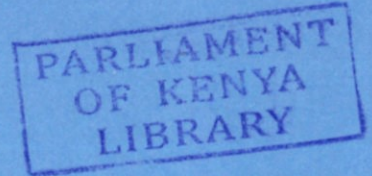


REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 15 AUG 2024	REPORT
TABLED BY:	Hon. Owen Bayart, MP Deputy Leader of Majority
CLERK AT THE TABLE:	Chubot Koskei



THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – MWINGI NORTH
CONSTITUENCY**

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



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB.
17 APR 2024
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MWINGI NORTH 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)

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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1. Acronyms and Abbreviations

ARMC -Audit and Risk Management Committee

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC- Project Management Committee

FY-Financial Year

OSHA- Occupational Safety and Health Act of 2007

2. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 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;

***Mwingi North Constituency
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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 Mwingi North Constituency NGCDF day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Peter Katoni
2.	Sub-County Accountant	Daudi M. Namba
3.	Chairman NGCDFC	Gedion M. Mwiyei
4.	Member NGCDFC	Pauline Munanie

(d) Fiduciary Oversight Arrangements

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

(e) Mwingi North Constituency NGCDF Headquarters

P.O. Box 179-90401
NG-CDF Mwingi North Building
Mwingi Tseikuru Road/Highway
Kyuso, KENYA

(f) Mwingi North Constituency NGCDF Contacts

Telephone: (254) 712449205
E-mail: mwinginorth@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Mwingi North Constituency NGCDF Bankers

Equity Bank
Equity Bank Ltd
A/C Name: Mwingi North NGCDF Account
A/C No. 0590292513495
Mwingi Town

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

3. NG-CDFC Chairman's Report



**MR. GIDEON MUKITI MWIYEI, CHAIRPERSON
MWINGI NORTH CONSTITUENCY NG-CDFC**

It's with great pleasure to present the unaudited financial statements for Mwingi North constituency for the financial year ended 30th June 2023.

Mwingi North constituency is one of the largest constituencies located in Kitui county lower eastern region in Kenya. The constituency borders Mwingi Central, Tharaka, Mbeere and Mwingi national park to the east. Mwingi North constituency has four Sub counties namely; Tsikuru, Kyuso, Mumoni and Thagicu and five administrative wards namely; Tseikuru, Kyuso, Ngomeni, Mumoni and Tharaka. The constituency has a population of one hundred forty five thousand inhabitants with the dominant ethnic groups being the Kamba and Tharaka communities.

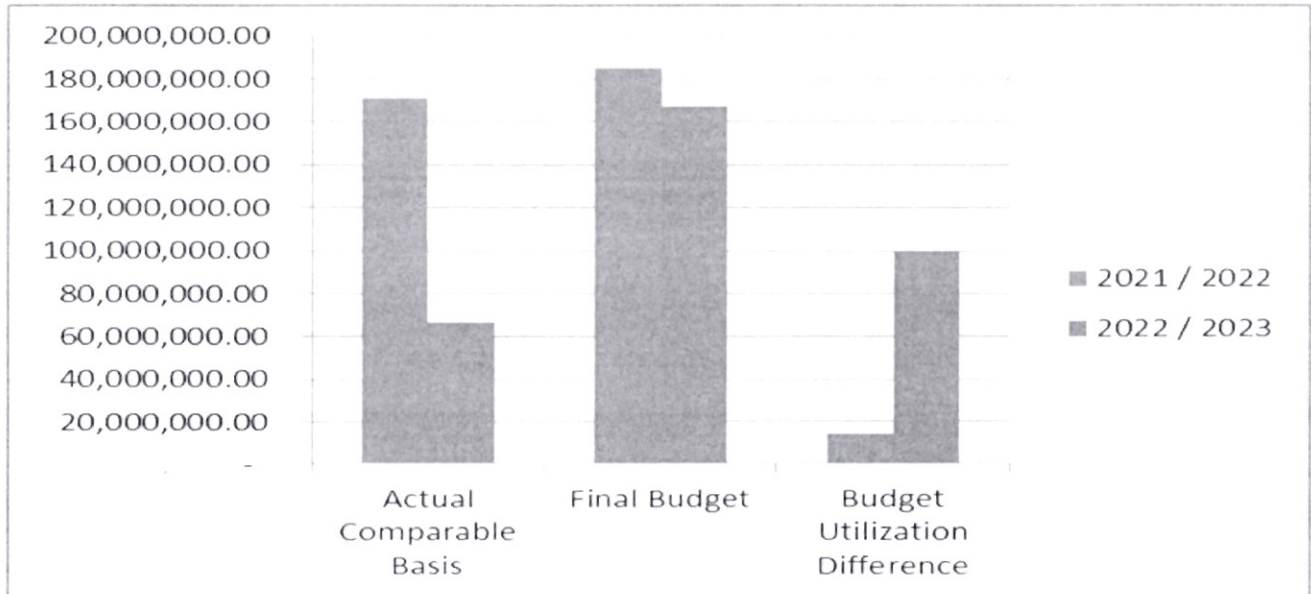
Under the leadership of Hon. (Eng) Paul Musyimi Nzengu, Mwingi North NGCDF has supported the establishment of many primary and secondary schools, supported construction of security projects, water projects, and many students have benefited from the bursary kitty. All these projects have been evenly distributed to all wards across the constituency.

Apart from the constituency been expansive, Mwingi North also experiences some insecurity caused by bandits' invasion in parts of Kasiluni. This insecurity has been highly mitigated through provision of fuel to our security agents and opening of the area through road networks.

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Table 1: Overall Budgetary Allocation and Utilization

Financial Year	Actual Comparable Basis	Final Budget	Budget Utilization Difference
2021/2022	170,756,267	185,081,353	14,325,086
2022/2023	66,957,486	167,133,969	100,176,482



GRAPH 1: OVERALL BUDGETARY ALLOCATION AND UTILIZATION

During the financial year, the constituency received a total allocation of Sixty Six Million, Nine Hundred Fifty Seven Thousand, Four Hundred Eighty Six, (Kshs 66,957,486) being a decrease compared to One Hundred Seventy Million, Seven Hundred Fifty Six Thousand Two Hundred Sixty Seven (Kshs.170,756,267) received in the previous financial year 2021/2022. The final budget decreased to One Hundred Sixty seven Million, One Hundred Thirty Three Thousand, Nine Hundred Sixty Nine (Kshs. 167,133,969) Compared to one hundred eighty five million, eighty one thousand, three hundred fifty three(kshs. 185,081,353) in the financial year 2021/2022. The budget utilization difference Increased from fourteen million, three hundred twenty five thousand eighty six (Kshs.14, 325,086) in financial year 2021/2022 to One Hundred Million, One Hundred Seventy Six Thousand, Four Hundred Eighty Two (Kshs. 100,176,482).

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

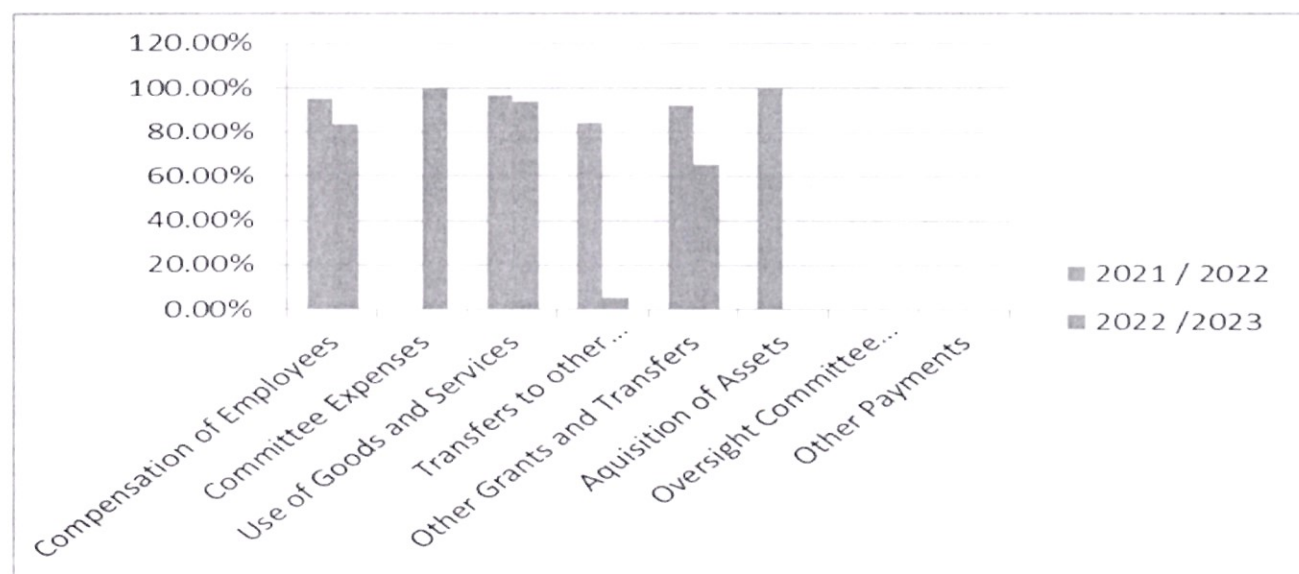
Table 2: Percentage utilization

	2021/2022	2022/2023
Tranfers from NGCDF board	92.3%	40.6%
Total payments	88.3%	36.8%

In the financial year 2022/2023, only 40.6% of the total budget was released from the board as compared to 92.3 % in the financial year 2021/2022. These lead to a utilization of 36.8% of the budgeted amount in the financial year 2022/2023 as compared to 88.3% in the financial year 2021/2022.

