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OF

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MWINGI WEST CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2023



Revised Template 30th June 2023



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MWINGI WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

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

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

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

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I. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund
NGCDFC-National Government Constituency Development Fund Committee
NGCDFB-National Government Constituency Development Fund Board
PMC- Project Management Committee
PFM-Public Finance Management
CSR – Corporate Social Responsibility
ARMC-Audit and Risk Management Committee
SMART-specific, measurable, achievable, realistic and time-bound
FAM-Fund Account Manager
DCC-Deputy County Commissioner
ACC –Assistant County Commissioner
HQ–Head Quarter
AIC –African Inland Church
P.O.-Postal Office
CBC- Competence Based Curriculum
KCB –Kenya Commercial Bank
ICT- Information and Communication Technology
B/Fwd –Brought Forward
IPSAS- International Public Sector Accounting Standards.
PSASB- Public Sector Accounting Standards Board
ICPAK –Institute of Certified Public Accountants of Kenya
FY-Financial Year
AIE- Authority to Incur Expenditure
AIA – Appropriation In Aid
Kshs – Kenya Shillings

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II. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The Mwingi West Constituency NGCDF day-to-day management is under the following key organs:

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

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(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Japheth K. Musee
2.	Sub-County Accountant	Sastri O. Dida
3.	Chairman NGCDFC	Francis M. Munuve
4.	Member NGCDFC	Jacklean N. Vuthi

(d) Fiduciary Oversight Arrangements

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

(e) Mwingi West Constituency NGCDF Headquarters

Mwingi West NGCDF Offices
Migwani Town
Within Mwingi West DCC's Compound
P.O. Box 395-90400
Mwingi, KENYA

(f) Mwingi West Constituency NGCDF Contacts

Telephone: (254) 0719691060
E-mail: cdfmwingiwest@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Mwingi West Constituency NGCDF Bankers

Equity Bank Ltd
Mwingi Branch
Account Number:
0590260984982
P.O. Box 280-90400
Mwingi, Kenya.

(h) Independent Auditors

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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III. NG-CDFC Chairman's Report

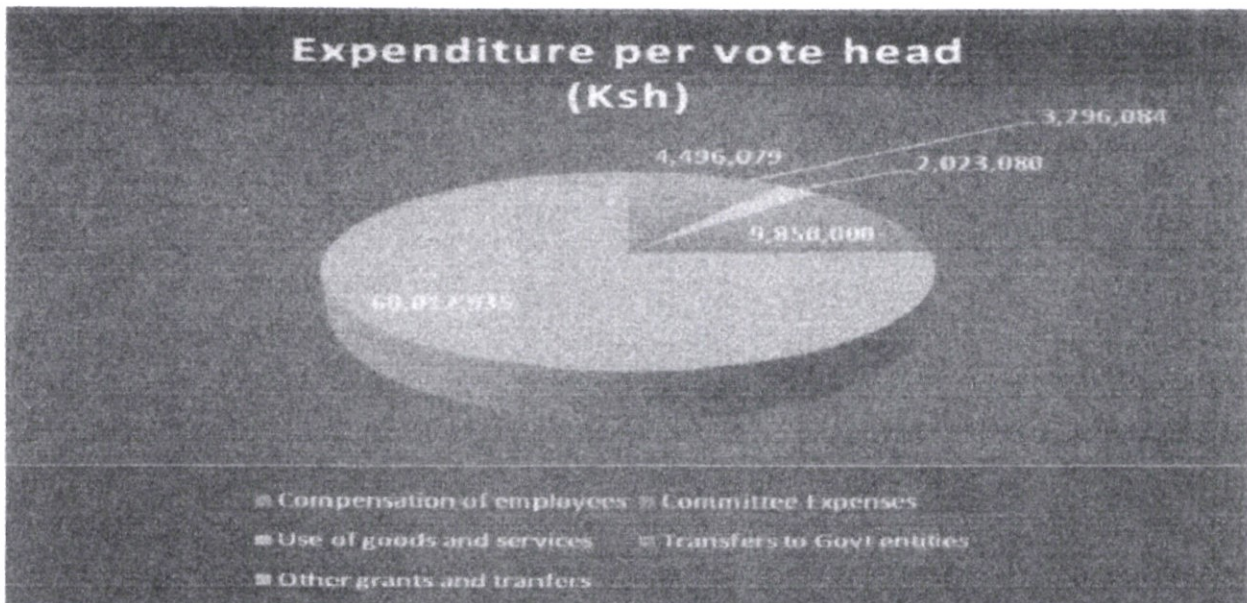


Francis N. Munuve, Chairperson
 Mwingi West Constituency NGCDF

a) Budget performance

Mwingi West is one of the eight constituencies in Kitui County and has fully complied with the FY 2022/2023 budgetary allocation and ceilings. We have utilized up to 47% of the total funds disbursed by the NGCDFB, within the financial year based, on the community prioritized projects (i.e., programmed activities) covering all the sectors. The constituency received Kshs 87,000,000 in terms of AIEs from the NG-CDF board during the financial year under review. Two AIEs worth Kshs 30,000,000 were received in the month of June 2023, towards the end of the financial year. After the year adjustments and the PMC funds the constituency had total available funds of Kshs 171,418,590 for spending. However, we managed to spend Kshs 79,656,494 thus remaining with a cash book closing balance of Kshs 40,547,086 i.e., unutilised funds during the year under review.

Item	Amount in Ksh
Compensation of Employees	4,484,395
Committee expenses	3,296,084
Use of goods and services	2,023,080
Transfers to Other Government Units	9,850,000
Other grants and transfers	60,002,935
Acquisition of Assets	-
Oversight Committee Expenses	-
Other Payments	-



Pie chart showing expenditure on actual comparable basis for the financial year 2022-2023.

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We have managed to achieve this by: -

- 1) Adherence to our work plan and procurement plan.
- 2) Strictly following procurement procedures and regulations.
- 3) Utilization of statutory votes as per the constituency allocation table.
- 4) Timely disbursement of funds to PMCs once received from NG-CDF board.

b) Key Achievements

(i) Bursaries award to needy students.

-Bursary distribution to both tertiary and secondary students including those with special needs. NG-CDF Mwingi west managed to award Kshs 28,212,200 to secondary schools and Kshs 18,726,775 to tertiary institutions during the financial under review.



FIG 1.1: Secondary and Tertiary Bursary award public participation forum at Kanyaa market ground FY 2022/2023. NG-CDF Chairman addressing participants before the commencement of the exercise.

(ii) Improvement of education infrastructure.

-Developing both primary and secondary schools' infrastructure by construction of classrooms, Pit latrines, dining halls, administration block, laboratories, fencing as well as renovation of existing infrastructure e.g. classrooms.

