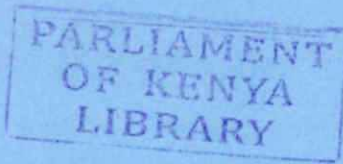


REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**



**OF**


**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND –  
KITUI WEST CONSTITUENCY**

**FOR THE YEAR ENDED**

**30 JUNE, 2024**

 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
DATE: <b>05 MAR 2025</b> DAY: <b>Wednesday</b>	
TAPLED BY:	Hon. Owen Bany, MP Deputy Leader of Majority
CLERK-AT-THE-TABLE:	Ruth Njiriga



RECEIVED  
30 DEC 2024



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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

KITUI WEST CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30<sup>th</sup> JUNE 2024

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

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

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

**A. Acronyms**

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

**B. Definition of Key Terms**

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

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

## 2. Key Constituency Information and Management

### (a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2023. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

### Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) Provide for a public finance system that promotes an equitable society and, in particular, expenditure that promotes equitable development of the country by making special

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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 Kitui West Constituency’s day-to-day management is under the following key organs:

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 20XX and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Mr. Samuel Mutisya B.
2.	Sub-County Accountant	Mr. Patrick M. Mukuthi
3.	Chairman NG-CDFC	Mr. Wilfred N. Keli
4.	Member NGCDFC	Mrs. Rhodester M. Muthui

**(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 Kitui West 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.

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**(e) NGCDF Kitui West Constituency Headquarters**

P.O. Box 244-90205, Kabati,  
NG-CDF Building,  
Ndolos Corner, Along Kabati-Tulia Road,  
KABATI, KENYA.

**(f) NGCDF Kitui West Constituency Contacts**

Telephone: (254) 797 753 275  
E-mail: [cdffituiwest@ngcdf.go.ke](mailto:cdffituiwest@ngcdf.go.ke)  
Website: [www.go.ke](http://www.go.ke)

**(g) NGCDF Kitui West Constituency Bankers**

1. Bank A. (Operations Account),  
Equity Bank Ltd,  
Kitui Branch,  
P.O. Box 75104-00200,  
NAIROBI.  
Account No: 0720 262 084 328
  
2. BANK B (Operations account)  
Family Bank Limited  
Kitui Branch  
Account Number: 072000045755
  
3. Bank B. (Deposit account).  
Family Bank  
Kitui Branch  
Account Number: 072000046235

**(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

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3. NG-CDFC Chairman's Report



Wilfred N. Keli, Chairperson  
Kitui West NG-CDFC

**INTRODUCTION**

Kitui West Constituency is one of the constituencies that were created in 2013 and was curved from the old Kitui West Constituency. It comprises of a population of about 118,618 as per the 2019 census. The NG-CDFC has always dedicated time to ensure prudent management and fair allocation of resources received from the NG-CDF Board within the four wards in the constituency.

Since its inception, the NG-CDF has completed several development projects that are geared towards infrastructural development, wealth creation and fighting against poverty in the constituency.

No	Financial Year	Allocation
1	2018/19	109,040,875.50
2	2019/20	137,367,724.14
3	2020/21	137,261,879.31
4	2021/22	137,088,879.00
5	2022/23	138,215,033.00
<b>TOTAL</b>		<b>658,974,390.95</b>

Table 1. Funds allocated in the last five years.

During the financial year 2023/24, Kitui west NG-CDF was allocated Ksh166,593,720 plus a conditional grant towards the Juniuor School Infrastructure of Ksh10,688,8883 , totaling to Ksh177,282,603. As at 30<sup>th</sup> June 2024, the NG-CDF had received Ksh129,522,998 Million of the Ksh177,282,603 allocation translating to 73% although most of the funds were received towards the end of the financial year. Of the amount received, all the development money was transferred to the PMCs for implementation.

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PROJECT NAME	AMOUNT ALLOCATED	% SHARE
Administration/Recurrent	9,995,623.00	5.6
Monitoring and evaluation/Capacity Building	4,909,814.00	2.8
Emergency Projects	8,768,091.00	4.9
Primary School Projects	43,527,760.00	25
Secondary School Projects	22,060,000.00	12
Tertiary Institution Projects	9,200,000.00	5.2
Security Projects	16,050,000.00	9.1
Environmental Projects	3,469,686.00	2
CDFC offices	3,842,345.00	2.2
Bursary Secondary Schools	31,759,284.00	18
Bursary Tertiary Schools	19,000,000.00	11
Social Halls / Youth Empowerment	700,000.00	0.4
Constituency Innovation Hubs	4,000,000.00	2.3
<b>TOTAL</b>	<b>177,282,603.00</b>	<b>100</b>

**Constituency expenditure**

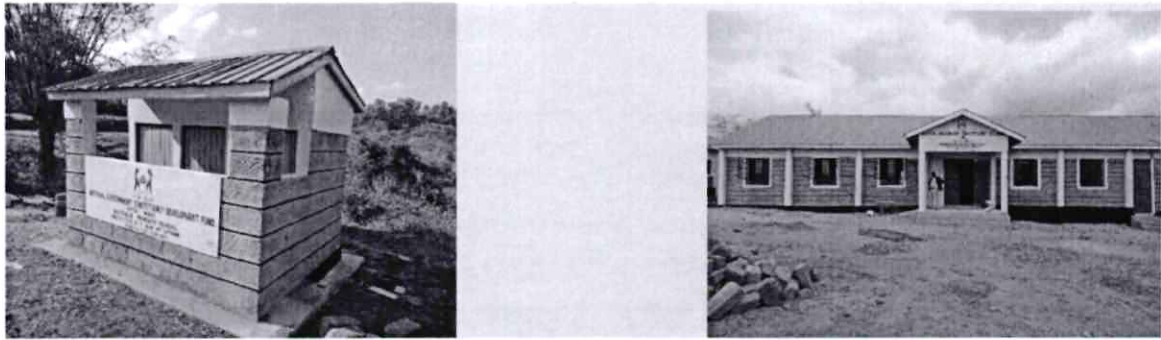
Kitui West in the financial year received a disbursement from the NG-CDF Board of Ksh180,738,031 Million added to the opening balance of Ksh8,717,497 making total receipts of Ksh189,455,528. A total of Ksh113,205,951 was spend under various vote heads.

**KEY ACHIEVEMENTS**

In the 2022/24 financial year a tune of over Ksh50 million was used on bursary ensuring more than 7000 learners are kept in school both secondary and tertiary levels.

Further, 47 primary schools and 25 secondary schools benefitted from various infrastructural improvements majorly on Construction and renovation of classrooms, science laboratories, dormitories, toilet blocks, fencing , dinning/ multipurpose halls and administration blocks that greatly improved the overall learning environment both for the teachers and learners.

On security, 15 facilities across the constituency benefitted with infrastructural improvements key among them being Ndolos and Kathivo police stations that once complete will greatly improve security in the constituency and the region.



**Pic. 1: Construction of an Emergency Toilet Block at Muthale Primary School**

**Pic. 2: Construction of a Dormitory at Ach Bishop Lele Mang'eleu Secondary School**

In the financial year 2023/24, the Kitui NG-CDF has continued to operationalize the use of technology in budgeting through the NG-CDF MIS and expenditure through the Vote book management system.

#### **EMERGING ISSUES**

During the financial year there were notable emerging issues especially on price escalation of building materials.

#### **IMPLEMENTATION CHALLENGES**

During the course of financial year there was an unexpected hike in cost of construction materials and inflation that affected implementation of fencing and construction projects. As a result the scope of works of some of the projects was scaled down and in many instances resulting to variations or stalling of the works.

#### **WAY FORWARD**

Going forward NGCDF Committee has resolved to allocate more funds as a priority to the incomplete projects during the 2023/2024 financial year. Further, the NG-CDFC has encouraged the use of locally available materials and labour to reduce on overall project cost.



.....  
**Name: Wilfred Nzangi Keli  
CHAIRMAN NGCDF COMMITTEE**

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**4. Statement of Performance Against Predetermined Objectives for FY 2023/2024**

**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 Kitui West Constituency 2023-2027* plan are to:

- a) Provision of quality education through support of school infrastructure and award of bursaries to the needy students
- b) Promote Environmental sustainability through tree planting in schools
- c) Support quality infrastructure development within the constituency
- d) Empower youth, women and people living with disability through Constituency sports tournament, provision of sports Kits and training of boda boda riders in the constituency
- e) Enhance ICT Skills through provision of computers to schools and establishment of constituency innovation hubs
- f) Promote NG-CDF staff welfare through Improved work environment and better remuneration
- g) Provision of security through improved infrastructure

**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	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions	In the FY 23/24 -we increased number of classrooms by 25 in primary and 16 in secondary schools, dormitories by 2 in secondary , laboratories by 2 fencing by 13 and Administration blocks by 1.

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			number of bursary's beneficiaries at all levels	- over 5000 Bursary beneficiaries at secondary and 2000 in tertiary were kept in school.
Security	Enhancing security, provision of conducive working environment and bringing Government services closer to the constituents.	-Easy access to government services -Morale boost among the personnel -Improved Security in the society.	-Number of completed Police stations, Chief's/ Assistant Chief's offices, fencing and pit latrines.	In the F/Y 23-24, we constructed offices, pit latrines and furnished 13 Chief's/Assistant Chief's offices, Fenced 10 Chief's/Assistant Chief's offices and 2 Police Post. Security offices were also constructed/ completed.
Environment	Supporting tree planting activities, construction of sand dams and prevention of Covid-19 infection through hand washing.	Afforestation and Sustained environment free from soil erosion and prevention of flooding downstream. Prevention of Covid-19 infection among the constituents.	-Number of sand dams constructed - Number of litter bins supplied and, - Number of seedlings planted.	In the F/Y 23-24, we constructed 2 sand dams, supplied 5 school with 10,000 litter water tanks with associated water harvesting equipment.
Emergency	Promote initiatives on Prevention of disasters and mitigation practices in case of unforeseen events in the constituency.	To mitigate emergency events when they occur through the emergency kitty.	-Number of emergency projects undertaken	In the F/Y 23-24, Constructed 20 pit latrines, Fenced 1 primary school, Renovated 2 Primary Schools, Equipped 3 Offices with furniture.
Sports	Supporting sporting activities through constituency	Youth empowerment, curbing of substance and drug abuse and	-Number of constituency tournaments held	In the F/Y 23-24, we had constituency tournaments organized from the location level to constituency level on

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	tournament and supply of sports uniforms and balls to the teams.	sensitizing them on good morals. Promoting harmony and peaceful coexistence in the constituency.	- Number of teams supplied with uniforms and balls.	football (men and women), Volleyball (men and women). We supplied 32 teams with uniforms and balls (Volleyballs & Footballs).
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## 5. Governance Statement

### Introduction

The NGCDF Act 2016 on appointment of NGCDFC members states; The members of a Constituency Committee provided for Appointment of under section 43 of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee vacancy in the Constituency Committee. Kenya Subsidiary Legislation, 2016 1951 (2) A vacancy shall occur in Constituency Committee upon commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee.

