

REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY
PAPERS LAID
DATE: 1st SEP 2024
TABLED BY: HON. ONYIA BAYA
CLERK OF THE TABLE: IMPR. MAJORITY LEADER
DAY: TUESDAY
MWAHE

PARLIAMENT
OF KENYA
LIBRARY

REPORT
OF
THE AUDITOR-GENERAL
ON
NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – KURIA WEST
CONSTITUENCY

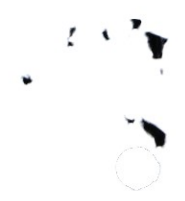
FOR THE YEAR ENDED
30 JUNE, 2023



KURIA WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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



8505 9512 0 5

***Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023***

| Table of Content | Page |
|--|-------------|
| I. Acronyms and Abbreviations | ii |
| II. Key Constituency Information and Management | iii |
| III. NG-CDFC Chairman's Report | vii |
| IV. Statement Of Performance Against Predetermined Objectives for FY2022/2023 | xi |
| V. Statement of Governance | xiii |
| VI. Environmental and Sustainability Reporting | xviii |
| VII. Statement Of Management Responsibilities | xxii |
| VIII. Report Of the Independent Auditors On The NGCDF- Kuria West Constituency | xxiv |
| IX. Statement Of Receipts and Payments for the Year Ended 30th June 2023 | 1 |
| X. Statement Of Assets and Liabilities As At 30th June, 2023 | 2 |
| XI. Statement Of Cash Flows for The Year Ended 30th June 2023 | 3 |
| XII. Summary Statement of Appropriation for The Year Ended 30 th June 2023 | 5 |
| XIII. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2023 | 8 |
| XIV. Significant Accounting Policies | 16 |
| XV. Notes To the Financial Statements | 22 |
| XVI. Annexes | 33 |

***Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023***

I. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

II. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The Kuria Constituency NG-CDF day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

Fiduciary Management

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

| No | Designation | Name |
|----|-----------------------|------------------------|
| 1. | A.I.E holder | Jackson k Too |
| 2. | Sub-County Accountant | Caroline Njeru |
| 3. | Chairman NGCDFC | Major(trd) James Robi |
| 4. | Member NGCDFC | Christine Bhoke Nchama |

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Kuria West Constituency NGCDF. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(d) Kuria West Constituency NGCDF Headquarters

P.O. Box 263-40413
Kehancha/Migori Road
Kehancha, Kenya

(e) Kuria West Constituency NGCDF Contacts

Telephone: (254) 724615345
E-mail: jackson@ngcdf.go.ke
Website: www.go.ke

(f) Kuria West Constituency NGCDF Bankers

Kenya Commercial Bank
Isibania
P.o Box 134 40414
Isibania

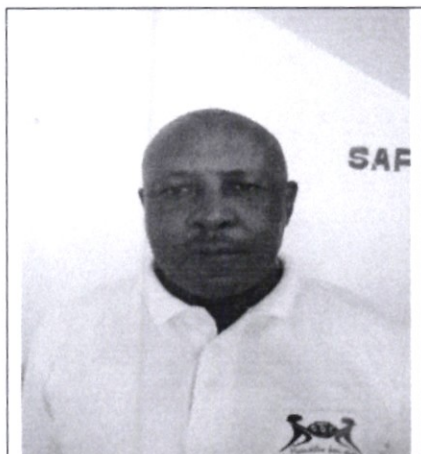
(g) Independent Auditors

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

(h) Principal Legal Adviser

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

III. NG-CDFC Chairman's Report



Major (Rtd) James Robi Wambura

On receipt of the above allocations, Kuria West National Government Constituencies Development Fund Committee (NG-CDFC) pursuant to the provisions of the National Government CDF Act 2015, as amended in 2022, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the FY 2022/2023, we received 11.7% of the normal Constituency funding equivalent to Kshs 57,000,000 and these funds were then disbursed to Administration Vote, Monitoring and Evaluation Vote, and Bursary Vote.

The constituency also received roll over funds for financial year 2021/2022 of ksh. 6,100,000.00

Sector Prioritization

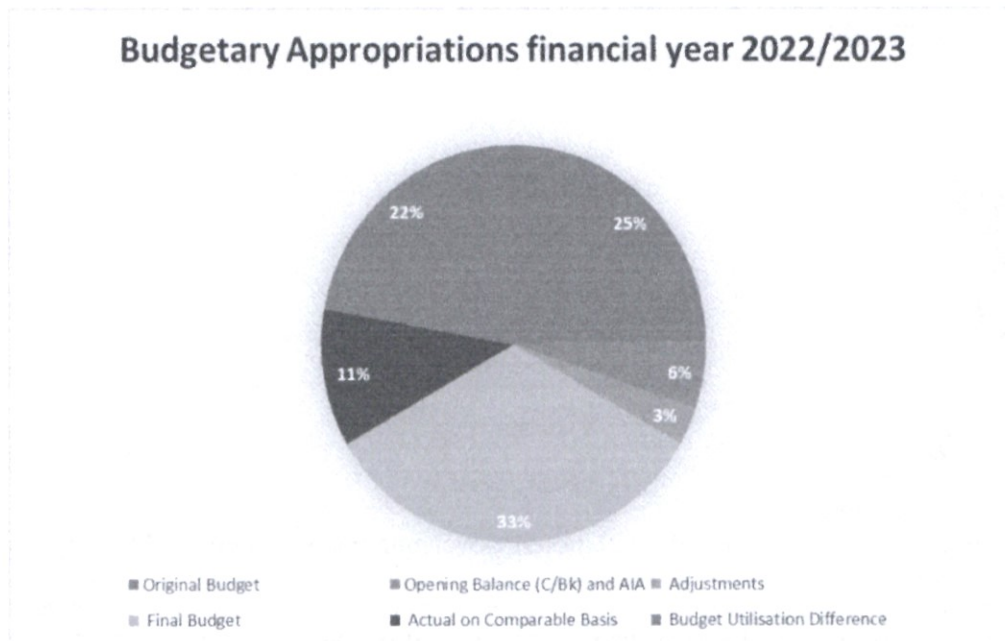
During the year, a total of Kshs 15,800,000 was allocated and disbursed as transfers to other Government Units which consist of transfers to primary schools and secondary schools institutions. The funding consisted of Kshs 38,993,000 allocated and disbursed to other grants and transfers which consists of Bursary, sports, environment and emergency. The constituency expects ksh 95,732,745 from the NG-CDF Board for financial year 2022/2023.

Achievements and Major Undertakings

During the financial year, the Committee disbursed a total of Kshs 37,000,000.00 as bursary to needy students in secondary, tertiary institutions and this benefitted a total of 4500 students. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income families.

The projects undertaken were done to completion

Budgetary Appropriations



During the financial year 2022/2023, the overall budget utilization stood at 11% based on the funds received. This was achieved due to expeditious disbursement of funds received to earmarked projects by the NGCDF Committee.

I wish to sincerely thank the NGCDF Committee, Staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions to even perform better and attain better assessments in its performance targets for FY 2022/2023.



ST MATHIAS NYAMONSENSE SEC SCHOOL



Public participation

Challenges

Despite the fact that we have continuously improved the school infrastructure, we have not been able to sustain the Increasing population and it means strain in the public facilities.

Recommendations

Kuria West Constituency


National Government Constituencies Development Fund (NG-CDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

- To mitigate the above, the committee during the year 2022/2023 scaled up its capacity building programmes for NG-CDF Committee, Project Management Committees and staff on various aspects of NG-CDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2022/2023.
- The board to formulate various effective way that will enhance delivery of bursary and receipt of acknowledgement thereof. Increase the allocation of the budgets to enhance massive improvement in school infrastructure.

EMERGING ISSUES

The high cost of living has made a bigger percentage of the population not able to pay school fees for their children hence increase in the demand for bursary.

.....

**Name Major (Rtd) James Robi
CHAIRMAN NGCDF COMMITTEE**

IV. Statement Of Performance Against Predetermined Objectives for FY2022/2023

Introduction

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

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

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

Progress on attainment of Strategic development objectives

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

| s | 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 built in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels | In FY 2022/23 -we were not able to do any construction due to delay of funds. we issued bursary to needy. Bursary beneficiaries were 3222 secondary school students, 778 tertiary school students, and 500 university students. |
| Security | To enhance security to the society | Improve peace and unity to community in various wards within the sub county | Number of usable physical infrastructure built in locations, sub locations and police stations | In FY 2022/2023 the physical infrastructure was not built due to delay of funds from NG-CDF board |

Kuria West Constituency

National Government Constituencies Development Fund (NG-CDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

| | | | | |
|------------------------|--|---|--|---|
| Environment | To enhance environmental health and sanitation | Improve sanitation to the public | Number of sanitation facilities built in primary and secondary Number of trees. | In this financial year there were no environmental project implemented |
| Sports and empowerment | To enhance empowerment within the constituency | Number of youths team benefiting from the sport programme | Number of youth groups benefitting from the sports programme | The youth league was not held due to delay of funds and setting in of elections |
| Disaster Management | To reduce the impact of disaster risks | To build community resilience to disaster risks | Strengthen disaster responsiveness and management. | Sensitized and capacity build project management committee on disaster Reponses and management during project implementation. |

V. Statement of Governance

Appointment of National Government Constituency Development Fund Committee

(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.

(4) 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.

(5) The Regulations made under subsection (3) shall be submitted to the National Assembly for approval before publication by the Board.

(6) The first meeting of the Constituency Committee shall be convened within one hundred and twenty days of the commencement of a new term of Parliament or the date of the holding of a by-election, by the national government official at the constituency or in his or her absence, by an officer of the Board seconded to the constituency.

(7) The quorum of the Constituency Committee shall be one half of the total membership.

(8) The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

(9) The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general elections or a by-election.

(10) Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days.

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

In accordance with the National Government Constituencies Development Fund act, Kuria West NG-CDF advertised for the post of NGCDFC detailing the necessary requirements where several applicants showed interest for the same by forwarding their applications.

Vetting of the submitted application letters was done critically by a select committee, which was created for the purpose. Successful applicants were thereafter contacted for an interview session, which was scheduled at a later date.

The interviews were conducted and in accordance with section 43(3) of the NGCDF Act, the names of the successfully selected individuals were forwarded to the board together with the names forwarded by the DCC and the constituency manager. The names were forwarded to the board for gazette. The board submitted to the national assembly for approval and the new committee were gazetted on 9th December 2022, Serial No. Vol. CXXIV- No.266. The first meeting was held on 9/12/2022.

Removal Of NG-CDFC Members

The removal of National Government Constituencies Development Fund Committee (NG-CDFC) members in Kenya can occur under certain circumstances and is as outlined in section 43 (13) of the National Government Constituencies Development Fund Act, 2015. A member of 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 becoming personal public conduct.
- Promoting unethical practices.
- Causing disharmony withing 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 West NG-CDF members had to leave office due to end of term and not of misconduct.

Roles And Functions of NG-CDFC

The functions of a Constituency Committee shall be to;-

1. build the capacity of project management committees and Committee and sensitize the Community on the operations of the Fund;
2. Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
3. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
4. Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
5. Consult with relevant government departments to ensure that cost estimates for projects are realistic in considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects
6. Rank projects proposals in order of priority while ensuring that on-going projects take precedence
7. Ensure that all projects receive adequate funding and are completed within three years
8. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board

9. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the board
10. Ensure that project reports are prepared and submitted to the board
11. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects.

