

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - JOMVU CONSTITUENCY

FOR THE YEAR ENDED

30 JUNE, 2024

THE NATIONAL ASSEMBLY
PARLIAMENTARY COMMISSION

DATE: 06/07/2024

wednesday

TABLED
BY:

Hon. Owen Baya, MP

Deputy leader of majority

CLERK-AT
THE-TABLE:

Esther Ngimbo



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
30 SEP 2024
RECEIVED

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
JOMVU CONSTITUENCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2024

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

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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 Jomvu 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 30th June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Eunice Anubi
2.	National Sub-County Accountant	Brian Mutua
3.	Chairman NGCDFC	Owen Ogonda
4.	Member NGCDFC	Ganatra Robert

(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 Jomvu 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 Jomvu Constituency Headquarters

P.O. Box 90646 - 80100
Jomvu Sub-County Headquarters & NG-CDF Offices
Mikindani Police Station Compound
Mombasa, KENYA.

(f) NGCDF Jomvu Constituency Contacts

Telephone: (254) 769536138
E-mail: cdjjomvu@ngcdf.go.ke
Website: www.go.ke

(g) NGCDF Jomvu Constituency Bankers

1. Bank A. (Operations Account). Equity Bank of Kenya
Branch: Changamwe
P.O. Box 90016-80100, Mombasa, Kenya
2. Bank B. (Deposit account). Equity Bank of Kenya
Branch: Changamwe
P.O. Box 90016-80100, Mombasa, Kenya

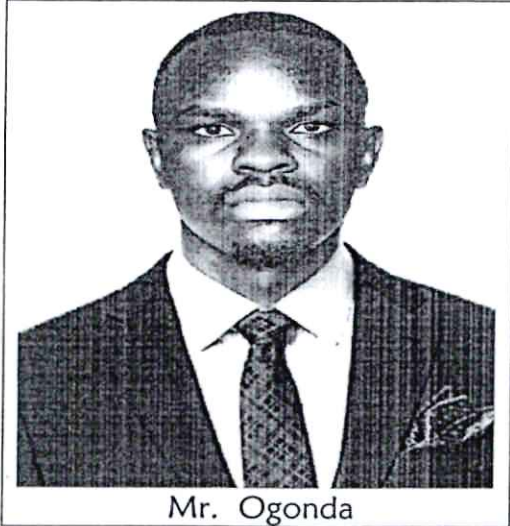
(h) Independent Auditor

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

(i) Principal Legal Adviser

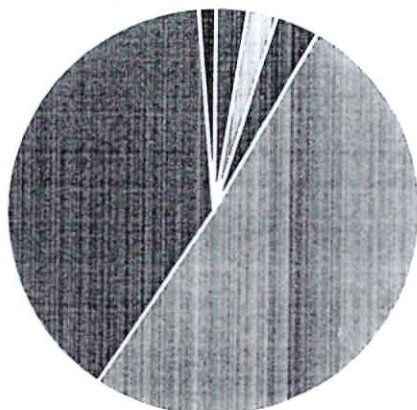
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3. NG-CDFC Chairman’s Report



I take this opportunity to thank the people who contributed to the success of NG-CDF Jomvu activities during the concluded financial year. Notable contributions were made by Project Management Committees, various County Government of Mombasa officers National Government Departmental Heads and the NG-CDF Board. It is my honour therefore to present the financial statements for NG-CDF Jomvu for the financial year ended 30 June 2024.

During the financial year ended 30 June 2024, Jomvu National Government Constituency Development Fund was allocated Kshs 163,477,462 as normal allocation. Out of this amount, a total of Kshs. 130,000,000.00 was received, with an additional Kshs 44,342,462 being undisbursed balances as at 30th June 2023. Hence the total allocation available for use by the constituency within the financial year was Kshs. 174,342,462. The constituency utilised 60% of the available resources in education infrastructure and bursary programs, with the rest of the funds spread across social security programmes, sports, environment and other sectors as represented in the pie chart below.



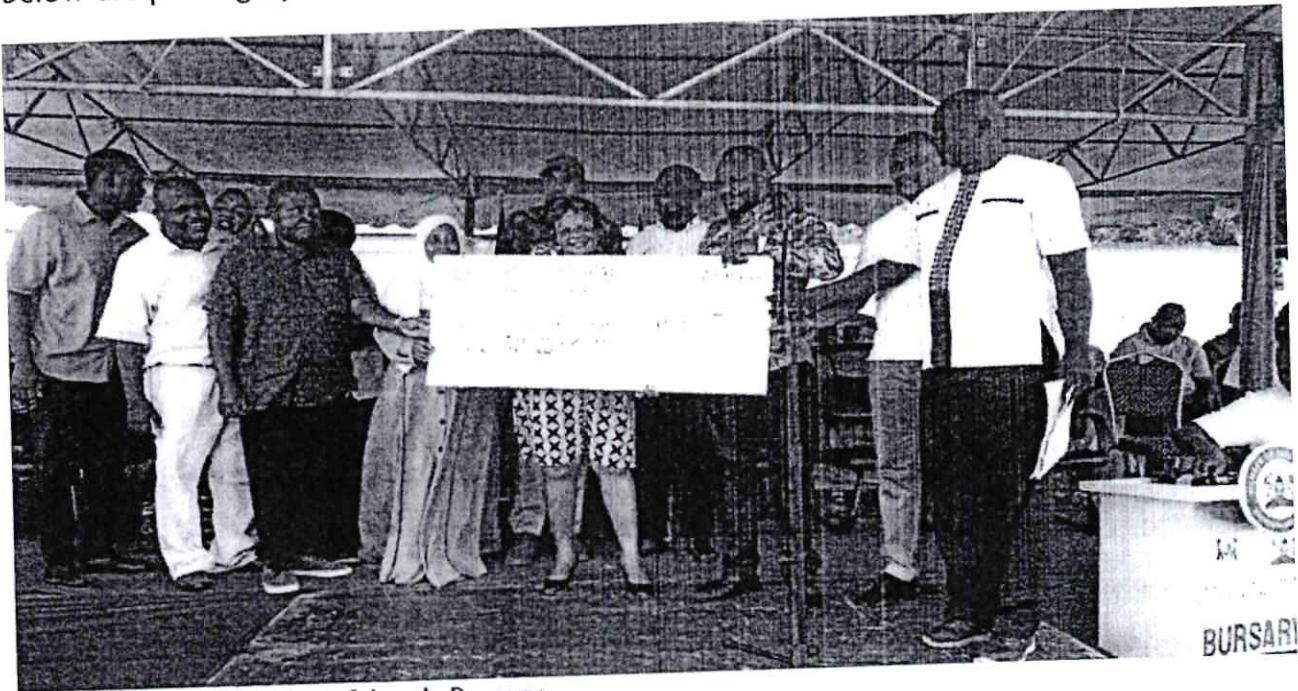
- Compensation of Employees
- Committee expenses
- Use of goods and services
- Transfers to Other Government Units
- Other grants and transfers
- Acquisition of Assets

Most of the projects are being implemented with expectations that the benefits will be realized upon their completion. At the close of the financial year the Constituency had not yet received Ksh. 33,477,462 from the Board thus could not accomplish all projects as planned within the financial year.

