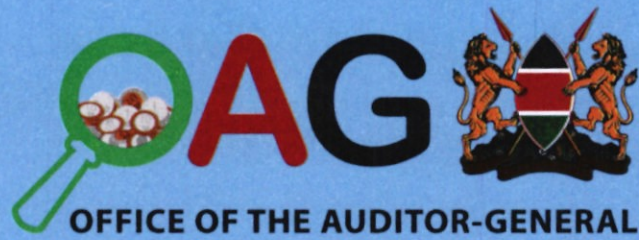
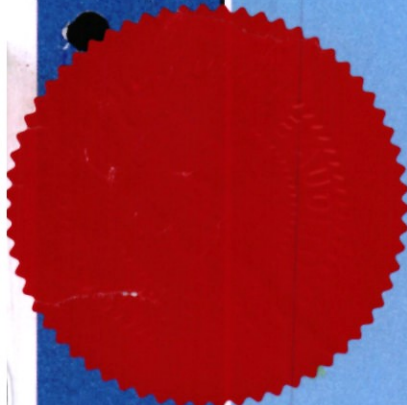


REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 08 AUG 2024

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BY: HON. KIMANI KIHANGIWA

FROM: WILLIS OBIENO

TABLE:

REPORT

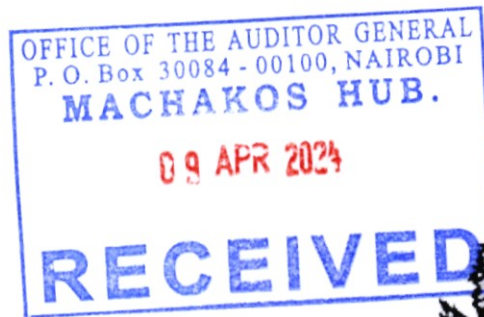
OF

THE AUDITOR-GENERAL

ON

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

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



MBOONI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

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

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

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I. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund
PFM-Public Finance Management
IPSAS- International Public Sector Accounting Standards.
PMC-Project Management Committee
FY-Financial Year

II. Key Constituency Information and Management

a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

b) Key Management

The Mbooni 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)

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	Paul Kimilu
2.	Sub-County Accountant	Thomas Muli
3.	Chairman NGCDFC	Joshua Mbondo
4.	Member NGCDFC	Rabecca Muli

c) Fiduciary Oversight Arrangements

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

d) Mbooni Constituency NGCDF Headquarters

P.O. Box 80-90133
NG-CDF Building
Next to DCC Residence
Mbumbuni,
Makueni, Kenya.

e) Mbooni Constituency NGCDF Contacts

Telephone: (254) 715681197
E-mail: cdmbooni@ngcdf.go.ke
Website: www.ngcdf.go.ke

f) Mbooni Constituency NGCDF Bankers

Equity Bank Ltd
Wote Branch
Account Number: 0670262509102
P.O Box 450-90300
Wote.

g) Independent Auditors

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

h) Principal Legal Adviser

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

III. NG-CDFC Chairman's Report



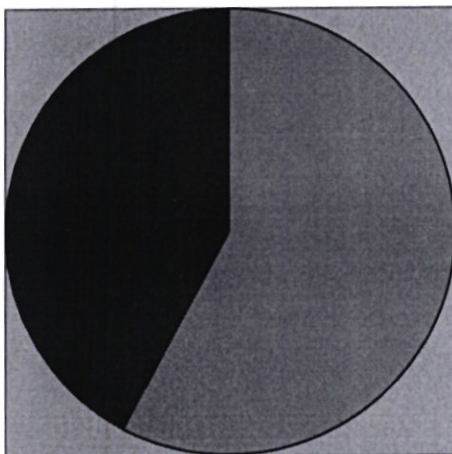
JOSHUA MULE MBONDO- CHAIRPERSON MBOONI NG-CDFC

(a) Summary of Budget Performance

In the financial year 2022/2023, Mbooni NG-CDF was allocated a total of Kshs. 151,960,174. The budget for the year was well utilised with actual receipts of Kshs. 90,000,000 and payments of Kshs.66,531,269. There were also other receipts from sale of tender documents of Kshs 19,000 , PMC un-utilised funds re-banked into the NG-CDF main account of Kshs. 334,609 thus resulting into a surplus of Kshs. 23,822,340.

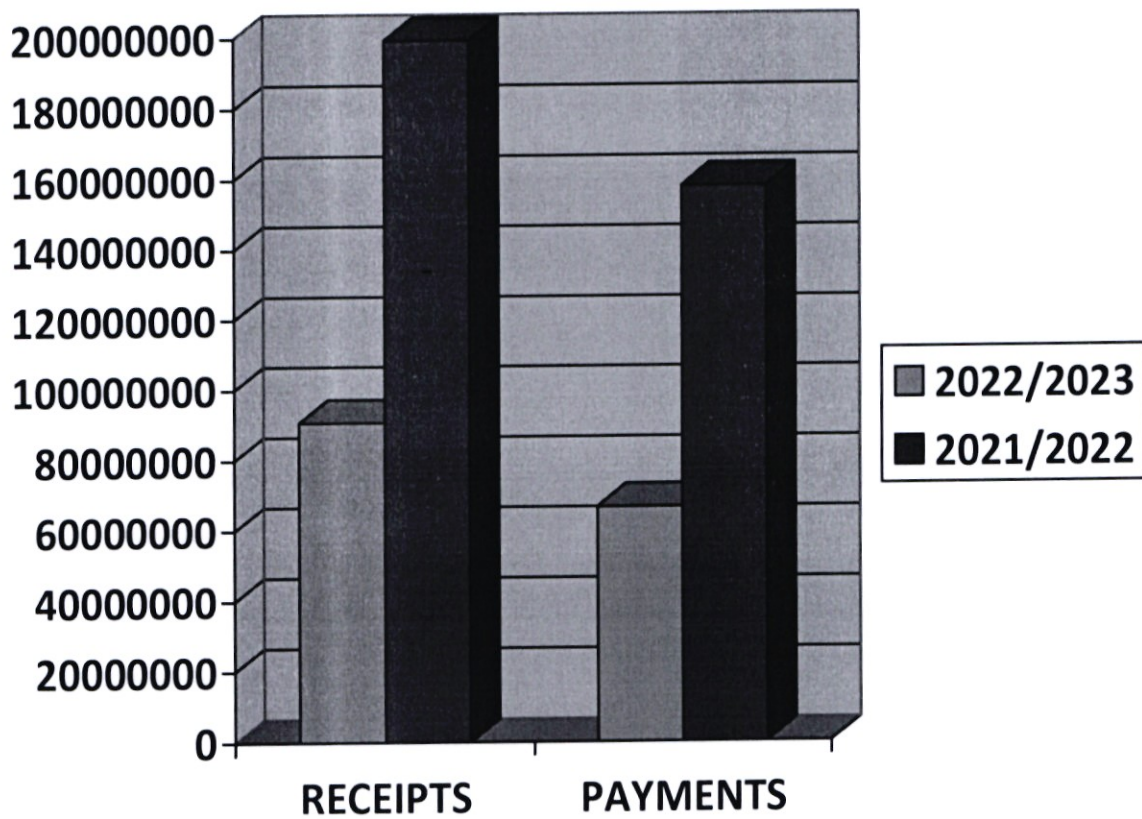
Comparison of payments against receipts

During the financial year, Mbooni NG-CDF received 59% (Ksh. 90,000,000) of the total allocation. This was due to delayed disbursements from the board. Out of the total funds received, the committee managed to spend 74% (Ksh. 66,531,269) because much of the funds were received towards the end of the financial year.



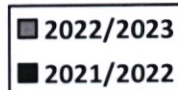
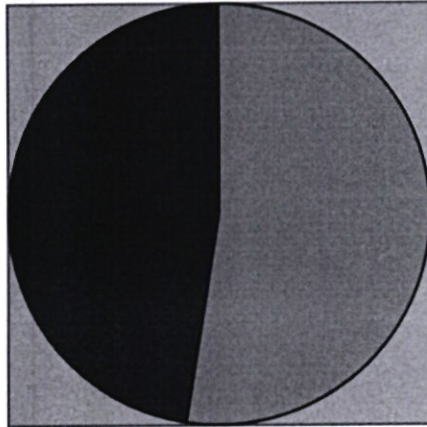
Statement of receipts and payments FY 2022/2023 against 2021/2022

In the financial year 2021/2022, the total receipts were Ksh. 199,219,230 and payments of Ksh. 157,863,371 against receipts of Ksh.90,353,609 and payments of Ksh. 66,531,269 in the financial year 2022/2023. There was a notable decline in budgetary performance due to delayed disbursements from the board.