Induction And Training of NG-CDFC Members

The training of members of a National Government Constituency Development Fund Committee (NG-CDFC) typically involves a combination of orientation, capacity building, and ongoing support. The NG-CDFC is responsible for overseeing the allocation and utilisation of funds allocated to constituencies for development projects, and their members need to have a good understanding of their roles and responsibilities. Kuria West NG-CDFC members were inducted on 28th April to 2nd May 2023 at Starbucks Hotel, Eldoret by NG-CDF Board on the following issues; -Orientation, Legal and Regulatory Framework, Financial Management, Project Management Community Engagement Ethics and Integrity Conflict Resolution Monitoring and Evaluation Communication Skills.

Number Of Meeting in A Year

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 2022-2023, Kuria West NG-CDFC held fifteen meeting.

Policy On Conflict of Interest

NG-CDF Act specifies clearly that any member with an interest in the fund shall not participate in a meeting deliberation and shall withdraw from such a meeting. NG-CDF Kuria West did not have any occurrence on conflict of interest

Remuneration of members

NG-CDFC members do not earn a salary but are allowed to be paid a sitting allowance when they conduct meetings. The chairman is paid Ksh 7,000 and the other members Ksh 5,000 per sitting as per guiding circular issued by the NG-CDF board.

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

- Set the organization's risk appetite and tolerance levels. This means determining how much risk the organization is willing to take in order to achieve its goals.
- Review and approve the organization's risk management framework and policies. This framework should define how the organization identifies, assesses, and manages risks.
- Oversee the implementation and effectiveness of the organization's risk management process. This includes monitoring the risks that the organization faces, assessing the effectiveness of the controls in place to manage those risks, and making recommendations for improvement.
- Report to the board of directors on the organization's risk management activities. This includes providing information on the organization's risk profile, the effectiveness of its risk management process, and any significant risks that the organization is facing.
-

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.

VI. Environmental and Sustainability Reporting

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

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

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

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

2. Environmental performance

We have not been able to implement any environmental project due to late receipt of the fund, When the constituency do sports tournament and Baraza's there youth/ community are always sensitized on the impact of drugs

3. Employee welfare

We invest in providing the best working environment for our employees. Kuria West 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 West 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 West NGCDF Constituency is committed to fair and ethical market practises.

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

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

NG-CDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



.....
Name: Salome Miruka
Fund Account Manager.

VII. Statement Of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Kuria West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NG-CDF-Kuria West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- kuria West 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 West 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

Kuria West Constituency

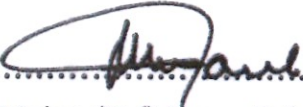
National Government Constituencies Development Fund (NG-CDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

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 NG-CDF Kuria West Constituency financial statements were approved and signed by the Accounting Officer on _____ 2023.

.....


Name: Major (Rtd) James Robi
Chairman – NGCDF Committee

.....


Name: Salome Miruka
Fund Account Manager

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KURIA WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kuria West Constituency set out on pages 1 to 60, which comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and summary statement of

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kuria West Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

1. Long Outstanding Reconciling Items

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.25,941,061 as disclosed in Note 12A to the financial statements. However, review of the bank reconciliation statements as at 30 June, 2023 revealed unrepresented cheques totalling Kshs.1,888,860 that were stale and had not been updated in the cash book.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.25,941,061 could not be confirmed.

2. Variance in Fixed Assets Balance

Annex 4 to the financial statements reflects summary of fixed assets historical cost balance of Kshs.5,888,697 while analysis of the fixed assets register revealed a balance of Kshs.6,175,197 resulting to an unexplained variance of Kshs.286,500. Further, the office furniture and ICT equipment were not coded for identification.

In the circumstances, the accuracy and completeness of the fixed assets balance of Kshs.5,888,697 could not be confirmed.

3. Unsupported Use of Goods and Services Expenditure

The statement of receipts and payments reflects an amount of Kshs.3,037,059 in respect to use of goods and services expenditure as disclosed in Note 6 to the financial statements. The amount includes an amount of Kshs.2,043,700 in respect of cash purchases but there was no evidence to show that the goods were inspected and taken on charge in the stores. In addition, payment vouchers were not supported by cash sale receipts and Kenya Revenue Authority electronic tax receipts from the suppliers.

In the circumstances, the accuracy and completeness of Kshs.2,043,700 in respect to use of goods and services could not be confirmed.

4. Unsupported Project Management Committee Balances

Note 19.4 and Annex 5 to the financial statements reflect Project Management Committee (PMC) accounts balance of Kshs.2,370,477. However, cash books, bank reconciliation

statements and certificates of bank balances for the individual PMC accounts were not provided for audit. Further, Note 19.4 to the financial statements reflects comparative balance of Kshs.24,096,025 which differs with the balance of Kshs.14,391,169 disclosed in the previous year's audited financial statements resulting to an unexplained variance of Kshs.9,704,856.

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.2,370,477 could not be confirmed.

5. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of Kshs.38,993,000 and as disclosed in Note 8 to the financial statements which includes bursary payments amounting to Kshs.25,425,000 and Kshs.11,575,000 disbursed to secondary schools and tertiary institutions respectively. However, no acknowledgement letters from beneficiary institutions were provided for audit.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.37,000,000 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.214,068,478 and Kshs.97,735,733 respectively resulting to a short fall of Kshs.116,332,745 or 54% of the budget. However, the Fund spent Kshs.71,794,673 against an actual receipts of Kshs.97,735,733 resulting to under-utilization of Kshs.25,941,060 or 27% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Audit Matters

In the previous year's audit report, several issues were raised under report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Internal Controls, Risk Management and Governance. Although Management indicated that the issues were resolved, no evidence was provided for audit.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Anomalies in the Acquisition of Giosahi Primary School

The statement of receipts and payments reflects transfers to other Government units of Kshs.15,800,000, which as disclosed in Note 7 to the financial statements, includes an amount of Kshs.6,100,000 in respect of transfers to primary schools. Review of records revealed that the amount was for the acquisition of Giosahi Primary School which is a privately registered primary school. The School was to be converted to a public institution.

However, review of the minutes of the Constituencies Development Fund Committee and other records revealed that the sale of land agreement was executed six (6) days before the official search report was issued by the Ministry of Lands. Further, at the time of audit in March, 2024, the school had not been converted to a public institution and the title deed had not been secured.

In the circumstances, value for money and propriety of the expenditure of Kshs.6,100,000 could not be confirmed.

2. Failure to Implement Budgeted Projects

Review of the approved project code list for the year under review revealed that fifty (50) projects with an approved budget allocation of Kshs.62,300,000 had not been implemented as at 30 June, 2023.

In the circumstances, the public did not receive the envisaged services.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and 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 control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 June, 2024

Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

IX. Statement Of Receipts and Payments for the Year Ended 30th June 2023


| | Note | 2022-2023 | 2021-2022 |
|-------------------------------------|------|--------------------|---------------------|
| | | Kshs | Kshs |
| RECEIPTS | | | |
| Transfers from NGCDF Board | 1 | 63,100,000 | 169,677,759 |
| Proceeds from Sale of Assets | 2 | - | - |
| Other Receipts | 3 | - | - |
| TOTAL RECEIPTS | | 63,100,000 | 169,677,759 |
| PAYMENTS | | | |
| Compensation of employees | 4 | 2,992,264 | 2,482,996 |
| Committee expenses | 5 | 10,972,350 | - |
| Use of goods and services | 6 | 3,037,059 | 9,229,028 |
| Transfers to Other Government Units | 7 | 15,800,000 | 112,700,000 |
| Other grants and transfers | 8 | 38,993,000 | 79,695,700 |
| Acquisition of Assets | 9 | - | - |
| Oversight committee expenses | 10 | - | - |
| Other Payments | 11 | - | - |
| TOTAL PAYMENTS | | 71,794,673 | 204,107,724 |
| SURPLUS/DEFICIT | | (8,694,673) | (34,429,965) |

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

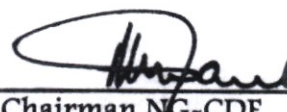
The Constituency financial statements were approved by the NG-CDFC on _____ 2023 and signed by:



 Fund Account Manager



 National Sub-County Accountant



 Chairman NG-CDF Committee

Name: Salome Miruka

Name: Caroline Njeru
 ICPAK M/No: 17824

Name: Major (Rtd) James Robi

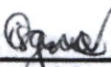
*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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

| | Note | 2022-2023 Kshs | 2021-2022 Kshs |
|--|------|-------------------|-------------------|
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances (as per the cash book) | 12A | 25,941,061 | 34,635,733 |
| Cash Balances (cash at hand) | 12B | - | - |
| Total Cash and Cash Equivalents | | 25,941,061 | 34,635,733 |
| Accounts Receivable | | | |
| Outstanding Imprests | 13 | - | - |
| TOTAL FINANCIAL ASSETS | | 25,941,061 | 34,635,733 |
| FINANCIAL LIABILITIES | | | |
| Accounts Payable (Deposits) | | | |
| Retention | 14A | - | - |
| Gratuity | 14B | - | - |
| NET FINANCIAL ASSETS | | 25,941,061 | 34,635,733 |
| REPRESENTED BY | | | |
| Fund balance b/fwd 1st July... | 15 | 34,635,734 | 69,065,698 |
| Prior year adjustments | 16 | - | - |
| Surplus/Deficit for the year | | (8,694,673) | (34,429,965) |
| NET FINANCIAL POSITION | | 25,941,061 | 34,635,733 |


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

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



Fund Account Manager

Name: Salome Miruka



National Sub-County
Accountant

Name: Caroline Njeru
ICPAK M/No: 17824



Chairman NG-CDF
Committee

Name: Major (Rtd) James Robi

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*


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

| | | 2022-2023 | 2021-2022 |
|--|-----------|--------------------|---------------------|
| | | Kshs | Kshs |
| Receipts from operating activities | | | |
| Transfers from NGCDF Board | 1 | 63,100,000 | 169,677,759 |
| Other Receipts | 3 | - | - |
| | | 63,100,000 | 169,677,759 |
| Payments for operating activities | | | |
| Compensation of Employees | 4 | 2,992,264 | 2,482,996 |
| Committee expenses | 5 | 10,972,350 | - |
| Use of goods and services | 6 | 3,037,059 | 9,229,028 |
| Transfers to Other Government Units | 7 | 15,800,000 | 112,700,000 |
| Other grants and transfers | 8 | 38,993,000 | 79,695,700 |
| Oversight committee expenses | 10 | - | - |
| Other Payments | 11 | - | - |
| | | 71,794,673 | 204,107,724 |
| Adjusted for: | | | |
| Decrease/(Increase) in Accounts receivable | 17 | - | - |
| Increase/(Decrease) in Accounts Payable | 18 | - | - |
| Prior year Adjustments | 16 | - | - |
| Net Adjustments | | - | - |
| Net cash flow from operating activities | | (8,694,673) | (34,429,965) |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Proceeds from Sale of Assets | 2 | - | - |
| Acquisition of Assets | 9 | - | - |
| Net cash flows from Investing Activities | | - | - |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | (8,694,673) | (34,429,965) |
| Cash and cash equivalent at BEGINNING of the year | 12 | 34,635,733 | 69,065,698 |
| Cash and cash equivalent at END of the year | | 25,941,060 | 34,635,733 |

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


Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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