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

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

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

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

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

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

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

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

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

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

1952 Kenya Subsidiary Legislation, 2016

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

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

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

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

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

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

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

Further the NG CDF regulations requires that one to serve as member of the NGCDF committee he or she must be (a) citizen of Kenya, (b) ordinarily resident voter of the constituency, (c) able to read and write and communicate in English and Kiswahili, (d) meet the chapter six of the constitution, (e) available to participate in the activities of the constituency (f) for youth nominee he or she must have attained age of 18 years but below age of 35yrs and (g) for persons with disability nominee must be nominated by a registered group representing persons with disability within the constituency.

**Appointment of NG-CDFC Members**

**The selection Panel**

The selection panel was appointed in the month of September 2022. This constituted four members as follows;

SNO	NAME	DESIGNATION
1	George Orina	Chair

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2	Nicholas N. Kimanzi	Secretary
3	Mary S. Mutunga	Member
4	Festus K. Kasau	Member

In the month of August 2022, due to change of regime as a result of election, the serving committee was phased out. This caused the NGCDF office to carry out an appointment of the new committee. In Kitui West constituency, the selection panel invited interested and qualified members of the public for appointment to the NGCDF committee. The panel invited through advertisement publicised in churches, public offices notice boards and other public areas in the constituency in the month of September 2022.

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

S/N	Name	Category representation	Ward
1.	Wilfred Keli Nzangi	Male- Adult	Kwa Mutonga/Kithumula
2.	Andrew Mwandikwa Masila	Male- Youth	Mutonguni
3.	Grace Munanie Kyembeni	Female- Youth	Kwa Mutonga/ Kithumula
4.	Hellen Ndimu Zakayo	Female- Adult	Matinyani

**Nominee of the body representing persons with disability**

S/N	Name	Nature of physical Impairment	Ward
1.	Mwende Nzila	Blind	Kauwi

**Nominee of the constituency Office**

S/N	Name	Category	Ward
1	Musyoka Mengo	Male Representative	Matinyani
2	Rhodester Mwende Muthui	Female Representative	Mutonguni

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

S/N	Name	Gender	Ward
1.	Festus Titus Kimele	Male	Kauwi

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

1. Chairperson position – Wilfred Keli Nzangi
2. Secretary position – Andrew Mwandikwa Masila

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

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The appointed committee members were gazetted through Gazetted volume number 276 on 16<sup>th</sup> December 2022.

The new committee held its first meeting on 5<sup>th</sup> January, 2023.

Sno.	Name	Position
1	Wilfred Keli Nzangi	Chair person
2	Andrew Mwandikwa Masila	Secretary
3	Grace Munanie Kyembeni	Member
4	Hellen Ndimu Zakayo	Member
5	Mwende Nzila	Member
6	Musyoka Mengo	Member
7	Rhodester Mwende Muthui	Member
8	Festus Titus Kimele	Member
9	Samuel Mutisya B.	Member
10	Thomas Siele -DCC	Member

#### **Removal of NGCDFC Members**

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

- (a) Lack of integrity;
- (b) Gross misconduct;
- (c) Embezzlement of public funds;
- (d) Bringing the committee into disrepute through unbecoming personal public conduct;
- (e) Promoting unethical practises;
- (f) causing disharmony within the committee;
- (g) Physical or mental infirmity.

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

#### **Roles and functions of NG-CDFC**

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

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters.
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency.
- iii. List of projects to be submitted in accordance with the Act to be submitted to the to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund.

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- v. Ensure that all projects receive adequate funding and are completed within three years.
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board.
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act.
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act.
- ix. Enter into performance contracting with the Board on an annual basis.

**Training of NG-CDFC Members**

In the financial year 2023/2024 the NGCDF Board organized training of NGCDFC members. The constituency also held a capacity building activity in Kitui- Kabati in August, 2023. During the training, critical areas such as overview of NG-CDF Act 2015 and Regulations, public finance, project planning, procurement, complaint management, and performance management were covered to equip them with the prerequisite knowledge and skills to ensure effective and efficient management of NG-CDF Kitui West.

**Number of meetings held**

The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than 24 meetings in the same financial year, including sub-committee meetings.

During the financial year 2023/2024 the NGCDFC Kitui West held 11 meetings through the year.

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

Schedule of meetings held during the FY 2023/2024

S.No	NG-CDFC COMMITTEE MEMBERS	27th Jul 23	18 <sup>th</sup> aug, 202 3	22 <sup>nd</sup> sep, 23	27 <sup>th</sup> Oct. 23	6th Dec. 23	24th Jan. 24	16 <sup>th</sup> feb, 24	26th Mar 24	30 <sup>th</sup> April, 24	14th May 24	26th Jun 24
1	Wilfred Nzangi Keli - chairperson	√	√	√	√	√	√	√	√	√	√	√
2	Andrew Mwandikwa Masila - Secretary	√	√	√	√	√	√	√	√	√	√	√
3	Hellen Ndimu Zakayo -Member	√	√	√	√	√	√	√	√	√	√	√
4	Rhodester Mwende Muthui - Member	√	√	√	√	√	√	√	√	√	√	√
5	Angela Mwende Nzila- PWD	√	√	√	√	√	√	√	√	√	√	√
6	Grace Munanie Kyembeni- Member	√	√	√	√	√	√	√	√	√	√	√
7	Musyoka Mengo- Member	√	√	√	√	√	√	√	√	√	√	√
8	Titus Festus Kimele- Member	√	√	√	√	√	√	√	√	√	√	√
9	Samuel Mutisya B. -FAM	√	√	√	√	√	√	√	√	√	√	√
10	Elizabeth Atemi -DCC	√	√	√	√	√	√	√	√	√	√	√

*National Government Constituencies Development Fund (NGCDF)*  
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**Ethics & conduct**

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

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

During the financial year 2023/2024 members of NGCDFC Kitui West adhered to the above ethical issues.

**Members remuneration**

NG-CDFC members are not entitled to payment of salary. However, the chairperson of NGCDFC is entitled to an allowance of ksh.7000 per meeting and all other members an allowance of ksh.5000 per sitting as per NG-CDF Board circular. All NGCDFC members should adhere to general ethics and code of conduct as stipulated in the NGCDF Act.

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

**Disclose policy on conflict of interest**

A member who has an interest in any contract, or other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on, any questions with respect to the contract or other matter, or be counted in the quorum of the meeting during consideration of the matter. A disclosure of interest made shall be recorded in the minutes of the meeting at which it is made. In the financial year 2023/2024 no member of NGCDFC Kitui West contravened conflict of interest policy.

**Risk management**

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

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

## 6. Environmental and Sustainability Reporting

Kitui west 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 Kitui West NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the

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constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

**2. Environmental performance**

- During the financial year, Kitui West NGCDF collaborated with a local NGO (We the trees) to plant trees in various schools.
- The NGCDFC also constructed two sand dams to prevent flooding downstream.

**3. Employee welfare**

We invest in providing the best working environment for our employees. Kitui West constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

Employees are encouraged and supported to continually build on their skills and knowledge. Kitui West 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-**

Kitui West NGCDF Constituency is committed to fair and ethical market practises.

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption

- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

#### 5. Community Engagements-

Kitui West NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

#### **Public Participation in Project Identification and Implementation and Monitoring**

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

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

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

#### **Public Awareness**

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

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



.....  
Name: Samuel Mutisya B.  
FAM

*National Government Constituencies Development Fund (NGCDF)  
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**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- Kitui West 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- Kitui West 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 incharge of the NGCDF- Kitui West Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF Kitui West 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- Kitui West Constituency financial statements were approved and signed by the Accounting Officer on 18<sup>th</sup> August, 2024.

.....  
Name: Wilfred N. Keli  
Chairman – NGCDF Committee

.....  
Name: Samuel Mutisya B.  
Fund Account Manager

# REPUBLIC OF KENYA



*Enhancing Accountability*

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

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

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### PREAMBLE

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

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

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

The three parts of the report 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 – Kitui West Constituency set out on pages 1 to 57

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*Report of the Auditor-General on National Government Constituencies Development Fund - Kitui West Constituency  
for the year ended 30 June 2024*

which comprise of 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund-Kitui West 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 2022) and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Unsupported Other Grants and Transfers**

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflect other grants and transfers of Kshs.61,900,653. Included in the amount are bursary disbursements to secondary schools and tertiary institutions of Kshs.33,222,500 and Kshs.17,414,902 respectively totalling Kshs.50,637,402. However, the approved criteria and guidelines indicating the amount that each class of beneficiary should receive were not provided for audit review. Further review of documents revealed that some beneficiaries received full scholarship while others received partial scholarship. No explanation was provided for the different scholarship awards.

Further, included in the security projects expenditure is Kshs.450,000 which was spent on fencing 140 metres of the office compound with concrete poles and chain link and completion of a gate at Nzakame Assistant Chiefs' office. However, the title deed to prove ownership of the parcel of land was not provided for audit review.

In the circumstances, the accuracy and completeness of other grants and transfers amounting to Kshs.50,637,402 could not be confirmed.

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

## **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 are no other key audit matters to communicate in my report.

## **Emphasis of Matter**

### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipt budget and actual amount on comparable basis of Kshs.237,218,632 and Kshs.189,459,028 respectively, resulting to under-funding of Kshs.47,759,604 or approximately 20% of the budget. Similarly, the Fund spent Kshs.113,205,951 against actual receipts of Kshs.189,459,028 resulting to an under-absorption of Kshs.76,253,077 or approximately 40% of the actual receipts.

The under-funding and under-absorption may affect the planned activities and may impact negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

## **Other Matter**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, several paragraphs were raised. However, Management has not resolved all the prior year matters as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board. Management has not provided any explanation for the delay in resolving the issues.

## **Other Information**

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

In connection with my audit on the Fund's, financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this other information, 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 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 effects of the matter 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**

#### **Delay in Implementation of Projects**

Review of the approved code list and Project Implementation Status (PIS) report as at 30 June 2024 revealed that the Fund allocated Ksh.102,007,446 for implementation of eighty-four (84) projects. However, no project was completed during the year while seventy-eight projects (78) worth Ksh.92,657,446 were ongoing and were at various completion levels and six (6) projects worth Ksh.9,350,000 had not started.

In the circumstances, value for money realized on the projects that were not completed could not be confirmed.