-Giving NG-CDF bursaries to needy students and thus reducing drop-out rate.

-Installation of 10,000Lt plastic water tanks to harvest rain water in schools.

-Photos of some of the implemented projects are shown below.



FIG 1.2: Installation of 10,000lt plastic water tank to harvest rain water in Nzatani primary school FY 2022/20223 to boost water storage.



FIG 1.3: Two door pit latrine constructed at Munyange Secondary School, completed FY 2022/2023 to improve students' sanitation conditions.

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(iv) Promoting Football sporting activities

-Equipping football teams in the constituency with uniforms and footballs during Mwingi West tournament competitions as a way of engaging the youth and identifying soccer talents. Mwingi west member of national assembly (far right), congratulating one of the winning men football teams, after conclusion of December 2022 constituency tournament.



FIG 1.4: Kairungu football club, one of the beneficiaries of sports uniforms and footballs during conclusion of constituency tournament FY 2022/2023.

c) Emerging issues

- More bursary applicants against limited funds available.
- High number of students' intake in both primary and secondary schools in line with government policy for free and compulsory education causing congestion in learning institutions.
- High demand for more classrooms to accommodate high number of pupils in primary schools, due to CBC junior secondary schools' requirements.

d) Implementation challenges

- Late disbursement of funds by the NG-CDF board causing delay in disbursement of bursary, thereby subjecting needy students to be expelled from schools/colleges for lack of fees.
- Most of the projects were not implemented due to delayed disbursements of funds by the NG-CDF board during the financial year.
- Surge in market prices and inconsistent inflation causing contractors to demand for contractual revisions/variations.
- High demand for bursary award for needy students due to significant poverty level in the region compared to limited funds.

e) Way forward

- Increase the NG-CDF funding to at least 5%.
- Timely disbursement of funds by NGCDFB.

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In conclusion, the committee has achieved a lot in promoting the wellbeing of the people of Mwingi West Constituency through bursaries to needy students and improved infrastructure. Therefore, I feel most humbled, honoured and grateful to forward the financial statements for FY 2021/2022 to the NGCDF Board, for onward submission to the office of the Auditor General before the stipulated



.....
Francis M. Munuve
CHAIRMAN NGCDF COMMITTEE

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

Introduction

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

The key development objectives of *Mwingi West Constituency 2018-2022 plan* are to:

1. To improve education outcomes at all levels of learning within the learning Institutions in Mwingi west.
2. To address environmental issues through community driven programs
3. To facilitate entrepreneurship and address market inefficiencies affecting traders in Mwingi west Constituency
4. To harness the potential of youth in combating unemployment in Mwingi west Constituency
5. To empower special interest groups and provide safety nets for the vulnerable groups in Mwingi west Constituency
6. To encourage social cohesion through cultural programming
7. To coordinate and facilitate infrastructural development in Mwingi west Constituency
8. To enhance security for residents through multi-stakeholder pronged approaches
9. To create a twenty-four-hour economy by electrifying the entire constituency

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	-Number of usable physical infrastructure build in primary, secondary and tertiary institutions -Number of bursary beneficiaries at all levels	In FY 2022/2023 -We increased number of classrooms (150 to 165), Dormitories (17-19), laboratories (21-24) in schools. - Bursary beneficiaries in both secondary and tertiary increased from 12,400 to 14,100.
Security	To promote and sustaining security in the constituency	Improved working conditions of security personnel.	Number of chief/assistant chiefs' offices, AP lines, Police posts constructed and equipment.	In FY 2022/2023 increased number of toilets, AP lines, and equipment and Chiefs offices, from 13 to 18.
Environment	Adopting Environmentally	Increased volume of water	No. of water tanks supplied and installed	In FY 2022/2023 -We increased No. of

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	friendly practices to prevent soil erosion and water harvesting.	harvested.		water tanks supplied and installed in both primary and secondary schools from (25 to 38).
Sports	Promoting sports activities in the constituency	Increased Support for sporting activities	Number of teams supplied with sports equipment	In FY 2022/2023 -We increased number of youth tournaments from (4 to 8) in every ward. Sports equipment from 190 to 200).
Disaster Management	To have all the emergency cases addressed to.	Increased funding of disaster related projects and activities.	Number of projects and activities funded through emergency funding and burglary precautions.	In FY 2022/2023 -We increased number of projects funded through emergency from (41 to 50). We installed antivirus gadgets in our computers and put strong steel doors in case of burglary activities.

V. Statement of Governance

Appointment of NG-CDF

- (1) There is established a National Government Constituency Development Fund Committee for every constituency.
- (2) Each Constituency Committee shall comprise of—
 - (a) the national government official responsible for co-ordination of national government functions;
 - (b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
 - (c) Two women nominated in accordance with subsection (3). one of whom shall be a youth at the date of appointment;
 - (d) one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
 - (e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
 - (f) The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
 - (g) One member co-opted by the Board in accordance with Regulations made by the Board.
- (3) The seven persons referred to in subsection (2)(b), (c), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.
- (4) The names of the persons selected under subsection (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the Board.
- (5) The Regulations made under subsection (3) shall be submitted to the National Assembly for approval before publication by the Board.
- (6) The first meeting of the Constituency Committee shall be convened within one hundred and twenty days of the commencement of a new term of Parliament or the date of the holding of a by-election, by the national government official at the constituency or in his or her absence, by an officer of the Board seconded to the constituency.
- (7) The quorum of the Constituency Committee shall be one half of the total membership.

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(8) The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

(9) The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general elections or a by-election.

(10) Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days.

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

In accordance with the National Government Constituencies Development Fund act, Mwingi West NG-CDF the positions of the committee members were advertised at constituency level for the interested members of the community to apply, advertisement done on 23rd Sept 2022, as per the provisions of NGCDF Act 2015.

The selection panel is constituted by the Fund Manager for short listing and nomination of members to the NG-CDF committee and subsequent gazettelement on, the Kenya Gazette. After gazettelement which was done on 29.11.2022, the Fund Manager confirmed their appointments as members of NG-CDF Committee through writing to accept/decline the offer. In pursuant to section 43(8) of NG-CDF Act 2015, term of office as a member of the constituency committee, shall be two years (2) and shall be renewable, but shall expire upon the appointment of a new constituency committee in the manner provided in the Act, or as may be approved by the board. A member can also be removed from the office due to gross misconduct, but through minute's resolutions of the full committee. We had no removal of any member during the year. The 1st meeting is conducted within 120 days after members Notice Gazettelement. We conducted first on 29th December 2022, chaired by the Deputy County Commissioner. During the first meeting chairperson and secretary to the committee are elected. Members are entitled to sitting allowances during NG CDFC meetings and trained annually.

