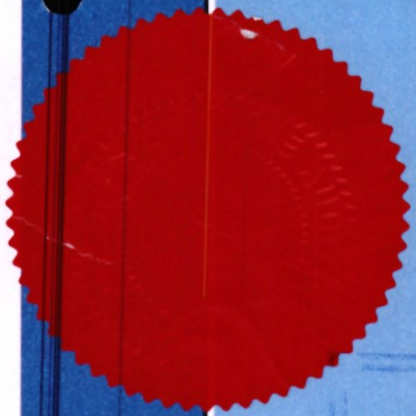


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 14 AUG 2024

DAY: WEDNESDAY

TABLED BY: HON. DICKEN BATA, MP
DEPUTY LEADER OF THE
MAJORITY PARTY

CLERK-AT-THE-TABLE: ESTHER NGENYO

PARLIAMENT
OF KENYA
LIBRARY

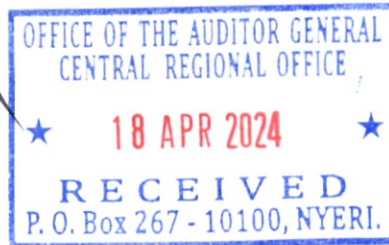
REPORT

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2023**



MWEA 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 (IPSAS)**

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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

NGCDFC- National government constituency development fund committee

NGCDFB- National government constituency development fund board

ARMC- Audit risk management committee

Fs- financial statement

IFRS-International financial report standards

PDW – Person with disability

FAM- Fund account manager

DCC-Deputy county commissioner

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;

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- 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 MWEA CONSTITUENCY NGCDF day-to-day management is under the following key organs:

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

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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	Isaac k Wamugunda
2.	Sub-County Accountant	Lydia w Njeru
3.	Chairman NG-CDFC	Geoffrey g Gatumbi
4.	Member NG-CDFC	Catherine w Njathara

(c) Fiduciary Oversight Arrangements

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

F.O. Box 99-10303
CDF Building
Mwea East DC's Compound
Wang'uru, KENYA

(e) MWEA CONSTITUENCY NGCDF Contacts

Telephone: (254) 721552292
E-mail: iwamugunda.ngcdf.go.ke
Website: www.mwea.ngcdf.go.ke

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(f) MWEA CONSTITUENCY NGCDF Bankers

Equity Bank
Mwea Branch
Account No. 0380262157416

(g) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.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

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III. NG-CDFC Chairman's Report



Geoffrey G Gatumbi

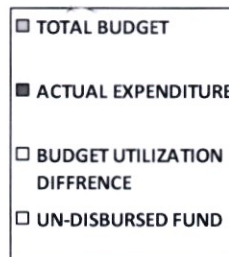
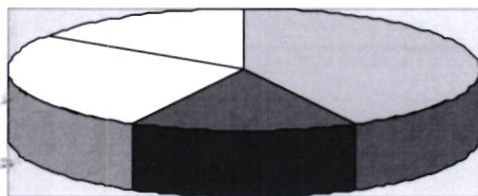
INTRODUCTION

Mwea Constituency consists of two Sub-Counties namely Mwea East and Mwea West. The current population is slightly above 250,000 (Two hundred and fifty thousand) and a voting population of approximately 130,000 (one hundred and thirty thousand) voters.

The economic background of Mwea is rice farming. Mwea population is growing very fast as a result of people coming to Mwea seeking labour in the rice fields. During the financial year 2022/2023 the Mwea NGCDF total budget was Ksh 174,938,398. The amount disbursed by the board was ksh 110,825,197. The budget utilization difference was Ksh 110,189,707. This represents a 37% utilization of fund. By closure of financial year 2022/2023 the board had not disbursed ksh 64,113,201. The failure of timely disbursement by the board has greatly affected the performance service delivery to the people of Mwea. The actual expenditure was ksh 64

Budget execution for financial year 2022/2023

Total budget	Actual expenditure	Utilization difference	Undisbursed funds
Ksh 174,938,398	Ksh 64,748,692	Ksh 110,189,707	Ksh 64,113,201



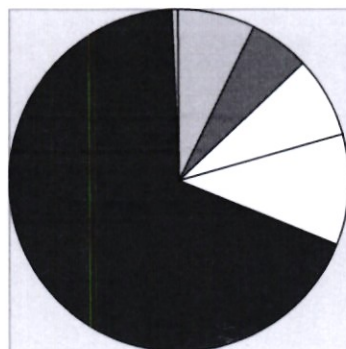
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s.no	Employees compensation	Committee allowances	Use of good and services	Transfer to government units	Other grants	oversight	Total
Amount	4,831,561	3,618,950	5,043,562	6,700,000	44,112,620	442,000	64,748,692

Actual expenditure for financial year 2022/2023



- EMPLOYEE COMPENSATION
- COMMITTEE ALLOWANCE
- USE OF GOODS AND SERVICES
- TRANSFER TO GOVERNMENT UNITS
- OTHER GRANTS
- OVERSIGHT

EMERGING ISSUES

In the recent past there has been an influx of people seeking casual labour in the rice field this has increased dramatically during these post covid period. The increased number of people is putting pressure on the limited resource of the MWEA NG-cdf There's need for addition of financial resources due to the rising population and so as to be able to make an impact in the two sub-counties i.e Mwea east and Mwea west. Education sector is most affected As the population increases it becoming very difficult to sponsor needy student through the bursary programs, thus the need for more financial resources.

