

REPUBLIC OF KENYA



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REPORT

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THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – KURIA EAST
CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2024

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 05 MAR 2025	DAY: Wednesday
TABLED BY:	Hon. Owen Bayo, MP Deputy Leader of Majority
CLERK-AT-THE-TABLE:	Esther Njirya



30 DEC 2024

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

KURIA EAST 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)

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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.

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 Kuria East- 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	Salome OgwechoMiruka
2.	National Sub-County Accountant	Joel Patrick Opondo
3.	Chairman NGCDFC	SicklerChacha Omari
4.	Member NGCDFC	John ChachaChacha

(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 Kuria East 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 KURIA EAST Constituency Headquarters

P.O. Box 7-40413
NGCDF Building
Kuria East -Sub County Headquarter Road
KEGONGA, KENYA

(f) NGCDF KURIA EAST Constituency Contacts

Telephone: (254) 0712755708

E-mail: cdfkuriaeast@ngcdf.go.ke

Website: www.ngcdf.go.ke

(g) NGCDF KURIA EAST Constituency Bankers

1. Bank A. (Operations Account)

Kenya Commercial Bank

Account No.1147942986

Kehancha Branch

2. Bank B. (Deposit account).

Kenya Commercial Bank

Account No.1329658523

Kehancha Branch

(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

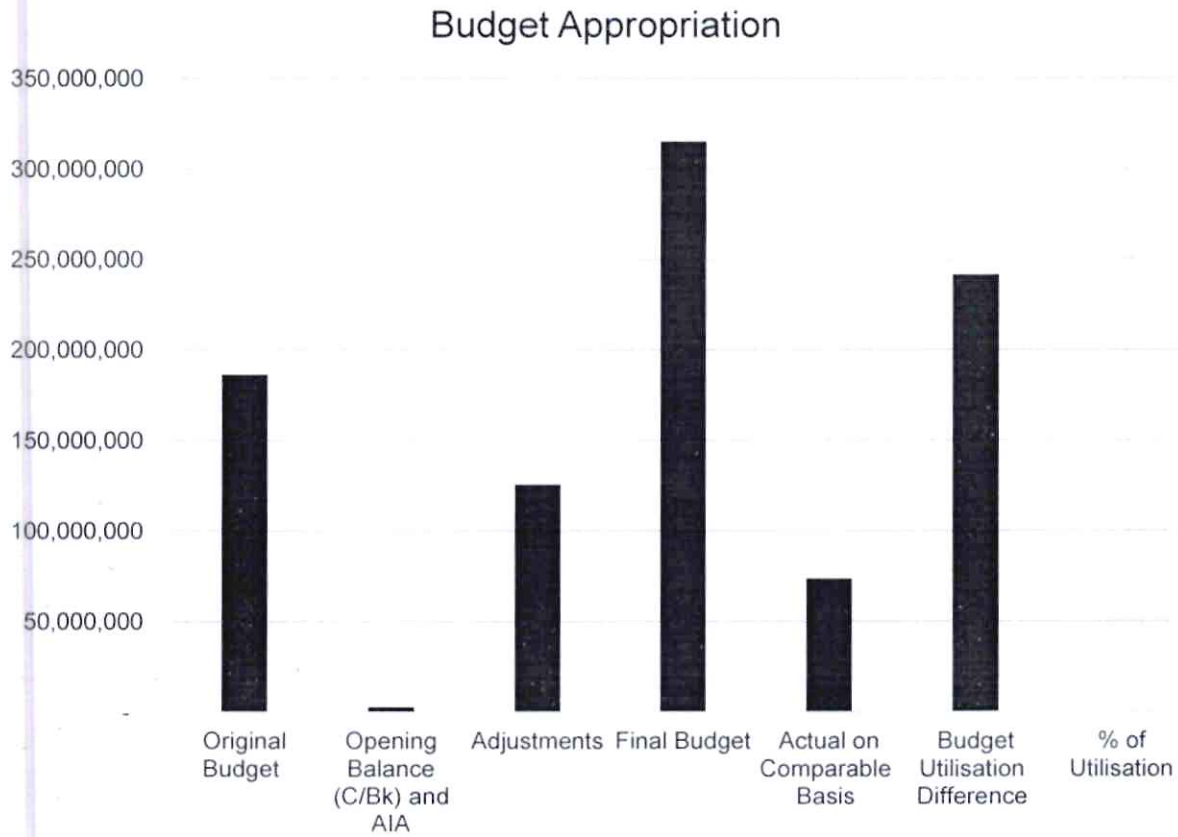
3. NG-CDFC Chairman's Report



Sickler Chacha Omari
Chairman- Kuria East Constituency NG-CDF

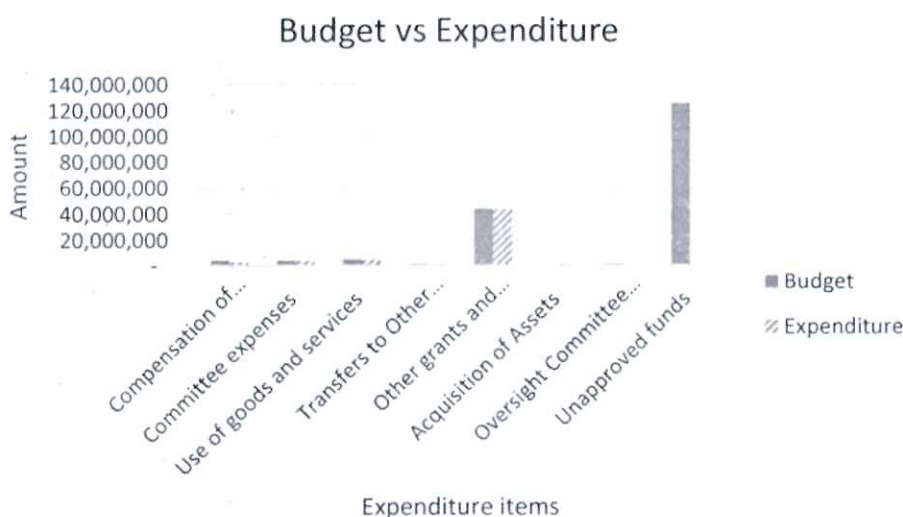
The Kuria East NG-CDFC wishes to have in summary the budget performance against actual amounts for the current financial year based on economic classification and programmes. During the financial year under review Kuria East NG-CDFC expected to operate under a total sum of Kshs. 315,006,628 from the NG-CDF Board. Of the total allocation of Kshs. 186 million in the financial 2023/2024, the excess funding of Kshs. 2,947,303 is cashbook balance brought forward from the previous financial year and previous year outstanding balance of Kshs 125,676,482. During the F/Y under review, Kshs. 80,088,879 was disbursed to the constituency. The Constituency therefore, managed to implement a few projects as per the proposal such as disbursement of Bursary funds to needy students in various institutions and construction of latrines under emergency. By closure of the financial year, the NG-CDFC had remained with a balance of Kshs. 231,970,445 being undisbursed balance at the NG-CDF Board and a cashbook balance of Kshs. 9, 222,519

Below is an analysis of budget against fund received;



- The performance during the year was not so good since 72.4 % of the anticipated funds were not received and the 27.6% came in the third and fourth quarter of the financial year.

Below is an analysis of expenditure against the budget:



The Kuria East NG-CDFC's disbursement of funds was purely guided by the budget proposal. The entire proposal for the Kuria NG-CDFC could be broadly classified as follows;

KEY ACHIEVEMENTS BY KURIA EAST NG-CDF

In the FY 2023-2024, the Key achievements have been access to quality and equal opportunity in education by awarding bursaries to the less fortunate students both in secondary and tertiary level.