Table 3: Comparable sectorial funds utilization

Financial Year	2021/2022	2022/2023
Compensation of Employees	4870369	4604500
Use of Goods and Services	7397047	5420925
Transfers to Other Government Units	83367779	4500000
Other Grants and Transfers	66886289	45141579
Acquisition of Assets	990252	-
Other Payments	-	-
Committee Expenses	-	2508010
Oversight Committee	-	-



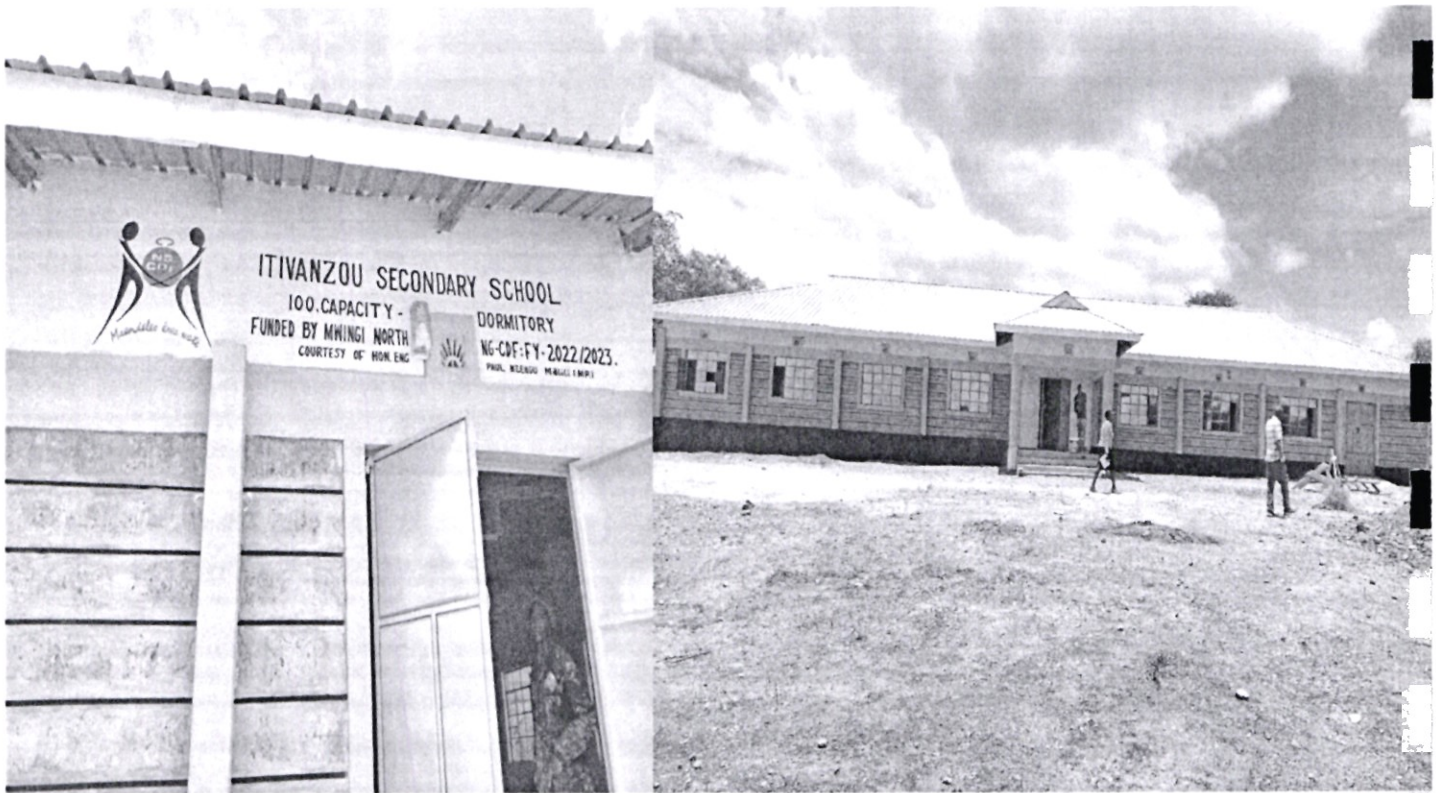
Graph 2: Comparable sectorial funds utilization

Mwingi North Constituency
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Despite the fact that most of funds had not been received by the closure of the financial year, the constituency managed to utilize the available funds in an efficient manner. The utilization percentages were: compensation of employees 83.9%, Committee Expenses 100%, use of goods and services 93.7%, transfer to other government units 5.5% and other grants and transfers 65.7% The overall impact of the National Government Constituency Development Fund was felt across the constituency.

Mwingi North NG-CDF has done many projects with a positive impact to the community. Some of these projects includes;

1. ITIVANZOU SECONDARY SCHOOL 100 CAPACITY DORMITORY



Itivanzou Secondary School is located in Kyuso ward. The dormitory block is complete and the project is pride of the Mwingi North constituency because a safe and comfortable accommodation for the students will be available. The project is a clear indication of the milestones Mwingi NGCDF is willing to take to achieve modern education facilities and promote the big 4 agenda.

2. THUA PRIMARY CONSTRUCTION OF ADMINISTRATION BLOCK



Thua Primary school is located in Mumoni ward. The administration block is complete and the project is the pride of Mwingi North constituency because a safe and comfortable facility will be available for the students and teachers. The project is a clear indication of the milestones Mwingi NGCDF is willing to take to achieve modern education facilities and promote the big 4 agenda.

3. KWANGONDI ASSISTANT CHIEFS OFFICE



Kwangondi Assistant Chiefs Office is located in Tseikuru ward. The administration block is complete and the project is the pride of Mwingi North constituency because a safe and comfortable

facility will be available for the students and teachers. The project is a clear indication of the milestones Mwingi NGCDF is willing to take to achieve modern education facilities and promote the big 4 agenda.

4. WIKIMUU PRIMARY SCHOOL-1 CLASSROOM



Wikimuu Primary School is located in Kyuso ward. The classroom block is complete and the project is the pride of Mwingi North constituency because a safe and conducive learning environment will be available for the students. The project is a clear indication of the milestones Mwingi NGCDF is willing to take to achieve modern education facilities and promote the big 4 agenda.

6. NGUNGANI PRIMARY SCHOOL: RENOVATION OF 4 NO CLASSROOMS



Ngungani Primary School is located in Mumoni ward. The classroom block is complete and the project is the pride of Mwingi North constituency because a safe and comfortable facility will be available for the students and teachers. The project is a clear indication of the milestones Mwingi NGCDF is willing to take to achieve modern education facilities and promote the big 4 agenda.

EMERGING ISSUES

- Climatic change in turn affects crop production which led to reduced productions. This resulted in the number of students applying for bursaries increase.

IMPLEMENTATION CHALLENGES

Some of the implementation challenges experienced during the period under review were:

- Increased number of needy bursary applicants due to the current difficult economic times
- Increased cost related to mobility as a result of ever increasing cost of fuel
- Delay in kick-starting of the projects and due to late funding
- Piece meal release of funds by the NGCDF Board towards closure of the financial year, leading to delayed project implementation
- Some of the challenges encountered during the implementation of the projects in the constituency includes poor roads network, insecurity in parts of the constituency, the constituency being large in size.

RECOMMENDED WAY FORWARD\

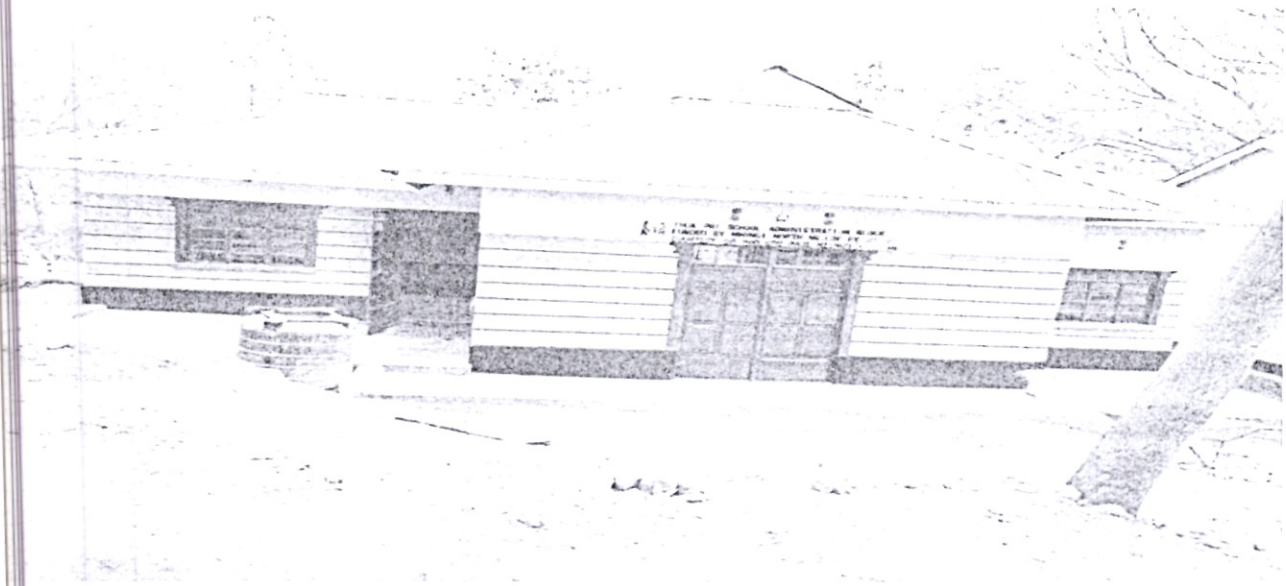
- The mwingi north ngcdfc requests the board to increase more funds for bursaries to accommodate most of the students.
- Request the board to fast track release of funds to enable the committees implement the projects on time
- The NGCDF Board should work towards releasing funds per project to enable the committees do projects to completeion before starting new ones

It's my hope that the relevant government agencies will address the challenges to the constituent's for a better living.



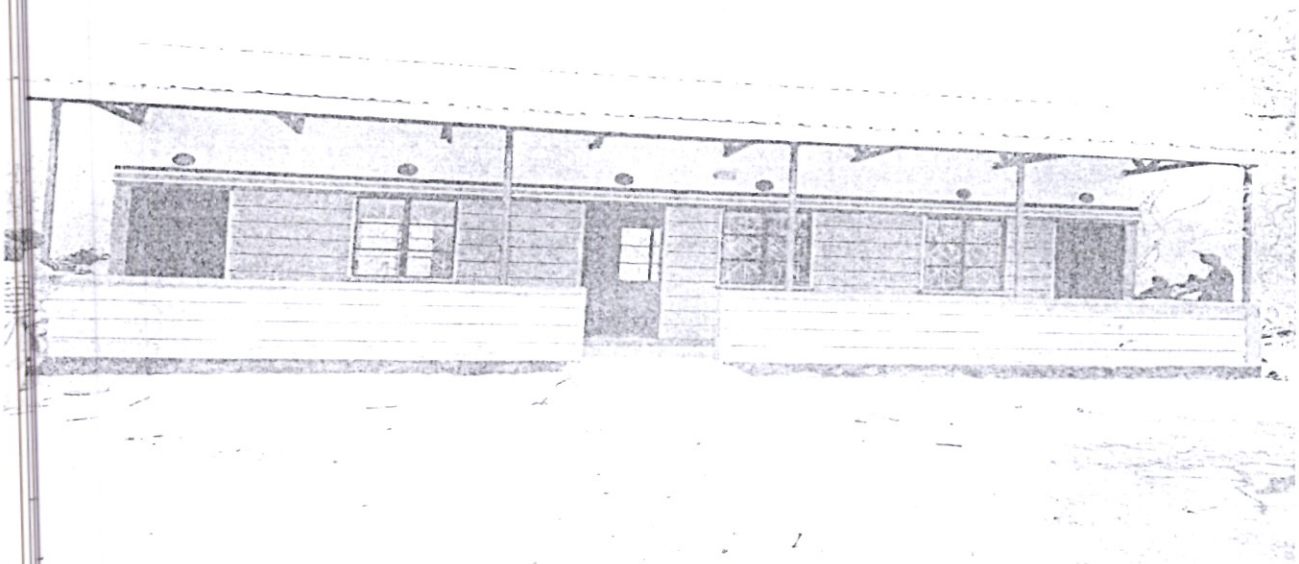
Name: Gideon Mwiyei
CHAIRMAN NGCDF COMMITTEE

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RECOMMENDED WAY FORWARD

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It's my hope that the relevant government agencies will address the challenges to the constituent's for a better living.