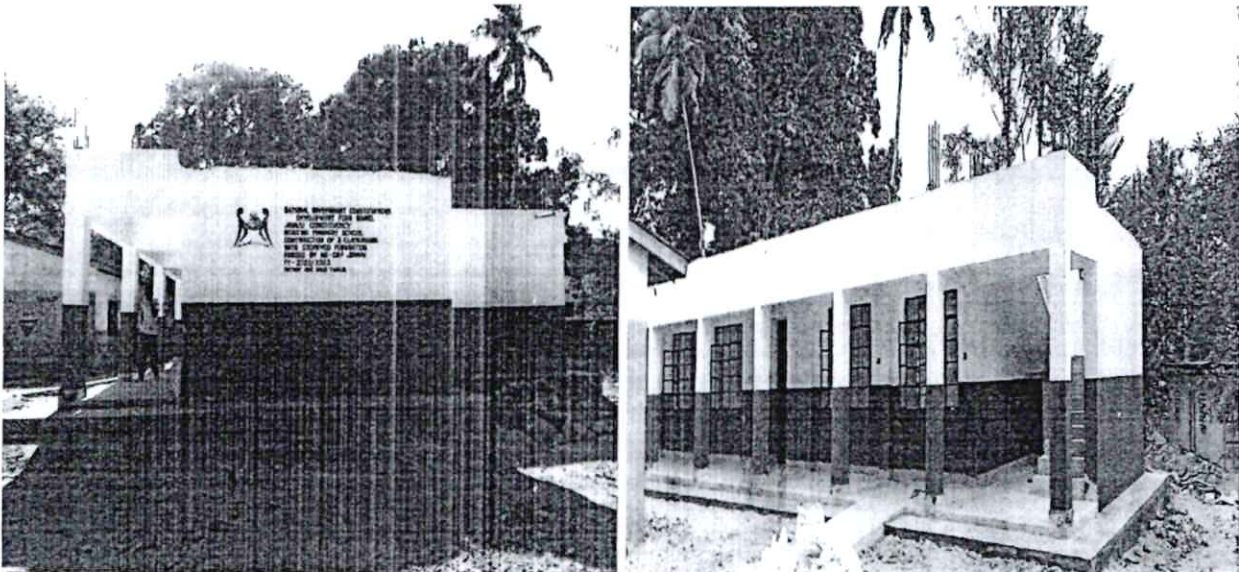
Key Achievements

- One of the key achievements during the year was disbursement of bursary funds to various secondary schools in which more than Ksh. 30 million was disbursed to needy students thereby ensuring student retention in school. A program targeting training for employment opportunities in the blue economy saw many interested applicants, out of whom 13 students were trained enabling some to secure jobs.
- The security docket has been enhanced through provision of furniture for better service delivery at Aldina Police Post, Maganda Police Station and Chiefs' and Assistant Chief's offices located at Miritini, Mikindani, Jomvu Kuu and Birikani.
- The committee has completed the development of a Strategic plan for the period 2023-2027 which will serve as a key tool in guiding the achievement of timely and well-coordinated interventions as the committee seeks to address the needs of the constituents.

Below are photographs of some of the projects that were completed:



Launch of Secondary Schools Bursary



Miritini Junior Secondary School

Emerging issues

The transition to the CBC system of education has remained as an issue affecting planning of infrastructural development in the education sector as the Ministry of Education needs to complete the mapping of schools for different pathways to aid in developing requisite infrastructure to support the institutions. This will go a long way in aiding the constituency to adopt long-term plans in line with the Ministry objectives at the sub-county level.

The changing additional taxes and levies have continued to impact prices of commodities making project implementation costly.

Challenges & Recommendations/Mitigations

The main implementation challenge encountered during the financial year has been delay in commencement of projects. This was due to delays in getting project BQs from the public works office. The sub-county does not have a substantive procurement officer which has further delayed project implementation. The committee was able to liaise with the works department to fast-track preparation of project BQs and tender documents as well as supervision of project implementation. Further, a procurement officer from a nearby constituency was seconded to the constituency to address staffing challenges.

Lack of land ownership documentation has played a role in the delay of commencement of projects. This has affected disbursement of funds from the Board as land ownership

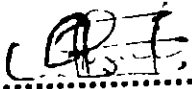
National Government Constituencies Development Fund (NGCDF)
Jomvu Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024

needs to be ascertained before projects are funded. The committee has been in continuous engagement with the County government and Ministry of Education to address land issues for affected projects. Progress has been made in the documentation of land for existing and proposed new schools. It is hoped that title deeds will be issued for all the land parcels in the county to avoid future doubts and disputes regarding land ownership.

There has also been a challenge in operationalizing police stations within the constituency following failure by the police service to staff existing facilities, citing lack of furniture and perimeter walls to boost security. The committee addressed the challenge by allocating funds for furnishing and construction of perimeter walls for the two existing police facilities.

It is hoped that by addressing the challenges as highlighted above, the constituency will be able to make greater strides in development.

The committee looks forward to improved performance in the next financial year.



.....
Name: Owen Ogonda
Chairman 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 Jomvu Constituency 2023-2027* plan are to:

- a) Develop adequate infrastructure for education facilities
- b) Improve infrastructure for security installations and security personnel
- c) Empower and develop youth and special groups to reduce dependency by nurturing talent and sports
- d) Mainstream environment conservation in the constituency through organized community groups driven environment programmes
- e) Facilitate and employ strategies for proactive building of capacity and capability to identify, respond to and manage disaster risks
- f) Increase capacity for management of NG-CDF projects and programmes

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	Develop adequate infrastructure for education facilities	Increased enrolment in primary schools and improved transition to secondary schools	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions	- In FY 2023/24 we increased number of classrooms from 262 to 268 at Miritini World bank and Miritini Junior Schools

*National Government Constituencies Development Fund (NGCDF)
Jomvu Constituency
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		and tertiary institutions	Number of bursary's beneficiaries at all levels	- Bursary beneficiaries at all levels were as per the attached schedules
Security	Improve infrastructure for security installations and security personnel	Construct, improve or furnish administrative offices (DCC's office, ACC's offices, National Government departments, Chief and Assistant Chief's offices and Police stations	Number of physical infrastructure built for security personnel	Number of administrative offices increased from 7 to 8 at Chamunyu Assistant Chief's office.
Environment	Mainstream environment conservation in the constituency through organized community groups driven environment programmes	Facilitate environment conservation initiatives such as construction of gabions, installation of solar lights and energy saving cookers	Number of physical infrastructure built under environment	Kitchen with energy saving cookers identified at Jomvu Girls High School
Youth & Sports	Empower and develop youth and special groups to reduce dependency by nurturing talent and sports	Facilitate youth training in safety issues, transport sector licensing, vocational course sponsorship	Number of youth benefitting from various training opportunities	13 youth benefitted through sponsorship for the seaman's training course to be able to access opportunities in the Blue Economy
Emergency	Facilitate and employ strategies for proactive building of	Mitigation of emergency situations	Number of usable physical infrastructure built	There were no emergency projects funded during the

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

	capacity and capability to identify, respond to and manage disaster risks			financial year hence funds will be reallocated to other projects.
Others (Healthcare)	Enhance availability and access to affordable quality, universal healthcare for the well-being of constituents	Quality universal healthcare provision	Number of beneficiaries of health subsidy program	1,660 beneficiaries funded through the NHIF health subsidy program

5. Governance Statement

Introduction

This section covers the process of appointment, tenure and removal of NGCDFC Members, roles and functions of the NGCDFC, date of gazettelement of each member, induction and training of members, the number of meetings held, disclosure/policy on conflict of interest, members' remuneration rates, succession plan, ethics and conduct and risk management.

Process of Appointment of Members

The NGCDF committee comprises of 10 members listed below, as outlined in Section 43 of the NG-CDF Act 2015.

- 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 a 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 regulations made by the board.

