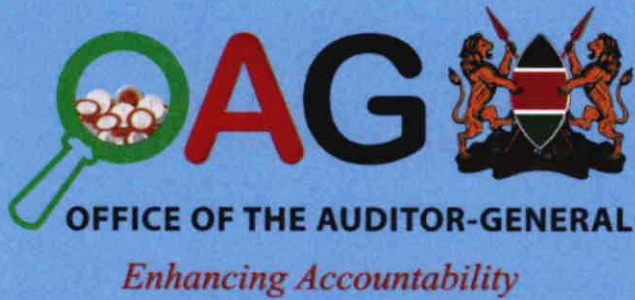


REPUBLIC OF KENYA



REPORT

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THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT –
NYATIKE CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2024

| | |
|---|---|
|  THE NATIONAL ASSEMBLY PAPERS LAID DATE: 05 MAR 2025 DAY: Wednesday | |
| TABLED BY: | Hon. Owen Baya, MP Deputy Leader of Opposition |
| CLERK-AT-THE-TABLE: | Esther Njirau |

Revised 30th June 2024



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

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

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; Entity to insert all the relevant acronyms and key terms used in the annual report and financial statements)

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) Provide for a public finance system that promotes an equitable society and, in particular, expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

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Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

| No | Designation | Name |
|----|--------------------------------|-------------------------|
| 1. | AIE holder | Marcellus Obondi Ayieko |
| 2. | National Sub-County Accountant | Jared Okumu |
| 3. | Chairman NGCDFC | Phelix Oloo |
| 4. | Member NGCDFC | Harrison Olola |

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Nyatike Constituency Headquarters

P.O. Box 1 – 40402
Wath Ong'er Trading Centre
Muhuru – Sori Road
Macalder, KENYA

(f) NGCDF Nyatike Constituency Contacts

Telephone: (254) 727606394
E-mail: cdfNyatike@ngcdf.go.ke
Website: www.cdfNyatike.go.ke

(g) NGCDF Nyatike Constituency Bankers

1. Bank A. (Operations Account). *Specify the constituency account banker details.*

KCB Bank
Sori Branch account no: 1260005895
P.O. Box 54-40401
Karungu

2. Bank B. (Deposit account). *Specify the constituency account banker details.*

Branch
P.O. Box xxx

(List all the banks where the fund has accounts)

(h) Independent Auditor

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

(i) Principal Legal Adviser

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

3. NG-CDFC Chairman's Report



Phelix Oloo
Chairman- Nyatike NG-CDFC

Nyatike Constituency was allocated a total of Kshs 212, 043,924 in the 2023/2024 financial year. During the financial year under review, the NGCDF Board disbursed 66.02% of the approved Budget which translated to Kshs 140,000,000. We also received Kshs 70,832,745 which was the undisbursed balances from the previous financial year hence Kshs 210,832,745 total disbursements from the NGCDF Board in the 2023/2024 financial year; Kshs 32,004,592 was our opening balance.

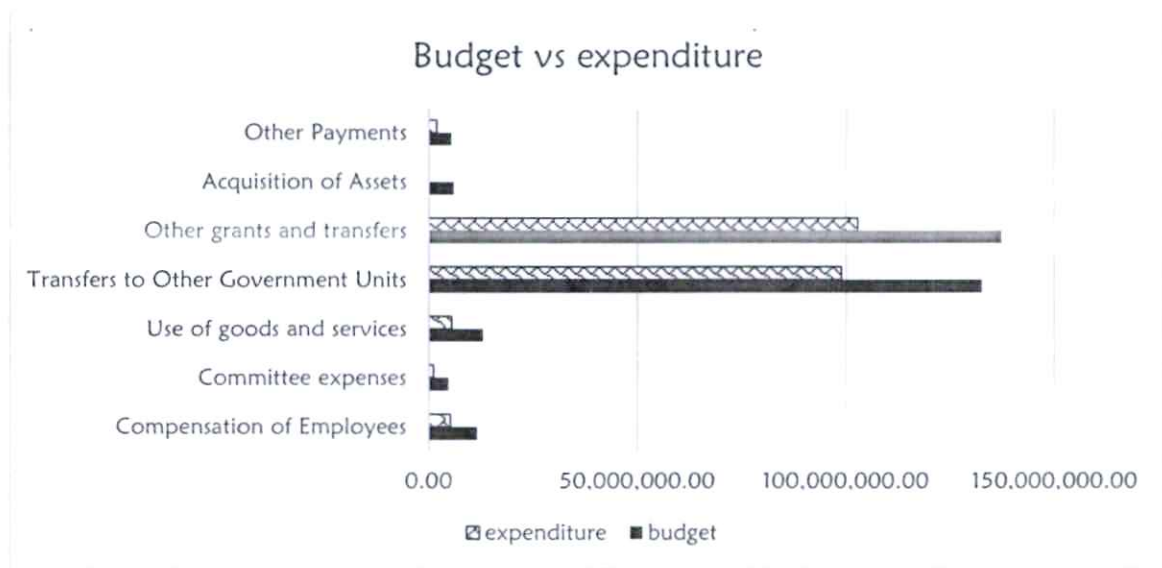
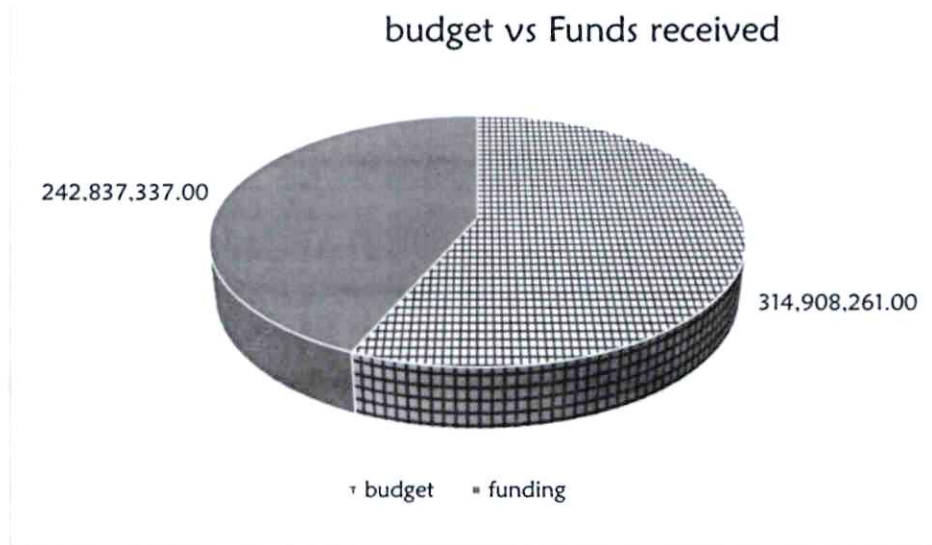
Nyatike National Government Constituencies Development Fund Committee (NG-CDFC) met, prioritized and disbursed funds to various projects in the Constituency following approved projects' code list.

Budget performance

During the financial year under review, we received Kshs. 140,000,000.00 against our total allocation of Kshs. 212,043,924; and Kshs. 72,043,924 was still owed from the NG-CDF Board as at the close of the financial year.

The funds received were mainly used to pay bursaries to needy students in various institutions of learning both secondary and tertiary. Also, we managed to fund emergency cases that arose during the financial year

The pie chart and graph below summarises our expenditure in the 2023/2024 FY.

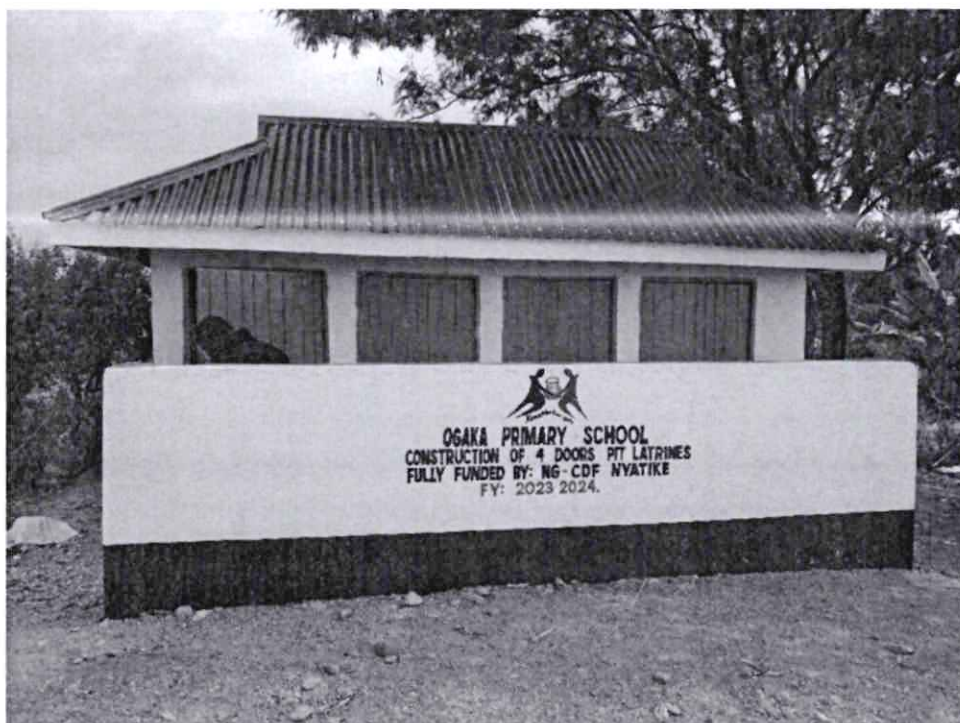


The pictorials below show some of the of the successful projects funded in the 2023/2024 FY

Project launch at God Keyo Secondary School



Emergency response to Ogaka primary School



The challenges faced in the implementation of the projects in the 2023/2024 FY were mainly related to the late disbursement of funds leading to delayed implementation of projects.

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The demand for bursaries was overwhelming while the funds came in piece meal hence affecting the retention of fully sponsored students in various learning institutions.

Also amendments in the NG-CDF Act in the Act led to removal of the sports Activities while the youth and schools still requested for funding related to sports.

The national treasury should disburse funds in good time to enable the NG-CDFCs implement projects in good time and disburse bursaries to needy students.

The NG-CDF Committee sensitizes the needy students to ensure they get HELB and KUUPS funds to help reduce pressure on the demand for bursaries.


.....
Name: Phelix Oloo
Chairman NGCDF Committee

4. Statement of Performance Against Predetermined Objectives for FY 2023/2024

Introduction

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

The key development objectives of the *NGCDF Nyatike Constituency 2022-2027* plan are to:

- a) To improve access and quality of education in Nyatike Constituency by developing the infrastructure.
- b) To empower young people (youths) within the constituency by developing their skills and talents through sports and relevant training.
- c) To provide clean and safe water and basic sanitation facilities to the learning institutions of Nyatike constituency by drilling bore holes and building sanitary facilities.
- d) To conserve the environment through renewable energy and water catchment.
- e) To upgrade road network within the constituency to proper motorable standards by opening access to schools.
- f) To tame rising cases of insecurity across the constituency by building security offices.