Removal Of NG-CDFC Members

The removal of National Government Constituencies Development Fund Committee (NG-CDFC) members in Kenya can occur under certain circumstances and is as outlined in section 43 (13) of the National Government Constituencies Development Fund Act, 2015. A member of constituency committee may be removed from office on any one or more of the following grounds:

- Serious violation of the constitution or any other law a contravention of chapter six.
- Lack of integrity.

- Gross Misconduct or Incompetence.
- Embezzlement of public funds.
- Bringing the committee into disrepute through unbecoming personal public conduct.
- Promoting unethical practices.
- Causing disharmony within the committee.
- Physical or mental infirmity.
- Bankruptcy.

A decision to remove a member shall be made through a resolution of at least 5 members of the committee and the member sought to be removed shall be given a fair hearing before the resolution is made. A vacancy arising as a result of removal of a member shall be filled in the manner set out in section 10 and minutes of the meeting shall indicate the fact of the removal or appointment of a member. In Mwingi West NG-CDF members had to leave office due to end of term and not of misconduct.

Roles And Functions of NG-CDFC

The functions of a Constituency Committee shall be to; -

1. build the capacity of project management committees and Committee and sensitize the Community on the operations of the Fund;
2. Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
3. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
4. Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
5. Consult with relevant government departments to ensure that cost estimates for projects are realistic in considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects
6. Rank projects proposals in order of priority while ensuring that on-going projects take precedence
7. Ensure that all projects receive adequate funding and are completed within three years

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8. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board
9. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the board
10. Ensure that project reports are prepared and submitted to the board
11. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects.

Induction And Training of NG-CDFC Members

The training of members of a National Government Constituency Development Fund Committee (NG-CDFC) typically involves a combination of orientation, capacity building, and ongoing support. The NG-CDFC is responsible for overseeing the allocation and utilisation of funds allocated to constituencies for development projects, and their members need to have a good understanding of their roles and responsibilities. Mwingi west NG-CDFC members were inducted in May 2023 in Mombasa NG-CDF Board on the following issues; -Orientation, Legal and Regulatory Framework, Financial Management, Project Management Community Engagement Ethics and Integrity Conflict Resolution Monitoring and Evaluation Communication Skills.

Number Of Meeting in A Year

NG-CDF Act stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings. In the financial year 2022-2023, Mwingi West NG-CDFC held eighteen meeting.

Policy On Conflict of Interest

NG-CDF Act specifies clearly that any member with an interest in the fund shall not participate in a meeting deliberation and shall withdraw from such a meeting. NG-CDF Mwingi West did not have any occurrence on conflict of interest

Remuneration of members

NG-CDFC members do not earn a salary but are allowed to be paid a sitting allowance when they conduct meetings. The chairperson is paid Ksh 7,000 and the other members Ksh 5,000 per sitting as per guiding circular issued by the NG-CDF board. In Mwingi West we comply with the circular in paying the committee.

Risk Management

The constituency has a risk policy which they observe and are required to maintain a risk register. The committee has the following responsibilities

- Set the organization's risk appetite and tolerance levels. This means determining how much risk the organization is willing to take in order to achieve its goals.

- Review and approve the organization's risk management framework and policies. This framework should define how the organization identifies, assesses, and manages risks.
- Oversee the implementation and effectiveness of the organization's risk management process. This includes monitoring the risks that the organization faces, assessing the effectiveness of the controls in place to manage those risks, and making recommendations for improvement.
- Report to the board of directors on the organization's risk management activities. This includes providing information on the organization's risk profile, the effectiveness of its risk management process, and any significant risks that the organization is facing.

Ethics and conduct of the committee members

Members of the NG-CDF Committee are in possession of confidential information about the committee and its affairs. Therefore, should use the information in the proper performance of their duties or as required by law. They should not use it to gain advantage over others and or to the detriment of the committee, thus conflict of interest.

VI. **Environmental and Sustainability Reporting**

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

- a. **Education and Training:** Mwingi 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 water conservation through water tanks and sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. **Environmental performance**

- The committee had purchased and installed plastic water tanks 10,000lt for 13 schools under environment vote to increase water harvesting.

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- Sensitization of youth and community on the impact of drugs by construction of police posts and stations supported NG-CDF.
- NG-CDF sponsored sporting activities and tournament bringing communities and sensitizing them on environmental conservation matters.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Mwingi 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-

Mwingi 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 who are 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-

Mwingi 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.

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



.....
Japheth K. Musee
Fund Account Manager.

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

VII. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF- Mwingi 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, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF- Mwingi 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, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Mwingi 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 Mwingi 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- Mwingi West Constituency financial statements were approved and signed by the Accounting Officer on 22/9 2023.



Francis M. Munuve
Chairman – NGCDF Committee



Japheth K. Musee
Fund Account Manager

REPUBLIC OF KENYA



Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mwingi West Constituency set out on pages 1 to 47,

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

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

Basis for Qualified Opinion

1. Unsupported Training Expenses

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects use of goods and services amount of Kshs.2,023,080 which includes an amount of Kshs.360,100 in respect of training expenses. However, supporting documents including approved training plan, back to office reports and the basis of rates applied in payment of the allowances were not provided for audit.

In the circumstances, the accuracy and completeness of training expenditure of Kshs.360,100 could not be confirmed.

2. Unsupported Bursaries Expenditure

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects other grants and transfers amount of Kshs.60,002,935. Included in the amount is Kshs.46,928,975 in respect of bursaries to secondary schools and tertiary institutions of Kshs.28,212,200 and Kshs.18,716,775, respectively. However, the criteria for bursary awards, list of all the bursary applications, list of qualifying applications and list of rejected applications were not provided for audit.

In the circumstances, the accuracy and completeness of bursaries amount of Kshs.46,928,975 could not be confirmed.

3. Unsupported Project Management Committee Balances

Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank accounts balance of Kshs.4,370,403. However, cash books and bank reconciliation statements and certificate of bank balances for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC accounts balance of Kshs.4,370,403 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Mwingi West Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects receipt budget and actual amounts on comparable basis of Kshs.171,418,590 and Kshs.119,273,557 respectively, resulting in underfunding of Kshs.52,145,033 or 30% of the budget. However, the Fund spent Kshs.79,656,494 against actual receipt of Kshs.119,273,557 resulting to an under-utilization of Kshs.39,617,063 or 33% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management's report on the progress made in resolving the issues, indicates that issues had been resolved but there was no evidence indicating how the issues were resolved.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing

else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Delay in Completion of Projects

Review of the Project Implementation Status report revealed that a total of Kshs.94,005,676 was allocated for implementation of sixty-four (64) projects. However, fifty-six (56) projects with an allocation of Kshs.72,305,676 had not commenced.

