Secondary school		-	250,000	
Nguku Mahando secondary school		-	500,000	
Nguruna Secondary School		-	500,000	

Ku East Constituency
National Government Constituencies Development Fund (NGCDF)
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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Igena Itambe Secondary School		875,000	-	
Gibarori Secondary School		-	250,000	
Nyamagongwi secondary School		-	141,850	
Wangirabose Secondary School		2,500,000	-	
Kegonga boys Secondary School		-	500,000	
Matare Boys Secondary		-	500,000	
Kwio Secondary School		2,500,000	-	
Seronga Secondary School		1,000,000	-	
Guana Secondary		-	3,199,000	
Tertiary institutions Projects				
Kegonga Kenya Medical Training		6,000,000	-	
Sub-Total		26,239,793	37,736,141	
Amounts due to other grants and other transfers				
Bursary and Social Security				
Secondary Schools		204	4,866,531	
Tertiary Institutions		13,562	464,862	
Social Security		-	3,000,000	
Special Needs		-	-	
Sports			1,250,000	
Emergency		(0)	111,932	
Security Projects				
Gokeharaka Chiefs office		2,000,000	-	
Maeta chiefs office		-	1,500,000	

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Name	Basic Transaction Description	Original Budget Balance 2020/2021	Original Budget Balance 2020/2021	Commitment
Nyaitara Assistant Chiefs office		-	1,200,000	
Ntimaru police station		-	1,000,000	
Deputy County Commissioner office Ntimaru Sub county		4,000,000	-	
Assistant County Commissioner office Gokeharaka		4,424,800	-	
Assistant County Commissioner office Chinato		1,000,000	-	
Kegonga Law court		2,500,000	-	
Nyamtiro one stop border post		1,000,000	-	
Getongoroma Ap line		-	1,500,000	
Sagati Assistant Chiefs		-	1,500,000	
Sub-Total		14,938,566	16,393,325	
Acquisition of assets		-	-	
Others (specify)		-		
Sub-Total		-	-	
Funds pending approval				
Grand Total		41,178,359	54,129,466	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	5,120,464	-	-	5,120,464
Office equipment, furniture and fittings	432,382	-	-	432,382
ICT Equipment, Software and Other ICT Assets	312,498	-	-	312,498
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	5,865,344	-	-	5,865,344

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

PMC	Bank	Account number	Date A/c Opened	Bank Balance 2021/22	Bank Balance 2020/2021
BIKARABWA PRI	KCB	1134161905	01-08-2016	2,828.00	24,156
GOKEHARAKA SECONDARY	KCB	1128057883	01-08-2016	380,500.00	1,860.
ST PETERS KEGONGA BOYS SEC	KCB	1117859169	01-08-2016	219,249.00	161,753
KEMAKOBA ASS CHIEF OFFICE	KCB	1113625421	01-08-2016	2,775.00	45,245
KOROMANGUCHA PRIMARY	KCB	1171595174	01-08-2016	60,719.00	89354
KUGITIMO PRIMARY	KCB	1134549806	01-08-2016	132,093.00	67103
MATARE BOYS	KCB	1117690873	01-08-2016	221,093.00	4,588
NGUKU MAHANDO SECONDARY	KCB	1134568947	01-08-2016	112,508.00	12,912
NYAITARA ASSIS CHIEF	KCB	1286029937	01-08-2016	1,269.00	186,395
NYAITARA PRIMARY	KCB	1171602219	01-08-2016	2,684.00	86,810
NYAMAGENGA SECONDARY	KCB	1137568054	01-08-2016	488.00	1,420
SAKURI PRIMARY	KCB	1178266028	01-08-2016	22,392.00	1,270
WANGIRABOSE SECONDARY	KCB	1117205835	01-08-2016	279,309.00	35,728
MAETA CHIEF'S OFFICE	KCB	126685416	01-08-2016	395.00	24,156
NTIMARU SUB-COUNTY POLICE	KCB	1291385398	01-08-2016	4,395.00	1,860.
GOKEHARAKA ACC	KCB	1294939270	01-08-2016	24,395.00	161,753
AINAMOI ASSIST COUNTY	KCB	1252460864	01-08-2016	1,051.00	45,245

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KEGONGA KTMC CDF	KCB	1294773380	01-08-2016	137,230.00	89354
KEGONGA LAW COURT	KCB	1294787926	01-08-2016	310.00	67103
NYAMANCHE PRIM	KCB	1134443978	01-08-2016	1,107.00	4,588
KABARE PRIMARY SCHOOL	KCB	1132346754	01-08-2016	79,801.00	12,912
ST. JOSEPH TUNGAINI	KCB	1134943946	01-08-2016	63,451.00	186,395
NYABIKONGORI PRIM SCHOOL	KCB	110638074	01-08-2016	8,823.00	86,810
REMANYAKI PRIMARY SCHOOL	KCB	1133407161	01-08-2016	8,844.00	1,420
MAKARANGWE PRIMARY SCHOOL	KCB	1133650538	01-08-2016	30,589.00	1,270
BOKORANGUMO PRIMARY SCHOOL	KCB	1294667904	01-08-2016	3,975.00	35,728
GUKIHURU PRIMARY SCHOOL	KCB	1294938517	01-08-2016	3,975.00	24,156
KEWANDWI PRIMARY SCHOOL	KCB	1294938517	01-08-2016	3,450.00	24,156
KUBINTO PRIMARY SCHOOL	KCB	1294728679	01-08-2016	2,950.00	1,860.
GETONGOROMA PRIMARY SCHOOL	KCB	1286879469	01-08-2016	9,898.00	161,753
KWIGENA PRIMARY SCHOOL	KCB	1113051051	01-08-2016	1,190.00	45,245
NYANSITA PRIMARY SCHOOL	KCB	1294852329	01-08-2016	49895.00	89354
KWIHEMBA PRIMARY SCHOOL	KCB	1294306480	01-08-2016	44,415.00	67103
NYAMOTAMBE PRIMARY SCHOOL	KCB	1133591817	01-08-2016	3,295.00	4,588
ST. PHILOMENA NGURUNA SEC SCHOOL	KCB	1289079803	01-08-2016	4,269.00	12,912
BISHOP ANYOLO NTIMARU GIRIS SEC	KCB	1288354258	01-08-2016	1,395.00	186,395
KWIHO SEC SCHOOL	KCB	1177971739	01-08-2016	1977.00	86,810

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GOKEHARAKA CHIEF'S OFFICE	KCB	121149155		1,270.00	
TOTAL				6,453,515	4,512,829

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. of 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)



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Name
Fund Account Manager.