Name: Gideon Mwiyei
CHAIRMAN NGCDF COMMITTEE

4. 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 *Mwingi North Constituency 2018-2023* plan are to:

- a) To improve access, affordability and availability of quality education.
- b) To harness talent and empower youths.
- c) To cater for any unforeseen occurrences in the constituency.
- d) To promote environmental sustainability in the constituency.
- e) To enhance security in the constituency.
- f) To improve tracking of implementation of NG-CDF programmes
- g) To promote performance management and smooth running of the NG-CDF office

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:

Mwingi North Constituency

National Government Constituencies Development Fund (NGCDF)

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In FY 22/23 -we increased number of classrooms from 83 to 88 (in Katue Primary School (Tseikuru ward),Kwa Nzula Primary School(Tseikuru ward),Kanyungu Primary School(Mumoni ward,Kaisinga Primary School(Mumoni ward,Kilanga Primary School (Kyuso ward) dormitories from 9 to 10 , An increment of 1 dormitory at Itivanzou Secondary School in Kyuso ward Administration block and education office from 10 to 11(1 additional administration block at Thua Primary School renovation of 51 against 44 classrooms in 13 against 11 schools, construction of 5 against 2 units pit latrines each with 2 doors

Mwingi North Constituency

National Government Constituencies Development Fund (NGCDF)

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

				in 6 against 3 schools. Bursary beneficiaries at all levels were as per the attached schedules(Secondary Schools-Kshs.29,187,455 and Tertiary Kshs.12,254,124 benefitting 10,000 and 2,624 students respectively.
Security	Equip, facilitate and enhance capacity of provincial administration and other security agents in order to improve security and coordination services	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub-locations and police stations	No. of completed assistant chiefs' offices increased from 14 to 15 (At Kwangondi Assistant Chief's Office in Tseikuru ward) Number of completed chiefs' offices increased from 5 to 6 (At Kaliwa Chief's Office in Mumoni ward) No police posts were done
Environment	Safeguard the environment for future generations	Provide tree seedlings to schools to improve the forest cover Scoop sub-sub	Number from trees plants Number of sub surface dams scooped	(No trees were planted during the year under review No sub surface dams were done Levelling and flattening

Mwingi North Constituency

National Government Constituencies Development Fund (NGCDF)

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		surface dams Levelling and flattening of playground		of playgrounds were to be done at Kyangwithya Primary School(Kyuso ward) and Tulanduli Primary School(Kyuso ward) but were not done due to late funding)
Sports	Empower and develop youth actualize sporting prowess for economic growth and development	Reduced dependence and spur economic growth through a cohesive framework for sports specific development	Number of youth groups benefitting from the sports programme	(Sports activities were not undertaken due to late funding) Number of youth groups benefitting from the sports programme remained at 165
Emergency	Support unexpected occurrences in the constituency in a timely manner	Reduce (avoidance if possible) the potential losses from hazards-assure prompt and appropriate assistance to deserving cases when necessary	Number of emergency cases addressed during the financial year.	Number of emergencies cases mitigated upon increased from nine (FY 2021-2022) to ten (1 emergency case done at Kamusiliu Primary School in Kyuso ward: reroofing of five classrooms and one office)

5. Statement of Governance

Introduction

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

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

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

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

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

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

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

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

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

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

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

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

1952 Kenya Subsidiary Legislation, 2016

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

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

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

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

In Mwingi North, NGCDF is managed by a team of ten (10) NGCDFC members appointed in accordance with the NGCDF act 2015 as amended in 2022. The ten members comprise of seven gazetted members, a member co-opted by the NGCDF Board, the deputy County commissioner and an officer of the board at the constituency level who is an ex-officio member. As a result of change of regime due to the elections carried out in August 2022, there had to be phased out the existing committee and a new one selected.

The gazetted members are appointed in accordance with the NGCDF Act 2015. They comprise of two female members one of whom must be a youth at the time of appointment and two male members one of whom must be a youth at the time of appointment and one member who is a person living with disabilities and two nominees of the Constituency office. Five members are selected by a selection panel chaired by the Deputy County Commissioner or his nominee and the Officer of the board is the secretary. The Officer of the board invites applications from persons who qualify for appointment within fourteen of the first meeting of the selection panel. The panel considers all applications and selects five applicants considering age, gender social interest and regional balance, the officer of the board submits the five qualified applicants to the board for appointment. The board coopts one person to ensure equity in representation in the committee. Through the national assembly the constituency office nominates two persons of either gender to and forward he names to the officer of the board at the constituency. All the names of the seven appointees are presented to parliament for approval and subsequent gazettelement.

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The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43 and its regulations provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency. The officer of the board facilitated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

Further the NG CDF regulations requires that one to serve as member of the NGCDF committee he or she must be (a) citizen of Kenya, (b) ordinarily resident voter of the constituency, (c) able to read and write and communicate in English and Kiswahili, (d) meet the chapter six of the constitution, (e) available to participate in the activities of the constituency (f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and (g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency. In the month of August 2022, due to change of regime as a result of election, the serving committee was phased off .This caused the NGCDF office to carry out an appointment of the new committee. The panel invited through advertisement publicised in churches, public offices notice boards and other public areas in the constituency in the month of October 2022.

In Mwingi North constituency, the selection panel invited interested and qualified members of the public for appointment to the NGCDF committee.

Appointment of NGCDFC Members

The selection Panel

The selection panel was appointed in the month of October, 2022.This constituted four members as follows:

SNO	NAME	DESIGNATION
1.	Reuben Kimosop	chair
2.	Peter M.Katoni	secretary
3.	Alice Mutua	member
4.	Victor Kitharya	member

The selection panel developed a shortlisting criterion which enabled picking of the nominees. Two additional nominees were proposed by Mwingi North Constituency Office as per section 43 of the NG-CDF Act, 2015.

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
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S/N	Name	Category representation	Ward
1.	Gideon Mukiti Mwiyei	Adult Male	Kyuso
2.	Joyce Mueni Kimwele	Adult Female	Ngomeni
3.	Simon Mumo Kivangu	Youth Male	Ngomeni
4.	Grace Kalimi Maluki	Youth Female	Tseikuru

Nominee of the body representing persons with disability

S/N	Name	Nature of physical Impairment	Ward
1	James Ngumbau Mwandikwa	Physical-walking with clutches	Mumoni

Nominee of the constituency Office

S/N	Name	Category	Ward
1	Daniel Nzengu Kimanzi	Male	Kyuso
2	Regina Mumbe Mwangangi	Female	Mumoni

Upon further consultation with the panel and the constituency office, members agreed to recommend for co-option by the NG-CDF Board as per section 43 subsection 2(g) as

S/N	Name	Gender	Ward
1.	Wycliffe Wambua Katee	Male	Tseikuru

The members went through the process of electing the chairperson and the secretary of the committee. The following members were elected.

1. Chairperson position – Gideon Mukiti Mwiyei
2. Secretary position – Joyce Mueni Kimwele

The term of office for the members of the Constituency Committee is two years and will be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act.

The appointed committee members were gazetted through Gazetted volume CXXIV number 276 on 16th December, 2022.

The new committee held its first meeting on 30th Dec 2022.

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Current committee members are as listed below;

Sno.	Name	Position
1	Gideon Mukiti Mwiyei	Chair person
2	Joyce Mueni Kimwele	secretary
3	Peter Katoni	member
4	James Ngumbau Mwandikwa	member
5	Regina Mumbwe Mwangangi	member
6	Simon Mumo Kivangu	member
7	Grace Kalimi Maluki	member
8	Wycliffe Wambua Katee	member
9	Daniel Kimanzi Nzengu	member
10	Reuben Kimosop	member

Removal of NGCDFC Members

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

- (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.

A decision to remove a member under subsection (13) is made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. In Mwingi North the NGCDFC has not found any member to have contravened the laid down regulations and law to warrant removal.

Roles and functions of NG-CDFC

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

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters.
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency.

- iii. List of projects to be submitted in accordance with the Act to be submitted to the to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.
- v. Ensure that all projects receive adequate funding and are completed within three years.
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- ix. Enter into performance contracting with the Board on an annual basis.

Training of NG-CDFC Members

In the financial year 2022/2023 the NGCDF Board organized training of NGCDFC members. The constituency also held a capacity building activity in Mombasa on 1st to 5th May, 2023. During the training, critical areas such as overview of NG-CDF Act 2015 and Regulations, public finance, project planning, procurement, complaint management, and performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Mwingi North

Number of meetings held

Section 43(11) The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than 24 meetings in the same financial year, including sub-committee meetings. During the financial year 2022/2023 the NGCDFC Mwingi North held 9 meetings, 1 of which was with the previous committee while the current committee has had 8 meetings through the year for the current committee as illustrated as follows;

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Schedule of meetings held during the FY 2022/2023

S.N	NG-CDFC COMMITTEE MEMBERS	30-12- 22	3-1-20 23	12-1-20 23	15-2-20 23	25-3-20 23	20-4-20 23	2-6-20 23	22-6-20 23
1	Chairperson Gideon Mwiyei	√	√	√	√	√	√	√	√
2	Secretary Joyce Mueni Kimwele	√	√	√	√	√	√	√	√
3	FAM Peter Katoni	√	√	√	√	√	√	√	√
4	Member. Regina Mwangangi	√	√	√	√	√	√	√	√
5	Member Simon Mumo Kivangu	√	√	√	√	√	√	√	√
6	-member Grace Kalimi Maluki	√	√	√	√	√	√	√	√
7	-PWD James Mwandikwa	√	√	√	√	√	√	√	√
8	- Member Wycliffe Katee	√	√	√	√	√	√	√	√
9	-Member Daniel Nzengu	√	√	√	√	√	√	√	√
10	-DCC Reuben Kimosop	√	√	√	√	√	√	√	√

Ethics & conduct

Members of NGCDFC are required to observe the following ethical issues;

- i. Confidentiality-the NGCDFC members have a responsibility to ensure confidentiality unless in situations required by law.
- ii. Honesty and integrity-NGCDFC members have a duty to declare any private interest relating to their public duties and to take steps to resolve any conflict arising in a way that protects the public interest.
- iii. Leadership- NGCDFC members should promote leadership in the constituency.

During the financial year 2022/2023 members of NGCDFC Mwingi North adhered to the above ethical issues.

Members remuneration

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance of Ksh.7, 000 per meeting and all other members an allowance of Ksh.5, 000 per sitting. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

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

Disclose policy on conflict of interest

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2022/2023 no member of NGCDFC Mwingi North contravened conflict of interest policy.