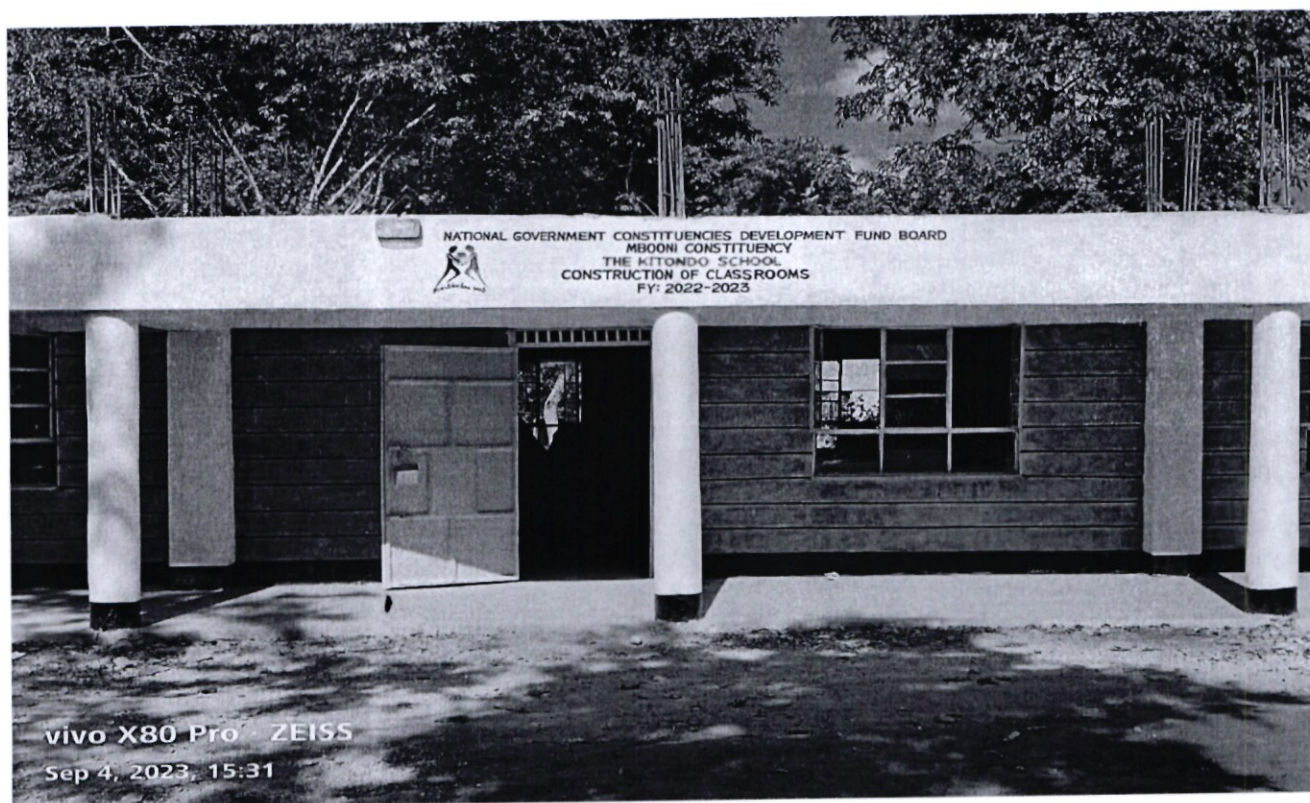
Allocation

The total allocation for the financial year 2021/2022 was Ksh. 137,088,879 and Ksh. 151,960,174 for financial year 2022/2023. There was a notable increment in allocation of Ksh. 14,871,295.



(b) Key achievements during the year 2022/2023

The key achievements during the financial year were majorly on education bursary to needy students across the constituency of Ksh 49,000,000 with a total of 8,664 beneficiaries in special schools, secondary and tertiary institutions. This assisted in retaining students in schools. Mbooni NG-CDF also managed a key achievement in physical infrastructure built in education sector secondary schools where three classrooms with a staircase and ramp for Kitondo Boys Secondary School were constructed. This will ease congestion and increase enrolment in the school. They also managed to construct a Youth Empowerment Centre which will assist to empower the youth with ICT skills leading to creation of job opportunities.



Pic 1.1: Kitondo Boys Secondary School-Construction 3 No. Storeyed Classrooms with Staircase and ramp upto slab



Pic 1.2 Mbooni NG-CDF Office Youth Empowerment Centre (ICT Hub)

(c).Emerging issues related to the entity

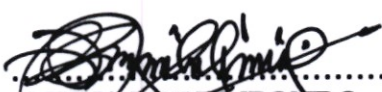
- i. Delayed disbursement of funds from the NG-CDF Board.

(d).Implementation Challenges

- i. Delayed disbursements of funds from the NG-CDF Board.
- ii. Lack of commitment and capacities by the PMCs.
- iii. Lack of support and technical guidance by line ministries.
- iv. Failure by PMCs to follow financial and procurement guidelines.

Recommended way forward

- i. The disbursement should be done as per the different quarter allocation.
- ii. To deal with lack of commitment and capacities by the PMCs there is need for continuous capacity building of PMCs.
- iii. To deal with lack of support and technical guidance by line ministries, there is need to employ more technical officers.
- iv. To deal with failure by PMCs to follow financial and procurement guidelines, there is need to strengthen internal procedures and processes.


.....
JOSHUA MULE MBONDO
CHAIRPERSON NG-CDF COMMITTEE

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

Introduction

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

The key development objectives of *Mbooni Constituency 2022-2026* plan are to:

- To have all children of school going age attending school.
- To ensure police and administrative services are within reach in the constituency.
- To provide water storage materials and practise natural environment conservation practices like re-forestation.
- To enhance provision of Internet access and digital technology in the constituency.
- To establish good playgrounds, provision of sports equipment and provision of trained coaches.
- To cater for the unforeseen occurrences within the constituency.

Progress on attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary's beneficiaries at all levels	In the FY 2022/2023; Number of classrooms increased from 120 to 123. Three new classrooms were built in secondary schools. Number of bursary beneficiaries increased from 7,866 to 8,664; 129 in special schools, 5,922 in

				secondary schools and 2,613 in tertiary institutions.
Security	To ensure police and administrative services are within reach in the constituency.	Reduced crimes and insecurity and improved service delivery.	-number of usable physical infrastructure are build in chiefs offices, AP lines and police stations.	In the FY 2022/2023; Number of usable physical infrastructure built in security functions could not be implemented due to delayed disbursements of funds from the board.
Environment	To provide water storage materials and practise natural environment conservation practices like re-forestation.	Increased water harvesting and environmental conservation.	Provision of water tanks.	Number of water tanks provided could not be implemented due to delayed disbursements of funds from the board.
Sports	To establish good playgrounds, provision of sports equipment and provision of trained coaches.	Increased talent nurturing and reduced crimes associated with the youth.	Number of youth joining football clubs.	Number of youth clubs benefiting from sports could not be implemented due to delayed disbursements of funds from the board.
Emergency	To cater for unforeseen occurrences within the constituency.	Improved infrastructure and hygiene in the education and security sectors.	Number of usable physical infrastructure build in primary schools and security offices.	There were no emergency cases in the constituency during the financial year.

V. Statement of Governance

a) Appointment of NG-CDFC Members

NG-CDFC members are appointed by a selection panel established under section 43 of the NG-CDF Act 2015. The board shall upon;

- i. Commencement of a new parliamentary term
- ii. Resolution of a constituency committee
- iii. Removal of a member of the constituency committee
- iv. The occurrence of a vacancy in a constituency committee

request the officer of the board seconded to the constituency committee to convene a meeting within 14 days thereof or within the time stipulated by the board.

Each constituency committee shall comprise of;

- i. The national government official responsible for coordination of national government functions
- ii. Two men each nominated in accordance with subsection 3, one whom shall be a youth at the date of appointment
- iii. Two women each nominated in accordance with subsection 3, one whom shall be a youth at the date of appointment
- iv. One person with disability nominated by a registered group representing PWDs in the constituency.
- v. Two persons nominated by the constituency office established under regulations made pursuant to the parliamentary service act.
- vi. The officer of the board seconded to the constituency committee by the board who shall be an ex-officio member without a vote.
- vii. One member co-opted by the board in accordance with regulations made by the board.

The term of the previous Mbooni NG-CDF committee lapsed in August 2022 upon expiry of the parliamentary term.

A selection panel was established to undertake the process of appointment of the NG-CDFC members. The selection panel invited interested and qualified members of the public for appointment to the NG-CDF committee. The panel invited through advertisement in churches, public office notice boards and other public areas in the constituency.

The selection panel developed a shortlisting criterion for selecting suitable nominees. Out of 23, 12 applicants were shortlisted and interviews conducted. The selection panel worked further using the vetting scores and developed criterion of nominees based on regional balance, gender, special interest groups, youth and merit.