We have also been able to improve the educational institution infrastructure in the public primary schools such as construction of latrines hence creating a conducive and hygiene working environment for both students and teachers and boosting morale and general education standards of the schools

Fig: Issuance of bursary cheques



Fig 2; Planting of tree seedling

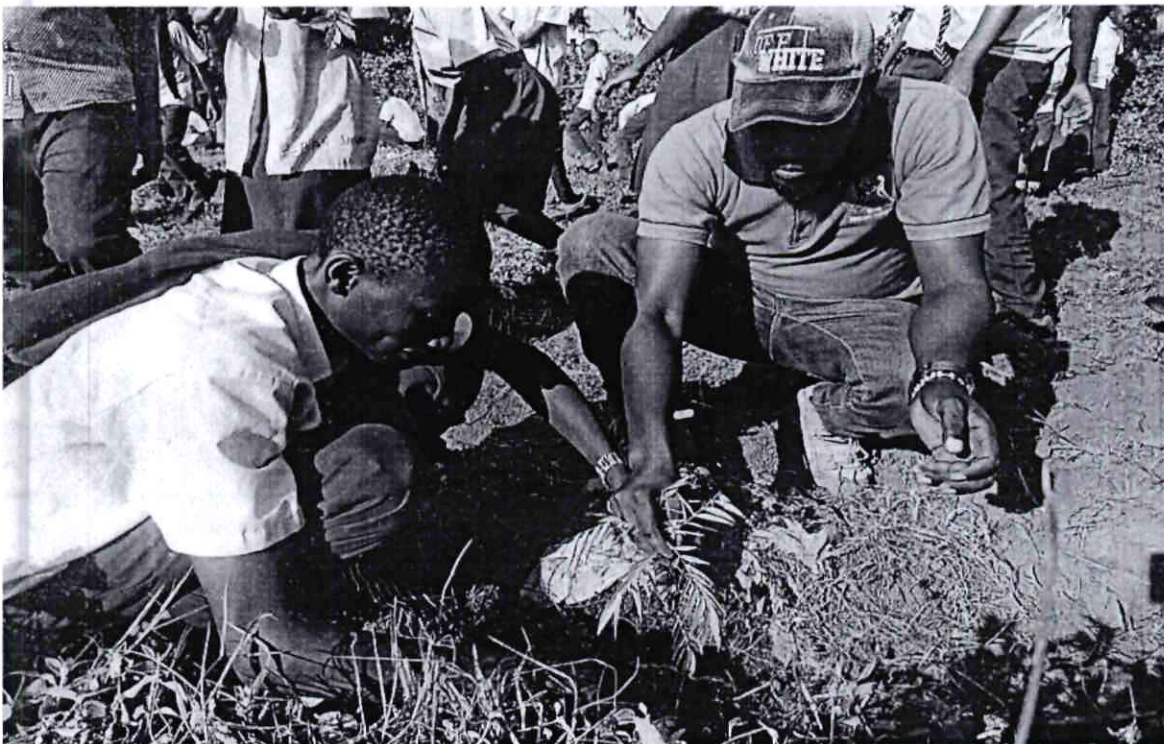
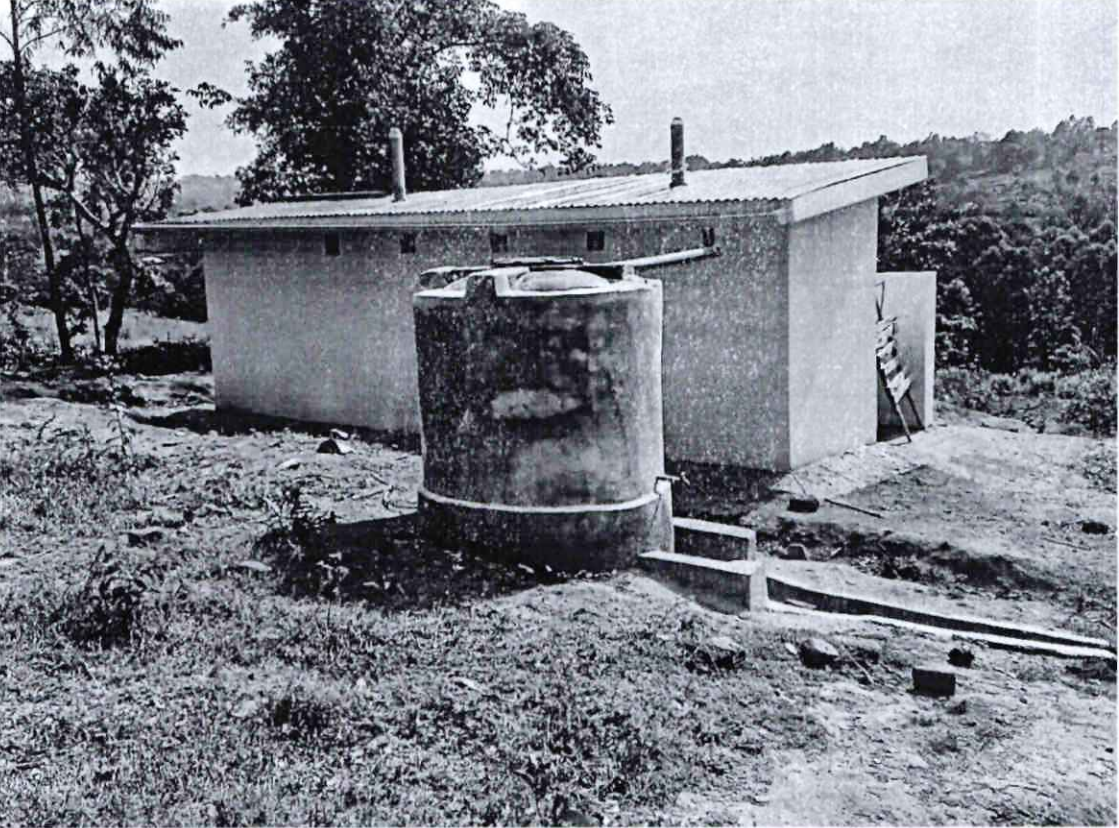


Fig 3; Construction of latrine

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



EMERGING ISSUES

- The abolishment of Sports vote and Constituency oversight committee.
- Change of vote and activities related to Environment to climate change mitigation that dropped some activities.

Challenges

- Delay of disbursement of funds from the NG-CFDF Board

Recommendations

- Board to disburse funds timely to enable implement projects within the financial year.



.....
Name: SICKLER CHACHA OMARI
Chairman NGCDF Committee

4. Statement of Performance against Predetermined Objectives for FY2023/2024

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 KURIA EAST Constituency 2022-2027* plan are to:

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

Progress on attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	<p>In FY 2023/24 NG-CDF Kuria East allocated funds for Construction of 8 classrooms in primary schools, Supply of laboratory apparatus and construction of 6 Junior laboratories in schools, Construction of 10 classrooms in secondary schools</p> <p>However the management was unable to implement any of the allocated projects due to financial challenges. The NG-CDFC issued bursary to needy students.</p> <p>Bursary beneficiaries were 6279 secondary school students, 678 tertiary school students, and 861 university students.</p> <p>The total amount disbursed towards bursary was Kshs. 47, 129,802. Secondary</p>

**National Government Constituencies Development Fund (NGCDF)
KURIA EAST Constituency
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Security	Equip. facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	bursary receiving Kshs. 32,648,802 and Tertiary receiving Kshs. 14,481,000 In this financial year there were no security projects implemented
Environment	conserved environment through natural resources conservation initiatives	Curb shortage of water	Number of water tanks supplied and gutter systems installed	The NG-CDFC allocated funds for planting of 9600 trees seedlings in various institutions, however they were not implemented during the year. Nyaroha Girls Secondary School Kshs. 210,964 Kendege Prisons Primary School Kshs. 210,964 Nyabikongori Primary School Kshs. 210,964

				Koromangucha Primary School Kshs. 210,964 Nyamagenga Secondary School Kshs. 210,964 Sakuri Primary School Kshs. 210,964 Makonge Primary School Kshs. 210,964 Wangirabose Primary School Kshs. 210,964 Getambwega Primary School Kshs. 210,964 NgukuMahando Secondary School Kshs. 210,964 Bikarabwa Primary School Kshs. 210,964 Nyamaranya Primary School Kshs. 210,964 Motarakwa Primary School Kshs. 210,964 Seronga Primary School Kshs. 210,964 Kwiho Primary School Kshs. 210,978 Kemakoba Primary School Kshs. 219,202 Tebesi Primary School Kshs. 219,202 Nyamagongwi Primary School Kshs. 219,202
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*National Government Constituencies Development Fund (NGCDF)
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<p>St. Philomena Nguruna Secondary School Kshs. 219,202 Guana Mixed Secondary School Kshs. 219,202 Minyere Primary School Kshs. 219,202 Nyamotambe Secondary School Kshs. 219,202 Makararangwe Primary School Kshs. 219,204 Matara Boys High School Kshs. 200,000</p>				
<p>In this financial year there were able to participate in the county and regional sports tournament. We issued the teams with sports kits, balls and trophies at a total cost of Kshs. 350,000.</p>	<p>Number of youth groups benefitting from the sports kits, balls and trophies football teams participated in tournament</p>	<p>Reduced dependence and spur economic growth through sports</p>	<p>Empower and develop youth and special groups to</p>	<p>Sports</p>
<p>We funded 7 PMCs latrines projects, namely: Motarakwa Primary School 1,150,000 Kebare Primary School 2,300,000 ChachaMaroa Primary School 1,150,000</p>	<p>Number of projects with better toilets</p>	<p>Better learning environment for students</p>	<p>Mitigate on any unforeseen occurrence in the constituency</p>	<p>Emergency</p>