MWEA NGCDFC MILESTONES:

Mwea NGCDFC has gone a milestone in enhancing education sector by providing safe and secure learning environment and also engaging youth positively through sports. The main aim of organizing football tournaments is to lure youth from beer dens. Alcoholism among the youths in Mwea is becoming scourge and there is need for all players to come together and stop it. As the Mwea NG-CDF

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management we've agreed to engage youth through organizing football tournaments where we are able to pull the youth together and talk to them and encourage them to quit alcohol and "miraa" chewing. Some of the projects that the Mwea NGCDFC undertook during this financial year include but not limited



A standard classroom at Ngucui secondary school

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Youth participating in Mwea super league

Implementation challenges

1. **Delayed disbursement of fund-** this is one of the major challenges facing the implementation of projects. Delay of fund disbursement greatly affects the project implementation schedule to great extent. It our humble request for the NG-cdf board to be disbursing fund at the right time. This will help achieve our objective in timely and cost-effective manner.
2. **Conflict of interest by PMC members-** In some isolated incidences pmc members have conflict of interest and may try to influence the implementation of project for personal gains. This problem is usually minimized by selecting people of integrity from the society.
3. **Bills of quantities-** At times it becomes very difficult to access bills of quantities from the public works dues lack of resources or conflict of interest from work officers. Sometimes it due to greed and corruption.
4. **Scarce resources-** Mwea is a constituency with a huge population. The resources available are limited to make a significant change to majority of the population. Example the bursary issuance is very chaotic due huge numbers of applicants. We have so many schools both secondary and primary school and it become impossible to cater for all their demands.

.....
Name: Geoffrey G Gatumbi

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CHAIRMAN NGCDF COMMITTEE

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National Government Constituencies Development Fund (NGCDF)

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IV. Statement Of Performance Against Predetermined Objectives for FY2022/23

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 *Mwea Constituency 2023-2028* plan are to:

Progress on attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To build 30 class every year for the next 5 years To fund needy student to retain them in school	Increased classes to accommodate more learners Achievement of education goal for student from poor background	Timely disbursement of funds and expediency in Utilization Increased transition from primary to secondary education and institutions of higher learning including TVETS	In FY 2022/2023 -we increased number of classrooms from 17 in 2022 to 24 in 2023. we have built 3 new laboratories, and fencing of two school the issued bursary to needy students to a tune of ksh, 40, 484,500 at an average of 5,000 par students which is approximately 8,087 students
Security	To build 10 police station and chief camps every year	Improved security infrastructure	Improved security in all 8 wards of Mwea constituency	Deployment of security person in already completed stations
Environment	Promote environment conservation and players climate	Conservation of environment	Improved engagement of schools and society in the environmental	Trees planting

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	change discussions		conservation efforts	
Sports	Empower and promote youth initiatives to build and nature their talents and keep away from harmful drugs	Reduction of youth engaging in abuse of drugs and career progress in sport	Organizing successful tournaments and youth willingness to participate	In the year 2022/2023 we have one super league consisting of 4 team from each ward totalling to 32 teams
Emergency	To prevent disaster and return to normalcy	Less occurrence of preventable disaster	No casualties affected by preventable disaster	Immediate stoppage of disaster
Employee welfare	To attract and retain qualified personnel	Competence in service delivery	Calibre of employee recruited and qualification	Efficient and effective service delivery

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V. Statement of Governance

Mwea NGcdf is governed by the NGCDF act 2015. We have a NGcdf committee. In place members are appointed through an advert placed in public domain where members of public are invited to apply. Listed below is the process of appointment. The NGcdf committees is composed of eight members and three members from the national government. From the NGcdf members there are allocated to small sub-committee includes: the bursary subcommittee which is responsible all matters involving bursary, the second subcommittee is the tendering sub-committee responsible for all tendering related matters, the third sub-committee is called the roads tendering committee which works closely with Kera on matters relating to rural roads, the fourth sub-committee is the infrastructures committee responsible for ensuring all construction are done as par the Bills of Quantities. The fifth and final committee is the complaint and corruption which deals with matters of corruption and integrity. Committee are usually composed of two NG-CDFC members and three respectable members from the society. The ngcdfc consist of ten members namely

1. Geoffrey G Gatumbi- chairman
2. Fred Ayieko – Dcc
3. Isaac k Wamugunda- FAM
4. Catherine Njathara- Member
5. Margret gathumbi-Member(women)
6. Felista Wambui-Member (youth female)
7. Denis Murimi-Member (youth male)
8. John Mbirua-Member
9. Geoffrey ciira-Member
10. Christine Mithamo-Member(PWD)

It requirement by the act to have representative of youth and people with disability;

- I. For a Person Living with Disability, the Fund Account Manager shall write to a registered group representing persons with disabilities in the constituency requesting for nomination of one person with disability to sit in the NG-CDF committee. The nominating organization shall be required to provide specific description of the kind of disability to enable the board and