The following members were appointed and gazetted on the 16th December, 2022 pursuant to section 43 (2);

S/No	Name	Category representation	Ward
1.	Joshua Mule Mbondo	Male (Adult)	Tulimani
2.	Charles Mutua Phillip	Male (Youth)	Mbooni
3.	Dorcus Wavinya Munguti	Female(Adult)	Mbooni
4.	Irene Wanza Maithya	Female(Youth)	Kako/Waia

Nominee of the body representing persons with disability

S/No	Name	Nominating Organisation	Nature of physical Impairment	Remarks	Ward
1.	Serah Wanza Muli	Mbooni PWD SHG	Physical -Leg Impairment	Limbs, can walk without support	Kisau/Kiteta
Name of the Person submitting the nomination				<i>Mary Mukula</i>	
Name of the PWD nominating organisation				<i>Mbooni PWD SHG</i>	

Nominees of the constituency Office

S/NO	Name	Category	Occupation	Ward
1	Peter Mbindyo Maingi	Male representative	Farmer	Tulimani
2	Rabecca Wavinya Muli	Female Representative	Business Lady	Kithungo/Kitundu

In consultation with stakeholders, the panel agreed to recommend for co-option of one member by the NG-CDF Board in accordance with the set regulations;

S/No	Name	Gender	Ward
1.	Peter Ndunda Sila	Male	Kalawa

During the first NG-CDFC meeting dated 4th January, 2023, members elected the chairperson and the secretary of the committee as follows;

S.NO	Name	ID NO	Position
1.	Joshua Mule Mbondo	3032494	Chairperson
2.	Charles Mutua Phillip	30516307	Secretary

During its meeting dated 5th January, 2023, the NG-CDFC established three sub-committees to assist in performance of their mandate and functions in accordance with the guidelines issued by the Board. The three sub-committees are as follows;

- i. Bursary sub-committee
- ii. Complaints resolution sub-committee.
- iii. Corruption handling sub-committee.

The following were appointed to the different sub-committees;

i. Bursary sub-committee

1. Peter Ndunda Sila - Chairperson
2. Peter Mbindyo Maingi - Secretary
3. Rabecca Wavinya Muli - Member
4. Serah Wanza Muli - Member

ii. Complaints resolution sub-committee

1. Rabecca Wavinya Muli - Chairperson
2. Serah Wanza Muli - Secretary
3. Joshua Mule Mbondo - Member
4. Charles Mutua Phillip - Member

iii. Corruption Handling Sub-committee

1. Dorcus Wavinya Munguti - Chairperson
2. Irene Wanza Maithya - Secretary
3. Peter Mbindyo Maingi - Member
4. Peter Ndunda Sila - Member

b) Removal of NG-CDFC Members

The members of a constituency committee may remove a member in accordance with section 43 (13) and (14) of the Act upon receipt of a complaint against a member. A complaint against a member of a constituency committee shall be deposited with the officer of the board seconded to the constituency. The complaint referred to shall clearly set out the particulars of the issues complained of. The secretary shall convene a special meeting to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. Members shall determine whether there is a sufficient ground existing requiring the accused person to respond. The accused person may call a witness or may respond in writing. The committee may summon the accused member to clarify any issue and shall issue its decision on the matter within 7 days after conclusion of the hearing. The committee shall communicate its decision to the board within 14 days. The board shall within 30 days after receipt of the complaint consider the matter and issue a final declaration which shall be binding on all parties.

Mbooni NG-CDF Committee did not receive any complaint against its members within the financial year, therefore no member was removed.

c) Roles and Functions of the committee

The functions of a constituency committee shall be to;

- i. Build the capacity of PMCs and sensitize the community on the operations of the fund.
- ii. Consider all project proposals from all wards in the constituency and any other project they consider beneficial to the constituency.
- iii. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure that project proposals submitted to the board include detailed budget proposals, procurement plans and work plans.
- v. Ensure in approving projects and before submitting to the board for consideration, satisfy itself that the project falls within the functions of the national government under the constitution.

- vi. Consult with the relevant government departments to ensure that cost estimates for projects are realistic.
- vii. Rank project proposals in order of priority while ensuring that on-going projects take precedence.
- viii. Ensure that all projects receive adequate funding and are completed within 3 years.
- ix. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the board.
- x. Perform any other function assigned to it by the board.

d) Induction

Induction of NG-CDFC is done upon the appointment of members. The NG-CDF Board shall convene induction forums before the committee commences its business. The committee shall be inducted on the NG-CDF Act and other related laws. They will also be inducted on their functions and mandate including all other related matters concerning the operations of the fund. The essence of the induction is to prepare the committee and equip them with the necessary knowledge and skills to undertake their new mandate. At the constituency level, the officer of the board upon inauguration of the committee, induct them to begin undertaking their mandate.

e) Training of Members

Training of the committee is a function of the board. The board organises trainings for the NG-CDFC members to capacity build and refresh them on all aspects pertaining the operations of the fund. The officer of the board at the constituency level in consultation with RC will also organise trainings of members at various levels.

f) Number of meetings held

The committee shall hold not less than 12 meetings and not more than 24 including sub-committees.

Mbooni NG-CDFC held 8 meetings during the financial year. The committee consists of 10 members and each was present in all the meetings.

S.NO	NAME	1st Meeting 3.1.23	2nd Meeting 4.1.23	3rd Meeting 5.1.23	4th Meeting 10.1.23	5th Meeting 12.1.23	6th Meeting 1.2.23	7th Meeting 17.5.23	8th Meeting 28.6.23
1.	Joshua Mbondo- Chairperson	√	√	√	√	√	√	√	√
2.	Charles Mutua- Secretary	√	√	√	√	√	√	√	√
3.	Dorcus Munguti-	√	√	√	√	√	√	√	√
4.	Peter Sila	√	√	√	√	√	√	√	√
5.	Peter Maingi	√	√	√	√	√	√	√	√
6.	Irene Maithya	√	√	√	√	√	√	√	√
7.	Serah Muli	√	√	√	√	√	√	√	√
8.	Rabecca Muli	√	√	√	√	√	√	√	√
9.	Paul Kimilu- FAM	√	√	√	√	√	√	√	√
10.	John Cheruiyot- DCC	√	√	√	√	√	√	√	√

NG-CDFC MEETINGS AGENDA

DATE	AGENDA
03.01.2023	NG-CDFC Handing Over/Taking Over process
04.01.2023	Election of NG-CDFC chairperson and secretary
05.01.2023	Public participation FY 2022-2023-2024
10.01.2023	Project analysis and prioritization
12.01.2023	Project submission FY 2022-2023
01.02.2023	Bursary processing
17.05.2023	Projects implementation status reports
28.06.2023	Guidelines for closure of FY 2022-2023

Mbooni NG-CDF has 3 sub-committees namely bursary sub-committee, complaints resolution sub-committee and corruption handling sub-committee. Each sub-committee consists of 4 members. The 3 sub-committees held 2 meetings each during the financial year and all members attended the meetings.

g) Policy on conflict of interest

The NG-CDF Board shall issue circulars and guidelines on the policy on conflict of interest to the constituency committee in accordance with the constitution, NG-CDF Act 2015 and other related laws. The constituency committee is required to adopt the policy on conflict of interest as guided and apply to its day to day management of the fund. A member who has any interest in any contract or any 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 the matter or be counted on quorum of the meeting during consideration of the matter.

h) Members remuneration

NG-CDFC members are not legible for payment of salary but payment of sitting allowances during their meetings and payment of other allowances during their execution of other related activities. The sitting allowances are paid as stipulated in the Act and communicated in writing by the board. The sitting allowance for the chairperson is Ksh. 7,000 and for the members Ksh. 5,000 per meeting.

i) Ethics and Conduct

NG-CDFC members are required to conduct themselves following the code of conduct. During execution of their business, they are guided by the provisions of the NG-CDF Act and other related Acts. NG-CDFC members are required to uphold the core values of integrity and accountability, respect and people friendly, responsiveness, team spirit and partnerships, good governance and leadership, equity, quality & excellence.

j) Risk management

The NG-CDF board has prepared a policy on risk management which is cascaded down to the constituency committee. The NG-CDF committee is required to maintain a risk management register which covers all the activities of the committee as provided for in the performance contract. The register is updated on monthly basis and submitted electronically to the board by 10th of every subsequent month. This is a management and control tool to guide the committee in decision making.

VI. Environmental and Sustainability Reporting

Mbooni 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 Mbooni NG CDF, the committee funds the following key sectors with the following sustainable priorities;

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

Mbooni NG-CDF has undertaken water harvesting through purchase and installation of water tanks in schools and ensuring fixing of gutters in buildings.

Mbooni NG-CDF has been sensitizing youth/ community on the impact of drugs and environmental conservation matters during sponsored sporting activities.

3. Employee welfare

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

Mbooni 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-

Mbooni 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.

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.

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



.....
**Paul Kimilu,
Fund Account Manager.**

II. Statement Of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Mbooni 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-Mbooni 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- Mbooni 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.

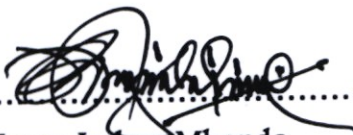
The Accounting Officer in charge of the NGCDF Mbooni Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for 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

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

form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Mbooni Constituency financial statements were approved and signed by the Accounting Officer on 31st July, 2023.