Risk management

Risk management has been integrated in the constituency operations through the following; training of the NGCDF staff in their respective technical areas of service to ensure they carry out their roles efficiently, training of the NGCDFCs and the PMCs to equip them with additional knowledge to carry out their duties efficiently within their mandates and regulations, the Fund account manager avails himself with all the support and required resources to ensure that the identified risk does not hamper with the delivery of service

Some of the risk mitigation strategies that NGCDFC Mwingi North has implemented include the following: Implementing audit findings and recommendations, adherence and compliance with NGCDF Act 2015 and other laws and regulations to ensure an effective and efficient control system, ensuring that NGCDFC members are actively engaged in the projects implementations and overall fund utilization in the constituency, ensuring that the staff responsible for statutory deductions are well aware of the due dates of remittance, allocating insurance fund in the constituency budget, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification.

6. Environmental and Sustainability Reporting

Mwingi North 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 Mwingi North NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The NG-CDF has taken several steps to safeguard the environment for future generations. To attain this, the fund has provided tree seedlings to schools to improve the forest cover, Scoop sub-sub surface dams and Levelling and flattening of playground. The fund has also sensitized the youth/ community on the impact of drugs through open talks done during NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation.

3. Employee welfare

We invest in providing the best working environment for our employees. Mwingi North 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. Mwingi North 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-

Mwingi North 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.

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-

Mwingi North 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.

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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.

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



Name: Peter M. Katoni
Fund Account Manager

7. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Mwingi North 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-Mwingi North 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 in charge of the NGCDF- Mwingi North 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.

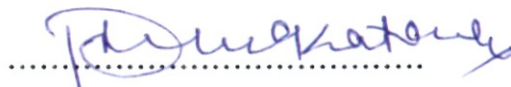
The Accounting Officer in charge of the NGCDF Mwingi North Constituency confirms that the constituency has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used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

Approval of the financial statements

The NGCDF- Mwingi North Constituency financial statements were approved and signed by the Accounting Officer on 30.09. 2023.



Name: Gideon Mwiyei
Chairman – NGCDF Committee



Name: Peter Katoni
Finance Account Manager

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MWINGI NORTH 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 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 - Mwingi North Constituency set out on pages 1 to 57,

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Mwingi North 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. Unsupported Expenditure on Fuel, Oil and Lubricants

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects Kshs.5,420,925 in respect of use of goods and services which further includes Kshs.1,492,456 incurred on fuel, oil and lubricants. However, fuel records including detailed order, work tickets and fuel register were not provided for audit review.

In the circumstances, the accuracy, completeness and regularity of the expenditure amounting to Kshs.1,492,456 could not be confirmed.

2. Unsupported Bursary Disbursements

The statement of receipts and payments reflects an amount of Kshs.44,922,327 in respect to other grants and transfers as disclosed in Note 8 to the financial statements. Included in the amount is Kshs.29,907,455 and Kshs.11,314,872 in respect to bursary disbursed to secondary schools and tertiary institutions respectively. However, review of supporting documents revealed that the bursary applicants current fees structure indicating students' fees balance, admission letters, identification documents for guardians and students, minutes of Ward meetings and minutes of bursary subcommittees were not provided for audit.

In the circumstances, the accuracy and completeness of the bursary disbursements amounting to Kshs.41,222,327 could not be confirmed.

3. Unsupported Project Management Committee Balances

Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balance totalling Kshs.970,112. However, cashbooks, bank reconciliation statements and certificates of bank balances for the individual PMC accounts with a balance of Kshs.840,383 were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.970,112 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 - Mwingi North 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 budgeted receipts and actual on comparable basis amounts of Kshs.167,217,969 and Kshs.67,041,487 respectively, resulting to an under-funding of Kshs.100,176,482 or 60% of the budget. However, the Fund spent an amount of Kshs.61,204,442 against actual receipts of Kshs.67,041,487 resulting to an under-utilization of Kshs.5,837,045 or 9% 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.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. Management indicated that the prior year audit issues were resolved. However, there was no evidence to support how the issues were resolved.

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

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. Non-Remittance of Statutory Deductions

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects compensation of employees amount of Kshs.3,853,180. Review of payroll records revealed that the Fund did not remit National Industrial Training Authority (NITA) deductions on behalf of ten (10) employees. This was contrary to Section 5 of the Industrial Training (Amendment) Act, 2022 which states that an employer shall pay the training levy to the Commissioner General (of the body responsible for the assessment and collection of revenue) at the time when an employee's salary is payable and shall be remitted to the Commissioner General not later than the fifth day of the month following the month in which the levy becomes due.

Further, Management did not remit to Higher Education Loans Board (HELB) loan deductions for two (2) employees who graduated from public universities. This was contrary to Section 16 of the Higher Education Loans Board Act, 1995 that require employers' to notify HELB upon new staff recruitment, make deductions from employees' salary or wages or remuneration and remit all loan deductions to HELB within 15 days after the end of the month.

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

2. Incomplete Projects

Review of the approved code list revealed that projects amounting to Kshs.71,474,735 were earmarked for implementation. However, review of the Project Implementation Status report revealed that an amount of Kshs.2,200,000 was allocated to Kewi Kyuso campus for fencing using concrete posts and chain link, construction of a metallic gate and construction of two (2) ablution blocks. However, physical inspection conducted in the month of March, 2024 revealed that that the project was complete but not in use.

Further, the Fund initiated in financial year 2021/2022 the construction of four (4) classrooms and an administration block at a contract sum of Kshs.10,000,000 which was inspected in the month of March, 2024 and found to be incomplete.

In the circumstances, the value for money spent on the above projects worth Kshs.12,200,000 could not be confirmed.

The audit was conducted in accordance with the 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 comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE 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 overall governance were not effective.

Basis for Conclusion

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

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of 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 comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and 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 controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of 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 controls that are identified during the audit.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 June, 2024

Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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

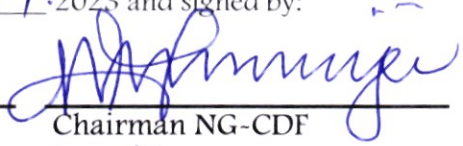
	Note	2022 – 2023	2021- 2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	59,236,207	170,088,879
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	84,000	-
Total Receipts		59,320,207	170,088,879
Payments			
Compensation Of Employees	4	3,853,180	4,870,369
Committee expenses	5	2,508,010	2,960,700
Use Of Goods and Services	6	5,420,925	4,436,347
Transfers To Other Government Units	7	4,500,000	83,367,779
Other Grants and Transfers	8	44,922,327	66,886,289
Acquisition Of Assets	9	-	990,252
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		61,204,442	163,511,736
Surplus/(Deficit)		(1,884,235)	6,577,143

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

The Constituency financial statements were approved on 30.09 2023 and signed by:


 Fund Account Manager


 National Sub-County
 Accountant


 Chairman NG-CDF
 Committee

Name: Peter Katoni

Name: Daudi M. Namba
 ICPAK M/No: 14271

Name: Gideon Mwiyei

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

10. Statement of Assets and Liabilities As At 30th June, 2023


	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	6,381,708	7,721,280
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		6,381,708	7,721,280
Accounts Receivable			
Outstanding Imprests	13	-	337,181
Total Financial Assets		6,381,708	8,058,461
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	62,610	813,930
Total Financial Liabilities			
Net Financial Assets		6,319,098	7,244,531
Represented By			
Fund Balance B/Fwd	15	7,244,531	667,388
Prior Year Adjustments	16	958,802	-
Surplus/Deficit for The Year		(1,884,235)	6,577,143
Net Financial Position		6,319,098	7,244,531

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


The Constituency financial statements were approved on 30.09 2023 and signed by:


Fund Account Manager

Name: Peter Katoni


National Sub-County
Accountant

Name: Daudi M. Namba
ICPAK M/No: 14271


Chairman NG-CDF
Committee

Name: Gideon Mwiyei

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

11. Statement of Cash Flows for the Year Ended 30th June 2023

	Notes	2022- 2023	2021 – 2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	59,236,207	170,088,879
Other Receipts	3	84,000	-
Total Receipts		59,320,207	170,088,879
Payments			
Compensation Of Employees	4	3,853,180	4,870,369
Committee Expenses	5	2,508,010	2,960,700
Use Of Goods and Services	6	5,420,925	4,436,347
Transfers To Other Government Units	7	4,500,000	83,367,779
Other Grants and Transfers	8	44,922,327	66,886,289
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		61,204,442	162,521,484
Total Receipts Less Total Payments		(1,884,235)	7,567,395
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	17	(337,181)	337,181
Increase/(Decrease) In Accounts Payable	18	(751,320)	813,930
Prior Year Adjustments	16	958,802	-
Net Cash Flow from Operating Activities		(1,339,572)	8,044,144
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	(990,252)
Net Cash Flows from Investing Activities		-	(990,252)
Net Increase In Cash And Cash Equivalent		(1,339,572.10)	7,211,355
Cash & Cash Equivalent At Start Of The Year	12	7,721,280	667,388
Cash & Cash Equivalent At End Of The Year	12	6,381,708	7,721,280


*Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

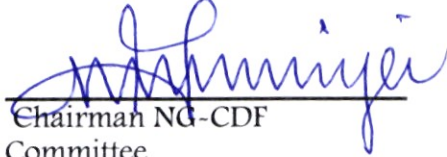
The Constituency financial statements were approved on 30.09-2023 and signed by:


Fund Account Manager

Name: Peter Katoni


National Sub-County
Accountant

Name: Daudi M. Namba
ICPAK M/No: 14271


Chairman NG-CDF
Committee

Name: Gideon Mwiyei

Mwingi North Constituency

National Government Constituencies Development Fund (NGCDF)

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

12. Summary Statement of Appropriation for the Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference	% of Utilization
	A	b		c=a+b	d	e=c-d	f=d/c %
	2022/2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022/2023	30/06/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	145,087,603	7,721,280	14,325,086	167,133,969	66,957,487	100,176,482	
Proceeds From Sale of Assets	-			-	-	-	0.0%
Other Receipts		84,000		84,000	84,000	-	100.0%
Totals	145,087,603	7,805,280	14,325,086	167,217,969	67,041,487	100,176,482	40.1%
Payments							
Compensation Of Employees	4,765,267	720,542	-	5,485,809	3,853,180	1,632,629	70.2%
Committee Expenses	2,508,010	-	-	2,508,010	2,508,010	-	100.0%
Use Of Goods and Services	5,784,607	0	-	5,784,607	5,420,925	363,682	93.7%
Transfers To Other Government Units	38,390,084	4,500,000	11,136,207	54,026,291	4,500,000	49,526,291	8.3%
Other Grants and Transfers	70,018,603	2,500,738	3,188,879	75,708,220	44,922,327	30,785,893	59.3%
Acquisition Of Assets	1,450,876	-	-	1,450,876	-	1,450,876	

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference	% of Utilization
		A	b				
	2022/2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022/2023	30/06/2023		
Receipts							
Oversight Committee Expenses	-	-	-	-	-	-	
Other Payments	2,000,000	-	-	2,000,000	-	2,000,000	0.0%
Funds Pending Approval**	20,170,156	84,000		20,254,156		20,254,156	0.0%
Totals	145,087,603	7,805,280	14,325,086	167,217,969	61,204,442	106,013,527	36.6%

Explanatory Notes.