The appointment of Jomvu NG-CDF committee members was carried out in line with the National Government Constituencies Fund Act, 2015. The committee was recruited through a selection panel charged with recruiting the members for approval by the National Parliament before appointment and gazettelement by the NG-CDF Board.

The persons appointed are drawn from different groupings as follows:

Male Adult	Seif Kalama
Male Youth	Owen Ogonda
Female Adult	Rehema Bahaj
Female Youth	Ummi Athman
Representing Persons with Disability	Riziki Abdalla Mohammed
Nominee of Constituency Office (Male)	Ganatra Robert
Nominee of Constituency Office (Female)	Tima Mwaita

Date of gazettelement of Members

The current NGCDFC members were gazetted on 29th November 2022 and their first meeting was held on 4th December, 2022 as convened by the national government official, in line with the provisions of the NGCDF Act.

Tenure of Office

The term of office for members of the NG-CDF committee is 2 years and is renewable but shall expire upon the appointment of a new Constituency Committee as provided for in the Act, or as the Board may approve.

Removal of the NGCDF Committee Member

A member may be removed from the committee by way of the provisions of the NG-CDF Act on grounds such as:

- 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 practices;
- f) Causing disharmony within the committee;
- g) Physical or mental infirmity

The decision for removal is made through a resolution of at least five members of the NG-CDF committee and the member to be removed is given a fair hearing before removal.

Roles and functions of the committee

The NGCDF Committee is charged with the roles indicated below among others:

1. Build the capacity of Project Management Committees and sensitize the Community on the operations of the Fund
2. Consider all project proposals while ensuring that all projects proposed and approved for funding meets the requirements of the Act.
3. Prepare a detailed budget proposal, procurement and work plans
4. Consult with relevant government departments to ensure that cost estimates for the projects are realistic
5. Monitor the implementation of projects as per the Monitoring and Evaluation framework
6. Receive and address complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
7. Ensure labelling of projects as per guidelines issued by the Board;
8. Recruit staff as per the NG-CDF Act.

Number of meetings

The NG-CDF Committee held 13 NG-CDFC meetings and 2 sub-committee meetings within the financial Year 2023/2024 which is within the provisions of the Act which stipulates that the committee shall have a maximum of twenty-four meetings a year but not less than twelve including sub-committee meetings.

Name of committee member	Meetings held						
	28.7.23	18.8.23	30.8.23	29.9.23	30.10.23	29.11.23	18.12.23
Seif Kalama	√	√	√	√	√	√	√
Owen B. Ogonda	√		√	√	√	√	√
Rehema Bahaj	√	√	√	√	√	√	√
Ummi Athman	√		√	√	√	√	√
Riziki Abdallah	√	√	√	√	√	√	√
Ganatra Robert	√		√	√	√	√	√
Tima Mwaita	√		√	√	√	√	√
Yusuf M. Jelle	√		√	√	√	√	√
Gitonga Mwiandi	√		√	√	√	√	√

Name of committee member	Meetings held							
	13.1.24	15.1.24	29.1.24	29.2.24	27.3.24	11.4.24	16.5.24	5.6.24
Seif Kalama	√	√	√	√	√	√	√	√
Owen B. Ogonda		√	√	√	√	√	√	√
Rehema Bahaj	√	√	√	√	√	√	√	√
Ummi Athman		√	√	√	√	√	√	√
Riziki Abdalla	√	√	√	√	√	√	√	√
Ganatra Robert		√	√	√	√	√	√	√
Tima Mwaita		√	√	√	√	√	√	√
Yusuf M. Jelle		√	√	√	√	√	√	√
Gitonga Mwiandi		√	√	√	√	√	√	√

Induction and Trainings

During the financial year 2023/24 there was training for committee members held at Sai Rock Hotel in May 2024. The committee had been previously inducted in 2022/23 after gazettment. These trainings equipped them with skills and values necessary in carrying out their responsibilities effectively and guiding them in viable decision making.

Disclosure/Policy on Conflict of Interest

The first item on the agenda of each meeting gives an opportunity for members to disclose if they have conflict of interest. No member indicated conflict of interest in meetings they attended.

Remuneration

The Committee members are not paid a monthly salary. However, they are entitled to Kshs. 5,000 allowance per sitting/activity and the Chairman to Kshs. 7,000.

Succession Plan

A vacancy arising as a result of the removal or end of tenure of a member of the Constituency committee shall be filled in the manner set out in Section 43 of the NGCDF Act, and minutes of the meeting shall indicate the fact of the removal or appointment of members.

Ethics and Conduct

Values/Principles are communicated to members to guide ethical behaviour and gain public trust. These values include:

1. Transparency and Accountability
2. Professionalism and Integrity
3. Commitment and Teamwork
4. Neutrality and Objectivity
5. Timeliness and excellence
6. Advocacy for citizen participation

Risk Management

This is carried out for the following purposes:

1. To ensure compliance with laws touching on risk management
2. To ensure effective, efficient and economical provision of services by the Fund
3. Adoption of best practices

Jomvu NG-CDF participated in the process of risk identification, analysis, evaluation and identifying methods to be used in treatment/mitigation of the risks. The committee ensures that all risks are monitored regularly through the risk management platform.

6. Environmental and Sustainability Reporting

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

- a. Education and Training:** Jomvu 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

Protection of the environment in which we live and operate is one of Jomvu NG-CDF objectives. Prioritizing environment conservation interventions in development initiatives is an important aspect in the way in which carry out our operations. Jomvu NG-CDF implemented initiatives to manage and reduce the impact as follows:

- Sensitization of youth on the impact of drugs after training of bodaboda riders supported by the NG-CDF.
- Creation of awareness on environmental conservation practices and impact of drugs annually during training of members, staff and PMCs
- Pollution Control and Waste Management through ensuring proper human waste disposal through construction of toilets, septic tanks and soak pits in identified projects.

3. Employee welfare

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

Jomvu 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 gets 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-

Jomvu 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


Jomvu 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.

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

.....

Name: Eunice Anubl
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-Jomvu 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.

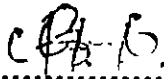
The Accounting Officer in charge of the NGCDF-Jomvu Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (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- Jomvu 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)
Jomvu Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024***

The Accounting Officer in charge of the NGCDF Jomvu 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- Jomvu Constituency financial statements were approved and signed by the Accounting Officer on 24.09.2024.



.....
Name: Owen Ogonda
Chairman – NGCDF Committee



.....
Name: Eunice Anubi
Fund Account Manager

REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke
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HEADQUARTERS
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NAIROBI

Enhancing Accountability

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

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

Report of the Auditor-General on National Government Constituencies Development Fund - Jomvu Constituency for the year ended 30 June, 2024

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituency Development Fund - Jomvu 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 Opinion

1. Unsupported Project Management Committee (PMC) Bank Balances

Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balance of Kshs.85,657,308 in respect of thirty-nine (39) bank accounts in various commercial banks. However, cash-books, bank reconciliation statements and certificate of bank balances for the stated bank accounts were not provided for audit review.

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

2. Unexplained and Undisclosed Variances

The statement of receipts and payments reflects compensation of employees' payment of Kshs.3,642,230 which includes gratuity on contractual employees of Kshs.576,526 as disclosed in Note 4 to the financial statements. However, the summary statement of appropriation reflects gratuity and retention payments of Kshs.1,512,587, resulting to an unexplained variance of Kshs.936,061. The reconciliation of summary statement of appropriation and statement of assets and liabilities reflects cash and cash equivalents at the end of the year of Kshs.61,088,392 while the statement of cash flows reflect the same as Kshs.62,600,979. The resultant variance of Kshs.1,512,587 was not explained or reconciled.