Progress on the 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:

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| Constituency Program | Objective | Outcome | Indicator | Performance |
|----------------------|---|--|--|---|
| Education | To increase enrolment in secondary schools by achieving 100% transition | improved retention of learners in various institutions and transition to secondary schools and tertiary institutions | 1.Number of physical infrastructure buildings in primary, secondary schools, number of bursary beneficiaries | In FY 2023/2024: we added approximately 22 Classrooms in public primary schools approximately 47 Classrooms in public secondary schools approximately 4 Dormitories and 3) laboratories Bursaries were awarded to approximately 10 fully sponsored students at various KMTCs approximately 800 students at Mawego TTI approximately 3000 students /other beneficiaries in various learning institutions |
| Security | To tame raising cases of insecurity by building police posts | Increase in police posts and administrative offices | - number of police posts - number of chiefs offices | Approximately 2 sub county offices |
| Sports | To empower youth by | Providing clubs with uniforms and balls. | Number of sports clubs to be issued | No sports activity was funded due in 2023/24 |

National Government Constituencies Development Fund (NGCDF)
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| | | | | |
|-----|---|---|--|---|
| | developing their skills and talents through relevant training | Holding annual sporting event | with uniforms and balls No of Event held during the year | |
| ICT | To provide necessary ICT infrastructure and skills | -Establish an ICT hub -Buying computers for all public schools | No. Of ICT hub constructed. No of computers issued to schools | ICT hub at wathonger No computers funded in 2023/24 in secondary schools |

5. Governance Statement

a. NG-CDFC process of appointment

Section 43(1), (2), (3) and (4) of the National Government Constituencies Development Fund (NG-CDF) Act state that:

1. there is established a National Government Constituency Development Fund Committee for every constituency.
2. Constituency Committee Shall comprise of;
 - a) the national government official responsible for co-ordination of national government functions.
 - b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
 - c) two women nominated in accordance with subsection (3) one of Whom shall be a youth at the date of appointment;
 - d) one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
 - e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
 - f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
 - g) one member co-opted by the Board in accordance with regulations made by the Board
3. The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe. The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the board. The current NGCDFC members were gazetted in 20/11/2022 and the first meeting was held in 05/12/2022

The persons appointed are drawn from different groupings as follows:

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- Male Adult-Phelix Oloo - Chairman
- Male youth – Daniel Onyango - Member
- Female adult-Loice Ouma - Member
- Female youth-Alice Oduol - Member
- PWD REP—Harrison Olola - Member
- CO-opted Member-Joseph Menya Ngode - Member
- Nominee of constituency Office-Judith Ogola - Member
- Nominee of constituency Office Jacob Oyomno - Member

b. NG-CDFC Tenure

The tenure of the NG-CDFC members as contained in section 43 (8) states that the term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as maybe approved by the Board.

c. The Role of the Constituency Committee

The roles of the NG-CDF committee is derived from the NG-CDF Act and is as summarized below:

1. Capacity build Project Management Committees and sensitize the Community on the operations of the Fund
2. Consider all project proposals from all wards in the constituency and any other projects which the Committee considers beneficial to the constituency;
3. Ensure that all projects, proposed and approved for funding meets the requirements of Section 24 of the Act.
4. Ensure Project proposals submitted to the Board include detailed budget proposal
5. Consult with relevant government departments to ensure that cost estimates for the projects are realistic
6. Monitor the implementation of projects as per the Monitoring and Evaluation framework prescribed by the Board;

7. Receive and address complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
 8. Ensure labelling of projects as per guidelines issued by the Board;
 9. Recruit staff as per Section 45 of the Act
- d. Removal of a member

The grounds for the removal of a member is prescribed in the NG-CDF Act and is as summarized below:

- Lack of integrity; (quality of being honest and having strong moral principles)
 - Gross misconduct;(objectionable action that is willful and cannot be described as mistake or negligence)
 - Embezzlement of public funds;
 - Bringing the committee into disrepute through unbecoming personal public conduct;
 - Promoting unethical practices;
 - Causing disharmony within the committee;
 - Physical or mental infirmity
- e. NG-CDFC Induction and training

The induction / training of the new NG-CDFC members was done in Eldoret during a seminar organised by the NG-CDF Board.

- f. Number of meetings;

NG-CDF Act requires that the NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

In Nyatike Constituency, the NG-CDF Committee conducted 24 meetings and including sub-committee meetings.

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| Name of committee member | 17/07/23 | 10/8/2023 | 6/9/2023 | 13/09/23 | 9/10/2023 | 16/10/23 | 2/11/2023 | 10/11/2023 | 4/12/2023 | 20/12/23 |
|--------------------------|----------|-----------|----------|----------|-----------|----------|-----------|------------|-----------|----------|
| Phelix Owino Oloo | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| Harrison olola | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| Marcellus O. Ayieko | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| Judith Akinyi Ogola | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| Daniel Onyango | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| Alice Atieno | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| Loice Adhiambo Ouma | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| Jacob Otieno Oyomno | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |
| Joseph menya Ngode | √ | √ | √ | √ | √ | √ | √ | √ | √ | √ |

g. Remuneration Rates

The NG-CDFC members are remunerated Kshs. 5000 and 7,000 for the Chairperson

h. Disclose the policy on conflict of interest

The NG-CDFC members are required to declare in interest when meetings discussed are in a manner that concerns a member and such interests declared are minuted and recorded in the in the minutes /register

i. Succession plan

Vacancies arising as a result of the removal or end of tenure of the members of the Constituency Committee, the vacancy shall be filled in the manner set out in section 43 and minutes of the meeting shall indicate the fact of the removal or appointment of members.

j. Ethics and code of conduct

The NG-CDFC members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention the act and other law, policy regulations that govern operations of NG-CDF.

k. Risk Management

The constituency has a risk policy which they observe and are required to maintain a risk register. The committee has the following responsibilities

- Record/register the complaint
- Acknowledge the complaint within reasonable time
- Discuss and resolve the complaint
- Report the complaints

6. Environmental and Sustainability Reporting

Environmental sustainability is key to our own survival and several measures need to be taken to mitigate the effects of climate change. Sustainability is the ability to maintain or continue offering services to the country's citizens over the long term.

1. Sustainability strategy and profile -

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

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

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

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

2. Environmental performance

Nyatike Constituency supports environmental conservation and has in the funded the planting and growing of trees in government institutions including secondary schools and government offices especially during the long rains season.

We mobilise communities / the youth during planned activities like projects hand over; sports tournaments etc and hold sensitizations on drugs abuse and tree planting and growing activities.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. xxx constituency invests in capacity building programs for employees. These include courses on technical

competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Nyatike Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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


.....

Name: Marcellus O. Ayieko
Fund Account Manager.

7. Statement of Management Responsibilities

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

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

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

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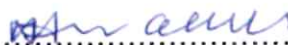
The Accounting Officer in charge of the NGCDF Nyatike Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for 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- Nyatike Constituency financial statements were approved and signed by the Accounting Officer on 10/9 2024.



.....
Name: Phelix Oloo
Chairman – NGCDF Committee



.....
Name: Marcellus O. Ayieko
Fund Account Manager

REPUBLIC OF KENYA



Enhancing Accountability

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HEADQUARTERS
Anniversary Towers
Monrovia Street
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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

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

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

which comprise the statement of assets and liabilities as at 30 June, 2024, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Nyatike Constituency as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022)

Basis for Qualified Opinion

Unsupported Project Management Committee Balances

Note 19.4 and Annex 5 to the financial statements reflects project management committee (PMC) Bank balances totaling Kshs.25,101,945. However, cashbooks, certificates of bank balance, bank reconciliation statements for individual PMC bank accounts were not provided for audit.

In circumstances, the accuracy and completeness of project management committee balance of Kshs.25,101,945 could not be confirmed.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects receipts budget and actual on comparable basis amounts of Kshs.314,908,261 and Kshs.242,864,337 respectively, resulting in an underfunding of Kshs.72,043,924 (23% of the budget). Similarly, the Fund expended Kshs.215,236,004 against an approved budget of Kshs.314,908,261, resulting in an under-expenditure of Kshs.99,236,004 (68% of the budget).

Further, review of the project variance report that is maintained at the Sub-County Treasury reflected forty-four (44) projects and program with budgeted amounts totaling to Kshs.56,553,566 which were not funded by the NG-CDF committee. In addition, projects with a budget of Kshs.10,952,174 were under funded by the board.

In the circumstances, the underfunding and under expenditure affected the planned activities, impacting negatively on service delivery to the residents of Nyatike Constituency.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the prior year audit matters and some of the prior year matters have not been disclosed in Progress on Follow-up of Auditor Recommendations section of the financial statements.

Other Information

The Management is responsible for the other information set out on page iii to xxii which comprises Key Constituency Information and Management, NGCDF Chairman Report, Statement of Performance Against Predetermine Objectives, Governance Statement, Environment and Sustainability Report and Statement of Management's Responsibilities. The other information does not include the financial statements and my audit report thereon.

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

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I

confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Delays in Projects Implementation

The statement of receipts and payment reflects an amount of Kshs.98,860,518 under transfers to other government units as disclosed in Notes 7 to the financial statements which was earmarked for project implementation during the year. However, review of the Project Implementation Status Report for the year, revealed that various projects amounting to Kshs.75,527,800 had delayed and were at different levels/stages of implementation as provided in Appendix I attached.

In circumstances, value for money on projects amounting Kshs.75,527,800 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

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 the 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) for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 December, 2024

Appendix I - Projects that had Delayed

| Project Name | Approved Activity | Amount Allocated | Implementation Status | Expected Beneficiaries | Remarks |
|---|--|------------------|------------------------|---------------------------|--------------------|
| Modi Primary School | Renovation to completion of 4 classrooms: Tiling | 1,150,000 | Funds not yet received | 160 learners | Awaiting for funds |
| Tagache Primary School | Renovation to completion of 4 classrooms: Tiling | 1,150,000 | Funds not yet received | 160 learners | Awaiting for funds |
| Poya Primary School | renovation to completion of 2 classrooms: Tiling | 575,000 | Funds not yet received | 80 learners | Awaiting for funds |
| Kea Primary School | Renovation to completion of 3 classrooms: Tiling | 862,500 | Funds not yet received | 120 Learners | Awaiting for funds |
| Lwala Primary School | renovation to completion of 2 classrooms: Tiling | 575,000 | Funds not yet received | 80 Learners | Awaiting for funds |
| Nyamache Primary School | Renovation to Completion of 7 classrooms; flooring, painting and glazing | 700,000 | Funds not yet received | 280 Learners | Awaiting for funds |
| Got Orango Primary School | Renovation to completion of 5 classrooms; reflooring, fixing windows and doors and painting. | 800,000 | Funds not yet received | 200 Learners | Awaiting for funds |
| Lwanda Magwar Primary School | Renovation to completion of 3 classrooms; Plastering, reflooring, glazing and painting. | 500,000 | Funds not yet received | 120 Learners | Awaiting for funds |
| Thim Lich Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Awaiting for funds |
| Miroche Secondary School | renovation to completion of 2 classrooms: Tiling | 575,000 | Funds not yet received | 80 learners | Awaiting for funds |
| St. Sabianus Owich Mixed Secondary School | Completion of a 40 double decker bed capacity dormitory; Fixing doors and windows, plastering and painting | 300,000 | Funds not yet received | 80 learners | Awaiting for funds |
| Chamachichi Secondary School | Drilling and equipping of a borehole | 5,000,000 | Funds not yet received | 320 Learners and teachers | Awaiting for funds |
| Paullo Odendo Secondary School | Completion of 1 classroom; Roofing, plastering, fittings and painting | 600,000 | Funds not yet received | 40 Learners | Awaiting for funds |

| Project Name | Approved Activity | Amount Allocated | Implementation Status | Expected Beneficiaries | Remarks |
|---|---|------------------|------------------------|---|----------------------------|
| Osiri Secondary School | Completion of 5 roomed administration block; Fittings, Plastering and painting | 482,206 | Funds not yet received | 28 staff members | Awaiting for funds |
| Nyatike West Sub County Headquarters Offices | Construction to completion of administration block comprising of 8 offices with a boardroom | 5,000,000 | Funds not yet received | Sub county officials | Awaiting for funds |
| Nyatike South Sub County Headquarters Offices | Construction to completion of administration block comprising of 8 offices with a boardroom | 5,000,000 | Funds not yet received | Sub county officials | Awaiting for funds |
| Nyakweri Girls Secondary School | Fencing to completion of a 250 metres perimeter school compound using concrete bars and chainlink | 755,094 | Funds disbursed to PMC | students, teaching and non teaching staff of the school | Complete |
| Nyatike NG-CDF Strategic Plan | Additional funds to facilitate in preparation, facts collection and designing, typesetting and printing of Nyatike NG-CDF Strategic plan for the period between 2023-2027 | 2,000,000 | Funds disbursed to PMC | Members of the Constituency | Complete |
| Akala Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Complete upto fittings |
| Rabwao Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Complete upto fittings |
| Kurukongo Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Complete upto fittings |
| Mariba Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Complete upto plasterworks |
| Adugo Primary School | Construction to completion of 2 classrooms | 2,200,000 | Funds disbursed to PMC | 80 Learners | Complete upto plasterworks |
| Okenge Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Complete upto plasterworks |

| Project Name | Approved Activity | Amount Allocated | Implementation Status | Expected Beneficiaries | Remarks |
|-----------------------------|--|-------------------------|------------------------------|-------------------------------|---------------------------------|
| Mariba Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Complete upto plasterworks |
| Tuk Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Complete upto plasterworks |
| Kopala Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Complete upto plasterworks |
| Obondi Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Complete upto plasterworks |
| Rabare Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Complete upto plasterworks |
| Not Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Complete upto plasterworks |
| Sagenya Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Complete upto plasterworks |
| Nyabomo Primary School | Construction to completion of 1 classrooms | 1,100,000 | Funds disbursed to PMC | 40 Learners | Complete upto plasterworks |
| Othora Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Complete upto plasterworks |
| Angugo Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Complete upto plasterworks |
| Kanga Onditi Primary School | Construction to completion of 2 classrooms | 2,200,000 | Funds disbursed to PMC | 80 Learners | Complete upto plasterworks |
| God Bim Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Complete upto roofing |
| Rabwao Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Contractor mobilizing materials |
| Nyabomo Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Contractor mobilizing materials |
| Nyatike Law Courts | Completion of law courts consisting of courtroom, holding cell and 4 offices; Roofing, fittings, plastering, glazing and painting. | 2,000,000 | Funds disbursed to PMC | Members of the community | On - going |
| Kanga Onditi Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Plasterworks on progress |

