

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED**

**30 JUNE, 2024**

**THE NATIONAL ASSEMBLY  
PAPERS LAID**

**DATE: 05 MAR 2025**

**DAY:**

*wednesday*

**TABLED  
BY:**

*Hon Owen Baya, mp*

*Deputy leader of majority*

**CLERK-AT  
THE-TABLE:**

*Ruth Ngiayo*

PARLIAMENT  
OF KENYA  
LIBRARY



OFFICE OF THE AUDITOR GENERAL  
P.O.Box 95202 ,MOMBASA

29 DEC 2024

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Revised 30<sup>th</sup> June 2024



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

LIKONI CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2024

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

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*National Government Constituencies Development Fund (NGCDF)*  
*Likoni Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

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**1. Acronyms and Definition of Key Terms**

**A. Acronyms**

AIE	Authority to Incur Expenditure
ARMC	Audit and Risk Management Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards.
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMC	Project Management Committee
PWD	Persons with Disability
FY	Financial Year

**B. Definition of Key Terms**

**Fiduciary Management** - Members of Management directly entrusted with the entity's financial resources.

**Comparative Year**- Means the prior period.

## **2. Key Constituency Information and Management**

### **(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2023. 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 the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

### **Mandate**

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

- a) Recognize the constituency as a platform for the 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 realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) 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.

### **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 are as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

#### **(b) Key Management**

The NGCDF Likoni Constituency's day-to-day management is under the following key organs:

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

#### **(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Bawazir Mohamed
2.	National Sub-County Accountant	Sabena Wambui
3.	Chairman NGCDFC	Binti Ali Kiza
4.	Member NGCDFC	Mwanamisi Matano

#### **(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Likoni Constituency. The reports and recommendations of ARMC, when adopted by the NGCDF Board, are forwarded to the Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

#### **(e) NGCDF Likoni Constituency Headquarters**

P.O. Box 96780-80110 Likoni  
NGCDF Building  
Off Mombasa-Lungalunga Rd (Likoni Flats- Opp Mt Sinai Academy)  
Mombasa, Kenya

**(f) NGCDF Likoni Constituency Contacts**

Telephone: (254) 706604839

E-mail: [likonicdf@ngcdf.go.ke](mailto:likonicdf@ngcdf.go.ke)

Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) NGCDF Likoni Constituency Bankers**

1. Bank A. (Operations Account).  
Cooperative Bank, Likoni Branch  
A/C NO: 01120043565700  
P.O. Box 90430-80100  
Mombasa.
  
2. Bank B. (Deposit account).  
Cooperative Bank, Likoni Branch  
P.O. Box 90430-80100  
A/C: 01100435657001  
Mombasa

**(h) Independent Auditor**

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

**(i) Principal Legal Adviser**

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

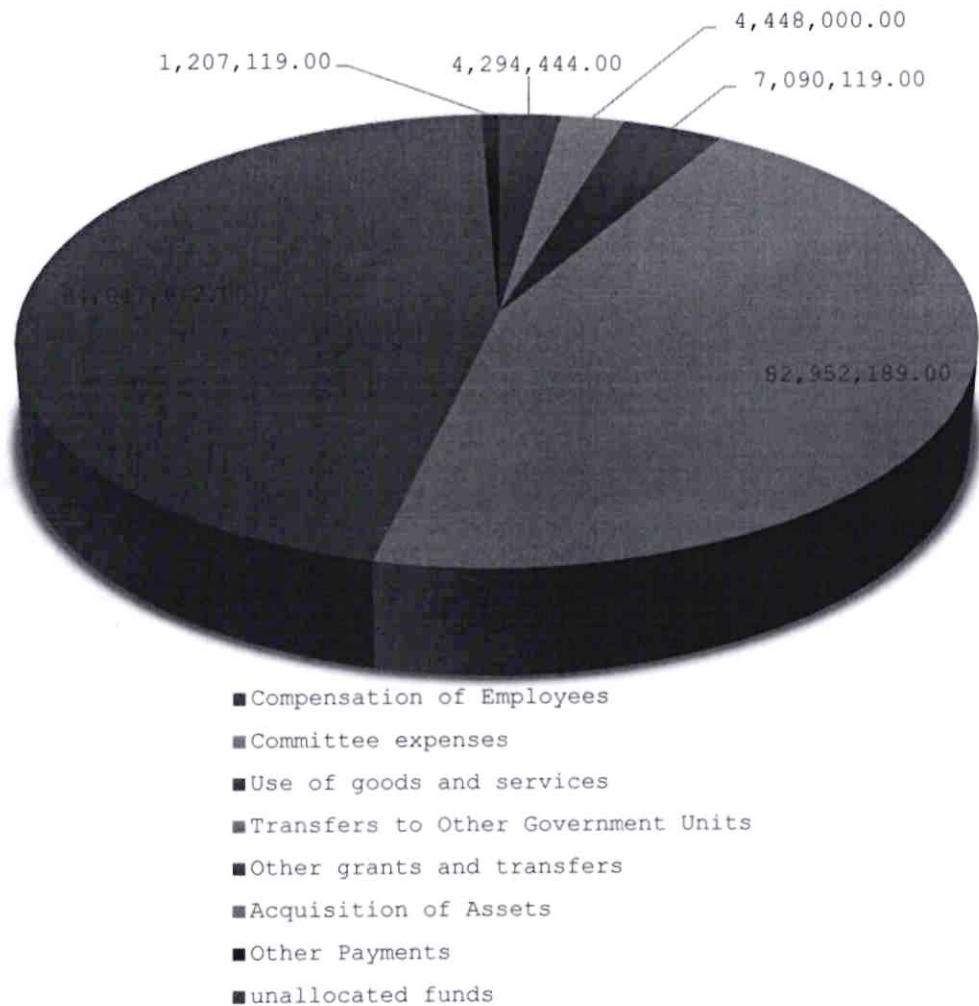
### **3. NG-CDFC Chairperson's Report**



On behalf of the people of Likoni Constituency and on my own behalf I take this opportunity to present the financial report for NG CDF Likoni for FY 2023-2024. Under my leadership, I would like to report that we are on the right track with regard to implementing of NG CDF Likoni strategic plan for 2022-2027. I am confident that the new strategic plan will serve as a road map in guiding the constituency in realizing its socio-economic goals and objectives. The NG CDF Likoni had an approved final budget of ksh 281,621,062 in the Financial year 2023-2024 however the actual expenditure in FY 2023-2024 was ksh 215,405,589 .The spirit and tenets of devolution is also enshrouded in NG-CDF Act through peoples' participation in project identification and implementation is mandatory. The projects are implemented by the people through the Project Management Committees. We have been in the public eye for the entire period under review owing to our continued compliance with the fund's mandate. All we can say is, we continue ensuring service delivery beyond expectations by being transparent, open to criticism, involving the people in our project implementation, drawing lessons learned and above all, put to good and accountable use of all the resources entrusted us.

The diagrams below show budgets, receipts and expenditure in FY 2023-2024:

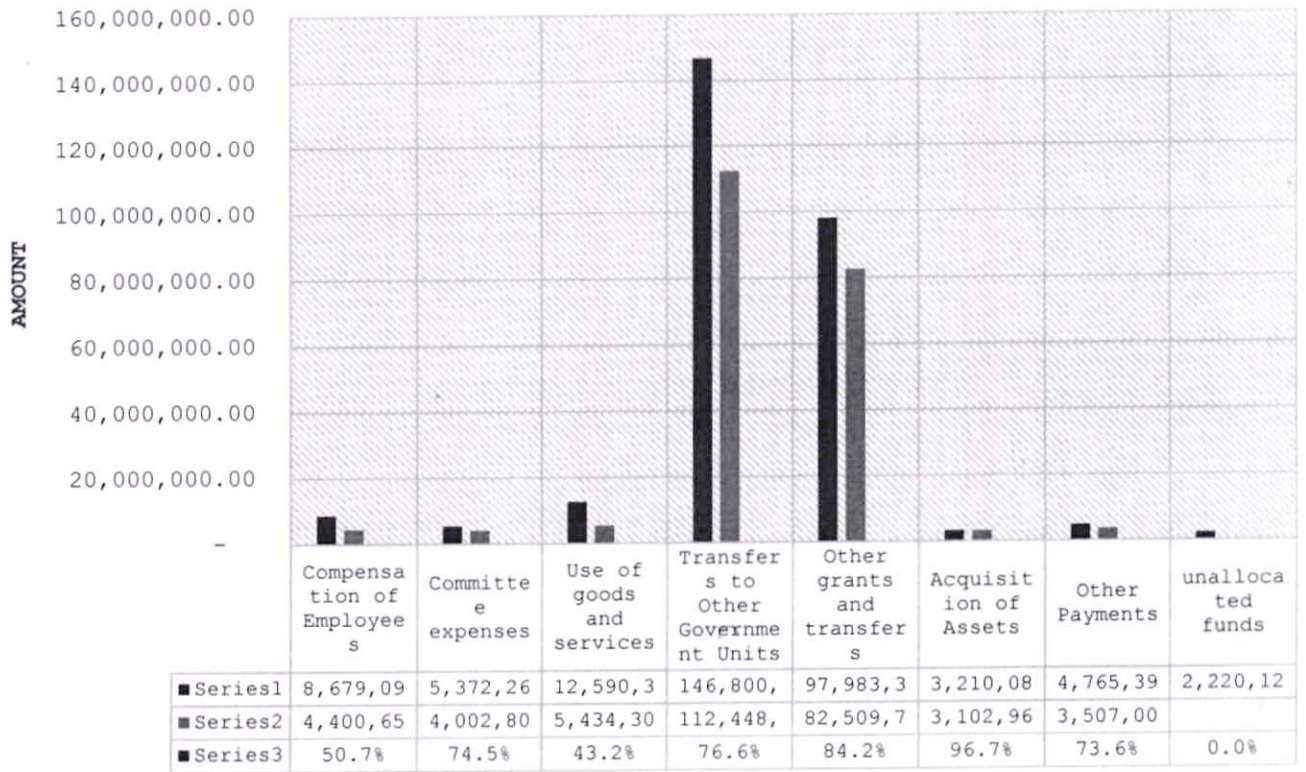
**ANNUAL APPROVED BUDGET SUMMARY  
 FY 2023-2024**



**Figure 1: SUMMARY BUDGET FOR 2023-2024**

**National Government Constituencies Development Fund (NGCDF)**  
**Likoni Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**

