

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

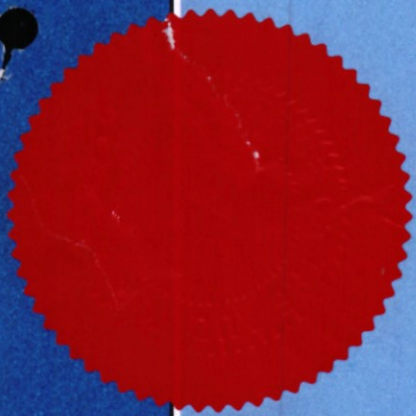
OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
MWATATE CONSTITUENCY**

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



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 03 AUG 2024	DAY: THUR
MEMBER: HON. KIMANI KICHUNDA	
L.O.M.	
OFFICER: WILLIS OBIERO	





OFFICE OF THE AUDITOR GENERAL
P.O.Box 95202 MOMBASA
28 MAR 2024
RECEIVED
MOMBASA REGIONAL OFFICE



MWATATE 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

Provide a list of all applicable acronyms and abbreviation e.g.

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-

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;

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- 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 Mwatate 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 202X and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Peter M. Mwaighonda
2.	Sub-County Accountant	Michael Wambugu
3.	Chairman NGCDFC	Hannah Sau Mwakughu
4.	Member NGCDFC	Julius Wambua Kimori

(c) Fiduciary Oversight Arrangements

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

P.O. Box 75-80305
Mwatate Multi-purpose Hall

(e) Mwatate Constituency NGCDF Contacts

Telephone: (254) 0710-325222
E-mail: mwatate@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) Mwatate Constituency NGCDF Bankers

Kenya Commercial Bank
Wundanyi -branch
P.O. Box 1067-80304
Wundanyi, Taita Taveta, Kenya

(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



Hannah Sau-Chairperson NGCDFC Mwatate

It gives me immense pleasure to, on behalf of Mwatate NG-CDF Committee and people of Mwatate constituency giving me the opportunity to serve them in this transformative, people driven and nation building position to present the Mwatate constituency unaudited accounts and collaborative annual report for the year ended 30th June 2023

I take this opportunity on behalf of NGCDF Mwatate to highlight on the achievements, challenges and my opinion on the way forward on better utilization of the fund and delivery of service to my constituents. We received funds from NGCDF board and we utilized efficiently.

The original budget was **145,087,603** out of this budget we allocated Kshs. **72,414,812** which is equivalent to 50 % of the original budget for education projects. This amount is meant to fund primary schools, secondary schools and tertiary institution projects. This will highly improve education in the region. Then Kshs **31,178,609**, which is 21 % of the original budget, was channelled towards bursary for secondary school and tertiary institution needy students. This makes 71% for promotion of education and eradication of poverty.

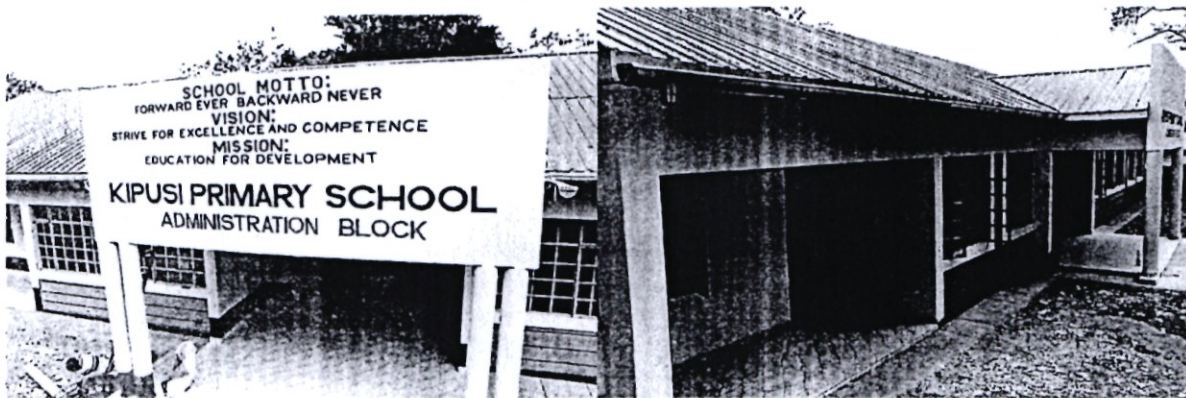
Achievements and major undertakings

NGCDF Mwatate committee was fully involved in identification and project implementation in conjunctions with the project's management committees. We have been able to disburse funds to project accounts once we receive funding from board and this has greatly helped to fasten projects implementations thus increase in service delivery.

During the year the committee disbursed funds to needy secondary, tertiary schools' students as bursary to help them continue with their studies. a total of 4208 pupils benefitted from the fund. The major infrastructural development funded included classrooms, science laboratory, Administration blocks, ablution blocks and purchase of lockers and desks. This funding come in handy by ensuring retention of students in school as well as increasing the transition rate and reducing burden of education on low income learners. Major projects undertaken during the year under review includes, Ronge primary school, Kighononyi primary school and Kipusi primary school construction of modern Administration block

1. KIPUSI PRIMARY SCHOOL

The proposed construction of admin block was funded in fy 2020/2021 to 2022/2023. The project served and an enabling cool conversant conducive environment to the school Administration and pupils from grade 1 to class 8 as it boosted teachers moral transforming to improvement in performance and increased transition rate to national and county secondary schools