| Project Name | Approved Activity | Amount Allocated | Implementation Status | Expected Beneficiaries | Remarks |
|--------------------------------|---|------------------|------------------------|---|--------------------------|
| Olasi Primary School | Construction to completion of 3 classrooms | 3,300,000 | Funds disbursed to PMC | 120 Learners | plasterworks on progress |
| Nyasoko Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Procurement in process |
| Kimai Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Procurement in process |
| God Kwach Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Procurement in process |
| Nyangere Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Procurement in process |
| Sori Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Procurement in process |
| Wachara Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Procurement in process |
| Obware Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Procurement in process |
| Mariba Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Procurement in process |
| Kopala Mixed Secondary School | Installation of 6 panels (300 watts) at Kshs. 108,000, 1 solar structure at KShs. 102,000, 5.5KW inverter at Kshs. 150,000, 3, 200AH battery at Kshs. 126,000, 1 inverter and battery cabinet at Kshs. 75,000, 1, 80A charge controller at Kshs. 25,000, 1, lightning arrester at Kshs. 15,000 and solar cabling works at Kshs. 5,500 | 651,500 | Funds disbursed to PMC | students, teaching and non-teaching staff of the school | Procurement in process |
| Othoch Rakuom Secondary School | Installation of 6 panels (300 watts) at Kshs. 108,000, 1 solar structure at KShs. 102,000, 5.5KW inverter at Kshs. 150,000, 3, | 651,500 | Funds disbursed to PMC | students, teaching and non teaching staff of the school | Procurement in process |

| Project Name | Approved Activity | Amount Allocated | Implementation Status | Expected Beneficiaries | Remarks |
|----------------------------|--|-------------------|------------------------|------------------------|--------------------------------|
| | 200AH battery at Kshs. 126,000, 1 inverter and battery cabinet at Kshs. 75,000, 1, 80A charge controller at Kshs. 25,000, 1, lightning arrestor at Kshs. 15,000 and solar cabling works at Kshs. 5,500 | | | | |
| Osiri Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Substructure works on progress |
| Kowuor Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Substructure works on progress |
| Macalder Primary School | Construction to completion of 2 classrooms | 2,200,000 | Funds disbursed to PMC | 80 Learners | Walling on progress |
| Adiel Carla Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Walling on progress |
| Othora Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Walling on progress |
| Nyandago Primary School | Construction to completion of 1 classroom | 1,100,000 | Funds disbursed to PMC | 40 Learners | Walling on progress |
| Total | | 75,527,800 | | | |

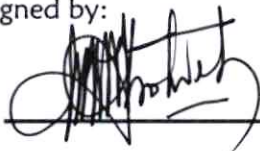
*National Government Constituencies Development Fund (NGCDF)
Nyatike Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

9. Statement of Financial Performance for the Year Ended 30th June 2024

| | Note | 2023-2024 Kshs | 2022-2023 Kshs |
|-------------------------------------|------|--------------------|-------------------|
| RECEIPTS | | | |
| Transfers from NGCDF Board | 1 | 210,832,745 | 96,550,000 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | 27,000 | - |
| TOTAL RECEIPTS | | 210,859,745 | 96,550,000 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 5,245,179 | 2,878,424 |
| Committee expenses | 5 | 1,214,000 | 2,175,000 |
| Use of goods and services | 6 | 5,556,700 | 2,469,950 |
| Transfers to Other Government Units | 7 | 98,860,518 | 18,860,801 |
| Other grants and transfers | 8 | 102,795,860 | 48,801,715 |
| Acquisition of Assets | 9 | - | - |
| Other Payments | 10 | 2,000,000 | - |
| TOTAL PAYMENTS | | 215,672,257 | 75,185,890 |
| SURPLUS/DEFICIT | | (4,812,512) | 21,364,110 |

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

The Constituency financial statements were approved by the NGCDFC on 10/9 2024 and signed by:



Chairman NG-CDF
Committee
Name: Phelix Oloo



Fund Accountant Manager
Name: Marcellus O. Ayieko



National Sub-County
Accountant
Name: Jared Okumu
ICPAK M/No: 15430

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


10. Statement of Financial Position as at 30th June, 2024

| | Note | 2023-2024 | 2022-2023 |
|--|------|-------------------|-------------------|
| | | Kshs | Kshs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 11A | 28,189,040 | 32,004,592 |
| Cash Balances (cash at hand) | 11B | - | - |
| Total Cash and Cash Equivalents | | 28,189,040 | 32,004,592 |
| Accounts Receivable | | | |
| Outstanding Imprests | 12 | - | - |
| TOTAL FINANCIAL ASSETS | | 28,189,040 | 32,004,592 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable (Deposits) | | | |
| Retention | 13 | - | - |
| Gratuity | 14 | 1,380,531 | 383,571 |
| NET FINANCIAL SSETS | | 26,808,509 | 31,621,021 |
| REPRESENTED BY | | | |
| Fund balance b/fwd 1st July... | 15 | 31,621,021 | 10,256,911 |
| Prior year adjustments | 16 | - | - |
| Surplus/Deficit for the year | | (4,812,512) | 21,364,110 |
| NET FINANCIAL POSITION | | 26,808,509 | 31,621,021 |

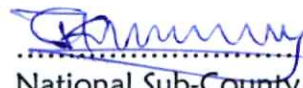
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on 15/7/2024 and signed by:



 Chairman NG-CDF
 Committee
 Name: Phelix Oloo



 Fund Accountant Manager
 Name: Marcellus O. Ayieko



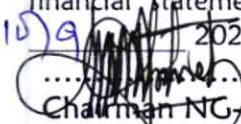
 National Sub-County
 Accountant
 Name: Jared Okumu
 ICPAK M/No: 15430

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

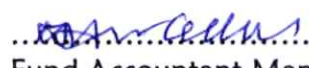
11. Statement of changes in net assets as at 30th June, 2024

| Description | Reserves | Accumulated surplus/deficit | Total |
|----------------------------------|----------|-----------------------------|-------------|
| | Kshs | Kshs | Kshs |
| As at 1 st July 2024 | | 31,621,021 | 31,621,021 |
| Surplus/deficit for the period | | (4,812,512) | (4,812,512) |
| Revaluation gain/loss | | | |
| As at 30 th June 2024 | | 26,808,509 | 26,808,509 |

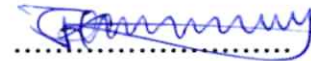
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on 10th 9th 2024 and signed by:



 Chairman NG-CDF
 Committee
 Name: Phelix Oloo



 Fund Accountant Manager
 Name: Marcellus O. Ayieko



 National Sub-County
 Accountant
 Name: Jared Okumu
 ICPAK M/No: 15430

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

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

| | | 2023-2024 | 2022-2023 |
|--|-----------|--------------------|-------------------|
| | | Kshs | Kshs |
| Receipts from operating activities | | | |
| Transfers from NGCDF Board | 1 | 210,832,745 | 96,550,000 |
| Other Receipts | 3 | 27,000 | - |
| | | 210,859,745 | 96,550,000 |
| Payments for operating activities | | | |
| Compensation of Employees | 4 | 5,245,179 | 2,878,424 |
| Committee expenses | 5 | 1,214,000 | 2,175,000 |
| Use of goods and services | 6 | 5,556,700 | 2,469,950 |
| Transfers to Other Government Units | 7 | 98,860,518 | 18,860,801 |
| Other grants and transfers | 8 | 102,795,860 | 48,801,715 |
| Other Payments | 10 | 2,000,000 | - |
| | | 215,672,257 | 75,185,890 |
| Adjusted for: | | | |
| Decrease/(Increase) in Accounts receivable | 17 | - | - |
| Increase/(Decrease) in Accounts Payable | 18 | 996,960 | 383,571 |
| Prior year Adjustments | 16 | - | - |
| Net Adjustments | | 996,960 | 383,571 |
| Net cash flow from operating activities | | (3,815,552) | 21,747,681 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | - | - |
| Acquisition of Assets | 9 | - | - |
| Net cash flows from Investing Activities | | - | - |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | (3,815,552) | 21,747,681 |
| Cash and cash equivalent at BEGINNING of the year | 11 | 32,004,592 | 10,256,911 |
| Cash and cash equivalent at END of the year | | 28,189,040 | 32,004,592 |

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

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

| Receipt/Expense Item | Original Budget | | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|-------------------------------------|--------------------|--------------------------------|--|--------------------|----------------------------|-------------------------------|------------------|
| | a | | b | c=a+b | d | e=c-d | f=d/c % |
| RECEIPTS | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | | |
| Transfers from NG-CDF Board | 212,043,924 | 32,004,592 | 70,832,745 | 314,881,261 | 242,837,337 | 72,043,924 | 0.77 |
| Proceeds from Sale of Assets | | | | 0 | 0 | 0 | 0.00 |
| Other Receipts | | 27,000 | | 27,000 | | 27,000 | 0.00 |
| TOTAL RECEIPTS | 212,043,924 | 32,031,592 | 70,832,745 | 314,908,261 | 242,837,337 | 72,070,924 | 0.77 |
| PAYMENTS | | | | | | | |
| Compensation of Employees | 5,433,510 | 4,707,126 | 1,602,694 | 11,743,330 | 5,245,179 | 6,498,151 | 0.45 |
| Committee expenses | 4,602,000 | 224,736 | | 4,826,736 | 1,214,000 | 3,612,736 | 0.25 |
| Use of goods and services | 7,325,308 | 2,179,468 | 3,574,253 | 13,079,029 | 5,556,700 | 7,522,329 | 0.42 |
| Transfers to Other Government Units | 86,023,517 | 9,062,767 | 37,565,025 | 132,651,309 | 98,860,518 | 33,790,791 | 0.75 |
| Other grants and transfers | 103,017,723 | 14,269,771 | 19,990,773 | 137,278,267 | 102,795,860 | 34,482,407 | 0.75 |
| Acquisition of Assets | | 724 | 6,100,000 | 6,100,724 | 0 | 6,100,724 | 0.00 |
| Other Payments | 2,000,000 | 1,500,000 | 2,000,000 | 5,500,000 | 2,000,000 | 3,500,000 | 0.36 |
| Funds Pending approval | 3,641,866 | 87,000 | | 3,728,866 | | 3,728,866 | 0.00 |
| TOTAL | 212,043,924 | 32,031,592 | 70,832,745 | 314,908,261 | 215,672,257 | 99,236,004 | 0.68 |

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***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.




The items underutilized had funds owed by the Board as at the close of the financial year.

(a) The changes between the original and final budget are due to both un utilised funds and funds owing from the board.

The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

| Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities | |
|---|---------------|
| Description | Amount |
| Budget utilisation difference totals | 99,209,004.00 |
| Less undisbursed funds receivable from the Board as at 30th June 2024 | 72,043,924.00 |
| | 27,165,080.00 |
| Add Accounts payable | 996,960.00 |
| Less Accounts Receivable | 0.00 |
| Add/Less Prior Year Adjustments | 0.00 |
| Cash and Cash Equivalentents at the end of the FY 2023/2024 | 28,162,040.00 |

The Constituency financial statements were approved by NG CDFC on 10/9 2024 and signed by:

| | | |
|--|---|---|
|  _____ |  _____ |  _____ |
| Fund Account Manager | National Sub-County Accountant | Chairman NG-CDFC Committee |
| Name: Marcellus O. Ayieko | Name: Jared Okumu ICPAK M/No: 15430 | Name: Phelix Oloo |

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14. Budget Execution By Sectors And Projects For The Year Ended 30th June 2024

| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on | Budget utilization difference |
|--|-----------------|--------------------------------|---|--------------|------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | comparable basis | |
| | | | | | Kshs | |
| Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | |
| 1.0 Administration and Recurrent | | | | | | |
| 1.1 Compensation of employees | 5,433,510 | 4,707,126 | 1,602,694 | 11,743,330 | 5,245,179 | 6,498,151 |
| 1.2 Committee allowances | 2,628,000 | 224,736 | | 2,852,736 | 1,214,000 | 1,638,736 |
| 1.3 Use of goods and services | 3,512,369 | 987,101 | 2,567,271 | 7,066,741 | 3,156,000 | 3,910,741 |
| Sub-total | 11,573,879 | 5,918,963 | 4,169,965 | 21,662,807 | 9,615,179 | 12,047,628 |
| 2.0 Monitoring and evaluation | | | | | | |
| 2.1 Capacity building | 1,500,000 | 538,167 | | 2,038,167 | 1,940,400 | 97,767 |
| 2.2 Committee allowances | 1,974,000 | | | 1,974,000 | | 1,974,000 |
| 2.3 Use of goods and services | 2,312,939 | 654,200 | 1,006,982 | 3,974,121 | 460,300 | 3,513,821 |
| Sub-total | 5,786,939 | 1,192,367 | 1,006,982 | 7,986,288 | 2,400,700 | 5,585,588 |
| 3.0 Constituency Oversight Committee | | | | | | |
| Telephone, Telex, Facsimile and Mobile Phone Service | | | | | | |
| Daily Subsistence Allowance | | | | | | |
| Hire of Transport | | | | | | |
| Refined Fuels and Lubricants for Transport | | | | | | |
| Travel Allowance on training | | | | | | |
| Sub-total | 0 | | 0 | 0 | | 0 |