In the circumstances, value for money was not realized on the uncommenced projects.

2. Poor Projects Implementation

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects transfers to other Government units amount of Kshs.9,850,000. Included in the amount is Kshs.5,900,000 and Kshs.3,950,000 being transfer to primary and secondary schools respectively. Physical verification of projects conducted in the month of March, 2024, revealed that an amount of Kshs.1,600,000 was paid to complete a dining hall at St. Mary's Secondary School. However, ceramic tiles were not fixed as per the Bill of Quantities. Further, an amount of Kshs.2,400,000 was used to complete five classrooms, one (1) classroom at Masaani Primary School at a cost of Kshs.950,000, three (3) classrooms at Nguutani Primary School at a cost of Kshs.500,000, and one (1) classroom at ABC Kisovo Secondary School at a cost of Kshs.950,000. However, inspection of the projects revealed poor workmanship ranging from cracks on window panes, walls and floors, poor quality of roofing materials, and poor-quality floors.

In the circumstances, value for money incurred on the projects amounting to Kshs.4,000,000 could not be confirmed.

3. Unsupported Emergency Expenditure

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects other grants and transfers amount of Kshs.60,002,935. The amount includes emergency project expenditure of Kshs.4,600,000 but review of projects records revealed that the projects were not emergency in nature. Further, there was no evidence to show that the Fund reported emergency expenditure to the Board as required by Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of a Disaster Recovery Plan

During the year under review, the Fund did not have a Disaster Recovery Plan or Business Continuity Plan. This implies that there are no measures in place to identify, prevent and mitigate disasters to ensure that operations are not interrupted in the event of a disaster.

In the circumstances, the effectiveness of risk management and business continuity could not be confirmed.

2. Lack of Constituency Oversight Committee

The statement of receipts and payments reflects an amount of Kshs.3,296,084 in respect to committee expenses as disclosed in Note 5 to the financial statements. However, there was no evidence that Management had established an Oversight Committee to oversee public participation, selection and prioritization of projects and monitoring and evaluation of projects.

In the circumstances, effectiveness in internal controls on monitoring and evaluation of projects could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing as applicable, matters related

to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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


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

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

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships

and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 June, 2024

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

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

	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	87,000,000	182,177,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	930,000	-
Total Receipts		87,930,000	182,177,758
Payments			
Compensation Of Employees	4	4,484,395	4,855,928
Committee expenses	5	3,296,084	4,287,824
Use Of Goods and Services	6	2,023,080	1,549,950
Transfers To Other Government Units	7	9,850,000	81,387,347
Other Grants and Transfers	8	60,002,935	73,224,223
Acquisition Of Assets	9	-	-
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		79,656,494	165,305,272
Surplus/ (Deficit)		8,273,506	16,872,486

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

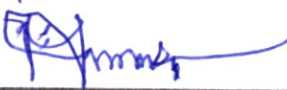
The Constituency financial statements were approved by the NGCDFC on 22/9/ 2023 and signed by:


 Fund Account Manager

Japheth K. Musee


 National Sub-County Accountant

Sastri O. Dida
 ICPAK M/No: 4735


 Chairman NG-CDF Committee

Francis M. Munuve

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

X. Statement of Assets and Liabilities as at 30th June, 2023

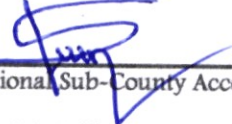
	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	40,547,086	32,273,557
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		40,547,086	32,273,557
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		40,547,086	32,273,557
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities			
Net Financial Assets		40,547,086	32,273,557
Represented By			
Fund Balance B/Fwd	15	32,273,557	15,401,071
Prior Year Adjustments	16	22	-
Surplus/Deficit for The Year		8,273,506	16,872,486
Net Financial Position		40,547,086	32,273,557

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 22/9/ 2023 and signed by:


 Fund Account Manager

Japheth K. Musee


 National Sub-County Accountant

Sastri O. Dida
 ICPAK M/No: 4735


 Chairman NG-CDF Committee

Francis M. Munuve

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

XI. Statement of Cash Flows for the Year Ended 30th June 2023

	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	87,000,000	182,177,758
Other Receipts	3	930,000	-
Total Receipts		87,930,000	182,177,758
Payments			
Compensation Of Employees	4	4,484,395	4,855,928
Committee Expenses	5	3,296,084	4,287,824
Use Of Goods and Services	6	2,023,080	1,549,950
Transfers To Other Government Units	7	9,850,000	81,387,347
Other Grants and Transfers	8	60,002,935	73,224,223
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		79,656,494	165,305,272
Total Receipts Less Total Payments		8,273,506	16,872,486
Adjusted For:			
Prior Year Adjustments	16	22	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		8,273,528	16,872,486
Cash flow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	-
Net Cash Flows from Investing Activities		-	-
Net Increase In Cash And Cash Equivalent		8,273,528	16,872,486
Cash & Cash Equivalent At Start Of The Year	12	32,273,557	15,401,071
Cash & Cash Equivalent At End Of The Year	12	40,547,085	32,273,557

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

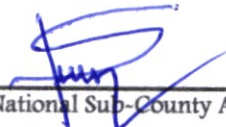
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 22/9/ 2023 and signed by:



Fund Account Manager

Japheth K. Musee



National Sub-County Accountant

Sastri O. Dida
ICPAK M/No: 4735



Chairman NG-CDF Committee

Francis M. Munuve

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

XII. Summary Statement of Appropriation for the Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	30.06.2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	138,215,033	32,273,557	-	170,488,590	119,273,557	51,215,033	70%
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Other Receipts	930,000	-	-	930,000	-	930,000	0%
Total	139,145,033	32,273,557	-	171,418,590	119,273,557	52,145,033	70%
Payments							
Compensation Of Employees	4,167,314	2,920,892	-	7,088,206	4,484,395	2,603,811	63%
Committee Expenses	2,100,000	5,871,494	-	7,971,494	3,296,084	4,675,410	41%
Use Of Goods and Services	6,172,039	3,438,160	-	9,610,199	2,023,080	7,587,119	21%
Transfers To Other Government Units	48,916,996	9,097,003	-	58,013,999	9,850,000	48,163,999	17%
Other Grants and Transfers	73,476,534	10,946,008	-	84,422,542	60,002,935	24,419,607	71%
Acquisition Of Assets	-	-	-	-	-	-	-
Oversight Committee Expenses	1,382,150	-	-	1,382,150	-	1,382,150	0%
Other Payments	2,000,000	-	-	2,000,000	-	2,000,000	0%
Funds Pending Approval**	930,000	-	-	930,000	-	930,000	0%
Total	139,145,033	32,273,557	-	171,418,590	79,656,494	91,762,096	47%

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

Explanatory Notes.