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- NG-CDF Committee to plan for necessary support to facilitate full participation of the nominee in various activities of the fund.
- II. Invite applications from interested and Qualified members of the public for appointment to the Constituency Committee. The invitation shall be widely publicized to reach all parts of the constituency.
- III. The selection panel consider the applications and select four suitable persons taking into account age, gender, special interest groups and regional balance.
- IV. Obtain from the Constituency Office Manager via a formal written communication names of two nominees to the NG-CDF Committee, one being of either gender, for avoidance of doubt, the nominees under this paragraph shall not include persons who sat in the selection panel at any point of the current selection process.
- V. Submit the list of seven nominees (four recommended by the selection panel, one nominated by registered group representing persons with disabilities in the constituency office) to the Board within seven days of the selection process.
- VI. Ensure the original report of the Selection Panel duly signed by all members of the Panel, original letter from the Constituency Office Manager forwarding two nominees to the NG-CDF Committee one being of either gender, original letter and copies of minutes of the meeting of the body nominating person with disability to NG-CDF Committee, copies of National Identity Cards of all the nominees(certified as true copy of the original by the Fund Account Manager),the long –listing and shortlisting criteria, and three colour passport-size photographs of each of the respective nominees(stamped and signed at the back by the Fund Account Manager)are attached to the list submitted to the Board.
- VII. For avoidance of doubt, the two persons to be nominated by the Constituency Office to sit in the selection panel and the two persons nominated by the same office to sit in the NG-CDF Committee shall be drawn from Community and not serving public officers, Fund Account Managers are required to ensure that this is strictly adhered to.

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VIII. After appointment of members of the NG-CDF Committee through publication in the Kenya Gazette the parliament, the Deputy County Commissioner (or in his/her absence) the Fund Account Manager shall convene the first meeting of the NG-CDF Committee during which the members will elect the Chairman and the Secretary.

IX. The Fund Account Manager will then submit to the Board the names of the elected Chairman and Secretary, attaching a certified copy of form four certificates and the academic certificate for the highest level of education attained and the minutes of the NG-CDF Committee meeting that approved the appointments.

Removal of NGCDFC member

A member of the Constituency Committee may be removed from office on any one or more of the following grounds-

- (a) Lack of integrity
- (b) Gross misconduct
- (c) Embezzlement of public funds
- (d) Bringing the committee into disrepute through unbecoming personal public conduct
- (e) Promoting unethical practises
- (f) Causing disharmony within the committee
- (g) Physical or mental infirmity

The members of a Constituency Committee may remove a member in accordance with section 43 (13) and (14) of the Act upon Conflict / complain against a member. A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office. The complain referred to shall clearly set out the particulars of the issues complained of. The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. If, at a meeting held pursuant to above paragraph, members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice. A copy of the complaint and any other grounds of removal shall be attached to the notice issued under above. The member against whom the complaint is raised may be required to respond to the complaint in writing. The member against whom a complaint is raised may, in addition

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to the written response required, elect to be heard orally, and a Constituency Committee may hear such a member. The member against whom a complaint is made may call witnesses. If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter. The Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing. Kenya Subsidiary Legislation, 2016 If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and make a determination based on the evidence available. A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing. If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen days of the decision. The communication to the Board under above paragraph shall include duly executed proceedings, together with all the supporting documents. The Board shall, within thirty days after receipt of the communication, consider the matter and issue a final declaration which shall be binding on all parties.

The functions of a Constituency Committee shall be to –

- i) To consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency.
- ii) To ensure that project proposals submitted to the NGCDF Board include detailed budget proposals, procurement plans and work plans.
- iii) To rank projects proposals in order of priority while ensuring that on-going projects take precedence.
- iv) To ensure that all projects receive adequate funding and are completed within three years.
- v) To consult with relevant government departments to ensure that cost estimates for projects are realistic.
- vi) Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies.
- vii) To build the capacity of project management committees and sensitize the community on the operations of National Government Constituency Development Fund.
- viii) To ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board.

- ix) To monitor implementation of projects in accordance with the monitoring and evaluation framework prescribed by the NGCDF Board.
- x) To ensure that project reports are prepared and submitted to the NGCDF Board.
- xi) To ensure formation of project management committees, opening of project accounts, project implementation and closure of projects.

TRAINING OF NGCDFC MEMBERS

Ongoing Training: After the initial induction, NG-CDF committee members might be provided with continuous training opportunities to stay updated on changes in policies, regulations, and best practices. meeting

NO. of meetings held24..... meetings per year. Policy on conflict of interest. This will require Committee members who have a conflict of interest to excuse themselves from discussion and any voting associated with those measures. Member's remuneration Chairperson is given an allowance of Ksh 7,000 per sitting while the rest earn Ksh 5,000 each.

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VI. Environmental and Sustainability Reporting

MWEA 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 MWEA NG-CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** MWEA 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

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conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

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

2. Environmental performance

The disbursement for environmental allocation was delayed. Thus, no environmental activities were undertaken.

3. Employee welfare

We invest in providing the best working environment for our employees. MWEA CONSTIUENCY 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. MWEA CONSTIUENCY 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-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

MWEA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

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 NGCDF 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.

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

.....
Name Isaac K Wamugunda

Fund Unit 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-MWEA 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 NGCDF-MWEA 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- MWEA 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 MWEA CONSTITUENCY confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external

MWEA CONSTIUENCY

National Government Constituencies Development Fund (NGCDF)

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financing covenants (where applicable), and that the entity’s funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency* ’s financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- MWEA CONSTIUENCY financial statements were approved and signed by the Accounting Officer on _____ 2023.