.....
Name: Joshua Mbondo
Chairman – NGCDF Committee



.....
Name: Paul Kimilu
Fund Account Manager

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
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P.O. Box 30084-00100
NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mbooni Constituency set out on pages 1 to 52, which comprise of the statement of financial assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies

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

In my opinion, except for the effect of the matters described in the basis for qualified opinion section in my report the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Mbooni Constituency as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with 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 Receipts

The statement of receipts and payments and as disclosed in Note 3 to the financial statements, reflects other receipts of Kshs.353,609 which includes receipts from sale of tender documents and unutilized funds from Project Management Committees (PMCs) of Kshs.19,000 and Kshs.334,609 respectively. However, the unutilized funds from PMCs exclude unallocated funds totaling Kshs.1,372,537 which ought to have been surrendered to the Fund. Further, approval by the Board for the utilization of the funds was not provided for audit.

In the circumstances the accuracy of other receipts amount of Kshs.353,609 could not be confirmed.

2. Unsupported Project Management Committee Balances

Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balance of Kshs.5,137,275. However, the cash books, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit. Further, Annex 5 to the financial statements reflects Nil balances in respect of ninety-three (93) PMC accounts which were also not supported.

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.5,137,275 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 - Mbooni 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 a final receipts budget of Kshs.193,669,642 against actual on comparable receipts of Kshs.131,709,467, resulting to budget under-funding of Kshs.61,960,174 or 32% of the budget. However, the Fund spent an amount of Kshs.66,531,269 against actual receipts of Kshs.131,709,467 resulting in an under-utilization of Kshs.65,178,198 or 49% of the actual receipts.

Further, Annex 3 of the financial statements reflects unutilized funds balance of Kshs.127,138,373 approved by the National Government Constituencies Development Fund Board which was not disbursed to the Constituency. The balance includes Kshs.65,132,722 earmarked for several projects which were not implemented.

The under-funding and under-utilization of the funds 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, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board template.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and 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, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-Compliance with Gender Requirements

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects transfers to other government units amount of Kshs.4,904,000. The expenditure was in respect of payments for the construction of 3 No. storeyed classrooms at Kitondo Boys' Secondary School and installation of a water tank at Ndumbi Primary School. However, the Project Management Committees of the projects were composed of more than two-thirds of the same gender, with one gender making eighty percent of the members in contravention of Regulation 16(3)(b) of the National Government Constituencies Development Fund Regulations, 2016.

In the circumstances, the composition of the two PMCs was not properly done and Management was in breach of the Regulations.

2. Unutilized ICT Hub

The statement of receipts and payments reflects other payments totalling Kshs.2,995,004 that relates to construction of an ICT hub at the National Government Constituencies Development Fund - Mbooni Constituency offices as disclosed in Note 11 to the financial statements. Physical inspection of the project conducted in March, 2024 revealed that the project was complete but not in use, twelve months after completion.

In the circumstances, the value for money on the expenditure totalling Kshs.2,995,004 incurred on the ICT project could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 and based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance

were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 control 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 control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report.

However, future events or conditions may cause the Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 June, 2024

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

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

	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	90,000,000	185,417,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	353,609	1,018,648
Total Receipts		90,353,609	186,436,406
Payments			
Compensation Of Employees	4	3,589,912	4,011,424
Committee expenses	5	3,624,500	4,743,739
Use Of Goods and Services	6	2,237,853	5,480,485
Transfers To Other Government Units	7	4,904,000	68,918,170
Other Grants and Transfers	8	49,180,000	68,693,957
Acquisition Of Assets	9	-	4,496,340
Oversight Committee Expenses	10	-	-
Other Payments	11	2,995,004	1,519,257
Total Payments		66,531,269	157,863,372
Surplus/ (Deficit)		23,822,340	28,573,034

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

The Constituency financial statements were approved by the NGCDFC on 31st July, 2023 and signed by:



Fund Account Manager

Name: Paul Kimilu



**National Sub-County
Accountant**

**Name: Thomas Muli
ICPAK M/No: 27675**



**Chairman NG-CDF
Committee**

Name: Joshua Mbondo

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

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

	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	65,463,699	41,355,858
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		65,463,699	41,355,858
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		65,463,699	41,355,858
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	285,500	-
Gratuity	14B	-	-
Total Financial Liabilities		65,178,199	41,355,858
Net Financial Assets			
Represented By			
Fund Balance B/Fwd	15	41,355,858	12,782,824
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		23,822,340	28,573,034
Net Financial Position		65,178,199	41,355,858

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

The Constituency financial statements were approved by NG CDFC on 31st July, 2023 and signed by:




Fund Account Manager

Name: Paul Kimilu



National Sub-County
Accountant

Name: Thomas Muli
ICPAK M/No: 27675



Chairman NG-CDF
Committee

Name: Joshua Mbondo

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

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

	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	90,000,000	185,417,758
Other Receipts	3	353,609	1,018,648
Total Receipts		90,353,609	186,436,406
Payments			
Compensation Of Employees	4	3,589,912	4,011,424
Committee Expenses	5	3,624,500	-
Use Of Goods and Services	6	2,237,853	10,224,224
Transfers To Other Government Units	7	4,904,000	68,918,170
Other Grants and Transfers	8	49,180,000	68,693,957
Oversight Committee Expenses	10	-	-
Other Payments	11	2,995,004	1,519,257
Total Payments		66,531,269	153,367,032
Total Receipts Less Total Payments		23,822,340	33,069,375
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	285,500	-
Net Cash Flow from Operating Activities		24,107,841	33,069,374
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	(4,496,340)
Net Cash Flows from Investing Activities			(4,496,340)
Net Increase In Cash And Cash Equivalent		24,107,841	28,573,034
Cash & Cash Equivalent At Start Of The Year	12	41,355,858	12,782,824
Cash & Cash Equivalent At End Of The Year		65,463,699	41,355,858

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

The Constituency financial statements were approved by NG CDFC on 31st July, 2023 and signed by:



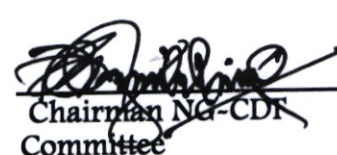
Fund Account Manager

Name: Paul Kimilu



National Sub-County
Accountant

Name: Thomas Muli
ICPAK M/No: 27675



Chairman NG-CDF
Committee

Name: Joshua Mbondo

XII. 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 %
Receipts	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	151,960,174	41,355,858	~	193,316,032	131,355,858	61,960,174	68%
Proceeds From Sale of Assets	~	~	~	~	~	~	~
Other Receipts	~	353,609	~	353,609	353,609	-	100%
Totals	151,960,174	41,709,468	~	193,669,642	131,709,468	61,960,174	68%
Payments							
Compensation Of Employees	3,800,571	4,655,154	~	8,455,725	3,589,912	4,865,813	42%
Committee Expenses	3,128,000	2,781,422	~	5,909,422	3,624,500	2,284,922	61%
Use Of Goods and Services	6,747,844	8,996,503	~	15,744,347	2,237,853	13,506,494	14%
Transfers To Other Government Units	44,564,000	7,494,312	~	52,058,312	4,904,000	47,154,312	9%
Other Grants and Transfers	90,200,157	7,750,166	~	97,950,323	49,180,000	48,770,323	50%
Acquisition Of Assets	~	1,528,644	~	1,528,644	-	1,528,644	~
Oversight Committee Expenses	1,519,602	~	~	1,519,602	-	1,519,602	~
Other Payments	2,000,000	7,130,730	~	9,130,730	2,995,004	6,135,725	33%
Funds Pending Approval**	~	1,372,537	~	1,372,537	-	1,372,537	~
Totals	151,960,174	41,709,468	~	193,669,642	66,531,269	127,138,373	34%

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

Explanatory Notes.

- (a) In summary statement of appropriation, there is AIA of Kshs. 19,000 awaiting approval for expenditure by the board.
 (b) Commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)
 i. On compensation of employees 42%, was due to delayed disbursement from the board.
 ii. On committee expenses 61%, was due to delayed disbursement from the board.
 iii. On the use of goods and services 14%, was due to delayed disbursement from the board.
 iv. On acquisition of assets 0%, was due to delayed disbursement from the board.
 v. On other payments 33%, was due to delayed disbursement from the board.