2. RONGE PRIMARY SCHOOL

Ronge primary school proposed construction of classrooms and purchase of 1 10,000 cubic meter's water tank commenced completed in financial year 2022/2023. The project played an important role as the school had condemned classrooms in verge of collapsing and solve the perennial water shortage experience in the school by tapping the rainy water



CHALLENGES

- ✓ Insufficient funding on M&E and capacity building has been a hindering factor towards successful implementations of projects
- ✓ Long delays for reallocation approvals for re allocations of projects
- ✓ Late disbursements of funds by the NGCDF board
- ✓ Inadequate trainings on M&E guidelines and framework
- ✓

Way forward

- ✓ NGCDF board to fast tract disbursement of funds
- ✓ NGCDF board to ensure training of M&E frameworks and guidelines is undertaken
- ✓ Allocation of M&E And capacity building vote to be increased
- ✓ NASC to help honourable members of parliament with legal framework of NGCDF operations

HANNAH SAU MWAKUGHU
NGCDF CHAIRPERSON

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

Introduction

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

The key development objectives of *Mwatate Constituency 2022-2027* plan are to:

(Enumerate all the objectives of the constituency as per the Strategic Plan)

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:

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To improve access to education and training	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - Increased number of students accessing education - Increased number of schools with adequate facilities and equipment - Improved performance in national examinations - Increased number of schools with adequate sanitation facilities 	<p>In FY 2022/23 -we increased number of useable classrooms by 45 through renovations and constructed 30 new ones for students. To achieve social distance while learning.</p> <p>More than 6000 students benefited from Bursary</p>
Security	To improve the working and living conditions of security personnel in the Constituency	Increase and Improve the conditions of police stations within the constituency	<ul style="list-style-type: none"> - Increased number of housing units and offices for security personnel 	In FY 2022/2023 we worked on construction of Kamtonga Police Station.
Environment	To promote environmental	Increase in knowledge, skills	<ul style="list-style-type: none"> - Increased number of 	In FY 2020/21 we invested in water

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	conservation in the Constituency	and passion for sustainable environment practices	institutions with adequate sanitation facilities and water storage facilities and increase a forestation	harvesting program in 10 schools by providing 10,000 litres water tanks, water harvesting gutters for hygiene and improved sanitation & tree planting.
Sports	To build and enhance youth skills through sports interventions	Promotion of youth initiatives in building and nurturing their talents and skills in sports	- Increased sports activities through annual sports tournaments, Building more facilities in schools, provision of equipment and sports kits	In FY 2022/23 hosting of constituency tournament which involved youth's teams from all 5wards?
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	Increase and Improve the conditions of learning institutions in case of any Disaster or emergency issue.	- Increased number of students accessing education - Increased number of schools with adequate facilities and equipment - Increased number of schools with adequate sanitation facilities.	More than 7 institutions benefited from Emergency kit.

V. Statement of Governance

National Government Constituency Development Fund Committee.

Each Constituency Committee shall comprise of:

- The national government official responsible for co-ordination of national government functions;
- Two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
- Two women nominated in accordance with subsection (3). One of whom shall be a youth at the date of appointment
- One person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
- Two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
- The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex-officio member without
- One member co-opted by the Board in accordance with Regulations made by the Board

Key notes on NGCDF Committees

- The first meeting of the NGCDFC shall be convened by the National Government official or in his absence by the FAM within sixty days of a new parliamentary term or by-election or on such day as may be designated the Cabinet secretary (Section 43 (6))
- The quorum of the Committee shall be one half of the total membership (Section 43 (7))
- The term of office of the committee shall be two years renewable but shall expire upon appointment of a new committee in a manner provided for in the Act (Section 43 (8))
- Whenever a vacancy occurs in the constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of thirty days Section 43 (10)
- The Committee shall meet at least six (6) times in a year but shall not hold more than twenty-four (24) meetings in the same financial year section 43 (11)
- A member of the Constituency Committee may be removed from office on any one or more of the following grounds

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

- ❖ Lack of integrity;
- ❖ Gross misconduct;
- ❖ Embezzlement of public funds;
- ❖ Bringing the committee into disrepute through unbecoming personal public conduct;
- ❖ Promoting unethical practices; Causing disharmony within the committee;
- ❖ Physical or mental infirmity. Section 43 (13)

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Decision to remove a member shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made

- ❖ A vacancy arising as a result of the removal of a member shall be filled in the manner set out in section 43 (1) and the minutes of the meeting shall indicate the fact of the removal or appointment of a member
- ❖ Dissolution of the Committee as provided for in section 44 of the Act
- ❖ During its first meeting, a Constituency Committee shall establish two sub-committees necessary for the proper performance of its functions

A person shall qualify to be appointed to NGCDF Committee if that person:

- ❖ is a citizen of Kenya; is ordinarily a resident and a voter within the Constituency; is able to read and write and to communicate in English and Kiswahili; meets the requirements of Chapter Six of the Constitution; is available to participate in the activities of a Constituency Committee
- ❖ A person who has previously served in a Constituency Committees constituted under the Fund or served in a leadership position in the Community may be appointed to NGCDFC

Functions of the NGCDF Committee

- ❖ Build the capacity of project management committees and sensitize the Community on the operations of the Fund;
- ❖ Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- ❖ Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act; 13
- ❖ Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- ❖ In approving a project and before submitting the to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution
- ❖ Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- ❖ **In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects**