**National Government Constituencies Development Fund (NGCDF)
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| Programme/Sub-programme | Original Budget Kshs | Adjustments | | Final Budget Kshs | Actual on comparable basis Kshs | Budget utilization difference |
|---------------------------------|-------------------------|---|---|----------------------|---------------------------------------|----------------------------------|
| | | Opening Balance (C/Bk) and AIA Kshs | Previous Years' Outstanding Disbursements Kshs | | | |
| 4.0 Emergency | | | | | | |
| 4.1 Primary Schools | | | | 0 | | 0 |
| Nyondwat Enterprise Limited | | | | 550,000 | 550,000 | 0 |
| Thim Lich primary school | | | | 550,000 | 550,000 | 0 |
| Mariba primary school | | | | 1,100,000 | 1,100,000 | 0 |
| Lwala Primary School | | | | 550,000 | 550,000 | 0 |
| Obalwanda Rabuor Primary School | | | | 1,050,000 | 1,050,000 | 0 |
| Nyakweri Primary School | | | | 550,000 | 550,000 | 0 |
| Ogongo primary school | 550,000 | | | 550,000 | | 550,000 |
| Pom primary school | 550,000 | | | 550,000 | | 550,000 |
| Chamachichi primary school | 550,000 | | | 550,000 | | 550,000 |
| Kanyandiko primary | 550,000 | | | 550,000 | | 550,000 |
| ARINGO PRIMARY SCHOOL | 550,000 | | | 550,000 | | 550,000 |
| ST.DOMINIC SAGENYA SEC SCHOOL | 550,000 | | | 550,000 | | 550,000 |
| LWALA PRIMARY SCHOOL | 550,000 | | | 550,000 | | 550,000 |
| PAW NDEGE PRIMARY SCHOOL | 550,000 | | | 550,000 | | 550,000 |
| NYANDEMA PRIMARY SCHOOL | 550,000 | | | 550,000 | | 550,000 |
| ULANDO PRIMARY SCHOOL | 550,000 | | | 550,000 | | 550,000 |
| 4.2 Secondary schools | | | | 0 | | 0 |

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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on | Budget utilization difference |
|---|-----------------|--------------------------------|---|--------------|------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | comparable basis | |
| | | | | | Kshs | |
| Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | |
| Ida Odinga Nyakweri girl's secondary school | | | | 150,000 | 150,000 | 0 |
| Agenga secondary school | 550,000 | | | 550,000 | | 550,000 |
| ST.DOMNIC SAGENYA SEC SCHOOL | | | | 0 | | 0 |
| 4.3 Tertiary institutions | | | | 0 | | 0 |
| 4.4 Security projects | | | | 0 | | 0 |
| Emergency cash book/owing from the board | | 1,776,300 | 3,146,175 | | | |
| Emergency Allocated/Unspent | 4,102,526 | | | | | 0 |
| Sub-total | 10,152,526 | 1,776,300 | 3,146,175 | 15,075,001 | 10,550,000 | 4,525,001 |
| 5.0 Bursary and Social Security | | | | | | |
| 5.1 Primary Schools | | | | 0 | | 0 |
| 5.2 Secondary Schools | 29,644,900 | 500,000 | | 30,144,900 | 29,989,407 | 155,493 |
| 5.3 Tertiary Institutions | 43,422,837 | 684,292 | 8,535,239 | 52,642,368 | 44,503,280 | 8,139,088 |
| 5.4 Universities/Special | 2,591,460 | 767,920 | 1,391,461 | 4,750,841 | 3,583,775 | 1,167,066 |
| 5.5 Education Support Programmes | | | | 0 | | 0 |
| 5.6 Social Security | 1,500,000 | 5,260,088 | 1,500,000 | 8,260,088 | 0 | 8,260,088 |
| Sub-total | 77,159,197 | 7,212,300 | 11,426,700 | 95,798,197 | 78,076,462 | 17,721,735 |
| 6.0 Sports | | | | | | |
| 6.1 Constituency Sports Tournament | | 231,171 | 2,417,898 | 2,649,069 | 2,417,898 | 231,171 |
| Sub-total | 0 | 231,171 | 2,417,898 | 2,649,069 | 2,417,898 | 231,171 |
| 7.0 Environment | | | | | | |

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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on | Budget utilization difference |
|---|------------------|--------------------------------|---|------------------|------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | comparable basis | |
| | | | | | Kshs | |
| Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | |
| Amoyo Mixed Secondary School | | | 250,000 | 250,000 | 250,000 | 0 |
| St. Agnes Okuodo Mixed Secondary School | | | 250,000 | 250,000 | 250,000 | 0 |
| Ungoe Secondary School | | | 250,000 | 250,000 | 250,000 | 0 |
| St. Jacobs Kolanya secondary school | | | 250,000 | 250,000 | 250,000 | 0 |
| Kea Secondary School- | | | 250,000 | 250,000 | 250,000 | 0 |
| Kopala Secondary School- | | | 250,000 | 250,000 | 250,000 | 0 |
| Dunga primary school | | | 250,000 | 250,000 | 250,000 | 0 |
| St. Pius Got Orango Secondary School | | | 250,000 | 250,000 | 250,000 | 0 |
| Kopla Mixed Secondary School | 651,500 | | | 651,500 | | 651,500 |
| St. Sabianus Owich Mixed Secondary School | 651,500 | | | 651,500 | | 651,500 |
| Nyakweri girls secondary school | 651,500 | | | 651,500 | 651,500 | 0 |
| Othoch Rakuom secondary school | 651,500 | | | 651,500 | | 651,500 |
| Sub-total | 2,606,000 | 0 | 2,000,000 | 4,606,000 | 2,651,500 | 1,954,500 |
| 8.0 Primary Schools Projects | | | | | | |
| (List all the Projects) | | | | | | |
| Modi Primary School | | | 5,000,000 | 5,000,000 | 5,000,000 | 0 |
| Tagache primary School | | | 4,000,000 | 4,000,000 | 4,000,000 | 0 |
| Poya Primary School | | | 2,500,000 | 2,500,000 | 2,500,000 | 0 |
| Kea Primary School | | | 3,750,000 | 3,750,000 | 3,750,000 | 0 |
| Tom Odege Ngira Primary School | | | 2,200,000 | 2,200,000 | 2,200,000 | 0 |
| Odiyo Primary School | | | 1,100,000 | 1,100,000 | 1,100,000 | 0 |
| Ndemra Primary School | | | 800,000 | 800,000 | 800,000 | 0 |
| Adugo Primary School | | | 1,100,000 | 1,100,000 | 1,100,000 | 0 |

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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on | Budget utilization difference |
|-----------------------------|-----------------|--------------------------------|---|--------------|------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | comparable basis | |
| | | | | | Kshs | |
| Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | |
| Ogaka Primary School | | | 1,100,000 | 1,100,000 | 1,100,000 | 0 |
| Senye Primary School | | | 1,200,000 | 1,200,000 | 1,200,000 | 0 |
| Aringo Primary School- | | | 1,500,051 | 1,500,051 | 1,500,051 | 0 |
| Aonge Dhiang Primary School | | | 1,000,000 | 1,000,000 | 1,000,000 | 0 |
| Sere primary school | | | 500,000 | 500,000 | 500,000 | 0 |
| Orango primary school | | | 500,000 | 500,000 | 500,000 | 0 |
| Chamachichi primary School | | | 1,464,134 | 1,464,134 | 1,464,134 | 0 |
| Kayara Primary School | | 5,000,000 | | 5,000,000 | 5,000,000 | 0 |
| PAW NDEGE PRIMARY SCHOOL | | 4,000,000 | | 4,000,000 | 5,000,000 | -1,000,000 |
| Olunga Primary School | | 1,209 | | 1,209 | | 1,209 |
| Orore Primary School | | 922 | | 922 | | 922 |
| Modi Primary School | 1,150,000 | | | 1,150,000 | 0 | 1,150,000 |
| Tagache primary School | 1,150,000 | | | 1,150,000 | | 1,150,000 |
| Poya Primary School | 575,000 | | | 575,000 | | 575,000 |
| Kea Primary School | 862,500 | | | 862,500 | | 862,500 |
| Lwala Primary School | 575,000 | | | 575,000 | | 575,000 |
| Macalder Primary School | 2,200,000 | | | 2,200,000 | 2,200,000 | 0 |
| Mariba Primary School | 1,100,000 | | | 1,100,000 | 1,100,000 | 0 |
| Adugo Primary School | 2,200,000 | | | 2,200,000 | 2,200,000 | 0 |
| Sori Primary School | 2,200,000 | | | 2,200,000 | 2,200,000 | 0 |
| Olasi Primary School | 3,300,000 | | | 3,300,000 | 3,300,000 | 0 |
| Kayara Primary School | 600,000 | | | 600,000 | 600,000 | 0 |
| Nyamache Primary School | 700,000 | | | 700,000 | | 700,000 |
| Lwala Rabuor Primary School | 1,960,063 | | | 1,960,063 | 1,960,063 | 0 |
| Kituka Primary School | 1,024,476 | | | 1,024,476 | 1,024,476 | 0 |
| Got Orango Primary School | 800,000 | | | 800,000 | | 800,000 |
| Obware Primary School | 500,000 | | | 500,000 | 500,000 | 0 |

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| Programme/Sub-programme | Original Budget | | Adjustments | | Final Budget | Actual on comparable basis | | Budget utilization difference | |
|------------------------------|-----------------|------|--------------------------------|---|--------------|----------------------------|-----------|-------------------------------|------|
| | Kshs | Kshs | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | Kshs | Kshs | | Kshs |
| | | | | | | | | | |
| Lwanda Magwar Primary School | 500,000 | | | | 500,000 | | 500,000 | 0 | |
| God Bim Primary School | 500,000 | | | | 500,000 | | 500,000 | 0 | |
| Alendo Primary School | 500,000 | | | | 500,000 | | 500,000 | 0 | |
| Paullo Odeno Primary School | 500,000 | | | | 500,000 | | 500,000 | 0 | |
| Kaduro Primary School | 800,000 | | | | 800,000 | | 800,000 | 0 | |
| Lisori Primary School | 500,000 | | | | 500,000 | | 500,000 | 0 | |
| Kumoni Primary School | 500,000 | | | | 500,000 | | 500,000 | 0 | |
| Tulu Primary School | 500,000 | | | | 500,000 | | 500,000 | 0 | |
| Agenga Primary School | 500,000 | | | | 500,000 | | 500,000 | 0 | |
| Ndemura Primary School | 550,000 | | | | 550,000 | | 550,000 | 0 | |
| Odiyo Primary School | 550,000 | | | | 550,000 | | 550,000 | 0 | |
| Akala Primary School | 1,100,000 | | | | 1,100,000 | | 1,100,000 | 0 | |
| Ogaka Primary School | 550,000 | | | | 550,000 | | 550,000 | 0 | |
| Okenge Primary School | 1,100,000 | | | | 1,100,000 | | 1,100,000 | 0 | |
| Mariba primary School | 1,100,000 | | | | 1,100,000 | | 1,100,000 | 0 | |
| Adiel Carla primary School | 1,100,000 | | | | 1,100,000 | | 1,100,000 | 0 | |
| Tuk Primary School | 1,100,000 | | | | 1,100,000 | | 1,100,000 | 0 | |
| Nyakere Primary School | 1,100,000 | | | | 1,100,000 | | 1,100,000 | 0 | |
| Thim Lich Primary School | 1,100,000 | | | | 1,100,000 | | 1,100,000 | 0 | |
| Kopala Primary School | 1,100,000 | | | | 1,100,000 | | 1,100,000 | 0 | |
| Obondi Primary School | 1,100,000 | | | | 1,100,000 | | 1,100,000 | 0 | |
| Rabare Primary School | 1,100,000 | | | | 1,100,000 | | 1,100,000 | 0 | |
| Not Primary School | 1,100,000 | | | | 1,100,000 | | 1,100,000 | 0 | |
| Nyasoko Primary School | 1,100,000 | | | | 1,100,000 | | 1,100,000 | 0 | |
| Kanga Onditi Primary School | 1,100,000 | | | | 1,100,000 | | 1,100,000 | 0 | |
| Sagenya Primary School | 1,100,000 | | | | 1,100,000 | | 1,100,000 | 0 | |
| Nyabomo Primary School | 1,100,000 | | | | 1,100,000 | | 1,100,000 | 0 | |