				Girigiri Primary School 929,569
				Itongo Primary School 1,150,000
				Kokeharaka Primary School 1,400,000
				Wangirabose Primary School 1,150,000

5. Governance Statement

a. Appointment of National Government Constituency Development Fund Committee

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) Each 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 persons 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 subsection (2)(b), (c), (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 subsection (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 on 9th December 2022 (**Vol. CXXIV – No. 266**) and the first meeting was held in 9th December 2022

S/no.	Name		Position
1	SicklerChacha Omari	Male Adult	Chairperson
2	John ChachaChacha	Male Youth	Secretary
3	GatiRiobaMwita	Female Adult	Member
4	CarenGoyo Makena	Female Youth	Member
5	Francis ChachaMwita	PWD Rep	Member
6	John Mbaka	Co-Opted Member	Secretary
7	Morris WamburaMagaiwa	Nominee of constituency office(Male)	Member
8	RaheliWamburaMwita	Nominee of constituency office(Female)	Member
9	Richard Ojwang'	DCC	Member
10	Salome Miruka	FAM	Member

b. NG-CDFC Tenure

The NGCDF Act 2016 on appointment of NGCDFC members states; The members of a Constituency Committee provided for Appointment of under section 43 of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee vacancy in the Constituency Committee. Kenya Subsidiary Legislation, 2016 1951

(2) A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee.

(3) Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

(4) The selection panel referred to in paragraph (1) shall consist of;—

- one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel;
- the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- Two persons, one of either gender, nominated by the Constituency office.

(5) The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board.

(6) The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section the Act

(7) The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel.

(8) The Board shall co-opt the person referred to in the Act to ensure equitable representation in the membership of a Constituency Committee.

(9) The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.

(10) The Board shall submit the names of the seven persons selected from each Constituency in accordance with the Act to the National Assembly for Approval.

(11) The Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

1952 Kenya Subsidiary Legislation, 2016

The selection panel shall stand dissolved upon the appointment of the members of a Constituency Committee.

The Board shall, within fourteen days after gazettelement of the members of a Constituency Committee inform the members of their appointment in writing.

A member of a Constituency Committee who is appointed Under the Act may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board.

At least one of the Constituency Committee members appointed under section 43 shall be a mandatory signatory to the Constituency account

c. The Role of the Constituency Committee

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

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

- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- ix. Enter into performance contracting with the Board on an annual basis.

d. Removal Of NG-CDFC Members

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

- Serious violation of the constitution or any other law a contravention of chapter six.
- Lack of integrity.
- Gross Misconduct or Incompetence.
- Embezzlement of public funds.
- Bringing the committee into disrepute through un becoming personal public conduct.
- Promoting unethical practices.
- Causing disharmony within the committee.
- Physical or mental infirmity.
- Bankruptcy.

A decision to remove a member shall be made through a resolution of at least 5 members of the committee and the member sought to be removed shall be given a fair hearing before the resolution is made. A vacancy arising as a result of removal of a member shall be filled in the manner set out in section 10 and minutes of the meeting shall indicate the fact of the removal or appointment of a member. In Kuria East the NGCDFC has not found any member to have contravened the laid down regulations and law to warrant removal.

e. NG-CDFC Induction And Training

Kuria East NG-CDFC members were inducted on 3th June to 10th June 2024 at Ole Ken Hotel, Nakuru by NG-CDF Board on the following issues; Overview of NG-CDF Act 2015 -Orientation, Legal and Regulatory Framework, Financial Management, Project

Management Community Engagement Ethics and Integrity Conflict Resolution Monitoring and Evaluation Communication Skills.

f. Number Of Meeting;

NG-CDF Act stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings. In the financial year 2023-2024, Kuria East NG-CDFC conducted Twelve (12) meetings.

S. No	NG-CDFC COMMITTEE MEMBERS	17/7/23	14/8/23	05/9/23	04/1/23	22/11/2	4/12/23	12/1/24	20/2/24	15/3/24	30/5/24	06/6/24	22/1/24
1	Sickler Chacha Omari- Chairman	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	John Chacha Chacha- Secretary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Gati Rioba Mwita	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Caren Goyo Makena	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Francis Chacha Mwita	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	John Mbaka	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Morris Wambura Magaiwa	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Raheli Wambura Mwita	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	Richard Ojwang'- DCC	✓	✓	✓	✓	X	✓	✓	✓	✓	✓	X	✓
10	Salome Miruka- FAM	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

g. Remuneration rates

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance of ksh7,000 per meeting and all other members an allowance of ksh.5,000 per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

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

h. Disclose the policy on conflict of interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2023/2024 no member of NGCDFC Kuria East contravened conflict of interest policy.

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

- Implementing audit findings and recommendations
- adherence and compliance with NGCDF Act 2015 and other laws and regulations to ensure an effective and efficient control system,
- ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency,

- ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance,
- allocating insurance fund in the constituency budget,
- preparation of procurement plan,
- budget and Monitoring & evaluation plan for the financial year.
- Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

The National Government Constituency Development Fund Committee is established under Section 43 of The National Government Constituencies Development Fund Act of 2015. The composition of the committee includes;

- (a) The national government official responsible for co-ordination of national government functions.
- (b) Two men each nominated as per the guidelines one of whom shall be a youth at the date of appointment.
- (c) Two women nominated as per the guidelines one of whom shall be a youth at the date of appointment.
- (d) One persons with disability nominated by a registered group representing persons with disabilities in the constituency as per the guidelines.
- (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.

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

- a. Education and Training:** KURIA EAST 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.

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported climate change mitigation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of global warming by conserving the environment*
- *NG-CDF allocated 9600 planting and maintenance of tree seedlings in 24 various institutions bringing communities and sensitizing them on environmental conservation matters.*

3. Employee welfare

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

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

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for

everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

KURIA EAST 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-

KURIA EAST 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

KURIA EAST 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.

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



.....
Name: SALOME OGWECHO MIRUKA
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.

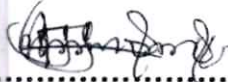
The Accounting Officer in charge of the NGCDF-KURIA EAST Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 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-KURIA EAST Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-KURIA EAST Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


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

Approval of the financial statements

The NGCDF-KURIA EAST Constituency financial statements were approved and signed by the Accounting Officer on 12/09/2024.



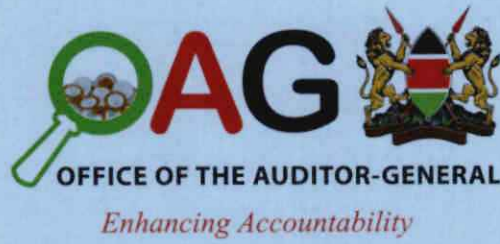
.....
Name: SICKLER CHACHA OMARI
Chairman – NGCDF Committee



.....
Name: SALOME OGWECHO MIRUKA
Fund Account Manager

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KURIA EAST 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 - Kuria East Constituency set out on pages 1 to 57,

Report of the Auditor-General on National Government Constituencies Development Fund - Kuria East 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 - Kuria East 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 National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Bursary Payments

The statement of receipts and payments, and as disclosed in Note 8 to the financial statements, reflect other grants and transfers amount of Kshs.56,709,371 which includes bursaries expenditure of Kshs.47,129,802 which further includes bursary disbursements totaling Kshs.5,894,000, whose supporting receipts and acknowledgement letters from the respective receiving schools were not provided for audit.

In the circumstances, the accuracy, completeness and validity of other grants and transfers expenditure amounting to Kshs.56,709,371 could not be confirmed.