The changes between the original and final budget are not necessarily caused by the reallocation but due to delayed disbursements from the Board. The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined agrees with the amount reported in the statement of receipts and payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	127,138,373
Less undisbursed funds receivable from the Board as at 30 th June 2023	61,960,174
	65,178,199
Increase/(decrease) Accounts payable	285,500
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	65,463,699

The Constituency financial statements were approved by NG CDFC on 31st July, 2023 and signed by:



Fund Account Manager

Name: Paul Kimilu



National Sub-County Accountant

Name: Thomas Muli
 ICPAK M/No: 27675



Chairman NG-CDF Committee

Name: Joshua Mbondo

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,800,571	4,655,154	-	8,455,725	3,589,912	4,865,813
1.2 Committee allowances	1,628,000	1,636,407	-	3,264,407	2,779,500	484,907
1.3 Use of goods and services	3,689,039	3,985,516	-	7,674,555	2,169,853	5,504,702
Total	9,117,610	10,277,077	-	19,394,687	8,539,265	10,855,423
2.0 Monitoring and evaluation						-
2.1 Capacity building	1,720,000	3,981,767	-	5,701,767	24,000	5,677,767
2.2 Committee allowances	1,500,000	1,145,015	-	2,645,015	845,000	1,800,015
2.3 Use of goods and services	1,338,805	1,029,220	-	2,368,025	44,000	2,324,025
Total	4,558,805	6,156,002	-	10,714,807	913,000	9,801,807
3.0 Emergency						
3.1 Primary Schools	7,636,190	7,400,166	-	15,036,356	-	15,036,356
3.2 Secondary schools	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
3.5 Unutilised	-	-	-	-	-	-
Total	7,636,190	7,400,166	-	15,036,356	-	15,036,356

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.0 Bursary and Social Security						
4.1 Secondary Schools	26,500,000	-	-	26,500,000	26,500,000	-
4.2 Tertiary Institutions	22,000,000	-	-	22,000,000	22,000,000	-
4.3 Social Security	-	-	-	-	-	-
4.4 Special needs	500,000	-	-	500,000	500,000	-
Total	49,000,000	-	-	49,000,000	49,000,000	-
5.0 Sports						
5.1 Constituency Sports Tournament	2,539,203	-	-	2,539,203	-	2,539,203
5.2 Regional Sports Tournament	500,000	-	-	500,000	-	500,000
Total	3,039,203	-	-	3,039,203	-	3,039,203
6.0 Environment						
Yandue Chiefs Office	95,000	-	-	95,000	-	95,000
Mulooni Primary school	95,000	-	-	95,000	-	95,000
Kitoo Secondary School	95,000	-	-	95,000	-	95,000
Wanzauni Secondary School	95,000	-	-	95,000	-	95,000
Kiatineni Primary School	95,000	-	-	95,000	-	95,000
Itetani Chiefs Office	95,000	-	-	95,000	-	95,000
Kinyuani Primary School	95,000	-	-	95,000	-	95,000
Mukasi Primary School	95,000	-	-	95,000	-	95,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Snr. Chief Munguti Secondary School	95,000	-	-	95,000	-	95,000
Kyangoma Special School	95,000	-	-	95,000	-	95,000
Kyamunya Primary School	95,000	-	-	95,000	-	95,000
Kusyongali Primary School	95,000	-	-	95,000	-	95,000
Killyungi Primary School	95,000	-	-	95,000	-	95,000
Utwiini Primary School	95,000	-	-	95,000	-	95,000
Kaseki Primary School	95,000	-	-	95,000	-	95,000
Kitundu Primary School	95,000	-	-	95,000	-	95,000
Itulandoo Primary School	95,000	-	-	95,000	-	95,000
Kyooni Primary School	95,000	-	-	95,000	-	95,000
Katikomu Primary School	95,000	-	-	95,000	-	95,000
TSC Office Mbooni East	95,000	-	-	95,000	-	95,000
Kyome Primary School	95,000	-	-	95,000	-	95,000
Watuka Primary School	95,000	-	-	95,000	-	95,000
Itulu Secondary School	95,000	-	-	95,000	-	95,000
Usalala Secondary School	95,000	-	-	95,000	-	95,000
Kako Special School	95,000	-	-	95,000	-	95,000
Mbukoni Primary School	95,000	-	-	95,000	-	95,000
Chemchemi Secondary School	95,000	-	-	95,000	-	95,000
Kavumbu Secondary School	95,000	-	-	95,000	-	95,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mililuni Primary School	95,000	-	-	95,000	-	95,000
Kakuli Primary School	95,000	-	-	95,000	-	95,000
Kaketi Primary School	95,000	-	-	95,000	-	95,000
Kavumbu Primary School	-	95,000	-	95,000	95,000	-
DCC Residence Mbooni East	-	85,000	-	85,000	85,000	-
Mbooni NG-CDF Office	-	170,000	-	170,000	-	170,000
Total	2,945,000	350,000	-	3,295,000	180,000	3,115,000
7.0 Primary Schools Projects						
Mutanda Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Kinyau Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Wambiti Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Mbimbini Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Uvuu Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Muthwani Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Itetani Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Kitoo Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Kyanguswi Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Nduni Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Matondoni Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Uma Primary School	1,100,000	-	-	1,100,000	-	1,100,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Nzueni Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Kilenge Primary School	1,100,000	-	-	1,100,000	-	1,100,000
Nthaani Primary School	500,000	-	-	500,000	-	500,000
Kyang'onde Primary School	-	1,205,400	-	1,205,400	-	1,205,400
Kasyelia Primary School	-	1,205,400	-	1,205,400	-	1,205,400
Kivani Primary School	-	1,205,400	-	1,205,400	-	1,205,400
Kinze Primary School	-	1,205,400	-	1,205,400	-	1,205,400
Kyuu Primary School	-	1,205,400	-	1,205,400	-	1,205,400
Tututha Primary School	-	1,205,400	-	1,205,400	-	1,205,400
Ndumbi Primary School	-	140,000	-	140,000	140,000	-
Total	15,900,000	7,372,400	-	23,272,400	140,000	23,132,400
8.0 Secondary Schools Projects						
Mukuku Secondary School	4,000,000	-	-	4,000,000	-	4,000,000
Kitondo Boys Secondary School	4,764,000	-	-	4,764,000	4,764,000	-
Kiteta Girls Secondary School	4,000,000	-	-	4,000,000	-	4,000,000
Tututha Secondary School	5,000,000	-	-	5,000,000	-	5,000,000
ACK Kathemboni Secondary School	3,000,000	-	-	3,000,000	-	3,000,000
Kithungo Secondary School	800,000	-	-	800,000	-	800,000
Kaketi Secondary School	2,000,000	-	-	2,000,000	-	2,000,000
Mutembuku Secondary School	2,000,000	-	-	2,000,000	-	2,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Iviani Secondary School	2,000,000	-	-	2,000,000	-	2,000,000
Kinyee secondary school	1,100,000	-	-	1,100,000	-	1,100,000
Total	28,664,000	-	-	28,664,000	4,764,000	23,900,000
9.0 Tertiary institutions Projects						
KMTC-Mbooni Campus	-	121,912	-	121,912	-	121,912
Total	-	121,912	-	121,912	-	121,912
10.0 Security Projects						
Ndauni Chief's Office	2,500,000	-	-	2,500,000	-	2,500,000
Kalawani Police Station	4,000,000	-	-	4,000,000	-	4,000,000
Mukumu Assistant Chief's Office	2,200,000	-	-	2,200,000	-	2,200,000
Kakuyuni Police Post	2,000,000	-	-	2,000,000	-	2,000,000
Kitundu Chief's Office	2,500,000	-	-	2,500,000	-	2,500,000
Kako Assistant County Commissioners Office	2,500,000	-	-	2,500,000	-	2,500,000
Malunda Assistant Chief's Office	2,000,000	-	-	2,000,000	-	2,000,000
Mbooni East Deputy County Commissioner's Office	2,000,000	-	-	2,000,000	-	2,000,000
Kako Assistant County Commissioners Residence	1,000,000	-	-	1,000,000	-	1,000,000
Utuneni Assistant Chief's Office	2,000,000	-	-	2,000,000	-	2,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Tulimani Assistant County Commissioners Office	2,000,000	-	-	2,000,000	-	2,000,000
Mbooni Police Station	2,879,763	-	-	2,879,763	-	2,879,763
Total	27,579,763	-	-	27,579,763	-	27,579,763
11.0 Acquisition of assets						
NG-CDFC Office furniture	-	1,522,984	-	1,522,984	-	1,522,984
NG-CDF Office	-	3,660	-	3,660	-	3,660
NG-CDF Office	-	2,000	-	2,000	-	2,000
Total	-	1,528,644	-	1,528,644	-	1,528,644
12. 0 Constituency Oversight Committee						
Committee Expenses	900,000	-	-	900,000	-	900,000
Use of goods and services	419,602	-	-	419,602	-	419,602
Training	200,000	-	-	200,000	-	200,000
Total	1,519,602	-	-	1,519,602	-	1,519,602
13.0 Others						
Mbooni Strategic Plan	2,000,000	50,000	-	2,050,000	-	2,050,000
Kikima Law Courts	-	2,080,503	-	2,080,503	-	2,080,503
ICT Innovation Hub: NG-CDF Office(Ajira)	-	3,000,000	-	3,000,000	2,995,004	4,996
Wanzauni Chiefs Office Social Hall	-	1,000,227	-	1,000,227	-	1,000,227

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kitundu Chiefs Office Social Hall	-	1,000,000	-	1,000,000	-	1,000,000
Total	2,000,000	7,130,730	-	9,130,730	2,995,004	6,135,725
Unallocated fund						
Unapproved Projects	-	-	-	-	-	-
AIA	-	19,000	-	19,000	-	19,000
PMC Savings	-	1,353,537	-	1,353,537	-	1,353,537
Total	-	1,372,537	-	1,372,537	-	1,372,537
Grand Total	151,960,174	41,709,468	-	193,669,642	66,531,269	127,138,373