.....

Name:

Chairman – NGCDF Committee

.....

Name:

Fund Account Manager



REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MWEA 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 Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mwea Constituency set out on pages 1 to 42, which

comprise 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Mwea 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 National Government Constituencies Development Fund Act, 2015,(Amended) 2022 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Project Management Committee Account Balances

Note 18.4 and Annex 5 to the financial statements reflects Project Management Committees (PMC) account balances of Kshs.110,308. However, the cash books and bank reconciliation statements in support of the balances were not provided for audit.

In the circumstances, the accuracy and completeness of PMC bank accounts balances of Kshs.110,308 could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis amounts of Kshs.174,938,398 and Kshs.110,825,197 respectively, resulting to an under-funding of Kshs.64,113,201 or 37% of the budget. Similarly, the Fund spent Kshs.64,748,692 against actual receipts of Kshs.110,825,197 resulting to an under-utilization of Kshs.46,076,505 or 42% of the actual receipts.

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

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

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

The audit report for the previous year highlighted several issues in respect of the financial statements, lawfulness and effectiveness of public resources, and effectiveness of internal control and governance. Management's report on the progress made in resolving the issues, at Annex 6 on other important disclosures indicates that issues relating to the financial statements, lawfulness and effectiveness of public resources, and effectiveness of internal control and governance had not been resolved as at 30 June, 2023.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Implement Projects

During the year under review, the Fund budgeted for forty-seven (47) projects with a total budgeted expenditure of Kshs.59,644,680, out of which two (2) projects with a budget of Kshs.1,000,000 had not started.

In the circumstances, the public did not get value for money on the projects that had not been implemented.

2. Non-Compliance with Law on Staff Ethnic Composition

Review of the personnel records provided for audit revealed that the Fund's staff population was five (5). However, all members of staff were from the dominant ethnic

community in the County contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which states that no public establishment shall have more than one third of its staff from the same ethnic community.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Weak Information Communication Technology (ICT) Controls

Review of the Fund's ICT internal controls revealed that the Fund does not have an approved ICT continuity plan and disaster recovery plan and therefore in the event of a disaster the Fund may lose data and may not recover from the disaster. Further, the Fund doesn't have an ICT steering and risk management committee, an approved ICT security policy to ensure data confidentiality, integrity and availability, formal documented and tested emergency procedure have also not been put in place.

In the circumstances, the effectiveness of the Fund's ICT internal controls could not be confirmed.

2. Lack of a Risk Management Policy

The Fund did not have a Risk Management Policy that guides on the assessment and evaluation of risk and development of the strategies to mitigate them. This was contrary to Regulation 165(1) of the Public Finance Management (National Government) Regulations, 2015 which requires the Accounting Officer to ensure that the entity develops risk management strategies, which include fraud prevention mechanism, and a system of risk management and internal control that builds robust business operations.

In the circumstances, the effectiveness of the Fund's risk management processes could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 noncompliance. 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 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

17 May, 2024

MWEA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

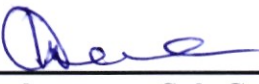
Annual Report and Financial Statements for The Year Ended June 30, 2023

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

	Note	2023	2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	100,000,000	170,238,738
Proceeds From Sale of Assets	2		
Other Receipts	3		
Total Receipts		100,000,000	170,238,738
Payments			
Compensation Of Employees	4	4,831,561	5,139,866
Committee expenses	5	3,618,950	4,093,900
Use Of Goods and Services	6	5,043,562	5,113,367
Transfers To Other Government Units	7	6,700,000	104,703,787
Other Grants and Transfers	8	44,112,620	59,398,858
Acquisition Of Assets	9	-	-
Oversight Committee Expenses	10	442,000	-
Other Payments	11	-	-
Total Payments		64,748,692	178,449,778
Surplus/(Deficit)		35,251,308	(8,211,040)

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

The Constituency financial statements were approved by the NGCDFC on _____ 2023 and signed by:

			
Fund Account Manager	National	Sub-County	Chairman
	Accountant		NG-CDF
			Committee
Name: Isaac K. Wamugunda	Name: Lydia w Njeru	Name: Geoffrey G Githitu	
	ICPAK M/No:18250		

MWEA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

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

	Note	2023	2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	46,076,505	10,825,197
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		46,076,505	10,825,197
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		46,076,505	10,825,197
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		46,076,505	10,825,197
Represented By			
Fund Balance B/Fwd	15	10,825,197	19,036,237
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		35,251,308	(8,211,040)
Net Financial Position		46,076,505	10,825,197

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: Isaac K. Wamugunda

**National
Accountant**

**Name: Lydia w Njeru
ICPAK M/No:18250**

Sub-County

**Chairman
Committee**

Name: Geoffrey G Githitu

NG-CDF

MWEA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

MWEA CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****XI. Statement Of Cash Flows for The Year Ended 30th June 2023**