Items below 90% utilization-


- Compensation of Employees- 63% - caused by late disbursements by the NGCDFB towards the end of the year.
- Committee Expenses-37%- caused by late disbursements by the NGCDFB.
- Use of Goods and Services- 16.6% - caused by late disbursements by the NGCDFB towards the end of the year
- Transfer to other Government units - 17% - caused by late disbursements by the NGCDFB towards the end of the year
- Other grants and transfers- 71% - caused by late disbursements by the NGCDFB towards the end of the year.


All these low budget utilizations have been caused by late disbursements by the NGCDFB, thus affecting projects implementation during the financial year under review.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount Ksh
Budget utilisation difference totals	91,762,096
Less undisbursed funds receivable from the Board as at 30 th June 2023	51,215,033
	40,547,063
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	22
Cash and Cash Equivalents at the end of the 30 th June 2023	40,547,085

The Constituency financial statements were approved by NG CDFC on 22/9/ 2023 and signed by:


 Fund Account Manager
 Japheth K. Musee


 National Sub-County Accountant
 Sastri O. Dida
 ICPAK M/No: 4735


 Chairman NG-CDF Committee
 Francis M. Munuve

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

XIII. Budget Execution by Sectors and Projects for the Year Ended 30th June 2023

Programme/Sub-programme	Original Budget 2022-2023 Kshs	Adjustments		Final Budget 2022-2023 Kshs	Actual on comparable basis 30.06.2023 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of Employees	4,167,314	2,920,892	-	7,088,206	4,484,395	2,603,811
1.2 Committee allowances	1,200,000	2,765,494	-	3,965,494	1,961,200	2,004,294
1.3 Use of goods and services	2,925,588	1,581,752	-	4,507,340	848,928	3,312,026
Total	8,292,902	7,268,138	-	15,561,040	7,294,523	7,920,131
2.0 Monitoring and evaluation						
2.1 Capacity building	1,100,000	1,000,000	-	2,100,000	1,000,000	1,100,000
2.2 Committee allowances	900,000	3,106,000	-	4,006,000	563,885	3,442,115
2.3 Use of goods and services	2,146,450	823,332	-	2,969,782	598,765	2,371,017
Total	4,146,450	4,929,332	-	9,075,782	2,509,036	6,913,132
3.0 Emergency						
3.1 Primary Schools	3,350,000	1,264,778	-	4,614,778	3,350,000	1,264,778
3.2 Secondary schools	1,250,000	1,000,000	-	2,250,000	1,250,000	1,000,000
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	1,000,000	-	1,000,000	-	1,000,000
3.5 Unutilized	3,036,190	-	-	3,036,190	-	3,036,190
Total	7,636,190	3,264,778	-	10,900,968	4,600,000	6,300,968

Programme/Sub-programme	Original Budget 2022-2023	Adjustments			Final Budget 2022-2023	Actual on comparable basis 30.06.2023	Budget utilization difference
		Opening Balance (C/B) and MA	Previous Year's Outstanding Disbursements				
4.0 Bursary and Social Security							
4.1 Secondary Schools	27,000,000	1,710,213	-	28,710,213	28,212,200	498,013	
4.2 Tertiary Institutions	20,900,000	23,040	-	20,923,040	18,716,775	2,206,265	
Total	47,900,000	1,733,253	-	49,633,253	46,928,975	2,704,278	
5.0 Sports							
5.1 Mwingi West Youth Tournament	2,500,000	2,504,241	-	5,004,241	2,498,900	2,505,341	
Total	2,500,000	2,504,241	-	5,004,241	2,498,900	2,505,341	
6.0 Environment							
6.1 B/I	-	62,245	-	62,245	-	62,245	
6.2 Ililku Primary School	200,000	-	-	200,000	200,000	-	
6.3 Kavaini Primary School	200,000	-	-	200,000	200,000	-	
6.4 Kianziani Primary School	200,000	-	-	200,000	200,000	-	
6.5 Kisovo Primary School	200,000	-	-	200,000	200,000	-	
6.6 Kyome Primary School	200,000	-	-	200,000	200,000	-	
6.7 Mulata Utunda Primary School	200,000	-	-	200,000	200,000	-	
6.8 Muthithini Primary School	200,000	-	-	200,000	200,000	-	
6.9 Mwanzenge Primary School	200,000	-	-	200,000	200,000	-	
6.10 Ngemiri Primary School	200,000	-	-	200,000	200,000	-	
6.11 Ngutani Primary School	200,000	-	-	200,000	200,000	-	
6.12 Nzalani Primary School	200,000	-	-	200,000	200,000	-	
6.13 Nzawa Secondary School	-	1,490	-	1,490	-	1,490	