Fund Account Manager

Name: Salome Miruka



National Sub-County
Accountant

Name: Caroline Njeru
ICPAK M/No: 17824



Chairman NG-CDF
Committee

Name: Major (Rtd) James Robi

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

XII. Summary Statement of Appropriation for The Year Ended 30th June 2023

| Receipt/Expense Item | Original Budget | | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation |
|-------------------------------------|--------------------|---------------------------------------|---|--------------------|----------------------------|-------------------------------|------------------|
| | a | | b | c=a+b | d | e=c-d | f=d/c % |
| RECEIPTS | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | | |
| Transfers from NG-CDF Board | 158,832,745 | 34,635,733 | 20,600,000 | 214,068,478 | 97,735,733 | 116,332,745 | |
| Proceeds from Sale of Assets | | | | 0 | - | - | 0.0% |
| Other Receipts | | | | 0 | - | - | |
| TOTAL RECEIPTS | 158,832,745 | 34,635,733 | 20,600,000 | 214,068,478 | 97,735,733 | 116,332,745 | 45.7% |
| PAYMENTS | | | | | | | |
| Compensation of Employees | 3,458,264 | 1,541,235 | | 4,999,498.98 | 2,992,264 | 2,007,235 | 59.9% |
| Committee expenses | 6,244,358 | 7,441,760 | | 13,686,118.00 | 10,971,883 | 2,714,235 | 80.2% |
| Use of goods and services | 3,842,325 | 1,713,562 | | 5,555,886.70 | 3,037,526 | 2,518,361 | 54.7% |
| Transfers to Other Government Units | 73,000,000 | 9,700,000 | 8,100,000 | 90,800,000.00 | 15,800,000 | 75,000,000 | 17.4% |
| Other grants and transfers | 71,837,798 | 14,239,176 | 5,000,000 | 91,076,974.18 | 38,993,000 | 52,083,974 | 42.8% |
| Oversight committee expenses | 450,000 | | | 450,000.00 | | 450,000 | 0.0% |

Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

| | | | | | | | |
|---------------------------------------|--------------------|-------------------|-------------------|--------------------|-------------------|-----------------------|--------------|
| Acquisition of Assets | | | | - | - | - | |
| Other Payments | | | | | | | |
| Unapproved project NG-CDFC vehicle | 0 | | 7,500,000 | 7,500,000.00 | - | 7,500,000 | 0.0% |
| TOTAL | 158,832,745 | 34,635,733 | 20,600,000 | 214,068,478 | 71,794,673 | 142,273,804.86 | 33.5% |

***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.

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

Compensation of Employees, Use of goods and services, Transfers to Other Government Units, Other grants and transfers, Acquisition of Assets, Oversight Committee Expenses, Other Payments budget were underutilized due to delay of funding from the board.

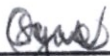
| Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities | |
|--|-------------|
| Description | 142,273,805 |
| Budget utilisation difference totals | 20,600,000 |
| Less undisbursed funds receivable from the Board as at 30 th June 2023 | 121,673,805 |
| | 0 |
| Increase/(decrease) Accounts payable | 0 |
| (Decrease)/Increase Accounts Receivable | 0 |
| Add/Less Prior Year Adjustments | 121,673,805 |
| Cash and Cash Equivalents at the end of the 30 th June 2023 | 142,273,805 |

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

Kuria West Constituency

National Government Constituencies Development Fund (NG-CDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023



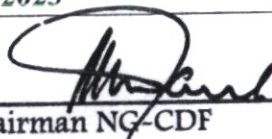
Fund Account Manager

Name: Salome Miruka



National Sub-County
Accountant

Name: Caroline Njeru
ICPAK M/No: 17824



Chairman NG-CDF
Committee

Name: Major (Rtd) James Robi

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

XIII. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

| Programme/Sub-programme | Original Budget(a) | Adjustments(b) | | Final Budget c = (a+b) | Actual on comparable basis(d) | Budget utilization difference(e = c-d) | % of Utilisation (f=d/c %) |
|---|--------------------|--------------------------------|--|------------------------|-------------------------------|--|----------------------------|
| | | Opening Balance (C/Bk) and AIA | Previous years Outstanding Disbursements | | | | |
| | 2022-2023 | | | 2022-2023 | 6/30/2023 | | |
| | Kshs | | Kshs | Kshs | Kshs | Kshs | |
| 1.0 Administration and Recurrent | | | | | | | |
| 1.1 Compensation of employees | 3,458,264 | 1,541,235.00 | | 4,999,499 | 2,992,264 | 2,007,235 | |
| 1.2 Committee allowances | 2,881,000 | 3,661,560.00 | | 6,542,560 | 6,232,904 | 309,656 | |
| 1.3 Use of goods and services | 2,890,701 | 1,712,233.04 | | 4,602,934 | 1,914,776 | 2,688,158 | |
| Total | 9,229,964 | 6,915,028 | - | 16,144,992 | 11,139,944 | 5,005,048 | |
| 2.0 Monitoring and evaluation | | | | | | | |
| 2.1 Capacity building | 1,614,982 | 1,780,000.00 | | 3,394,982 | 2,114,100 | 1,280,882 | |
| 2.2 Committee allowances | 1,750,000 | 2,000,856.69 | | 3,750,857 | 3,747,629 | 3,227 | |
| 2.3 Use of goods and services | 950,000 | | | 950,000 | | 950,000 | |
| Total | 4,314,982 | 3,780,857 | - | 8,095,839 | 5,861,729 | 2,234,110 | |
| 3.0 Emergency | | | | | | | |
| 3.1 Primary Schools | | | | - | | - | |
| 3.2 Secondary schools | | | | - | | - | |

Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

| | | | | | | | |
|--|-------------------|---------------------|------------------|-------------------|-------------------|-------------------|--|
| 3.3 Tertiary institutions | | | | - | | - | |
| 3.4 Security projects | | | | - | | - | |
| 3.5 Unutilised | 7,636,190 | 1,542,207.00 | 5,000,000 | 14,178,397 | | 14,178,397 | |
| Total | 7,636,190 | 1,542,207 | 5,000,000 | 14,178,397 | - | 14,178,397 | |
| 4.0 Bursary and Social Security | | | | - | | | |
| 4.1 Secondary Schools | 27,000,000 | 196,404.66 | | 27,196,405 | 27,000,000 | 196,405 | |
| 4.2 Tertiary Institutions | 10,000,000 | | | 10,000,000 | 10,000,000 | - | |
| 4.3 Social Security | 1,980,000 | 3,960,000.00 | | 5,940,000 | | 5,940,000 | |
| 4.4 Special Needs | 721,608 | 673.27 | | 722,281 | | 722,281 | |
| Total | 39,701,608 | 4,157,078 | - | 43,858,686 | 37,000,000 | 6,858,686 | |
| 5.0 Sports | 3,000,000 | 3,863,537.37 | | 6,863,537 | 1,993,000 | 4,870,537 | |
| 5.1 | | | | | | - | |
| Total | 3,000,000 | 3,863,537 | - | 6,863,537 | 1,993,000 | 4,870,537 | |
| 6.0 Environment | | | | | | | |
| Bukira North Chief's Office | 300,000 | | | 300,000 | | 300,000 | |
| Gwikonge Assistant Office | 200,000 | | | 200,000 | | 200,000 | |
| Bukira Central Chief's Office | 200,000 | | | 200,000 | | 200,000 | |
| Igena Assistant Chiefs' Office | 500,000 | | | 500,000 | | 500,000 | |
| Isibania Assistant Chief Office | 300,000.00 | | | 300,000 | | 300,000 | |

Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

| | | | | | | |
|--------------------------------|--------------|---|---|-----------|---|-----------|
| Total | 1,500,000 | - | - | 1,500,000 | - | 1,500,000 |
| 7.0 Primary Schools Projects | | | | | | |
| Mabera Primary School | 7,000,000.00 | | | 7,000,000 | | 7,000,000 |
| Kubweye Primary School | 500,000.00 | | | 500,000 | | 500,000 |
| Kubweye Primary School | 500,000.00 | | | 500,000 | | 500,000 |
| Nyankore Primary School | 600,000.00 | | | 600,000 | | 600,000 |
| Tongeria Primary School | 500,000.00 | | | 500,000 | | 500,000 |
| Ngisiru Primary School | 800,000.00 | | | 800,000 | | 800,000 |
| Nyawintachiri a Primary School | 600,000.00 | | | 600,000 | | 600,000 |
| Tagare Primary School | 600,000.00 | | | 600,000 | | 600,000 |
| Nyangoge Primary School | 600,000.00 | | | 600,000 | | 600,000 |
| Komorege Primary School | 4,000,000.00 | | | 4,000,000 | | 4,000,000 |
| Iraha Primary School | 4,000,000.00 | | | 4,000,000 | | 4,000,000 |
| Komosoko Primary School | 800,000.00 | | | 800,000 | | 800,000 |
| Kengariso Primary School | 800,000.00 | | | 800,000 | | 800,000 |
| Kengariso Primary School | 300,000.00 | | | 300,000 | | 300,000 |
| Ngochoni Primary School | 1,000,000.00 | | | 1,000,000 | | 1,000,000 |
| Bogambero Primary School | 800,000.00 | | | 800,000 | | 800,000 |
| Duveskog Primary Schoo | 600,000.00 | | | 600,000 | | 600,000 |
| Isibania Mixed Primary School | 1,500,000.00 | | | 1,500,000 | | 1,500,000 |
| Kubwaha Primary School | 400,000.00 | | | 400,000 | | 400,000 |
| Nyamosense Primary School | 500,000.00 | | | 500,000 | | 500,000 |

Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

| | | | | | | | |
|---------------------------------|--------------|--|--|-----------|--|-----------|--|
| Rosabare Primary School | 800,000.00 | | | 800,000 | | 800,000 | |
| Biamiti Primary School | 400,000.00 | | | 400,000 | | 400,000 | |
| Biamiti Primary School | 600,000.00 | | | 600,000 | | 600,000 | |
| Gosese Primary School | 800,000.00 | | | 800,000 | | 800,000 | |
| Moheto Primary School | 800,000.00 | | | 800,000 | | 800,000 | |
| Ikerege Boarding Primary School | 1,200,000.00 | | | 1,200,000 | | 1,200,000 | |
| Ikerege Primary School | 600,000.00 | | | 600,000 | | 600,000 | |
| Kugitura Primary School | 400,000.00 | | | 400,000 | | 400,000 | |
| Kuguyi Primary School | 600,000.00 | | | 600,000 | | 600,000 | |
| Komomange Primary School | 500,000.00 | | | 500,000 | | 500,000 | |
| St Kizito Primary School | 1,000,000.00 | | | 1,000,000 | | 1,000,000 | |
| Igena Primary school | 500,000.00 | | | 500,000 | | 500,000 | |
| Kehancha Primary School | 500,000.00 | | | 500,000 | | 500,000 | |
| Karosi Primary School | 400,000.00 | | | 400,000 | | 400,000 | |
| Wizara Primary School | 900,000.00 | | | 900,000 | | 900,000 | |
| Sorore Primary School | 600,000.00 | | | 600,000 | | 600,000 | |
| Nyasese Primary School | 1,000,000.00 | | | 1,000,000 | | 1,000,000 | |
| Bingwiti Primary School | 800,000.00 | | | 800,000 | | 800,000 | |
| Gukipimo Primary School | 600,000.00 | | | 600,000 | | 600,000 | |
| Nyangiti Primary school | 900,000.00 | | | 900,000 | | 900,000 | |
| Gekamiri Primary School | 4,000,000.00 | | | 4,000,000 | | 4,000,000 | |

Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

| | | | | | | | |
|---------------------------------------|-------------------|----------|------------------|-------------------|------------------|-------------------|--|
| St Mathias Kohanga Primary School | 900,000.00 | | | 900,000 | | 900,000 | |
| Ntiyange Primary School | 300,000.00 | | | 300,000 | | 300,000 | |
| Ntiyange Primary School | 400,000.00 | | | 400,000 | | 400,000 | |
| Ndamukia Primary School | 900,000.00 | | | 900,000 | | 900,000 | |
| Sagegi Primary School | 1,000,000.00 | | | 1,000,000 | | 1,000,000 | |
| Nyamaharaga PAG Primary School | 1,800,000.00 | | | 1,800,000 | | 1,800,000 | |
| Nyamaharaga Primary school | 800,000.00 | | | 800,000 | | 800,000 | |
| Rongabi Primary School | 900,000.00 | | | 900,000 | | 900,000 | |
| Naora Primary School | | | 300,000.00 | 300,000 | | 300,000 | |
| giosahi primary school | | | 6,100,000.00 | 6,100,000 | 6100000 | - | |
| Total | 51,300,000 | - | 6,400,000 | 57,700,000 | 6,100,000 | 51,600,000 | |
| 8.0 Secondary Schools Projects | | | | | | - | |
| Nyangoge Sec School | 900,000.00 | | | 900,000 | | 900,000 | |
| St Mary's Mabera Girls Sec School | 3,500,000.00 | | | 3,500,000 | | 3,500,000 | |
| Iraha Mixed Sec School | 500,000.00 | | | 500,000 | | 500,000 | |
| Komosoko Sec School | 500,000.00 | | | 500,000 | | 500,000 | |
| St Angela Merici Girls sec school | 3,000,000.00 | | | 3,000,000 | | 3,000,000 | |
| Isibania Boys High School | 800,000.00 | | | 800,000 | | 800,000 | |
| St Augustine Motemorabu Sec School | 1,500,000.00 | | | 1,500,000 | | 1,500,000 | |
| Dr. Machage Moheto Sec school | 500,000.00 | | | 500,000 | | 500,000 | |
| Mathias Nyanchabo Girls Sec | 3,000,000.00 | | | | | | |

**Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023**

| | | | | | | | |
|---|-------------------|------------------|----------------|--|-------------------|------------------|-------------------|
| Masaba Sec School | 500,000.00 | | | | 3,000,000 | | 3,000,000 |
| Nyamagana Sec School | 600,000.00 | | | | 500,000 | | 500,000 |
| Kugitura Sec School | 900,000.00 | | | | 600,000 | | 600,000 |
| Gwikonge Sec School | 500,000.00 | | | | 900,000 | | 900,000 |
| Chacha Moronge Sec school | 500,000.00 | | | | 500,000 | | 500,000 |
| Chacha Moronge Sec school | 500,000.00 | | | | 500,000 | | 500,000 |
| Nyamosense sec school | | 9,700,000.00 | | | 9,700,000 | 9,700,000 | - |
| Kombe Sec School | | | 800,000.00 | | 800,000 | | 800,000 |
| Nyankore sec school | | 900,000 | | | 900,000 | | 900,000 |
| Total | 17,700,000 | 9,700,000 | 800,000 | | 28,200,000 | 9,700,000 | 18,500,000 |
| 9.0 Tertiary institutions Projects | | | | | - | | - |
| Mabera Technical Vocational Training college | 4,000,000 | | | | 4,000,000 | | 4,000,000 |
| Total | 4,000,000 | | | | 4,000,000 | | 4,000,000 |
| 10.0 Security Projects | | | | | - | | - |
| Ngisiru Assistant Chiefs office | 300,000.00 | | | | 300,000 | | 300,000 |
| Mabera SubCounty Deputy county commissioner Residence | 1,600,000.00 | | | | 1,600,000 | | 1,600,000 |
| Mabera Police station | 1,500,000.00 | | | | 1,500,000 | | 1,500,000 |
| Isibania Assistant Chief flice | 600,000.00 | | | | 600,000 | | 600,000 |
| Nyamosense Police Post | 500,000.00 | | | | 500,000 | | 500,000 |
| Nyamosense ACC Residence | 1,500,000.00 | | | | 1,500,000 | | 1,500,000 |

Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

| | | | | | | | |
|--|-------------------|----------|----------|-------------------|----------|-------------------|--|
| Masaba Police Post | 500,000.00 | | | 500,000 | | 500,000 | |
| Kehancha police station | 1,300,000.00 | | | 1,300,000 | | 1,300,000 | |
| Makerero Assistant Chief's Office | 800,000.00 | | | 800,000 | | 800,000 | |
| Isibania Police Station | 3,000,000.00 | | | 3,000,000 | | 3,000,000 | |
| Kurutiyange Assistant Chief's Office | 500,000.00 | | | 500,000 | | 500,000 | |
| Mabera Sub-county education office | 600,000.00 | | | 600,000 | | 600,000 | |
| Kuria west social protection Centre | 4,000,000.00 | | | 4,000,000 | | 4,000,000 | |
| Kehancha Law Court | 300,000.00 | | | 300,000 | | 300,000 | |
| Kuria West NG-CDF office | 1,000,000.00 | | | 1,000,000 | | 1,000,000 | |
| | | | | | | - | |
| Total | 18,000,000 | - | - | 18,000,000 | - | 18,000,000 | |
| 11.0 Acquisition of assets | | | | - | | - | |
| | - | | | | | | |
| | - | | - | - | - | - | |
| | - | | - | - | - | - | |
| | - | | - | - | | | |
| Total | - | | - | - | | - | |
| 12.0 Oversight committee expenses | | | | | | | |
| | 450,000 | | | 450,000 | | 450,000 | |
| | | | | - | | - | |
| | | | | - | | - | |

Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

| | | | | | | | |
|------------------------------|--------------------|------------------|-------------------|--------------------|-------------------|--------------------|--|
| Total | 450,000 | - | - | 450,000 | - | 450,000 | |
| | | | | | | | |
| 13.0 Other payments | | | | - | - | | |
| | | | | | | | |
| | | | | | | - | |
| Strategic plan | 2,000,000 | | | 2,000,000.00 | | 2,000,000.00 | |
| ICT hubs | | 4,677,027.20 | | 4,677,027.20 | | 4,677,027.20 | |
| | | | | - | | | |
| Total | 2,000,000 | 4,677,027 | - | 6,677,027 | - | 6,677,027 | |
| 14.0 unallocated fund | | | | | | | |
| Unapproved projects | | | | | | - | |
| NG-CDFC Vehicle | | | 7,500,000 | 7,500,000 | | 7,500,000 | |
| | | | | | | | |
| AIA | | | | | | - | |
| PMC savings | | | | | | | |
| Total | | | 7,500,000 | 7,500,000 | - | 7,500,000 | |
| | 158,382,745 | | 20,600,000 | 214,068,479 | 71,794,673 | 142,273,806 | |

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

XIV. Significant Accounting Policies

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits (gratuity and retentions).

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

2. Reporting Entity

The financial statements are for the NG-CDF- Kuria west Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the entity for all the years presented.

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 08 June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

| Description | 2022/2023 | 2021/2022 |
|------------------|----------------------|--------------------|
| NGCDF Board | Kshs | Kshs |
| AIE NO. B140968 | | 33,000,000 |
| AIE NO. B105659 | | 44,000,000 |
| AIE NO. B105833 | | 22,000,000 |
| AIE NO. B128891 | | 12,000,000 |
| AIE NO. B154088 | | 12,000,000 |
| AIE NO. B128579 | | 5,000,000 |
| AIE NO. B164425 | | 18,000,000 |
| AIE NO. B155860 | | 10,988,879 |
| AIE NO. B155978 | | 12,688,879 |
| AIE NO. B205510 | 12,000,000.00 | |
| AIE NO. B205511 | 12,000,000.00 | |
| AIE NO. B 185672 | 21,000,000.00 | |
| AIE NO. B185135 | 7,000,000.00 | |
| AIE NO. B206170 | 5,000,000.00 | |
| AIE NO. B206239 | 6,100,000.00 | |
| | | |
| TOTAL | 63,100,000.00 | 169,677,759 |

2. Proceeds From Sale of Assets

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

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

3. Other Receipts

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

Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

| | <i>2022/2023</i> | <i>2021/2022</i> |
|--|---------------------|------------------|
| | Kshs | Kshs |
| NG-CDFC Basic staff salaries | 892,840.00 | 1,927,476 |
| Personal allowances paid as part of salary | | |
| House allowance | | 384,000 |
| Transport allowance | | - |
| Leave allowance | | 16,000 |
| Gratuity-contractual employees | 2,034,624.00 | - |
| Employer Contributions Compulsory national social security schemes | 64,800.00 | 155,520 |
| TOTAL | 2,992,264.00 | 2,482,996 |

5. Committee Expenses

| | <i>2022/2023</i> | <i>2021/2022</i> |
|--------------------------|----------------------|---------------------|
| | Kshs | Kshs |
| Sitting allowance | 2,310,000.00 | 1,698,200.00 |
| Other committee expenses | 8,662,350.00 | 4,110,568.00 |
| Total | 10,972,350.00 | 5,808,768.00 |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

6. Use of Goods and services

| Description | 2022-2023 Kshs | 2021-2022 Kshs |
|--|---------------------|-------------------|
| Utilities, supplies and services | 40,589.00 | 50,000 |
| Communication, supplies and services | | |
| Domestic travel and subsistence | 393,000.00 | |
| Printing, advertising and information supplies & services | 493,100.00 | 30,000 |
| Rentals of produced assets | | 891,200 |
| Training expenses | 1,020,000.00 | - |
| Hospitality supplies and services | - | |
| Insurance costs | - | 946,660 |
| Specialised materials and services | - | 345,000 |
| Office and general supplies and services | 352,000.00 | 4,110,568 |
| Fuel , oil & lubricants | 450,000.00 | 1,698,200 |
| Other operating expenses | 88,370.00 | |
| Security operations | - | 50000 |
| Routine maintenance - vehicles and other transport equipment | - | 107,400 |
| Routine maintenance- other assets | 200,000.00 | 1,000,000 |
| TOTAL | 3,037,059.00 | 9,229,028 |

Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

| Description | 2022/2023 | 2021/2022 |
|--|----------------------|-----------------------|
| | Kshs | Kshs |
| Transfers To Primary Schools (See Attached List) | 6,100,000.00 | 57,900,000 |
| Transfers To Secondary Schools (See Attached List) | 9,700,000.00 | 42,800,000 |
| Transfers To Tertiary Institutions (See Attached List) | - | 12,000,000 |
| Total | 15,800,000.00 | 112,700,000.00 |

8. Other Grants and Other transfers

| | 2022/2023 | 2021/2022 |
|---|----------------------|-------------------|
| | Kshs | Kshs |
| Bursary – secondary schools (see attached list) | 25,425,000.00 | 39,430,027 |
| Bursary – tertiary institutions (see attached list) | 11,575,000.00 | 21,187,000 |
| Bursary – special schools (see attached list) | - | 178,673 |
| Mock & CAT (see attached list) | - | - |
| Social Security programmes (NHIF) | - | - |
| Security projects (see attached list) | - | 11,900,000 |
| Sports projects (see attached list) | 1,993,000.00 | - |
| Environment projects (see attached list) | - | 300,000 |
| Emergency projects (see attached list) | - | 6,700,000 |
| Roads projects (see attached list) | - | - |
| Total | 38,993,000.00 | 79,695,700 |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