**FINAL BUDGET VS ACTUAL PAYMENT FY 2023-2024**



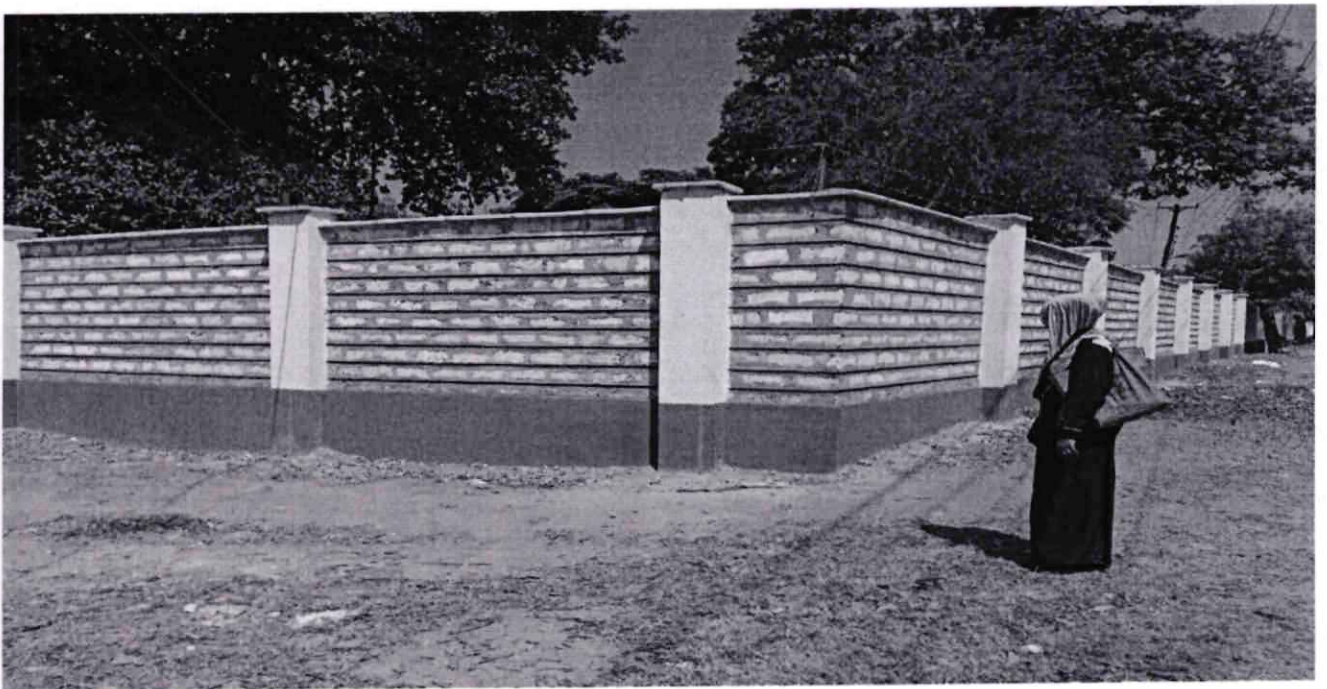
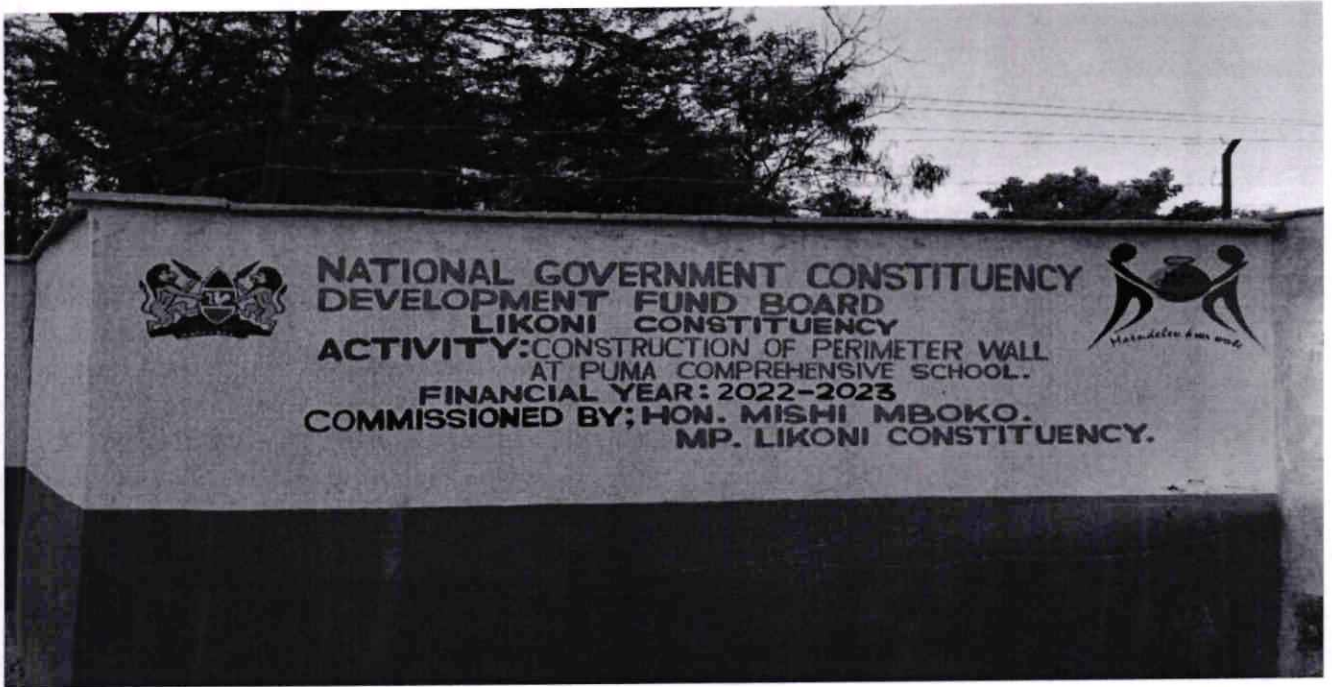
**KEY ACHIEVEMENT**

During Fy 23-24 we managed to implement some of the following projects listed below

1. Project: Construction of 8no classrooms to completion on top of existing Building  
Location: Timbwani Primary School  
Status: Complete



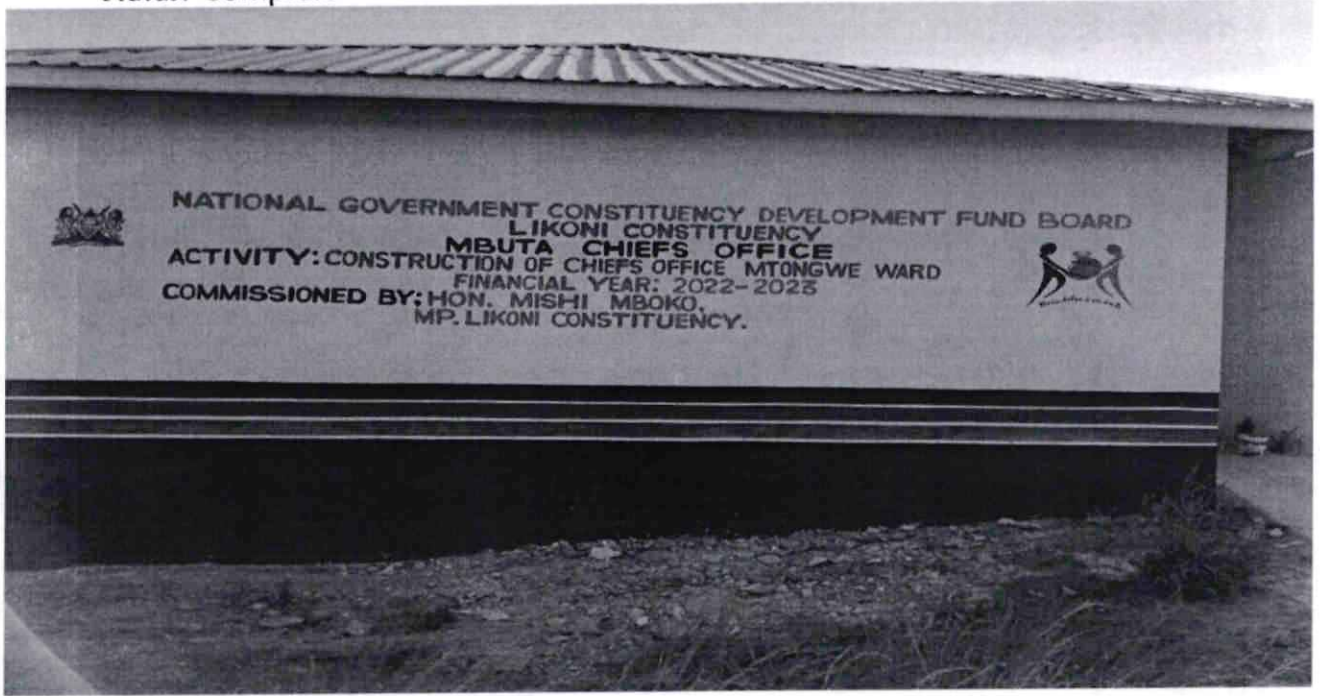
- 2. Project: Construction of 345meters perimeter wall  
Location: Puma Primary School  
Status: Complete