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Programme/Sub-programme	Original Budget 2022-2023	Adjustments		Final Budget 2022-2023	Actual on comparable basis 30.06.2023	Budget utilisation difference
		Opening Balance (C/Bk) and ALA	Previous Years' Outstanding Disbursements			
6.14 Venzuva Primary School	200,000	-	-	200,000	195,060	4,940
6.15 St. Mary's Secondary School - Ngongoni	200,000	-	-	200,000	200,000	-
Total	2,600,000	63,735	-	2,663,735	2,595,060	68,675
7.0 Primary Schools Projects						
7.1 Yitwambemba Pri School	-	7,000	-	7,000	-	7,000
7.2 Ngautani Pri School	-	500,000	-	500,000	500,000	-
7.3 Itendeu Pri School	-	500,000	-	500,000	500,000	-
7.4 Ihengeli Pri School	-	500,000	-	500,000	500,000	-
7.5 Itongolani Pri School	1,050,000	950,000	-	2,000,000	950,000	1,050,000
7.6 Kavuoni Pri School	-	200,000	-	200,000	-	200,000
7.7 Masaani Pri School	1,250,000	950,000	-	2,200,000	950,000	1,250,000
7.8 Muthunzuu Pri School	-	1,000,000	-	1,000,000	1,000,000	-
7.9 Tumila Pri School	-	500,000	-	500,000	500,000	-
7.10 Muthioni Pri School	1,000,000	-	-	1,000,000	1,000,000	-
7.11 Muthungue primary school	1,050,000	-	-	1,050,000	-	1,050,000
7.12 Kwa Kyeclu primary school	1,050,000	-	-	1,050,000	-	1,050,000
7.13 Mathuma primary school	1,050,000	-	-	1,050,000	-	1,050,000
7.14 Mumburi primary school	2,100,000	-	-	2,100,000	-	2,100,000
7.15 Kyambo primary school	1,200,000	-	-	1,200,000	-	1,200,000
7.16 Nzalae primary school	1,050,000	-	-	1,050,000	-	1,050,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/B) and AIA	Previous Years Outstanding Disbursements			
7.17 Kwa Karanga primary school	1,050,000	-	-	1,050,000	-	1,050,000
7.18 Musumani primary school	1,200,000	-	-	1,200,000	-	1,200,000
7.19 Thokoa primary school	600,000	-	-	600,000	-	600,000
7.20 Kanyekini primary school	1,250,000	-	-	1,250,000	-	1,250,000
7.21 Ithenze primary school	1,200,000	-	-	1,200,000	-	1,200,000
7.22 Kavillio primary school	1,047,897	-	-	1,047,897	-	1,047,897
7.23 Kathita Nzau primary school	1,050,000	-	-	1,050,000	-	1,050,000
7.24 Mavuni primary school	500,000	-	-	500,000	-	500,000
7.25 Syongoni primary school	1,050,000	-	-	1,050,000	-	1,050,000
7.26 Katuyu primary school	1,800,000	-	-	1,800,000	-	1,800,000
7.27 Katoteni primary school	1,000,000	-	-	1,000,000	-	1,000,000
7.28 Masooni primary school	1,050,000	-	-	1,050,000	-	1,050,000
7.29 Winzyeei Primary School	600,000	-	-	600,000	-	600,000
7.30 Kakululo Primary School	1,500,000	-	-	1,500,000	-	1,500,000
7.31 Kwa Murwanyu Primary School	1,250,000	-	-	1,250,000	-	1,250,000
7.32 Iiheng'eli Primary School	1,250,000	-	-	1,250,000	-	1,250,000
7.33 Iiendeu Primary School	800,000	-	-	800,000	-	800,000
7.34 Muukuni Primary School	250,000	-	-	250,000	-	250,000
7.35 Thimu Primary School	391,300	-	-	391,300	-	391,300
7.36 Ikoloni primary school	1,750,000	-	-	1,750,000	-	1,750,000
Total	31,389,197	-	-	36,496,197	-	1,750,000

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Programme/Sub-programme	Original Budget 2022-2023	Adjustments		Final Budget 2022-2023	Actual on comparable basis 30.06.2023	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.0 Secondary Schools Projects		5,107,000			5,900,000	30,596,197
8.1 Katalwa Secondary School	-	40,003		40,003	-	40,003
8.2 Itoloni Mixed Secondary School	-	1,000,000	-	1,000,000	1,000,000	-
8.3 Kisovo Secondary School	-	950,000	-	950,000	950,000	-
8.4 St. Marys Secondary School	-	1,600,000	-	1,600,000	1,600,000	-
8.5 Winzyeei Secondary School	-	400,000	-	400,000	400,000.00	-
8.6 Mbondoni Secondary School	148,410	-	-	148,410	-	148,410
8.7 Kyethani Secondary school	697,500	-	-	697,500	-	697,500
8.8 Mukuthu Secondary School	598,802	-	-	598,802	-	598,802
8.9 Nzatani Secondary School	1,999,307	-	-	1,999,307	-	1,999,307
8.10 Munyange Secondary School	748,900	-	-	748,900	-	748,900
8.11 Mbau Secondary School	999,880	-	-	999,880	-	999,880
8.12 Mbondoni Sec School	995,000	-	-	995,000	-	995,000
8.13 Kiomo Secondary School	7,990,000	-	-	7,990,000	-	7,990,000
8.14 Kikiini Secondary School	2,100,000	-	-	2,100,000	-	2,100,000
8.15 Kyome Boys Secondary School	1,250,000	-	-	1,250,000	-	1,250,000
Total	17,527,799	3,990,003	-	21,517,802	3,950,000	17,567,802
9.0 Tertiary institutions Projects						
9.1						
Total						

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Programme/Sub-programme	Original Budget 2022-2023	Adjustments			Final Budget 2022-2023	Actual on comparable basis 30.06.2023	Budget utilization difference
		Opening Balance (C/R) and AIA	Previous Years' Outstanding Disbursements				
10.0 Security Projects							
10.1 Ngongoni Police post	-	300,000	-	-	300,000	300,000	-
10.2 Kisungula Asst. Chiefs Office	-	500,000	-	-	500,000	500,000	-
10.3 Mathunzini Asst. Chiefs Office	-	500,000	-	-	500,000	500,000	-
10.4 Migwani police Div HQ	-	150,000	-	-	150,000	150,000	-
10.5 Migwani Police station	-	930,000	-	-	930,000	930,000	-
10.6 Migwani Police station	-	100,000	-	-	100,000	100,000	-
10.7 Mumbari ACC office	-	100,000	-	-	100,000	100,000	-
10.8 Ngautani ACC office -ICT	-	100,000	-	-	100,000	100,000	-
10.9 Ngautani ACC office	-	100,000	-	-	100,000	100,000	-
10.10 Ngautani Police station	-	300,000	-	-	300,000	300,000	-
10.11 Ngautani Police station	-	100,000	-	-	100,000	100,000	-
10.12 Nzawa police patrol base	-	100,000	-	-	100,000	100,000	-
10.13 Nzaluni Police station	-	100,000	-	-	100,000	100,000	-
10.14 Thitani police Post	1,299,715	-	-	-	1,299,715	-	1,299,715
10.15 Ilalambyu Chief's Office	600,000	-	-	-	600,000	-	600,000
10.16 Kairungu Chief's Office	300,000	-	-	-	300,000	-	300,000
10.17 Migwani DCC Baraza Park	4,329,431	-	-	-	4,329,431	-	4,329,431
10.18 Ngongoni Chief's Office	1,000,000	-	-	-	1,000,000	-	1,000,000
10.19 Kairungu Chief's Office	1,000,000	-	-	-	1,000,000	-	1,000,000
10.20 Kilungu Asst. Chief's Office	300,000	-	-	-	300,000	-	300,000
10.21 Kyethani Chief's Office	1,511,198	-	-	-	1,511,198	-	1,511,198