	Notes	2023	2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	100,000,000	170,238,738
Other Receipts	3	-	-
Total Receipts		100,000,000	170,238,738
Payments			
Compensation Of Employees	4	4,831,561	5,139,866
Committee Expenses	5	3,618,950	4,093,900
Use Of Goods and Services	6	5,043,562	5,113,367
Transfers To Other Government Units	7	6,700,000	104,703,787
Other Grants and Transfers	8	44,112,620	59,398,858
Oversight Committee Expenses	10	442,000	-
Other Payments	11	-	-
Total Payments		64,748,692	178,449,778
Total Receipts Less Total Payments			
Adjusted For:		-	-
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		35,251,308	(8,211,040)
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		35,251,308	(8,211,040)
Cash & Cash Equivalent At Start Of The Year	12	10,825,197	19,036,237
Cash & Cash Equivalent At End Of The Year	12	46,076,505	10,825,197

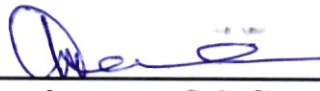
MWEA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

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:

<hr/>		<hr/>
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: Isaac K. Wamugunda	Name: Lydia w Njeru ICPAK M/No:18250	Name: Geoffrey G Githitu

MWEA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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						
Transfers from NG-CDF Board	164,113,201	Previous years Outstanding Disbursements	174,938,398	110,825,197	64,113,201	0.0%
Proceeds from Sale of Assets						
Other Receipts						#DIV/0!
TOTAL RECEIPTS	164,113,201		174,938,398	110,825,197	64,113,201	63.4%
PAYMENTS						
Compensation of Employees	7,913,146		11,693,453	4,831,561	6,861,892	41.3%
Committee expenses	6,337,212		10,894,572	3,618,950	7,275,623	
Use of goods and services	11,216,563		11,300,563	5,043,562	6,257,002	44.6%
Transfers to Other Government Units	54,128,680		56,532,210	6,700,000	49,832,210	11.9%
Other grants and transfers	80,719,547		80,719,547	44,112,620	36,606,927	54.6%
Acquisition of Assets						#DIV/0!
Oversight Committee Expenses	1,798,053		1,798,053	442,000	1,356,053	24.6%
Other Payments	2,000,000		2,000,000		2,000,000	0.0%
TOTAL	164,113,201		174,938,398	64,748,692	110,189,707	37.0%

****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.

One of the main reasons for fund under utilization was the fact that the new committee took time to understand how the whole system of NGCDF works this led to delay in implementation and disbursements of fund. The second main reason was as a result of delayed disbursement of fund from the board.

MWEA CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	110,189,707
Less undisbursed funds receivable from the Board as at 30th June 2023	64,113,201
	46,076,505
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2022/2023	46,076,505

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

Fund Account Manager

Name: Isaac K. Wamugunda

National Sub-County Accountant

Name: Lydia w Njeru

ICPAK M/No:18250

Chairman NG-CDF Committee

Name: Geoffrey G Githitu

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 difference(e = c - d)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	6/30/2023	
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	7,913,146	3,147,326.00		11,060,472	4,831,561	6,228,911
1.2 Committee allowances	2,201,947	1,102,502.76		3,304,450	3,618,950	(314,500)
1.3 Use of goods and services	6,216,563	1,417,114.48		7,633,678	5,043,562	2,590,116
Total	16,331,656	5,666,943	-	21,998,599	13,494,072	8,504,528
2.0 Monitoring and evaluation						-
2.1 Capacity building	1,200,000			1,200,000		1,200,000
2.2 Committee allowances	2,935,265	972,051.06		3,907,316		3,907,316
2.3 Use of goods and services	5,000,000	1,898,639.67		6,898,640		6,898,640
Total	9,135,265	2,870,691	-	12,005,956	-	12,005,956
3.0 Emergency						-
3.1 Primary Schools	7,636,190			7,636,190	1,387,080	6,249,110
3.2 Secondary schools	1,392,214	1,392,214.38		2,784,429		2,784,429
3.3 Tertiary institutions				-		-
3.4 Security projects			-	-		-
3.5 Unutilised	158,207			158,207		158,207
Total	9,186,611	1,392,214	-	10,578,826	1,387,080	9,191,746

MWEA CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

7.7 kirogo primary sch	3,000,000			3,000,000		3,000,000
7.8 ngang'a primary sch	1,300,000			1,300,000		1,300,000
7.9 gold primary sch	1,000,000			1,000,000		1,000,000
8.0 kianjogu primary sch	1,300,000			1,300,000	1,000,000.00	300,000
8.1 kiumbu primary sch	2,000,000			2,000,000		2,000,000
8.2 rupingazi primary sch	1,000,000			1,000,000		1,000,000
8.3 kiriko primary sch	1,000,000			1,000,000		1,000,000
8.4 mugamba ciura	1,300,000			1,300,000		1,300,000
8.5 gathigiriri primary sch	650,000			650,000		650,000
8.6 ngurubani primary sch	650,000			650,000		650,000
8.7 ichangi primary sch	1,300,000			1,300,000		1,300,000
8.8 dr babla primary sch	2,000,000			2,000,000		2,000,000
8.9 miatuini primary sch	2,000,000			2,000,000		2,000,000
9.0 kangondu primary sch	1,300,000			1,300,000	1,000,000.00	300,000
9.1 wang'uru primary sch	1,000,000			1,000,000	1,000,000.00	-
9.2 mianya primary sch	650,000			650,000		650,000
				-		-
				-		-
						-
Total	27,134,000	84,000	-	27,218,000	3,000,000	24,218,000
8.0 Secondary Schools Projects						-
8.1 murinduko sec sch	2,000,000.00			2,000,000	1,000,000.00	1,000,000
8.2 riandira sec sch	5,300,000.00			5,300,000	1,000,000	4,300,000
8.3 mbui njeru sec	5,300,000.00			5,300,000	1,000,000	4,300,000
8.4 gathigiriri sec sch	2,000,000			2,000,000		2,000,000
8.5 ngucui sec sch	5,300,000			5,300,000	700,000.00	4,600,000
8.6 ngurubani sec sch	1,930,574			1,930,574		1,930,574