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

10. Oversight committee expenses

| | <i>2022/2023</i> | <i>2021/2022</i> |
|----------------------|------------------|------------------|
| | Kshs. | Kshs. |
| Committee allowances | | - |
| Committee expenses | | - |
| | | - |
| TOTAL | - | - |

11. Other Payments

| | <i>2022/2023</i> | <i>2021/2022</i> |
|----------------|------------------|------------------|
| | Kshs | Kshs |
| Strategic plan | - | - |
| ICT Hub | - | - |
| | - | - |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

12. Cash Book Bank Balance

| Name Of Bank, Account No. & Currency | 2022/2023 | 2021/2022 |
|---|----------------------|-------------------|
| | Kshs | Kshs |
| 12A: Bank Accounts (Cash Book Bank Balance) | | |
| <i>Kenya Commercial Bank, Account No. 1148977260 isibania</i> | 25,941,060.60 | 34,635,733 |
| <i>Name of Bank, account No. (Deposits account)</i> | | |
| Total | | |
| | | |
| 12 B: Cash on Hand | | |
| Location 1 | | |
| Location 2 | | |
| Location 3 | | |
| Other Locations (<i>Specify</i>) | | |
| Total | 25,941,060.60 | 34,635,733 |
| <i>[Provide Cash Count Certificates for Each]</i> | | |

13. Outstanding Imprests

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

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

Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Notes to the Financial Statement Continued

14. Retention

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

14B. Gratuity

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

15. Fund Balance B/F

| | <i>(1st July 2023-1)</i> | <i>(1st July 2022-2)</i> |
|------------------------------|-------------------------------------|-------------------------------------|
| | Kshs | Kshs |
| Bank accounts | 34,635,733.60 | 69,065,698 |
| Cash in hand | | |
| Imprest | | |
| Total | | |
| Less | | |
| Payables: - Retention | | |
| Payables - Gratuity | | |
| Fund Balance Brought Forward | 34,635,733.60 | 69,065,698 |

[Provide short appropriate explanations as necessary]

Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

16. Prior Year Adjustments

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

| | 2022/2023 | 2021/2022 |
|--|-----------|-----------|
| | KShs | KShs |
| Outstanding Imprest as at 1 st July (A) | - | - |
| Imprest issued during the year (B) | - | - |
| Imprest surrendered during the Year (C) | - | - |
| closing accounts in account receivables D= A+B-C | - | - |
| Net changes in accounts Receivables D - A | - | - |

18. Changes In Accounts Payable – Deposits and Retentions

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

Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

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

19.3: Unutilized Fund (See Annex 3)

| | <i>2022/2023</i> | <i>2021/2022</i> |
|---|--------------------|-------------------|
| | Kshs | Kshs |
| Compensation of employees | 2,007,235 | 1,613,090 |
| Use of goods and services | 2,714,235 | 4,108,318 |
| Committee expenses | 2,518,361 | 38,000,000 |
| Amounts due to other Government entities (see attached list) | 75,000,000 | 25,344,291 |
| Amounts due to other grants and other transfers (see attached list) | 52,083,974 | - |
| Acquisition of assets | | - |
| Oversight Committee Expenses | 450,000 | - |
| Others (<i>specify</i>) | | - |
| Funds pending approval (NG-CDFC Vehicle | 7,500,00 | 7,500,00 |
| Total | 142,273,805 | 69,065,699 |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

19.4: PMC account balances (See Annex 5)

| | <i>2022/2023</i> | <i>2021/2022</i> |
|--|------------------|------------------|
| | Kshs | Kshs |
| PMC account balances (see attached list) | 2,370,476.50 | 24,096,024.50 |
| Total | 2,370,476.50 | 24,096,024.50 |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Annex 2 - Analysis of Pending Staff Payables

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

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Annex 3 – Unutilized Fund

| Name | Brief Transaction Description | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|--|---|---------------------------------------|--|-----------------|
| | | | | |
| Compensation of employees | | 2,007,235 | 2,894,353 | |
| Use of goods & services | | 5,231,923 | 7,732,396 | |
| Constituency oversight allowances | | 450,000 | | |
| Amounts due to other Government entities | | | | |
| Primary school | | | | |
| Mabera Primary School | Construction to completion of 4 classrooms on ground floor of a story building (1st phase: foundation erecting pillars, casting 1 st floor slab, installation of stair case and ramp, walling, fixing of windows and doors plastering, electrical works, plastering and painting | 7,000,000.00 | | |
| Kubweye Primary School | Construction of 5 doors girls pit latrine with one door catering persons with disability | 500,000.00 | | |
| Kubweye Primary School | Purchase of 50 double decker beds each at Kshs.10,000.00 | 500,000.00 | | |
| Nyankore | Renovation to completion of 3 | | | |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

| Name | Brief Transaction Description | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|--------------------------------|---|---------------------------------------|--|-----------------|
| Primary School | classrooms: reroofing, plastering, flooring, fixing of window panes and painting | 600,000.00 | | |
| Tongeria Primary School | Renovation to completion of 2 classrooms: reroofing, plastering, flooring and painting, installation of doors and windows and water gutters to completion | 500,000.00 | | |
| Ngisiru Primary School | Renovation to completion of 4 classrooms: reroofing, plastering, flooring, and installation of 4 doors and windows to completion. | 800,000.00 | | |
| Nyawintachiri a Primary School | Renovation to completion of 3 classrooms: reroofing, plastering, flooring, installation of doors and windows and painting | 600,000.00 | | |
| Tagare Primary School | Renovation to completion of 3 classrooms: Fixing lintel reroofing, plastering, flooring and painting | 600,000.00 | | |
| Nyangoge Primary School | Renovation to completion of 3 classrooms: reroofing, fixing of doors and windows, plastering, flooring and painting | 600,000.00 | | |
| Komorege | Drilling of water borehole, casing | | | |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

| Name | Brief Transaction Description | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|--------------------------|--|---------------------------------------|--|-----------------|
| Primary School | with steel pipe, fixing of DS2 submissive pump complete with 3.5 kilowatts mortar and construction of water points | 4,000,000.00 | | |
| Iraha Primary School | Drilling of water borehole, casing with steel pipe, fixing of DS2 submissive pump complete with 3.5 kilowatts mortar and construction of water point | 4,000,000.00 | | |
| Komosoko Primary School | Renovation to completion of 4 classrooms: reroofing, plastering, fixing of doors and windows, flooring, and painting | 800,000.00 | | |
| Kengariso Primary School | Renovation completion o classrooms: reroofing, plastering internal external flooring, installation doors and win and painting | 800,000.00 | | |
| Kengariso Primary School | Fencing to completion of a 3 acres land with concrete post and chain link | 300,000.00 | | |
| Ngochoni Primary School | Renovation to completion of 8 classrooms: reroofing, installation of doors and windows, flooring and plastering and painting | 1,000,000.00 | | |
| Bogambero | Renovation to completion of | | | |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

| Name | Brief Transaction Description | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|-------------------------------|--|---------------------------------------|--|-----------------|
| Primary School | 4classrooms: reroofing, plastering, flooring, fixing of window panes/doors and painting | 800,000.00 | | |
| Duveskog Primary School | Completion of 3 classrooms: fixing of window panes and 3 steel doors, wiring and painting | 600,000.00 | | |
| Isibania Mixed Primary School | Renovation to completion of 4 classrooms: fixing lintel and reroofing, plastering, painting, fixing windows and doors | 1,500,000.00 | | |
| Kubwaha Primary School | Construction of 5 doors girls pit latrine with one door catering person with disability | 400,000.00 | | |
| Nyamosense Primary School | Renovation to completion of 2 classrooms: reroofing and painting | 500,000.00 | | |
| Rosabare Primary School | Construction of 9 doors boys pit latrine with urinal 2 door catering for person with disability | 800,000.00 | | |
| Biamiti Primary School | Renovation to completion of 2 classrooms: reroofing, flooring, fixing of window and doors panes and painting to completion | 400,000.00 | | |
| Biamiti Primary School | purchase of 100 lockers and chairs each Ksh. 6,000 | 600,000.00 | | |
| Gosese | Renovation to completion of 4 | | | |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

| Name | Brief Transaction Description | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|---------------------------------|---|---------------------------------------|--|-----------------|
| Primary School | classrooms: reroofing, plastering, flooring, fixing of window panes and painting. | 800,000.00 | | |
| Moheto Primary School | Renovation to completion of 4 classrooms: reroofing, flooring, plastering, fixing of window panes and painting | 800,000.00 | | |
| Ikerege Boarding Primary School | Renovation to completion of 6 classrooms: reroofing, flooring, plastering, painting and fixing of windows and doors | 1,200,000.00 | | |
| Ikerege Primary School | Renovation to completion of 3 classrooms: reroofing, flooring, painting and fixing of windows and doors | 600,000.00 | | |
| Kugitura Primary School | Renovation to completion of 2 classrooms: reroofing, flooring, wall precast vents, painting and fixing of windows and doors | 400,000.00 | | |
| Kuguyi Primary School | Renovation to completion of 3 classrooms: reroofing, flooring, plastering, painting and fixing of windows and doors to completion | 600,000.00 | | |
| Komomange Primary School | Renovation of 2 classrooms: reroofing, plastering, flooring, fixing of windows and doors and | 500,000.00 | | |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

| Name | Brief Transaction Description | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|--------------------------|--|---------------------------------------|--|-----------------|
| | painting | | | |
| St Kizito Primary School | Renovation to completion of 8 classrooms: reroofing, plastering, flooring and painting, fixing of doors and windows. | 1,000,000.00 | | |
| Igena Primary | Renovation to completion of 2 classrooms: Reroofing, painting, plastering, flooring and fixing of doors and windows. | 500,000.00 | | |
| Kehancha Primary School | Renovation to completion of 2 classrooms: Reroofing, painting, fixing of doors and windows, plastering and flooring | 500,000.00 | | |
| Karosi Primary School | Renovation of 3 roomed office and staff room administration block: installation of electrical works, fixing of window panes and painting | 400,000.00 | | |
| Wizara Primary School | Construction of 1 classroom to completion | 900,000.00 | | |
| Sorore Primary School | Renovation to completion of 3 classrooms: reroofing, flooring, painting and fixing of windows and doors | 600,000.00 | | |
| Nyasese Primary School | Renovation to completion of 5 classrooms: reroofing, flooring, plastering painting and fixing of windows and | 1,000,000.00 | | |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

| Name | Brief Transaction Description | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|-----------------------------------|--|---------------------------------------|--|-----------------|
| | doors | | | |
| Bingwiti Primary School | Renovation to completion of 4 classrooms: flooring, fixing of doors and windows, plastering, painting and reroofing | 800,000.00 | | |
| Gukipimo Primary School | Renovation of 3 classrooms: flooring, plastering, painting, fixing of doors and windows | 600,000.00 | | |
| Nyangiti Primary | Renovation to completion of 5 classrooms: flooring, plastering, painting, fixing of doors and windows | 900,000.00 | | |
| Gekamiri Primary School | Drilling of water borehole, casing with steel pipe, fixing of DS2 submissive pump complete with 3.5 kilowatts mortar and construction of water point | 4,000,000.00 | | |
| St Mathias Kohanga Primary School | Construction of 1 classroom to completion | 900,000.00 | | |
| Ntiyange Primary School | Renovation of 1 classroom: plastering, flooring, fixing of windows and doors, electrical works and painting | 300,000.00 | | |
| Ntiyange Primary School | Renovation to completion of 2 classrooms: flooring, plastering, and fixing of windows and doors | 400,000.00 | | |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