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		Opening Balance (C/BE) and AIA	Previous Years' Outstanding Disbursements			
10.22 Kyusyani Chief's Office	1,000,000	-	-	1,000,000	-	1,000,000
10.23 Kanyaa Chief's Office	1,500,000	-	-	1,500,000	-	1,500,000
Total	12,840,344	3,380,000	-	16,220,344	3,380,000	12,840,344
11.0 Acquisition of assets						
11.1 Motor Vehicles	-	-	-	-	-	-
Total	-	-	-	-	-	-
12.0 Oversight Committee Expenses						
12.1 Other Committee Allowances	500,000	-	-	500,000	-	500,000
12.2 Courier and Postal Services	100,000	-	-	100,000	-	100,000
12.3 Publishing and Printing Services	107,150	-	-	107,150	-	107,150
12.4 Hire of Transport	200,000	-	-	200,000	-	200,000
12.5 Telephone, Telex, Facsimile, and Mobile Phone Service	96,000	-	-	96,000	-	96,000
12.6 Catering Services	79,000	-	-	79,000	-	79,000
12.7 Constituency Oversight Committee Allowances	300,000	-	-	300,000	-	300,000
Total	1,382,150	-	-	1,382,150	-	1,382,150
13.0 Others						
13.1 Strategic Plan	2,000,000	3,3076	-	2,033,076	-	2,033,076
13.2 Innovation Hub	-	-	-	-	-	-
Total	2,000,000	3,3076	-	2,033,076	-	2,033,076
14.0 unallocated fund						
Unapproved projects	-	-	-	-	-	-

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Programme/ Sub-programme	Original Budget 2022-2023	Adjustments Opening Balance (C/B) and /JA	Adjustments Previous Years' Outstanding Disbursements	Final Budget 2022-2023	Actual on comparable basis 30.06.2023	Budget utilization difference
AIA	-	-	-	-	-	-
PMC savings	930,000	-	-	930,000	-	930,000
Total	-	-	-	-	-	-
Grand Total	139,145,033	32,273,557	-	171,418,590	79,656,494	91,762,096

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based.

XIV. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Mwingi 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. Significant Accounting Policies

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

a) Recognition of Receipts

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

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Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs

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

External Assistance

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

b) Recognition of payments

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

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Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

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Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

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Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

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Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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XV. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
	Kshs	Kshs
NGCDF Board		
2020/2021 B105233		33,000,000.00
2021/2022 B105529		44,000,000.00
2021/2022 B105889		22,000,000.00
2021/2022 B128644		5,000,000.00
2021/2022 B128958		12,000,000.00
2021/2022 B154154		12,000,000.00
2021/2022 B164384		18,000,000.00
2021/2022 B155543		24,088,879.00
2020/2021 B089061		12,088,879.30
2022/2023 B185200	7,000,000.00	
2022/2023 B185474	6,000,000.00	
2022/2023 B185735	15,000,000.00	
2022/2023 B206051	5,000,000.00	
2022/2023 B206391	12,000,000.00	
2022/2023 B205845	12,000,000.00	
2022/2023 B207605	15,000,000.00	
2022/2023 B207970	15,000,000.00	
TOTAL	87,000,000	182,177,758

2. Proceeds From Sale of Assets

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

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Notes to the Financial Statements (Continued)

3. Other Receipts

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	930,000	-
Other Receipts Not Classified Elsewhere	-	-
Total	930,000	-

4. Compensation of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,367,028	2,588,448
Personal allowances paid as part of salary		
House Allowance	972,000	904,500
Transport Allowance	-	-
Leave Allowance	36,000	36,000
Gratuity to contractual employees	992,727	1,210,340
Employer Contributions Compulsory national social security schemes	116,640	116,640
Total	4,484,395	4,855,928

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting Allowance	348,000	624,000
Other committee expenses	2,948,084	3,663,824
Total	3,296,084	4,287,824

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Notes to the Financial Statements (Continued)

6. Use of Goods and Services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	-	-
Communication, supplies and services	329,262	9,450
Domestic travel and subsistence	204,000	156,000
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	360,100	360,000
Hospitality supplies and services	72,000	-
Insurance costs	168,003	-
Specialised materials and services	57,000	-
Office and general supplies and services	215,199	9,000
Fuel, oil & lubricants	456,086	700,000
Other operating expenses	9,480	-
Bank Charges	600	76,200
Security operations	104,000	-
Routine maintenance - vehicles and other transport equipment	47,350	239,300
Routine maintenance- other assets	-	-
TOTAL	2,023,080	1,549,950

7. Transfers to Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools	5,900,000	46,417,347
Transfers To Secondary Schools	3,950,000	33,170,000
Transfers To Tertiary Institutions	-	1,800,000
Total	9,850,000	81,387,347

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8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary	28,212,200	29,763,821
Bursary -Tertiary	18,716,775	23,080,960
Bursary- Special Schools	-	-
Mocks & CAT	-	-
Social Security programmes (NHIF)	-	-
Security Projects	3,380,000	9,841,326
Sports Projects	2,498,900	2,497,400
Environment Projects	2,595,060	2,598,510
Emergency Projects	4,600,000	5,442,206
Roads Projects	-	-
TOTAL	60,002,935	73,224,223

9. Acquisition of Assets

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

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10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Oversight Committee Expenses	-	-
Total	-	-

11. Other Payments

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

12. Cash Book Bank Balance

Name of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
Equity Bank (K) Ltd, Mwingi Branch, Mwingi West NG-CDF A/C No. 0590-260 984 982	40,547,086	32,273,557
Total	40,547,086	32,273,557
12 B: Cash on Hand		
Location 1	-	-
Total	-	-

13. Outstanding Imprests

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

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14A. Retention

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

14B. Gratuity

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

15. Fund Balance B/F

	2022-2023 (1 st July 2022)	2021-2022 (1 st July 2021)
	Kshs	Kshs
Bank accounts	32,273,557	15,401,071
Cash in hand	-	-
Imprest	-	-
Total	32,273,557	15,401,071

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Notes to the Financial Statement Continued

16. Prior Year Adjustments

Description of the error	Balance b/f FY 2021-2022 as per Audited Financial statements	Adjustments	Adjusted Balance** BF FY 2022-2023
	Kshs	Kshs	Kshs
Bank account Balances	32,273,557	22	32,273,579
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
Total	32,273,557	22	32,273,579

** FY 2021-2022 Closing balances amounting to Kshs.22 not written back to the cashbook at the close of the financial year now written back in the cashbook.