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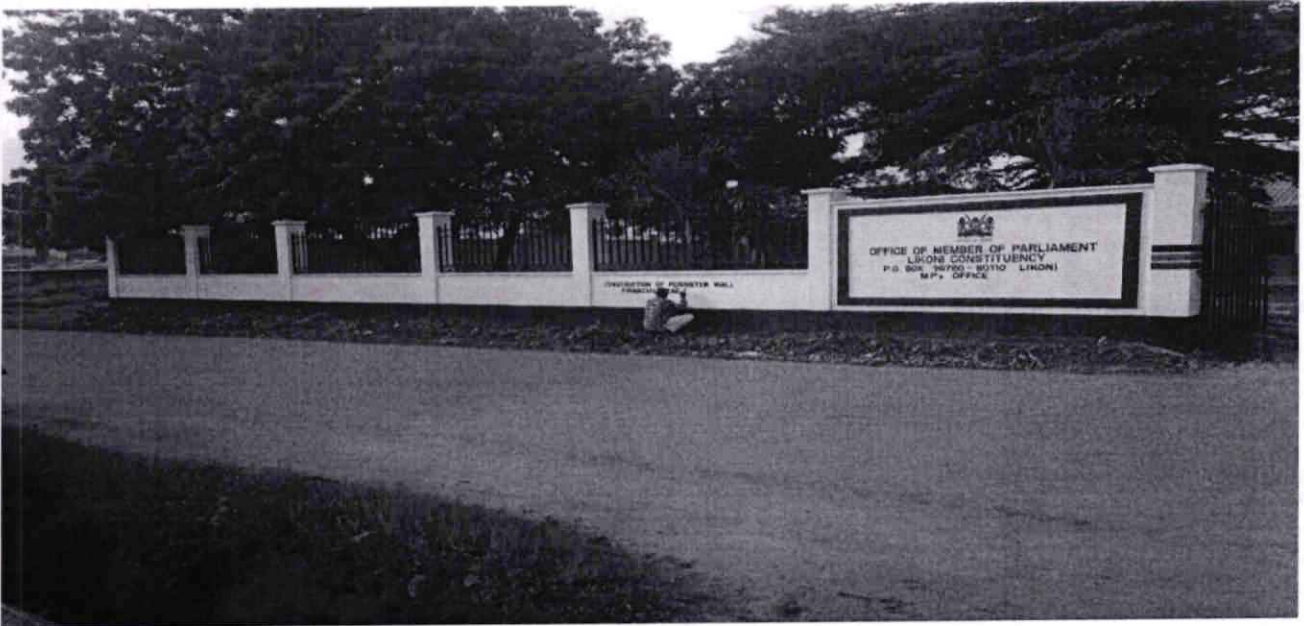
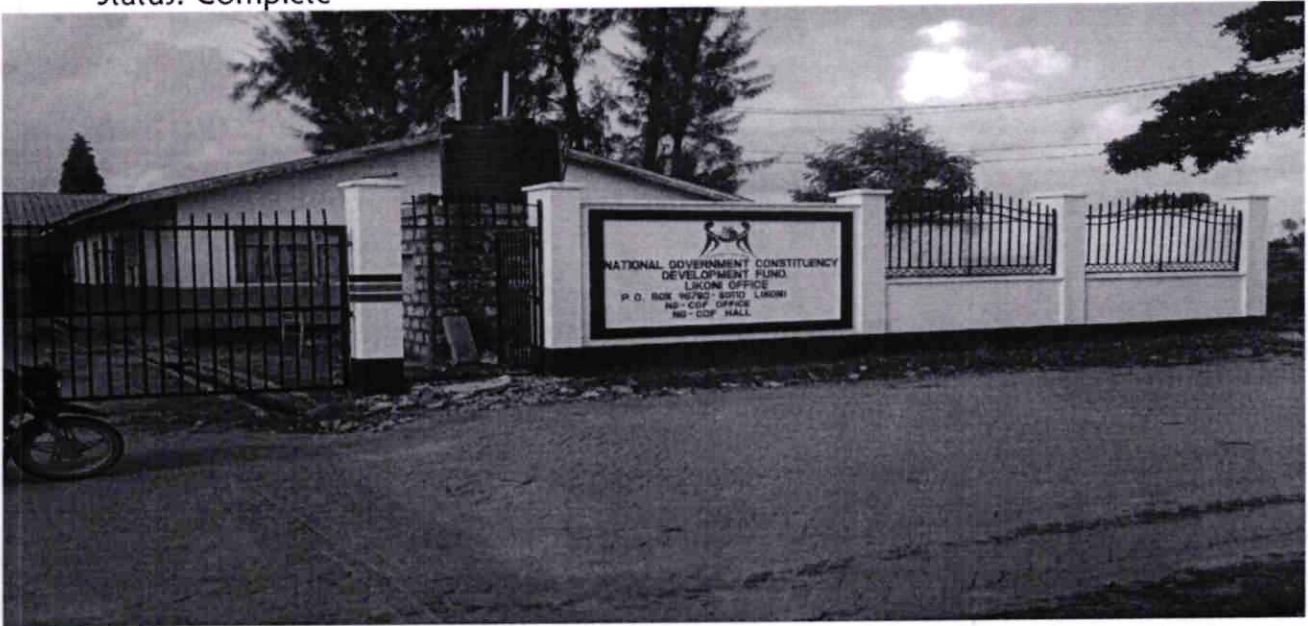
- 3. Project: Construction of Chief's Office  
Location: Mbuta Chief's Office  
Status: Complete



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4. Project: Construction of 180meters perimeter wall  
Location: Ng-cdf Offices  
Status: Complete



.....  
**Name: Binti Ali Kiza**  
**Chairperson NGCDF Committee**

#### 4. Statement of Performance Against Predetermined Objectives for FY 2023/24

##### 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 the *NGCDF Likoni Constituency 2022-2027* plan are to:

- a) To capture all stakeholders' interests in the constituency.
- b) To mobilize constituency resources for maximization of available opportunities
- c) To improve the institutional capacity and visibility of the NG-CDF committee in its pursuit to deliver its mandate

##### Progress on the 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	Increased enrolment in primary schools to accommodate Junior secondary school, improved transition to secondary schools and eliminate temporary classrooms in the constituency	To accomplish, the both primary and secondary schools: Increased enrolment in primary schools to accommodate Junior secondary school, improved transition to	To build 50 new classrooms, 5 dormitories, 10 Laboratories 10 and renovate 15 schools	In FY 2023/2024 we increased the infrastructure as below; a) Constructed to completion 50 new classrooms b) Constructed to completion 5 dormitories

		secondary schools and eliminate temporary classrooms in the constituency		c) Constructed to completion 10 laboratories d) Renovated 15 schools to completion
Security	To enhance security in the constituency by 2027, we plan to:  1. Construct to completion 3 new police station 2. Fence 2 Police stations 3. Construct 3 new police posts 4. Construct 10 units of police house within various police stations 5. Construct four chief/Asst. chiefs offices	Increase the numbers and improve the conditions of police stations within the constituency to mitigate insecurity more so terror attacks	In order to enhancement security within the constituency by 2027: a) Three police station constructed a) Three Police station to be fenced b) Constructed 10 Police housing units c) Constructed 3 new police posts d) Constructed 4 chief/Asst chiefs	In the FY 2023/2024: We have constructed two chiefs offices at Mbuta & Shonda Location.
Environment	To enhance environmental conservation and improvement in waste management, the constituency will construct 10 toilets and plant 5,000	Implement sanitary improvement projects at schools through construction of toilets and water harvesting units.	In order to achieve the environmental target, we plan to: a) Construct to completion 10 new toilets in different institutions	In FY 2023/2024: - Constructed toilets in different educational institutions - Planted 1000 seedlings in different institutions

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	seedlings in different institutions		Plant 5,000 seedlings in different institutions	
Sports	To build and enhance youth skills through sports	Increased number of youths involved in sporting activities by providing them with sporting kits	Conduct 2 sports activities in the Constituency. Providing 30 teams with sports kits such as boots, balls and jerseys	Organising constituency tournament in FY 2023/2024.
Emergency	To identify uncertain occurrences in the constituency and their mitigating actions	Facilitate reduction of risks in learning institutions by making funds available to counter any emergency occurrence	Putting up emergency fund at all times and having quick response mechanism for countering any unexpected eventuality.	Working with other units and departments dealing with emergency response in the constituency to ensure quick identification and response.

## **5. Governance Statement**

### **Appointment of Ngcdf committee members**

Section 43(1), (2), (3) and (4) of the National Government Constituencies Development Fund (NG-CDF) Act state that:

every constituency.

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

The seven persons referred to in subsection (2) (b) (c) (d) and (e) shall be selected in such a manner and shall have such qualification as the Board may, by regulations prescribe. The names of the persons selected under sub-section 3 shall be submitted by the Board to the National Assembly for approval before appointment and gazettement by the Board. Further, Section 43(8) provides that: The terms of office for Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

### **Removal of Ng-cdf Members**

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

- (a) lack of integrity;
- (b) gross misconduct;
- (c) embezzlement of public funds;
- (d) bringing the committee into disrepute through unbecoming personal public conduct;
- (e) promoting unethical practises;
- (f) causing disharmony within the committee;
- (g) physical or mental infirmity.

A decision to remove a member under subsection (13) 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.

(15) A vacancy arising as a result of the removal of a member under subsection (13) shall be filled in the manner set out in subsection (10) and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

### **The Functions of Ng-cdfc's**

The function of Ng-cdfc shall be to:

- 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;
- subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- rank projects proposals in order of priority while ensuring that ongoing projects take precedence;
- ensure that all projects receive adequate funding and are completed within three years;
- where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- rank projects proposals in order of priority while ensuring that ongoing projects take precedence;
- ensure that all projects receive adequate funding and are completed within three years;
- where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;

- ensure that the principles of public finance as provided for under Chapter twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund
- submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
- collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act;
- recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain:
  - a list of all the new projects commenced during the financial year and their completion status; and
  - a list of all projects approved, funded and commenced during previous financial years, and their completion status;
- enter into performance contracting with the Board on an annual basis;
- in exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution;
- receive returns from project management committees in accordance with regulation
- maintain a database of project management committees and reports from the respective committees;
- ensure that the reports referred to in paragraph
- are received before funding is released for each phase of the project being implemented;
- record the names of all the signatories of the accounts of a project
- management committee as communicated to a Constituency
- Committee by the project management committee upon assumption of office;
- receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
- ensure that the committee does not enter into commitments for which funding has not been allocated;
- ensure projects are labeled in accordance with the guidelines issued by the Board;
- perform any other function assigned to it by the Board

### **Convening of Constituency Meetings**

Section 43 (6) state that, "The first meeting of the Constituency Committee shall be convened within one hundred and twenty days of the commencement of a new term of Parliament or the date of the holding of a by-election, by the national government official at the constituency or in his or her absence, by an officer of the Board seconded to the constituency."

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After appointment of members of the NG- CDF Committee through publication in the Kenya Gazette, and within 120 days of the commencement of the thirteenth parliament, the Deputy County Commissioner (or in his/her absence) the Fund Account Manager shall convene the first meeting of the NG- CDF Committee, during which the members will elect the Chairperson and the Secretary. The Officer of the Board will then submit to the Board the names of the elected Chairperson and Secretary, attaching a certified copy of form four certificate and the academic certificates for the highest level of education attained and the minutes of the NG- CDF Committee that approved the appointment. As the management of NG- CDF Likoni Constituency we complied with the Act and its regulations.