(a) The underutilization in transfers to other government units was as a result of delayed disbursements from the board.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	106,013,527
Less undisbursed funds receivable from the Board as at 30 th June 2023	100,176,482
	5,837,045
Increase/(decrease) Accounts payable	(751,320)

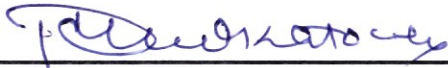
Mwingi North Constituency

National Government Constituencies Development Fund (NGCDF)

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

(Decrease)/Increase Accounts Receivable	337,181
Add/Less Prior Year Adjustments	958,802
Cash and Cash Equivalents at the end of the FY 2022/2023	6,381,708

The Constituency financial statements were approved on 30.09, 2023 and signed by:



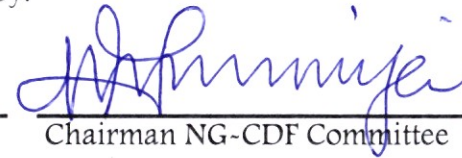
Fund Account Manager

Name: Peter Katoni



National Sub-County Accountant

Name: Daudi M. Namba
ICPAK M/No:14271



Chairman NG-CDF Committee

Name: Gideon Mwiyei

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

13. Budget Execution by Sectors and Projects for the Year Ended 30th June 2023

Programme/Sub-programme	Original Budget 2022/2023	Adjustments		Final Budget 2022/2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,765,267	720,542		5,485,809	3,853,180	1,632,629
1.2 Committee allowances	609,000			609,000	609,000	-
1.3 Use of goods and services	3,330,989	0		3,330,989	2,978,689	352,300
Total	8,705,256	720,542	-	9,425,798	7,440,869	1,984,929
2.0 Monitoring and evaluation						
2.1 Capacity building				-		-
2.2 Committee allowances	1,899,010			1,899,010	1,899,010	-
2.3 Use of goods and services	2,453,618			2,453,618	2,442,236	11,382
Total	4,352,628		-	4,352,628	4,341,246	11,382
3.0 Emergency						
3.1 Primary Schools	2,500,000			2,500,000	2,500,000	-
3.2 Secondary schools				-		-
3.3 Tertiary institutions				-		-

*Mwingi North Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2022/2023	Adjustments		Final Budget 2022/2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
3.4 Security projects			-	-		-
3.5 Unutilised	5,136,190	738		5,136,928		5,136,928
Total	7,636,190	738		7,636,928	2,500,000	5,136,928
4.0 Bursary and Social Security				-		
4.1 Secondary Schools	27,782,661			27,782,661	29,907,455	(2,124,794)
4.2 Tertiary Institutions	21,000,000			21,000,000	11,314,872	9,685,128
4.3 Social Security	1,998,000			1,998,000		1,998,000
4.4 Special Needs				-	-	
Total	50,780,661	-	-	50,780,661	41,222,327	9,558,334
5.0 Sports						-
5.1 constituency sports tournament	2,901,752			2,901,752	-	2,901,752
Total	2,901,752			2,901,752	-	2,901,752
6.0 Environment						
kaundu primary school	1,200,000			1,200,000		1,200,000
kyangwithya primary school	1,200,000			1,200,000		1,200,000

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

Programme/Sub-programme	Original Budget 2022/2023	Adjustments		Final Budget 2022/2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	2,400,000	-	-	2,400,000	-	2,400,000
7.0 Primary Schools Projects						
kathitu primary school	200,000			200,000		200,000
koriro primary school	200,000			200,000		200,000
kaliani primary school	200,000			200,000		200,000
maseesu primary school	200,000			200,000		200,000
Tondora primary school	400,000			400,000	-	400,000
kavutoni primary school	400,000			400,000	-	400,000
kamuwongo primary school	1,500,000			1,500,000		1,500,000
kithumuoni primary school	1,200,000			1,200,000		1,200,000
kasyongo primary school	1,200,000			1,200,000		1,200,000
ngungani primary school	2,000,000			2,000,000		2,000,000
mandongoi primary school	1,200,000			1,200,000		1,200,000
katue primary school	1,300,000			1,300,000		1,300,000

Mwingi North Constituency

National Government Constituencies Development Fund (NGCDF)

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

Programme/Sub-programme	Original Budget 2022/2023	Adjustments		Final Budget 2022/2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
malili primary school	1,200,000			1,200,000		1,200,000
kathiani primary school	1,790,084			1,790,084		1,790,084
kamathitu primary school	1,200,000			1,200,000		1,200,000
kiisi primary school	1,200,000			1,200,000		1,200,000
mwangeni primary school	1,300,000			1,300,000		1,300,000
kamali primary school	1,300,000			1,300,000		1,300,000
katangini primary school	1,200,000			1,200,000		1,200,000
mughoo primary school	1,200,000			1,200,000		1,200,000
muruu primary school		1,000,000		1,000,000	1,000,000	-
twathi primary school			1,100,000	1,100,000		1,100,000
mitamisiyi primary school			1,200,000	1,200,000		1,200,000
manzolo primary school			1,200,000	1,200,000		1,200,000
maru primary school			1,200,000	1,200,000		1,200,000
manzuva primary school			1,500,000	1,500,000		1,500,000
ikoongo primary school			1,200,000	1,200,000		1,200,000

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

Programme/Sub-programme	Original Budget 2022/2023	Adjustments		Final Budget 2022/2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
kandongu primary school			236,207	236,207		236,207
Total	20,390,084	1,000,000	7,636,207	29,026,291	1,000,000	28,026,291
8.0 Secondary Schools Projects						-
itivanzou secondary school	3,000,000	1,500,000		4,500,000	1,500,000	3,000,000
mwangea secondary school	2,500,000			2,500,000		2,500,000
kamusiliu secondary school	2,300,000			2,300,000		2,300,000
kimu secondary school	200,000			200,000		200,000
ngomeni secondary school			2,000,000	2,000,000		2,000,000
katuuni secondary school			1,500,000	1,500,000		1,500,000
				-		-
				-		-
				-		-
Total	8,000,000	1,500,000	3,500,000	13,000,000	1,500,000	11,500,000
9.0 Tertiary institutions Projects						
KEWI Kyuso campus	3,000,000			3,000,000		3,000,000
KMTC Tseikuru campus						

Mwingi North Constituency

National Government Constituencies Development Fund (NGCDF)

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

Programme/Sub-programme	Original Budget 2022/2023	Adjustments		Final Budget 2022/2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	4,500,000			4,500,000		4,500,000
KMTC Tseikuru campus	1,500,000			1,500,000		1,500,000
KEWI Kyuso campus	1,000,000			1,000,000		1,000,000
KEWI Kyuso campus		2,000,000		2,000,000	2,000,000	-
Total	10,000,000	2,000,000	-	12,000,000	2,000,000	10,000,000
10.0 Security Projects				-		-
Mukonga chiefs office	2,000,000			2,000,000		2,000,000
katumbi chiefs office	1,800,000			1,800,000		1,800,000
ngaaie chiefs office	1,600,000			1,600,000		1,600,000
kamaindi assistant chiefs office	420,000			420,000		420,000
kamaindi assistant chiefs office	80,000			80,000		80,000
kamaindi assistant chiefs office	400,000			400,000		400,000
kaliwa chiefs office		1,200,000		1,200,000	1,200,000	-
kamuthale assistant chiefs office		1,300,000		1,300,000		1,300,000

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

Programme/Sub-programme	Original Budget 2022/2023	Adjustments		Final Budget 2022/2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
nziitu assistant chiefs office			1,188,879	1,188,879		1,188,879
kavaani chiefs office			2,000,000	2,000,000		2,000,000
Total	6,300,000	2,500,000	3,188,879	11,988,879	1,200,000	10,788,879
11.0 Acquisition of assets				-		-
	-		-	-		
Total	-		-	-		-
12.0 Oversight Committee Expenses (itemize)				-		-
daily subsistence allowance	72,000			72,000		72,000
publishing and printing	50,000		-	50,000	-	50,000
telephone,telex,facsmile,and mobile phone services	18,000		-	18,000	-	18,000
accommodation-domestic travel	150,000		-	150,000		150,000
committee allowance	942,150			942,150		942,150
refined fuels and lubricants for transport	168,726			168,726		168,726
advertising,awareness and publicity campaigns	50,000			50,000		50,000
Total	1,450,876		-	1,450,876		1,450,876
13.0 Other payments				-		-

Mwingi North Constituency

National Government Constituencies Development Fund (NGCDF)

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

Programme/Sub-programme	Original Budget 2022/2023	Adjustments		Final Budget 2022/2023	Actual on comparable basis 30/06/2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mwingi North strategic plan	2,000,000			2,000,000		2,000,000
Total	2,000,000	-	-	2,000,000	-	2,000,000
14.0 unallocated fund						
Unapproved projects	20,170,156			20,170,156		20,170,156
AIA		84,000		84,000		84,000
PMC savings				-		-
Total	20,170,156	84,000	-	20,254,156	-	20,254,156
TOTAL	145,087,603	7,805,280	14,325,086	167,217,969	61,204,442	106,013,527

(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

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; 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-Mwingi North 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 recognizes 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, Unutilised funds from PMCs among others.

Unutilised Funds from PMCs.

All unutilised funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilised funds from PMCs are recognized 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 recognizes all payments when the event occurs and the related cash has actually been paid out by the entity.

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorized 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. Unutilised Fund

Unutilised 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 30th June 2021 for the period 1st July 2021 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.

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.