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

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

### **Conclusion**

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

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective

processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

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

In preparing the financial statements, Management is responsible for assessing the Fund's, ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected

to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

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

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

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

**Nairobi**

**27 December, 2024**

*National Government Constituencies Development Fund (NGCDF)*  
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**IX. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2024**

	Note	2023-2024	2022-2023
			Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	180,738,031	87,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	3,500	645,037
<b>TOTAL RECEIPTS</b>		<b>180,741,531</b>	<b>87,645,037</b>
<b>PAYMENTS</b>			
Compensation of employees	4	3,746,613	3,428,932
Committee expenses	5	4,258,441	857,800
Use of goods and services	6	5,890,244	4,012,219
Transfers to Other Government Units	7	29,220,000	22,826,378
Other grants and transfers	8	61,900,653	66,677,998
Acquisition of Assets	9	-	-
Other Payments	10	8,190,000	-
<b>TOTAL PAYMENTS</b>		<b>113,205,951</b>	<b>97,803,327</b>
<b>SURPLUS/DEFICIT</b>		<b>67,535,580</b>	<b>(10,158,290)</b>

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

The Constituency financial statements were approved by the NGCDFC on 18<sup>th</sup> August, 2024 and signed by:

\_\_\_\_\_

Chairman NG-CDF Committee

Name: Wilfred N. Keli

Fund Accountant Manager

Name: Samuel Mutisya B.

National Sub-County  
Accountant


Name: Patrick Mukuthi  
ICPAK M/No:

**National Government Constituencies Development Fund (NGCDF)**  
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X. Statement of Assets and Liabilities as at 30th June, 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	11A	76,519,766	8,717,497
Cash Balances (cash at hand)	11B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>76,519,766</b>	<b>8,717,497</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	12	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>76,519,766</b>	<b>8,717,497</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	13	-	-
Gratuity	14	700,548	433,859
<b>NET FINANCIAL ASSETS</b>		<b>75,819,218</b>	<b>8,283,638</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	15	8,283,638	18,441,928
Prior year adjustments	16	-	-
Surplus/Deficit for the year		67,535,580	(10,158,290)
<b>NET FINANCIAL POSITION</b>		<b>75,819,218</b>	<b>8,283,638</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on 18<sup>th</sup> August, 2024 and signed by:



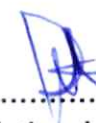
.....  
Chairman NG-CDF Committee

Name: Wilfred N. Keli



.....  
Fund Accountant Manager

Name: Samuel Mutisya B,



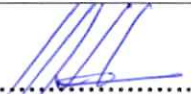
.....  
National Sub-County  
Accountant

Name: Patrick Mukuthi  
ICPAK M/No:

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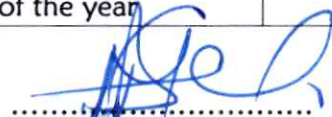
XI. Statement Of Cash Flows for the Year Ended 30th June 2024

		2023-2024	2022-2023
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	180,738,031	87,000,000
Other Receipts	3	3,500	645,037
		<b>180,741,531</b>	<b>87,645,037</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	3,746,613	3,428,932
Committee expenses	5	4,258,441	857,800
Use of goods and services	6	5,890,244	4,012,219
Transfers to Other Government Units	7	29,220,000	22,826,378
Other grants and transfers	8	61,900,653	66,677,998
Other Payments	10	8,190,000	-
		<b>113,205,951</b>	<b>97,803,327</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	266,689	433,859
Prior year Adjustments	16	-	-
<b>Net Adjustments</b>		<b>266,689</b>	<b>433,859</b>
<b>Net cash flow from operating activities</b>		<b>67,802,269</b>	<b>(9,724,431)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
<b>Net cash flows from Investing Activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>67,802,269</b>	<b>(9,724,431)</b>
Cash and cash equivalent at BEGINNING of the year	11	8,717,497	18,441,928
Cash and cash equivalent at END of the year		<b>76,519,765</b>	<b>8,717,497</b>



Chairman NG-CDF Committee

Name: Wilfred N. Keli



Fund Accountant Manager

Name: Samuel Mutisya B,



National Sub-County  
Accountant

Name: Patrick Mukuthi  
ICPAK M/No:

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

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	177,282,603	8,717,497	51,215,032	237,215,132	189,455,528	47,759,604	
Proceeds from Sale of Assets				-	-	-	0.0%
Other Receipts		3,500	-	3,500	3,500	-	100.0%
<b>TOTAL RECEIPTS</b>	<b>177,282,603</b>	<b>8,720,997</b>	<b>51,215,032</b>	<b>237,218,632</b>	<b>189,459,028</b>	<b>47,759,604</b>	<b>79.9%</b>
<b>PAYMENTS</b>							
Compensation of Employees	4,349,863	-	3,280,996	7,630,859	3,746,613	3,884,246	49.1%
Committee expenses	4,512,000	225,464	1,589,160	6,326,624	2,000,789	4,325,835	
Use of goods and services	6,043,574	1,576,143	2,314,550	9,934,267	6,765,754	3,168,513	68.1%
Transfers to Other Government Units	74,787,760	800,000	28,820,000	104,407,760	29,220,000	75,187,760	28.0%
Other grants and transfers	79,047,061	4,955,854	5,628,179	89,631,094	61,900,653	27,730,441	69.1%
Acquisition of Assets	3,000,000	-	-	3,000,000	-	3,000,000	0.0%
Oversight committee expenses	-	-	1,382,150	1,382,150	1,382,142	8	100.0%
Other Payments	5,542,345	3,500	8,200,000	13,745,845	8,190,000	5,555,845	59.6%
Unallocated/ Unapproved funds	-	1,160,036	-	1,160,036	-	1,160,036	
<b>TOTAL</b>	<b>177,282,603</b>	<b>8,720,997</b>	<b>51,215,035</b>	<b>237,218,635</b>	<b>113,205,951</b>	<b>124,012,684</b>	<b>47.7%</b>

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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.**

Compensation of Employees Under utilization is due to previous year balances

Committee expenses Under utilization is due to previous year balances

Use of goods and services Under utilization is due to previous year balances

Transfers to Other Government Units Under utilization is due to previous year balances

Other grants and transfers Under utilization is due to previous year balances

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities		
Description	Amount	
Budget utilisation difference totals	124,012,684	124,012,684
Less undisbursed funds receivable from the Board as at 30th June 2024	47,759,604	
	76,253,080	
Add Accounts payable	266,689	
Less Accounts Receivable	-	
Add/Less Prior Year Adjustments	-	
Cash and Cash Equivalents at the end of the FY 2023/2024	76,519,769	124,012,684

.....  
 Chairman NG-CDF Committee

Name: Wilfred N. Keli

.....  
 Fund Accountant Manager

Name: Samuel Mutisya B,

.....  
 National Sub-County Accountant

Name: Patrick Mukuthi  
 ICPAK M/No:

*National Government Constituencies Development Fund (NGCDF)*  
*Kitui West Constituency*  
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Programme / Sub-programme	Original Budget 2023/2024	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	4,349,863		3,280,996	7,630,859	3,746,613	3,884,246
1.2 Committee allowances	2,488,000	225,464	1,048,360	3,761,824	2,000,789	1,761,035
1.3 Use of goods and services	3,157,760	792,489	2,314,550	6,264,799	3,191,104	3,073,695
<b>Sub-total</b>	<b>9,995,623</b>	<b>1,017,953</b>	<b>6,643,906</b>	<b>17,657,482</b>	<b>8,938,506</b>	<b>8,718,976</b>
2.0 Monitoring and evaluation				-		
2.1 Capacity building	530,000	423,654		953,654	875,510	78,144
2.2 Committee allowances	2,024,000		540,800	2,564,800	-	2,564,800
2.3 Use of goods and services	2,355,814	360,000		2,715,814	2,699,140	16,674
<b>Sub-total</b>	<b>4,909,814</b>	<b>783,654</b>	<b>540,800</b>	<b>6,234,268</b>	<b>3,574,650</b>	<b>2,659,618</b>
3.0 Constituency Oversight Committee (Itemize as per budget)			1,382,150	1,382,150	1,382,142	8
3.1				-		-
				-		-

**National Government Constituencies Development Fund (NGCDF)**  
**Kitui West Constituency**  
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Programme / Sub-programme	Original Budget 2023/2024	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				-		-
4.0 Emergency				-		-
4.1 Primary Schools				-		-
4.2 Secondary schools				-		-
4.3 Tertiary institutions				-		-
4.4 Security projects				-		-
<b>Sub-total</b>	<b>8,768,091</b>	<b>4,887,486</b>		<b>13,655,577</b>	<b>5,784,900</b>	<b>7,870,677</b>
5.0 Bursary and Social Security				-		-
5.1 Primary Schools	0			-		-
5.2 Secondary Schools	31,759,284			31,759,284	31,759,284	-
5.3 Tertiary Institutions	19,000,000	68,368		19,068,368	18,878,118	190,250
5.4 Universities				-		-
5.5 Education Support Programmes	0			-		-
5.6 Social Security	0			-		-
<b>Sub-total</b>	<b>50,759,284</b>	<b>68,368</b>		<b>50,827,652</b>	<b>50,637,402</b>	<b>190,250</b>
6.0 Sports			2,766,468	2,766,468	2,264,300	502,168
6.1				-		-
6.2				-		-
Sub-total				-		-
7.0 Environment	2,269,686		2,411,711	4,681,397	2,764,051	1,917,346

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

Programme / Sub-programme	Original Budget 2023/2024	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
Mumbuni Primary School	200,000			200,000	-	200,000
Kalimbevo Primary School	200,000			200,000	-	200,000
Kiatine Primary School	200,000			200,000	-	200,000
Nguuni Primary School	200,000			200,000	-	200,000
Katutu Primary School	200,000			200,000	-	200,000
Kyunduani Primary School	200,000			200,000	-	200,000
<b>Sub-total</b>	<b>3,469,686</b>		<b>2,411,711</b>	<b>5,881,397</b>	<b>2,764,051</b>	<b>3,117,346</b>
8.0 Primary Schools Projects				-		-
(List all the Projects)				-		-
Kiseveni Primary School	850,000			850,000	-	850,000
Muthale Primary school	1,000,000			1,000,000	-	1,000,000
Kyeni Primary school-Kauwi	850,000			850,000	-	850,000
Kutha Primary school	1,000,000			1,000,000	-	1,000,000
Mwangya Primary School	1,500,000			1,500,000	-	1,500,000
Tulia Primary school	1,000,000			1,000,000	-	1,000,000