In the Fy 2023-2024 The Ng-cdf Likoni managed to implement Fifteen (15No) Ng-cdfc Meetings as shown in the table below

Name of NG CDFC member	Meeti ngs held	Meeting s held	Meeting s held	Meeting s held	Meetings held	Meeting s held	Meetings held	Meetings held
	4/7/23	21/7/23	4/9/23	6/10/23	24/10/23	6/12/23	9/1/24	31/01/24
Binti Ali Kiza	✓	✓	✓	✓	✓	✓	✓	✓
Mwanamii Matano	✓	✓	✓	✓	✓	✓	✓	✓
Mahmud Juma	✓	✓	✓	✓	✓	✓	✓	✓
Mohamed Rahesi	✓	✓	✓	✓	✓	✓	✓	✓
Edward Sakwa	✓	✓	✓	✓	✓	✓	✓	✓
Jane Makao	✓	✓	✓	✓	✓	✓	✓	✓

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Peter Odhiambo	✓	✓	✓	✓	✓	✓	✓	✓
Mathew Wambugu	✓	✓	✓	✓	✓	✓	✓	✓
Name of NG CDFC member	Meetings held	Meeting s held	Meeting s held	Meeting s held	Meetings held	Meeting s held	Meetings held	
	21/2/24	01/3/24	11/3/24	16/03/24	15/05/24	06/06/24	20/06/24	
Binti Ali Kiza	✓	✓	✓	✓	✓	✓	✓	
Mwanamii Matano	✓	✓	✓	✓	✓	✓	✓	
Mahmud Juma	✓	✓	✓	✓	✓	✓	✓	
Mohamed Rahesi	✓	✓	✓	✓	✓	✓	✓	
Edward Sakwa	✓	✓	✓	✓	✓	✓	✓	
Jane Makao	✓	✓	✓	✓	✓	✓	✓	
Peter Odhiambo	✓	✓	✓	✓	✓	✓	✓	
Mathew Wambugu	✓	✓	✓	x	✓	✓	✓	

### **Tenure of the Constituency Committee**

As per the provision of Section 43 (8) and (9) of the NG- CDF Act, the tenure of the members of NG- CDF Committee shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act and regulations, while the Fund Account Manager remain the custodian of all the records and equipment of the constituency. As per Regulation 24 of the Act, once the new committee members have been appointed, the Fund Account Manager in liaison with the Deputy County Commissioner, shall facilitate smooth handover between the outgoing and the newly gazetted NG- CDF Committee members. To facilitate this, the Fund Account Manager prepares a comprehensive handover report on behalf of the outgoing committee.

### **Functions and Operations of the Constituency Committee**

Regulation 11 of NG- CDF Act outlines the functions of the Constituency Committee. Implementation of projects through the Projects Management Committees at the community level is one of the mandates. In addition, effective and efficient project management is cardinal achievement of the Fund's objective of poverty reduction while ensuring equitable development across the Constituency. In order to achieve this objective, the Fund Account Manager through the Board, continuously trains the NG- CDF Committee, the staff and the technical officers from relevant government departments on various projects management, pertinent issues to enable them facilitate Project management Committees. Regulation 11 (1) (a) is the function of the Constituency Committee to build capacity of the Project Management Committees and sensitize the community on the operations of the Fund.

Section 43 (11) of the Act provides that the Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

### **Risk Management**

The Ngcdf Likoni has developed an up-to-date risk register where all possible risks that may occur during the daily operation of the fund is monitored and actions taken promptly so as to mitigate any losses. some of the possible risks identified in likoni are as follows.

- Political stakeholders Exerting undue influence and interference within Ng-cdfc Operations.
- Inappropriate use of Ng-cdfc Assets
- Conflict of interest skewed appointment of Ng-cdfc Members based on clan, political affiliations.
- Ng-cdfc Members biased allocations of projects and bursary awards based on the political affiliations.
- Delayed Disbursement of Funds from the Board.

The Ng-Cdf Likoni has come up with measures of how to monitor the risks by using key risks indicators as shown below

- Number of time vehicle work ticket is not signed by Fam
- Number of projects proposed outside community contributions.
- Number of Fam's Transferred.
- Number of percentage funding to projects distributed per ward in excess of its share.

### **Risk Mitigating Factors**

Some of the risk Mitigating Factors are as shown below

- Adherence of Ng-cdf Act 2015 and regulations.
- Adherence to Public Procurement act of 2015 and its regulations
- Training and capacity building of Ng-cdfc / Staffs, Pmc's
- Ensure equitable allocation of funds as per the constitution of Kenya.

### **Integrity**

The Ng-cdfcs are supposed to adhere to chapter six of the constitution of Kenya. A member is not supposed to involve him or herself on issues that will impair his or her integrity and he or she should avoid at all times in issues that will bring conflict of interest such as seeking to benefit from tenders etc.



**Conflict of interests**

Where cases of conflict of interest arises the party concern is required to declare the interest and where possible not to participate in an activity which will interfere with his or her independence.

## **6. Environmental and Sustainability Reporting**

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

**a. Education and Training:** Likoni Constituency's 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 marginalized 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.

## **2. Environmental performance**

Trees come alongside a plethora of benefits, not only to the environment but also us, as humans. They are proven to improve overall health and well-being, making it more important than ever to utilise the natural resource to your advantage.

Planting trees is particularly beneficial to areas that focus on education; they can even be used as a handy addition to the curriculum for younger learners. With this in mind, we have devised a guide to the benefits of planting trees in schools:

- Improve Aesthetics
- Provide shade for learners
- Create outdoor learning space
- Improve air quality for learners and its neighbourhood
- Marks the season.

## **3. Employee welfare**

We invest in providing the best working environment for our employees. Xxx 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. Likoni 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-**

Likoni Constituency is committed to fair and ethical market practices.

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-**

Likoni Constituency 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**

Likoni Constituency 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.

Likoni Constituency has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



.....  
**Name: Bawazir Mohamed**  
**Fund Account Manager.**

## **7. Statement of Management Responsibilities**

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

The Accounting Officer in charge of the NGCDF-Likoni 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, 2024. 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-Likoni 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, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Likoni 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.

*National Government Constituencies Development Fund (NGCDF)  
Likoni Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

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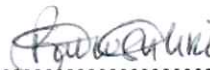
The Accounting Officer in charge of the NGCDF Likoni Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for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

**Approval of the financial statements**

The NGCDF- Likoni Constituency financial statements were approved and signed by the Accounting Officer on 20/12 2024.



.....  
**Name: Binti Ali Kiza**  
**Chairman – NG-CDF Committee**



.....  
**Name: Bawazir Mohamed**  
**Fund Account Manager**

# REPUBLIC OF KENYA

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

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - LIKONI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024**

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### **PREAMBLE**

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

- A. Report on 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 the 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; and,
- 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.

A Qualified Opinion is issued when the Auditor-General concludes that except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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 - Likoni Constituency set out on pages 1 to 51, which

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*Report of the Auditor-General on National Government Constituencies Development Fund - Likoni Constituency for the year ended 30 June, 2023*

comprise the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund Likoni Constituency as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with, the National Government Constituencies Development Fund Act, 2015 (amended 2023) and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Unconfirmed Project Management Committee Balances**

Note 19.4 on other important disclosures and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balance of Kshs.72,135,290 in respect of fifty-four (54) bank accounts. However, cash-books and bank reconciliation statements for the stated bank accounts were not provided for audit.

in the circumstances, accuracy and completeness of the PMC balances could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Likoni 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 opinion.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.281,621,062 and Kshs.225,361,392 respectively, resulting to under-funding of Kshs.56,259,670, or 20% of the budget.

The under-funding 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. Except for the matters described in the basis of qualified opinion section, I have determined that there were no key audit matters to report in the year under review.

### **1.0 Other Information**

Management is responsible for the other information set out on page iii to xxxi which comprise of Key Constituency Information and Management, NG-CDFC Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting and Statement of Management Responsibilities, The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the National Government Constituencies Development Fund - Likoni Constituency's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information and I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed 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**

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

# REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

## **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

## **Basis for Conclusion**

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

## **Responsibilities of the Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the Funds ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**31 December, 2024**

*National Government Constituencies Development Fund (NGCDF)*


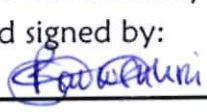
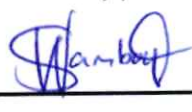
*Likoni Constituency*

*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**9. Statement of Receipts and Payments for the Year Ended 30th June 2024**

	Note	2023-2024	2022-2023
			Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	188,087,603	87,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	2,220,127	-
<b>TOTAL RECEIPTS</b>		<b>190,307,730</b>	<b>87,000,000</b>
<b>PAYMENTS</b>			
Compensation of employees	4	4,400,651	2,564,366
Committee expenses	5	5,168,800	4,930,800
Use of goods and services	6	4,268,301	1,408,836
Transfers to Other Government Units	7	112,448,143	1,000,807
Other grants and transfers	8	82,509,734	55,071,689
Acquisition of Assets	9	3,102,960	-
Other Payments	10	3,507,000	-
<b>TOTAL PAYMENTS</b>		<b>215,405,589</b>	<b>64,976,498</b>
<b>SURPLUS/DEFICIT</b>		<b>(25,097,859)</b>	<b>22,023,502</b>

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 20/12/2024 and signed by:

**Chairman NG-CDF Committee**

**Name: Binti Ali Kiza**

**Fund Accountant Manager**

**Name: Bawazir Mohamed**

**National Sub-County  
Accountant**


**Name: Sabena Wambui  
ICPAK M/No:**


10. Statement of Assets and Liabilities as at 30th June, 2024

	Note	2023-2024 Kshs	2022-2023 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	11A	13,000,033	37,273,789
Cash Balances (cash at hand)	11B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>13,000,033</b>	<b>37,273,789</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	12	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>13,000,033</b>	<b>37,273,789</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	13	-	-
Gratuity	14	824,103	-
<b>NET FINANCIAL ASSETS REPRESENTED BY</b>		<b>12,175,930</b>	<b>37,273,789</b>
Fund balance b/fwd 1st July...	15	37,273,789	15,250,287
Prior year adjustments	16	-	-
Surplus/Deficit for the year		(25,097,859)	22,023,502
<b>NET FINANCIAL POSITION</b>		<b>12,175,930</b>	<b>37,273,789</b>

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 20/12/2024 and signed by:

  
 .....  
 Chairman NG-CDF  
 Committee  
 Name: Binti Ali Kiza

  
 .....  
 Fund Accountant Manager  
 Name: Bawazir Mohamed

  
 .....  
 National Sub-County  
 Accountant  
 Name: Sabena Wambui  
 ICPAK M/No:

*National Government Constituencies Development Fund (NGCDF)*  
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*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**11. Statement Of Cash Flows for the Year Ended 30th June 2024**

		2023-2024	2022-2023
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	188,087,603	87,000,000
Other Receipts	3	2,220,127	-
		<b>190,307,730</b>	<b>87,000,000</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	4,400,651	2,564,366
Committee expenses	5	5,168,800	4,930,800
Use of goods and services	6	4,268,301	1,408,836
Transfers to Other Government Units	7	112,448,143	1,000,807
Other grants and transfers	8	82,509,734	55,071,689
Other Payments	10	3,507,000	-
		<b>212,302,629</b>	<b>64,976,498</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	824,103	-
Prior year Adjustments	16	-	-
<b>Net Adjustments</b>		824,103	-
<b>Net cash flow from operating activities</b>		<b>(21,170,796)</b>	<b>22,023,502</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(3,102,960)	-
<b>Net cash flows from Investing Activities</b>		<b>(3,102,960)</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(24,273,756)</b>	<b>22,023,502</b>
Cash and cash equivalent at BEGINNING of the year	11	37,273,789	15,250,287
Cash and cash equivalent at END of the year		13,000,033	37,273,789

*National Government Constituencies Development Fund (NGCDF)*  
*Likoni Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**12. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2024**

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>		<b>Opening Balance (C/Bk) and AIA</b>	<b>Previous years Outstanding Disbursements</b>				
Transfers from NG-CDF Board	184,039,543	37,273,789	58,087,603	279,400,935	225,361,392	54,039,543	80.0%
Proceeds from Sale of Assets				-	-	-	0.0%
Other Receipts		2,220,127		2,220,127		2,220,127	0.0%
<b>TOTAL RECEIPTS</b>	<b>184,039,543</b>	<b>39,493,916</b>	<b>58,087,603</b>	<b>281,621,062</b>	<b>225,361,392</b>	<b>56,259,670</b>	<b>80.0%</b>
<b>PAYMENTS</b>							
Compensation of Employees	4,294,444	1,934,295	2,450,351	8,679,090	4,400,651	4,278,439	50.7%
Committee expenses	6,388,854	344,580	1,837,556	8,570,990	5,168,800	3,402,190	60.3%
Use of goods and services	5,149,265	1,062,528	3,179,873	9,391,666	4,268,301	5,123,365	45.4%
Transfers to Other Government Units	82,952,189	25,550,067	38,298,156	146,800,412	112,448,143	34,352,269	76.6%
Other grants and transfers	84,047,672	4,119,296	9,816,332	97,983,300	82,509,734	15,473,566	84.2%
Acquisition of Assets		2,200,000	1,010,083	3,210,083	3,102,960	107,123	96.7%
Other Payments	1,207,119	2,063,023	1,495,252	4,765,394	3,507,000	1,258,394	73.6%
Unallocated funds		2,220,127		2,220,127		2,220,127	
<b>TOTAL</b>	<b>184,039,543</b>	<b>39,493,916</b>	<b>58,087,603</b>	<b>281,621,062</b>	<b>215,405,589</b>	<b>66,215,473</b>	<b>76.5%</b>

**National Government Constituencies Development Fund (NGCDF)**  
**Likoni Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**

*\*\*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.**

- 1) *The general utilization of funds is at 80% this was brought up by delays in remittances of funds by NG CDF Board.*
- 2) *Compensation of Employees is at 50.7% the bulk of the funds for financial year 2023-2024 had not been utilized.*
- 3) *The use of goods & services is at 43.2% since the bulk of the funds for 2023-2024 had not been utilized.*
- 4) *Transfer to other Government units other grants and transfers is at is at 76.6% & 84.2% respectively due to delays in remittances of funds from NG CDF Board.*

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilization difference totals	66,215,473
Less undisbursed funds receivable from the Board as at 30th June 2024	54,039,543
	12,175,930
Add Accounts payable	824,103
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2023/2024	13,000,033

*National Government Constituencies Development Fund (NGCDF)*  
*Likoni Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**13. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2024**

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
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	4,294,444	1,934,295	2,450,351	8,679,090	4,400,651	4,278,439
1.2 Committee allowances	1,948,000	196,260	105,082	2,249,342	1,340,800	908,542
1.3 Use of goods and services	4,329,265	1,026,908	2,545,573	7,901,746	4,268,301	3,633,445
<b>Sub-total</b>	<b>10,571,709</b>	<b>3,157,463</b>	<b>5,101,006</b>	<b>18,830,178</b>	<b>10,009,752</b>	<b>8,820,426</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,940,854	30,000	0	1,970,854	0	1,970,854
2.2 Committee allowances	2,500,000	118,320	1,732,474	4,350,794	3,828,000	522,794

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2.3 Use of goods and services	820,000	35,620	634,300	1,489,920	0	1,489,920
<b>Sub-total</b>	<b>5,260,854</b>	<b>183,940</b>	<b>2,366,774</b>	<b>7,811,568</b>	<b>3,828,000</b>	<b>3,983,568</b>
<b>3.0 Constituency Oversight Committee (Itemize as per budget)</b>						
3.1 Committee allowances	-	-		-		-
3.2 Use of goods and services	-					
				-		-
<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4.0 Emergency</b>						
4.1 Primary Schools	9,229,569	241,147	15,000	<b>9,485,716</b>	-	-
4.1.0 Mtongwe Primary sch- Supply of 200 desks					570,000	
4.1.1 Inspiration Primary sch- Supply of 200 desks					570,000	
4.1.2 Likoni Primary sch- Supply of 200 desks					570,000	
4.1.3 Mishi Mboko Primary sch- Supply of 200 desks					570,000	
4.1.4 Timbwani Primary sch- Supply of 200 desks					1,200,000	

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4.1.5 Vyemani Primary sch- Supply of 200 desks					1,200,000	
<b>Sub-total</b>	<b>9,229,569</b>	<b>241,147</b>	<b>15,000</b>	<b>9,485,716</b>	<b>4,680,000</b>	<b>4,805,716</b>
<b>5.0 Bursary and Social Security</b>						
5.1 Primary Schools				-		-
5.2 Secondary Schools	53,178,904			<b>53,178,904</b>	49,273,000	3,905,904
5.3 Tertiary Institutions	15,000,000	69,000		<b>15,069,000</b>	15,058,000	11,000
5.4 Universities				-		-
5.5 Education Support Programmes				-		-
5.6 Social Security	4,442,400	861,148		<b>5,303,548</b>	1,287,000	4,016,548
<b>Sub-total</b>	<b>72,621,304</b>	<b>930,148</b>		<b>73,551,452</b>	<b>65,618,000</b>	<b>7,933,452</b>
<b>6.0 Sports</b>						
6.1 Constituency sport activity			2,055,570	<b>2,055,570</b>	2,055,570	-
6.2 regional sports activity			411,846	<b>411,846</b>	411,846	-
<b>Sub-total</b>			<b>2,467,416</b>	<b>2,467,416</b>	<b>2,467,416</b>	-
<b>7.0 Environment</b>						
7.1 PortReitz Creek/ Dongokundu Reforestation & Afforestation of Mangrove trees.	1,992,000.0 0			<b>1,992,000</b>		1,992,000

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<b>Sub-total</b>	<b>1,992,000.0 0</b>			<b>1,992,000</b>		<b>1,992,000</b>
<b>8.0 Primary Schools Projects (List all the Projects)</b>						
8.1 Timbwani Primary - Construction of 6no classes		1,975		1,975		1,975
8.2 Likoni Primary - Construction of 3no classes		125,780	5,537,054	5,662,834	5,442,390	210,444
8.3 Timbwani Primary - Construction of storey building of 8no classes on existing block		8,000,000	4,590,604	12,590,604	12,386,730	203,874
8.4 Timbwani Primary - Construction of Perimeter wall 500 meters		7,100,000		7,100,000	7,009,339	90,661
8.5 Puma Primary- Construction of Perimeter wall 345Meters		4,500,000		4,500,000	4,448,806	51,194
8.6 Peleleza Primary - Re		1,945,252		1,945,252	1,725,392	219,860

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roofing of 5no classrooms						
8.7 Vyemani Primary School- Construction 10 door toilet block			2,750,000	2,750,000	2,750,000	-
8.8 Majisafi Primary School -Supply of 100 sets of lockers and chairs			570,000	570,000	570,000	-
8.9 Vyemani Primary School - Supply of 100 sets of lockers and chairs			570,000	570,000	570,000	-
8.9.1 likoni muslim Primary School - Supply of 100 sets of lockers and chairs		365,810	204,190	570,000	570,000	-
8.9.1 Shikaadabu Primary School - Supply of 100 sets of lockers and chairs		570,000		570,000	570,000	
8.9.2 Shonda Primary School- Construction of new school comprising of 6no classes, admin			23,379,308	23,379,308	23,379,308	-

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offices and toilet door						
8.9.3 Majisafi Primary School- Supply of 100 desks	500,000			500,000		500,000
8.9.4 Mrima Primary School - Construction of 2no classes	3,687,945			3,687,945		3,687,945
8.9.5 Majisafi Primary School - Supply of 200 sets of lockers and chairs	1,400,000			1,400,000	1,400,000	-
8.9.6 Mrima Primary School - Supply of 200 sets of lockers and chairs	1,400,000			1,400,000	1,400,000	-
8.9.7 Shikaadabu Primary School - Supply of 200 sets of lockers and chairs	1,400,000			1,400,000	1,400,000	-
8.9.8 Likoni Primary School - Supply of 200 sets of lockers and chairs	1,400,000			1,400,000	1,400,000	-

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8.9.9 Mweza Primary School - Supply of 200 sets of lockers and chairs	1,400,000			1,400,000	1,400,000	-
8.9.9.1 Mishimboko Primary School - Supply of 100 sets of lockers and chairs	700,000			700,000	700,000	-
8.9.9.2 Mishimboko Primary School - Completion of finish works	654,012			654,012	654,012	-
8.9.9.3 Likoni Primary School - Construction of 4no classes ontop of existing building	6,997,494			6,997,494	2,000,000	4,997,494
<b>Sub-total</b>	<b>19,539,451</b>	22,608,817	37,601,156	<b>79,749,424</b>	<b>69,775,977</b>	9,973,447
<b>9.0 Junieur Secondary Schools Projects(List all the Projects)</b>						
9.1 Majisafi Primary School - Construction of 4no classes ontop of existing building	6,497,494	-		6,497,494	2,000,000	4,497,494