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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on | Budget utilization difference |
|---|-------------------|--------------------------------|---|--------------------|-------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | comparable basis | |
| | | | | | | |
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Rabwao Primary School | 1,100,000 | | | 1,100,000 | | 1,100,000 |
| Othora Primary School | 1,100,000 | | | 1,100,000 | 1,100,000 | 0 |
| Angugo Primary School | 1,100,000 | | | 1,100,000 | | 1,100,000 |
| Othora Primary school | 1,100,000 | | | 1,100,000 | | 1,100,000 |
| Rabwao Primary School | 1,100,000 | | | 1,100,000 | | 1,100,000 |
| Nyabomo Priary School | 1,100,000 | | | 1,100,000 | | 1,100,000 |
| Kanga Onditi Primary School | 2,200,000 | | | 2,200,000 | | 2,200,000 |
| Osiri Primary School | 1,100,000 | | | 1,100,000 | | 1,100,000 |
| Kimai Primary School | 1,100,000 | | | 1,100,000 | | 1,100,000 |
| God Kwach Primary School | 1,100,000 | | | 1,100,000 | | 1,100,000 |
| Kowuor Primary School | 1,100,000 | | | 1,100,000 | | 1,100,000 |
| Kurukongo Primary School | 1,100,000 | | | 1,100,000 | | 1,100,000 |
| Nyangere Primary School | 1,100,000 | | | 1,100,000 | | 1,100,000 |
| Nyandago Primary School | 1,100,000 | | | 1,100,000 | | 1,100,000 |
| Sori Primary School | 1,100,000 | | | 1,100,000 | | 1,100,000 |
| Wachara karungu Primary School | 1,100,000 | | | 1,100,000 | | 1,100,000 |
| Obware Primary School | 1,100,000 | | | 1,100,000 | | 1,100,000 |
| God Bim Primary School | 1,100,000 | | | 1,100,000 | 1,100,000 | 0 |
| Mariba Primary School | 1,100,000 | | | 1,100,000 | 1,100,000 | 0 |
| Sub-total | 65,847,039 | 9,002,131 | 27,714,185 | 102,563,355 | 75,248,724 | 27,314,631 |
| 9.0 Secondary Schools Projects (List all the Projects) | | | | | | |
| Miroche Secondary School | 575,000 | | | 575,000 | | 575,000 |
| St. Sabianus Owich Mixed Secondary School | 300,000 | | | 300,000 | | 300,000 |
| God Keyo Secondary school | 5,000,000 | | | 5,000,000 | 5,000,000 | 0 |
| Olasii Secondary School | 5,000,000 | | | 5,000,000 | | 5,000,000 |

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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on | Budget utilization difference |
|---|-----------------|--------------------------------|---|--------------|------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | comparable basis | |
| | | | | | Kshs | |
| Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | |
| Chamachichi Secondary School | 5,000,000 | | | 5,000,000 | | 5,000,000 |
| paullo Odendo secondary school | 600,000 | | | 600,000 | | 600,000 |
| Osiri secondary school | 482,206 | | | 482,206 | | 482,206 |
| Nyakweri girls secondary school | 558,020 | | | 558,020 | | 558,020 |
| Nyakweri girls secondary school | 1,003,860 | | | 1,003,860 | 1,003,860 | 0 |
| Nyakweri girls secondary school | 755,094 | | | 755,094 | 755,094 | 0 |
| St. Joseph's Alendo Girls' Secondary School | 902,298 | | | 902,298 | 902,000 | 298 |
| Miroche Secondary School | | | 2,500,000 | 2,500,000 | 2,500,000 | 0 |
| Aneko Secondary school | | | 2,014,974 | 2,014,974 | 2,014,974 | 0 |
| Thim Lich Secondary School | | | 2,200,000 | 2,200,000 | 2,200,000 | 0 |
| Obolo secondary school | | | 1,735,866 | 1,735,866 | 1,735,866 | 0 |
| Nyakweri girls secondary school | | | 200,000 | 200,000 | 200,000 | 0 |
| Nyakweri girls secondary school | | | | | 2,624,651 | -2,624,651 |
| Nyakweri girls secondary school | | | | | 1,303,979 | -1,303,979 |
| Nyakweri girls secondary school | | | | | 2,171,370 | -2,171,370 |
| St. Monica Bondo Kosiemo Secondary School | | | 1,200,000 | 1,200,000 | 1,200,000 | 0 |
| Rabwao Secondary School | | 10,636 | | 10,636 | | 10,636 |
| Sub-total | 20,176,478 | 10,636 | 9,850,840 | 30,037,954 | 23,611,794 | 6,426,160 |
| 10.0 Tertiary institutions Projects (List all the Projects) | | | | | | |
| Rongo University | | 50,000 | | 50,000 | | 50,000 |
| 10.20 | | | | 0 | | 0 |
| 10.30 | | | | 0 | | 0 |
| Sub-total | | 50,000 | | 50,000 | | 50,000 |
| 11.0 Security Projects | | | | | | |

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| Programme/Sub-programme | Original Budget Kshs | Adjustments | | Final Budget Kshs | Actual on comparable basis Kshs | Budget utilization difference |
|--|-------------------------|---|---|----------------------|---------------------------------------|----------------------------------|
| | | Opening Balance (C/Bk) and AIA Kshs | Previous Years' Outstanding Disbursements Kshs | | | |
| Nyatike West Sub county headquarters offices | 5,000,000 | | | 5,000,000 | | 5,000,000 |
| Nyatike South Sub county headquarters offices | 5,000,000 | | | 5,000,000 | | 5,000,000 |
| Nyatike Law Courts | 2,000,000 | | 1,000,000 | 3,000,000 | 3,000,000 | 0 |
| Karungu Police Station | 550,000 | | | 550,000 | 550,000 | 0 |
| Nyatike Police Station | 550,000 | | | 550,000 | 550,000 | 0 |
| Lower central kadem Chiefs Office | | 50,000 | | | | 50,000 |
| Nyatike sub County Head Quarter water | | 5,000,000 | | 5,000,000 | 5,000,000 | 0 |
| Sub-total | 13,100,000 | 5,050,000 | 1,000,000 | 19,150,000 | 9,100,000 | 10,050,000 |
| 12.0 Acquisition of assets | | | | | | |
| 12.1 Motor Vehicles (including motorbikes) | | 724 | 6,100,000 | 6,100,724 | | 6,100,724 |
| 12.2 Construction of CDF office | | | | 0 | | 0 |
| 12.3 Purchase of furniture and equipment | | | | 0 | | 0 |
| 12.4 Purchase of computers | | | | 0 | | 0 |
| 12.5 Purchase of land | | | | 0 | | 0 |
| Sub-total | | 724 | 6,100,000 | 6,100,724 | | 6,100,724 |
| 13.0 Others | | | | | | |
| Strategic Plan | 2,000,000 | 1,500,000 | 2,000,000 | 5,500,000 | 2,000,000 | 3,500,000 |
| Sub-total | 2,000,000 | 1,500,000 | 2,000,000 | 5,500,000 | 2,000,000 | 3,500,000 |
| Funds pending approval** | | | | 0 | | 0 |
| Unapproved projects | | | | | | |

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| Programme/Sub-programme | Original Budget | Adjustments | | Final Budget | Actual on | Budget utilization difference |
|--|-----------------|--------------------------------|---|--------------|------------------|-------------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous Years' Outstanding Disbursements | | comparable basis | |
| | | | | | Kshs | |
| Kshs | Kshs | Kshs | Kshs | Kshs | Kshs | |
| Nyatike Climate Change Action Strategy | 1,250,000 | | | 1,250,000 | | 1,250,000 |
| Sere primary school | 500,000 | | | 500,000 | | 500,000 |
| Goglo Primary School | 1,000,000 | | | 1,000,000 | | 1,000,000 |
| Nyandema Primary School | 891,866 | | | 891,866 | | 891,866 |
| AIA | | 60,000 | | 60,000 | | 60,000 |
| PMC Savings | | | | | | |
| Sub-total | 3,641,866 | 87,000 | 0 | 3,701,866 | | 3,701,866 |
| Total | 212,043,924 | 32,031,592 | 70,832,745 | 314,881,261 | 215,672,257 | 99,209,004 |

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

15. 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;

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Recognition of Receipts

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

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

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

b. Proceeds from the Sale of Assets

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

c. Other receipts

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

d. Unutilized Funds from PMCs.

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

e. External Assistance

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

5. Recognition of payments

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

a) Compensation of Employees

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

b) Use of Goods and Services

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

c) Acquisition of Fixed Assets

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

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

6. In-kind contributions

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

7. Cash and Cash Equivalents

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

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Unutilized Fund

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

12. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1st July 2023 to 30th June 2024 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

13. Comparative Figures

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

14. Subsequent Events

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

15. Prior Period Errors

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

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

16. Related Party Transactions

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

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16. Notes To the Financial Statements

1. Transfers from NGCDF Board

| Description | 2023-2024 | 2022-2023 |
|-------------------|--------------------|-------------------|
| Normal Allocation | Kshs | Kshs |
| AIE NO. | 70,832,745 | |
| AIE NO.B225191 | 30,000,000 | |
| AIE NO.B225332 | 20,000,000 | |
| AIE NO.B226189 | 30,000,000 | |
| AIE NO.B233726 | 30,000,000 | |
| AIE NO.B214881 | 30,000,000 | |
| AIE NO. A895086 | | 8,550,000 |
| AIE NO. B185223 | | 7,000,000 |
| AIE NO. B185753 | | 14,000,000 |
| AIE NO. B185397 | | 7,000,000 |
| AIE NO. B206075 | | 5,000,000 |
| AIE NO B205570 | | 12,000,000 |
| AIE NO B205867 | | 12,000,000 |
| AIE NO. B207628 | | 16,000,000 |
| AIE NO. B207989 | | 15,000,000 |
| TOTAL | 210,832,745 | 96,550,000 |

2. Proceeds From Sale of Assets

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

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3. Other Receipts

| | 2023-2024 | 2022-2023 |
|--|---------------|-----------|
| | Kshs | Kshs |
| Interest Received | - | - |
| Rent | - | - |
| Receipts from sale of tender documents | 27,000 | - |
| Hire of plant/equipment/facilities | - | - |
| Unutilized funds from PMCs account | - | - |
| Other Receipts Not Classified Elsewhere <i>(specify)</i> | - | - |
| Total | 27,000 | - |

4. Compensation Of Employees

| Description | 2023-2024 | 2022-2023 |
|--|------------------|------------------|
| | Kshs | Kshs |
| NG-CDFC Basic staff salaries | 4,014,000 | 2,228,952 |
| Personal allowances paid as part of salary | | |
| House allowance | - | - |
| Transport allowance | | |
| Leave allowance | - | - |
| Gratuity-contractual employees | 996,960 | 548,992 |
| Employer Contributions Compulsory national social security schemes | 178,944 | 100,480 |
| Employer Contributions Compulsory Housing Levy | 55,275 | - |
| Employer Contributions to national industrial training authority | - | - |
| TOTAL | 5,245,179 | 2,878,424 |

5. Committee Expenses

| | 2023-2024 | 2022-2023 |
|--------------------------|------------------|------------------|
| A. NG-CDFC | Kshs | Kshs |
| Sitting allowance | 647,000 | 1,042,000 |
| Other committee expenses | 567,000 | 1,133,000 |
| Sub-total | 1,214,000 | 2,175,000 |

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| | | |
|--|------------------|------------------|
| | | |
| B. Oversight Committee Expenses | | |
| Members allowance | | |
| Other committee expenses | | |
| Sub-total | | |
| TOTAL(A+B) | 1,214,000 | 2,175,000 |

6. Use of Goods and services

| | 2023-2024 | 2022-2023 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | - | 35,000 |
| Communication, supplies and services | 111,000 | 77,000 |
| Domestic travel and subsistence | 768,050 | 249,200 |
| Printing, advertising and information supplies & services | - | 114,000 |
| Rentals of produced assets | - | - |
| Training expenses | 1,980,900 | 471,700 |
| Hospitality supplies and services | 1,026,227 | 1,062,800 |
| Insurance costs | 100,000 | - |
| Specialised materials and services | 100,000 | - |
| Office and general supplies and services | 197,422 | 210,250 |
| Fuel , oil & lubricants | 600,000 | 100,000 |
| Other operating expenses | - | 110,000 |
| Bank Charges | 75,000 | 40,000 |
| Security operations | - | - |
| Routine maintenance - vehicles and other transport equipment | 598,101 | - |
| Routine maintenance- other assets | - | - |
| TOTAL | 5,556,700 | 2,469,950 |

7. Transfer To Other Government Units

| Description | 2023-2024 | 2022-2023 |
|------------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Transfers to Primary Schools | 75,248,724 | 5,398,791 |
| Transfers to Secondary Schools | 23,611,794 | 13,462,010 |
| Transfers to Tertiary Institutions | - | - |
| TOTAL | 98,860,518 | 18,860,801 |