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

Programme / Sub-programme	Original Budget 2023/2024	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
Kakumuti Primary School	1,500,000			1,500,000	-	1,500,000
Kyondoni Primary School	2,000,000			2,000,000	-	2,000,000
Kaluni Primary School	1,000,000			1,000,000	-	1,000,000
Kwa Mutonga Primary school	1,000,000			1,000,000	-	1,000,000
Mwatate Primary school	200,000			200,000	-	200,000
Kwa Ndondo Primary School	200,000			200,000	-	200,000
Kavumbu Primary School	400,000			400,000	400,000	-
Kakumi Primary School	300,000			300,000	-	300,000
Kathivo Primary School	1,000,000			1,000,000	-	1,000,000
Musengo Primary School	1,300,000			1,300,000	-	1,300,000
Manzi Itumo Primary School	150,000			150,000	-	150,000
Kiumoni Primary School	200,000			200,000	-	200,000
Ukuni Primary school	200,000			200,000	-	200,000

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

Programme / Sub-programme	Original Budget 2023/2024	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
Kalimani Primary School	1,300,000			1,300,000	-	1,300,000
Nyuani Primary school	1,300,000			1,300,000	-	1,300,000
Nguuni Primary School	1,300,000			1,300,000	-	1,300,000
Emivea Primary School	1,300,000			1,300,000	-	1,300,000
Yalatani Primary school	1,300,000			1,300,000	-	1,300,000
Kivani Primary School	1,336,110			1,336,110	-	1,336,110
Kauwi Primary School	1,336,110			1,336,110	-	1,336,110
Kasakini Primary School	1,336,110			1,336,110	-	1,336,110
Kavoo Primary School	1,336,110			1,336,110	-	1,336,110
Kivulu Primary School	1,336,110			1,336,110	-	1,336,110
Ivulya Muu Primary School	1,336,110			1,336,110	-	1,336,110
Kaumoni Primary School	1,336,110			1,336,110	-	1,336,110
Kyamutimba Primary School	1,336,110			1,336,110	-	1,336,110
Nzinia Primary School	1,336,110			1,336,110	-	1,336,110
Kangii Primary School	1,336,110			1,336,110	-	1,336,110
Yalatani Primary School	1,336,110			1,336,110	-	1,336,110
Syo Kithumbi Primary School	1,336,110			1,336,110	-	1,336,110

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

Programme / Sub-programme	Original Budget 2023/2024	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
Kombu Primary School	1,336,110			1,336,110	-	1,336,110
Kwa Mulungu Primary School	1,336,110			1,336,110	-	1,336,110
Kunikila Primary School	1,336,110			1,336,110	-	1,336,110
Kitumbi Prmary School	1,336,110			1,336,110	-	1,336,110
Matinyani D.E.B			3,100,000	3,100,000	3,100,000	-
A.I.C Ngunguuni Primary School			1,100,000	1,100,000	1,100,000	-
Ukuni Primary School			1,100,000	1,100,000	1,100,000	-
Kalimani Primary School			1,100,000	1,100,000	1,100,000	-
Kikanga Primary School			920,000	920,000	920,000	-
Kithumula Primary School			650,000	650,000	650,000	-
				-		
Kwa silu Primary School			400,000	400,000	400,000	-
Kathuma Primary School			400,000	400,000	400,000	-
				-		
Mwaani DEB Primary School		800,000		800,000	-	800,000
				-		

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

Programme / Sub-programme	Original Budget 2023/2024	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' outstanding disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
				-		
				-		-
<b>Sub-total</b>	<b>43,527,760</b>	<b>800,000</b>	<b>8,770,000</b>	<b>53,097,760</b>	<b>9,170,000</b>	<b>43,927,760</b>
9.0 Secondary Schools Projects (List all the Projects)				-		-
Mutanda Secondary School	1,500,000			1,500,000		1,500,000
Mutonguni Girls High School	2,500,000			2,500,000		2,500,000
Ngengekani Secondary School	2,000,000			2,000,000		2,000,000
St. Dorcas Mixed Day Secondary School - Kwa Mulungu	1,300,000			1,300,000		1,300,000
Muthamo Secondary School	2,000,000			2,000,000		2,000,000
Kauwi Mixed Secondary School	2,400,000			2,400,000		2,400,000
Mikuyu Mikya Secondary School	1,800,000			1,800,000		1,800,000
Matinyani Mixed Secondary School	900,000			900,000		900,000

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

Programme / Sub-programme	Original Budget 2023/2024	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
Archbishop Lele Mang'elu Secondary School	150,000			150,000		150,000
Kakumuti Secondary School	200,000			200,000		200,000
Kalimani Secondary School	1,800,000			1,800,000		1,800,000
St. Peters Manzi Itumo Secondary School	1,300,000			1,300,000		1,300,000
Katheka Boys High School	710,000			710,000		710,000
St. Benedict - Kwa Mutonga Secondary School	1,500,000			1,500,000		1,500,000
Kwa Mwambi Secondary School	2,000,000			2,000,000		2,000,000
Kyeni Secondary Scool			4,000,000	4,000,000	4,000,000	
Kalinditi Secondary School			2,900,000	2,900,000	2,900,000	
A.I.C Matinyani Mixed Sec School			2,500,000	2,500,000	2,500,000	
St. Josephs Musosya Sec School			2,400,000	2,400,000	2,400,000	
Katutu Girls Sec School			1,900,000	1,900,000	1,900,000	

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

Programme / Sub-programme	Original Budget 2023/2024	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
Kakumuti Secondary School			1,850,000	1,850,000	1,850,000	
Kalimani Secondary School			1,700,000	1,700,000	1,700,000	
St. Patricks Kalindilo Secondary School			1,700,000	1,700,000	1,700,000	
Mithhikwani Secondary School			500,000	500,000	500,000	
St. Dorcas Maselele			150,000	150,000	150,000	
St. Johns Kwa Mulungu			450,000	450,000	450,000	-
<b>Sub-total</b>	<b>22,060,000</b>	<b>-</b>	<b>20,050,000</b>	<b>42,110,000</b>	<b>20,050,000</b>	<b>22,060,000</b>
10.0 Tertiary institutions Projects (List all the Projects)				-		-
Kitui West Technical Training Institute	9,200,000			9,200,000		9,200,000
10.2				-		-
10.3				-		-
<b>Sub-total</b>	<b>9,200,000</b>			<b>9,200,000</b>		<b>9,200,000</b>
11.0 Security Projects				-		-
Kauwi Location- Chiefs Office	500,000			500,000		500,000
Kakeani Assistant Chief Office	1,300,000			1,300,000		1,300,000

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

Programme / Sub-programme	Original Budget 2023/2024	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
Katheka Assistant Chiefs Office	350,000			350,000		350,000
Kivani Assistant Chiefs Office	1,300,000			1,300,000		1,300,000
Ndiuni Assistant Chiefs Office	350,000			350,000		350,000
Kyondoni Assistant Chiefs Office	500,000			500,000		500,000
Kasaini Assistant Chiefs Office	400,000			400,000		400,000
Kitumbi Assistant Chiefs Office	1,300,000			1,300,000		1,300,000
Kalindilo Assistant Chiefs Office	1,300,000			1,300,000		1,300,000
Kilimu Assistant Chiefs Office	1,300,000			1,300,000		1,300,000
Kyambusya Assistant Chiefs Office	1,300,000			1,300,000		1,300,000
Kavuuvuu Assistant Chiefs Office	1,300,000			1,300,000		1,300,000
Katheuni Assistant Chiefs Office	100,000			100,000		100,000
Kwa Mutonga Assistant County Commissioners Office	2,000,000			2,000,000		2,000,000

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

Programme / Sub-programme	Original Budget 2023/2024	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
Kathivo police station	750,000			750,000		750,000
Ndolos Police Post	2,000,000			2,000,000		2,000,000
Kauwi Chiefs Office				-		-
Nzakame Ass. Chief Office			450,000	450,000	450,000	-
				-		
<b>Sub-total</b>	<b>16,050,000</b>	<b>-</b>	<b>450,000</b>	<b>16,500,000</b>	<b>450,000</b>	<b>16,050,000</b>
12.0 Acquisition of assets				-		-
				-		-
12.2 Renovation/ Modification of CDF office	3,000,000			3,000,000		3,000,000
<b>Sub-total</b>	<b>3,000,000</b>			<b>3,000,000</b>		<b>3,000,000</b>
13.0 Others				-		-
Strategic Plan			3,200,000	3,200,000	3,190,000	10,000
Bursary Cheque Refunds		3,500		3,500	-	3,500
Education offices	700,000			700,000		700,000
Innovation Hubs	4,000,000			4,000,000		4,000,000
Outstanding KRA Debts	842,345			842,345		842,345
REREC			5,000,000	5,000,000	5,000,000	-
<b>Sub-total</b>	<b>5,542,345</b>	<b>3,500</b>	<b>8,200,000</b>	<b>13,745,845</b>	<b>8,190,000</b>	<b>5,555,845</b>

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

Programme / Sub-programme	Original Budget 2023/2024	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
Funds pending approval**		1,160,036		1,160,036		1,160,036
<b>Sub-total</b>	<b>0</b>	<b>1,160,036</b>	<b>0</b>	<b>1,160,036</b>	<b>0</b>	<b>1,160,036</b>
<b>error</b>			<b>0</b>	<b>-</b>		<b>-</b>
<b>Total</b>	<b>177,282,603</b>	<b>8,720,997</b>	<b>51,215,035</b>	<b>237,218,635</b>	<b>113,205,951</b>	<b>124,012,684</b>
			-			

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

### **XIII. 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-KITUI WEST 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.