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9.2 Mrima Primary School - Construction of 1no classes on top of existing building	2,180,239	-		2,180,239	2,000,000	180,239
9.3 Likoni Muslim Primary School - Construction of 3no classes Storey building to completion	8,677,733	-		8,677,733	2,000,000	6,677,733
<b>Sub-total</b>	<b>17,355,466</b>	<b>-</b>		<b>17,355,466</b>	<b>6,000,000</b>	<b>11,355,466</b>
<b>10.0 Secondary Schools Projects (List all the Projects)</b>						
10.1 Mishi mboko Girls High school- Construction of Perimeter wall		141,250		<b>141,250</b>		141,250
10.2 Timbwani Secondary - construction of 2no classes on existing block		2,800,000	697,000	<b>3,497,000</b>	3,497,000	-
10.3 Timbwani Secondary - construction of 2no classes, 2no offices and seven door toilets on existing block	5,139,067			5,139,067	5,139,067	-

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10.4 Mishimboko Girls High - Supply of 46 Seater Semi-Luxury Bus	9,500,000			9,500,000	9,500,000	-
10.5 Shikaadabu Secondary School - Supply of 46 Seater Semi- Luxury Bus	9,500,000			9,500,000	9,500,000	-
10.6 Mwachima Secondary School - Construction of 3no classes Storey building to completion	8,210,231			8,210,231	4,210,231	4,000,000
10.7 Moi Forces Academy Mombasa - Construction of Library Storey building to completion	13,707,974			13,707,974	4,825,868	8,882,106
<b>Sub-total</b>	<b>46,057,272</b>	<b>2,941,250</b>	<b>697,000</b>	<b>49,695,522</b>	<b>36,672,166</b>	<b>13,023,356</b>
<b>11.0 Tertiary Institutions Projects (List all the Projects)</b>						
11.1				-		-
11.2				-		-
11.3				-		-
<b>Sub-total</b>				-		-
<b>12.0 Security Projects</b>						

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12.1 Timbwani Chief office- Borehole		27,000		<b>27,000</b>		27,000
12.2 Likoni Chief's Office		18,001		<b>18,001</b>		18,001
12.3 Mbuta Chief's Office		2,903,000	2,191,958	<b>5,094,958</b>	4,999,120	95,838
12.4 Shonda Chief's Office			5,141,958		4,540,399	601,559
<b>Sub-total</b>		<b>2,948,001</b>	<b>7,333,916</b>	<b>10,281,917</b>	<b>9,539,519</b>	<b>742,398</b>
<b>13.0 Acquisition of assets</b>						
13.1 Motor Vehicles (including motorbikes)				-		-
13.2 Construction of CDF office Perimeter wall		2,200,000	1,010,083	3,210,083	3,102,960	107,123
13.3 Purchase of furniture and equipment				-		-
13.4 Purchase of computers				-		-
13.5 Purchase of land				-		-
<b>Sub-total</b>		<b>2,200,000</b>	<b>1,010,083</b>	<b>3,210,083</b>	<b>3,102,960</b>	<b>107,123</b>
<b>14.0 Other Expenditure</b>						
14.1 National Sub County- Treasury	204,799			204,799	204,799	-

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<b>Sub-total</b>	<b>204,799</b>	<b>-</b>	<b>-</b>	<b>204,799</b>	<b>204,799</b>	<b>-</b>
<b>15.0 Specialized Materials &amp; Services</b>						
15.1 Strategic Plan		2,063,023	1,445,252	3,508,275	3,507,000	1,275
15.2 Innovation Hub	1,207,119		50,000	1,257,119		1,257,119
<b>Sub- Total</b>	<b>1,207,119</b>	<b>2,063,023</b>	<b>1,495,252</b>	<b>4,765,394</b>	<b>3,507,000</b>	<b>1,258,394</b>
AIA						
Funds pending approval**	-	2,220,127		2,220,127		2,220,127
						-
<b>Sub-total</b>	<b>-</b>	<b>2,220,127</b>		<b>2,220,127</b>		<b>2,220,127</b>
<b>Total</b>	<b>184,039,543</b>	<b>39,493,916</b>	<b>58,087,603</b>	<b>281,621,062</b>	<b>215,405,589</b>	<b>66,215,473</b>

*(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. This statement totals should time to totals of statement in schedule 12*

## **14. Significant Accounting Policies**

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

### **1. Statement of Compliance and Basis of Preparation**

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

- Receivables that include imprests
- Payables that include 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-Likoni 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. Recognition of Receipts**

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

#### **a. 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.

#### **b. Proceeds from the Sale of Assets**

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

**c. Other receipts**

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

**d. 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.

**e. 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.

**5. Recognition of payments**

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

**a) Compensation of Employees**

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

**b) 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.

**c) Acquisition of Fixed Assets**

The payment on the 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 is provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

#### **6. 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.

#### **7. Cash and Cash Equivalents**

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

#### **8. 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.

#### **9. Accounts Payable**

For 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 the fulfilment of obligations by the contractor and holding deposits on behalf of third parties. Gratuity earned 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 the National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

#### **10. 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.

#### **11. 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 the NGCDF Act, 2015

#### **12. 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 2024 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024 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.

#### **13. Comparative Figures**

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

#### **14. 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 30<sup>th</sup> June 2024.

#### **15. Prior Period 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, restate 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.

**16. Related Party Transactions**

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

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**15. Notes To the Financial Statements**

**1. Transfers from NGCDF Board**

Description	2023-2024	2022-2023
Normal Allocation	Kshs	Kshs
AIE NO B185303		7,000,000
AIE NO B185549		6,000,000
AIE NO B185683		15,000,000
AIE NO B206001		5,000,000
AIE NO B206448		12,000,000
AIE NO B207555		15,000,000
AIE NO B207838		15,000,000
AIE NO B205058		12,000,000
AIE NO B214340	32,538,295	
AIE NO B233548	23,409,308	
AIE NO B2225111	30,000,000	
AIE NO B226108	40,000,000	
AIE NO B226274	2,140,000	
AIE NO B 226474	30,000,000	
AIE NO B 214808	30,000,000	
<b>TOTAL</b>	<b>188,087,603</b>	<b>87,000,000</b>

**2. Proceeds From Sale of Assets**

	2023-2024	2022-2023
	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)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**3. Other Receipts**

	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	2,220,127	-
Other Receipts Not Classified Elsewhere ( <i>specify</i> )	-	-
<b>Total</b>	<b>2,220,127</b>	<b>-</b>

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**4. Compensation Of Employees**

Description	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,152,132	1,177,364
Basic Wages for casual labor	540,000	340,000
<b>Personal allowances paid as part of salary</b>		
House allowance	432,000	232,000
Transport allowance	336,000	176,000
Leave allowance		-
Gratuity-contractual employees	824,103	612,602
Employer Contributions Compulsory national social security schemes	116,416	26,400
Employer Contributions Compulsory Housing levy		
Employer contributions to National Industrial Training Authority		
<b>TOTAL</b>	<b>4,400,651</b>	<b>2,564,366</b>

**5. Committee Expenses**

	2023-2024	2022-2023
	Kshs	Kshs
<b>A. NG-CDF</b>		
Sitting allowance	4,957,800	3,088,400
Other committee expenses	211,000	1,772,400
<b>Sub-total</b>	<b>5,168,800</b>	<b>4,860,800</b>
<b>B. Oversight Committee Expenses</b>		
Members allowance	0.00	70,000
Other committee expenses	-	-
<b>Sub-total</b>	<b>0.00</b>	<b>70,000</b>
<b>TOTAL(A+B)</b>	<b>5,168,800</b>	<b>4,930,800</b>

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**6. Use of Goods and services**

Description	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	70,000	40,000
Communication, supplies and services	142,700	141,400
Domestic travel and subsistence	65,000	42,400
Printing, advertising and information supplies & services	580,000	81,240
Rentals of produced assets	-	-
Training expenses	1,120,000	370,800
Hospitality supplies and services	89,000	159,910
Insurance costs	-	-
Specialised materials and services	-	-
Other operating expenses	932,000	250,000
Office and general supplies and services	1,242,445	297,929
Fuel , oil & lubricants	-	-
Bank Charges	27,156.07	25,157
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	-
Routine maintenance- other assets	-	-
<b>TOTAL</b>	<b>4,268,301</b>	<b>1,408,836</b>

**7. Transfer To Other Government Units**

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to Primary Schools	75,822,977	-
Transfers to Secondary Schools	36,625,166	1,000,807
Transfers to Tertiary Institutions	-	-
<b>TOTAL</b>	<b>112,448,143</b>	<b>1,000,807</b>

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**8. Other Grants and Other transfers**

Description	2023-2024	2022-2023
	Kshs	Kshs
Bursary - Secondary ( see attached list)	49,273,000	33,839,000
Bursary -Tertiary ( see attached list)	15,058,000	11,462,000
Bursary- Special Schools	-	-
Bursary- Education support programmes	-	-
Social Security programmes (NHIF)	1,287,000	1,404,000
Security Projects ( see attached list)	9,539,519	4,306,689
Sports Projects ( see attached list)	2,467,416	-
Environment Projects ( see attached list)	-	-
National Sub county - Treasury	204,799	
Emergency Projects ( see attached list)	4,680,000	4,060,000
OTHERS	-	-
<b>TOTAL</b>	<b>82,509,734</b>	<b>55,071,689</b>

**9. Acquisition Of Assets**

Non Financial Assets	2023-2024	2022-2023
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	3,086,980	-
Refurbishment of Buildings	-	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	
Purchase of office furniture and and General Equipment	15,980	
Purchase of ICT Equipment, Software and Other ICT Assets	-	
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
<b>TOTAL</b>	<b>3,102,960</b>	<b>-</b>

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**10. Other Payments**

	2023-2024	2022-2023
	Kshs	Kshs
Strategic Plan	3,507,000	-
ICT Hubs	-	-
Other (specify)	-	-
<b>TOTAL</b>	<b>3,507,000.00</b>	<b>-</b>