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

XIV. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
B105215		33,000,000
B105514		44,000,000
B105873		24,000,000
B128626		5,000,000
B128940		12,000,000
B154136		15,000,000
B164367		37,088,879
B089053		11,188,879
A888983		4,140,000
B185182	7,000,000	
B185719	15,000,000	
B185461	6,000,000	
B206034	5,000,000	
B206482	12,000,000	
B205827	12,000,000	
B207589	18,000,000	
B207955	15,000,000	
TOTAL	90,000,000	185,417,758

2. Proceeds From Sale of Assets

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

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3. Other Receipts

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	19,000	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	334,609	1,018,648
Other Receipts Not Classified Elsewhere	-	-
Total	353,609	1,018,648

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,189,980	2,316,180
Personal allowances paid as part of salary		
House Allowance	268,500	297,300
Transport Allowance	312,000	348,000
Leave allowance	28,000	32,000
Gratuity to contractual employees	761,362	998,744
Employer Contributions Compulsory national social security schemes	29,720	19,200
NITA Levy	350	-
Total	3,589,912	4,011,424

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	3,417,500	4,328,600
Other committee expenses	207,000	415,139
Total	3,624,500	4,743,739

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6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	712	11,190
Communication, supplies and services	-	18,900
Domestic travel and subsistence	597,500	2,230,950
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	24,000	1,671,400
Hospitality supplies and services	400,000	450,000
Insurance costs	229,519	-
Specialized materials and services	-	-
Office and general supplies and services	302,200	231,410
Fuel, oil & lubricants	384,420	200,000
Other operating expenses	-	-
Bank service commission and charges	1,920	16,921
Security operations	-	-
Routine maintenance – vehicles and other transport equipment	297,582	649,714
Routine maintenance – other assets	-	-
Total	2,237,853	5,480,485

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)	140,000	28,000,000
Transfers To Secondary Schools (See Attached List)	4,764,000	30,918,170
Transfers To Tertiary Institutions (See Attached List)	-	10,000,000
Total	4,904,000	68,918,170

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	28,664,535	26,691,760
Bursary – tertiary institutions (see attached list)	19,863,465	22,674,000
Bursary – special schools (see attached list)	472,000	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	-	11,950,000
Sports projects (see attached list)	-	2,433,197
Environment projects (see attached list)	180,000	4,945,000
Emergency projects (see attached list)	-	-
Roads projects (see attached list)	-	-
Total	49,180,000	68,693,957

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Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	4,496,340
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	4,496,340

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
COC members allowances	-	-
Other COC expenses	-	-
Total	-	-

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	2,995,004	1,169,257
Social Halls	-	350,000
Total	2,995,004	1,519,257

12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
Main account: Equity Bank: 0670262509102, Kshs	65,463,699	41,355,858
Deposits account: -	-	-
Total	65,463,699	41,355,858
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

13. Outstanding Imprests

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

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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)	285,500	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	285,500	-

14B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	~	~
Gratuity held during the year (B)	~	~
Gratuity paid during the Year (C)	~	~
Closing Gratuity as at 30 th June D= A+B-C	~	~

15. Fund Balance B/F

	(1st July 2022-30th June 2023)	(1st July 2021-30th June 2022)
	Kshs	Kshs
Bank accounts	41,355,858	12,782,824
Cash in hand	-	-
Imprest	-	-
Total	41,355,858	12,782,824
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	41,355,858	12,782,824

16. Prior Year Adjustments

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

17. Changes In Accounts Receivable – Outstanding Imprests

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

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	285,500	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	285,500	-
Net changes in accounts payables D-A	285,500	-

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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	-	1,315,506
Others (<i>specify</i>)	-	-
Total	-	1,315,506

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	4,865,813	4,655,154
Committee expenses	2,284,922	-
Use of goods and services	13,506,494	11,777,924
Amounts due to other Government entities (see attached list)	47,154,312	7,494,312
Amounts due to other grants and other transfers (see attached list)	48,770,323	7,750,166
Acquisition of assets	1,528,644	1,528,644
Oversight Committee Expenses	1,519,602	-
Other Payments (<i>specify</i>)	6,135,725	7,130,730
Funds pending approval	1,372,537	1,018,928
Total	127,138,373	41,355,858

19.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	5,137,275	33,194,945
Total	5,137,275	33,194,945

13. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2023	Comments
NG-CDFC Staff				
1. Betty Nzilani Mutua	Office Administrator	05/01/2014	384,505	Provision for gratuity
2. Dinah Mwendu Sammy	Accounts Assistant	01/09/2019	86,304	Provision for gratuity
3. Jackson Kyalo David	ICT/Records Management Officer	01/05/2018	217,546	Provision for gratuity
4. Samuel Wasua Mwangosi	Security Officer	01/05/2018	137,448	Provision for gratuity
5. Jackson Kalii Musoo	Security Officer	01/05/2018	137,448	Provision for gratuity
6. Tabitha Ngula	Office Cleaner	01/05/2018	123,386	Provision for gratuity
7. Benjamin Mutua Mulata	Clerk of Works	01/09/2019	105,803	Provision for gratuity
8. Joseph Musembi	Accounts Assistant (Resigned)	01/05/2018	41,599	Provision for gratuity
Sub-Total			1,234,039	
Grand Total			1,234,039	

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Compensation of employees	Payment of staff salaries, gratuity, leave, commuter and house allowances.	4,865,813	4,655,154	On-going
Committee Expenses	Payment of committee and other committee expenses	2,284,922	-	On-going
Use of goods & services	Purchase of goods and services	13,506,494	11,777,924	On-going
Amounts due to other Government entities				
Primary Schools				
Mutanda Primary School	Renovation to completion of 3 classrooms.	1,100,000	-	Delayed disbursement from the board.
Kinyau Primary School	Renovation to completion of 3 classrooms.	1,100,000	-	Delayed disbursement from the board.
Wambiti Primary School	Renovation to completion of 3 classrooms.	1,100,000	-	Delayed disbursement from the board.
Mbimbini Primary School	Renovation to completion of 3 classrooms.	1,100,000	-	Delayed disbursement from the board.
Uvuu Primary School	Renovation to completion of 3 classrooms.	1,100,000	-	Delayed disbursement from the board.
Muthwani Primary School	Renovation to completion of 3 classrooms.	1,100,000	-	Delayed disbursement from the board.
Itetani Primary School	Renovation to completion of 3 classrooms.	1,100,000	-	Delayed disbursement from the board.
Kitoo Primary School	Renovation to completion of 3 classrooms.	1,100,000	-	Delayed disbursement from the board.
Kyanguswi Primary School	Renovation to completion of 3 classrooms.	1,100,000	-	Delayed disbursement from the board.
Nduni Primary School	Renovation to completion of 3 classrooms.	1,100,000	-	Delayed disbursement from the board.
Matondoni Primary School	Construction to completion of 1 classroom.	1,100,000	-	Delayed disbursement from the board.

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Uma Primary School	Renovation to completion of 3 classrooms.	1,100,000	-	Delayed disbursement from the board.
Nzueni Primary School	Renovation to completion of 3 classrooms.	1,100,000	-	Delayed disbursement from the board.
Kilenge Primary School	Renovation to completion of 3 classrooms.	1,100,000	-	Delayed disbursement from the board.
Nthaani Primary School	Re-erection of fallen walls.	500,000	-	Delayed disbursement from the board.
Kyang'ondu Primary School	Equipping with electrical power system of 120M depth borehole.	1,205,400	1,205,400	On-going project
Kasyelia Primary School	Equipping with electrical power system of 120M depth borehole.	1,205,400	1,205,400	On-going project
Kivani Primary School	Equipping with electrical power system of 120M depth borehole.	1,205,400	1,205,400	On-going project
Kinze Primary School	Equipping with electrical power system of 120M depth borehole.	1,205,400	1,205,400	On-going project
Kyuu Primary School	Equipping with electrical power system of 120M depth borehole.	1,205,400	1,205,400	On-going project
Tututha Primary School	Equipping with electrical power system of 120M depth borehole.	1,205,400	1,205,400	On-going project
Ndumbi Primary School	Purchase & installation of 10,000L water tank.	-	140,000	Delayed disbursement from the board.
Sub-Total		23,132,400	7,372,400	
Secondary Schools				
Mukuku Secondary School	Completion of 1000 students' capacity dining hall.	4,000,000	-	Delayed disbursement from the board.