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8. Other Grants and Other transfers

| Description | 2023-2024 Kshs | 2022-2023 Kshs |
|---|---------------------------|---------------------------|
| Bursary - Secondary (see attached list) | 29,989,407.00 | 15,000,000.00 |
| Bursary -Tertiary (see attached list) | 44,503,280.00 | 27,186,184.00 |
| Bursary- Special Schools | 3,583,775.00 | 576,000.00 |
| Bursary- Education support programs | - | - |
| Social Security programmes (NHIF) | - | - |
| Security Projects (see attached list) | 9,100,000.00 | 2,000,000.00 |
| Sports Projects (see attached list) | 2,417,898.00 | - |
| Environment Projects (see attached list) | 2,651,500.00 | - |
| Emergency Projects (see attached list) | 10,550,000.00 | 4,039,531.00 |
| Roads Projects | - | - |
| TOTAL | 102,795,860.00 | 48,801,715.00 |

9. Acquisition Of Assets

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

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10. Other Payments

| | 2023-2024 | 2022-2023 |
|----------------|------------------|-----------|
| | Kshs | Kshs |
| Strategic Plan | 2,000,000 | - |
| ICT Hubs | - | - |
| TOTAL | 2,000,000 | - |

11. Cash and Cash Equivalents

| Name of Bank and , Account No. | 2023-2024 | 2022-2023 |
|--|-------------------|-------------------|
| 11A: Bank Balances (cash book bank balance) | Kshs 30/6/2024 | Kshs 30/6/2023 |
| Kenya Commercial Bank,A/C no. , Branch . (main account) | 28,189,040 | 32,004,592 |
| Kenya Commercial Bank,A/C no. Branch . (deposit account) | - | - |
| TOTAL | 28,189,040 | 32,004,592 |

12. Outstanding Imprests

| Name of Officer or Institution | Date Imprest Taken | Amount Taken | Amount Surrendered | Balance |
|--------------------------------|--------------------|--------------|--------------------|----------|
| | | Kshs | Kshs | 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 | | - | - | - |

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13. Retention

| | 2023-2024 | 2022-2023 |
|--|-----------|-----------|
| | 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 | - | - |

Retentions aging analysis.

| | Insert Current FY | % of the total Retention | Insert Comparative FY | % of the total Retention |
|----------------|-------------------|--------------------------|-----------------------|--------------------------|
| Under one year | xxx | % | xxx | % |
| 1-2 years | xxx | % | xxx | % |
| 2-3 years | xxx | % | xxx | % |
| Over 3 years | xxx | % | xxx | % |
| Total | xxx | | xxx | |

14. Gratuity

| | 2023-2024 | 2022-2023 |
|---|------------------|----------------|
| | KShs | KShs |
| Gratuity as at 1 st July (A) | 383,571 | 1,021,254 |
| Gratuity held during the year (B) | 996,960 | 548,992 |
| Gratuity paid during the Year (C) | - | 1,186,675 |
| Closing Gratuity as at 30 th June D= A+B-C | 1,380,531 | 383,571 |

Gratuity aging analysis

| | Insert Current FY | % of the total Gratuity | Insert Comparative FY | % of the total Gratuity |
|----------------|-------------------|-------------------------|-----------------------|-------------------------|
| Under one year | 996,960 | 72 | xxx | % |
| 1-2 years | 383,571 | 28 | xxx | % |
| 2-3 years | - | - | xxx | % |
| Over 3 years | - | - | xxx | % |
| Total | 1,380,531 | | xxx | |

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15. Fund Balance B/F

| | 2023-2024 | 2022-2023 |
|---------------|-------------------|-------------------|
| | Kshs (1/7/2023) | Kshs (1/7/2022) |
| Bank accounts | 32,004,592 | 11,278,165 |
| Cash in hand | - | - |
| Imprest | - | - |
| TOTAL | 32,004,592 | 11,278,165 |

16. Prior Year Adjustments

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

| | Insert current FY | Insert Comparative FY |
|---|-------------------|--------------------------|
| | KShs | KShs |
| Outstanding Imprest as at 1 st July (A) | - | - |
| Imprest issued during the year (B) | - | - |
| Imprest surrendered during the Year (C) | - | - |
| Closing accounts in account receivables D= A+B-C | - | - |
| Net changes in accounts Receivables D - A | - | - |

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18. Changes In Accounts Payable – Gratuities and Retentions

| | 2023-2024 | 2022-2023 |
|--|----------------|---------------------|
| | Kshs | Kshs |
| Gratuities and Retentions as at 1 st July (A) | 383,571 | 1,021,254 |
| Gratuities and Retentions held during the year (B) | 996,960 | 548,992 |
| Gratuities and Retentions paid during the Year (C) | - | 1,186,675 |
| Closing account payables D= A+B-C | 1,380,531 | 383,571 |
| Net changes in accounts payables D-A | 996,960 | (637,682.60) |

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

| | <i>Insert current FY</i> | <i>Insert Comparative FY</i> |
|-----------------------------|--------------------------|------------------------------|
| | Kshs | Kshs |
| Construction of buildings | - | - |
| Construction of civil works | - | - |
| Supply of goods | - | - |
| Supply of services | - | - |
| Total | - | - |

Aging Analysis for Pending Accounts Payables

| | Insert Current FY | % of the total | Insert Comparative FY | % of the total |
|----------------|--------------------------|-----------------------|------------------------------|-----------------------|
| Under one year | - | % | - | % |
| 1-2 years | - | % | - | % |
| 2-3 years | - | % | - | % |
| Over 3 years | - | % | - | % |
| Total | - | | - | |

19.2: Pending Staff Payables (See Annex 2)

| | 2023-2024 | 2022-2023 |
|------------------|------------------|------------------|
| | Kshs | Kshs |
| NGCDF Staff | 1,380,531 | 383,571 |
| Others (specify) | - | - |
| TOTAL | 1,380,531 | 383,571 |

Aging Analysis for staff Payables

| | Insert Current FY | % of the total | Insert Comparative FY | % of the total |
|----------------|--------------------------|-----------------------|------------------------------|-----------------------|
| Under one year | - | % | - | % |
| 1-2 years | - | % | - | % |
| 2-3 years | - | % | - | % |
| Over 3 years | - | % | - | % |
| Total | - | | - | |

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19.3: Unutilized Fund (See Annex 3)

| | 2023-2024 | 2022-2023 |
|---|-------------------|--------------------|
| | Kshs | Kshs |
| Compensation of employees | 6,498,151 | 6,947,503 |
| Committee Expense | 3,612,736 | 1,500,000 |
| Use of goods and services | 7,522,329 | 5,978,457 |
| Amounts due to other Government entities (see attached list) | 33,790,791 | 46,627,792 |
| Amounts due to other grants and other transfers (see attached list) | 34,482,407 | 34,260,544 |
| Acquisition of assets | 6,100,724 | 6,100,724 |
| Others (<i>specify</i>) | 3,500,000 | 2,000,000 |
| Funds pending approval | 3,728,866 | 60,000 |
| Total | 99,236,004 | 103,475,020 |

19.4: PMC account balances (See Annex 5)

| | 2023-2024 | 2022-2023 |
|----------------------|------------|------------|
| | Kshs | Kshs |
| PMC account balances | 25,101,945 | 11,146,174 |
| Total | 25,101,945 | 11,146,174 |

19.5 Related Party Transactions

| | <i>Insert current FY</i> | <i>Insert Comparative FY</i> |
|--|--------------------------|------------------------------|
| | Kshs | Kshs |
| Committee Members Remuneration | | |
| Sitting allowance of committee Members during the year | xxx | xxx |
| Transaction with the NGCDF Board | | |
| Receipts from the NGCDF Board during the year | xxx | xxx |
| Total | xxx | xxx |

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17. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

| Name of Staff | Designation | Date employed | Outstanding Balance | Comments |
|-----------------------------|----------------------------|---------------|----------------------------|----------|
| | | | 30 th June 2024 | |
| NG-CDFC Staff | | | | |
| 1.Okuku Christopher Ochieng | Çlerk of Works | 3/1/2023 | 134,551 | gratuity |
| 2.Rael NdomberaSirekah | Accounts Clerk | 3/1/2023 | 120,810 | gratuity |
| 3.Rodgers Odhiambo | clerk of Works | 3/1/2023 | 117,090 | gratuity |
| 4.Jack A. Odero | Office Assistant | 3/1/2023 | 105,200 | gratuity |
| 5.Achieng'Vivian Oloo | Assistant Administration | 3/1/2023 | 108,160 | gratuity |
| 6.Vera AwinoAkinyi | Clerical Officer | 3/1/2023 | 108,160 | gratuity |
| 7.Joyce Atieno Onyach | Records Management Officer | 3/1/2023 | 105,200 | gratuity |
| 8.Emmanuel Oluoch Riana | Driver | 3/1/2023 | 105,200 | gratuity |
| 9.Elias Ogweno | Support Staff | 3/1/2023 | 59,520 | gratuity |
| 10.Samwel Otieno Obuoyo | Support Staff | 3/1/2023 | 59,520 | gratuity |
| 11.Andrew Adera | Support Staff | 3/1/2023 | 59,520 | gratuity |

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| Name of Staff | Designation | Date employed | Outstanding Balance | | Comments |
|---------------------------|---------------|---------------|----------------------------|--|----------|
| | | | 30 th June 2024 | | |
| NG-CDFC Staff | | | | | |
| 12. Justus Ochieng Joshua | Support Staff | 3/1/2023 | 59,520 | | gratuity |
| 13. Mary Atieno Obiero | Support Staff | 3/1/2023 | 59,520 | | gratuity |
| 14. Everline Atieno mark | Support Staff | 3/1/2023 | 59,520 | | gratuity |
| 15. Selly Akinyi Apoo | Support Staff | 3/1/2023 | 59,520 | | gratuity |
| 16. Pauline Anyango Ouma | Support Staff | 3/1/2023 | 59,520 | | gratuity |
| Sub-Total | | | | | gratuity |
| Grand Total | | | 1,380,531 | | |

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

| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|--|-------------------------------|---------------------|---------------------|----------------------------------|
| | | 2023-2024 | 2022-2023 | |
| | | | | |
| Compensation of employees | | 6,498,151 | 4,817,701 | Pending from the board/cash book |
| Committee Expense | | 3,612,736 | 1,500,000 | Pending from the board/cash book |
| Use of goods & services | | 7,522,329 | 5,978,202 | Pending from the board/cash book |
| Sub Total | | 17,633,216 | 12,295,903 | |
| Amounts due to other Government entities | | | - | |
| Secondary Schools | | | | |

National Government Constituencies Development Fund (NGCDF)
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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|------------------------|-------------------------------------|---------------------|---------------------|----------|
| | | 2023-2024 | 2022-2023 | |
| Orore Primary School | Construction of 4 no, classrooms | | 4,000,000 | |
| Modi Primary School | Construction of 3 no, classrooms | 575,000 | 2,500,000 | |
| Tagache primary School | Construction of 2 no, classrooms | 862,500 | 3,750,000 | |
| Poya Primary School | Drilling nd equipping of a borehole | | 5,000,000 | |
| Kea Primary School | Drilling nd equipping of a borehole | | 5,000,000 | |
| Lwala Primary School | contruction of 2 classroom | | 2,200,000 | |
| Odiyo primary school | contruction of 1 classroom | | 1,100,000 | |
| Ndemra primary school | Renovation of 2 classrooms | | 800,000 | |
| Adugo primary school | contruction of 1 classroom | | 1,100,000 | |
| Ogaka primary school | contruction of 1 classroom | | 1,100,000 | |
| Senye primary school | Renovation of 7 classrooms | | 1,200,000 | |
| Aringop primary school | completion of fencing | | 1,500,051 | |

National Government Constituencies Development Fund (NGCDF)
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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|-----------------------------|--|---------------------|---------------------|----------|
| | | 2023-2024 | 2022-2023 | |
| Aonge Dhiang primary school | Renovation of 4 classrooms | | 1,000,000 | |
| Sere primary school | contruction of 4 door pit latrine | | 500,000 | |
| Orango primary school | contruction of 4 door pit latrine | | 500,000 | |
| chamachichi primary school | Renovation of 5 classrooms | | 1,464,134 | |
| Olunga primary school | contruction of 1 classroom | 1,209 | 1,209 | |
| Orore primary school | contruction of 1 classroom | 922 | 922 | |
| Lwala Primary School | Tilling of 2 classrooms to completion | 575,000 | 0 | |
| Nyamache Primary School | Renovation to completion of 7 No classrooms: Flooring, painting and glazing. | 700,000 | 0 | |
| Got Orango Primary School | Renovation to completion of 5 classrooms:scrapping off floors and re-flooring, slabbing and screeding, fittings and painting | 800,000 | 0 | |

National Government Constituencies Development Fund (NGCDF)
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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|------------------------------|---|---------------------|---------------------|----------|
| | | 2023-2024 | 2022-2023 | |
| Lwanda Magwar Primary School | Renovation of 3 No. classrooms:repair of walls with cracks, scrapping off slab and re-flooring, slabbing and screeding, fixing of window panes and painting | 500,000 | 0 | |
| Okenge Primary School | Construction to completion of 1 No. classroom | 1,100,000 | 0 | |
| Nyasoko Primary School | Construction to completion of 1 No. classroom | 1,100,000 | 0 | |
| Rabwao Primary School | Construction to completion of 1 No. classroom | 1,100,000 | 0 | |
| Angugo Primary School | Construction to completion of 1 No. classroom | 1,100,000 | 0 | |
| Othora Primary school | Construction to completion of 1 No. classroom | 1,100,000 | 0 | |
| Rabwao Primary School | Construction to completion of 1 No. classroom | 1,100,000 | 0 | |