**11. Cash and Cash Equivalentents**

Name of Bank, Account No. & currency	2023-2024	2022-2023
	Kshs (30/6/2024)	Kshs (30/6/2023)
Cooperative Bank, of Kenya 01120043565700. Likoni Branch . (main account)	12,175,930	37,273,789
Cooperative Bank of Kenya 01100435657001 Likoni Branch . (deposit account)	824,103	-
	-	-
<b>TOTAL</b>	<b>13,000,033</b>	<b>37,273,789</b>
<b>11B: CASH IN HAND)</b>		
	2023-2024	2022-2023
	Kshs (30/6/2023)	Kshs (30/6/2022)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

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**12. 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>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<i>Name of Officer</i>	dd/mm/yy	-	-	-
<b>Total</b>		-	-	-

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

**13. Retention**

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	<b>KShs</b>	<b>KShs</b>
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	-	-

**Retentions aging analysis.**

	<b>Insert Current FY</b>	<b>% of the total Retention</b>	<b>Insert Comparative FY</b>	<b>% of the total Retention</b>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-		-	

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**14. Gratuity**

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	<b>KShs</b>	<b>KShs</b>
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	824,103	-
Gratuity paid during the Year (C)	-	-
<b>Closing Gratuity as at 30<sup>th</sup> June D= A+B-C</b>	<b>824,103</b>	<b>-</b>

**Gratuity aging analysis**

	<b>Insert Current FY</b>	<b>% of the total Gratuity</b>	<b>Insert Comparative FY</b>	<b>% of the total Gratuity</b>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	<b>-</b>		<b>-</b>	

*The total above should be equal to the Gratuity closing figures)*

**15. Fund Balance B/F**

	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs (1/7/2023)</b>	<b>Kshs (1/7/2022)</b>
Bank accounts	37,273,789	15,250,287
Cash in hand	-	-
Imprest	-	-
<b>TOTAL</b>	<b>37,273,789</b>	<b>15,250,287</b>

*[Provide short appropriate explanations as necessary]*

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**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	-	-	-
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>Total</b>	-	-	-

*\*\* 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**

	2024	2023
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	--	-
Closing accounts in account receivables D= A+B-C	-	-
<b>Net changes in accounts Receivables D - A</b>	-	-

**18. Changes In Accounts Payable – Gratuities and Retentions**

	2024	2023
	KShs	KShs
Gratuities and Retentions as at 1 <sup>st</sup> July (A)	-	-
Gratuities and Retentions held during the year (B)	824,103	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	-	-
<b>Net changes in accounts payables D-A</b>	<b>824,103</b>	-

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	-	-

Aging Analysis for Pending Accounts Payables

	<i>Insert Current FY</i>	<i>% of the total</i>	<i>Insert Comparative FY</i>	<i>% of the total</i>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-		-	

19.2: Pending Staff Payables (See Annex 2)

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	-	-

Aging Analysis for staff Payables

	<i>Insert Current FY</i>	<i>% of the total</i>	<i>Insert Comparative FY</i>	<i>% of the total</i>
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-		-	

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**19.3: Unutilized Fund (See Annex 3)**

	<i>2023-2024</i>	<i>2022-2023</i>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	4,278,439	4,384,646
Committee expense	3,402,190	924,260
Use of goods and services	5,123,365	5,500,277
Amounts due to other Government entities	34,352,269	63,848,223
Amounts due to other grants and other transfers	15,473,566	13,935,628
Acquisition of assets	107,123	3,210,083
Other Payments (specify)	1,258,394	3,558,275
Funds pending approval	2,220,127	
<b>Total</b>	<b>66,215,473</b>	<b>95,361,392</b>

**19.4: PMC account balances (See Annex 5)**

	<i>2024</i>	<i>2023</i>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances	72,135,290	8,212,737
<b>Total</b>	<b>72,135,290</b>	<b>8,212,737</b>

**19.5 Related Party Transactions**

	<i>2024</i>	<i>2023</i>
	<b>Kshs</b>	<b>Kshs</b>
<b>Committee Members Remuneration</b>		
Sitting allowance of committee Members during the year	5,168,800	4,930,800
<b>Transaction with the NGCDF Board</b>		
Receipts from the NGCDF Board during the year	188,087,603	87,000,000
<b>Total</b>	<b>193,256,403</b>	<b>91,930,800</b>

16. 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	
<b>Construction of buildings</b>					
1.					
2.					
<b>Sub-Total</b>					
<b>Construction of civil works</b>					
3.					
4.					
5.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
6.					
7.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
8.					
<b>Sub-Total</b>					
<b>Grand Total</b>					

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**Annex 2 - Analysis of Pending Staff Payables**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2024	Comments
<b>NG-CDFC Staff</b>				
1. Raphael W Khisa	Clerk of Works	01.03.2023	234,970.08	3 year contract
2. Mwanahamisi Swaleh	Secretary	31.02.2023	93,718.58	3 year contract
3. Ali Soloma	Security Officer	01.03.2023	86,933.92	3 year contract
4. Rahma Kamola Boma	Records Management	02.05.2023	130,937.80	3 year contract
5. Ali Billow Omar	Account Assistant	02.05.2023	130,937.80	3 year contract
6. Mwanasha Swaleh Bempa	Office Assistant	02.05.2023	73,302.60	3 year contract
7. Evans Onyango Emasu	Security Officer	02.05.2023	73,302.60	3 year contract
<b>TOTAL</b>			<b>824,103.38</b>	

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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Compensation of employees		4,278,439	4,384,646	
Committee expenses		3,402,190	924,260	
Use of goods & services		5,123,365	5,500,277	
<b>Amounts due to other Government entities</b>			<b>63,848,223</b>	
1. Timbwani Primary School	Construction of 6no classrooms	1,975		
2. Likoni Primary School	Construction of 3no classrooms	210,444		
3. Timbwani Primary School	Construction of 8no Classrooms	203,874		
4. Timbwani Primary School	Construction of perimeter wall	90,661		
5. Puma Primary School	Construction of perimeter wall	51,194		
6. Peleleza Primary School	Re-roofing of 5no classes	219,860		
7. Majisafi Primary School	Supply of 100 Lockers	500,000		
8.Mrima Primary School	Construction of 3no classrooms	3,878,184		

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9.Likoni Primary School	Construction of 4no classrooms	4,997,494		
10. Maji safi Primary School	Construction of 4 no classrooms	4,497,494		
11. Likoni muslim Primary School	Construction of 3no classes storey	6,677,733		
12.Mishi Mboko Girls High School	Construction of perimeter wall	141,250		
13.Mwahima Secondary School	Construction of 3no classes storey	4,000,000		
14. Moi Forces Academy Mombasa	Construction Of Library Block Storey	8,882,106		
<b>Sub-Total</b>		<b>47,156,263</b>	<b>74,657,406</b>	
<b>Amounts due to other grants and other transfers</b>			13,935,628	
Emergency	To cater for any unforeseen occurrences in the constituency	4,805,716		
Bursary Secondary	To cater bursary to the needy students	3,905,904		
Bursary Tertiary	To cater bursary to the needy students	11,000		
Bursary special needs				
Social security	To cater for the elderly through NHIF contributions	4,016,548		
Environment	To cater for the climate change mitigation activities	1,992,000		
Security				



**Annex 4 – Summary of Fixed Asset Register**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2022-2023</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) At Year End</b>
Land				
Buildings and structures	11,169,452	3,086,980		14,256,432
Transport equipment	6,807,383			6,807,383
Office equipment, furniture and fittings	2,458,151	15,980		2,474,131
ICT Equipment, Software and Other ICT Assets	870,000			870,000
Other Machinery and Equipment	441,000			441,000
Intangible assets				
<b>Total</b>	<b>21,745,986</b>	<b>3,102,960</b>		<b>24,848,946</b>

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**Annex 5 –PMC Bank Balances as at 30<sup>th</sup> June 2024**

No.	Name of the Project/Account Name	Account Number	Bank Name and Branch	Date of Opening the bank Account	Bank balance 2023/2024	Bank Balance 2022/2023
1	BUBUBU SECONDARY SCHOOL	01134397330200	COOP BANK LIKONI	09-04-2014	0.00	137,592.75
2	INSPIRATIONS PRIMARY SCHOOL	01134627050400	COOP BANK LIKONI	09-03-2017	0.00	22,6067.40
3	JAMVI LA WAGENI PRIMARY SCHOOL	01129627675700	COOP BANK LIKONI	16/06/2016	2,021.45	100,891.20
4	LIKONI ENVIRONMENTAL	01134627281400	COOP BANK LIKONI	27/05/2015	0.00	1,628.50
5	LIKONI OFFICE PMC	01134397352600	COOP BANK LIKONI	06-05-2014	0.00	7,633.75
6	LIKONI POLICE STATION	01134397444400	COOP BANK LIKONI	05-10-2012	0.00	2,252.90
7	LIKONI PRIMARY SCHOOL	01134397352500	COOP BANK LIKONI	06-05-2014	1,388,000.00	92,908.60
8	LIKONI PRIMARY SCHOOL CLASSROOM	01134627861500	COOP BANK LIKONI	20/02/2017	2,563,631.30	352,306.30
9	LIKONI SCHOOL FOR THE BLIND	01139628288600	COOP BANK LIKONI	26/05/2018	0.00	962.00
10	LIKONI SEC SCHOOL	01139396323602	COOP BANK LIKONI	11-06-2018	0.00	194,253.74
11	LIKONI SPORTS PROJECT	01134396638300	COOP BANK LIKONI	29/09/2011	0.00	66,974.40
12	LONGO CHIEF'S OFFICE PMC	01141628303900	COOP BANK LIKONI	12-06-2018	0.00	34,094.60