2. Unsupported Project Management Committees (PMC) bank balances

Note 19.4 and Annex 5 to the financial statements reflects Project Management Committees (PMC) bank balances totaling Kshs.5,654,770. However, cash book, bank reconciliation statements and certificate of bank balances were not provided to support this balance. In addition, review of these balances revealed accounts that had little or no change in their balance during the year, raising the possibility of completed projects with savings which should be returned to the constituency account for reallocation to other priority projects.

In the circumstances, the accuracy and completeness of the Project management Committee bank balance of Kshs.5,654,770 could not be confirmed.

3. Unsupported Fuel Expenditure

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects use of goods and services amount of Kshs.6,923,873 which , includes

fuel, oil and lubricants expenses of Kshs.1,127,490 of. However, the approved detailed orders and motor vehicle work tickets in support of the expenditure were not provided for audit.

In the circumstances, the accuracy, completeness and validity of the expenditure on use of goods and services amounting to Kshs.6,923,873 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects receipts budget and actual on comparable basis amounts of Kshs.315,079,140 and Kshs.83,108,694 respectively, resulting to an underfunding of Kshs.231,970,446, or 74% of the budget. Similarly, the fund expended Kshs.73,886,175 against an approved budget of Kshs.315,079,140, resulting in an under expenditure of Kshs.241,192,965, or 77% of the budget. Further, the Fund spent Kshs.73,886,175 out of the actual receipts of Kshs.83,108,694, resulting in an underutilization of Kshs.9,222,519, or 11% of the actual receipts.

The underfunding, under expenditure and underutilization affected the planned activities, and may have impacted negatively on service delivery to the residents of Kuria East 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, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1. Unresolved Prior Year Audit Issues

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, and Report on Lawfulness and Effectiveness in Use of Public Resources. Management has not resolved the issues. This is contrary to Section 68(2)(l) of the Public Finance Management Act, 2012 which requires the accounting officer to take

appropriate measures to resolve any issues arising from audit which may remain outstanding.

2. Unimplemented Projects

Review of the planned projects for the financial year 2023/2024 revealed that projects valued at Kshs.93,005,157 budgeted under transfers to other government units and environment components had not started as at 30 June, 2024 due to non-disbursement of funds by the NG-CDF Board.

In the circumstances, failure to implement the projects as planned negatively impacted on the delivery of services to Kuria East constituency residents.

3. Delayed Approval of the Constituency Projects Code List

The summary statement of appropriation reflects a final budget amount of Kshs.125,457,493 in respect to previous years outstanding disbursements. Out of which projects amounting to Kshs.73,848,378 in respect to the financial year 2022/23 were approved on 17 September, 2024, fourteen (14) months after the closure of the financial year they were to be implemented. The balance of Kshs.51,609,115 had not been approved at the time of the audit on 22 November, 2024. The delay is as a result of an ongoing investigation into the irregular reallocation of project funds without Board's approval.

In the circumstances, the delay in approving the constituency project code list has led to the constituency not receiving its rightful share of resources for development thus negatively impacting on the delivery of services to Kuria East constituency residents.

Other Information

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

In connection with my audit on the Fund'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 effect(s) 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

1. Failure to Prepare Bank Reconciliation Statements

The statement of assets and liabilities and as disclosed in Note 11 to the financial statements reflects in the cash and cash equivalent balance of Kshs.9,670,701, which includes deposit account balance of Kshs.448,183. . Review of the deposit cash book and bank statement revealed a balance of Kshs.410,168.20 and Kshs.408,998.20 respectively. However, no bank reconciliation statement was prepared to reconcile the variance in the three sets of records. This is contrary to Regulation 90(1) of the Public Finance Management (National Governments) Regulations, 2015 which provides that the Accounting officers shall ensure bank accounts reconciliations are completed for each bank account held by that Accounting officer, every month.

In the circumstances, the accuracy and completeness of the cash and cash equivalent balance of Kshs.9,670,702 could not be confirmed and Management was in breach of the law.

2. Lack of a Procurement Plan

The statement of receipts and payments, and as disclosed in Note 6 to the financial statements reflects use of goods and services of Kshs.6,923,873 , which includes procurements totaling Kshs.3,128,399. However, no detailed procurement plan was prepared before procuring the goods and services contrary to Regulation 115(2) of the Public Finance Management (National Government) Regulations, 2015 which requires the accounting officer to prepare a procurement plan every year that will form the basis for all procurement activities.

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

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.

Basis for Conclusion

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

Responsibilities of the Management and National Government Constituency Development Fund Committee

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue 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 National Government Constituency Development Fund Committee 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 ISSAI) 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

9. Statement of Receipts and Payments for the Year Ended 30th June 2024

	Note	2023-2024	2022-2023
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	80,088,879	57,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	72,511	58,500
TOTAL RECEIPTS		80,161,390	57,058,500
PAYMENTS			
Compensation of employees	4	3,474,237	2,962,238
Committee expenses	5	6,028,100	3,879,500
Use of goods and services	6	6,923,873	4,578,453
Transfers to Other Government Units	7	-	1,592,246
Other grants and transfers	8	56,709,371	43,926,039
Acquisition of Assets	9	750,594	-
Oversight Committee Expenses	10	-	762,200
TOTAL PAYMENTS		73,886,175	57,700,676
SURPLUS/DEFICIT		6,275,215	(642,176)

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 12/09/2024 and signed by:



Chairman NG-CDF
Committee
Name: SICKLER CHACHA
OMARI



Fund Accountant Manager
Name: SALOME
OGWECHO MIRUKA



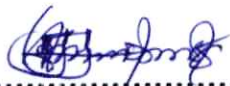
National Sub-County
Accountant
Name: JOELPATRICK
OPONDO
ICPAK M/No: 17141

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

10. Statement of Assets and Liabilities as at 30th June, 2024

	Note	2023-2024 Kshs	2022-2023 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	11A	9,670,702	2,947,304
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		9,670,702	2,947,304
Accounts Receivable			
Outstanding Imprests	12	-	-
TOTAL FINANCIAL ASSETS		9,670,702	2,947,304
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	13	-	-
Gratuity	14	448,183	-
NET FINANCIAL SSETS		9,222,519	2,947,304
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	2,947,304	3,589,480
Prior year adjustments	16	-	-
Surplus/Defict for the year		6,275,215	(642,176)
NET FINANCIAL POSITION		9,222,519	2,947,304

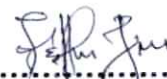
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NGCDFC on **12/09/2024** and signed by:



.....
Chairman NG-CDF
Committee
Name: SICKLER CHACHA
OMARI



.....
Fund Accountant Manager
Name: SALOME
OGWECHO MIRUKA



.....
National Sub-County
Accountant
Name: JOEL PATRICK
OPONDO
ICPAK M/No: 17141

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

11. 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	80,088,879	57,000,000
Other Receipts	3	72,511	58,500
		80,161,390	57,058,500
Payments for operating activities			
Compensation of Employees	4	3,474,237	2,962,238
Committee expenses	5	6,028,100	3,879,500
Use of goods and services	6	6,923,873	4,578,453
Transfers to Other Government Units	7	-	1,592,246
Other grants and transfers	8	56,709,371	43,926,039
Oversight Committee Expenses	10	-	762,200
		73,135,581	57,700,676
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	448,183	-
Prior year Adjustments	16	-	-
Net Adjustments		448,183	-
Net cash flow from operating activities		7,473,992	(642,176)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(750,594)	-
Net cash flows from Investing Activities		(750,594)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		6,723,398	(642,176)
Cash and cash equivalent at BEGINNING of the year	11	2,947,304	3,589,480
Cash and cash equivalent at END of the year		9,670,702	2,947,304

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	A	b		c=a+b	D	e=c-d	f=d/c %
	<i>Insert current FY</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>Insert current FY</i>	<i>Insert current FY</i>		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from NG-CDF Board	186,382,843	2,947,304	125,676,482	315,006,629	83,036,183	231,970,446	26.4%
Proceeds from Sale of Assets				-	-	-	0.0%
Other Receipts		72,511		72,511	72,511	(0)	100.0%
TOTAL RECEIPTS	186,382,843	3,019,815	125,676,482	315,079,140	83,108,694	231,970,446	26.4%
PAYMENTS							
Compensation of Employees	3,204,681	1,113,238	-	4,317,919	3,474,237	843,682	80.5%
Committee expenses	5,234,626	893,700	-	6,128,326	6,028,100	100,226	98.4%
Use of goods and services	6,592,662	661,440	-	7,254,102	6,923,873	330,229	95.4%
Transfers to Other Government Units	77,887,066	-	-	77,887,066	-	77,887,066	0%
Other grants and transfers	74,258,214	220,426	350,000	74,828,640	56,709,371	18,119,269	75.8%

National Government Constituencies Development Fund (NGCDF)
KURIA EAST Constituency

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

Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis D	Budget utilization difference e=c-d	% of Utilization f=d/c %
	A	B	b	Previous Years' Outstanding disbursements				
	Insert current FY	Opening Balance (C/Bk) and AIA			Insert current FY	Insert current FY		
Receipts								
Acquisition of Assets	750,594	-	-	-	750,594	750,594	-	100.0%
Other Payments	13,500,000				-	-	13,500,000	0.0%
UNALLOCATED FUNDS	4,955,000	131,011	125,326,482		-	-	130,412,493	
TOTAL	186,382,843	3,019,815	125,676,482		315,079,140	73,886,175	241,192,965	23.5%

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

Explanatory Notes.