National Government Constituencies Development Fund (NGCDF)

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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|--------------------------|---|---------------------|---------------------|----------|
| | | 2023-2024 | 2022-2023 | |
| Nyabomo Primary School | Construction to completion of 1 No. classroom | 1,100,000 | 0 | |
| Osiri Primary School | Construction to completion of 1 No. classroom | 1,100,000 | 0 | |
| Kimai Primary School | Construction to completion of 1 No. classroom | 1,100,000 | 0 | |
| God Kwach Primary School | Construction to completion of 1 No. classroom | 1,100,000 | 0 | |
| Kowuor Primary School | Construction to completion of 1 No. classroom | 1,100,000 | 0 | |
| Kurukongo Primary School | Construction to completion of 1 No. classroom | 1,100,000 | 0 | |
| Nyangere Primary School | Construction to completion of 1 No. classroom | 1,100,000 | 0 | |
| Nyandago Primary School | Construction to completion of 1 No. classroom | 1,100,000 | 0 | |

*National Government Constituencies Development Fund (NGCDF)
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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|--------------------------------|---|---------------------|---------------------|----------|
| | | 2023-2024 | 2022-2023 | |
| Sori Primary School | Construction to completion of 1 No. classroom | 1,100,000 | 0 | |
| Wachara karungu Primary School | Construction to completion of 1 No. classroom | 1,100,000 | 0 | |
| Obware Primary School | Construction to completion of 1 No. classroom | 1,100,000 | 0 | |
| Sub total | | 22,714,631 | 32,716,316 | |
| Secondary Schools | | | | |
| Miroche secondary school | contruction of 2 classroom | 575,000 | 2,500,000 | |
| Aneko SECONDARY SCHOOL | completion of dinning hall | 0 | 2,014,974 | |
| Thim Lich secondary school | contruction of 2 classroom | 0 | 2,200,000 | |
| Obolo secondary school | completion of laboratory | 0 | 1,735,866 | |
| Nyakweri secondary school | completion of dormitory | 558,020 | 200,000 | |

National Government Constituencies Development Fund (NGCDF)

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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|---|--|---------------------|---------------------|----------|
| | | 2023-2024 | 2022-2023 | |
| St. Monica Bondo Kosiemo secondary school | completion of dormitory | 0 | 1,200,000 | |
| Rabwao secondary school | completion of laboratory | 10,934 | 10,636 | |
| St. Sabianus Owich Mixed Secondary School | completion of a 40 double decker bed capacity 6 metres X 12 metres dormitory:fittings, plastering and painting | 300,000 | 0 | |
| Olasii Secondary School | drilling and equipping of a bore hole | 5,000,000 | 0 | |
| Chamachichi Secondary School | drilling and equipping of a bore hole | 5,000,000 | 0 | |
| paullo Odendo secondary school | Completion of 1 classroom:Roofing, plastering, fittings, painting and glazing | 600,000 | 0 | |
| Osiri secondary school | Completion of administration block 5 rooms: Fittings, plastering and painting | 482,206 | 0 | |
| Sub-Total | | 12,526,160 | 9,861,476 | |
| Tertiary Institutions | | | | |

National Government Constituencies Development Fund (NGCDF)
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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|---|--|---------------------|---------------------|----------|
| | | 2023-2024 | 2022-2023 | |
| Rongo University | | 50,000 | 50,000 | |
| Sub-Total | | 50,000 | 50,000 | |
| Amounts due to other grants and other transfers | | | | |
| | | | | |
| Nyatike West Sub county headquarters offices | Construction to completion of an administration block comprising of 8 No. offices with a boardroom :Foundation slab, walling, roofing, fitting, plastering and painting. | 5,000,000 | 0 | |
| Nyatike South Sub county headquarters offices | Construction to completion of an administration block comprising of 8 No. offices with a boardroom :Foundation slab, walling, roofing, fitting, plastering and painting. | 5,000,000 | 0 | |

National Government Constituencies Development Fund (NGCDF)

Nyatike Constituency

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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|------------------------------------|--|---------------------|---------------------|----------|
| | | 2023-2024 | 2022-2023 | |
| Bursary Secondary Schools | | 155,493 | 500,000 | |
| Bursary Tertiary Institutions | Payment of bursary to needy students in tertiary institutions | 8,139,088 | 9,219,531 | |
| Bursary Special Institutions | Payment of bursary to needy students in special Institutions | 1,167,066 | 2,159,381 | |
| NG-CDFC Social Security Programmes | Provision of annual medical insurance cover for 250 vulnerable families including Orphans and Vulnerable Children (OVCs), poor older persons, Persons with Disabilities (PWDs) and destitute families in partnership with NHIF as shall be identified within the Constituency. | 8,260,088 | 5,760,000 | |
| Emergency | | 4,525,001 | 4,922,475 | |
| Sports | | 231,171 | 2,649,069 | |
| Environment | | 1,954,500 | 2,000,000 | |

**National Government Constituencies Developments Fund (NGCDF)
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| Name | Brief Transaction Description | Outstanding Balance | Outstanding Balance | Comments |
|---------------------------|---|---------------------|---------------------|----------|
| | | 2023-2024 | 2022-2023 | |
| Security | | 50,000 | 6,050,000 | |
| Sub-Total | | 34,482,406 | 33,260,456 | |
| Acquisition of assets | | | | |
| purchase of Motorcycle | | 6,100,724 | 724 | |
| Purchase of Motorvehicle | | 0 | 6,100,000 | |
| Sub-Total | | 6,100,724 | 6,100,724 | |
| Sub-Total | | 0 | 0 | |
| Others (<i>specify</i>) | | | | |
| Strategic Plan | To facilitate in preparation, facts collection & designing, typesetting and printing of Nyatike Constituency Strategic plan for the period between 2023-2027 see annex9 | 2,000,000 | 2,000,000 | |

**National Government Constituencies Development Fund (NGCDF)
Nyatike Constituency**

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| Name | Brief Transaction Description | Outstanding Balance | | Comments |
|------------------------|-------------------------------|---------------------|-------------------|----------|
| | | 2023-2024 | 2022-2023 | |
| Sub-Total | | 2,000,000 | 2,000,000 | |
| Funds pending approval | | 3,701,866 | 0 | |
| Sub-Total | | 3,701,866 | 0 | |
| | | | | |
| | | | | |
| | | | | |
| Grand Total | | 99,209,003 | 96,284,875 | |

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

Annex 4 – Summary of Fixed Asset Register

| ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER | | | | Historical Cost |
|--|---------------------|----------------------------------|----------------------------------|---------------------|
| Asset class | Historical Cost | Additions during the year (Kshs) | Disposals during the year (Kshs) | (Kshs) |
| | b/f | | | 2023-2024 |
| | (Kshs) | | | |
| | 2022-2023 | | | |
| Land | 100,000 | | | 100,000 |
| Buildings and structures | 1,000,000 | | | 1,000,000 |
| Transport equipment | 1,995,372 | | | 1,995,372 |
| Office equipment, furniture and fittings | 1,362,210 | | | 1,362,210 |
| ICT Equipment, Software and Other ICT Assets | 1,529,256.80 | | | 1,529,256.80 |
| Other Machinery and Equipment | 1,050,000 | | | 1,050,000 |
| Total | 7,036,838.80 | | | 7,036,838.80 |

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

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

| PMC | Bank | Account number | Bank Balance Current FY | Bank Balance Comparative FY |
|--------------------------------|------------|----------------|-------------------------|-----------------------------|
| Adiel Carla Primary School | 1295604140 | KCB | 549 | 670 |
| Agenga Primary School | 1279323272 | KCB | 2,349 | 626 |
| Akala Primary School | 1106524640 | KCB | 1,100,000 | - |
| Akala Secondary School Pmc | 1277274517 | KCB | 49,319 | - |
| Aneko Primary School | 1293822256 | KCB | 300 | 421 |
| Aneko Secondary School | 1292167955 | KCB | 204,606 | 13,425 |
| Aonge Dhiang Primary School | 1295522837 | KCB | 2,325 | 566 |
| Aringo Primary School | 1292829826 | KCB | 212,492 | - |
| Bansi Bugni Primary School | 1296745023 | KCB | 15,617 | 16,803 |
| Bondo Kosiemo Secondary School | 1276589263 | KCB | 1,364 | - |
| Diruma Secondary School | 1271447045 | KCB | - | 348 |
| Dunga Primary School | 1291538291 | KCB | 4,074 | 5,380 |
| God Kwach Primary School | 1106524640 | KCB | 21,336 | 33,072 |
| God Kwach Secondary School | 1296602095 | KCB | 395,444 | 3,907,089 |
| Got Kachola Primary School | 1288807422 | KCB | - | 24 |
| Got Kachola Secondary School | 1264927185 | KCB | 1,332 | 1,204 |
| Jangoe Secondary School | 1277274517 | KCB | | 2,055,222 |

National Government Constituencies Development Fund (NGCDF)
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| PMC | Bank | Account number | Bank Balance Current FY | Bank Balance Comparative FY |
|----------------------------------|------------|----------------|-------------------------|-----------------------------|
| Kaduro primary school | 1329647130 | KCB | 298,975 | - |
| Kanyandiko Primary School | 1291447385 | KCB | <u>2,379</u> | 500 |
| Kayara Primary School | 1278145087 | KCB | 201,015 | 6,382 |
| Kikongo Primary School | 1292829826 | KCB | - | 282 |
| Kopala primary school | 1292829826 | KCB | 1,100,000 | - |
| Kurukongo Primary School | 1265972206 | KCB | 3,472 | 4,658 |
| Kumoni Primary School | 1292829826 | KCB | 148,745 | - |
| Lwanda Magwar Secondary School | 1265494568 | KCB | - | 1,420 |
| Lwala primary school | 1239859899 | KCB | 1,462,693 | - |
| litori primary school | 1330149335 | KCB | 500,000 | - |
| macalder primary school | 1329232658 | KCB | 2,200,000 | - |
| mariba primary school | 1318346495 | KCB | 2,217,403 | - |
| Miriwi Secondary School | 1266682554 | KCB | - | 402,757 |
| Modi Primary School | 1292084391 | KCB | 1,324 | 806 |
| Munyu Primary School | 1295523159 | KCB | - | 124 |
| Ndiwa Girl's Secondary School | 1289259747 | KCB | 10,031 | 11,217 |
| Ndemra primary school | 1317491181 | KCB | 151,924 | - |
| Nyabomo Primary School | 1291195009 | KCB | 439,220 | 150 |
| Nyakweri Girls' Secondary School | 1263996086 | KCB | 1,714,389 | 3,025,112 |

National Government Constituencies Development Fund (NGCDF)
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| PMC | Bank | Account number | Bank Balance Current FY | Bank Balance Comparative FY |
|--------------------------------|------------|----------------|-------------------------|-----------------------------|
| Nyakeri primary School | 1263996086 | KCB | 301,340 | - |
| Nyandago Secondary School | 1266459553 | KCB | 1,912 | 3,098 |
| Nyangere Secondary School | 1283123444 | KCB | - | 139 |
| Nyatike Cdf Security P.M.C | 1286842336 | KCB | 1,101,601 | 2,787 |
| Nyatike law Courts | 1313953156 | KCB | 194,359 | - |
| Not primary school | 1330039432 | KCB | 1,100,000 | - |
| Obware Secondary School | 1264764189 | KCB | - | 914 |
| Odiyo Primary School | 1291352783 | KCB | 99,543 | - |
| Ojawa Primary School | 1289026017 | KCB | - | 800,058 |
| Ongoche Primary School | 1272797945 | KCB | - | 32 |
| Ogongo Primary School | 1295352877 | KCB | 1,600 | - |
| Osiri Secondary School | 1252747349 | KCB | 69,090 | 5,276 |
| Othoch Rakuom Secondary School | 1296383504 | KCB | - | 275,543 |
| Poya Primary School | 1284019896 | KCB | 3,454 | 1,280 |
| pom primary school | 1273212940 | KCB | 3,118 | - |
| paullo Odendo Primary School | 1329333462 | KCB | 500,000 | - |
| Randienya High School | 1264927088 | KCB | - | 500,067 |
| Rongo University | 1267216719 | KCB | 4,380 | 5,565 |
| Sangenyia Seconadry School | 1293524174 | KCB | 549,415 | - |