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	-		-	-		-
Total	-		-	-		-
12.0 Oversight Committee Expenses (itemize)				-		-
	1,798,053			1,798,053	442,000	1,356,053
	-		-	-	-	-
	-		-	-	-	-
	-		-	-		-
Total	1,798,053		-	1,798,053	442,000	1,356,053
13.0 Other payments				-		-
strategic plan	2,000,000			2,000,000.00		2,000,000
						-
				-		-
				-		-
				-		-
				-		-
				-		-
				-		-
Total	2,000,000	-	-	2,000,000	-	2,000,000
14.0 unallocated fund						-
Unapproved projects						-
AIA						-
PMC savings						-
Total			-	-	-	-
	164,113,201	10,825,197	-	174,938,398	64,748,692	110,189,707

STATEMENT OF APPROPRIATION EXTRACT (FOR COMPARISON OF APPROPRIATION STATEMENT PAYMENTS TOTALS AND BUI

MWEA CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation
	a		b	c=a+b	d	e=c-d
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
PAYMENTS						
Compensation of Employees	7,913,146	3,147,326	-	11,060,472	4,831,561	6,228,911
Use of goods and services	19,351,828	5,390,308	-	24,742,136	9,104,511	14,281,572
Transfers to Other Government Units	54,128,680	84,000	-	54,212,680	6,700,000	47,512,680
Other grants and transfers	80,719,547	2,203,563	-	82,923,110	44,112,620	38,810,490
Acquisition of Assets	-	-	-	-	-	-
Other payments	2,000,000	-	-	2,000,000	-	2,000,000
UNALLOCATED FUND	-	-	-	-	-	-
TOTAL	164,113,201	10,825,197	-	174,938,398	64,748,692	108,833,654

(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 NGCDF-MWEA CONSTIUENCY. 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 (Ksh), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

MWEA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

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.

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 imprests payments are recognized as payments when fully accounted for by the imprests 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.

MWEA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

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 imprests 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 30th 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

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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.

MWEA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

XV. Notes To the Financial Statements

1 TRANSFERS FROM OTHER GOVERNMENT AGENCIES			
Description		2022-2023	2021-2022
Normal Allocation		Ksh	Ksh
B185197		7,000,000.00	
B185470		6,000,000.00	
B185732		15,000,000.00	
B205842		12,000,000.00	0
B206048		5,000,000.00	0
B206398		19,000,000.00	0
B207603		20,000,000.00	0
B2077968		16,000,000.00	0
B105523			149,859
B105526			33,000,000
B105886			44,000,000
B128641			22,000,000
B154151			5,000,000
B128641			12,000,000
B1289955			12,000,000
B164381			18,000,000
155546			24,088,879

MWEA CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

TOTAL	100,000,000.00	170,238,738
2 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS		
Description	2022-2023	2021-2022
	Ksh	Ksh
Receipts from the Sale of Buildings		-
Receipts from the Sale of Vehicles and Transport Equipment		-
Receipts from the Sale Plant Machinery and Equipment		-
Receipts from the Sale of Office and General Equipment		-
TOTAL	-	-
3 OTHER RECEIPTS		
Description	2022-2023	2021-2022
	Ksh	Ksh
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
Other Receipts Not Classified Elsewhere (specify)	-	-
TOTAL	-	-
4 COMPENSATIONS OF EMPLOYEES		
Description	2022-2023	2021-2022
	Ksh	Ksh

MWEA CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

NG-CDFC Basic staff salaries	3,433,690.65	3,250,110
Personal allowances paid as part of salary		
House allowance	540,000.00	522,000
Transport allowance	491,000.00	408,000
Leave allowance		-
Gratuity-contractual employees	261,635.00	888,476
Employer Contributions Compulsory national social security schemes	105,235.00	71,280
TOTAL	4,831,560.65	5,139,866
5. Committee Expenses		
Sitting allowance	2,261,500.00	4,093,900
Other committee expenses	1,357,449.55	0
TOTAL	3,618,949.55	4,093,900.00
6 USE OF GOODS AND SERVICES		
Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	57,110.00	183,108.0
Communication, supplies and services	622,584.00	60,000.0
Domestic travel and subsistence	760,000.00	126,900.0
Printing, advertising and information supplies & services	391,035.00	
Rentals of produced assets		
Training expenses		
Hospitality supplies and services	58,400.00	
Insurance costs		154,000.0
Specialised materials and services		
Office and general supplies and services	1,820,682.50	3,785,458.9