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

- Transfer from NG-CDF Board (73.6%): The under collection of receipts from NG-CDF Board was as a result of late disbursement of funds by the National Treasury.
- Other receipts (100%): The over collection was as a result of sale of tender that had not been anticipated and therefore budgeted

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- Compensation of employees (19.5%): Underutilization was as a result of the staff gratuity not yet paid to employees.
- Transfer to other government units(100%):Underutilization was due to non- disbursement of funds by the NGCDF Board.
- Other grants and transfers (24.2%): Underutilization was due to late disbursement of funds by the national treasury
- Other payments (100%): Underutilization was due to disbursement of funds by the national treasury.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	241,192,965
Less undisbursed funds receivable from the Board as at 30th June 2024	231,970,446
	9,222,519
Add Accounts payable	448,183
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2023/2024	9,670,702

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,204,682	1,113,237	-	4,317,919	3,474,239	843,680
1.2 Committee allowances	2,350,400	235,400	-	2,585,800	3,954,300	(1,368,500)
1.3 Use of goods and services	4,216,034	218,761	-	4,434,795	5,180,933	(746,138)
Sub-total	9,771,116	1,567,398	-	11,338,514	12,609,472	(1,270,958)
2.0 Monitoring and evaluation						
2.1 Capacity building	1,070,000	800,086	-	1,870,086	952,800	917,286
2.2 Committee allowances	2,884,226	658,300	-	3,542,526	2,073,800	1,468,726
2.3 Use of goods and services	1,306,628	(357,407)	-	949,221	790,140	159,081
Sub-total	5,260,854	1,100,979	-	6,361,833	3,816,740	2,545,093
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,204,682	1,113,237	-	4,317,919	3,474,239	843,680

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.2 Committee allowances	2,350,400	235,400	-	2,585,800	3,954,300	(1,368,500)
1.3 Use of goods and services	4,216,034	218,761	-	4,434,795	5,180,933	(746,138)
Sub-total	9,771,116	1,567,398	-	11,338,514	3,816,740	2,545,093
4.0 Emergency						
4.1 Primary Schools	9,229,569			9,229,569		
Motarakwa Primary School					1,150,000	
Kebare Primary School					2,300,000	
ChachaMaroa Primary School					1,150,000	
Girigiri Primary School					929,569	
Itongo Primary School					1,150,000	
Kokeharaka Primary School					1,400,000	
Wangirabose Primary School					1,150,000	
Sub-total	9,229,569	-	-	9,229,569	9,229,569	-
5.0 Bursary and Social Security						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
5.1 Primary Schools				-		-
5.2 Secondary Schools	29,500,000	294,426	-	29,794,426	32,648,802	(2,854,376)
5.3 Tertiary Institutions	27,410,554	(54,000)	-	27,356,554	14,481,000	12,875,554
5.4 Special needs		(20,000)		(20,000)		(20,000)
5.5 Education Support Programmes	3,000,000		-	3,000,000		3,000,000
5.6 Social Security				-		-
Sub-total	59,910,554	220,426	-	60,130,980	47,129,802	13,001,178
6.0 Sports						
6.1			350,000	350,000	350,000	-
6.2				-		-
Sub-total	-	-	350,000	350,000	350,000	-
7.0 Environment						
Nyaroha Girls Secondary School	210,964			210,964		210,964
Matara Boys High School	200,000			200,000		200,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kendege Prisons Primary School	210,964			210,964		210,964
Nyabikongori Primary School	210,964			210,964		210,964
Koromangucha Primary School	210,964			210,964		210,964
Nyamagenga Secondary School	210,964			210,964		210,964
Sakuri Primary School	210,964			210,964		210,964
Makonge Primary School	210,964			210,964		210,964
Wangirabose Primary School	210,964			210,964		210,964
Getambwega Primary School	210,964			210,964		210,964
NgukuMahando Primary School	210,964			210,964		210,964
Bikarabwa Primary School	210,964			210,964		210,964
Nyamaranya Primary School	210,964			210,964		210,964
Motarakwa Primary School	210,964			210,964		210,964
Seronga Primary School	210,964			210,964		210,964

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kwiho Primary School	210,977			210,977		210,977
Kemakoba Primary School	219,202			219,202		219,202
Tebesi Primary School	219,202			219,202		219,202
Nyamagongwi Primary School	219,202			219,202		219,202
St. Philomena Nguruna Secondary School	219,202			219,202		219,202
Guana Mixed Secondary School	219,202			219,202		219,202
Minyere Primary School	219,202			219,202		219,202
Nyamotambe Secondary School	219,202			219,202		219,202
Makararangwe Primary School	219,204			219,204		219,204
						-
Sub-total	5,118,091	-	-	5,118,091	-	5,118,091
8.0 Primary Schools Projects (List all the Projects)						
Sakuri Primary School	2,000,000			2,000,000		2,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Masangora Primary School	4,800,000			4,800,000		4,800,000
Nyamagenga Primary School	4,800,000			4,800,000		4,800,000
Siabai Primary School	4,800,000			4,800,000		4,800,000
Motarakwa Primary School	4,800,000			4,800,000		4,800,000
Gibarori Primary School	4,800,000			4,800,000		4,800,000
Nyaroha Primary School	5,000,000			5,000,000		5,000,000
Nyaroha Primary School	4,800,000			4,800,000		4,800,000
Siabai Primary School	5,000,000			5,000,000		5,000,000
Kwihemba Primary School	2,000,000			2,000,000		2,000,000
Kwihemba Primary School	2,000,000			2,000,000		2,000,000
Kionyo Primary School	955,000			955,000		955,000
Masangora Primary School	5,000,000			5,000,000		5,000,000
Nyamagenga Primary School	5,000,000			5,000,000		5,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Komorama Primary School	1,021,033			1,021,033		1,021,033
Komorama Primary School	1,021,033			1,021,033		1,021,033
Gibarori Primary School	5,000,000			5,000,000		5,000,000
Motarakwa Primary School	5,000,000			5,000,000		5,000,000
				-		-
Sub-total	67,797,066	-	-	67,797,066	-	67,797,066
9.0 Secondary Schools Projects (List all the Projects)						
Kemakoba Secondary School	2,000,000			2,000,000		2,000,000
Gibarori Secondary School	2,000,000			2,000,000		2,000,000
Guana Secondary School	2,000,000			2,000,000		2,000,000
Igenaltambe Secondary School	2,000,000			2,000,000		2,000,000
Nyabikongori Secondary school	2,090,000			2,090,000		2,090,000

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Programme/Sub-programme	Original Budget Kshs	Adjustments		Final Budget Kshs	Actual on comparable basis Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
Sub-total	10,090,000	-	-	10,090,000	-	10,090,000
10.0 Tertiary institutions Projects (List all the Projects)						
10.1						
10.2						
10.3						
Sub-total						
11.0 Security Projects						
11.1						
11.2						
11.3						

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Programme/Sub-programme	Original Budget Kshs	Adjustments		Final Budget Kshs	Actual on comparable basis Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
Sub-total				-		-
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)				-		-
12.2 Construction of CDF office				-		-
12.3 Purchase of furniture and equipment				-		-
12.4 Purchase of computers	750,594			750,594	750,594	-
12.5 Purchase of land				-		-
Sub-total	750,594			750,594	750,594	-
13.0 Others						
13.1 Strategic Plan	3,500,000			3,500,000		3,500,000
13.2 Innovation Hub	10,000,000			10,000,000		10,000,000
Sub-total	13,500,000			13,500,000	-	13,500,000
Funds pending approval**						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Unapproved projects	4,955,000		125,326,482	130,281,482		130,281,482
AIA		98,500	-	98,500		98,500
PMC balances	-	32,511	-	32,511		32,511
Sub-total	4,955,000	131,011	125,326,482	130,412,493	-	130,412,493
Total	186,382,844	3,019,815	125,676,482	315,079,140	73,886,175	241,192,965

(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

14. 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-Kuria East Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. 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 30 June 2024 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 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.