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**11. Unutilized Fund**

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

**12. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30<sup>TH</sup> June 2023 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**13. Comparative Figures**

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

**14. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 20XX.

**15. Prior Period Errors**

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restate the opening balances of assets, liabilities, and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

**16. Related Party Transactions**

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

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XIV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024 Kshs	2022-2023 Kshs
Normal Allocation		7,000,000
B185127		15,000,000
B185668		6,000,000
B185537		5,000,000
B206161		12,000,000
B206427		12,000,000
B205799		15,000,000
B207661		15,000,000
B207821		
B214323	49,200,730	
B214677	814,303	
B233540	1,200,000	
B225090	30,000,000	
B226087	39,522,998	
B228509	60,000,000	
<b>TOTAL</b>	<b>180,738,031</b>	<b>87,000,000</b>

2. Proceeds From Sale of Assets

Description	2023-2024 Kshs	2022-2023 Kshs
Receipts from the Sale of Buildings		-
Receipts from the Sale of Vehicles and Transport Equipment		-
Receipts from the Sale Plant Machinery and Equipment		-
Receipts from the Sale of Office and General Equipment		-
<b>TOTAL</b>		-

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3. Other Receipts

Description	2023-2024	2022-2023
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents		7,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		638,037
refunds from schools- St. Benedict Kwa Mutonga	3,500	
<b>TOTAL</b>	<b>3,500</b>	<b>645,037</b>

4. Compensation Of Employees

Description	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,698,136	1,863,524
Personal allowances paid as part of salary		
House allowance	340,800	248,600
Transport allowance	312,000	227,000
Leave allowance		
Gratuity-contractual employees	266,689	1,010,366
Employer Contributions Compulsory national social security schemes	128,988	79,442
<b>TOTAL</b>	<b>3,746,613</b>	<b>3,428,932</b>

5. Committee Expenses

5. Committee Expenses	2023-2024	2022-2023
A. NG-CDF	Kshs	Kshs
Sitting allowance	2,338,700	293,300
Other committee expenses	1,919,741	564,500
<b>Sub-total</b>	<b>4,258,441</b>	<b>857,800</b>
<b>B. Oversight Committee Expenses</b>		
Members allowance	-	-
Other committee expenses	-	-
<b>Sub-total</b>	<b>-</b>	<b>-</b>
<b>TOTAL(A+B)</b>	<b>4,258,441</b>	<b>857,800</b>

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6. Use of Goods and services

Description	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	27,848	67,947
Communication, supplies and services	305,005	308,468
Domestic travel and subsistence	1,698,898	496,450
Printing, advertising and information supplies & services	216,900	-
Rentals of produced assets	-	-
Training expenses	1,359,700	568,385
Hospitality supplies and services	509,400	660,292
Insurance costs	100,000	280,758
Specialised materials and services	-	-
Office and general supplies and services	306,320	608,100
Fuel , oil & lubricants	896,284	820,900
Other operating expenses		75,402
Bank Charges	27,674	3,141
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	442,215	98,597
Routine maintenance- other assets	-	23,779
<b>TOTAL</b>	<b>5,890,244</b>	<b>4,012,219</b>

7. Transfer To Other Government Units

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to Primary Schools	9,620,000	17,806,378
Transfers to Secondary Schools	19,600,000	5,020,000
Transfers to Tertiary Institutions	-	-
<b>TOTAL</b>	<b>29,220,000</b>	<b>22,826,378</b>

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8. Other Grants and Other transfers

Description	2023-2024	2022-2023
	Kshs	Kshs
Bursary - Secondary ( see attached list)	33,222,500	27,055,300
Bursary -Tertiary ( see attached list)	17,414,902	14,014,450
Bursary- Special Schools	-	-
Mocks & CAT ( see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects ( see attached list)	450,000	12,920,000
Sports Projects ( see attached list)	2,264,300	2,739,610
Environment Projects ( see attached list)	2,764,051	2,743,638
Emergency Projects ( see attached list)	5,784,900	7,205,000
Roads Projects	-	-
<b>TOTAL</b>	<b>61,900,653</b>	<b>66,677,998</b>

9. Acquisition Of Assets

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

10. Other Payments

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	2023-2024	2022-2023
	Kshs	Kshs
Strategic Plan	3,190,000.00	-
REREC	5,000,000.00	-
		-
<b>TOTAL</b>	<b>8,190,000.00</b>	<b>-</b>

**11. Cash and Cash Equivalents**

Name of Bank, Account No. & currency	2023-2024	2022-2023
	Kshs (30/6/2024)	Kshs (30/6/2023)
<i>Equity Bank Bank, A/C no. , Branch . (main account)</i>	5,799	8,717,497
Family Bank, A/C no. Branch . (Operations account)	76,247,278	-
Family Bank, A/C no. Branch . (Deposit account)	266,689	-
<b>TOTAL</b>	<b>76,519,766</b>	<b>8,717,497</b>
<b>11B: CASH IN HAND)</b>		
	2023-2024	2022-2023
	Kshs (30/6/2023)	Kshs (30/6/2022)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**12. Outstanding Imprests**

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

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13. Retention

	2023-2024	2022-2023
	KShs	KShs
Retention as at 1st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30th June D= A+B-C	-	-

Retentions aging analysis.

	2023/2024	% of the total Retention	2022/23	% of the total Retention
Under one year	-	-	-	-
1-2 years	-	-	-	-
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total	-	-	-	-

14. Gratuity

	2023-2024	2022-2023
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	433,859	788,052
Gratuity held during the year (B)	266,689	433,859
Gratuity paid during the Year (C)	-	788,052
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	700,548	433,859

Gratuity aging analysis

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

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

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15. Fund Balance B/F

	2023-2024	2022-2023
	Kshs (1/7/2023)	Kshs (1/7/2022)
Bank accounts	8,283,638	18,441,928
Cash in hand	-	-
Imprest	-	-
<b>TOTAL</b>	<b>8,283,638</b>	<b>18,441,928</b>

16. Prior Year Adjustments

	Balance b/f FY 2022/2023 as per Audited Financial statements	Adjustments	Adjusted Balance b/f FY 2023/2024
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	-	-
Others (specify)	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

17. Changes In Accounts Receivable – Outstanding Imprests

	2023-2024	2022-2023
	Kshs	Kshs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	2,489,482
Imprest surrendered during the Year (C)	-	2,489,482
Closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

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18. Changes In Accounts Payable – Gratuities and Retentions

	2023-2024	2022-2023
	Kshs	Kshs
Gratuities and Retentions as at 1 <sup>st</sup> July (A)	354,193	
Gratuities and Retentions held during the year (B)	266,689	788,052
Gratuities and Retentions paid during the Year (C)	-	433,859
Closing account payables D= A+B-C	620,882	788,052
Net changes in accounts payables D-A	266,689	354,193

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	-	-
<b>TOTAL</b>	-	-

Aging Analysis for Pending Accounts Payables

	2023/2024	% of the total	2022/23	% of the total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-		-	

19.2: Pending Staff Payables (See Annex 2)

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

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Aging Analysis for staff Payables

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

19.3: Unutilized Fund (See Annex 3)

	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	2,326,798	3,280,996
Committee Expenses	3,415,857	1,814,624
Use of goods and services	4,075,214	3,890,693
Amounts due to other Government entities (see attached list)	76,487,760	28,820,000
Amounts due to other grants and other transfers (see attached list)	26,783,012	10,938,222
Acquisition of assets	3,700,000	-
Oversight Committee Expenses	8	1,382,150
Others ( <i>specify</i> )	6,062,978	9,000,000
Funds pending approval	1,163,536	1,160,036
Total	124,015,163	60,286,722

19.4: PMC account balances (See Annex 5)

	2023-2024	2022-2023
	Kshs	Kshs
PMC account balances (see attached list)	8,507,191	11,984,576

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19.5 Related Party Transactions

	2023/2024	2022/23
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year		-
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	180,738,031.00	87,000,000
Total		

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XV. 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 <sup>th</sup> June 2024	Comments
NG-CDFC Staff			Totals	
Hastings Mutemi	Programs officer	1st Feb, 2023	38973.2	
Edah Kiteme	Office administrator	1st Feb, 2023	34521.6	
Stella Mumo	ICT Officer	1st Feb, 2023	40622.4	
Gladys Ukungi	Support staff	1st Feb, 2023	19430.8	
Joseph Ukunu	Security officer	1st Feb, 2023	10708.64	
Anthony Mbula	Security officer	1st Feb, 2023	10708.64	
Alfred kilului	Clerk of works	1st Feb, 2023	40622.4	
Fredrick Mwalili	Accounts Assistant	1st Feb, 2023	40622.4	
Michael Kyalo	Driver	1st May , 2023	30479.2	
Sub-Total				
Grand Total			266,689.28	

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023/2024	2022/2023	
Compensation of employees	Compensation of employees	2,326,798	3,280,996	Staff were recruited in February 2023
Committee expenses	NG-CDFC Allowances	3,415,857	1,814,624	NG-CDFC operations started in January 2023 after gazette
Use of goods & services	Goods and services for office use	4,073,973	3,890,693	NG-CDFC operations started in the second quarter after election period
<b>Amounts due to other Government entities</b>	<b>Activity</b>		<b>Amount</b>	
Kithumula primary School	Completion of fence		650,000	Delayed disbursements
Matinyani D.E. B Primary School	Completion of dormitory		3,100,000	Delayed disbursements
Kwa Silu Primary School	Completion of fence		400,000	Delayed disbursements
Kathuma Primary School	Completion of fence		400,000	Delayed disbursements
Kikanga Primary School	Renovation of classrooms		920,000	Delayed disbursements
Kalimani Primary School	Construction of one classroom	1,300,000	1,100,000	Delayed disbursements
Ukuni Primary School	Construction of one classroom		1,100,000	Delayed disbursements
AIC Ngunguuni Primary School	Construction of one classroom		1,100,000	Delayed disbursements

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023/2024	2022/2023	
Kyeni Mixed Day Sec School	Construction of science lab		4,000,000	Delayed disbursements
Mithiikwani Secondary School	Completion of fence		500,000	Delayed disbursements
St. Dorcas Maselele Secondary School	Completion of classroom		150,000	Delayed disbursements
Kalindinditi Secondary School	Completion of science laboratory		2,900,000	Delayed disbursements
Kalimani Secondary School	Completion of dinning hall		1,700,000	Delayed disbursements
Katutu Girls Secondary School	Completion of dinning hall		1,900,000	Delayed disbursements
St. patricks Kalindilo Secondary School	Completion of administration block		1,700,000	Delayed disbursements
St. Johns Kwa Mulungu Secondary School	Completion of staff house		450,000	Delayed disbursements
AIC Matinyani Mixed Secondary School	Completion of dinning hall		2,500,000	Delayed disbursements
Kakumuti secondary School	Completion of science laboratory		1,850,000	Delayed disbursements
St. josephs Musosya Secondary School	Completion of science laboratory		2,400,000	Delayed disbursements
Mutululu Secondary School	Purchase of bus project			Delayed disbursements
<b>NG-CDF Funded</b>				
Kivani Primary School	Construction of JSS Classroom	1,336,110		

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023/2024	2022/2023	
Kauwi Primary School	Construction of JSS Classroom	1,336,110		Delayed disbursements
Kasakini Primary School	Construction of JSS Classroom	1,336,110		Delayed disbursements
Kavoo Primary School	Construction of JSS Classroom	1,336,110		Delayed disbursements
Kivulu Primary School	Construction of JSS Classroom	1,336,110		Delayed disbursements
Ivulya Muu Primary School	Construction of JSS Classroom	1,336,110		Delayed disbursements
Kaumoni Primary School	Construction of JSS Classroom	1,336,110		Delayed disbursements
Kyamutimba Primary School	Construction of JSS Classroom	1,336,110		Delayed disbursements
<b>MOE Funded</b>				
Nzinia Primary School	Construction of JSS Classroom	1,336,110		Delayed disbursements
Kangii Primary School	Construction of JSS Classroom	1,336,110		Delayed disbursements
Yalatani Primary School	Construction of JSS Classroom	1,336,110		Delayed disbursements
Syo Kithumbi Pri. School	Construction of JSS Classroom	1,336,110		Delayed disbursements
Kombu Primary School	Construction of JSS Classroom	1,336,110		Delayed disbursements