| Name | Brief Transaction Description | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|-----------------------------------|---|---------------------------------------|--|-----------------|
| Ndamukia Primary School | Completion of 3 classrooms: plastering, flooring, fixing of doors and windows and painting | 900,000.00 | | |
| Sagegi Primary School | Renovation to completion of 5 classrooms: reroofing, flooring, plastering, painting and fixing of windows and doors | 1,000,000.00 | | |
| Nyamaharaga PAG Primary School | Construction of 2 classrooms to completion | 1,800,000.00 | | |
| Nyamaharaga Primary | Renovation to completion of 4 classrooms: flooring, painting, plastering, reroofing and fixing of doors and windows. | 800,000.00 | | |
| Rongabi Primary School | Construction of 1 classroom to completion | 900,000.00 | | |
| Naora Primary | Completion of 2 classrooms | | 300,000 | |
| Giosahi Primary | Purchase of new school land and buildings | | 6,100,000 | |
| Kombe secondary | Completion of dormitory | | 800,000 | |
| Nyamosense Secondary | Purchase of 51 seater school bus | | 9,700,000 | |
| Secondary School | | | | |
| Nyangoge Sec School | Construction of 1 classroom to completion | 900,000.00 | | |
| St Mary's Mabera Girls Sec School | Completion of 4 classrooms on the second floor of a 2 storey tuition block: fixing pillars, fixing of concrete frames (beam) Roofing walling, plastering painting, fixing | 3,500,000.00 | | |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

| Name | Brief Transaction Description | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|------------------------------------|---|---------------------------------------|--|-----------------|
| | shutters and installation of doors and windows, electrical works of 2nd storey. | | | |
| Iraha Mixed Sec School | Equipping of 45 capacity science laboratory: installation of benches, sinks, taps, chimney and plumbing.it was initiated 2018/2019 | 500,000.00 | | |
| Komosoko Sec School | Construction of 6 doors girls pit latrine with 2 doors for persons with disability To completion | 500,000.00 | | |
| St Angela Merici Girls Sec School | Completion of 200 capacity dining hall: walling roofing plastering, painting, wiring and fixing shutters to completion. Its cofounding project, | 3,000,000.00 | | |
| Isibania Boys High School | Completion of 80 boys capacity dormitory: flooring, painting, wiring and fixing of window panes | 800,000.00 | | |
| St Augustine Motemorabu Sec School | Construction to completion 2 bed roomed staff house | 1,500,000.00 | | |
| Dr. Machage Moheto Sec School | Completion of 50 capacity laboratory by installation of sinks, taps, chimney and plumbing works. | 500,000.00 | | |
| Mathias Nyanchabo Girls Sec School | Construction to completion of 7 roomed administration block | 3,000,000.00 | | |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

| Name | Brief Transaction Description | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|---|--|---------------------------------------|--|-----------------|
| Masaba Sec School | Construction to completion of 6 doors boys pit latrine with urinal and 1 door for persons with disability | 500,000.00 | | |
| Nyamagagana Sec School | Renovation to completion of 3 classrooms: painting, reroofing, fixing of doors and windows and flooring to completion | 600,000.00 | | |
| Kugitura Sec School | Construction to completion of 1 classroom | 900,000.00 | | |
| Gwikonge Sec School | Completion of 45 capacity science laboratory: installation of benches, sinks, taps, chimney and plumbing | 500,000.00 | | |
| Chacha Moronge Secondary School | Completion of 2 doors ablution block, painting and wiring. | 500,000.00 | | |
| Chacha Moronge Secondary School | purchase of 50 beds at a cost of Kshs. 10,000 | 500,000.00 | | |
| Tertiary | | | | |
| Mabera Technical And Vocational Training | Installation of 2 electricity mast ;8 flood light LED 200 watts each, 20 metre pole heavy gauge, concrete foundation and battery | 4,000,000.00 | | |
| | | | | |
| Sub-Total | | | | |
| Amounts due to other grants and other transfers | | | | |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

| Name | Brief Transaction Description | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|---|--|---------------------------------------|--|-----------------|
| Security projects | | | | |
| Ngisiru Assistant Chief's Office | Completion of the 3 roomed office: plastering, fixing of window panes and doors, wiring and painting. | 300,000.00 | | |
| Mabera SubCounty Deputy county commissioner Residence | Renovation to completion of one unit of 5 rooms residential house: Reroofing, flooring, painting, installation of water, sewerage and plumbing works | 1,600,000.00 | | |
| Mabera Police Station | completion of station: wiring, painting and flooring to completion | 1,500,000.00 | | |
| Isibania Assistant Chief Office | Completion of office 5 roomed office: plastering, flooring, fixing of windows and doors and painting | 600,000.00 | | |
| Nyamosense Police Post | Completion of 4 roomed administration block police post: wiring, fixing of window panes and doors flooring and painting | 500,000.00 | | |
| Nyamosense Assistance County Commissioner Residence | construction to completion of 2 bedroomed staff house | 1,500,000.00 | | |
| Masaba Police Post | Completion of 6 offices administration and reporting office police post: wiring, flooring and | 500,000.00 | | |

Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

| Name | Brief Transaction Description | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|--------------------------------------|---|--------------------------------|---------------------------------|----------|
| | painting | | | |
| Kehancha Police Station | Fencing to completion of 5 acres police station with concrete post, chain-link and barbed wire | 1,300,000.00 | | |
| Makerero Assistant Chief's Office | Completion of the assistant chief's office: Fixing lintel, roofing, plastering, wiring, flooring, fixing of doors and windows, painting to completion | 800,000.00 | | |
| Isibania Police Station | Completion of ongoing police station | 3,000,000.00 | | |
| Kurutiyange Assistant Chief's Office | Construction to completion of 2 roomed office | 500,000.00 | | |
| Mabera Sub-County Education Office | Purchase of office furniture; | 600,000.00 | | |
| Kuria west social protection Centre | Construction of rescue centre for girls under the threat of FGM | 4,000,000.00 | | |
| Kehancha Law Court | Construction to completion of 3 doors pit latrine doors (1 for male and 1 for female) with one chamber to cater for persons with disabilities | 300,000.00 | | |
| Kuria West NG-CDF Office | Supply of water ; piping from main road to office and installation of 10,000ltrs water tank at cost of Kshs. 600,000 and wiring at cost of 400,000 | 1,000,000.00 | | |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

| Name | Brief Transaction Description | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|---------------------------------|---|--------------------------------|---------------------------------|----------|
| Environment | | | | |
| Bukira North Chief's Office | Construction of 4 doors pit latrine 2 doors for male with urinal pit and 1 door for female, 1 door for persons with disability | 300,000.00 | | |
| Gwikonge Assistant Office | Construction of 3 doors pit latrine 1 doors for male with urinal pit and 1 door for female, 1 | 200,000.00 | | |
| Bukira Central Chief's Office | Construction of 3 doors pit latrine 1 doors for male with urinal pit and 1 door for female, 1 door for persons with disability | 200,000.00 | | |
| Igena Assistant Chiefs' Office | Construction of 6 doors pit latrine: 3 doors for male with urinal pit and 2 door for female, 1 door for persons with disability | 500,000.00 | | |
| Isibania Assistant Chief Office | Construction of 4 doors pit latrine 2 doors for male with urinal pit and 1 door for female, 1 door for persons with disability | 300,000.00 | | |
| Bursary | Payment of bursary to needy | 918,686 | 1,192,346 | |

Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

| Name | Brief Transaction Description | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|------------------------------------|--|---------------------------------------|--|-----------------|
| | students | | | |
| NG-CDFC Social Security Programmes | Provision of annual medical insurance cover for 330 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. | 5,940,000 | 3,960,000 | |
| Emergency Reserve | To cater for any unforeseen occurrences in the constituency during the financial year | 14,178,397 | 5,684,414 | |
| Kuria west NG-CDF strategic plan | To facilitate in preparation, facts collection designing, typesetting and printing of Kuria West Constituency Strategic plan for the period between 2023-2027 | 2,000,000 | | |
| Nyankore sec school | Payment of school bus | 900,000 | | |
| | | | | |
| Sub-Total | | | | |
| Acquisition of assets | | | | |
| | | | | |
| Others (<i>specify</i>) | | | | |
| | ICT HUBS | 4,677,027.20 | 4,677,027.20 | |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

| Name | Brief Transaction Description | Outstanding Balance Current FY | Outstanding Balance Previous FY | Comments |
|------------------------|--------------------------------------|---------------------------------------|--|-----------------|
| | | | | |
| | | | | |
| Sub-Total | | | | |
| Funds pending approval | NG-CDF VEHICLE | 7,500,000 | 7,500,000 | |
| Grand Total | | 142,273,805 | 55,236,733 | |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

Annex 4 – Summary of Fixed Asset Register

| Asset class | Historical Cost b/f (Kshs) | Additions during the year (Kshs) | Disposals during the year (Kshs) | Historical Cost (Kshs) At Year End |
|--|---|---|---|---|
| Land | | | | |
| Buildings and structures | | | | |
| Transport equipment | 4,793,000 | | | 4,793,000 |
| Office equipment, furniture and fittings | 210,797 | | | 210,797 |
| ICT Equipment, Software and Other ICT Assets | 884,900 | | | 884,900 |
| Other Machinery and Equipment | | | | |
| Heritage and cultural assets | | | | |
| Intangible assets | | | | |
| Total | 5,888,697 | | | 5,888,697 |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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

| PMC | Bank | Account number | Bank Balance Current FY | Bank Balance Previous FY |
|-----------------------------|-----------------------|----------------|-------------------------|--------------------------|
| BUKIRA EAST CHIEF OFFICE | KENYA COMMERCIAL BANK | 1278901477 | 2,114.00 | 2,114.00 |
| BIAMITI PRIMARY | KENYA COMMERCIAL BANK | 1117528650 | 4,331.00 | 4,331.00 |
| BOGAMBERO PRIMARY | KENYA COMMERCIAL BANK | 1280319704 | 2,031.00 | 2,031.00 |
| BOHORERA PRIMARY | KENYA COMMERCIAL BANK | 1133823181 | 3,513.00 | 3,513.00 |
| BOREMAGONGO PRIMARY | KENYA COMMERCIAL BANK | 1159933642 | 3,163.00 | 3,163.00 |
| BINGUTWI PRI | KENYA COMMERCIAL BANK | 1126727059 | 33,334.00 | 33,334.00 |
| BUGUMBE CENTRAL CHIEF | KENYA COMMERCIAL BANK | 1286925630 | 2,095.00 | 2,095.00 |
| BUGUMBE NORTH CHIEFS OFFICE | KENYA COMMERCIAL BANK | 1202909450 | 2,775.00 | 3,758.00 |
| CHACHA MORONGE SORORE SEC | KENYA COMMERCIAL BANK | 1115340360 | 3,758.00 | 24,560.00 |
| DR MACHAGE SEC | KENYA COMMERCIAL BANK | 1115709089 | 24,560.00 | 55,393.00 |
| DUVESKOG PRIMARY | KENYA COMMERCIAL BANK | 1170490255 | 55,393.00 | 12,217.00 |
| GEKAMIRI PRIMARY SCHOOL | KENYA COMMERCIAL BANK | 1138429813 | 12,217.00 | 3,185.00 |
| GETABARA PRI SCHOOL | KENYA COMMERCIAL BANK | 1271253844 | 3,185.00 | 3,185.00 |
| GETONGANYA MIXED SEC | KENYA COMMERCIAL BANK | 1170489478 | 1,411.00 | 5,426,531.00 |
| GETONGANYA PRI | KENYA COMMERCIAL BANK | 1117406016 | 7,992.00 | 7,992.00 |
| GOSESE PRIMARY | KENYA COMMERCIAL BANK | 1133457657 | 4,182.00 | 4,182.00 |
| GUKIPIMO PRIMARY SCHOOL | KENYA COMMERCIAL BANK | 1126268925 | 15,715.00 | 15,715.00 |
| GWIKONGE PRIMARY SCHOOL | KENYA COMMERCIAL BANK | 1285755316 | 4,817.00 | 4,817.00 |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