15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
Normal Allocation	Kshs	Kshs
B185134		7,000,000
B185671		15,000,000
B185540		6,000,000
B206169		5,000,000
B206434		12,000,000
B206434		12,000,000
B214121	12,088,879	
B214018	8,000,000	
B226094	30,000,000	
B225097	30,000,000	
TOTAL	80,088,879	57,000,000

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

Description	2023-2024	2022-2023
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	26,000	-
Hire of plant/equipment/facilities	14,000	58,500
Unutilized funds from PMCs	32,511	-
Other Receipts Not Classified Elsewhere (specify) Reversed VAT cheques	-	-
TOTAL	72,511	58,500

4. Compensation Of Employees

Description	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,679,433	1,976,943
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	629,298	808,296
Employer Contributions Compulsory national social security schemes	128,402	176,999
Employer Contributions Compulsory Housing levy	37,104	
Employer contributions to National Industrial Training Authority		
TOTAL	3,474,237	2,962,238

5. Committee Expenses

Description	2023-2024	2022-2023
	Kshs	Kshs
A. NG-CDF		
Sitting allowance	3,954,300	2,413,500
Other committee expenses	1,436,000	1,466,000
Sub-total	5,390,300	3,879,500
B. Oversight Committee Expenses		
Members allowance	274,800	-
Other committee expenses	363,000	-

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Sub-total	637,800	-
TOTAL(A+B)	6,028,100	3,879,500

6. Use of Goods and services

Description	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	95,290	66,680
Communication, supplies and services	228,109	243,819
Domestic travel and subsistence	2,070,381	1,004,100
Printing, advertising and information supplies & services	847,620	63,400
Rentals of produced assets	-	-
Training expenses	952,800	947,300
Hospitality supplies and services	704,558	535,950
Insurance costs	-	118,046
Specialised materials and services	200,000	79,100
Office and general supplies and services	373,840	385,951
Fuel , oil & lubricants	1,127,490	827,344
Other operating expenses	-	78,263
Bank Charges	67,735	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	216,300	228,500
Routine maintenance- other assets	39,750	-
TOTAL	6,923,873	4,578,453

7. Transfer To Other Government Units

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to Primary Schools	-	1,092,246
Transfers to Secondary Schools	-	-
Transfers to Tertiary Institutions	-	500,000
TOTAL	-	1,592,246

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8. Other Grants and Other transfers

Description	2023-2024	2022-2023
	Kshs	Kshs
Bursary - Secondary (see attached list)	32,648,802	19,625,850
Bursary -Tertiary (see attached list)	14,481,000	10,094,000
Bursary- Special Schools	-	20,000
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	-	4,000,000
Sports Projects (see attached list)	350,000	2,550,000
Environment Projects (see attached list)	-	-
Emergency Projects (see attached list)	9,229,569	7,636,189
Roads Projects	-	-
TOTAL	56,709,371	43,926,039

9. Acquisition Of Assets

Non Financial Assets	2023-2024	2022-2023
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of office furniture and and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	750,594	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
TOTAL	750,594	-

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10. Oversight Committee Expenses

	2023-2024	2022-2023
	Kshs	Kshs
Oversight Committee Expenses	-	762,200
	-	-
	-	-
Total	-	762,200

11. Cash and Cash Equivalents

Name of Bank and Account No.	2023-2024	2022-2023
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
<i>KCB Bank, 1147942986 (Operation account)</i>	9,222,519	2,947,304
<i>KCB Bank, 1329658523 (Deposit)</i>	448,183	
Total	9,670,702	2,947,304
11B: Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

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12. Outstanding Imprests

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

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	-	%	-	%
1-2 years		%	-	%
2-3 years		%	-	%
Over 3 years		%	-	%
Total			-	

14. Gratuity

	2023-2024	2022-2023
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	448,183	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30th June D= A+B-C	448,183	-

Gratuity aging analysis

	2023-2024	% of the total Gratuity	2022-2023	% of the total Gratuity
Under one year	-	%	-	%
1-2 years	448,183	100 %	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	448,183		-	

The total above should be equal to the Gratuity closing figures)

15. Fund Balance B/F

	(1 st July 2023)	(1 st July 2022)
	Kshs	Kshs
Bank accounts	2,947,304	3,589,480
Cash in hand	-	-
Imprest	-	-
Total	2,947,304	3,589,480
Less		
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	-	-

[Provide short appropriate explanations as necessary]

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
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

	2023-2024	2022-2023
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Gratuities and Retentions

	2023-2024	2022-2023
	KShs	KShs
Gratuities and Retentions as at 1 st July (A)	-	-
Gratuities and Retentions held during the year (B)	448,183	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	448,183	-
Net changes in accounts payables D-A	448,183	-

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2023-2024	2022-2023
	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
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

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	843,680	1,113,237
committee expense	100,226	893,700
Use of goods and services	330,229	661,440
Amounts due to other Government entities (see attached list)	77,887,066	-
Amounts due to other grants and other transfers (see attached list)	27,769,269	220,426
Acquisition of assets	-	-
Others (<i>specify</i>)	3,500,000	-
Funds pending approval	130,762,493	125,784,982
Total	241,192,962	128,673,785

19.4: PMC account balances (See Annex 5)

	2023-2024	2022-2023
	Kshs	Kshs
PMC account balances	5,654,770	5,534,783
Total	5,654,770	5,534,783

19.5 Related Party Transactions

	2023-2024	2022-2023
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	3,318,300	2,748,500
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	80,088,879	57,000,000
Total	80,088,879	57,000,000

16. 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 30 th June 2024	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees	Payment of contractual employees	843,680	1,113,237	
Use of goods & services	Payment of goods and services	330,229	917,341	
Committee expenses	Payment of committee expenses	100,226		
Sub-Total		1,274,135	2,030,578	
Amounts due to other Government entities				
Siabai Primary School	Construction to completion of 45 students' capacity laboratory	5,000,000		
Motarakwa Primary School	Construction to completion of 45 students' capacity laboratory	5,000,000		
Gibarori Primary School	Purchase of Science Laboratory equipment for Biology, Physics and Chemistry	4,800,000		
Masangora Primary School	Purchase of Science Laboratory equipment for Biology, Physics and Chemistry	4,800,000		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Nyamagenga Primary School	Purchase of Science Laboratory equipment for Biology, Physics and Chemistry	4,800,000		
Siabai Primary School	Purchase of Science Laboratory equipment for Biology, Physics and Chemistry	4,800,000		
Motarakwa Primary School	Purchase of Science Laboratory equipment for Biology, Physics and Chemistry	4,800,000		
Nyaroha Primary School	Purchase of Science Laboratory equipment for Biology, Physics and Chemistry	4,800,000		
Kwihemba Primary School	Construction to completion of 2 classrooms	2,000,000		
Sakuri Primary School	Construction to completion of 2 classrooms	2,000,000		
Kwihemba Primary School	Construction to completion of a 10 door boys' pit latrine with 2 chambers catering for Persons	2,000,000		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	With Disabilities and urinal			
Kionyo Primary School	Construction to completion of 5 door girls pit latrine with one door catering for Persons With Disabilities	955,000		
Masangora Primary School	Construction to completion of 45 students' capacity laboratory	5,000,000		
Nyamagenga Primary School	Construction to completion of 45 students' capacity laboratory	5,000,000		
Komorama Primary School	Construction to completion of one classroom	1,021,033		
Komorama Primary School	Construction to completion of one classroom	1,021,033		
Motarakwa Primary School	Construction to completion of 45 students' capacity laboratory	5,000,000		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Gibarori Primary School	Construction to completion of 45 students' capacity laboratory	5,000,000		
Kemakoba Secondary School	Construction to completion of 2 classrooms	2,000,000		
Gibarori Secondary School	Construction to completion of 2 classrooms	2,000,000		
Guana Secondary School	Construction to completion of 2 classrooms	2,000,000		
Igenaltambe Secondary School	Construction to completion of 2 classrooms	2,000,000		
Nyabikongori Secondary school	Renovation of a 45 students capacity science laboratory i.e Demolishing and reconstruction of curved worktops, installation of window fasteners & stay, plumbing & gas piping, installation of fume chamber & extractor fans, floor	2,090,000		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	and worktop tiles, ceiling board and blundering, installation of store shelves, painting and branding.			
Sub-Total		77,887,066		
Amounts due to other grants and other transfers				
	Construction of Jitume Digital Hub Centre with 17 offices , service block and parking (proposed project to await further guidelines from the ministry of ICT)	10,000,000		
KegongaHuduma Digital Hub Centre				
Sports				
Sub-Total		10,000,000		
5.0 Bursary and Social Security				