Further, the statement of receipts and payments and Note 1 to the financial statements reflects transfers from NGCDF Board of Kshs.174,342,463 while the summary statement of appropriation reflects the same as Kshs.203,341,439. Although the resultant variance of Kshs.28,998,976 was explained as the opening cash and cash equivalents as at 30 June, 2023, no explanatory note to the financial statements was provided.

In the circumstances, the accuracy and completeness of the respective financial statements balances could not be confirmed.

3. Unsupported Expenditure

The statement of receipts and payments and Note 6 to the financial statements reflects use of goods and services amount of Kshs.5,027,758 out of which Kshs.1,514,900 and Kshs.203,240 was expended on domestic travel and subsistence and, fuel and lubricants respectively. However, review of the expenditure revealed payments on fuel and domestic travel allowances amounting to Kshs.93,375 and Kshs.1,108,800 respectively incurred during a benchmarking exercise in Nakuru County were not supported with work plan.

In the circumstances, the regularity of the expenses amounting to Kshs.1,202,175 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 Constituency Development Fund - Jomvu Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriations reflects receipts final budget and actual amounts on comparable basis of Kshs.242,412,653 and Kshs.208,935,192 respectively, resulting in under-funding of Kshs.33,477,461 or 14% of the budget. Similarly, the Fund expended Kshs.146,969,297 against actual receipts of Kshs.242,412,653, resulting in an under-expenditure of Kshs.95,443,357 or 39% of the actual receipts.

The under-funding and under-expenditure may have affected the planned activities and may have impacted negatively on service delivery to the residents of Jomvu Constituency.

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 matter described in the Basis for Qualified Opinion section, I have determined that there were no other key audit matters to communicate in my report.

Other Matter

Prior Year Audit Issues

In the audit report of the previous financial year, several issues were raised under the Reports on; Financial Statements and Lawfulness and Effectiveness in Use of Public

Resources, which remained unresolved as 30 June, 2024. Management indicated that all the issues were to be resolved by 30 October, 2024. However, no evidence was provided to support that status.

Other Information

Management is responsible for the other information set out on page iii to xxiii which comprise of Key Constituency Information and Management, NG-CDFC Chairperson's Statement, 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 Constituency Development Fund - Jomvu Constituency 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, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Unutilized Funds

The annual report and financial statements and Annex 3 to the financial statements reflects fund balances totaling to Kshs.95,443,356 which had remained unutilized as at 30 June, 2024. However, review of the status in November, 2024 during audit revealed that the Constituency Development Fund Committee (CDFC) had not submitted to the Board new project proposals to be financed from the savings contrary to Section 26(1) of the National Government Constituencies Development Fund Act, 2015 (Amended 2023). The law requires constituencies with unspent funds at the end of the financial year to submit new proposals to the Board for approval.

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

2. Transfers to Secondary Schools - Delayed Project Implementation

The statement of receipts and payments and Note 7 to the financial statements reflects transfers to other Government units amount of Kshs.74,286,498 which includes transfers to Secondary Schools totalling Kshs.35,196,498. Review of the payment vouchers, supporting documents and physical verification in the month of November, 2024 revealed the following:

- a) The project on construction to completion of fully furnished twin laboratory with storeyed foundation and roof slab at Kwashee High School at contract sum of Kshs.10,773,800 commenced on 1 December, 2023 and was to be completed on 1 June, 2024. However, as at the time of audit on 6 December, 2024, the project was ongoing with plumbing, painting and gas tap fittings not completed while Kshs.10,563,800 or 98% of the contract amount had been paid. The project implementation had therefore delayed by twenty-seven (27) weeks and payments made to the contractor were not supported with payment vouchers
- b) The project on construction to completion of fully furnished twin laboratory with storeyed foundation and roof slab at Badi Twalib High School at contract sum of Kshs.10,866,010, for a duration of twenty-four weeks, commenced on 29 October, 2023 and was expected to be completed on 1 May, 2024. As at the time of audit on 6 December, 2024, the project was still ongoing, with the super structure and roofing completed and Kshs.9,415,155, or 87% of the contract sum paid to the contractor. The project implementation had therefore delayed by thirty-one (31) weeks.

In the circumstances, the value for money for the transfers to Secondary Schools of Kshs.21,639,810 could not be confirmed.

3. Delayed Project - Mikindani Youth Resource Centre

The statement of receipts and payments and Note 8 reflects other grants and transfers amount of Kshs.57,167,000, which includes an amount of Kshs.1,000,000 in respect to environment projects. The Fund transferred an amount of Kshs.1,000,000 on 16 November, 2023 for the construction of Mikindani Youth Resource Centre. However, review of the PMC bank statement provided reflect that the funds were not utilized. As at the time of the audit on November, 2024, the funds were still in the bank, about one year later. Further, ownership documents such as tittle deeds or lease agreements for the parcel of land in which the facility was intended to be constructed had not been acquired by the Fund. Further, evidence of commencement of procurement process for the project was not provided for audit verification.

In the circumstances, value for money amounting to Kshs.1,000,000 disbursed for the project may not have been realized.

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 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 Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to 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 IFPP 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)
Jomvu Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

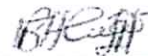
9. Statement of Receipts and Payments for the Year Ended 30th June 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	174,342,462	87,000,000
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	5,593,753	6,301,930
Total Receipts		179,936,215	93,301,930
Payments			
Compensation of Employees	4	3,642,230	3,755,806
Committee expenses	5	3,333,500	2,077,000
Use of Goods and Services	6	5,027,758	2,685,016
Transfers to Other Government Units	7	74,286,498	34,850,000
Other Grants and Transfers	8	57,167,000	53,793,000
Acquisition of Assets	9	-	12,897,350
Other Payments	10	1,999,724	600,000
Total Payments		145,456,710	110,658,172
Surplus/(Deficit)		34,479,506	(17,356,242)

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 24.09. 2024 and signed by:





**Chairman NG-CDF
Committee
Name: Owen Ogonda**

**Fund Accountant Manager
Name: Eunice Anubi**

**National Sub-County
Accountant
Name: Brian Mutua
ICPAK M/No: M/No:16950**


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


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


	Note	2023-2024 Kshs	2022-2023 Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	11A	62,600,978	28,998,977
Cash Balances	11B	-	-
Total Cash and Cash Equivalents		62,600,978	28,998,977
Accounts Receivable			
Outstanding Imprests	12	-	-
Total Financial Assets (A)		62,600,978	28,998,977
Financial Liabilities			
Accounts Payable			
Retention	13	-	860,355
Gratuity	14	860,191	877,339
Total Financial Liabilities (B)		860,191	1,737,694
Net Financial Assets (A-B)		61,740,787	27,261,283
Represented By			
Fund Balance B/Fwd	15	27,261,283	44,617,525
Prior Year Adjustments	16	-	-
Surplus/(Deficit) for The Year		34,479,506	(17,356,242)
Net Financial Position		61,740,789	27,261,283

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 24.09. 2024 and signed by:


.....
**Chairman NG-CDF
Committee
Name: Owen Ogonda**


.....
**Fund Accountant Manager
Name: Eunice Anubi**


.....
**National Sub-County
Accountant
Name: Brian Mutua
ICPAK M/No: M/No:16950**