Appointment of the Chairperson and Secretary

- ❖ A Constituency Committee shall elect the chairperson and secretary of a Constituency Committee during its first meeting and shall notify the Board of the appointments
- ❖ A person shall qualify to be elected as Chairperson or Secretary to a Constituency Committee if that person is the holder of a Kenya Certificate of Secondary Education

Chairperson

- ❖ Carry out consultations with the Officer of the Board seconded to the Constituency and other relevant stakeholders;
- ❖ Ensure members and staff of a Constituency Committee are properly trained;

- ❖ Encourage a culture of transparency and teamwork among the committee members;
- ❖ Be a signatory to the Constituency Fund Account; and
- ❖ Co-ordinate the compilation of project status reports every six months

The Secretary shall

- ❖ Be responsible for
- ❖ Carrying into effect the decisions of a Constituency Committee;
 - The day to day administration and management of the affairs of a Constituency Committee;
 - Supervision of the staff of the Constituency Committee;
 - In consultation with the Chairperson and the officer of the Board seconded to the Constituency, convene Constituency Committee meetings;
- ❖ Circulate notices and the agenda of meetings;
- ❖ Accurately record the proceedings of every Constituency Committee meeting and after confirmation and execution of the minutes transmit the minutes to the officer of the Board seconded to the Constituency for safe custody.
- ❖ Provide guidance to a Constituency Committee on management of meetings;
- ❖ Ensure minutes are readily available during subsequent meetings; and
- ❖ Ensure and facilitate effective communication amongst the members of a Constituency committee

VI. Environmental and Sustainability Reporting

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

- a. **Education and Training:** Mwatate 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- .

3. Employee welfare

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

Mwatate 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-

Mwatate 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.

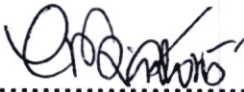
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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.

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



.....
Name

PETER M MWAIGHONDA

Fund Account Manager.

VII. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Mwatate 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- Mwatate 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, 202X, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Mwatate 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.

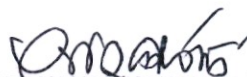
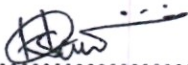
The Accounting Officer in charge of the NGCDF Mwatate Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

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for. Further the Accounting Officer confirms that the *constituency*'s financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Mwatate Constituency financial statements were approved and signed by the Accounting Officer on 26/3 2024.



NAME:

HANNAH SAU MWAKUGHU

Chairman – NGCDF Committee

NAME:

PETER M MWAIGHONDA

Fund Account Manager

REPUBLIC OF KENYA



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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MWATATE 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 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 - Mwatate Constituency set out on pages 1 to 40,

which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Opinion

1. Unsupported Expenditure on Committee Expenses

The statement of receipts and payments reflects an amount of Kshs.11,025,000 in respect to committee expenses as disclosed in Note 5 to the financial statements. The amount which includes Kshs.1,225,000 in respect of other committee expenses out of which Kshs.1,000,000 for payments of allowances, hire of public address, fuel, cleaning drainage was not supported by schedules.

In the circumstances, the accuracy and completeness of other committee expenses amount of Kshs.1,225,000 could not be confirmed.

2. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of Kshs.42,379,184 and as disclosed in Note 8 to the financial statements which includes bursary payments amounting to Kshs.24,322,000, Kshs.5,734,000 and Kshs.100,000 disbursed to secondary schools, tertiary institutions and special schools respectively. However, no acknowledgement letters from beneficiary institutions were provided for audit.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.30,156,000 could not be confirmed.

3. Unsupported Project Management Committee Balances

Annex 5 of the financial statements reflects Project Management Committee (PMC) account balance totalling Kshs.12,437,042. However, the cashbooks, bank reconciliation statements and certificate of bank balances for the individual PMC accounts were not provided for audit. Further, the amount includes Kshs.1,552,823 for completed projects which had not been transferred to the Constituency account.

In the circumstances, the accuracy and completeness of PMC accounts balance of Kshs.12,437,042 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 - Mwatate Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.187,979,343 and Kshs.102,802,861 respectively, resulting to under-funding of Kshs.85,176,482, or 45% of the budget. However, the Fund spent Kshs.87,917,501 against actual receipts of Kshs.102,802,861, resulting to an under-utilization of Kshs.14,885,360 or 14% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Emergency Expenditure

The statement of receipts and payments reflects an amount of Kshs.42,379,184 in respect to other grants and transfers as disclosed in Note 8 to the financial statements. The expenditure includes an amount of Kshs.1,682,000 on emergency projects out of which, Kshs.300,000 was spent on hiring of a lawn mower and on pesticide application

which does not fall under the definition of emergency expenditures. This was contrary to Section 8(3) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) which defines emergency as urgent unforeseen need for expenditure.

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

2. Failure to Implement Parliamentary Committee's Recommendations

During the year under review, Management did not submit a report in response to the issues as raised in the report of the Decentralized Funds Accounts Committee. This was contrary to Section 31(1)(a) of the Public Audit Act, 2015 that requires the Fund to submit a report on how it has addressed the recommendations and findings of the previous year's audit within three months after Parliament has debated and considered the final report of the Auditor-General and made recommendation.

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

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

REPORT ON 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, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Failure to Dispose Assets

Annex 4 to the financial statements reflects summary of fixed assets register historical cost of Kshs.22,850,350, out of which assets with a cost of Kshs.3,085,500 verified to be dilapidated and unserviceable. However, there was no evidence that the disposal process of the assets had commenced.