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Kiteta Girls Secondary School	Completion of 120 students' capacity dormitory.	4,000,000	-	Delayed disbursement from the board.
Tututha Secondary School	Completion of 1000 students' capacity dining hall.	5,000,000	-	Delayed disbursement from the board.
ACK Kathemboni Secondary School	Completion of 50 students' capacity laboratory.	3,000,000	-	Delayed disbursement from the board.
Kithungo Secondary School	Completion of 1,000 students' capacity dining hall.	800,000	-	Delayed disbursement from the board.
Kaketi Secondary School	Construction of 50 students' capacity laboratory. Phase 1	2,000,000	-	Delayed disbursement from the board.
Mutembuku Secondary School	Construction of 50 students' capacity laboratory. Phase 1	2,000,000	-	Delayed disbursement from the board.
Iviani Secondary School	Construction of 50 students' capacity laboratory. Phase 1	2,000,000	-	Delayed disbursement from the board.
Kinyee secondary school	Construction of 1 classroom to completion.	1,100,000	-	Delayed disbursement from the board.
Sub-Total		23,900,000	-	
Tertiary Institutions				
KMTC-Mbooni Campus	Construction of lecture halls	121,912	121,912	Awaiting reallocation
Sub-Total		121,912	121,912	
Amounts due to other grants and other transfers				
Security				
Ndauni Chief's Office	Completion of chief's office.	2,500,000	-	Delayed disbursement from the board.
Kalawani Police Station	Completion of police station.	4,000,000	-	Delayed disbursement from the board.
Mukumu Assistant Chief's Office	Completion of assistant chief's office.	2,200,000	-	Delayed disbursement from the board.
Kakuyuni Police Post	Completion of police post.	2,000,000	-	Delayed disbursement

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
				from the board.
Kitundu Chief's Office	Completion of chief's office.	2,500,000	-	Delayed disbursement from the board.
Kako Assistant County Commissioners Office	Completion of ACC's office.	2,500,000	-	Delayed disbursement from the board.
Malunda Assistant Chief's Office	Construction of Assistant Chiefs office. Phase 1	2,000,000	-	Delayed disbursement from the board.
Mbooni East Deputy County Commissioner's Office	Renovation of 26 roomed DCC's administration block.	2,000,000	-	Delayed disbursement from the board.
Kako Assistant County Commissioners Residence	Renovation of 6 roomed ACC's residence.	1,000,000	-	Delayed disbursement from the board.
Utuneni Assistant Chief's Office	Construction of Assistant Chiefs office. Phase 1	2,000,000	-	Delayed disbursement from the board.
Tulimani Assistant County Commissioners Office	Construction of ACC's office. Phase 1	2,000,000	-	Delayed disbursement from the board.
Mbooni Police Station	Construction of police station. Phase 1	2,879,763	-	Delayed disbursement from the board.
Sub-Total		27,579,763	-	
Bursary				
Bursary Secondary Schools		-	-	-
Bursary Special Schools		-	-	-
Bursary Tertiary Institutions		-	-	-
Sub-total		-	-	-
Sports				
Constituency Sports Tournament	Purchase of sports equipment, carry out constituency football sports tournament.	2,539,203	-	Delayed disbursement from the board.
Regional Sports Tournament	Facilitate regional sports tournament.	500,000	-	Delayed disbursement from the board.
Sub-Total		3,039,203	-	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Emergency				
Primary Schools	Carry out any unforeseen occurrences in the constituency	15,036,356	7,400,166	Delayed disbursement of funds
Secondary Schools	-	-	-	-
Tertiary Institutions	-	-	-	-
Security Projects	-	-	-	-
Unutilised	-	-	-	-
Sub-Total		15,036,356	7,400,166	
Environment				
Yandue Chiefs Office	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Mulooni Primary school	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Kitoo Secondary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Wanzauni Secondary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Kiatineni Primary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Itetani Chiefs Office	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Kinyuani Primary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Mukasi Primary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Snr. Chief Munguti Secondary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Kyangoma Special School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Kyamunya Primary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Kusyongali Primary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Killyungi Primary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Utwiini Primary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Kaseki Primary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Kitundu Primary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Itulandoo Primary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Kyooni Primary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Katikomu Primary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
TSC Office Mbooni East	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Kyome Primary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Watuka Primary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Itulu Secondary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Usalala Secondary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Kako Special School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Mbukoni Primary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Chemchemi Secondary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Kavumbu Secondary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Mililuni Primary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Kakuli Primary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Kaketi Primary School	Purchase and installation of 10,000L water tank.	95,000	-	Delayed disbursement from the board.
Kavumbu Primary School	Purchase and installation of 10,000L water tank.	-	95,000	Awaiting procurement
DCC Residence Mbooni East	Purchase and installation of 10,000L water tank.	-	85,000	Awaiting procurement
Mbooni NG-CDF Office	Purchase of 2no. 10,000L water tank.	170,000	170,000	Awaiting procurement
Sub-Total		3,115,000	350,000	
Acquisition of assets				
NG-CDF Office	Land-scapping, cabros fitting and car park shade.	3,660	3,660	Awaiting reallocation
NG-CDF Office	Office construction.	2,000	2,000	Awaiting reallocation
Furniture	Purchase of 1 kyocera printer copier, 1 desktop computer, 220 plastic chairs and office furniture.	1,522,984	1,522,984	Awaiting procurement
Sub-Total		1,528,644	1,528,644	
Constituency Oversight Committee Expenses				
Committee Allowances	Payment of committee sitting allowances.	900,000	-	Delayed disbursement from the board.
Use of goods and services	Domestic travel and subsistence and catering services	419,602	-	Delayed disbursement from the board.
Training	Remuneration of instructors and hire of training facilities and equipment	200,000	-	Delayed disbursement from the board.
Sub-Total		1,519,602	-	

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Others(Specify)				
Mbooni NG-CDF Strategic Plan	Preparation of strategic plan	2,050,000	50,000	Delayed disbursement from the board.
Kikima Law Courts	Construction of law courts	2,080,503	2,080,503	Awaiting reallocation
ICT Innovation Hub; NG-CDF Office	Construction of Ajira Youth Empowerment Centre	4,996	3,000,000	Awaiting reallocation
Wanzauni Chiefs Office Social Hall	Completion of social hall	1,000,227	1,000,227	On-going project
Kitundu Chiefs Office Social Hall	Completion of social hall	1,000,000	1,000,000	Awaiting reallocation
	Sub-Total	6,135,725	7,130,730	
Unallocated Fund				
Unapproved Projects		-	-	
AIA	Sale of tender documents	19,000	-	Awaiting proposal approval
PMC Savings	Re-banking from FMCs	1,353,537	1,018,928	Awaiting reallocation
	Sub-Total	1,372,537	1,018,928	
	Grand Total	127,138,373	41,355,858	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-	-	-	-
Buildings and structures	17,618,667	-	-	17,618,667
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	685,337	-	-	685,337
ICT Equipment, Software and Other ICT Assets	386,800	-	-	386,800
Other Machinery and Equipment	22,238,000	-	-	22,238,000
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	40,928,804	-	-	40,928,804

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

PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Kavumbu Primary School	EQUITY	0670283384576	1,560	-
Ndumbi Primary School	EQUITY	0670279923473	-	-
Mbooni East Dcc Residence	EQUITY	0670279885596	85,000	-
Kitondo Boys Secondary School	KCB	1297460561	5,050,715	-
Kaseveni Primary School	KCB	1139102028	-	61,874
Kyala Primary School	KCB	1172504946	-	2,874
Mutula Nguu Primary School	KCB	1282761471	-	2,622
Muvaa Primary School	KCB	1280536314	-	1,580
Kyamithenge Primary School	KCB	1178438996	-	2,393
Ivuvuka Primary School	KCB	1288993153	-	2,368
Song'eni Secondary School	KCB	1288692595	-	950,590
Kithungo Secondary School	KCB	1171948255	-	420,094
Mbooni AIC Secondary School	KCB	1289626057	-	411,895
Snr. Chief Munguti Secondary School	KCB	1139072269	-	2,981
Kwaithi Secondary School	KCB	1152118870	-	99,460
Mutini Primary School	KCB	1183978359	-	50
Utuneni Primary School	KCB	1274832128	-	20
Kusyokithoi Primary School	KCB	1289014221	-	3,243
Syathani Primary School	KCB	1264082509	-	108

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Kyandote Primary School	KCB	1170545645	-	4,177
AIC Utangwa Girls Secondary School	KCB	1114523747	-	2,008
Ndueni Primary School	KCB	1289123233	-	1,503
Ukala Primary School	KCB	1171020856	-	-126
Kakima Primary School	KCB	1184027307	-	39,276
Nthangathini Primary School	KCB	1183967535	-	21,206
Kathokani Primary School	KCB	1289178453	-	3,171
Kyanguma Primary School	KCB	1240108788	-	2,489
ABC Thwake Primary School (Tulimani)	KCB	1184406774	-	16,584
Kango Primary School	KCB	1250627206	-	-
National Sub-County Accountant Office	KCB	1289292612	-	120
Kyuu Chiefs Office	KCB	1233685988	-	195,054
Uvaa Primary School	KCB	1178406458	-	950,760
Woyani Primary School	KCB	1274970741	-	900,000
Kitondo Boys Secondary School	KCB	1297460561	-	2,000,000
Kiteta Girls Secondary School	KCB	1297547233	-	1,000,000
Tututha Secondary School	KCB	1124861750	-	1,131,530
KMTC-Mbooni	KCB	1283249162	-	8,052,430
Muthwani Primary School	KCB	1274939585	-	95,000
Kitoo Primary School	KCB	1297308212	-	93,975