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| PMC | Bank | Account number | Bank Balance Current FY | Bank Balance Comparative FY |
|--------------------------------------|------------|----------------|-------------------------|-----------------------------|
| Senye Primary School | 1291460489 | KCB | - | 532 |
| Sere primary school | 1291617019 | KCB | 1,343 | - |
| Sota Sda Secondary School | 1264764073 | KCB | 11,379 | 12,565 |
| St. Pius Got Orango Secondary School | 1264764014 | KCB | - | 1,882 |
| Tom Odege Ngira Primary School | 1272736415 | KCB | 2,512 | 633 |
| Thim lich primary school | 1317518543 | KCB | 1,104,540 | - |
| Tulu primary school | 1264764111 | KCB | 500,745 | - |
| Ungoe Secondary School | 1297774132 | KCB | 30,039 | 31,472 |
| Wangaya Primary School | 1292051159 | KCB | - | 37 |
| paw ndege primary school | 1273687167 | KCB | 153,649 | - |
| St.Jacobs Kolanya Secondary School | 1277917795 | KCB | 1,751 | 3,178 |
| Winjo Primary School | 1292829893 | KCB | - | - |
| Olasi primary school | 1278291679 | KCB | 3,301,133 | 2,319 |
| Owiro primary school | 1313440116 | KCB | - | 774 |
| Kanga onditi primary school | 1312948906 | KCB | 2,200,854 | 975 |
| Owich Secondary School | 1315905558 | KCB | 8,549 | 8,790 |
| Totals | | | 23,708,985 | 11,146,174 |

National Government Constituencies Development Fund (NGCDF)

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) | | | | | | | | | | | | | | |
|--|---|--|-----------------------------------|--|--------------------------|--------------|---------------------|--------------|--|--------------|--|--------------|-------------------------------|--------------|--|---------------------|--|-------------------|
| | <p>Inaccuracies in the Summary of Fixed Asset Register Annex 4 to the financial statements on summary of fixed assets register shows that total historical cost of the Fund's fixed assets decreased by Kshs. 11,957,550, from Kshs. 18,994,389 as at 01 July, 2022 to Kshs. 7,036,839 as at 30 June, 2023.</p> <p>The decrease in the balances resulted from revaluation of transport equipment and other machinery and equipment. This was contrary to the prescribed reporting template which requires summary of fixed asset register to reflect historical cost balances. Therefore, Management contravened Act, 2012. Further, the closing balance was erroneously cast as Kshs.7,036,839 instead of Kshs.6,136,839 resulting to an unexplained variance of Kshs 900,000.</p> <p>Also, the summary of asset register does not comply with</p> | <p>The Board of survey convened by the assets and disposal committee on the assets to be disposed had evaluated and set the reserve prices relating to transport equipment; and the set reserve prices were used to update the assets register for the financial year under review.</p> <p>The closing balances are not erroneously cast but are as below in Annex 4 to the financial statements on summary of fixed assets register</p> <table border="1"> <tr> <td>Land</td> <td>100,000.00</td> </tr> <tr> <td>Buildings and structures</td> <td>1,000,000.00</td> </tr> <tr> <td>Transport equipment</td> <td>1,995,372.00</td> </tr> <tr> <td>Office equipment, furniture and fittings</td> <td>1,362,210.00</td> </tr> <tr> <td>ICT Equipment, Software and Other ICT Assets</td> <td>1,529,256.80</td> </tr> <tr> <td>Other Machinery and Equipment</td> <td>1,050,000.00</td> </tr> <tr> <td></td> <td>7,036,838.80</td> </tr> </table> | Land | 100,000.00 | Buildings and structures | 1,000,000.00 | Transport equipment | 1,995,372.00 | Office equipment, furniture and fittings | 1,362,210.00 | ICT Equipment, Software and Other ICT Assets | 1,529,256.80 | Other Machinery and Equipment | 1,050,000.00 | | 7,036,838.80 | <p>Not Resolved Responses submitted to auditor for review</p> | <p>30/12/2024</p> |
| Land | 100,000.00 | | | | | | | | | | | | | | | | | |
| Buildings and structures | 1,000,000.00 | | | | | | | | | | | | | | | | | |
| Transport equipment | 1,995,372.00 | | | | | | | | | | | | | | | | | |
| Office equipment, furniture and fittings | 1,362,210.00 | | | | | | | | | | | | | | | | | |
| ICT Equipment, Software and Other ICT Assets | 1,529,256.80 | | | | | | | | | | | | | | | | | |
| Other Machinery and Equipment | 1,050,000.00 | | | | | | | | | | | | | | | | | |
| | 7,036,838.80 | | | | | | | | | | | | | | | | | |

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|---|--|---|---|
| | <p>the accounting standards as prescribed by the Public Sector Accounting Standards Board. Therefore, Management was in breach of the law.</p> <p>In the circumstances, the accuracy and fair representation of the summary of fixed asset register could not be confirmed as the Management was in breach of the law.</p> | | | |
| 1. | <p>Budgetary Control and Performance</p> <p>The summary statement of appropriation reflects final receipts budget and actual on comparable basis amounts of Kshs. 178,660,910 and Kshs. 107,828,165 respectively, resulting to an under-funding of Kshs. 70,832,745, or 40% of the budget. However, the Fund spent a balance of Kshs. 75,185,890 against actual receipts of Kshs. 107,828,165 resulting to an under-utilization of Kshs. 32,642,275 or 30% of the actual receipts.</p> | <p>The underfunding arose from the delay by the NG-CDF Board to disburse funds. This was a matter beyond the control of the management. However, we shall liaise with the national Treasury to ensure funds are disbursed on time.</p> | <p>Not Resolved</p> <p>Responses submitted to auditor for review</p> | <p>30/12/2024</p> |

National Government Constituencies Development Fund (NGCDF)

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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: <i>(Resolved / Not Resolved)</i> | Timeframe: <i>(Put a date when you expect the issue to be resolved)</i> |
|--|---|---|---|---|
| | The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public. | | | |
| 2. | <p>Late Disbursement of Funds The statements of receipts and payments reflects transfers from the NG-CDF Board of Kshs. 96,550,000 which includes an amount of Kshs. 43,000,000 received by the Fund in the month of June 2023. The latter amount comprises of Kshs. 12,000,000, Kshs. 16,000,000 and Kshs. 15,000,000 released by the Board on 04 June, 15 June and 21 June 2023 respectively. As a result, some of the funds could not be utilized by the end of the financial year.</p> <p>The late exchequer releases may have had adverse effects on the implementation of the planned activities and projects</p> | The underfunding arose from the delay by the NG-CDF Board to disburse funds. This was a matter beyond the control of the management. However, we shall liaise with the national Treasury to ensure funds are disbursed on time. | <i>Not Resolved</i> Responses submitted to auditor for review | 30/12/2024 |

National Government Constituencies Development Fund (NGCDF)
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| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|---|---|--|
| 1.1 | <p>Delayed Equipping of Science Laboratories</p> <p>The amount of Kshs. 18,860,801 also includes transfers to secondary schools of Kshs. 13,462,010 out of which an amount of Kshs. 8,744,215 was disbursed to five (5) secondary schools for the completion of science laboratories. However, physical inspection of the projects carried out in the month of March, 2024 revealed that the laboratory fittings, gas chambers, tables and fixtures had not been supplied while some laboratories had been converted into staffrooms, store or classrooms or had not been used.</p> <p>In the circumstances, value for money on the expenditure of Kshs. 8,744,215 could not be confirmed and the intended benefits of the projects may not be realized.</p> | <p>The NG-CDF committee delayed in equipping the science laboratories and in funding the laboratory fittings, gas chambers, tables and fixtures to enable the use of the laboratories for the intended purpose; the audit recommendations on the pending activities will be funded in the subsequent financial years.</p> | <p>Not Resolved</p> <p>Responses submitted to auditor for review</p> | 30/12/2024 |
| 1.2 | <p>Unused classroom at Nyakurungoto primary school</p> <p>The amount of Kshs. 18,860,801 also includes transfers to primary schools amount of Kshs. 5,398,791 out of which Kshs.</p> | <p>The classroom had been put to use to start a day secondary school which failed so it was unused at the time the auditor visited the school and this was beyond the control of the management. However, we shall liaise</p> | <p>Not Resolved</p> <p>Responses submitted to auditor for review</p> | 30/12/2024 |

National Government Constituencies Development Fund (NGCDF)

Nyatike Constituency

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

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|--|--|--|--|---|
| | <p>900,000 was utilized for the construction of one classroom at Nyakurungoto primary school. However, physical inspection carried out in March, 2024 revealed that the classroom had been completed but the school had been closed and there was no learning taking place. In the circumstances, value for money on the expenditure of Kshs. 900,000 could not be confirmed.</p> | <p>with the office of the sub county director of education to resolve the issue.</p> | | |
| 2.1 | <p>Complete and not operational Emergency project at Muhuru AP Camp</p> <p>The amount of Kshs. 48,801,715 includes emergency projects expenditure of Kshs. 4,039,531 out of which Kshs. 589,531 was paid for the construction of a 4-door pit latrine at Muhuru AP Camp. However, physical inspection of the project in March, 2024 revealed that the project was complete but not in use since the police post was not operational. There was no explanation provided why the project was classified under emergency project.</p> | <p>The project was complete but not in use, we are following up with the office of the Deputy County Commissioner Nyatike West to resolve the issue.</p> | <p><i>Not Resolved</i> Responses submitted to auditor for review</p> | <p>30/12/2024</p> |

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|--|---|--|---|--|
| | In the circumstances, value for money on the expenditure of Kshs. 589,531 could not be confirmed. | | | |
| 2.2 | <p>Delayed completion of Nyatike Law Courts</p> <p>The amount of Kshs. 48,801,715 also includes security projects expenditure of Kshs. 2,000,000 which was in respect of a contract for the construction of Nyatike Law Courts that was awarded to a contractor at a contract sum of Kshs. 4,990,552. However, physical inspection in March, 2024 revealed that the project had been abandoned and the contractor was not on site. The super structure had been erected but finishes had not been done. Although management indicated, without providing evidence, that the project had been funded in the year 2023/2024, the contract agreement provided for audit did not reflect the contract period and therefore the timeline for completion of the</p> | <p>The project has been funded in the 2023/2024 FY for completion of pending activities</p> <p>see attached approved code list for verification.</p> | <p>Not Resolved Responses submitted to auditor for review</p> | 30/12/2024 |

National Government Constituencies Development Fund (NGCDF)

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|--|--|---|---|--|
| | <p>project could not be ascertained. In the circumstances, value for money on the expenditure of Kshs. 2,000,000 and the validity of the contract agreement could not be confirmed.</p> | | | |
| 2.3 | <p>Anomalies in the Bursary vetting sub-committee</p> <p>The amount of Kshs. 48,801,715 includes bursary disbursements totaling Kshs. 42,762,184 comprising of amounts of Kshs.15,000,000, Kshs. 27,186,184 and Kshs. 576,000 paid for students in secondary schools, tertiary institutions and special schools respectively as disclosed in Note 8 to the financial statements. Minutes of Nyatike NG-CDF meetings provided for audit indicated that the bursary applicants were vetted by a bursary vetting sub committee which came up with various reports that were tabled in the NG-CDF committee meetings by the chairman. However, the appointment letters of the members of the</p> | <p>We regret the anomalies of an undated appointment letters to members of the bursary vetting subcommittee pointed out by the auditor.</p> <p>However, the chairperson of the committee Mrs. Janet Ochindo is the education officer in charge of the Nyatike West sub county. This can be confirmed as true by the auditor through any relevant channel including her contact 0710-663-871</p> <p>See attached minutes as signed by her.</p> | <p><i>Not Resolved</i></p> <p>Responses submitted to auditor for review</p> | 30/12/2024 |

National Government Constituencies Development Fund (NGCDF)
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|--|---|--|---|---|
| | <p>bursary vetting sub committee were not dated and that the sub committee did not include the officer in charge of education in the sub county as required the Constituencies Development Fund Board Circular Ref. NG-CDFB/CEO/BOARD CIRCULARS VOL.II (021) dated 18 June, 2020.</p> <p>In the circumstances, the regularity of the bursary vetting sub committee and the bursary vetting process could not be confirmed.</p> | | | |
| 3. | <p>Failure to return unutilized PMC accounts balances to constituency operation account</p> <p>Annex 5 to the financial statements reflects Project Management Committee (PMC) account balances totaling Kshs. 11,146,174 that were in the PMC bank accounts at the end of the financial year. However, the balance was not returned to the constituency account as required by section 12(8) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022). Although</p> | <p>The projects accounts balances were not returned to the constituency account because the projects were still on-going and with contractors' retention funds; we had not opened the deposits account at the time the financial statements were signed.</p> | <p><i>Not Resolved</i></p> <p>Responses submitted to auditor for review</p> | 30/12/2024 |

**National Government Constituencies Development Fund (NGCDF)
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|--|--|---------------------|-----------------------------------|--|
| | management explained that the balances related to on-going projects or retention monies, no project implementation status report as at 30 June, 2023 or any other evidence was provided to support the explanation. In the circumstances, the utilization of balances relating to completed projects could not be confirmed. | | | |

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[Signature].....

Name: Marcellus O. Ayieko
Fund Account Manager