In the circumstances, the effectiveness of internal controls on disposing assets could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, 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 are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities,

financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

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

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and 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

11 June, 2024

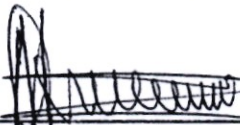
IX. Statement of Receipts and Payments for the Year Ended 30th June 2023

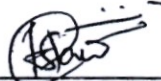
	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Transfers from NGCDF Board	1	79,761,086	171,268,444
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	71,500	-
Total Receipts		79,832,586	171,268,444
Payments			
Compensation of Employees	4	4,154,591	3,148,287
Committee expenses	5	11,025,000	22,900,000
Use of Goods and Services	6	4,425,236	1,314,172
Transfers to Other Government Units	7	25,933,490	100,270,331
Other Grants and Transfers	8	42,379,184	55,039,599
Acquisition of Assets	9	-	11,290,000
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		87,917,501	193,962,389
Surplus/(Deficit)		(8,084,915)	(22,693,945)

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 26/3/2024 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name:
PETER M. MWAIGHONDA

Name:
MICHAEL K. WAMBUGU
ICPAK M/No:26982

Name:
HANNAH SAU MWAKUGHU

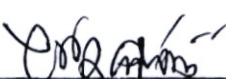
*Mwatate Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*


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	14,983,853	22,970,275
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		14,983,853	22,970,275
Accounts Receivable			
Outstanding Imprest	13	-	-
Total Financial Assets		14,983,853	22,970,275
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	98,492	-
Total Financial Liabilities		98,492	-
Net Financial Assets		14,885,360	22,970,275
Represented By			
Fund Balance B/Fwd	15	22,970,275	45,664,220
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		(8,084,914)	(22,693,945)
Net Financial Position		14,885,361	22,970,275

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 26/3/2024 and signed by:


Fund Account Manager


National Sub-County
Accountant


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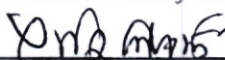
Mwatate Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023


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

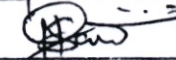
	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	79,761,086	171,268,444
Other Receipts	3	71,500	-
Total Receipts		79,832,586	171,268,444
Payments			
Compensation Of Employees	4	4,154,591	3,148,287
Committee Expenses	5	11,025,000	22,900,000
Use Of Goods and Services	6	4,425,236	1,314,172
Transfers To Other Government Units	7	25,933,490	100,270,331
Other Grants and Transfers	8	42,379,184	55,039,599
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		87,917,501	182,672,389
Total Receipts Less Total Payments		-	-
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	98,492	-
Net adjustments		98,492	
Net Cash Flow from Operating Activities		(7,986,423)	(11,403,945)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	(-)	(11,290,000)
Net Cash Flows from Investing Activities		-	(11,290,000)
Net Increase In Cash And Cash Equivalent		(7,986,423)	(22,693,945)
Cash & Cash Equivalent At beginning Of The Year	12	22,970,275	45,664,220
Cash & Cash Equivalent At End Of The Year		14,983,852	22,970,275

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 26/3/2024 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF Committee

NAME:
PETER M MWAIGHONDA

NAME:
MICHAEL K. WAMBUGU
ICPAK M/NO: 26982

NAME:
HANNAH SAU MWAKUGHU

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 %
	2022/2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022/2023	2022/2023		
RECEIPTS							
Transfers from NG-CDF Board	145,087,603	22,970,275	19,849,965	187,907,843	102,731,361	85,176,482	
Proceeds from Sale of Assets				0	-	-	0%
Other Receipts		71,500		71,500	71,500	-	100%
TOTAL RECEIPTS	145,087,603	23,041,775	19,849,965	187,979,343	102,802,861	85,176,482	55%
PAYMENTS							
Compensation of Employees	3,969,944	120,034	64,613	4,154,591	4,154,591	0	100%
Committee expenses	4,476,700	3,566,751	3,155,269	11,198,720	11,025,000	173,720	98%
Use of goods and services	4,611,240	0	0	4,611,240	4,425,236	186,004	96%
Transfers to Other Government Units	72,414,812	19,283,490	11,642,770	103,341,072	25,933,490	77,407,582	25%
Other grants and transfers	57,114,907	0	4,987,313	62,102,220	42,379,184	19,723,036	68%
Acquisition of Assets	0	0	0	-	-	-	0%
Oversight Committee Expenses	500,000	0	0	500,000	-	500,000	0%
Other Payments	2,000,000	-	-	2,000,000	-	2,000,000	0%
Funds Pending Approval**		71,500	-	71,500	-	71,500	0%
TOTAL	145,087,603	23,041,775	19,849,965	187,979,343	87,917,501	100,061,843	47%

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

Explanatory Notes.

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

(b) The underutilisation of funds below 90% in transfers to other government units, other grants and transfer, oversight committee expenses and other payment was due to late disbursement of funds from the board

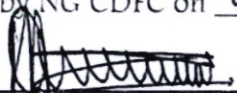
(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	100,061,843
Less undisbursed funds receivable from the Board as at 30 th June 2023	85,176,482
	14,885,360
Add Accounts payable	98,492
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2023	14,983,852

The Constituency financial statements were approved by NG CDFC on 26/3 2024 and signed by:


Fund Account Manager

NAME:
PETER M MWAIGHONDA


National Sub-County Accountant

NAME:
MICHAEL K WAMBUGU
ICPAK M/No:26982


Chairman NG-CDF Committee

NAME:
HANNAH SAU MWAKUGHU

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

Programme/Sub-Programme	Original Budget(A)	Adjustments(B)		Final Budget C = (A+B)	Actual On Comparable Basis(D)	Budget Utilization Difference(E = C-D)	% Of Utilisati on(F=D /C %)
	2022-2023	Opening Balance (C/Bk) And Aia	Previous Years Outstanding Disbursements	2022-2023	6/30/23		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration And Recurrent							
1.1 Compensation Of Employees	3,969,944	120,034.00	64,613	4,154,591	4,154,591	-	
1.2 Committee Allowances	2,378,000	2,010,000.00	1,900,000	6,288,000	6,288,000	-	
1.3 Use Of Goods And Services	2,357,312	-		2,357,312	2,357,312	-	
Total	8,705,256	2,130,034	1,964,613	12,799,903	12,799,903	-	
2.0 Monitoring And Evaluation							
2.1 Capacity Building		-		-		-	
2.2 Committee Allowances	2,098,700	1,556,751.00	1,255,269	4,910,720	4,737,000	173,720	
2.3 Use Of Goods And Services	2,253,928	-		2,253,928	2,067,924	186,004	
Total	4,352,628	1,556,751	1,255,269	7,164,648	6,804,924	359,724	
3.0 Emergency							
3.1 Primary Schools	-					-	

*National Government Constituencies Development Fund (NGCDF)
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Mali Kumi Primary School	850,000			850,000	850,000	-
3.2 Secondary Schools				-		-
Kenyatta High School	532,000			532,000	532,000	-
3.3 Tertiary Institutions				-		-
Alkama Company Ltd	300,000			300,000	300,000	-
3.4 Security Projects				-		-
3.5 Unutilized	5,954,190			5,954,190		5,954,190
Total	7,636,190	-		7,636,190	1,682,000	5,954,190
4.0 Bursary and Social Security				-		
4.1 Secondary Schools	15,378,610			15,378,610	15,378,610	-
4.2 Tertiary Institutions	15,800,000			15,800,000	14,777,390	1,022,610
4.3 Social Security				-		-
4.4 Special Needs				-	-	
Total	31,178,610	-	-	31,178,610	30,156,000	1,022,610
5.0 Sports				-		-
5.1 constituency Sports Tournament	1,667,674			1,667,674		1,667,674
5.2 Constituency Sports Tournament			730,200	730,200	730,200	-
Total	1,667,674		730,200	2,397,874	730,200	1,667,674
6.0 Environment						

6.1 Mwakinyungu Primary School	1,000,000			1,000,000	1,000,000	-	
6.2 Mwambota Primary School	1,000,000			1,000,000		1,000,000	
Mwavunyu Primary School			2,000,000	2,000,000	2,000,000	-	
Mwambota Primary School			810,984	810,984	810,984	-	
Total	2,000,000	-	2,810,984	4,810,984	3,810,984	1,000,000	
7.0 Primary Schools Projects							
7.1 Kipusi Primary School	254,650.40			254,650	150,000	104,650	
7.2 Mgeno Primary School	414,332.40			414,332		414,332	
7.3 Kongoni Primary School	153,249			153,249		153,249	
7.4 Mwatate Primary School	13,354,778			13,354,778		13,354,778	
7.5 Mwatate Primary School	750,000			750,000		750,000	
7.6 Mariwenyi Primary School	11,548,213			11,548,213	3,500,000.00	8,048,213	
7.7 Mariwenyi Primary School	750,000			750,000		750,000	
7.8 Kungu Primary School	13,428,542			13,428,542		13,428,542	
7.9 Kungu Primary School	500,000			500,000		500,000	
7.10 Kishamba Primary School	1,000,000			1,000,000		1,000,000	
7.11 Kironge Primary School	2,000,000			2,000,000		2,000,000	
7.12 Mwakaleri Primary School	1,000,000			1,000,000		1,000,000	

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

7.13 Mwachawaza Primary School	1,000,000			1,000,000		1,000,000	
7.14 Mnamu Primary School	3,000,000			3,000,000		3,000,000	
7.15 Sechu Primary School	1,000,000			1,000,000		1,000,000	
7.14 Zare Primary School	1,000,000			1,000,000		1,000,000	
7.15 Shelemba Primary School	1,000,000			1,000,000		1,000,000	
7.16 Kongoni Primary School	400,000			400,000		400,000	
Mariwenyi Primary School		2,500,000.00		2,500,000	2500000	-	
Ronge Primary School		1,500,000.00		1,500,000	1500000	-	
Chunga Unga Primary School		500,000.00		500,000	500000	-	
Kipusi Primary School		1,000,000.00	100,000.00	1,100,000	1000000	100,000	
Mwatate Primary School		2,500,000.00		2,500,000	2500000	-	
Mwakinyungu Primary School		250,000.00		250,000	250000	-	
Mwawache Primary School		250,000.00		250,000	250000	-	
Debwa Primary School		250,000.00		250,000	250000	-	
Mazola Primary School		250,000.00		250,000	250000	-	
Manoa Primary School		250,000.00		250,000	250000	-	
Mlughu Primary School		250,000.00		250,000	250000	-	
Mwatate Primary School		2,000,000.00		2,000,000	2000000	-	