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


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


	Notes	2023-2024	2022-2023
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	174,342,462	87,000,000
Other Receipts	3	5,593,753	6,301,930
Total Receipts		179,936,215	93,301,930
Payments			
Compensation of Employees	4	3,642,230	3,755,806
Committee Expenses	5	3,333,500	2,077,000
Use of Goods and Services	6	5,027,758	2,685,016
Transfers to Other Government Units	7	74,286,498	34,850,000
Other Grants and Transfers	8	57,167,000	53,793,000
Other Payments	10	1,999,724	600,000
Total Payments		145,456,710	97,760,822
Total Receipts Less Total Payments		34,479,506	(4,458,892)
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) in Accounts Receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	(877,503)	225,107
Net Cash Flow from Operating Activities		33,602,002	(4,233,785)
Cash flow From Investing Activities			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(12,897,350)
Net Cash Flows from Investing Activities		-	(12,897,350)
Net Increase in Cash & Cash Equivalents		33,602,002	(17,131,135)
Cash & Cash Equivalent at Start of the Year	11	28,998,977	46,130,112
Cash & Cash Equivalent at End of the Year	11	62,600,979	28,998,977

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 24.09. 2024 and signed by:


.....
Chairman NG-CDF
Committee
Name: Owen Ogonda


.....
Fund Accountant Manager
Name: Eunice Anubi


.....
National Sub-County
Accountant
Name: Brian Mutua
ICPAK M/No: M/No:16950

12. Summary Statement of Appropriation for The Year Ended 30th June 2024

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2023-2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2023-2024	2023-2024		
Receipts							
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	163,477,462	28,998,976	44,342,462	236,818,900	203,341,439	33,477,461	
Proceeds From Sale of Assets				-	-	-	0%
Other Receipts		5,593,753		5,593,753	5,593,753	-	100%
Totals	163,477,462	34,592,729	44,342,462	242,412,653	208,935,192	33,477,461	86%
Payments							
Compensation of Employees	3,693,058	92,570	-	3,785,628	3,642,230	143,398	96%
Committee Expenses	3,222,000	1,001,496	685,000	4,908,496	3,333,500	1,574,996	68%
Use of Goods and Services	5,687,909	2,308,131	1,199,422	9,195,462	5,027,758	4,167,704	55%
Transfers to Other Government Units	75,297,883	-	23,450,000	98,747,883	74,286,498	24,461,385	75%
Other Grants and Transfers	75,576,612	14,152,710	18,008,040	107,737,362	57,167,000	50,570,362	53%
Acquisition of Assets	-	2,207,152		2,207,152	-	2,207,152	0%
Other Payments	-	1,001,400	1,000,000	2,001,400	1,999,724	1,676	100%
Retention & Gratuity		1,512,587	-	1,512,587	1,512,587	-	100%
Funds Pending Approval**	-	12,316,683		12,316,683	-	12,316,683	0%
Totals	163,477,462	34,592,729	44,342,462	242,412,653	146,969,297	95,443,357	61%

***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.

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

(a) Adjustments refers to balances brought forward from previous financial years and balances expected from the NG-CDF Board

- i. During the financial year, the major receipts comprised of transfers from the NG-CDF Board vide AIEs, totalling Kshs. 174,342,462.*
- ii. Other receipts of Ksh. 5,593,753 represents savings from various PMC Accounts transferred back to the main account for reallocation to other projects. There was no AIA generated during the financial year.*

(b) Reasons for underutilisation

- i. Part of the unspent funds under committee allowances had previously been allocated for Constituency Oversight Committee use which has since been disbanded and shall be reallocated in the following financial year.*
- ii. Part of the funding under Use of Goods and Services is intended for purchase of insurance and capacity building activities which were not carried out due to exigencies of duty. The funds shall be utilised the next financial year.*
- iii. Underutilisation on Transfers to other Government Units relates to funds which had not been received from the Board by closure of the financial year and shall be expensed during the subsequent financial year.*
- iv. Other Grants & Transfers includes allocation to Social Security and Emergency Reserve which had not been spent by closure of financial year. There are changes under the Social Security Program which need to be taken into account before the funds are expensed. There were no emergencies during the financial year, hence the funds are due for reallocation to other programmes.*

Some of the funds utilised relate to balances from previous financial years.


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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	95,443,357
Less undisbursed funds receivable from the Board as at 30 th June 2024	33,477,461
	61,965,895
Increase/(decrease) Accounts payable	(877,503.4)
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2023/2024	61,088,392


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 24.09. 2024 and signed by:



 Chairman NG-CDF
 Committee
 Name: Owen Ogonda



 Fund Accountant Manager
 Name: Eunice Anubi



 National Sub-County
 Accountant
 Name: Brian Mutua
 ICPAK M/No: M/No:16950

13. Budget Execution By Sectors And Projects For The Year Ended 30th 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
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,693,058	92,570		3,785,628	3,642,230	143,398
1.2 Committee allowances	1,346,000	404,513		1,750,513	1,121,000	629,513
1.3 Use of goods and services	3,137,409	2,074,431	18,922	5,230,762	2,339,241	2,891,521
Sub-total	8,176,467	2,571,514	18,922	10,766,903	7,102,471	3,664,432
2.0 Monitoring and evaluation						
2.1 Capacity building	840,000	187,700		1,027,700	930,000	97,700
2.2 Committee allowances	1,876,000	58,983		1,934,983	1,829,000	105,983
2.3 Use of goods and services	1,710,500	46,000	1,180,500	2,937,000	1,758,517	1,178,483
Sub-total	4,426,500	292,683	1,180,500	5,899,683	4,517,517	1,382,166
3.0 Constituency Oversight Committee (Itemize as per budget)						
3.1 Constituency Oversight Committee Allowance		160,000	250,000	410,000	80,000	330,000
3.2 Transport Allowance		-	200,000	200,000	20,000	180,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
3.3 Daily Subsistence Allowance		378,000	235,000	613,000	283,500	329,500
Sub-total	-	538,000	685,000	1,223,000	383,500	839,500
4.0 Emergency						
4.1 Primary Schools				-	-	-
4.2 Secondary schools				-	-	-
4.3 Tertiary institutions				-	-	-
4.4 Security projects				-	-	-
4.5 Unutilized	8,306,612	4,110,639	7,636,190	20,053,441	-	20,053,441
Sub-total	8,306,612	4,110,639	7,636,190	20,053,441	-	20,053,441
5.0 Bursary and Social Security						
5.1 Primary Schools	-	-	-	-	-	-
5.2 Secondary Schools	31,250,000	461,000	-	31,711,000	31,065,000	646,000
5.3 Tertiary Institutions	18,000,000	1,187,000	-	19,187,000	1,114,500	18,072,500
5.4 Universities	-	-	-	-	-	-
5.5 Education Support Programmes	-	-	-	-	-	-
5.6 Social Security	9,960,000	-	9,960,000	19,920,000	9,960,000	9,960,000
Sub-total	59,210,000	1,648,000	9,960,000	70,818,000	42,139,500	28,678,500
6.0 Sports						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
6.1 Constituency Sports Tournament		370	-	370	-	370
6.2 Regional Sports Tournament		-	411,850	411,850	-	411,850
Sub-total	-	370	411,850	412,220	-	412,220
7.0 Environment						
7.1 Environment	-	227,586		227,586	-	227,586
7.2 Mikindani Youth Resource Centre	-	1,000,000		1,000,000	1,000,000	-
7.3 Jomvu Girls High School	560,000	-		560,000	-	560,000
Sub-total	560,000	1,227,586	-	1,787,586	1,000,000	787,586
8.0 Primary Schools Projects (List all the Projects)						
8.1 Amani Primary School		638,615		638,615	638,615	-
8.2 Kwashee Primary School			1,450,000	1,450,000	1,450,000	-
8.3 Miritini Junior Secondary School	6,450,000			6,450,000	6,450,000	-
8.4 Maganda Primary School	8,800,000			8,800,000	8,800,000	-
8.5 Kibarani Primary School	6,200,000			6,200,000	6,200,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
8.6 Miritini World Bank Primary School	9,900,000			9,900,000	9,900,000	-
8.7 Miritini World Bank Junior Secondary School	5,651,883			5,651,883	5,651,883	-
8.8 Proposed Owino-Uhuru Primary School	12,550,000			12,550,000	-	12,550,000
Sub-total	49,551,883	638,615	1,450,000	51,640,498	39,090,498	12,550,000
9.0 Secondary Schools Projects (List all the Projects)						
9.1 Badi Twalib High School			11,000,000	11,000,000	11,000,000	-
9.2 Kwashee High School			11,000,000	11,000,000	11,000,000	-
9.3 Mwamlai High School	10,600,000			10,600,000	10,600,000	-
9.4 Jomvu Girls High School	2,596,000			2,596,000	2,596,000	-
9.5 Proposed Mombasa West High School	12,550,000			12,550,000	-	12,550,000
Sub-total	25,746,000	-	22,000,000	47,746,000	35,196,000	12,550,000
10.0 Tertiary institutions Projects (List all the Projects)						
10.1	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-
11.0 Security Projects						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
11.1 Miritini Administration Police	-	3,000,000	-	3,000,000	3,000,000	-
11.2 Mikindani Chief's office	-	456,740	-	456,740	456,740	-
11.3 Vikobani Assist. Chief's office	-	520,440	-	520,440	520,440	-
11.4 Birikani Chief's office	-	456,740	-	456,740	456,740	-
11.4 Maganda Police Station	-	818,420	-	818,420	818,420	-
11.5 Jomvu Kuu Chief's office	-	456,740	-	456,740	456,740	-
11.6 Aldina Police Post	-	818,420	-	818,420	818,420	-
11.7 Aldina Police Post	4,000,000	-	-	4,000,000	4,000,000	-
11.8 Chamunyu Ass. Chief's Office	3,500,000	-	-	3,500,000	3,500,000	-
Sub-total	7,500,000	6,527,500	-	14,027,500	14,027,500	-
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)				-	-	-
12.2 Construction of CDF office	-	1,926,423	-	1,926,423	-	1,926,423
12.3 Purchase of furniture and equipment	-	280,729	-	280,729	-	280,729
12.4 Purchase of computers	-	-	-	-	-	-
12.5 Purchase of land	-	-	-	-	-	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Sub-total	-	2,207,152	-	2,207,152	-	2,207,152
13.0 Others						
13.1 Strategic Plan		1,001,400	1,000,000	2,001,400	1,999,724	1,676
13.2 Innovation Hub		-	-	-	-	-
Funds pending approval**		11,895,683	-	11,895,683	-	11,895,683
AIA		421,000	-	421,000	-	421,000
Retention & Gratuity		1,512,587	-	1,512,587	1,512,587	-
Sub-total	-	13,829,270	-	13,829,270	1,512,587	12,316,683
Total	163,477,462	34,592,729	44,342,462	242,412,653	146,969,297	95,443,356

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-Jomvu 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 xx June 20xx for the period 1st July 20XX to 30th June 20XX 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 30th 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

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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.

15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
	Kshs	Kshs
NGCDF Board		
AIE NO. B 185071		7,000,000
AIE NO. B 185345		6,000,000
AIE NO. B 185610		15,000,000
AIE NO. B 206104		5,000,000
AIE NO. B 206359		12,000,000
AIE NO. B 205743		12,000,000
AIE NO. B 207502		15,000,000
AIE NO. B 207868		15,000,000
AIE NO. B 214272	44,342,462	
AIE NO. B 225031	30,000,000	
AIE NO. B 226012	30,000,000	
AIE NO. B 226418	30,000,000	
AIE NO. B 233889	40,000,000	
TOTAL	174,342,462	87,000,000

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)	-	-
Total	-	-

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3. Other Receipts

	2023-2024	2022-2023
	Kshs	Kshs
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	5,593,753	6,301,930
Other Receipts Not Classified Elsewhere (<i>specify</i>)	-	-
Total	5,593,753	6,301,930

4. Compensation Of Employees

	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,859,760	2,144,760
Casual labour and Internship	113,935	
Personal allowances paid as part of salary	228,000	228,000
House Allowance	440,760	440,760
Transport Allowance	288,000	288,000
Leave allowance	-	-
Gratuity to contractual employees	576,526	576,526
Employer Contributions Compulsory national social security schemes	93,141	77,760
Employer Contributions Compulsory Housing levy	42,108	-
Employer contributions to National Industrial Training Authority	-	-
Total	3,642,230	3,755,806

5. Committee Expenses

	2023-2024	2022-2023
	Kshs	Kshs
A.NG CDFC		
Sitting allowance	2,557,000	1,767,000
Other committee expenses	393,000	220,000
Sub total	2,950,000	1,987,000

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B. Constituency Oversight Committee		
Allowances	80,000	90,000
Other committee expenses	303,500	-
Sub total	383,500	90,000
Total (A+B)	3,333,500	2,077,000

6. Use of Goods and services

	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	36,520	36,000
Communication, supplies and services	170,060	77,000
Domestic travel and subsistence	1,514,900	792,300
Printing, advertising and information supplies & services	465,495	410,230
Rentals of produced assets	-	-
Training expenses	1,494,630	729,000
Hospitality supplies and services	483,245	212,755
Insurance costs	292,226	-
Specialized materials and services	-	-
Office and general supplies and services	116,788	191,612
Fuel, oil & lubricants	203,240	52,600
Bank Charges	6,350	10,069
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	207,374	140,450
Routine maintenance – other assets	36,930	33,000
Total	5,027,758	2,685,016

7. Transfer To Other Government Units

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers To Primary Schools	39,090,498	25,150,000
Transfers To Secondary Schools	35,196,000	9,700,000
Transfers To Tertiary Institutions	-	-
Total	74,286,498	34,850,000

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8. Other Grants and Other transfers

	2023-2024	2022-2023
	Kshs	Kshs
Bursary – secondary schools	31,065,000	22,550,000
Bursary – tertiary institutions	1,114,500	26,813,000
Bursary – special schools	-	-
Bursary- education support programmes	-	-
Social Security programmes (NHIF)	9,960,000	
Security projects	14,027,500	-
Sports projects	-	2,200,000
Environment projects	1,000,000	2,230,000
Emergency projects	-	-
Roads projects	-	-
Total	57,167,000	53,793,000

9. Acquisition Of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	11,266,050
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	1,631,300
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	12,897,350

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10. Other Payments

	2023-2024	2022-2023
	Kshs	Kshs
Strategic plan	1,999,724	-
ICT Hub	-	600,000
Others (<i>specify</i>)	-	-
Total	1,999,724	600,000

11. Cash and Cash Equivalents

Name of Bank and Account No.	2023-2024	2022-2023
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank, A/C no. 1200261736417, Branch Changamwe. (main account)</i>	61,740,787	28,998,977
<i>Equity Bank, A/C no. 1200285429830, Branch Changamwe. (deposit account)</i>	860,191	-
TOTAL	62,600,978	28,998,977
	Kshs	Kshs
11B: Cash Balances	(30/6/2023)	(30/6/2022)
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

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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>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
Total		-	-	-

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

13. Retention

	2023-2024	2022-2023
	Kshs	Kshs
Retention as at 1 st July (A)	-	594,105
Retention held during the year (B)	-	1,126,605
Retention paid during the Year (C)	-	860,355
Closing Retention as at 30 th June D= A+B-C	-	860,355

Retentions aging analysis.