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

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15. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
	Kshs	Kshs
NGCDF Board		
AIE NO. B 105528		44,000,000
AIE NO. B 105888		22,000,000
AIE NO. B 128643		5,000,000
AIE NO. B 128957		12,000,000
AIE NO. B 154153		12,000,000
AIE NO. B 164383		18,000,000
AIE NO. B155544		24,088,879
AIE NO. B105232		33,000,000
2022/2023 B185199	7,000,000	
2022/2023 B185734	15,000,000	
2022/2023 B185473	6,000,000	
2022/2023 B206050	5,000,000	
2022/2023 B206500	12,000,000	
2017/2018 B205666	2,236,206.90	
2022/2023 B205844	12,000,000	
TOTAL	59,236,206.90	170,088,879

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1. 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		-

2. Other Receipts

	2022-2023	2021-2022
Interest Received		-
Rents		-
Receipts from sale of tender documents	84,000	-
Hire of plant/equipment/facilities	-	-
Unutilised funds from PMCs		-
Other Receipts Not Classified Elsewhere		-
Total	84,000	-

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Notes To the Financial Statements (Continued)

3. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,989,960	3,847,692
Personal allowances paid as part of salary		
House Allowance	410,400	-
Transport Allowance	430,800	-
Leave allowance	40,000	-
Gratuity to contractual employees	751,320	891,157
Employer Contributions Compulsory national social security schemes	129,600	131,520
Social Security programmes (NHIF)	101,100	
Total	3,853,180	4,870,369

5 Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	1,958,010	2,960,700
Other committee expenses	550,000	-
Total	2,508,010	2,960,700

6 Use Of Goods and Services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	65,951	33,524
Communication, supplies and services	829,920	275,900
Domestic travel and subsistence	1,239,000	652,229

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Printing, advertising and information supplies & services	-	30,925
Rentals of produced assets	-	115,000
Training expenses	660,000	1,499,950
Hospitality supplies and services	250,445	85,000
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	490,000	379,000
Fuel, Oil & Lubricants	1,492,456	1,050,000
Other operating expenses	155,880	-
Bank Charges	57,273	45,169
Security Operations	-	-
Routine maintenance – vehicles and other transport equipment	180,000	259,650
Routine maintenance – other assets	-	10,000
Total	5,420,925	4,436,347

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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)	1,000,000	59,964,556
Transfers To Secondary Schools (See Attached List)	1,500,000	9,003,223
Transfers To Tertiary Institutions (See Attached List)	2,000,000	14,400,000
Total	4,500,000	83,367,779

8 Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	29,907,455	24,377,441
Bursary – tertiary institutions (see attached list)	11,314,872	19,000,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	1,200,000	9,333,824
Sports projects (see attached list)	-	2,741,778
Environment projects (see attached list)	-	4,241,778
Emergency projects (see attached list)	2,500,000	7,191,469
Roads projects (see attached list)	-	-
Total	44,922,327	66,886,289

Notes To the Financial Statements (Continued)

9 Acquisition Of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings		890,252
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment		100,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets		
Total		990,252

10 Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

11 Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)	6,381,708	7,721,280
<i>Equity Bank, Mwingi Branch . Mwingi North NG-CDF A/C no.0590292513495</i>		
Total	6,381,708	7,721,280
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total		
<i>[Provide Cash Count Certificates for Each]</i>		

13: Outstanding Imprests

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

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

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Notes to the Financial Statement Continued

14. Retention and Gratuity

14A. Retention	2022-2023	2021-2022
	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	-	-

[Provide short appropriate explanations as necessary.]

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	813,930	-
Gratuity held during the year (B)	-	891,157
Gratuity paid during the Year (C)	751,320	77,227
Closing Gratuity as at 30 th June D= A+B-C	62,610	813,930

[Provide short appropriate explanations as necessary]

15. Fund Balance B/F

	2022-2023 (1 st July 2022)	2021-2022 (1 st July 2021)
	Kshs	Kshs
Bank accounts	7,244,531	509,925
Cash in hand		
Imprest	-	337,181
Total	7,244,531	847,106
Less		
Payables: - Retention		

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Payables – Gratuity		
Fund Balance Brought Forward		

[Provide short appropriate explanations as necessary]

16. Prior Year Adjustments

	Balance b/f FY 2021/2022 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2022/2023
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	7,721,280	958,802	8,680,082
Cash in hand	-	-	--
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	7,721,280	958,802	8,680,082

**** 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
	KShs
Outstanding Imprest as at 1 st July (A)	337,181
Imprest issued during the year (B)	-
Imprest surrendered during the Year (C)	337,181
closing accounts in account receivables D= A+B-C	-
Changes in Account Receivables E= D-A	(337,181)

18. Changes in Accounts Payable – Deposits and Retentions

	2022 – 2023	2021 – 2022
	KShs	KShs

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Deposit and Retentions as at 1 st July (A)	813,930	-
Deposit and Retentions held during the year (B)	-	891,157
Deposit and Retentions paid during the Year (C)	751,320	77,227
closing account payables D= A+B-C	62,610	813,930
Changes in Accounts Payable E= D-A	(751,320)	813,930

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Notes to the Financial Statements (Continued)

19.0 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	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff		813,930
Others (<i>specify</i>)	-	-
Total	-	813,930

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	1,632,629	243,794
Use of goods and services	363,682	225,085
Amounts due to other Government entities (see attached list)	49,526,291	15,400,000
Amounts due to other grants and other transfers (see attached list)	30,785,893	5,700,738
Acquisition of assets		
Oversight Committee Expenses	1,450,876	
Others(<i>specify</i>)	2,000,000	-
Funds pending approval	20,254,156	
Total	106,013,527	21,569,617

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19.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	970,112	27,674,603
Total	970,112	27,674,603

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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2023	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					

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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.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Compensation of employees	Compensation of employees	1,632,629	243,794	Balance included gratuity pending to staff.
Use of goods & services	use of goods	363,682	225,085	Delay Disbursement from the board
Amounts due to other Government entities				
muruu primary school	construction of 1 classroom to completion		1,000,000	Delay disbursement from the board
twathi primary school	construction of 1 classroom to completion		1,100,000	Delay Disbursement from the board
mitamisyi primary school	renovation of 4 classrooms to completion		1,200,000	Delay Disbursement from the board
manzolo primary school	renovation of 4 classrooms to completion		1,200,000	Delay Disbursement from the board
maru primary school	construction of 1 classroom to completion		1,200,000	Delay Disbursement from the board
manzuva primary school	renovation of 5 classrooms to completion		1,500,000	Delay Disbursement from the board
ngomeni secondary school	construction of an administration block to roofing level		2,000,000	Delay Disbursement from the board

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
ikoongo secondary school	construction of 1 classroom to completion		1,200,000	Delay Disbursement from the board
katuuni secondary school	construction of 1 classroom to completion and a 2 door pit latrine		1,500,000	Delay Disbursement from the board
Itivanzou secondary school ng cdf project	construction of dormitory to roofing level		1,500,000	Delay Disbursement from the board
KEWI kyuso campus	construction to completion of 4 classrooms to completion		2,000,000	Delay Disbursement from the board
kathitu primary school	Completion of classroom	200,000		Delay Disbursement from the board
koriro primary school	Completion of classroom	200,000		Delay Disbursement from the board
kaliani primary school	Completion of classroom	200,000		Delay Disbursement from the board
maseesu primary school	Completion of classroom	200,000		Delay Disbursement from the board
Tondora primary school	Construction of 2 door pit latrine	400,000		Delay Disbursement from the board
kavutoni primary school	Construction of 2 door pit latrine	400,000		Delay Disbursement from the board
kamuwongo primary school	Renovation of 4 classrooms to completion	1,500,000		Delay Disbursement from the board

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
kithumuoni primary school	construction to completion of 1 classrooms to completion	1,200,000		Delay Disbursement from the board
kasyongo primary school	construction to completion of 1 classrooms to completion	1,200,000		Delay Disbursement from the board
ngungani primary school	Renovation of 5 classrooms to completion	2,000,000		Delay Disbursement from the board
mandongoi primary school	Construction of 1 classroom	1,200,000		Delay Disbursement from the board
katue primary school	Construction of 1 classroom to completion	1,300,000		Delay Disbursement from the board
malili primary school	Construction of 1 classroom to completion	1,200,000		Delay Disbursement from the board
kathiani primary school	renovation of 5 classrooms to completion	1,790,084		Delay Disbursement from the board
kamathitu primary school	Construction of a classroom to completion	1,200,000		Delay Disbursement from the board
kiisi primary school	Construction of 1 classroom to completion	1,200,000		Delay Disbursement from the board
mwangeni primary school	Construction of 1 classroom to completion	1,300,000		Delay Disbursement from the board
kamali primary school	Construction of			Delay Disbursement from

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
	1 classroom to completion	1,300,000		the board
katangini primary school	Construction of 1 classroom to completion	1,200,000		Delay Disbursement from the board
mughoo primary school	Construction of 1 classroom to completion	1,200,000		Delay Disbursement from the board
twathi primary school	Construction of 1 classroom to completion	1,100,000		Delay Disbursement from the board
mitamisiyi primary school	Renovation of four classroom to completion	1,200,000		Delay Disbursement from the board
manzolo primary school	Renovation of four classroom to completion	1,200,000		Delay Disbursement from the board
maru primary school	Construction of 1 classroom to completion	1,200,000		Delay Disbursement from the board
manzuva primary school	Renovation of 5 classrooms to completion	1,500,000		Delay Disbursement from the board
ikoongo primary school	Construction of 1 classroom to completion	1,200,000		Delay Disbursement from the board
kandongu primary school	Renovation of classrooms	236,207		Delay Disbursement from the board
itivanzou secondary school	Completion of dormitory.	3,000,000		Delay Disbursement from the board

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
mwangea secondary school	construction of dormitory to roofing level	2,500,000		Delay Disbursement from the board
kamusiliu secondary school	Construction of 2 classrooms to completion.	2,300,000		Delay Disbursement from the board
kimu secondary school	Completion of 1 classroom.	200,000		Delay Disbursement from the board
ngomeni secondary school	Construction of Admin block	2,000,000		Delay Disbursement from the board
katuuni secondary school	Gate instalation and Fencing of the compound.	1,500,000		Delay Disbursement from the board
KEWI Kyuso campus	Gate instalation and Fencing of the compound.	3,000,000		Delay Disbursement from the board
KMTC Tseikuru campus	Completion of Administration block	4,500,000		Delay Disbursement from the board
KMTC Tseikuru campus	Construction Of Abulution block	1,500,000		Delay Disbursement from the board
KEWI Kyuso campus	Construction Of Abulution block	1,000,000		Delay Disbursement from the board
Sub-Total		49,526,291	15,400,000	
Amounts due to other grants and other transfers				
10.0 Security Projects				
Mukonga chiefs office	Construction of chiefs office	2,000,000		Delay Disbursement from the board

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
katumbi chiefs office	Construction of chiefs office	1,800,000		Delay Disbursement from the board
ngaaiie chiefs office	Construction of chiefs office	1,600,000		Delay Disbursement from the board
kamaindi assistant chiefs office	Fencing of the compound	420,000		Delay Disbursement from the board
kamaindi assistant chiefs office	Gate installation	80,000		Delay Disbursement from the board
kamaindi assistant chiefs office	Construction of two door pit latrine.	400,000		Delay Disbursement from the board
kaliwa chiefs office	Construction of chiefs office	-	1,200,000	Delay Disbursement from the board
kamuthale assistant chiefs office	Construction of chiefs office	1,300,000	1,300,000	Delay Disbursement from the board
nziitu assistant chiefs office	Construction of chiefs office	1,188,879	1,200,000	Delay Disbursement from the board
kavaani chiefs office	Construction of chiefs office	2,000,000	2,000,000	Delay Disbursement from the board
6.0 Environment		1,200,000		
kaundu primary school	Leveling and flattening of playground.	1,200,000		Delay Disbursement from the board
kyangwithya primary school	Leveling and flattening of playground.			Delay Disbursement from the board
Bursary and Social Security				
Secondary Schools	Bursary to needy students	(2,124,794)		
Tertiary Institutions	Bursary to needy students	9,685,128		Delay Disbursement from the board