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St Francis Kilulunyi Primary School		1,500,000.00	1,449,197.00	2,949,197	1500000	1,449,197	
Kighononyi Primary School		1,381,635.00	318,385.00	1,700,020	1381635	318,385	
Mwakitutu Primary School			400,000.00	400,000		400,000	
Mambura Primary School			400,000.00	400,000		400,000	
			-			-	
Total	52,553,765	14,381,635	2,667,582	69,602,982	18,031,635	51,571,347	
8.0 Secondary Schools Projects						-	
8.1 St. Joseph Secondary School	2,702,347.00			2,702,347		2,702,347	
8.2 Elijah Mzae Secondary School	6,000,000.00			6,000,000		6,000,000	
8.3 Elijah Mzae Secondary School	1,000,000.00			1,000,000		1,000,000	
8.4 Mwatate Secondary School	10,158,700			10,158,700	2000000	8,158,700	
Mwakironge Sec School		850,000.00	200,000	1,050,000	850000	200,000	
Mwakironge Sec School		1,000,000.00		1,000,000	1000000	-	
Mwatate Secondary			2,103,374.00	2,103,374	1000000	1,103,374	
Mwafuga High School		1,000,000.00	1,051,599.00	2,051,599	1000000	1,051,599	
Mwangoji Secondary School		516,000.00	846,070.00	1,362,070	516000	846,070	
St Joseph's Sec School		1,535,855.00	4,774,145.00	6,310,000	1535855	4,774,145	
Total	19,861,047	4,901,855	8,975,188	33,738,090	7,901,855	25,836,235	

Training							
Total	500,000	-	-	500,000	-	500,000	
13.0 Other Payments							
Mwatate Ng-Cdf Strategic Plan	2,000,000			2,000,000.00		2,000,000.00	
				-		-	
				-		-	
				-		-	
				-		-	
Total	2,000,000	-	-	2,000,000	-	2,000,000	
14.0 Unallocated Fund							
Unapproved Projects				-		-	
Aia		71,500.00		71,500		71,500	
Pmc Savings		-		-		-	
Total	-	71,500	-	71,500	-	71,500	
	145,087,603	23,041,775	19,849,965	187,979,343	87,917,501	100,061,842	

(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-Mwatate Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 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.

*Mwatate Constituency
National Government Constituencies Development Fund (NGCDF)
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XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
	Kshs	Kshs
NGCDF Board		
AIE NO. B 105229		33,000,000
AIE NO. B 105525		44,000,000
AIE NO. B 105885		22,000,000
AIE NO. B 128640		5,000,000
AIE NO. B 128954		12,000,000
AIE NO. B 154150		15,000,000
AIE NO. B 164380		20,000,000
AIE NO. B 155547		17,798,879
AIE NO. A.895051		637,930
AIE NO. A.88984		1,831,635
AIE NO. B233515	1,290,000	
AIE NO. B185196	7,000,000	
AIE NO. B185731	15,000,000	
AIE NO. B185471	6,000,000	
AIE NO. B206047	5,000,000	
AIE NO. B206497	12,000,000	
AIE NO. B205841	12,000,000	
AIE NO. B205665	6,471,086	-
AIE NO. B207602	15,000,000	
TOTAL	79,761,086	171,268,444

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	22,500	-
Hire of plant/equipment/facilities	28,000	-
Other Receipts Not Classified Elsewhere	21,000	-
Total	71,500	-

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Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,464,052	2,833,397
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	1,400,279	
Other personal payments (NHIF)	82,900	90,250
Employer Contributions Compulsory national social security schemes	207,360	224,640
Total	4,154,591	3,148,287

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	9,800,000	18,300,000
Other committee expenses	1,225,000	4,600,000
Total	11,025,000	22,900,000

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6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	3,022,611	243,349
Communication, supplies and services	65,400	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	-	-
Hospitality supplies and services	-	180,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	129,980	678,645
Fuel, oil & lubricants	1,100,000	200,000
Other operating expenses	-	12,178
Bank Charges	-	-
Security operations	30,145	-
Routine maintenance - vehicles and other transport equipment	77,100	-
Routine maintenance- other assets	-	-
Total	4,425,236	1,314,172

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)	18,031,635	90,100,000
Transfers To Secondary Schools (See Attached List)	7,901,855	10,170,331
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	25,933,490	100,270,331

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	24,322,000	31,598,700
Bursary – tertiary institutions (see attached list)	5,734,000	6,408,000
Bursary – special schools (see attached list)	100,000	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	6,000,000	1,000,000
Sports projects (see attached list)	730,200	3,499,760
Environment projects (see attached list)	3,810,984	2,300,000
Emergency projects (see attached list)	1,682,000	10,233,139
Roads projects (see attached list)	-	-
Total	42,379,184	55,039,599

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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	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	11,290,000
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	-	11,290,000

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	-	-
	-	-

11. Other Payments

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

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)	(30/6/2023)	(30/6/2022)
<i>Kenya Commercial Bank, Wundanyi Branch. NO.1107927838</i>	14,983,853	22,970,275
	-	-
Total	14,983,853	22,970,275
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

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

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

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Notes to the Financial Statement Continued

14. Retention and Gratuity

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

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	98,492	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	98,492	-

15. Fund Balance B/F

	(1st July 2022)	(1st July 2021)
	Kshs	Kshs
Bank accounts	22,970,275	45,664,220
Cash in hand	-	-
Imprest	-	-
Total	22,970,275	45,664,220
Less		
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	-	-

[Provide short appropriate explanations as necessary]

16. Prior Year Adjustments

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

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

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	98,492	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	98,492	-
Net changes in accounts payables D-A	98,492	-

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Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff	426,772	1,290,610
Others (<i>specify</i>)	-	-
Total	426,772	1,290,610