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023/2024	2022/2023	
Kwa Mulungu Pri. School	Construction of JSS Classroom	1,336,110		Delayed disbursements
Kunikila Primary School	Construction ofnJSS Classroom	1,336,110		Delayed disbursements
Kitumbi Prmary School	Construction ofnJSS Classroom	1,336,110		Delayed disbursements
Kiseveni Primary School	Fencing compound	850,000		Delayed disbursements
Muthale Primary school	Fencing compound	1,000,000		Delayed disbursements
Kyeni Pri. school- Kauwi	Fencing compound	850,000		Delayed disbursements
Kutha Primary school	Fencing compound	1,000,000		Delayed disbursements
Mwangya Primary School	Renovation of classrooms	1,500,000		Delayed disbursements
Tulia Primary school	Fencing compound	1,000,000		Delayed disbursements
Kakumuti Primary School	Renovation of classrooms	1,500,000		Delayed disbursements
Kyondoni Primary School	Construction of wall	2,000,000		Delayed disbursements
Kaluni Primary School	Fencing compound	1,000,000		Delayed disbursements
Kwa Mutonga Pri. school	Staff quarters construction	1,000,000		Delayed disbursements
Mwatate Primary school	Completion of classroom	200,000		Delayed disbursements
Kwa Ndondo Pri. School	Completion of classroom	200,000		Delayed disbursements
Kavumbu Primary School	Completion of dormitory	400,000		Delayed disbursements
Kakumi Primary School	Completion of dormitory	300,000		Delayed disbursements
Kathivo Primary School	Fencing compound	1,000,000		Delayed disbursements
Musengo Primary School	Renovation of classrooms	1,300,000		Delayed disbursements
Manzi Itumo Pri. School	Fencing compound	150,000		Delayed disbursements
Kiumoni Primary School	Completion of classroom	200,000		Delayed disbursements
Ukuni Primary school	Completion of classroom	200,000		Delayed disbursements
Kalimani Primary School	Completion of classroom	1,300,000		Delayed disbursements

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023/2024	2022/2023	
Nyuani Primary school	Construction of classroom	1,300,000		Delayed disbursements
Nguuni Primary School	Construction of classroom	1,300,000		Delayed disbursements
Emivea Primary School	Construction of classroom	1,300,000		Delayed disbursements
Yalatani Primary school	Construction of classroom	1,300,000		Delayed disbursements
Muthamo Sec. School	Construction of administration	2,000,000		Delayed disbursements
Kauwi Mixed Sec. School	Construction of Dinning Hall	2,400,000		Delayed disbursements
Mikuyu Mikya Sec School	Completion of dormitory	1,800,000		Delayed disbursements
Matinyani Mixed Sec Sch.	completion of Dinning hall	900,000		Delayed disbursements
Archbishop Lele Mang'elu Secondary School	Completion of dormitory	150,000		Delayed disbursements
Kakumuti Sec. School	Fencing	200,000		Delayed disbursements
Kalimani Sec. School	completion of Dinning hall	1,800,000		Delayed disbursements
St. Peters Manzi Itumo Secondary School	Construction of a Classroom	1,300,000		Delayed disbursements
Katheka Boys High Sch.	Completion of dormitory	710,000		Delayed disbursements
St. Benedict - Kwa Mutonga Sec. School	Renovation of classrooms	1,500,000		Delayed disbursements
Kwa Mwambi Sec. School	Construction of Dinning Hall	2,000,000		Delayed disbursements
Mwaani DEB Pri. School	Fencing	800,000		Delayed Approvals for re-allocations
			28,820,000	
Amounts due to other grants and other transfers				

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023/2024	2022/2023	
Emergency	Emergency projects	7,870,677	4,887,486	Delayed disbursements
Bursary	Bursary to Secondary Schools	188,882	457	Delayed disbursements
Bursary	Bursary to Tertiary Institutions		67,911	Delayed disbursements
Sports	Sports activities	502,167	2,766,468	Delayed disbursements
Environment	Supply of Water Tanks		1,600	Delayed disbursements
Environment	Supply of Water Tanks		750,000	Delayed disbursements
Environment	Mithumu River sand Dam		1,007,151	Delayed disbursements
Environment	Kyethinya River sand Dam		1,007,150	Delayed disbursements
Mumbuni Primary School	Supply of Water Tanks	200,000		
Kalimbevo Primary School	Supply of Water Tanks	200,000		
Kiatine Primary School	Supply of Water Tanks	200,000		
Nguuni Primary School	Supply of Water Tanks	200,000		
Katutu Primary School	Supply of Water Tanks	200,000		
Kyunduani Primary School	Supply of Water Tanks	200,000		
Kwa Mbuvi Sand dam	Construction of a sand dam	1,137,811		
Kwa Nzanga Kili Sand Dam	Construction of a sand dam	1,131,875		
Nzakame Assistant Chiefs Office	Fencing compound		450,000	Delayed disbursements
Environment	Environment projects			Delayed disbursements

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023/2024	2022/2023	
Security	Security projects			Delayed disbursements
Kauwi Location- Chiefs Office	Fencing compound	500,000		
Kakeani Assistant Chief Office	Construction of office	1,300,000		
Katheka Assistant Chiefs Office	Fencing compound	350,000		
Kivani Assistant Chiefs Office	Construction of office	1,300,000		
Ndiuni Assistant Chiefs Office	Toilet construction	350,000		
Kyondoni Assistant Chiefs Office	Fencing compound	500,000		
Kasaini Assistant Chiefs Office	Renovation of office	400,000		
Kitumbi Assistant Chiefs Office	Construction of office	1,300,000		
Kalindilo Assistant Chiefs Office	Construction of office	1,300,000		
Kilimu Assistant Chiefs Office	Construction of office	1,300,000		
Kyambusya Assistant Chiefs Office	Construction of office	1,300,000		
Kavuuuu Assistant Chiefs Office	Construction of office	1,300,000		
Katheuni Assistant Chiefs Office	Completion of fencing	100,000		
Kwa Mutonga Assistant County Commissioners Office	Construction of office	2,000,000		
Kathivo police station	completion of police post	750,000		
Ndolos Police Post	completion of police post	2,000,000		

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023/2024	2022/2023	
Sub-Total			10,938,222	
Acquisition of assets				
Oversight Committee Expenses(itemize)	Facilitating the Constituency Oversight committee perform duties		1,382,150	Long electioneering period resulting in constitution and gazettelement of the oversight committee
Sub-Total			1,382,150	
Others (specify)				
REREC -	Funds for expansion of electricity through matching program		5,000,000	Delayed disbursements
Strategic plan	Development of 5 year strategic plan- 2023-2027		2,000,000	Delayed disbursements
NG-CDF Office renovations	funds for renovating NG-CDF Office and landscaping compound	3,000,000	2,000,000	Delayed disbursements
Musengo Educational Offices	Renovations	700,000		
Kitui West TVET	Purchase of Land	9,200,000		
Matinyani ICT Hub	Construction of ICT Hub	2,000,000		
Kitui West ict hub	Construction of ICT Hub	2,000,000		
KRA Demand Notice		842,345		

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023/2024	2022/2023	
Sub -Total			9,000,000	
Funds pending approval	AIA		522,000	Lengthy approval process of AIA
	PMC's		638,036	
Sub-Total			1,160,036	
Reversed Un-replaced cheques		1,220,633		
Funds pending approval		1,163,536		
Grand Total		124,012,682	60,286,721	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost
	(Kshs)			(Kshs)
	2022/2023			2023/2024
Land	-	-	-	-
Buildings and structures	15,007,468	-	-	15,007,468
Transport equipment	7,233,966	-	-	7,233,966
Office equipment, furniture and fittings	1,291,700	-	-	1,291,700
ICT Equipment, Software and Other ICT Assets	1,473,181	-	-	1,473,181
Other Machinery and Equipment	600,300	-	-	600,300
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>25,606,615</b>	<b>-</b>	<b>-</b>	<b>25,606,615</b>

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

	PMC	Bank	Account number	Bank Balance	Bank Balance
				2023/2024	2022/2023
1	AIC Makolo Pri. Sch.	113930368690000	Co-operative	57,609.30	58,634
2	Kavumbu Primary school	113981100140000	Co-operative	34,749.00	5,874
3	Kyaani Primary school	113981130700000	Co-operative	128.50	129
4	Kitui West Dccs office	114181052620000	Co-operative	17,876.00	169,931
5	Nzakame Assistant Chiefs office	113481072470000	Co-operative	1,767.00	1,767
6	Matinyani Boys' Sec. School	113930468370000	Co-operative	138,115.00	138,115
7	St. Mary's Kavole Primary School	113930479480000	Co-operative	10,264.50	9,365
8	Muthale Girls Secondary School	113930475780000	Co-operative	-	-
9	Katutu girls sec. School	7200003783000	Family Bank	79,232.00	287,473
10	Katheuni Sec. School	7200002721700	Family Bank	85.00	45
11	Kyethina River Sand Dam	72000045659	Family Bank	102,130.00	0
12	Ukuni Primary School	72000042956	Family Bank	7,679.50	0
13	Mithumu River Sand Dam	72000045596	Family Bank	94,405.30	0
14	Mumbuni Primary	117847648000	KCB	50,462.00	2
15	Kangungi sec. sch.	125715473700	KCB	31,637.00	11,202
16	Utoo Mixed Sec Sch	116646134300	KCB	63,236.00	373,685
17	Miwongoni Primary School	125819972600	KCB	4,402.60	4,402
18	AIC Kyaani Girls Sec Sch	118452156500	KCB	1,995.00	1,995
19	Kauwi Resource Centre	117895637700	KCB	2,619.25	2,619
20	Kwa Kitui Primary School	117840180400	KCB	2,487.50	2,488

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	PMC	Bank	Account number	Bank Balance	Bank Balance
				2023/2024	2022/2023
21	Mithiikwani Sec sch	114805891500	KCB	6,798.00	6,163
22	Kalia Primary School	125810743000	KCB	9,435.00	9,435
23	Ngegekani Primary school	120002977100	KCB	1,120.00	1,120
24	Mutini Pri. Sch	102411780090000	National Bank	1,668.33	1,668
25	Yalatani Pri. Sch	102411780380000	National Bank	11,864.54	11,864
26	Kakumi Pri. Sch.	102411780950000	National Bank	103,372.80	19,036
27	Kivani D.E.B Primary sch.	102412867930000	National Bank	20,816.80	21,232
28	AIC Matinyani Pri. Sch.	102224232330000	National Bank		-
29	Kakeani Pri. Sch.	102411789810000	National Bank		-
30	Kakumuti sec. sch.	102009018480000	National Bank	170,123.50	999,814
31	St. Josephs musosya	102512307010000	National Bank	233,595.00	3,310
32	Kakeani Sec. Sch.	102221759400000	National Bank	1,901.00	1,901
33	St. Johns kwa-mulungu Sec. Sch.	102512307700000	National Bank	118,261.50	55,765
34	Tulia Primary school	102411780270000	National Bank	1,663.66	1,664
35	Mavalo Primary School	102413203170000	National Bank	19,040.00	19,040
36	Musengo Primary School	102410062060000	National Bank	24,636.00	52,534
37	Kilimu Primary School	102412869260000	National Bank	1,031.00	1,031
38	St. Francis of Assis Kathivo sec sch	102105338530000	National Bank	299,130.68	696
39	St. Michael Kavumbu Sec. Sch	102512304810000	National Bank	164,512.00	164,512
40	Mutululu Primary School	102411780740000	National Bank	231.00	231
41	Kikanga Primay School	102412866460000	National Bank	824.00	824
42	AIC Kitunduni sec. sch.	72028063198800	EQUITY BANK	77,128.00	15,120