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Social Security	Bursary to needy students	1,998,000		Delay Disbursement from the board
				Delay Disbursement from the board
Sports	constituency sports tournament	2,901,752		Delay Disbursement from the board
emergency	For unseen occurrences In the constituency.	5,136,928	738	Delay Disbursement from the board
	Sub-Total	30,785,893	5,700,738	
Acquisition of assets		-	-	
Oversight Committee Expenses(itemize)		1,450,876		Delay Disbursement from the board
		-		
Others (<i>specify</i>)	Stategic Plan	2,000,000	-	Delay Disbursement from the board
Sub-Total		-	-	
Funds pending approval		20,254,156	-	Pending approval from the Board
Grand Total		106,013,527	21,569,617	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021/22	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2022/23
Land	-	-	-	-
Buildings and structures	16,884,226			16,884,226
Transport equipment	11,273,103			11,273,103
Office equipment, furniture and fittings	2,551,910			2,551,910
ICT Equipment, Software and Other ICT Assets	524,670			524,670
Other Machinery and Equipment	874,000			874,000
Heritage and cultural assets				
Intangible assets	-			-
Total	32,107,909	-	-	32,107,909

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

PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
Kavaani Primary School NGCDF Project	KCB Kyuso	1,234,112,558	14,902	16,345
Kikumini Primary School NGCDF Project	KCB Kyuso	1,234,607,107	953	78,084
Malili Primary School NGCDF Project	KCB Kyuso	1,241,252,378	7,150	17,690
Mitamisiyi Special School NGCDF Project	KCB Kyuso	1,234,113,791	912	1,164
Mumoni Police Station NGCDF Project	KCB Kyuso	1,252,358,989	455	1,898
Muguusi Primary School NGCDF Project	KCB Kyuso	1,234,113,813	2,333	3,776
Mwingi North NGCDF Sports Project	KCB Kyuso	1,233,805,339	45,795	47,238
Kamusiliu Primary School NGCDF Project	KCB Kyuso	1,208,022,571	32,662	32,632
Musosya Primary School NGCDF Project	KCB Kyuso	1,241,375,968	1,203	2,646
Mataka Primary School NGCDF Project	KCB Kyuso	1,252,149,824	497,915	499,358
Kasyathyu Primary School NGCDF Project	KCB Kyuso	1,212,707,516	2,709	4,152
Kyuso Girls Secondary School NGCDF Project	KCB Kyuso	1,179,394,135	870	70
Gai Mixed Secondary School NGCDF Project	KCB Kyuso	1,252,807,279	79	79
Kalatine Girls Secondary School NGCDF Project	KCB Kyuso	1,200,533,259	123	959,303

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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
ngungani police station NG-CDF PROJECT	KCB Kyuso	1,279,728,329	369	1,812
kimangao boys secondary school NG-CDF project	KCB Kyuso	1,277,766,762	110,641	111,958
KMTC Tseikuru NG-CDF project	KCB Kyuso	1,279,335,610	198	702
masukanioni secondary school NG-CDF project	KCB Kyuso	1,280,743,565	17,294	19,928
kamusiliu mix secondary school NG-CDF project	KCB Kyuso	1,172,202,443	2,696	4,140
mbarani primary school NG-CDF PROJECT	KCB Kyuso	1,198,042,389	492	370
Karangeni mixed secondary school NG-CDF project	KCB Kyuso	1,279,237,236	1,136	2,453
Malatani primary school NG-CDF Project	KCB Kyuso	1,280,182,350	473	1,290
Kwa Katile mixed day secondary school	KCB Kyuso	1,273,321,723	367	1,810
Kyumbe primary school ng cdf project	KCB Kyuso	1,273,238,133	1,341	301,949
Kamathitu secondary school ng cdf project	KCB Kyuso	1,263,354,513	630	500,673
Tyaa kamuthale primary school ng cdf project	KCB Kyuso	1,270,035,061	629	1,946
Kaisinga primary school ng cdf project	KCB Kyuso	1,249,749,905	1,770	700,339
Kimela primary school ng cdf project	KCB Kyuso	1,234,471,191	3,097	4,414
Kamuwongo acc office ng cdf project	KCB Kyuso			

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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
		1,291,230,181	35,542	36,859
Kaliani primary school ng cdf project	KCB Kyuso	1,295,012,456	658	1,975
Kewi kyuso campus ng cdf project	KCB Kyuso	1,291,443,126	965	1,114,359
Syumukii primary school ng cdf project	KCB Kyuso	1,288,627,416	467	1,784
Kivangwa primary school ng cdf project	KCB Kyuso	1,291,891,072	532	784
Mitamisiyi chiefs office ng cdf project	KCB Kyuso	1,288,627,165	586	838
Itunguni primary school ng cdf project	KCB Kyuso	1,291,047,425	532	784
Usueni primary school ng cdf project	KCB Kyuso	1,175,857,742	360	1,929
Itivanzou primary school ng cdf project	KCB Kyuso	1,287,416,276	2,770	4,213
Kingitini primary school ng cdf project	KCB Kyuso	1,286,489,563	1,107	2,424
Kyuso police station ng cdf project	KCB Kyuso	1,288,495,064	712	964
Kasiluni primary school ng cdf project	KCB Kyuso	1,287,131,085	532	784
Kaningo chiefs office ng cdf project	KCB Kyuso	1,284,724,735	215	1,658
Ndatani assistant chiefs office ng cdf project	KCB Kyuso	1,286,168,287	401	1,718

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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
Mukameni primary school ng cdf project	KCB Kyuso	1,288,055,714	1,051	2,368
Masukanioni primary school ng cdf project	KCB Kyuso	1,280,743,565	17,294	19,928
Nzanzeni secondary school ng cdf project	KCB Kyuso	1,288,454,562	452	704
Kyandoo primary school ng cdf project	KCB Kyuso	1,291,613,129	532	784
Katumbi mixed secondary school ng cdf project	KCB Kyuso	1,273,704,142	1,867	3,184
Ciokereke primary school ng cdf project	KCB Kyuso	1,291,444,157	861	1,113
Kaliwa primary school ng cdf project	KCB Kyuso	1,291,230,866	58	184
Katse primary school ng cdf project	KCB Kyuso	1,291,149,392	4,136	5,453
Mandongoi assistant chiefs office ng cdf project	KCB Kyuso	1,291,048,065	647	1,964
Kimu day secondary school ng cdf project	KCB Kyuso	1,291,047,298	933	104,250
Tulanduli primary school ng cdf project	KCB Kyuso	1,268,310,549	3,532	4,849
Mbui primary school ng cdf project	KCB Kyuso	1,287,427,111	6,966	8,283
Kasaini primary school ng cdf project	KCB Kyuso	1,288,076,096	467	1,784
Kamali primary school ng cdf project	KCB Kyuso	1,286,631,181	738	2,055

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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
Manzinga primary school ng cdf project	KCB Kyuso	1,288,056,281	567	1,884
Kavuluko primary school ng cdf project	KCB Kyuso	1,289,441,294	967	2,284
Mandongoi primary school ng cdf project	KCB Kyuso	1,287,736,831	2,788	4,105
Kathitu primary school ng cdf project	KCB Kyuso	1,288,017,243	432	684
Kalatine primary school ng cdf project	KCB Kyuso	1,287,737,110	2,658	3,975
Katama secondary school ng cdf project	KCB Kyuso	1,287,427,278	14,362	15,679
Kathaalani market security lights ng cdf project	KCB Kyuso	1,295,642,549	838	2,155
Katooni market security lights ng cdf project	KCB Kyuso	1,295,643,529	838	2,155
Kamavui market security lights ng cdf project	KCB Kyuso	1,295,880,873	838	2,155
Wikimuu primary school ng cdf project	KCB Kyuso	1,293,353,531	1,343	1,100,175
Kaliani primary school ng cdf project	KCB Kyuso	1,287,775,977	3,098	5,480
Kathiani assistant chiefs office ng cdf project	KCB Kyuso	1,285,685,083	532	784
Winoti primary school ng cdf project	KCB Kyuso	1,286,385,857	683	935
Ngaani primary school ng cdf project	KCB Kyuso	1,287,232,329	1,032	1,284

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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
Kakoongo primary school ng cdf project	KCB Kyuso	1,284,620,379	1,841	3,158
Kilulu primary school ng cdf project	KCB Kyuso	1,287,416,233	331	1,248
Mwanziu primary school ng cdf project	KCB Kyuso	1,288,017,049	1,067	2,384
Mulangoni primary school ng cdf project	KCB Kyuso	1,288,182,406	1,967	3,284
Koriro primary school ng cdf project	KCB Kyuso	1,287,143,709	64	316
Kandwia primary school ng cdf project	KCB Kyuso	1,287,432,611	713	964
Kwa mulungu primary school ng cdf project	KCB Kyuso	1,286,969,468	532	784
Mulangoni education centre ng cdf project	KCB Kyuso	1,286,046,122	792	1,044
Kamwerini primary school ng cdf project	KCB Kyuso	1,287,245,382	1,467	2,784
Kathungu primary school ng cdf project	KCB Kyuso	1,207,275,891	1,030	2,473
Aic mwarangeni primary school ng cdf project	KCB Kyuso	1,296,627,861	1,032	1,199,475
Kangarai primary school ng cdf project	KCB Kyuso	1,296,885,445	532	1,198,975
Gacigongo primary school ng cdf project	KCB Kyuso	1,296,304,906	921	1,200,000
Kasioni primary school ng cdf project	KCB Kyuso	1,296,610,721	532	1,098,975

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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
Kilanga primary school ng cdf project	KCB Kyuso	1,293,329,509	832	1,100,000
Kwa ngondi assistant chiefs office ng cdf project	KCB Kyuso	1,296,719,529	112	1,299,155
Nyamanzei primary school ng cdf project	KCB Kyuso	1,296,885,321	1,436	1,300,005
Mangombo primary school ng cdf project	KCB Kyuso	1,296,610,667	732	1,099,175
Ithunzi primary school ng cdf project	KCB Kyuso	1,296,315,096	532	1,098,975
Siveta primary school ng cdf project	KCB Kyuso	1,296,622,150	15,533	1,598,975
Kanyungu primary school ng cdf project	KCB Kyuso	1,296,305,058	3,532	1,098,975
Kingingo primary school ng cdf environment project	KCB Kyuso	1,294,053,183	532	98,975
Itunguni primary school ng cdf environment project	KCB Kyuso	1,294,810,162	532	98,975
Kwa nzula primary school ng cdf project	KCB Kyuso	1,297,273,710	33,532	1,198,975
Ngungani primary school ng cdf project	KCB Kyuso	1,182,693,466	2,638	1,201,207
Imale primary school ng cdf project	KCB Kyuso	1,293,502,707	762	1,198,975
Mwingi north ng cdf office project	KCB Kyuso	1,297,692,616	(2,032)	990,252
Muthwani primary school ng cdf project	KCB Kyuso	1,296,285,642	1,199	2,516