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	0	61,533
Conmittee expense	173,720	-
Use of goods and services	186,004	-
Amounts due to other Government entities (see attached list)	77,407,582	28,763,374
Amounts due to other grants and other transfers (see attached list)	19,723,036	14,445,334
Acquisition of assets	-	-
Oversight Committee Expenses	500,000	-
Other Payments (<i>specify</i>)	2,000,000	-
Funds pending approval	71,500	-
Total	100,061,843	42,820,241

Mwatate Constituency

National Government Constituencies Development Fund (NGCDF)

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18.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	12,437,042	28,607,009
Total	12,437,042	28,607,009

XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff				
VIOLET MWAMRIZI	Secretary	Monday, September 5, 16	62,000	
BROWN TOLI	Support Staff	Monday, September 5, 16	45,291	
FESTUS MWANGOMBE	Driver	Monday, September 5, 16	65,233	
TOBIAS MAGHANGA	Support Staff	Monday, September 5, 16	45,291	
BONIFACE MWABONJE	Account Assistant	Monday, October 15, 18	68,807	
RAJAB KAFUTA	Public Relation Officer	Monday, October 15, 18	68,807	
SIMON DADI	Support Staff	Monday, October 15, 18	40,762	
ANNET MWASHIGHADI	Clerk Of Works	Monday, October 15, 18	30,581	
	Sub-Total		426,772	
	Grand Total		426,772	

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
Compensation of employees		-	61,533	
Use of goods & services		359,724.00	-450,000	
Amounts due to other Government entities				
Primary Schools Projects			12,600,000	
Kipusi Primary School	Completion of administration block by tilling	104,650		
Mgeno Primary School	Completion of 2no.classrooms	414,332		
Kongoni Primary School	Completion of 2no.classrooms	153,249		
Mwatate Primary School	Completion of 8no.classrooms storey building	13,354,778		
Mwatate Primary School	Purchase and supply of desks	750,000		
Mariwenyi Primary School	Completion of 8no.classrooms storey building	8,048,213		
Mariwenyi Primary School	Purchase and supply of desks	750,000		
Kungu Primary School	Completion of 8no.classrooms storey building	13,428,542		
Kungu Primary School	Purchase and supply of desks	500,000		

Kishamba Primary School	Completion of 1 no.block 6 no. door toilet	1,000,000		
Kironge Primary School	Completion of 2no.block 6 no. door toilet	2,000,000		
Mwakaleri Primary School	Completion of 1 no.block 6 no. door toilet	1,000,000		
Mwachawaza Primary School	Completion of 1 no.block 6 no. door toilet	1,000,000		
Mnamu Primary School	Completion of 2no.classrooms (rock excavation)	3,000,000		
Sechu Primary School	Completion of 1 no.block 6 no. door toilet	1,000,000		
Zare Primary School	Completion of 1 no.block 6 no. door toilet	1,000,000		
Shelemba Primary School	Completion of 1 no.block 6 no. door toilet	1,000,000		
Kongoni Primary School	Purchase and supply of desks	400,000		
kipusi primary school	Completion of administration block	100,000		
st Francis Kilulunyi primary school	Construction of 2 no. classrooms	1,449,197		
Kighononyi primary school	Construction of 4 no. classrooms	318,385		
Mwakitutu primary school	Construction of 4 no. classrooms	400,000		
Mambura primary school	Construction of 4 no. classrooms	400,000		

Secondary Schools Projects			16,163,374	
St. Joseph Secondary School	Completion of dining hall construction	2,702,347		
Elijah Mzae Secondary School	Construction of science laboratory	6,000,000		
Elijah Mzae Secondary School	Construction of 1 no. block 6 no door toilet	1,000,000		
Mwatate Secondary School	Purchase of 52-seater school bus	8,158,700		
Mwakironge secondary school	Construction of 1 no block 6 no door toilet	200,000		
Mwatate Secondary School	Construction of science laboratory	1,103,374		
Mwafuga high school	Construction of science laboratory	1,051,599		
Mwangoji secondary school	Construction of administration block	846,070		
st joseph's secondary school	Construction of dining hall	4,774,145		
	Sub-Total	77,407,582	28,374,907	
Amounts due to other grants and other transfers				
10.0 Security Projects			7,000,000	
Kamtonga Police Station	Construction of police station	9,878,562		
Kamtonga Police Station	Purchase and supply of furniture	200,000		

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6.0 Environment			2,000,000	
6.2 Mwambota Primary School	Construction of 6 no door toilet	1,000,000		
5.0 Sports				
5.1 Constituency Sports tournament	Constituency tournament	1,667,673.71		
4.0 Bursary and Social Security			3,907,266	
4.2 Tertiary Institutions	Payment of bursary to needy tertiary institutions students	1,022,609.67		
3.0 Emergency	Catter for unforeseen occurrences	5,954,190.00	1,538,068	
	Sub-Total	19,723,035.38	14,445,334	
Acquisition of assets				
Oversight Committee Expenses(itemize)		500,000.00		
Others (<i>specify</i>)				
Mwatate NG-CDF Strategic Plan	Preparations of strategic plan	2,000,000.00		
	Sub-Total	2,500,000.00		
Funds pending approval		71,500.00		
	Grand Total	100,061,842	42,820,241	

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	7,500,000	-	-	7,500,000
Transport equipment	14,480,000	-	-	14,480,000
Office equipment, furniture and fittings	325,500	-	-	325,500
ICT Equipment, Software and Other ICT Assets	544,850	-	-	544,850
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	22,850,350	-	-	22,850,350