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
5.1 Primary Schools				
5.2 Secondary Schools	Payment of bursary to needy students in secondary schools		220,426	
5.3 Tertiary Institutions	Payment of bursary to needy students in tertiary institutions	10,001,178		
5.4 Special needs	Payment of bursary to needy students in tertiary institutions			
5.6 Social Security	Provision of annual medical insurance cover for 500 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	3,000,000		
Sub-Total		13,001,178	220,426	
Emergency Projects				
Sub-Total				
Environment projects				

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Nyaroha Girls Secondary School	Purchase and Planting of 400 indigenous tree seedlings	210,964		
Matare Boys High School	Purchase and Planting of 400 indigenous tree seedlings	200,000		
Kendege Prisons Primary School	Purchase and Planting of 400 indigenous tree seedlings	210,964		
Nyabikongori Primary School	Purchase and Planting of 400 indigenous tree seedlings	210,964		
Koromangucha Primary School	Purchase and Planting of 400 indigenous tree seedlings	210,964		
Nyamagenga Secondary School	Purchase and Planting of 400 indigenous tree seedlings	210,964		
Sakuri Primary School	Purchase and Planting of 400 indigenous tree seedlings	210,964		
Makonge Primary School	Purchase and Planting of 400 indigenous tree seedlings	210,964		
Wangirabose Primary School	Purchase and Planting of 400 indigenous tree seedlings	210,964		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Getambwega Primary School	Purchase and Planting of 400 indigenous tree seedlings	210,964		
NgukuMahando Primary School	Purchase and Planting of 400 indigenous tree seedlings	210,964		
Bikarabwa Primary School	Purchase and Planting of 400 indigenous tree seedlings	210,964		
Nyamaranya Primary School	Purchase and Planting of 400 indigenous tree seedlings	210,964		
Motarakwa Primary School	Purchase and Planting of 400 indigenous tree seedlings	210,964		
Seronga Primary School	Purchase and Planting of 400 indigenous tree seedlings	210,964		
Kwiho Primary School	Purchase and Planting of 415 indigenous tree seedlings	210,977		
Kemakoba Primary School	Purchase and Planting of 415 indigenous tree seedlings	219,202		
Tebesi Primary School	Purchase and Planting of 415 indigenous tree seedlings	219,202		

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Nyamagongwi Primary School	Purchase and Planting of 415 indigenous tree seedlings	219,202		
St. Philomena Nguruna Secondary School	Purchase and Planting of 415 indigenous tree seedlings	219,202		
Guana Mixed Secondary School	Purchase and Planting of 415 indigenous tree seedlings	219,202		
Minyere Primary School	Purchase and Planting of 415 indigenous tree seedlings	219,202		
Nyamotambe Secondary School	Purchase and Planting of 415 indigenous tree seedlings	219,202		
Makararangwe Primary School	Purchase and Planting of 400 indigenous tree seedlings	219,204		
		5,118,091		
Acquisition of assets				
Constituency Oversight Committee			637,800	
Others (specify)				

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Regional Sports Tournament	Facilitate regional sports tournament in partnership with other constituencies within the Region	(350,000)		
Kuria East NG-CDF Strategic Plan	Additional funds to facilitate in preparation, facts collection, designing, typesetting and printing of Kuria East Constituency Strategic Plan for the period 2023-2027	3,500,000		
Sub-Total		3,150,000		
Funds pending approval		130,412,493	125,734,982	
Grand Total		240,842,963	128,623,786	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End (Kshs)
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	5,120,464	-	-	5,120,464
Office equipment, furniture and fittings	432,382	-	-	432,382
ICT Equipment, Software and Other ICT Assets	312,498	750,594	-	1,063,092
Other Machinery and Equipment	-	-	-	0
Intangible assets	-	-	-	0
Total	5,865,344	750,594	-	6,615,938

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Assistant County Com Chinato	KCB-Kehancha	1286015286	160,612	160,853
Bikarabwa Primary School	KCB-Kehancha	1134161905	83.75	446
Bishop Anyolo Secondary School	KCB-Kehancha	1288354258	1,162.50	204
Bokorangumo Primary School	KCB-Kehancha	1294667904	452,543	452,784
Chinato Primary	KCB-Kehancha	1205086897	49,618	49,618
Getambwega Primary	KCB-Kehancha	1134426089	2,758	2,758
Getongoroma Primary School	KCB-Kehancha	1286879469	8,466	8,707
Gibarori Secondary School	KCB-Kehancha	1289079803	32.52	274
GokeharakaAcc	KCB-Kehancha	1294939270	22,963	23,204
Gokeharaka Chiefs Office	KCB-Kehancha	1291149155	37.5	79
Gokeharaka Secondary	KCB-Kehancha	1128057883	378,574	379,057
Guana Secondary	KCB-Kehancha	1280927607	416,281	416,401
Gukihuru Primary School	KCB-Kehancha	1294938517	946,518	496,759
Guretta Primary	KCB-Kehancha	1123132550	194,437	194,799
Igenaltambe Primary	KCB-Kehancha	1150203366	49,772	62,134
Kabare Primary School	KCB-Kehancha	1132346754	76,936	78,484
Kebaroti Chiefs' Office	KCB-Kehancha	1137837152	55,800	55,800
Kegonche Primary	KCB-Kehancha	1177373831	50,503	50,503
Kegonga Boys	KCB-Kehancha	1117859169	80,197	80,680
Kegonga Kenya Medical Training College	KCB-Kehancha	1294773380	185,558	215,799
Kegonga Law Court	KCB-Kehancha	1294787926	42.5	184

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Kegonga Primary	KCB-Kehancha	1112404112	42,350	42,718
Kemakoba Ass Chief Office	KCB-Kehancha	1279403853	1,206	1,458
Kemakoba Primary School	KCB-Kehancha	1132447283	8,001	8,484
Kendege Primary School	KCB-Kehancha	1154316092	15,957	16,319
KendegeTti	KCB-Kehancha	1178099954	26,475	26,475
Kewandwi Primary School	KCB-Kehancha	1294493914	2,018	2,259
Kionyo Primary School	KCB-Kehancha	1112965556	84,882	84,882
Kogeharaka Primary School	KCB-Kehancha	1133784763	49,642	49,642
Kongori Primary School	KCB-Kehancha	1294306545	29,594	29,835
Koromangucha Primary School	KCB-Kehancha	1171595174	59,040	59,402
Kubinto Primary School	KCB-Kehancha	1294728679	1,518	1,759
Kugitimo Primary School	KCB-Kehancha	1134549806	130,414	130,776
Kwigena Primary School	KCB-Kehancha	1113051051	1,097.25	18
Kwihemba Primary School	KCB-Kehancha	1294306480	2,983	3,224
Kwiho Secondary School	KCB-Kehancha	1177971739	786	786
Maeta Chiefs' Office	KCB-Kehancha	1286845416	143	269
Maeta Primary School	KCB-Kehancha	1291210776	129.9	492
Makararangwe Primary School	KCB-Kehancha	1133650538	29,157	29,399
Makararangwe Chiefs' Office	KCB-Kehancha	1264546262	3,829	3,829
Makararangwe Secondary School	KCB-Kehancha	1171231571	466	156,070
Masangora Secondary School	KCB-Kehancha	1226664733	89.75	704
Matare Boys School	KCB-Kehancha	1117690873	218,614	220,041
Motarakwa Primary School	KCB-Kehancha	1171352271	25,292	25,533
Mutiniti Primary School	KCB-Kehancha	1133429939	86,327	86,327
NgukuMahando Primary School	KCB-Kehancha	1133553117	11,347	11,347
NgukuMahandoSecondary	KCB-Kehancha	1288648995	110,824	111,191