MWEA CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

Fuel , oil & lubricants	1,050,000.00	400,000.0
Other operating expenses	262,450.00	
Bank Charges	21,300.00	120,000.0
Security operations		
Routine maintenance - vehicles and other transport equipment		283,900.0
Routine maintenance- other assets		-
TOTAL	5,043,561.50	5,113,366.92
7 TRANSFER TO OTHER GOVERNMENT ENTITIES		
Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to Primary Schools	3,000,000.00	73,484,787
Transfers to Secondary Schools	3,700,000.00	31,219,000
Transfers to Tertiary Institutions	-	
TOTAL	6,700,000.00	104,703,787
8 OTHER GRANTS AND OTHER PAYMENTS		
Description	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary (see attached list)	37,970,000.00	30,426,941
Bursary -Tertiary (see attached list)	1,939,500.00	13,921,000
Bursary- Special Schools	575,000.00	918,000
Mocks & CAT (see attached list)		-
Social Security programmes (NHIF)	60,560.00	
Security Projects (see attached list)		317,917

MWEA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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Sports Projects (see attached list)	2,180,480.00	
Environment Projects (see attached list)		9,215,000.00
Emergency Projects (see attached list)	1,387,080.00	4,600,000
Roads Projects	-	-
TOTAL	44,112,620.00	59,398,858
9 ACQUISITION OF ASSETS		
<u>Non Financial Assets</u>	2022-2023	2021-2022
	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 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 Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
TOTAL	-	0
	2022-2023	2021-2022
10 Oversight Committee Expenses	Kshs	Kshs
COC Members allowance	148,000.00	
Other COC expenses	294,000.00	-
TOTAL	442,000.00	-

MWEA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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11 Other Payments		
Strategic Plan	-	-
ICT Hubs	-	-
		-
TOTAL	-	-
12A: Bank Balances (cash book bank balance)		
Name of Bank, Account No. & currency	2022-2023	2021-2022
	Kshs (30/6/2023)	Kshs (30/6/2022)
<i>EQUITY Bank, A/C no. , Branch . (main account)</i>	46,076,505.00	10,825,197
	-	-
	-	-
TOTAL	46,076,505.00	10,825,197
12B: CASH IN HAND)		
	2022-2023	2021-2022
	Kshs (30/6/2023)	Kshs (30/6/2022)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
TOTAL	-	-

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National Government Constituencies Development Fund (NGCDF)

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		<i>[Provide cash count certificates for each]</i>
13: OUTSTANDING IMPRESTS		
<i>Name of Officer</i>		<i>Amount Taken</i>
	Date imprest taken	Kshs
		-
		-
		-
		-
		-
TOTAL		-
14A Retention		
	2022-2023	2021-2022
	KShs	KShs
Retention as at 1st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30th June D= A+B-C	-	-
14 B Gratuity		
	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1st July (A)	-	-
Gratuity held during the year (B)	-	-

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Gratuity paid during the Year (C)	262,921	-
Closing Gratuity as at 30 th June D= A+B-C	-	-
15 BALANCES BROUGHT FORWARD		
	2022-2023	2021-2022
	Kshs (1/7/2022)	Kshs (1/7/2021)
Bank accounts	10,825,197.00	19,036,237
Cash in hand		
Imprest		
TOTAL	10,825,197.00	19,036,237
16. PRIOR YEAR ADJUSTMENTS		
	Balance	b/f
	FY 2021/2022 as per Audited	Adjusments
	Financial statements	
Description of the error	Kshs	Kshs
Bank accounts balances	10,825,197.00	
Cash in hand	-	-
Accounts Payable	-	-
Receivables	-	-
Others (specify)	-	-
Total	10,825,197.00	-
**The adjusted balances are not carried down on the face of the financial statement.		

MWEA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

<i>(Entity to provide disclosure on the adjusted amounts)</i>		
Clarification note included		
17. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST		
	2022-2023	2021-2022
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts receivable as at 30th June 2022 (D=A+B-C)	-	-
Net changes in accounts receivables D-A	-	-
18. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION		
	2022-2023	2021-2022
	Kshs	Kshs
Deposits and Retention as at 1st July 2019 (A)	-	-
Deposits and Retention held during the year (B)	-	-
Deposits and Retention paid during the year ©	-	-
Closing accounts payable at 30th June (D=A+B-C)	-	-
Net changes in accounts payables D-A	-	-
19. OTHER IMPORTANT DISCLOSURES		
19.1: PENDING ACCOUNTS PAYABLE (See Annex 1)		
	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-

MWEA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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Supply of services	-	-
TOTAL	-	-
19.2: PENDING STAFF PAYABLES (See Annex 2)		
	2022-2023	2021-2022
	Kshs	Kshs
NGCDF Staff	-	-
Others (specify)	-	-
	-	-
19.3: UNUTILISED FUNDS (See Annex 3)		
	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	6,861,892	5,553,235.31
Use of goods and services	7,275,623	4,437,742.00
committees allowances	6,257,002	
Amounts due to other Government entities (see attached list)	49,832,927	29,348,000.00
Amounts due to other grants and other transfers (see attached list)	36,606,053	24,139,139.00
Acquisition of assets		
Oversight Committee Expenses	1,356,053	
Others (specify)	2,000,000	
Funds pending approval		
Total	110,189,707	- 63,478,116.31

MWEA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

19.4: PMC ACCOUNT BALANCES (See Annex 4)		
	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	110,308	14,818

Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

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

MWEA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	6,861,892			
Use of goods & services	7,275,623			
Committee allowances	6,257,623			
Amounts due to other Government entities	49,832,210			
Sub-Total	70,226,727			
Amounts due to other grants and other transfers	36,606,927			
Sub-Total	36,606,927			
Acquisition of assets				
Oversight	1,356,053			
Others (<i>specify</i>)	2,000,000			
Sub-Total	3,356,053			
Funds pending approval				
Grand Total	110,789,707			

MWEA CONSTITUENCY*National Government Constituencies Development Fund (NGCDF)**Annual Report and Financial Statements for The Year Ended June 30, 2023***Annex 4 – Summary of Fixed Asset Register**

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER				
Asset class	Historical Cost	Additions during the year (Kshs)	Disposals during the year (Kshs)	
	b/f			
	(Kshs)			
	2020/2021			
Land	2,630,000.00	-		2,630,000.0
Buildings and structures				-
Transport equipment	23,205,000.00	-		23,205,000.0
Office equipment, furniture and fittings	612,490.00	-		612,490.0
ICT Equipment, Software and Other ICT Assets	707,300.00			707,300.0
Other Machinery and Equipment		-	0	-
Heritage and cultural assets	-	-	0	-
Intangible assets	-	-	0	-
Total	27,154,790.00			27,154,790.0

MWEA CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Annex 5 – PMC Bank Balances As At 30th June 2023**

NO.	PMC NAME PMC	Account number	Bank	DATE A/C OPENED	Bank Balance 2022/23	Bank Balance 2021/22
1	ST TERESARIANDIRA SEC SCHOOL	A0103403001299	SIDIAN	1/7/2021	45	0
2	KIRIKO PRIMARY SCHOOL	A0103403001309	SIDIAN	1/7/2021	0	0
3	ICHANGI SECONDARY SCHOOL	A0103403001319	SIDIAN	1/7/2021	3405	3405
4	WAKANIU PRIMARY SCHOOL	A0103403001329	SIDIAN	1/7/2021	1,868.00	1,868.00
5	KIRIGO ASSISTANT CHIEF	A0103403001339	SIDIAN	1/7/2021	530	530
6	NYANGATI SECONDARY	A0103403001349	SIDIAN	1/7/2021	7425	7,425.00
7	KOMBOUNI PRIMARY SCHOOL	A0103403001359	SIDIAN	1/7/2021	655	655
8	KAMINJI PRIMARY SCHOOL	A0103403001369	SIDIAN	1/7/2021	915	915
9	MURUBARA PRIMARY SCHOOL	A0103403001379	SIDIAN	1/7/2021	400	400
10	MUTHIGA PRIMARY SCHOOL	A01034030001389	SIDIAN	1/7/2021	1535	1535
11	MUMBUINI PRIMARY SCHOOL	A0103403001399	SIDIAN	1/7/2021	1545	1545
12	CIAGINI CHIEFS	A0103403001409	SIDIAN	1/7/2021	610.00	610
13	KAMUCEGE PRIMARY SCHOOL	A0103403001419	SIDIAN	1/7/2021	600.00	600.00
14	KIARUKUNGU MIXED SEC SCHOOL	A0103403001429	SIDIAN	1/7/2021	91,475.00	0.00
15	THIBA SECONDARY SCHOOL	A0103403001439	SIDIAN	17/2021	15.00	0.00
16	GAKUU PRIMARY SCHOOL	A0103403001479			10,985.00	0.00
17	KARIRA PRIMAR SCHOOL	A0103403001489	SIDIAN	1/7/2021	80.00	0.00
18	WANG'URU PRIMARY SCHOOL	A0103403001799	SIDIAN	1/7/2021	3,360.00	3,360
19	NGURUBANI PRIMARY SCHOOL	A0103403001789	SIDIAN	1/7/2021	360.00	0
20	GOLD PRIMARY SCHOOL	A0103403001799	SIDIAN	1/7/2021	955.00	955
	TOTAL				110,308.00	14,818.00

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)
17.1 Dated 18/may/23	Unsupported pmc balances	Certificate of balances provided	resolved	
17.2 Dated 18/may/23	Lack of bursary policy	Bursary policy put in place	resolved	
17.2 dated 18/may/23	Lack of approved annual procurement plan	In progress	Not resolved	1/10/2023
17.3 dated may /2023	Lack of ethnic diversity of employees	In progress	Next recruitment	30/6/2024

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Isaac K Wamugunda
Fund Account Manager.

MWEA CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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

TRIAL BALANCE AS AT 30TH JUNE 2023		DR	CR
Cash and Cash equivalents			
Bank Balances		46,076,505	
Cash Balances			
Outstanding Imprest			
Payments			
Compensation of Employees		4,831,561	
Committee expenses		3,618,950	
Use of goods and services		5,043,562	
Transfers to Other Government Units		6,700,000	
Other grants and transfers		44,112,620	
Acquisition of Assets		-	
Oversight Committee Expenses		442,000	
Other Payments		-	
Receipts			
Transfers from the Board			100,000,000
Proceeds from sale of assets			-
Others receipts			-
Prior Year Adjustment			-
Fund Balance b/f			10,825,197
TOTAL		110,825,197	110,825,197

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