	2023-2024	% of the total Retention	2022-2023	% of the total Retention
Under one year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	-		-	

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14. Gratuity

	2023-2024	2022-2023
	Kshs	Kshs
Gratuity as at 1 st July (A)	877,339	918,482
Gratuity held during the year (B)	576,526	576,526
Gratuity paid during the Year (C)	593,674	617,669
Closing Gratuity as at 30th June D= A+B-C	860,191	877,339

Gratuity aging analysis

	2023-2024	% of the total Gratuity	2022-2023	% of the total Gratuity
Under one year	571,668	100	288,523	100
1-2 years	-	-	-	0
2-3 years	-	-	-	0
Over 3 years	-	-	-	0
Total	571,668		288,523	

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

15. Fund Balance B/F

	(1st July 2023)	(1st July 2022)
	Kshs	Kshs
Bank accounts	28,998,976	46,130,112
Cash in hand	-	-
Imprest	-	-
Total	28,998,976	46,130,112
Less		
Payables: - Retention	-	-
Payables - Gratuity	1,737,694	1,512,587
Fund Balance Brought Forward	27,261,283	44,617,525

[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>)	-	-	-
Total	-	-	-

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

17. Changes In Accounts Receivable – Outstanding Imprests

	2023-2024	2022-2023
	Kshs	Kshs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Gratuities and Retentions

	2023-2024	2022-2023
	Kshs	Kshs
Gratuities and Retentions as at 1 st July (A)	1,737,694	1,512,587
Gratuities and Retentions held during the year (B)	576,526	1,703,131
Gratuities and Retentions paid during the Year (C)	1,454,029	1,478,024
Closing account payables D= A+B-C	860,191	1,737,694
Net changes in accounts payables D-A	(877,503)	225,107

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2023-2024	2022-2023
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

Aging Analysis for Pending Accounts Payables

	2023-2024	% of the total	2022-2023	% of the total
Under one year	0	0%	0	0%
1-2 years	0	0%	0	0%
2-3 years	0	0%	0	0%
Over 3 years	0	0%	0	0%
Total	0		0	

19.2: Pending Staff Payables (See Annex 2)

	2023-2024	2022-2023
	Kshs	Kshs
NGCDFC Staff	860,191	877,339
Others (<i>specify</i>)	-	-
Total	860,191	877,339

Aging Analysis for staff Payables

	2023-2024	% of the total	2022-2023	% of the total
Under one year	571,668	100	288,523	100
1-2 years	-	-	-	0
2-3 years	-	-	-	0
Over 3 years	-	-	-	0
Total	571,668		288,523	

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19.3: Unutilized Fund (See Annex 3)

	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	143,398	92,570
Committee expenses	1,574,996	1,686,496
Use of goods and services	4,167,704	2,842,084
Amounts due to other Government entities	25,100,000	23,450,000
Amounts due to other grants and other transfers	49,931,747	32,137,422
Acquisition of assets	2,207,152	2,203,745
Other Payments (specify)	1,676	3,513,987
Funds pending approval	12,316,683	7,498,610
Total	95,443,356	73,424,914

19.4: PMC account balances (See Annex 5)

	2023-2024	2022-2023
	Kshs	Kshs
PMC account balances	85,657,308	51,072,436
Total	85,657,308	51,072,436

19.5 Related Party Transactions

	2023-2024	2022-2023
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	728,000	552,000
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	174,342,462	87,000,000
Total	175,070,462	87,552,000

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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2024	Comments
NG-CDFC Staff				
1. Josphat Maeri	Accounts Assistant	42,249	223,423	To be paid on completion of contract
2. Ian Saleh Julius	Clerk of Works	43,283	121,867	To be paid on completion of contract
3. Salma Mauji	Records Management Officer	43,283	198,871	To be paid on completion of contract
4. Charles Charo	Driver	43,283	87,532	To be paid on completion of contract
5. Saumu Hassan	Clerical Officer	43,283	175,063	To be paid on completion of contract
6. Wilson Mwendwa	Office Assistant	44,045	53,435	To be paid on completion of contract
Sub-Total			860,191	
Grand Total			860,191	

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Compensation of employees		143,398	92,570	
Use of goods & services		5,742,700	4,528,580	
Amounts due to other Government entities		5,886,098	4,621,150	
1. Kwashee Primary School			1,450,000	
2. Badi Twalib High School			11,000,000	
3. Kwashee High School			11,000,000	
4. Proposed Owino-Uhuru Primary School		12,550,000		Awaiting Board approval
5. Proposed Mombasa West High School		12,550,000		Awaiting Board approval
Sub-Total		25,100,000	23,450,000	
Amounts due to other grants and other transfers				
1. Emergency		20,053,441	18,889,616	To be reallocated
2. Bursary and Social Security		28,678,500	11,608,000	
3. Constituency Sports		412,220	412,220	To be reallocated
4. Environment		787,586	1,227,586	
Sub-Total		49,931,747	32,137,422	
Acquisition of assets				
Construction of Buildings & Purchase of office furniture and equipment		2,207,152	2,203,745	
Others (<i>specify</i>)				
1. Other Payments		1,676	2,001,400	
2. Retention & Gratuity		-	1,512,587	
Sub-Total		1,676	3,513,987	

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Funds pending approval		12,316,683	7,498,610	To be reallocated
Sub-total		12,316,683	7,498,610	
Grand Total		95,443,356	73,424,914	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-	-	-	-
Buildings and structures	37,668,918	-	-	37,668,918
Transport equipment	4,947,000	-	-	4,947,000
Office equipment, furniture and fittings	5,952,163	-	-	5,952,163
ICT Equipment, Software and Other ICT Assets	343,585	-	-	343,585
Other Machinery and Equipment	-	-	-	-
Intangible assets	-	-	-	-
Total	48,911,666	-	-	48,911,666.00

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Annex 5 –PMC Bank Balances as at 30th June 2024

PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
Amani Primary School NG-CDF Project	Equity	1200278539775	-	1,769,809
Badi Twalib High School Classrooms	Equity	1200282331789	264,257	3,576,119
Badi Twalib High School PMC	Equity	1200280746240	-	616,723
Badi Twalib Primary School Toilets Project Account	Equity	1200284301840	168,341	2,230,000
Birikani Chief's Office	Equity	1200282253660	725,163	998,295
Jomvu Girls High School	Equity	1200260559991	237,768	1,006,141
Jomvu Kuu Chief's Office Construction	Equity	1200282188679	-	2,622,739
Jomvu NGCDF -Sports Activity	Equity	1200271386028	-	2,960,815
Kibarani Primary School	Equity	1200280746007	-	1,475,214
Kibarani Primary School Classrooms PMC	Equity	1200282332142	1,462	881,118
Kwashee Primary School Classrooms PMC	Equity	1200282188622	-	801,429
Jomvu NG-CDF - Kwashee High School	Equity	1200281332075	-	411,767
Kwashee High School Classrooms	Equity	1200282368410	228,522	3,799,766
Jomvu NG-CDF - Mikindani Chief's Office	Equity	1200282253651	-	688,386
Miritini Administration Police Units NG-CDF Project	Equity	1200282879699	7,170,000	4,170,000
Miritini Primary School Classrooms	Equity	1200284285147	395,033	3,000,000
Miritini Secondary School	Equity	1200298330677	527,621	3,027,621
Miritini World Bank Primary School - CDF	Equity	1200298315560	-	470,218