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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
Kanzinwa Primary School NGCDF Project	KCB Bank Kyuso	1,233,915,770	CLOSED	21
Kasiluni AP-line NGCDF Project	KCB Bank Kyuso	1,234,112,841	INACTIVE	546
Katithini Primary School NGCDF Project	KCB Bank Kyuso	1,234,719,185	INACTIVE	42
Kingingo Primary School NGCDF Project	KCB Bank Kyuso	1,259,954,323	INACTIVE	1,154
Kisiuni Primary School NGCDF Project	KCB Bank Kyuso	1,234,711,346	INACTIVE	687
Mandangoi AP Line NGCDF Project	KCB Bank Kyuso	1,234,023,059	INACTIVE	847
Manguu Primary School NGCDF Project	KCB Bank Kyuso	1,197,673,687	INACTIVE	406
Manzolo primary school NGCDF Project	KCB Bank Kyuso	1,252,048,084	CLOSED	123
Mugero Primary School NGCDF Project	KCB Bank Kyuso	1,183,518,676	INACTIVE	163
Mivukoni DO's Office NGCDF Project	KCB Bank Kyuso	1,234,445,816	INACTIVE	6,916
Nthangani AP Line NGCDF Project	KCB Bank kyuso	1,248,048,741	INACTIVE	354
Kalatine ASS County Comm Off NGCDF Project	KCB Bank Kyuso	1,260,882,888	INACTIVE	128
Mumoni DCC's Residence NGCDF Project	KCB Bank Kyuso	1,184,137,633	INACTIVE	2,600
Muinge Primary School NGCDF Project	KCB Bank Kyuso	1,233,928,333	INACTIVE	798
Mwania Primary School NGCDF Project	KCB Bank Kyuso	1,234,715,643	INACTIVE	679

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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
Katuuni primary school ng cdf project	KCB Kyuso	1,293,235,091	532	1,298,975
Katue primary school ng cdf project	KCB Kyuso	1,296,625,303	485	1,198,975
Maseesu primary school ng cdf project	KCB Kyuso	1,291,163,115	1,221	2,538
Kwa katende manzolo SSD ng cdf project	KCB Kyuso	1,287,989,187	247	1,564
Kaundu secondary school ng cdf project	KCB Kyuso	1268158666	269	-
Itivanzou secondary school ng cdf project	KCB Kyuso	1234326728	29,583	-
Kakunike Primary School NGCDF Project	KCB Bank Kyuso	1,208,133,691	INACTIVE	8,175
AEPC Kyeni Kya Gai primary School NGCDF Project	KCB Bank Kyuso	1,236,140,451	INACTIVE	471
Kalimamundu Primary School NGCDF Project	KCB Bank Kyuso	1,234,715,465	INACTIVE	218
Kalumu Primary School NGCDF Project	KCB Bank Kyuso	1,208,896,598	CLOSED	64
Kamuwongo Primary School NGCDF Project	KCB Bank Kyuso	1,208,152,912	INACTIVE	380
Kaimea Primary School NGCDF Project	KCB Bank Kyuso	1,224,115,880	INACTIVE	347
Kanyoeni Primary School NGCF Project	KCB Bank Kyuso	1,234,715,570	INACTIVE	103
Kandwia Primary School NGCDF Project	KCB Bank Kyuso	1,160,044,775	INACTIVE	904

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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
Mwangea Chiefs Office NGCDF Project	KCB Bank Kyuso	1,242,763,570	INACTIVE	629
Ngakone Primary School NGCDF Project	KCB Bank Kyuso	1,234,493,969	INACTIVE	476
Ngomeni Secondary School NGCDF Project	KCB Bank Kyuso	1,198,861,681	INACTIVE	557
Ngomeni Primary School NG-CDF Project	KCB Bank Kyuso	1,233,981,366	INACTIVE	168
Nguuku Primary School NG-CDF Project	KCB Bank Kyuso	1,208,382,705	INACTIVE	516
Miramba Ikamba Primary School NGCDF Project	KCB Bank Kyuso	1,234,820,927	INACTIVE	166,648
Ngaai Special School NGCDF Project	KCB Bank Kyuso	1,234,670,372	INACTIVE	747
Mukauru Primary School NGCDF Project	KCB Bank Kyuso	1,169,447,740	INACTIVE	1,314
Mutairu Primary School NGCDF Project	KCB Bank Kyuso	1,234,113,716	INACTIVE	38
Ndooni Primary School NGCDF Project	KCB Bank Kyuso	1,183,594,364	CLOSED	715
Kamwengi Primary School NGCDF Project	KCB Bank Kyuso	1,183,594,364	INACTIVE	139
Musavani Mixed Day secondary School NGCDF Project	KCB Bank Kyuso	1,242,754,482	INACTIVE	2,005
Katooni Mixed Secondary School NGCDF Project	KCB Bank Kyuso	1,252,839,804	INACTIVE	183
Ngungani Mixed Secondary School NGCDF Project	KCB Bank Kyuso	1,242,859,942	INACTIVE	1,324
Usueni Girls Secondary School NGCDF Project	KCB Bank Kyuso	1,199,726,311	INACTIVE	65,013

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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
Ivonangya Secondary School NGCDF Project	KCB Bank Kyuso	1,234,216,809	INACTIVE	409
Ndoo Primary School NGCDF Project	KCB Bank Kyuso	1,233,127,969	INACTIVE	185
Ngalange Sec School NGCDF Project	KCB Bank Kyuso	1,241,433,259	INACTIVE	2,557
Maseki Water School NGCDF Project	KCB Bank Kyuso	1,180,705,327	INACTIVE	654
Kalonzo Secondary School -CDF Project	KCB Bank Kyuso	1,258,223,058	INACTIVE	196
Kamula bore hole water project -CDF	KCB Bank Kyuso	1,170,584,624	INACTIVE	3,394
Kaithango Primary School NG-CDF Account	KCB Bank Kyuso	1,183,514,816	INACTIVE	1,951
Kaivirya Primary School NG-CDF Project	KCB Bank Kyuso	1,169,337,473	INACTIVE	848
Kasyalani Sec. School NG-CDF project	KCB Bank Kyuso	1,260,600,866	INACTIVE	3,026
Tseikuru Police Station NG-CDF Project	KCB Bank Kyuso	1,259,550,532	INACTIVE	631
Kwa Mutisya Primary School NG-CDF Project	KCB Bank Kyuso	1,265,361,185	INACTIVE	54,280
Nguuni Primary School NG-CDF Project	KCB Bank Kyuso	1,208,528,114	INACTIVE	2,323
Nzaini Primary School NG-CDF Project	KCB Bank Kyuso	1,260,096,998	INACTIVE	97
Musosya Kasioni Market Security Lights NG- CDF Project	KCB Bank Kyuso	1,284,435,342	INACTIVE	369
Mivukoni Secondary School NG-CDF Project	KCB Bank Kyuso	1,121,058,612	INACTIVE	809

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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
Mandala Secondary School NG-CDF Project	KCB Bank Kyuso	1,280,182,245	INACTIVE	15,078
Marisi Primary School NG-CDF Project	KCB Bank Kyuso	1,279,913,819	INACTIVE	15,817
Ngengi Central Primary School NG-CDF Project	KCB Bank Kyuso	1,272,907,961	INACTIVE	10,307
Ngaaka Primary School NG-CDF Project	KCB Bank Kyuso	1,276,190,433	INACTIVE	1,723
Ndathani Primary School NG-CDF Project	KCB Bank Kyuso	1,273,042,735	INACTIVE	47,406
Muringani Primary School NG-CDF Project	KCB Bank Kyuso	1,278,326,065	INACTIVE	1,723
Precious Blood Nthangani Secondary School NG-CDF Project	KCB Bank Kyuso	1,258,183,757	INACTIVE	1,952
Nzanzeni Primary School NG-CDF Project	KCB Bank Kyuso	1,261,236,629	INACTIVE	326
Nkaraku Primary School NG-CDF Project	KCB Bank Kyuso	1,275,854,338	INACTIVE	882
Tii Sub Surface Dam NG-CDF Project	KCB Bank Kyuso	1,284,166,171	INACTIVE	15,291
Ithoka Primary School NG-CDF Project	KCB Bank Kyuso	1,274,972,957	INACTIVE	1,374
Katakani Primary School NG-CDF Project	KCB Bank Kyuso	1,266,718,621	INACTIVE	2,658
Kandwia Mixed Day Secondary School NG-CDF Project	KCB Bank Kyuso	1,275,855,768	INACTIVE	407
Kamuwongo ACC Residence NG-CDF Project	KCB Bank Kyuso	1,279,527,684	INACTIVE	1,403
Mivukoni Primary School NG-CDF Project	KCB Bank Kyuso	1,281,431,443	INACTIVE	14,658

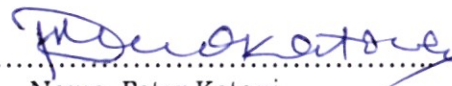
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PMC	Bank	Account number	Bank Balance 2022/23	Bank Balance 2021/22
Kamuwongo secondary school NG-CDF Project	KCB Bank Kyuso	1,276,767,986	INACTIVE	118
Ikime day secondary school NG-CDF project	KCB Bank Kyuso	1,273,703,952	INACTIVE	13,702
Gankanga primary school NG-CDF Project	KCB Bank Kyuso	1,258,186,578	INACTIVE	1,758
Mitamisiyi Secondary School NG-CDF Project	KCB Bank Kyuso	1,234,002,949	INACTIVE	757
Kyenini assistant chiefs office NG-CDF project	KCB Bank Kyuso	1,276,273,256	CLOSED	14,955
Kakauni primary school NG-CDF project	KCB Bank Kyuso	1,274,978,947	INACTIVE	1,597
Itinda Primary School NG-CDF Project	KCB Bank Kyuso	1,281,607,762	INACTIVE	16,038
Inyanzae Primary School NG-CDF Project	KCB Bank Kyuso	1,274,709,199	INACTIVE	1,423
Mutiuni Primary School NGCDF Project	KCB Bank Kyuso	1,159,892,873	INACTIVE	2,838
Itivanzou Secondary School NGCDF Environment Project	KCB Bank Kyuso	1,265,958,688	INACTIVE	22
Ilalu Primary School NGCDF Project	KCB Bank Kyuso	1,295,771,527	INACTIVE	759,088
TOTAL			970,112	27,674,603

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:
1	Unsupported committee allowances.	Availed Supporting documents.	Resolved	
2	Unsupported training expenses	Availed Supporting documents.	Resolved	
3	Stale Cheques	Stale cheques reversed and reissued	Resolved	
4	Long Outstanding imprest	Imprest surrendered and accounted for.	Resolved	



Name. Peter Katoni
Fund Account Manager.

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