| PMC | Bank | Account number | Bank Balance Current FY | Bank Balance Previous FY |
|------------------------------|-----------------------|----------------|-------------------------|--------------------------|
| GWIKONGE SEC SCHOOL | KENYA COMMERCIAL BANK | 1158310714 | 133,420.00 | 133,420.00 |
| GWIKONGE ASS CHIEF OFFICE | KENYA COMMERCIAL BANK | 1176279793 | 3,148.00 | 3,148.00 |
| IGENA PRIMARY | KENYA COMMERCIAL BANK | 1113704624 | 5,178.00 | 5,178.00 |
| IGENA ASS CHIEFS CAMP | KENYA COMMERCIAL BANK | 1271667282 | 1,894.00 | 6,100.00 |
| IKEREGE BOARDING PRI | KENYA COMMERCIAL BANK | 1137169532 | 6,100.00 | 1,053.00 |
| IKEREGE CHIEF OFFICE | KENYA COMMERCIAL BANK | 1280773952 | 1,053.00 | |
| IKEREGE ASS CHIEFS OFFICE | KENYA COMMERCIAL BANK | 1146924313 | | 90,610.00 |
| IKEREGE MIXED SEC SCHOOL | KENYA COMMERCIAL BANK | 1106372328 | 90,484.00 | 1,827.00 |
| IKEREGE MIXED PRIMARY SCHOOL | KENYA COMMERCIAL BANK | 1133497837 | 1,827.00 | 4,325.00 |
| IKEREGE ACC OFFICE | KENYA COMMERCIAL BANK | 1293029734 | 560.00 | - |
| IRAHA PRIMARY SCHOOL | KENYA COMMERCIAL BANK | 1279354313 | 4,325.00 | 34,543.00 |
| IRAHA SEC SCHOOL | KENYA COMMERCIAL BANK | 1179441834 | 4,435.00 | 2,206.00 |
| ISIBANIA ACC RESIDENCE | KENYA COMMERCIAL BANK | | 1,748.00 | 2,528.00 |
| ISIBANIA ASS CHIEF | KENYA COMMERCIAL BANK | 1252559941 | 34,543.00 | 7,081.00 |
| ISIBANIA OCS RESIDENCE | KENYA COMMERCIAL BANK | 1258489732 | 2,206.00 | 236.00 |
| ISIBANIA POLICE STATION | KENYA COMMERCIAL BANK | 1275346626 | 2,528.00 | 4,050.00 |
| ISIBANIA DOS RESIDENCE | KENYA COMMERCIAL BANK | 1155714695 | 1,748.00 | 3,682.00 |
| ISIBANIA PRIMARY SCHOOL | KENYA COMMERCIAL BANK | 1171911548 | 5,733.00 | 1,655.00 |
| KAROSI PRI SCHOOL | KENYA COMMERCIAL BANK | 1107997526 | 7,081.00 | 20,355.00 |
| KEBOBONO PRI SCHOOL | KENYA COMMERCIAL BANK | 1289764379 | 236.00 | 4,329.00 |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

| PMC | Bank | Account number | Bank Balance Current FY | Bank Balance Previous FY |
|------------------------------------|-----------------------|----------------|-------------------------|--------------------------|
| KEHANCHA POLICE STATION RENOVATION | KENYA COMMERCIAL BANK | 1286884314 | 4,050.00 | 1,878.00 |
| KENGARISO PRI SCHOOL | KENYA COMMERCIAL BANK | 1126008559 | 24,027.00 | 16,559.00 |
| KKEHANCHA LAND REGISTRAR/ CIPU | KENYA COMMERCIAL BANK | 1296394212 | 45.00 | 61.50 |
| KEHANCHA POLICE STATION SEPTIC | KENYA COMMERCIAL BANK | 1286884470 | 3,682.00 | 31,748.00 |
| KEHANCHA PRIMARY | KENYA COMMERCIAL BANK | 1135849951 | 1,655.00 | 8,938.00 |
| KIBURANGA PRI SCHOOL | KENYA COMMERCIAL BANK | 1132762081 | 20,355.00 | 5,228.00 |
| KIOMAKEBE ASS CHIEF OFFICE | KENYA COMMERCIAL BANK | 1226260918 | 4,587.00 | 11,037.00 |
| KOMBE CHIEF | KENYA COMMERCIAL BANK | 1232817228 | 1,878.00 | - |
| KOMBE SEC SCHOOL | KENYA COMMERCIAL BANK | 1137367865 | 16,559.00 | 31,959.00 |
| KOMBE PRI SCHOOL | KENYA COMMERCIAL BANK | 1134201184 | 685.00 | 6,263.00 |
| KOMASINCHA PRI SCHOOL | KENYA COMMERCIAL BANK | 1149161515 | 61.50 | 4,587.00 |
| KOMOMWAMU POLICE LINE | KENYA COMMERCIAL BANK | 1178018350 | 31,748.00 | 3,974.00 |
| KOMOMANGE PRIMARY SCHOOL | KENYA COMMERCIAL BANK | 1117547442 | 8,938.00 | 7,384.00 |
| KOMOMANGE SEC SCHOOL | KENYA COMMERCIAL BANK | 1156950228 | 80,128.00 | 26,120.00 |
| KOMOREGE PRIMARY | KENYA COMMERCIAL BANK | 1114276561 | 5,228.00 | 2,947.00 |
| KOMOSOKO ASSISTANCE CHIEF | KENYA COMMERCIAL BANK | 1204475520 | 11,037.00 | 1,161.00 |
| KOMOSOKO CHIEFS OFFICE | KENYA COMMERCIAL BANK | 1177455862 | - | 2,325.00 |
| KOMOSOKO SEC SCHOOL | KENYA COMMERCIAL BANK | 1133267262 | 1,144.00 | 1,269.00 |
| KOMOSOKO PRI SCHOOL | KENYA COMMERCIAL BANK | 1168071895 | 5,465.00 | 10,148.00 |
| KOROBUNYIGE PRIMARY | KENYA COMMERCIAL BANK | 1133503543 | 31,959.00 | 32,348.00 |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

| PMC | Bank | Account number | Bank Balance Current FY | Bank Balance Previous FY |
|------------------------------|-----------------------|----------------|-------------------------|--------------------------|
| KOROGATI PRI | KENYA COMMERCIAL BANK | 1170709222 | 6,263.00 | 655,719.00 |
| KUBWAHA PRIMARY | KENYA COMMERCIAL BANK | 1170522785 | 4,587.00 | 58,254.00 |
| KUBWEYE SECONDARY SCHOOL | KENYA COMMERCIAL BANK | 1111836035 | 2,783.00 | 87,907.00 |
| KUBWEYE PRI SCHOOL | KENYA COMMERCIAL BANK | 1152594060 | 7,384.00 | 26,918.00 |
| KUGISINGISI PRIMARY | KENYA COMMERCIAL BANK | 1137456493 | 26,120.00 | - |
| KUGITURA PRI | KENYA COMMERCIAL BANK | 1125172649 | 2,947.00 | 774.00 |
| KUGITURA SEC SCHOOL | KENYA COMMERCIAL BANK | 1106568508 | 1,161.00 | 700,778.00 |
| KUGUYI PRIMARY | KENYA COMMERCIAL BANK | 1133444105 | 2,325.00 | 11,497.00 |
| KURUTTYANGE ASS CHIEF OFFICE | KENYA COMMERCIAL BANK | 1280318406 | 1,269.00 | 147,177.00 |
| KURUTTYANGE PRI | KENYA COMMERCIAL BANK | 1137157836 | 10,148.00 | 1,934.00 |
| MABERA AP RESIDENCE | KENYA COMMERCIAL BANK | 1286883539 | 10,551.00 | 9,774.00 |
| MABERA POLICE STATION | KENYA COMMERCIAL BANK | 1206986255 | 43,759.00 | - |
| MABERA RESOURCE CENTRE | KENYA COMMERCIAL BANK | 1163422983 | 58,254.00 | 1,202.00 |
| MABERA PRIMARY | KENYA COMMERCIAL BANK | 1154276155 | 11,497.00 | 4,555.00 |
| MABERA ACC OFFICE | KENYA COMMERCIAL BANK | 1293034134 | 255.00 | 98,476.00 |
| MABERA TTI | KENYA COMMERCIAL BANK | 1157953190 | 24,032.00 | 4,890.00 |
| MABERA DCC OFFICE | KENYA COMMERCIAL BANK | 1232895962 | - | 554.00 |
| MASABA ACC RESIDENCE | KENYA COMMERCIAL BANK | 1280318368 | 774.00 | 1,782.00 |
| MASABA ACC OFFICE | KENYA COMMERCIAL BANK | 1275346235 | 2,989.00 | 3,874.00 |
| MASABA POLICE LINE | KENYA COMMERCIAL BANK | 1279796715 | 2,068.00 | 34,779.00 |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

| PMC | Bank | Account number | Bank Balance Current FY | Bank Balance Previous FY |
|--------------------------|-----------------------|----------------|-------------------------|--------------------------|
| MASABA PRIMARY SCHOOL | KENYA COMMERCIAL BANK | 1133572839 | 11,497.00 | 3,671.00 |
| MASABA SEC SCHOOL | KENYA COMMERCIAL BANK | 1137079681 | 147,177.00 | 2,368.00 |
| MASABA RESOURCE CENTER | KENYA COMMERCIAL BANK | 1286439450 | 1,934.00 | 19,855.00 |
| MOHETO PRIMARY SCHOOL | KENYA COMMERCIAL BANK | 1204752036 | 9,774.00 | 23,136.00 |
| MOTEMORABU AP CAMP | KENYA COMMERCIAL BANK | 1226510027 | - | 792.00 |
| MUCHEBE PRIMARY SCHOOL | KENYA COMMERCIAL BANK | 1133353991 | 1,202.00 | 6,019.00 |
| NAORA PRIMARY SCHOOL | KENYA COMMERCIAL BANK | 1137865237 | 4,555.00 | 30,594.00 |
| MOI NYABOHANSE GIRLS | KENYA COMMERCIAL BANK | 1127080083 | 77.00 | 13,978.00 |
| NDAMUKIA PRIMARY | KENYA COMMERCIAL BANK | 1176238094 | 98,476.00 | 2,205.00 |
| NGISIRU ASS CHIEF OFFICE | KENYA COMMERCIAL BANK | 1252491018 | 4,890.00 | 2,491.00 |
| NGISIRU PRIMARY SCHOOL | KENYA COMMERCIAL BANK | 1204862079 | 554.00 | 7,983.00 |
| NGOCHONI PRIMARY | KENYA COMMERCIAL BANK | 1252270011 | 1,782.00 | 11,553.00 |
| NYAIGUTU PRI SCHOOL | KENYA COMMERCIAL BANK | 1117690156 | 3,874.00 | 5,439,375.00 |
| NTIANGE PRIMARY SCHOOL | KENYA COMMERCIAL BANK | 1135049769 | 34,779.00 | 5,100.00 |
| NYANKORE SEC SCHOOL | KENYA COMMERCIAL BANK | 1133364179 | 3,671.00 | 18,031.00 |
| NYABIRONGO PRI | KENYA COMMERCIAL BANK | 1113206985 | 2,368.00 | 1,533.00 |
| NYABOKARANGE SEC SCHOOL | KENYA COMMERCIAL BANK | 1158309473 | 19,855.00 | 25,522.00 |
| NYABOKARANGE PRI SCHOOL | KENYA COMMERCIAL BANK | 1132887321 | 23,136.00 | 59,522.00 |
| NYABIKAYE ASS CHIEF | KENYA COMMERCIAL BANK | 1136348336 | 792.00 | 155,744.00 |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