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
Mreroni Primary School Classrooms	Equity	1200284271268	5,553,820	2,000,000
Mreroni Secondary School	Equity	1200279898615	654,180	1,116,173
Mwamlai Secondary School - PMC	Equity	1200280745649	556,546	2,349,422
Mwamlai High School Classrooms PMC	Equity	1200282368438	3,836,458	7,710,213
Mwamlai High School Lockers & Chairs NG-CDF Project	Equity	1200282453142	-	2,160,000
Miritini Complex High School	KCB	1183805632	553,632	553,632
Vikobani Assistant Chief's Office PMC	Equity	1200280746056	-	676,836
Badi Twalib High School Laboratory NG-CDF Project	Equity	1200284509823	6,770,295	-
Badi Twalib Primary School Classrooms NG-CDF Project	Equity	1200284506589	4,127,905	-
Kwashee High School Laboratory NG-CDF Project	Equity	1200284380858	4,744,573	-
Kwashee Primary School Classrooms Project	Equity	1200284419206	343,850	-
Mikindani Youth Resource Centre Gabions	Equity	1200284796723	1,000,000	-
Kibarani Primary School Perimeter Wall	Equity	1200285466975	6,200,000	-
Miritini Junior Secondary School Classrooms	Equity	1200285475544	6,450,000	-
Jomvu Girls High School Kitchen	Equity	1200285488662	2,596,000	-
Chamunyu Assistant Chief's Office	Equity	1200285492735	3,500,000	-
Mwamlai Secondary School Perimeter Wall	Equity	1200285492979	10,600,000	-
Aldina Police Post Perimeter Wall	Equity	1200285493865	4,000,000	-

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
Maganda Primary School Perimeter Wall	Equity	1200285494319	8,800,000	-
Miritini World Bank Junior Secondary School Classrooms	Equity	1200285494333	5,651,883	-
Miritini World Bank Primary School Classrooms	Equity	1200285494362	9,900,000	-
Total			85,657,308	51,072,436

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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.

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)
1. Unsupported Monitoring and Evaluation Committee Payments	The statement of receipts and payments reflects Committee expenses of Kshs. 1,987,000 as disclosed in Note 5 to the financial statements. Included in this expenditure is an amount of Kshs. 1,081,000 in respect of committee monitoring and evaluation exercises expenditure which was not supported with proof of travel, projects visited and a back-to-office report on the status of the projects visited. In the circumstances, the occurrence, accuracy and completeness of Committee expenses amounting to Kshs. 1,081,000 could not be confirmed.	Management presented for review the payment vouchers with the requisite proof of travel and back to office reports on the status of projects visited. (Annex 1) The Management regrets that the information was not availed during the audit and commits to ensuring that payments are well supported in future.	Not resolved	30.10.2024
2. Unsupported Bursary Disbursements	The Statement of Receipts and Payments reflects other grants and transfers amount	The Management confirms that the cheques highlighted had been	Not resolved	30.10.2024

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Reference No. on the external audit report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>of Kshs. 53,793,000, as disclosed under Note 8 to the financial statements which includes an amount of Kshs. 49,363,000 relating to bursaries for secondary schools and tertiary institutions. However, bursary disbursements totalling Kshs. 11,258,000 were not supported with the students' admission numbers and cheque numbers to support payments. Further, review of the disbursements records revealed that bursary cheques totalling to Kshs. 888,641 issued in February, 2023 had not been presented as at 30 June, 2023. No reason was provided for the unpresented cheques.</p> <p>In the circumstances, the accuracy and completeness of the bursary disbursements of Kshs. 12,146,641 could not be confirmed.</p>	<p>collected by parents but had not been presented for payment. However, the cheques were not stale at the close of the financial year, hence could not be replaced. Some of the cheques were eventually presented and the NG-CDF Jomvu later vetted other students and proposed replacement of the remaining unpresented cheques (totalling Kshs. 400,000) to them. Management further appreciates the observations made and commits to ensuring that accurate information on bursary beneficiaries is maintained and provided for audit (Annex 2)</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2. Unsupported Project Management Committee Balances	Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) accounts balances of Kshs. 51,072,436. However, cash books, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit. In the circumstances, the accuracy and completeness of the PMC bank balances of Kshs. 51,072,436 could not be confirmed	The Management regrets that the cash books, bank reconciliation statements and certificates of bank balance were not availed for review and presents the same for audit review.	Not resolved	30.10.2024
Emphasis of Matter				
Budgetary Control and Performance	The summary statement of appropriation reflects final receipts budget and actual amounts on comparable basis of Kshs. 183,774,504 and Kshs. 139,432,042 respectively resulting in an underfunding of Kshs. 44, 342, 462, or 24% of the budget. However, the Fund spent Kshs. 110,658,172 against an actual receipts of Kshs. 139, 432,042 resulting	The Management notes that under expenditure of the funds was occasioned partly due the lack of procurement personnel in the constituency which was further hampered by delay in obtaining BQs. Management commits to closer liaising with departments to ensure timely utilization of funds	Not resolved	30.10.2024

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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)
	to an under-utilization of Kshs. 28, 773,870 or 21% of the actual receipts. The under-funding and under-utilization affected the planned activities of the Fund and may have impacted negatively on service delivery to the public.	and better service delivery in future.		
Other Matter				
1. Unresolved Prior Year Audit Matters	The audit report for the previous year highlighted several issues in respect of the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. Management's report on the progress made in resolving the issues as at Annex 6 of other important disclosures indicates that the issues had not been resolved as at 30 June 2023.	The Management committed to fast track the resolution of matters highlighted.	Not resolved	30.10.2024
2. Failure to Implement Parliamentary Committee's Recommendations	Review of the report of the Decentralized Funds Accounts Committee on its consideration of the reports of the Auditor General on the Financial Statements for the	The Management notes that the recommendations were to be acted upon by the NG-CDF Board but the extent of the action taken had not been	Not resolved	30.10.2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>National Government Constituencies Development Fund for the Constituencies in the Counties of Mombasa, Kilifi, Kwale, Taita Taveta, Lamu and Tana River for financial years 2013/14; 2014/15; and 2015/16 revealed that Jomvu Constituency had an unresolved issue relating to Mikindani street light project at a cost of Kshs. 6,454,900. The Committee recommended that the NGCDF Board takes administrative action against the Fund Account Manager involved in the procurement process within three months of the adoption of the report. However, there was no evidence of implementation of the recommendation or report to the Parliamentary Committee explaining the reasons for non-implementation. This was contrary to Section 31(1)(a) of the Public Audit</p>	<p>communicated to NG-CDFC Jomvu.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Act , 2015 that requires that within three months after Parliament has debated and considered the final report of the Auditor General and made recommendation, a public entity that has been audited shall as a preliminary submit a report on how it has addressed the recommendations and findings of the previous year's audit.			
Unutilized funds	The statement of receipts and payments reflects other receipts balance of Kshs. 6,301,930 in respect of unutilized funds being savings from various completed projects returned to the main account. However, as at the time of audit in March, 2024, the Constituency Development Fund Committee (CDFC) had not submitted to the Board new project proposals to be financed by the savings contrary to Section 26(1) of the NGCDF Act, 2015	The Management committed to present the matter for discussion and resolution by the NG-CDFC through identifying viable projects for funding in compliance with the law as recommended.	Not resolved	30.10.2024

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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)
	(amended 2022) The law requires constituencies with unspent funds at the end of the financial year to submit new proposals to the Board for approval.			



 Name
 Fund Account Manager.