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Nguruna Primary Secondary	KCB-Kehancha	1167436024	13,169.25	13,773
Nguruna Secondary School	KCB-Kehancha	1286490375	2,716	3,078
Ntitaru Central Chiefs' Office	KCB-Kehancha	1279386967	70,269	70,269
Ntitaru Do's Residence -Cdf Account	KCB-Kehancha	1254331905	110,976	135,019
Ntitaru Police Station	KCB-Kehancha	1291385398	2,837	3,204
Ntitaru Primary School	KCB-Kehancha	1137241853	5,799	5,799
Nyabasi West Chiefs' Office	KCB-Kehancha	1228723567	61,398	61,398
Nyabikongori Primary School	KCB-Kehancha	1106387074	7,391	7,632
Nyaitara Assis Chief	KCB-Kehancha	1286029937	157.25	78
Nyaitara Primary School	KCB-Kehancha	1171602219	1,005	1,367
Nyamagenga Primary	KCB-Kehancha	1112913750	3,675	4,038
Nyamagenga Secondary	KCB-Kehancha	1137568054	363	363
Nyamagongwi Primary	KCB-Kehancha	1133752314	2,921	3,530
Nyamanche Primary School	KCB-Kehancha	1134443978	1,121.25	42
Nyamotambe Primary School	KCB-Kehancha	1133591817	3,295	3,404
Nyamtiro Boarding Primary School	KCB-Kehancha	1288648995	55	111,317
Nyansita Primary School	KCB-Kehancha	1294852329	497,543	497,784
Remanyanki Primary School	KCB-Kehancha	1133407161	7,412	7,653
Sakuri Girls School	KCB-Kehancha	1133993524	16,327	16,327
Sakuri Primary School	KCB-Kehancha	1178266028	20,834	21,075
Seronga Primary School	KCB-Kehancha	1106377532	354,610	355,455
Taragai Primary School	KCB-Kehancha	1133455972	38,563	38,563
Tungaine Primary School	KCB-Kehancha	1134943946	86,006	86,006
Wangirabose Primary School	KCB-Kehancha	1113220082	6,790	6,790
Wangirabose Secondary	KCB-Kehancha	1117205835	277,630	277,993
Total			5,654,770	5,534,783

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>Failure to appoint Vetting Committee</p> <p>The balance of Kshs.43,926,039 includes bursary-secondary schools amount of Kshs.19,625,850. However, review of records and documents relating to bursaries revealed that Management did not appoint a sub-committee of Education bursary, mock examinations and continuous assessments test whose core mandate is vetting of applicants, as required by Circular No. NG-CDFB/CEO/BOARD VOL11(021) of 18 June 2020</p>	<p>Management has acknowledged finding and has provided copies of appointment letters of the bursary vetting committee which were in the bursary vetting file. Annex 8</p>	Not Resolved	30 TH Dec 2024
	<p>Unsupported Bursary Disbursement</p> <p>The statement of receipt and payments and disclosed in Note 8</p>	<p>The management have provided minute showing criteria used in selecting</p>		

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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)
	to the financial statements reflects other grants and transfer amount of Kshs. 43,926,039. Including in the amount are payments in respect of bursaries to secondary schools of Kshs 19,625,850. However review of the record and documents relating to bursaries	beneficiaries. For audit Attached Annex 3b The management have provided acknowledgement letter for audit. Attached Annex 3c		
	Unsupported Project Management Committee (PMC) Bank Balances Annex 5 -PMC Bank Balances-reflects bank balances totalling to Kshs.5,278,741 whose supporting bank statements and /or certificates of bank balances as at 30 June, 2023 were not provided for audit.	The management has provided the PMC bank statements/bank certificates as attached Annex 3	Not resolved	30 th Dec 2024
	Basis for conclusion Transfers to Other Government Units. The statement of receipts and payments reflects transfers to Other		Not resolved	

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

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)
	Government Units amount of Kshs. 1,592,246 as disclosed in Noted 7 to the financial statements. However, the following unsatisfactory matters were noted.			
	<p>1.1 stalled projects</p> <p>The amount of Kshs. 1,592,246 included transfers to primary school amounting to Kshs. 1,092,246 out of which, an amount of Kshs. 600,000 was paid to a primary school project management committee, being part payments of the contract sum of Kshs. 37,000,000. However, the ownership documents for the parcel of land on which the project is situated was not provided for audit. Further, physical verification on the project in the month of March, 2024 revealed that the project had stalled.</p>	<p>Land subdivision has already been done which can be supported by the attached copy of mutation form and land board consent. The title deed will be ready by 30th April 2024</p> <p>Attached Annex 1.1c</p>	Not resolved	30 th Dec 2024

National Government Constituencies Development Fund (NGCDF)
 KURIA EAST Constituency
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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>In the circumstance, value for money of the expenditure of Kshs. 600,000 could not be confirmed.</p> <p>1.2 Failure to approve project code list</p> <p>During the year under review, the National Government Constituencies Development Fund Board did not approve the planned project for implementation forwarded by the Fund's Management. This was due to re-allocation of funds without the Board's approval for projects not within the prior year project code list. This was contrary to section 40 of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) which stipulates that the board shall ensure that the list of projects forwarded to it by each Constituency is, upon approval, funded in accordance with the Act.</p>		Not resolved	30 th Dec 2024

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

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)
	In the circumstance, management was in breach of the law			
	<p>2. Other Grants and Transfers The statement of receipt and payments reflects other grants and transfers balances of Kshs. 43,926,039 as disclosed in Note 8 to the financial statements. However, the following unsatisfactory matters were noted.</p> <p>2.1 Irregularities in Construction of the Deputy County Commissioner's Residence</p> <p>The amount of Kshs. 43,926,039 includes security projects amounting to Kshs. 4,000,000 out of which, an amount of Kshs. 2,000,000 was in respect of completion of outstanding works on the construction of Deputy Commissioner's residence. However, review of documents relating to security project expenditure provided for audit and</p>		Not resolved	30 th Dec 2024
			Not resolved	30 th Dec 2024

National Government Constituencies Development Fund (NGCDF)

KURIA EAST Constituency

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

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>physical verification of the project in the month of 14 March 2024 revealed the following anomalies:-</p> <ul style="list-style-type: none"> i. Certificate for Kshs. 2,000,000 from the contractor was approved for payment by Sub-County Works Officer on 20 February, 2023. However, evidence of inspection and handing over of the project to the user was not provided for audit. ii. The ceiling was poorly done, with most section revealing leakage and paintwork was not well done. iii. Although, the Bill of Quantities (BQ) provided for gutter around the roof, the gutters were actually fixed to only a section of the roof. iv. 3,000 litres and a 2,000 litres water tank were supplied instead of the 10,000 litres and 5,000 litres 			

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

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>tank indicated in the Bill of Quantities.</p> <p>v. Although the contractor had been paid in full, the building had not put to the intended use and appeared neglected and abandoned, with overgrown grass in the compound.</p> <p>In the circumstance, value for money for the expenditure of Kshs. 2,000,000 could not be confirmed.</p>			
	<p>2.2 Non-Compliance with the Law on Implementation of Emergency Projects</p> <p>The amount of Kshs. 43,926,039 includes an expenditure on emergency projects of Kshs. 7,636,189. However, evidence that the utilization of the emergency reserved fund was reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board required by Regulation 20(2) of the</p>		Not resolved	30 th Dec 2024

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

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>National Government Constituency Development Fund Regulation, 2016 was not provided for audit.</p> <p>In the circumstance, management was in breach of the law.</p>			
	<p>3.Non-Compliance with the Law on Composition of Bursary Committee.</p> <p>The Bursary Vetting Committee appointed to serve during the year under review did not include the Officer-In-Charge of education in the Sub-County. This was contrary to provisions of guideline (b) of Constituencies Development Fund Board Circular dated 18 June, 2020 which requires the Bursary Vetting Sub-Committee to consist of the Officer-In-Charge of education in the Sub-County, the Officer of the Board secondary to the Constituency who shall be the secretary to the committee and least two (2) but not more than four (4) members drawn from the NG-CDF</p>		Not resolved	30 th Dec 2024

National Government Constituencies Development Fund (NGCDF)
 KURIA EAST Constituency

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

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)
	Committee, excluding the Chairman and Secretary.			

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[Signature]

Name

Fund Account Manager.