| PMC | Bank | Account number | Bank Balance Current FY | Bank Balance Previous FY |
|-----------------------------------|-----------------------|----------------|-------------------------|--------------------------|
| NYABIKAYE PRI SCHOOL | KENYA COMMERCIAL BANK | 1112287396 | 6,019.00 | 26,905.00 |
| NYAMAGAGANA SECONDARY SCHOOL | KENYA COMMERCIAL BANK | 1137291346 | 30,594.00 | 35,027.00 |
| NYAMAGAGANA PRI SCHOOL | KENYA COMMERCIAL BANK | 1160732043 | 13,978.00 | 7,181.00 |
| NYAMAGAGANA ASS CHIEFS | KENYA COMMERCIAL BANK | 1266535497 | 2,205.00 | - |
| NYAMAHARAGA ASSISTANT CHIEF | KENYA COMMERCIAL BANK | 1286422248 | 2,491.00 | 2,753.00 |
| NYAMAHARAGA PAG PRI SCHOOL | KENYA COMMERCIAL BANK | 1107995353 | 7,983.00 | 4,857.00 |
| NYAMAHARAGA MIXED PRIMARY SCHOOL | KENYA COMMERCIAL BANK | 1137378379 | 11,553.00 | 159,675.00 |
| NYAMAHARAGA MIXED SEC | KENYA COMMERCIAL BANK | 1127718940 | 181,344.00 | 16,723.00 |
| NYAMARARANGERE PRI | KENYA COMMERCIAL BANK | 1137362588 | 5,100.00 | 2,406.00 |
| NYAMEKOMA PRIMARY | KENYA COMMERCIAL BANK | 1137147792 | 18,031.00 | 2,265.00 |
| NYAMETABURO PRI | KENYA COMMERCIAL BANK | 1116847086 | 1,533.00 | - |
| NYAMETABURO ASS CHIEF | KENYA COMMERCIAL BANK | 1290312546 | 2,315.00 | 5,666.00 |
| NYAMETABURO SEC | KENYA COMMERCIAL BANK | 1112424032 | 25,522.00 | 31,182.00 |
| NYAMOSENSE AP CAMP | KENYA COMMERCIAL BANK | 1266288589 | 59,522.00 | 5,853.00 |
| NYAMOSENSE PRI SCHOOL | KENYA COMMERCIAL BANK | 1125195711 | 155,744.00 | 1,580.00 |
| NYAMOSENSE SPECIAL PRIMARY SCHOOL | KENYA COMMERCIAL BANK | 1204567670 | 26,905.00 | 4,710.00 |
| NYAMWINI PRIMARY SCHOOL | KENYA COMMERCIAL BANK | 1157880053 | 35,027.00 | 14,469.00 |
| NYANCHABO POLICE LINE | KENYA COMMERCIAL BANK | 1277689784 | 2,367.00 | 2,367.00 |
| NYANCHABO PRIMARY SCHOOL | KENYA COMMERCIAL BANK | 1133471323 | 4,216.00 | 7,549.00 |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

| PMC | Bank | Account number | Bank Balance Current FY | Bank Balance Previous FY |
|----------------------------|-----------------------|----------------|-------------------------|--------------------------|
| NYANCHABO ASS CHIEF OFFICE | KENYA COMMERCIAL BANK | 1176460307 | - | 27,688.00 |
| NYANGITI PRIMARY SCHOOL | KENYA COMMERCIAL BANK | 1133461972 | 2,753.00 | - |
| NYANGOGI PRI | KENYA COMMERCIAL BANK | 1208229028 | 4,857.00 | 435.00 |
| NYANGOGI SECONDARY SCHOOL | KENYA COMMERCIAL BANK | 1150198087 | 159,675.00 | 7,237.00 |
| NYANGOGI ASS CHIEFS OFFICE | KENYA COMMERCIAL BANK | 1183060459 | 16,723.00 | 139,420.00 |
| NYANKORE ASS CHIEF OFFICE | KENYA COMMERCIAL BANK | 1159817790 | 2,406.00 | 27,058.00 |
| NYANKORE CHIEFS OFFICE | KENYA COMMERCIAL BANK | 1276197462 | 2,265.00 | 2,738.00 |
| NYANKORE PRIMARY SCHOOL | KENYA COMMERCIAL BANK | 2866846633 | - | 9,701,671.00 |
| NYANKORE POLICE POST | KENYA COMMERCIAL BANK | 1294070908 | 22,516.00 | 2,376.00 |
| NYATECHI PRIMARY SCHOOL | KENYA COMMERCIAL BANK | 1116143259 | 5,666.00 | 4,607.00 |
| NYATIRA PRIMARY | KENYA COMMERCIAL BANK | 1179687299 | 17,829.00 | - |
| NYASESE PRI SCHOOL | KENYA COMMERCIAL BANK | 1126692794 | 5,853.00 | 213.00 |
| ROBARISIA PRI SCHOOL | KENYA COMMERCIAL BANK | 1117795373 | 1,580.00 | 7,346.00 |
| ROKERE PRI SCHOOL | KENYA COMMERCIAL BANK | 1137021918 | 4,710.00 | 2,327.00 |
| RONGABI PRIMARY | KENYA COMMERCIAL BANK | 1161062041 | 14,469.00 | 1,769.00 |
| ROSABARE PRI SCHOOL | KENYA COMMERCIAL BANK | 1149932147 | 2,241.00 | 3,225.00 |
| SAGEGI ASS CHIEF OFFICE | KENYA COMMERCIAL BANK | 1271083388 | 3,369.00 | 12,054.00 |
| SAGEGI PRIMARY | KENYA COMMERCIAL BANK | 1160850178 | 27,688.00 | - |
| SORORE PRI SCHOOL | KENYA COMMERCIAL BANK | 1127681159 | 1,459.00 | - |
| SIRORI SIMBA PRI SCHOOL | KENYA COMMERCIAL BANK | 1114872016 | 435.00 | - |

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

| PMC | Bank | Account number | Bank Balance Current FY | Bank Balance Previous FY |
|---|-----------------------|----------------|-------------------------|--------------------------|
| ST ANNES PRI SCHOOL | KENYA COMMERCIAL BANK | 1170551785 | 7,237.00 | - |
| ST ANGELA MERICI SEC | KENYA COMMERCIAL BANK | 1117590887 | 294.00 | - |
| ST MATHIAS KOHANGA PRI | KENYA COMMERCIAL BANK | 1179677250 | 27,058.00 | - |
| ST KIZITO PRI SCHOOL | KENYA COMMERCIAL BANK | 1252403259 | 2,738.00 | - |
| ST MATHIAS NYAMONSENSE SECONDARY SCHOOL | KENYA COMMERCIAL BANK | 1151510122 | 75,951.00 | - |
| ST MATHIAS NYANCHABO SEC | KENYA COMMERCIAL BANK | 1168490561 | 2,376.00 | - |
| TARAGWITI PRIMARY | KENYA COMMERCIAL BANK | 1133457738 | 4,607.00 | - |
| TARAGWITI AP LINE | KENYA COMMERCIAL BANK | 1179274059 | - | - |
| TARAGWITI AP HOUSES | KENYA COMMERCIAL BANK | 1253639973 | 6,649.00 | - |
| TARANGANYA BORDING PRI | KENYA COMMERCIAL BANK | 1112773193 | 213.00 | - |
| TARANGANYA GIRLS SEC | KENYA COMMERCIAL BANK | 1149502118 | 7,346.00 | - |
| TARANGANYA MIXED PRI | KENYA COMMERCIAL BANK | 1134092563 | 2,327.00 | - |
| TONGERIA PRI | KENYA COMMERCIAL BANK | 1126207357 | 1,769.00 | - |
| WIZARA PRI SCHOOL | KENYA COMMERCIAL BANK | 1135329540 | 3,225.00 | - |
| WIZARA SPECIAL | KENYA COMMERCIAL BANK | 1206091355 | 2,120.00 | - |
| TOTAL | | | 2,370,476.50 | 24,096,024.50 |

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) |
|--|--|--|--------------------------------------|---|
| SNY/KWNGCDF/2021/22 | <p>Use of Goods and Services As disclosed in note 5 to the financial statement is expenditure relating to use of goods and services of Kshs.8,046,329 which include an amount of Kshs.2,683,000 that was not supported by payment vouchers and other support documents. Consequently, the accuracy and completeness of the expenditure on use of goods and services of Kshs.8,046,329 could not be ascertained</p> | <p>We acknowledge that above files were not available during time of audit because the officer who had them was away hence had locked them in his office. All documents attached to response</p> | resolved | Awaiting for final audit report from OAG |
| SNY/KWNGCDF/2021/22 | <p>Construction of classrooms in Five Schools Note 6 to the financial statement reflects Kshs.58,200,000 in respect to transfer to other Government entities. Include in this amount is Kshs.14,500,000</p> | <p>We acknowledge the finding and recommendation of the audit team. The documents of the said projects are available in their project files, Attached copies. Annex 3</p> | Resolved | Awaiting for final audit report from OAG |
| SNY/KWNGCDF/2021/2022 | <p>The statement of receipts and payments reflects transfers from</p> | <p>We acknowledge the finding and</p> | Resolved | Awaiting for final audit |

Kuria West Constituency

National Government Constituencies Development Fund (NG-CDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

| 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) |
|--|--|---|--------------------------------------|---|
| | NG-CDF Board amount Kshs.169,677,759 which, as disclosed in Note 1 to the financial statements, includes three (3) receipts amounting to Kshs.56,677,759 (listed below) whose supporting Authorities to Incur Expenditure (AIE) documents were not provided for audit: | recommendation of the audit team. The AIES have been availed for audit | | report from OAG |
| SNY/KWNGCDF/2021/22 | The use of Goods and Services balance of Kshs.9,229,028 includes domestic travel and subsistence amount of Kshs.891,200 whose supporting payment vouchers and other relevant documents were not provided for audit. | The management acknowledges the findings the mentioned vouchers are availed for audit | Resolved | Awaiting for final audit report from OAG |



Salome Miruka
Fund Account Manager.