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

PMC NAME	Account Number	Bank	DATE A/C OPENED	Bank Balance	Bank Balance
				2022/23	2021/22
PMC					
BAGHAU PRIMARY SCHOOL	KCB	1204877432		22.90	23
BURA PRIMARY SCHOOL	KCB	1254776370		42,664	459,841
CHAKALERI PRE SCHOOL	CO-OPERATIVE	1139220307500		1577	1,577
CHAWIA HUGH SCHOOL	KCB	1103791605		91,867	1,016,432
CHUNGA UNGA PRIMARY SCHOOL	KCB	1202079466		164,962	166,153
CHUNGA UNGA PRIMARY SCHOOL	KCB	1295518147		159,506	
DEMBWA PRIMARY SCHOOL	KCB	1263363199		25,400	27,317
ELIJAH MZAE SEC SCHOOL	KCB	1136746285		136,827	2,798,995
GODOMA CHIEFS OFFICE	KCB	1266483152		3,939	5,130
GODOMA PRIMARY SCHOOL	KCB	1291037950		9,466	1,044,817
JOSA PRIMARY SCHOOL	KCB	1127710001		739.80	866
KAMTONGA POLICE STATION	KCB	1304637239		3,004,375	
KENYATTA HIGH SCHOOL-MWATATE	KCB	1316521168		-	
KIDAYA-SAGHAIGHU PRIMARY	KCB	1201488028		8,074	8,073
KIGHOMBO PRIMARY SCHOOL	KCB	1208412043		60,966	69,157
KIGHOMBO PRIMARY SCHOOL	KCB	1208412043		-	69,157
KIGHONONYI PRIMARY SCHOOL	KCB	1289578087		194,473	1,587,995
KILULUNYI PRIMARY SCHOOL	KCB	1303027046		49,181	
KIPUSI PRIMARY SCHOOL	KCB	1289563160		6,370	2,030,610
KISHAU PRIMARY SCHOOL	KCB	1135939071		248	248
KISHAU PRIMARY SCHOOL	KCB	1292312912		31,837	762,209
KITAWI SEC SCHOOL	KCB	1118287215		992	992
KITIVO PRIMARY SCHOOL	KCB	1183979606		3,274	3,274
KITUMA SECONDARY SCHOOL	EQUITY	790299882033		77,931.50	77,932
KOMBOLIO SECONDARY SCHOOL	CO-OPERATIVE	1134220282000		3,575	3,575
KONGONI PRIMARY SCHOOL	KCB	1204954984		9,293	10,484
KUNGU' PRIMARY SCHOOL	KCB	1290205566		125,578	3,386,739
KWAMONE PRE SCHOOL	EQUITY	263540409		-	161

KWATEKA PRIMARY SCHOOL	KCB	1119861888	-	670
LAGHONYI SECONDARY SCHOOL	EQUITY	790297606691	6,238.30	6,278
MWAKITAU PRIMARY SCHOOL	KCB	1297309758	74,722	
MAMBURA PRIMARY SCHOOL	KCB	1133870775	3,696	1,091,358
MANOA PRIMARY SCHOOL	KCB	1176836714	5,234	5,233
MARIWENYI PRIMARY SCHOOL	KCB	1207199915	185,978	1,029,030
MAZOLA PRIMARY SCHOOL	KCB	1208555154	68,250	68,350
MBAGHA PRIMARY SCHOOL	KCB	1291071288	6,708	812,039
MENGO PRIMARY SCHOOL	KCB	1204810087	188,978	1,184,764
MGENO PRIMARY SCHOOL	EQUITY	790293408297	16,004.90	16,005
MLAMBA HIGH SCHOOL	EQUITY	790293407597	94,709.10	2,578
MLUGHU PRIMARY SCHOOL	KCB	1261708121	69	171,600
MNAMU PRIMARY SCHOOL	EQUITY	7902974333273	5,911.50	5,912
MNAMU PRIMARY SCHOOL	KCB	1286255856	2,998,849	
MNENGWA PRIMARY SCHOOL	KCB	1253925917	338,744	338,744
MNGAMA PRIMARY SCHOOL	KCB	1283024128	41,300	42,681
MRABENYI PRIMARY SCHOOL	KCB	1289478848	164,320	613,441
MRUGHUA PRIMARY SCHOOL	KCB	1118978234	983	983
MRURU PRIMARY SCHOOL	KCB	1290281211	2,840	973,231
MSISINENYI ADULT & CONTINUING EDU	KCB	1279487127	20,497	21,688
MSISINENYI PRIMARY SCHOOL	KCB	1178731014	23,528	23,528
MSORONGO PRIMARY SCHOOL	KCB	1233616781	29,745	29,745
MWACHABO PRIMARY SCHOOL	KCB	1109443536	373	373
MWACHAWAZA PRIMARY SCHOOL	KCB	1135962855	340	340
MWAFUGA SECONDARY SCHOOL	KCB	1131759877	35,227	3,527,823
MWAKALERI PRIMARY SCHOOL	KCB	117492639	1,097.65	10,929
MWAKINYUNGU PRIMARY SCHOOL	KCB	1257535242	1,045,484	48,295
MWAKIRONGE SECONDARY SCHOOL	KCB	1298318211	1,692	
MWAKITAU SECONDARY SCHOOL	KCB	1135306478	113,794	113,794
MWAKITAU PRIMARY SCHOOL		1135306478	74,722	
MWAKITUTU PRIMARY SCHOOL	KCB	1290051143	3,400	126,505
MWAMBIRWA ACC OFFICE	KCB	1260178943	1,157,362	2,047,999
MWAMBONU SECONDARY SCHOOL	KCB	1262435668	2,768	