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	PMC	Bank	Account number	Bank Balance	Bank Balance
				2023/2024	2022/2023
43	AIC Kiuwani Primary School	72027229870600	EQUITY BANK	1,077.00	148,517
44	AIC Kivani primary school	72028021234900	EQUITY BANK	47,680.00	34,272
45	AIC Kyaani Girls sec. School	72028223648100	EQUITY BANK	44,800.00	44,800
46	Emivia Primary School	72028021064300	EQUITY BANK	6,564.00	6,564
47	Arch. Lele Mangelu sec. sch	72028118903500	EQUITY BANK	58,146.00	7,920
48	Emivia Sec School	72026168942700	EQUITY BANK	3,941.00	17,402
49	Iiani Mixed sec. Sch	72026192484800	EQUITY BANK	4,067.50	4,068
50	Ilako Mututa Sec. School	72026906735400	EQUITY BANK	116.55	117
51	Ithekethe R/sand Dam	72028237687400	EQUITY BANK	2,214.04	2,214
52	Ivulya Muu Primary School	72026388035100	EQUITY BANK	3,232.00	97,230
53	Kakeani Chiefs Office	72027169928800	EQUITY BANK	180.55	181
54	Kakumuti ass. Chiefs office	72028105087500	EQUITY BANK	5,601.00	5,601
55	Kakumuti Primary School	72027981577900	EQUITY BANK	4,952.50	33,297
56	Kalia Assistant chiefs office	72026435478600	EQUITY BANK	4,505.00	4,505
57	Kalimani Primary School	72027177143600	EQUITY BANK	52,001.00	96,758
58	Kalimani Sec. School	72027978849900	EQUITY BANK	269,042.00	25,695
59	Kalimbevo Ass. Chiefs office	72027780744900	EQUITY BANK	13,270.00	32,188
60	Kalimbevo Pri. Sch.	72027886080100	EQUITY BANK	43,090.00	43,090

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	PMC	Bank	Account number	Bank Balance	Bank Balance
				2023/2024	2022/2023
61	Kalinditi Pri. Sch.	72028049013700	EQUITY BANK	5,892.00	5,892
62	Kangii Ass. Chiefs office	72027970623400	EQUITY BANK	1,917.50	1,918
63	Kangii Primary School	72027149592400	EQUITY BANK	616.00	616
64	Kangii sec. Sch	72026170667100	EQUITY BANK	3,344.55	3,345
65	Kangondi Ass. Chiefs office	72027977174800	EQUITY BANK	1,248.94	1,249
66	Kangondi chiefs office	72028103174600	EQUITY BANK	1,084.00	120,075
67	Kangondi Pri. Sch.	72027990826100	EQUITY BANK	2,881.00	2,881
68	Kangungi Primary School	72026657710300	EQUITY BANK	21,354.00	259,252
69	Kasue Sec. School	72027910555100	EQUITY BANK	63,654.00	63,654
70	Katheka Ass. Chiefs office	72027968910200	EQUITY BANK	29,035.00	29,035
71	katheuni pri Sch.	72026361688600	EQUITY BANK	90.50	91
72	Kathiani Primary School	72026659415900	EQUITY BANK	31,033.00	31,033
73	Kathivo Accs Office	72028221704500	EQUITY BANK	55,000.00	55,000
74	Kathivo ass. Chief	72028115493700	EQUITY BANK	390.00	390
75	Kathivo Police Station	72026669672100	EQUITY BANK	9,680.00	380
76	Kathivo Primary School	720266696721	EQUITY BANK	28,232.00	0
77	Kathuma Assistant Chiefs Office	720284415407	EQUITY BANK	57,136.00	0
78	Kauma Sec. School	7202796502700	EQUITY BANK	24,930.00	24,930
79	Kauwi Chiefs Office	720284391401	EQUITY BANK	327,818.00	0
80	Kauwi CIPU	720284328484	EQUITY BANK	1,450.00	0
81	Kauwi Primary School	72027970621200	EQUITY BANK	203.00	203
82	Kauwi Mixed Sec. School	720263614417	EQUITY BANK	12,015.00	12,015

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	PMC	Bank	Account number	Bank Balance	Bank Balance
				2023/2024	2022/2023
83	Kaumoni Primary School	720266861309	EQUITY BANK	31,555.00	0
84	Kavonge pri. Sch.	72027894353500	EQUITY BANK	44,102.50	44,103
85	Kiamani Primary School	72026662128200	EQUITY BANK	13,868.50	13,869
86	Kiamani Sec. School	72028004830400	EQUITY BANK	28,129.50	28,130
87	Kiatine Primary School	72027979174300	EQUITY BANK	1,134.00	21,046
88	Kiseveni Ass.Chiefs office	72027770172300	EQUITY BANK	12,540.00	12,540
89	Kiseveni pri. Sch.	72026361886300	EQUITY BANK	34,343.00	34,343
90	Kithuiani Ass. Chief	72027781375000	EQUITY BANK	3,147.50	3,148
91	Kithumula Chiefs office	72027970853200	EQUITY BANK	162,491.60	162,492
92	Kithumula Primary School	72027146849000	EQUITY BANK	2,089.00	1,839
93	kithumula Sec. School	72026223800900	EQUITY BANK	121,608.50	121,609
94	Kithunzi Primary	72028095283200	EQUITY BANK	4,664.00	4,665
95	Kitui west sports project	72026478932400	EQUITY BANK	1,636.00	1,637
96	Kitumbi Primary	72027743563700	EQUITY BANK	1,407.00	1,408
97	Kitundumo Pri. Sch.	72028075254700	EQUITY BANK	152,510.00	730
98	Kitunduni Primary School	72028063198800	EQUITY BANK	77,128.00	15,120
99	Kiukuni Primary School	72026658010100	EQUITY BANK	3,901.00	3,901
100	kiumoni Pri. Sch.	72027894263300	EQUITY BANK	67,066.00	1,195,366
101	Kivani Chiefs Office	72028228619100	EQUITY BANK	2,943.00	2,943
102	Kivani Mixed Sec. Sch.	72026171241600	EQUITY BANK	2,030.60	2,031
103	Kivulu Primary sch.	72026844223300	EQUITY BANK	37,639.50	37,640
104	Kombu Primary School	72026669672100	EQUITY BANK	9,680.00	380
105	Kwa Mulungu Primary School	72027971471100	EQUITY BANK	23,334.00	30,831

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	PMC	Bank	Account number	Bank Balance	Bank Balance
				2023/2024	2022/2023
106	Kwa mumo Primary School	72026656435100	EQUITY BANK	5,385.00	3,250
107	Kwa Mutonga Assistant Chiefs Office	72028228015100	EQUITY BANK	3,250.00	3,250
108	Kwa Mutonga chiefs office	72027981823700	EQUITY BANK	1,144.00	1,144
109	Kwa Mwambi Mixed Day Sec. Sch	72026173363900	EQUITY BANK	4,797.00	4,798
110	Kwa Ndila Primary School	72027147135800	EQUITY BANK	21,730.00	21,731
111	Kwa ndonga Primary School	72027962088400	EQUITY BANK	40.95	41
112	Kwa-Kitisya Primary School	72027362384900	EQUITY BANK	10,001.00	97,004
113	Kwa-kyenza Bus Shade	72028094115500	EQUITY BANK	42,135.00	42,135
114	Kwa-mumo Assistant Chief	72027168294200	EQUITY BANK	115.00	60
115	Kwa-Musyimi Pri. Sch	72027900658400	EQUITY BANK	29,372.00	506,075
116	Kwa-Nyingi Primary sch.	72027147527500	EQUITY BANK	30,757.00	30,757
117	Kyambevo Primary School	72026713493000	EQUITY BANK	35,422.00	67,080
118	Kyambusya Pri. Sch.	72027148668800	EQUITY BANK	102,874.00	385,741
119	Kyamutimba Pri sch	72027148703900	EQUITY BANK	28,452.00	28,453
120	kyeng'e Chiefs office	72028103628400	EQUITY BANK	14,989.00	14,990
121	Kyenge Primary	72027006059100	EQUITY BANK	17,517.00	32,521
122	Kyeni Mixed sec. School	72027887358800	EQUITY BANK	386,534.00	3,663
123	Kyeni Primary	72026360594700	EQUITY BANK	9,213.00	37,688

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	PMC	Bank	Account number	Bank Balance	Bank Balance
				2023/2024	2022/2023
124	Kyondoni Assistant Chiefs Office	72028225786200	EQUITY BANK	57,581.00	57,581
125	Kyondoni Primary School	720266791438	EQUITY BANK	697,959.00	
126	kyuasi Ass. Chiefs office	72028125643500	EQUITY BANK	1,350.00	1,350
127	Kyunduani Primary School	72028025741100	EQUITY BANK	18,674.50	18,675
128	Maaini Primary School	72026685010700	EQUITY BANK	24,114.50	24,115
129	Makolo ass. Chief	72028103000900	EQUITY BANK	1,080.00	1,080
130	Manzi Itumo Sec. School	72027754343200	EQUITY BANK	186.00	187
131	Maseki Primary School	72027967564500	EQUITY BANK	41,112.00	41,112
132	Maselele Assistant Chiefs Office	72028256365700	EQUITY BANK	1,640.00	1,640
133	Maselele Pri. Sch	72027222341300	EQUITY BANK	22,215.00	1,565
134	Mateta Primary School	72026665575700	EQUITY BANK	342,367.00	506
135	Matinga pri. Sch.	72028217610700	EQUITY BANK	8,115.00	8,115
136	Matinyani Chiefs Office	72028264484000	EQUITY BANK	860.00	860
137	Matinyani DCCs Office	72028219536600	EQUITY BANK	1,230.00	1,230
138	Matinyani DEB Primary Sch.	72028232277200	EQUITY BANK	298,756.00	4,430
139	Matinyani Mixed sec. Sch	72028102125500	EQUITY BANK	48,485.00	4,550
140	Matinyani Police headquarters	72027161124500	EQUITY BANK	337.00	337
141	Matinyani SCDE Office	72028217587300	EQUITY BANK	29,500.00	29,500
142	Matinyani TSC office	72028208078900	EQUITY BANK	500.00	500
143	Mbuini Primary School	72026668097500	EQUITY BANK	93,355.00	93,355