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13	LONGO PRIMARY SCHOOL	01129044176500	COOP BANK LIKONI	17/06/2016	360.35	247,008.96
14	MAJI SAFI PRIMARY SCHOOL	01139043657504	COOP BANK LIKONI	17/02/2007	3,378,384.80	227,159.80
15	MISHI MBOKO GIRLS HIGH SCHOOL	01141628434900	COOP BANK LIKONI	15/10/2018	0.00	119,176.00
16	MTONGWE GIRLS SECONDARY SCHOOL	01139628267800	COOP BANK LIKONI	02-08-2018	321,872.20	322,752.20
17	MTONGWE PRIMARY PMC	01134627307500	COOP BANK LIKONI	26/03/2015	6,722.75	88,897.75
18	MWAHIMA SEC SCH PROJECT PMC	01139627619701	COOP BANK LIKONI	24/02/2017	4,199,971.30	452,220.30
19	MWANGALA PRIMARY SCHOOL	01134397179700	COOP BANK LIKONI	18/04/2018	48,000.00	2,482.75
20	MWEZA PRIMARY SCHOOL	01134397352700	COOP BANK LIKONI	06-05-2014	1,400,555.45	226,750.45
21	NEW MRIMA SEC SCHOOL-CDF PROJECT	01134396914200	COOP BANK LIKONI	15/03/2012	0.00	52,770.00
22	PELELEZA PRI.SCH-CDF PROJECT	01134397155000	COOP BANK LIKONI	07-05-2012	0.00	2,629.20
23	PUMA PRIMARY SCHOOL	01139628239500	COOP BANK LIKONI	10-04-2018	214,186.75	41,301.75
24	PUMA SEC SCHOOL CDF PROJECT	01134396957700	COOP BANK LIKONI	05-04-2012	0.00	69,992.80
25	SHIKAADABU CHIEFS OFFICE NG-CDF	01134627785100	COOP BANK LIKONI	08-11-2016	0.00	5,997.15
26	SHIKAADABU PRIMARY SCHOOL NG CDF	01139628309800	COOP BANK LIKONI	22/06/2018	1,391,796.65	58,851.65
27	TIMBWANI POLICE POST	01141628417200	COOP BANK LIKONI	25/09/2018	0.00	7,136.00

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28	VIJIWENI PRIMARY SCHOOL NG CDF	01134627876000	COOP BANK LIKONI	09-03-2017	0.00	171,687.80
29	MISHI MBOKO GIRLS HIGH SCHOOL TOILET	01141628434903	COOP BANK LIKONI	11-05-2020	0.00	20,429.50
30	MISHI MBOKO PRI.CLASSROOMS	01141628733200	COOP BANK LIKONI	15/10/2018	705,362.00	400.00
31	MISHI MBOKO GIRLS ADMIN	01141628434901	COOP BANK LIKONI	29/10/2019	0.00	1,000.50
32	MISHI MBOKO PRIMARY SCHOOL ADMIN	01141628733202	COOP BANK LIKONI	04-11-2019	0.00	8,176.10
33	MISHI MBOKO GIRLS HIGH SCHOOL BOREHOLE	01141628434904	COOP BANK LIKONI	19/06/2020	0.00	53,824.50
34	MRIMA PRIMARY SCH DEV A/C	01141628441100	COOP BANK LIKONI	04-11-2019	3,376,000.00	305,213.15
35	TIMBWANI CHIEF OFFICE	01141628638900	COOP BANK LIKONI	23/07/2019	68.00	68.00
36	MISHIMBOKO PRI.TOILET	01141628733201	COOP BANK LIKONI	04-11-2019	0.00	2,819.50
37	LIKONI SUB-COUNTY EDUCATION OFFICE	01141628729800	COOP BANK LIKONI	23/10/2019	0.00	135.00
38	VYEMANI PRI.SCHOOL	01129627575500	COOP BANK LIKONI	02-02-2016	1,578,698.60	219,198.00
39	LIKONI MUSLIM PRIMARY	01139628868200	COOP BANK LIKONI	16/06/2020	1,989,133.90	236,813.90
40	TIMBWANI PRI.SCH	01139657516600	COOP BANK LIKONI	24/06/2021	595,425.50	608,518.50
41	TIMBWANI SEC.SCHOOL	01139628892800	COOP BANK LIKONI	05-08-2020	5,344,373.00	36,040.00
42	MISHI MBOKO PRI.SCH.DESK	01141628733203	COOP BANK LIKONI	10-09-2020	0.00	9,675.00

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43	MISHIMBOKO GIRLS LAB	01141628434905	COOP BANK LIKONI	27/08/2020	9,500,000.00	309,381.35
44	SHIKA ADABU SEC SCHOOL	01141657594700	COOP BANK LIKONI	08-06-2022	9,500,000.00	57,489.10
45	BOFU CHIEF'S OFFICE	01141657595500	COOP BANK LIKONI	14/06/2022	204,856.20	205,336.20
46	ADULT EDUCATION OFFICE	01141657594400	COOP BANK LIKONI	07-06-2022	62,684.50	979,763.50
47	MISHI MBOKO GIRLS GIRLS DINNING HALL	01139628434904	COOP BANK LIKONI	07-07-2022	0.00	625,367.05
48	MISHI MBOKO GIRLS PERIMETER WALL	01139628434903	COOP BANK LIKONI	07-08-2022	0.00	132,246.65
49	LIKONI CHIEF'S OFFICE	01141657654500	COOP BANK LIKONI	20-01-2023	86,946.00	1,448,462.00
50	MISHIMBOKO GIRLS HIGH SCHOOL DORMITORY	01141628434902	COOP BANK LIKONI	15/10/2018	0.00	4,680.50
51	TIMBWANI PRIMARY PERIMETER WALL	01106575166001	COOP BANK LIKONI	24/04/2023	343,570.50	
52	MBUTA CHIEF'S OFFICE	01141657745800	COOP BANK LIKONI	24-05-2023	495,386.00	
53	SHONDA CHIEF'S OFFICE	01100322378002	COOP BANK LIKONI	02-10-2023	446,587.00	
54	SHONDA PRIMARY SCHOOL	01100720472002	COOP BANK LIKONI	09-05-2024	23,334,266.00	
	<b>TOTALS</b>				<b>72,135,289.70</b>	<b>8,212,736.90</b>

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**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.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
<p>AUDIT CERTIFICATE</p> <p>JUNE 2023</p>	<p><b>Project Management Committee Bank Balances</b>-bank reconciliation statements were not provided            Note 18.4 to the financial statements and as detailed in Annex 5 reflects project management committee (PMC) account balances of Kshs. 8,212,737            However, bank reconciliation statements and their related supporting documents were not provided for audit review.</p>	<p>The Pmc Files were provided for audit. All the documents were provided for audit. This issue was neither raised in the management letter&amp; nor in the draft audit report.</p>	<p>The Fund will provide the documents requested by the auditors.</p>	<p>One Year</p>

National Government Constituencies Development Fund (NGCDF)

Likoni Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

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)
	In the circumstances, the accuracy and completeness of PMC bank balances of Kshs. 8,212,737 could not be confirmed.			
AUDIT CERTIFICATE JUNE 2023	<b>Unconfirmed Assets Balance</b> -Grounded Ngcdf Bus Unconfirmed Assets balance Annex 4 of the financial statements reflects summary of fixed assets balances totalling Kshs. 21,745,986 which include transport equipment of Kshs. 6,807,383 out of which a balance of Kshs. 3,762,883 relate to a fund's bus that has been grounded for undisclosed period of time. The mechanical report of the status of	The Bus has been serviced and know is up and running	The Fund will provide the documents requested by the auditors.	

*National Government Constituencies Development Fund (NGCDF)*

*Likoni Constituency*

*Annual Report and Financial Statements for The Year Ended June 30, 2024*

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
	the vehicle concerning its reparability or otherwise was not provided for audit. In addition, the fund donated an ambulance to Mishi Mboko Secondary School. However, the authority to donate from the NGCDF board, the transfer documents and the handing over report were not provided for audit. This was contrary to regulation 141(2) of the public finance management (National Government) regulations, 2015 which requires that both the accounting officer for the transferring National Government entity			

**National Government Constituencies Development Fund (NGCDF)  
Likoni Constituency**

**Annual Report and Financial Statements for The Year Ended June 30, 2024**

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>and the accounting officer for the receiving National Government entity or other institutions shall sign the inventory when the transfer takes place. Further, the NGCDF building valued at Kshs. 11,169,452 has reflected in the summary of fixed asset register was constructed on a land whose title deed was not provided for audit. The management explained that the land belonged to the County Government of Mombasa but was yet to be subdivided and was not supported. The value of the land was also</p>			

National Government Constituencies Development Fund (NGCDF)  
Likoni Constituency

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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)
AUDIT CERTIFICATE JUNE 2023	<p>not disclosed in Annex 4 of summary of fixed asset register. In the circumstances, the evaluation, ownership and safety of the fund's assets could not be confirmed.</p> <p><b>Anomalies in construction of Likoni Chiefs camp</b> The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects other grants and transfers of Kshs. 55,071,689 which includes expenditure on security projects of Kshs. 4,306,689 Included in this amount is Kshs. 4,013,960 in respect of construction of Likoni Chief's office.</p>		The Fund will provide the documents requested by the auditors.	

**National Government Constituencies Development Fund (NGCDF)**

**Likoni Constituency**

**Annual Report and Financial Statements for The Year Ended June 30, 2024**

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>Reviewing of the project file revealed that the fund entered a contract for the works at a contract sum of Kshs. 4,013,960 on 14 March, 2023. However, the contract document did not indicate the period and the Bill of Quantities did not provide for amenities for people living with disabilities. Further, the building had not been connected to the power grid, the septic tank had no manhole cover and the contractor had not cleared the excess excavated material from the site.</p>			

*National Government Constituencies Development Fund (NGCDF)*  
*Likoni Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

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)
	In the circumstances, value for money on expenditure Kshs. 4,013,900 could not be confirmed			
AUDIT CERTIFICATE JUNE 2022	<p><b>Budgetary Control and Performance</b></p> <p>The Summary Statement of appropriation for the year ended 30 June, 2022 reflects final receipts budget of Kshs. 204,176,082 against actual expenditure of Kshs. 188,925,795 representing under absorption by Kshs. 15,250,288 or 7% of the budget.</p> <p>In circumstances, the under absorption of funds impacts negatively on service delivery to public.</p>		The Fund will provide the documents requested by the auditors.	

*National Government Constituencies Development Fund (NGCDF)*  
*Likoni Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

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)
AUDIT CERTIFICATE JUNE 2022	<p><b>Un-refunded Project Management Committee Bank Balances.</b>  Annex 4 to the financial statements reflects PMC bank balances amounting to Kshs. 62,919,496 held in 49 accounts. The amount included Kshs. 1,331,304 in respect of 8 (20) PMC bank accounts in Cooperative Bank (K) ltd which remained idle throughout the year without being refunded to the</p>			

*National Government Constituencies Development Fund (NGCDF)  
Likoni Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

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>Constituency Development Fund (CDF) bank account contrary to section 12(8) of the National Constituencies Development Fund Act, 2015 which states that all unutilized funds of the PMC shall be returned to the Constituency account. Consequently, the management was in breach of the Law.</p>			

*Bawazir Mohamed*

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Name: Bawazir Mohamed  
**Fund Account Manager.**

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