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FMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Miusini Primary School	KCB	1202366430	-	2,003
Yandue Chiefs Office	KCB	1280036133	-	350,000
Kitundu Chiefs Office	KCB	1297307372	-	1,000,000
Kiatineni Primary School	KCB	1250761816	-	900,000
Kyanguswi Primary School	KCB	1171692269	-	900,000
Tulimani Primary School	KCB	1280257059	-	95,000
Munyuuka Primary School	KCB	1183891288	-	95,000
Muvuti Primary School	KCB	1233633724	-	95,000
Kathemboni Primary School	KCB	1280416386	-	95,000
Mataa Assistant Chiefs Office	KCB	1280166436	-	350,000
Kinyaasye Assistant Chiefs Office	KCB	1280170123	-	350,000
Manzuvi Primary School	KCB	1154864464	-	95,068
Kanyenyoni Primary School	KCB	1183798733	-	95,200
Kusyethuku Primary School	KCB	1233391631	-	95,744
Uvi Primary School	KCB	1233823655	-	924,598
Kilyungi Secondary School	KCB	1291068597	-	951,019
Muumoni Primary School	KCB	1293558907	-	880
Muluti Secondary School	KCB	1297493397	-	94,395
Kyangoma Primary School	KCB	1297359445	-	93,975
AIC Ititu Secondary School	KCB	1297624262	-	94,395

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Kitundu Chiefs Office Social Hall	KCB	1297307747	-	349,515
Mukumu Assistant Chiefs Office	KCB	1297276574	-	798,975
Kyang'ondu Primary School	EQUITY	0670269154441	-	96
Mukuku Primary school	EQUITY	0670272221490	-	1,905
Mavitini Primary school	EQUITY	0670194668380	-	412
Kandulyu Primary School	EQUITY	0670164218411	-	-
Maviani Primary School	EQUITY	0670281292226	-	3,660
Thwake Primary School (Kalawa)	EQUITY	0670264452710	-	5,770
Ndauni Primary School	EQUITY	0670262671878	-	-
Kyanguyu Primary School	EQUITY	0670264495461	-	40
Kalawa Primary School	EQUITY	0670279881941	-	1,000
Miangeni Primary School	EQUITY	0670270332363	-	2,300
Mukelenzu Primary School	EQUITY	0670296419416	-	901,585
Kyunyu Primary School	EQUITY	0670264258334	-	178
Kavuvoni Primary School	EQUITY	0670264386888	-	950
Maviani Primary School	EQUITY	0670281292226	-	3,660
Mituvu Primary School	EQUITY	0670269068509	-	130
Kyome Primary School	EQUITY	0670278989798	-	1,500
Nthilani Primary School	EQUITY	0670277312619	-	52,221
Ititu Primary School	EQUITY	0670262297342	-	580

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Ngaakaa Primary School	EQUITY	0670282123710	-	14,740
Ngamu Primary School	EQUITY	0670282090055	-	300
Kako ACCs Office	EQUITY	0670282113045	-	1,000,000
Ndauni Chiefs Office	EQUITY	0670282078962	-	30,000
Itumbule Primary School	EQUITY	0670262313653	-	95,000
Uviluni Primary School	EQUITY	0670281018438	-	95,000
Kathamba Primry School	EQUITY	0670269066213	-	95,000
Kyome Secondary School	EQUITY	0670264236064	-	95,000
Matithini Primary School	EQUITY	0670278463018	-	97,640
DCC Residence Mbooni East	EQUITY	0670279885596	-	900,001
Nduluku Primary School	EQUITY	0670264354686	-	95,000
Kinyau Primary School	EQUITY	0670262680227	-	95,000
Muaani Primary School	EQUITY	0670279871992	-	95,001
Kasooni Primary School	EQUITY	0670279883332	-	95,000
Mweleli Primary School	EQUITY	0670263443243	-	901,515
Constituency Sports Tournament	EQUITY	0670279189372	-	2,445,048
Miau Assistant Chiefs Office	EQUITY	0670179205910	-	414,290
Nduundune Primary School	EQUITY	0670262507438	-	118,145
Kako ACCs Residence	EQUITY	0670262675394	-	95,005
Kathulumbi Chiefs Office	EQUITY	0670282734054	-	350,000

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Mbimbini Chiefs Office	EQUITY	0670282725870	-	350,000
Kiteta Chiefs Office	EQUITY	0670179229024	-	350,200
Kitandini Primary School	EQUITY	0670282788309	-	95,000
TOTAL			5,137,275	33,194,945

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
DAR/MBN/NG-CDF/2021-2022(1)	<p>1. Qualified Opinion</p> <p>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-Mbooni Constituency as at 30 June, 2022, 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 Financial Management Act of 2012 and the National Government Constituency Development Fund Act of 2015.</p>	<p>We are waiting for the certificate to be issued by the office of the Auditor General.</p>		
	<p>2. Inaccuracies in the Opening Balances</p> <p>The summary statement of appropriation reflects unutilised funds from previous year of Kshs.61,111,703 being opening</p>	<p>In agreement with audit observations, it is imperative to note that this variance of Ksh. 4,140,000 in the unutilized funds was occasioned by previous years' outstanding disbursements from the NG-CDF Board. For the</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>balance as per cash book of Kshs.12,782,824 plus previous years' outstanding disbursements of Kshs.48,328,879 while Note 17.3 to the financial statements reflects amount of Kshs.56,971,703 resulting to unreconciled balance of Kshs.4,140,000.</p> <p>In the circumstances, the accuracy and completeness of the unutilised fund balance could not be confirmed.</p>	<p>Financial Year 2018/2019, the NG-CDF Board had not disbursed the total allocation to the constituency. There had been a balance of Ksh. 4,140,000. This balance was later on disbursed on 6th June 2022 (within FY 2021/2022) thus bringing about the variance in the two figures of the unutilized funds for summary statement of appropriation (Ksh. 61,111,703) and Note 17.3 FY 2020/2021 (Ksh 56,971,703).</p>		
	<p>3. Budget Control and Performance</p> <p>The summary statement of appropriation reflects a final expenditure budget of Kshs.199,219,230 against actual on a comparable expenditure of Kshs. 157,863,371 resulting to budget under expenditure of Kshs.41,355,858 or 21% of the budget. The under expenditure affected the planned activities and impacted negatively on service delivery to the public.</p>	<p>In agreement with audit findings, there was a budget under-absorption of Kshs. 41,355,858(21% of the total budget). It was noted that much of the funds were disbursed by the NG-CDF board towards the end of the financial i.e there was a delay in disbursements from the board. The management will continue to engage the board to ensure timely disbursements so that the planned activities are implemented on time thus enhancing service delivery.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>4. Unresolved Prior Year's Audit issues In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the management has not resolved the issues nor given any explanation for the failure to implement the recommendations.</p>	<p>The management has always addressed and resolved all the audit issues presented to it within the stipulated timelines.</p>		
	<p>5. Irregular contract agreement The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects an expenditure of Kshs.1,519,257 in respect of other payments. Included in the expenditure is an amount of Kshs.1,169,257 for the supply, installation, testing and commissioning of internet access equipment at Kalawa Social Hall. However, review of the documents provided for audit revealed that the fund paid for the equipment before signing of the contract. This is contrary to Regulation 79(1)(a) of the Public Procurement and Asset Disposal Regulations 2020 which states that upon</p>	<p>In agreement with audit findings, the management paid for the equipment before signing of the contract . This is because this is a grant and not a payment where the entity first pays and then procures items later and thus the contract signed afterwards.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>receipt of the evaluation report and professional opinion, the accounting officer shall take into account the contents of the professional opinion and shall within a day in writing approve award to the successful tenderer.</p> <p>In the circumstances, Management was in breach of the law.</p>			
	<p>6. Failure to Deduct Retention Money by Project Management Committees (PMCs)</p> <p>The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects transfers to other government units totalling Kshs.68,918,170. The amount includes Kshs.58,918,170 and Kshs.10,000,000 transferred to primary and secondary schools and tertiary institutions respectively. The amount also includes Kshs.40,897,900 paid to Contractors to implement various projects. However, review of the expenditure returns from the PMCs revealed that, retention money amounting to Kshs.4,089,790 (or 10%) was not deducted from Contractor's payments as required.</p> <p>This is contrary to section 14.1 of the contract agreement which states that the</p>	<p>Management has been deducting retention money on projects implemented at the NG-CDFC level and paid from the main account. However, it has been an oversight on the part of the PMCs because it was not clear where the money would be reserved. Consequently, going forward, the management will implement the deductions and seek guidance from the NG-CDF Board on which account to reserve the money.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>contractor shall be paid after full value of the works on completion less the certified value for retention which shall be release after the defects liability period.</p> <p>In the circumstances, the management was in breach of the contract agreement.</p>			



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Paul Kimilu
Fund Account Manager.