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	PMC	Bank	Account number	Bank Balance	Bank Balance
				2023/2024	2022/2023
144	Mikuyu Mikya Primary	72026714894800	EQUITY BANK	27,344.00	549,306
145	Mikuyu Mikya Sec. School	72026190738300	EQUITY BANK	5,260.00	268,599
146	Mithiikwani ass. Chief	72028103152400	EQUITY BANK	12,480.00	12,480
147	mithiikwani Primary Sch	72027798281400	EQUITY BANK	39,916.00	25,785
148	Mithini Chiefs office	72028109357700	EQUITY BANK	30,852.00	30,852
149	Miwongoni Assistant Chiefs Office	72026686409700	EQUITY BANK	18,517.00	11,217
150	Musengo Chiefs office	72028103535300	EQUITY BANK	33,109.00	33,109
151	Musosya Assistant Chief	72027966526900	EQUITY BANK	50,242.00	8,568
152	Mutanda Chiefs Office	72028220586500	EQUITY BANK	755.00	676
153	Mutanda Primary School	72027888580500	EQUITY BANK	28,593.00	576
154					
155	Mutanda Sec. School	72027925384300	EQUITY BANK	7,080.00	7,081
156	Muthale Mixed Sec School	72028275820200	EQUITY BANK	8,600.00	1,308
157	Muthamo Sec. School	72027778352000	EQUITY BANK	391.89	392
158	Muthi Primary School	72026223517900	EQUITY BANK	1,943.00	1,943
159	Mutonguni chiefs Office	72027851349500	EQUITY BANK	20,706.40	20,706
160	Mutonguni Primary School	72027965235900	EQUITY BANK	507.00	508
161	Mutulu Ap Line	72027783615500	EQUITY BANK	124,237.00	117,765
162	Mutulu Chiefs office	72028107145300	EQUITY BANK	18,469.00	18,369
163	Mutulu Sec. School	72027771616300	EQUITY BANK	5,700.40	5,700
164	Mwaani DEB Primary School	72027273486900	EQUITY BANK	3,346.50	3,347

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	PMC	Bank	Account number	Bank Balance	Bank Balance
				2023/2024	2022/2023
165	Mwainya/Kakuswi R/sand dam	72028237123500	EQUITY BANK	1,131.99	1,131
166	Mwangya Primary School	72026683873200	EQUITY BANK	8,320.00	9,345
167	Ndalani pri. Sch.	72028123205100	EQUITY BANK	54,806.00	54,806
168	Ndiuni Primary sch.	72027146131200	EQUITY BANK	22,519.00	22,519
169	Ndolo's police Station	72027894470600	EQUITY BANK	551,121.00	435,176
170	Ngesu Primary	72027980518000	EQUITY BANK	139,541.00	28,691
171	Ngomango Primary School	72027894430600	EQUITY BANK	3,852.00	3,852
172	Ngongu Primary School	72028212750900	EQUITY BANK	43,785.00	1,050
173	Nguuni Primary School	72026657290600	EQUITY BANK	404.00	404
174	Nyuani Primary School	72026656516200	EQUITY BANK	9,795.40	9,795
175	Nzakame Sec. School	72027962861700	EQUITY BANK	20,364.00	20,364
176	nzala Ass. Chiefs office	72028108915300	EQUITY BANK	150.00	118,405
177	Nzemeli Primary Sch.	72026657806600	EQUITY BANK	67.00	257,685
178	Nzinia Ass. Chiefs office	72027147609900	EQUITY BANK	8,932.00	8,932
179	Nzinia Primary School	72027145887900	EQUITY BANK	90.00	90
180	Sangala Assistant Chiefs Office	72028105136500	EQUITY BANK	48,018.00	48,018
181	St. Augustine Kasakini sec sch	72027980468600	EQUITY BANK	383.00	383
182	St. Benedicts Kwa-Mutonga Sec. School	72027783931700	EQUITY BANK	86,979.00	44,884
183	St. Marks Makutano Pri. Sch	72026678551900	EQUITY BANK	27,311.00	27,311

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	PMC	Bank	Account number	Bank Balance	Bank Balance
				2023/2024	2022/2023
184	St. Martins Kwa Mutonga	720281734911	EQUITY BANK	54,809.00	
185	St. Peters Ngengekani Sec. Sch.	72027150772200	EQUITY BANK	23,253.50	23,254
186	Syokithumbi Ass. Chief	72028100663800	EQUITY BANK	1,354.00	1,354
187	Syokithumbi Primary School	72027298661000	EQUITY BANK	8,272.00	1,972
188	syomuitu Primary	72026670018300	EQUITY BANK	25,125.00	2,520
189	Tulia Police Station	72028109575300	EQUITY BANK	142,781.00	142,781
190	Tulia school for the Mentally Hand.	72027870675000	EQUITY BANK	2,869.00	607,208
191	Utoo Primary School	72027125967300	EQUITY BANK	288,560.00	2,009,464
192	Uvaani Pri. Sch.	72027966176000	EQUITY BANK	1,696.50	1,697
193	Yalatani Sec. School	72026198095600	EQUITY BANK	13,308.50	13,309
	<b>Total</b>			<b>8,507,190.62</b>	<b>11,996,591</b>

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

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)
REF: OAG/MRO/NGCDF/ KTWEST/ 2022/2023/33	<b>Stale Cheques</b> The statement of assets and liabilities reflects a bank balance of Ksh8,717,497 as disclosed in note 12 to the financial statements. Review of bank reconciliation statements for the month of June 2023 revealed un-presented cheques totalling to Ksh27,369,778 as at 30 <sup>th</sup> June 2023. However, outstanding cheques totalling to Kshs1,687,733 were stale as at 31 <sup>st</sup> Dec 2023 and had not been reversed in the cashbook. Management did not provide explanation on why the cheques were not presented for payment and reversed in the cashbook. In the circumstances, the accuracy and completeness of the bank balance of Ksh8,717,497 could not be confirmed,	The cheques have since been reversed and replaced	Not Resolved	One year
REF: OAG/MRO/NGCDF/ KTWEST/ 2022/2023/33	<b>Budgetary control and performance</b> The summary statement of appropriations reflects final receipts budget and actual on comparable basis of Ksh157,445,012 and Ksh106,875,017 respectively resulting to an underfunding of ksh50,569,995 or 32% of the budget, Similarly, the fund spent a balance of	The under-utilization was as a result of delayed receipt of funds from	Not Resolved.	One year

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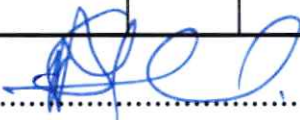
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Ksh97,803,327 against actual receipts of Ksh106,875,017 resulting to an underutilization of ksh9,071,690 or 8%of the actual receipts. The underfunding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.	NG-CDF Board.		
REF: OAG/MRO/NGCDF/ KTWEST/ 2022/2023/33	<b>Delay in project implementation</b> Review of the project implementation status report as at 30 <sup>th</sup> June 2023 revealed that the fund had allocated Ksh74,294,979 for implementation of 76 projects . However, only 67 projects worthy Ksh54,287,828 were completed and put to use while nine(9) projects worthy Ksh20,007,150 were ongoing and at various completion levels. No satisfactory explanation was provided for the delayed implementation of projects or measures in place to remedy the situation.	The projects have since been completed and put to use	Not resolved	One year
REF: OAG/MRO/NGCDF/ KTWEST/ 2022/2023/33	<b>Unsatisfactory Project implementation</b> The Fund transferred Kshs.4,200,000 to three PMCs' for project implementation as summarized in the table below. A site visit on 19 March, 2023 revealed that the projects were complete and in use. However, there were visible cracks on the inner walls and floors and the contractors had not remedied the defects before settlement of the total contract sum.	The defects noted have since been corrected	Not resolved	One year

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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)
	Project name	Activity	Amount (Kshs)	Remarks			
	Arch Bishop Mangélu Secondary school	Completion of 100 students' capacity dormitory	1,100,000	Had visible cracks on the walls and floors			
	Kitamwiki Primary school	Construction to completion of one classroom	1,100,000	Had visible cracks on the inner walls and floors			
	Utoo Primary School	construction to completion of a 4 roomed administration block	2,000,000	Had visible cracks on the inner walls and floors			
		Total	4,200,000				

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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)																				
REF: OAG/MRO/NGCDF/ KTWEST/ 2022/2023/33	Completed but not in use projects	The management has ensured all the completed projects are put to use	Not Resolved	One year																				
	<table border="1"> <thead> <tr> <th>Project Name</th> <th>Activity</th> <th>Amount (Kshs.)</th> <th>Project Status</th> </tr> </thead> <tbody> <tr> <td>Arch Bishop Mangélu Secondary school</td> <td>Completion of a 100 students capacity dormitory</td> <td>1,100,000</td> <td>80% not occupied</td> </tr> <tr> <td>Utoo primary school</td> <td>Construction to completion of a 4 roomed administration block comprising of Head teacher's office, Deputy Head Teacher, staff room and store</td> <td>2,000,000</td> <td>Two (2) Rooms not in use</td> </tr> <tr> <td>Mithini Assistant chief's office</td> <td>Construction of a two-door pit latrine</td> <td>250,000</td> <td>Complete but not in use</td> </tr> <tr> <td></td> <td>Total</td> <td>3,350,000</td> <td></td> </tr> </tbody> </table>				Project Name	Activity	Amount (Kshs.)	Project Status	Arch Bishop Mangélu Secondary school	Completion of a 100 students capacity dormitory	1,100,000	80% not occupied	Utoo primary school	Construction to completion of a 4 roomed administration block comprising of Head teacher's office, Deputy Head Teacher, staff room and store	2,000,000	Two (2) Rooms not in use	Mithini Assistant chief's office	Construction of a two-door pit latrine	250,000	Complete but not in use		Total	3,350,000	
	Project Name				Activity	Amount (Kshs.)	Project Status																	
	Arch Bishop Mangélu Secondary school				Completion of a 100 students capacity dormitory	1,100,000	80% not occupied																	
	Utoo primary school				Construction to completion of a 4 roomed administration block comprising of Head teacher's office, Deputy Head Teacher, staff room and store	2,000,000	Two (2) Rooms not in use																	
Mithini Assistant chief's office	Construction of a two-door pit latrine	250,000	Complete but not in use																					
	Total	3,350,000																						

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 Name; SAMUEL MUTISYA B.  
 Fund Account Manager.