17. Changes in Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year B)	3,296,084	4,287,824
Imprest surrendered during the Year (C)	3,296,084	4,287,824
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes in Accounts Payable – Deposits and Retentions

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

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Notes to the Financial Statements (Continued)

19. Other Important Disclosures
19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

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

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
Compensation of Employees	2,603,811	2,920,892
Committee Expenses	4,675,410	5,871,494
Use of goods and services	7,587,119	3,438,160
Amounts due to other Government entities	48,163,999	9,097,003
Amounts due to other grants and other transfers	24,419,607	10,946,008
Acquisition of assets	-	-
Overight Committee Expenses	1,382,150	-
Other Payments (strategic plan)	2,000,000	-
Funds pending approval	930,000	-
Total	91,762,096	32,273,557

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19.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account certificate of balances	4,370,403	12,081,440
Total	4,370,403	12,081,440

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XVI. Annexes

Annex: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To- Date	Outstanding Balance 2023	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.	-	-	-	-	-
2.	-	-	-	-	-
3.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Construction of civil works					
4.	-	-	-	-	-
5.	-	-	-	-	-
6.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Supply of goods					
7.	-	-	-	-	-
8.	-	-	-	-	-
9.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Supply of services					
10.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Grand Total	-	-	-	-	-

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDPC Staff				
1.	-	-	-	-
2.	-	-	-	-
3.	-	-	-	-
Sub-Total	-	-	-	-
Grand Total	-	-	-	-

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Compensation of employees	Staff salaries/gratuity	2,603,811	2,920,892	Ongoing
Committee Expenses	Committee allowances	4,675,410	5,871,494	Ongoing
Use of goods and services	Office running expenses, committee, MV expenses, strategic plan.	7,587,119	3,438,160	Ongoing
Amounts due to other Government entities				
Primary Schools				
Muthungu primary school	Structures Construction	1,050,000	-	Awaiting Funds.
Kwa Kyelu primary school	Structures Construction	1,050,000	-	Awaiting Funds.
Mathuma primary school	Structures Construction	1,050,000	-	Awaiting Funds.
Mumbuni primary school	Structures Construction	2,100,000	-	Awaiting Funds.
Kyamboo primary school	Structures Construction	1,200,000	-	Awaiting Funds.
Nzale primary school	Structures Construction	1,050,000	-	Awaiting Funds.
Kwa Karanga primary school	Structures Construction	1,050,000	-	Awaiting Funds.
Musani primary school	Structures Construction	1,200,000	-	Awaiting Funds.
Thokoa primary school	Structures Construction	600,000	-	Awaiting Funds.
Kanyekini primary school	Structures Construction	1,250,000	-	Awaiting Funds.
Ithenze primary school	Structures Construction	1,200,000	-	Awaiting Funds.
Kavillo primary school	Structures Construction	1,047,897	-	Awaiting Funds.
Kathita Nzau primary school	Structures Construction	1,050,000	-	Awaiting Funds.
Mavuni primary school	Structures Construction	500,000	-	Awaiting Funds.
Syongoni primary school	Structures Construction	1,050,000	-	Awaiting Funds.
Katuyu primary school	Structures Construction	1,800,000	-	Awaiting Funds.
Katoleini primary school	Structures Construction	1,000,000	-	Awaiting Funds.
Masooni primary school	Structures Construction	1,050,000	-	Awaiting Funds.

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Name	Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Winzyeei Primary School	Structures Construction	600,000	-	Awaiting Funds.
Kakululo Primary School	Structures Construction	1,500,000	-	Awaiting Funds.
Kwa Muryanzu Primary School	Structures Construction	1,250,000	-	Awaiting Funds.
Itheng'eli Primary School	Structures Construction	1,250,000	-	Awaiting Funds.
Itendeu Primary School	Structures Construction	800,000	-	Awaiting Funds.
Muukuni Primary School	Structures Construction	250,000	-	Awaiting Funds.
Thimu Primary School	Structures Construction	391,300	-	Awaiting Funds.
Itoloni primary school	Structures Construction	1,750,000	500,000	Awaiting Funds.
Nguutani Pri School	Structures Construction	-	500,000	Awaiting Funds.
Yitwambemba Pri School	Structures Construction	7,000	7,000	Awaiting Funds.
Itendeu Primary School	Structures Construction	-	500,000	Awaiting Funds.
Ithengeli Primary School	Structures Construction	-	500,000	Awaiting Funds.
Itongolani Primary School	Structures Construction	1,050,000	950,000	Awaiting Funds.
Kavuoni Primary School	Structures Construction	200,000	200,000	Awaiting Funds.
Masaani Primary School	Structures Construction	1,250,000	950,000	Awaiting Funds.
Muthunzuu Primary School	Structures Construction	-	1,000,000	Awaiting Funds.
Tumila Primary School	Structures Construction	-	500,000	Awaiting Funds.
Secondary Schools				
Katalwa Secondary School	Structures Construction	40,003	40,003	Awaiting Funds.
Kisoro Secondary School	Structures Construction	-	950,000	Awaiting Funds.
Itoloni mixed Secondary School	Structures Construction	-	1,000,000	Awaiting Funds.
St Marys Ngongorii Secondary School	Structures Construction	-	1,600,000	Awaiting Funds.
Winzyeei Secondary School	Structures Construction	-	400,000	Awaiting Funds.
Mbondoni Secondary School	Structures Construction	148,410	-	Awaiting Funds.
Kyethani Secondary school	Structures Construction	697,500	-	Awaiting Funds.

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Mukuthu Secondary School	Structures Construction	598,802	-	Awaiting Funds.
Nzalani Secondary School	Structures Construction	1,999,307	-	Awaiting Funds.
Murungu Secondary School	Structures Construction	748,900	-	Awaiting Funds.
Mbau Secondary School	Structures Construction	999,880	-	Awaiting Funds.
Mbondeni Sec School	Structures Construction	995,000	-	Awaiting Funds.
Kiomo Secondary School	Structures Construction	7,990,000	-	Awaiting Funds.
Kikiini Secondary School	Structures Construction	2,100,000	-	Awaiting Funds.
Kyome Boys Secondary School	Structures Construction	1,250,000	-	Awaiting Funds.
Tertiary Institutions				Awaiting Funds.
Thitani Technical Training Institute	Structures Construction	-	-	Awaiting Funds.
Sub-Total		48,163,999	9,097,003	
Amounts due to other grants and other transfers				
Bursaries	Bursary for secondary Schools and Tertiary institutions	2,704,278	1,733,253	Awaiting Funds.
Sports- Mwingi west youth tournament	Sports Equipment and Youth tournaments.	2,505,342	2,504,241	Awaiting Funds.
Environment B/f	sand dam construction	62,245	62,245	
Nzawa secondary school	Purchase of water tanks	1,490	1,490	Awaiting Funds.
Yenziwa Primary School	Purchase of water tanks	4,940	-	Awaiting Funds.
Emergency	To cater for unforeseen occurrences.	6,300,967	3,264,778	Awaiting Funds.
Security projects				
Thitani police Post	Structures Construction	1,299,715	-	Awaiting Funds.
Ilalambu Chief's Office	Structures Construction	600,000	-	Awaiting Funds.
Kairungu Chief's Office	Structures Construction	300,000	-	Awaiting Funds.
Migwani DCC Baraza Park	Structures Construction	4,329,431	-	Awaiting Funds.

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Name	Brief Description of Transaction	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Ngongoni Chief's Office	Structures Construction	1,000,000	-	Awaiting Funds.
Kairungu Chief's Office	Structures Construction	1,000,000	-	Awaiting Funds.
Kilungu Asst. Chief's Office	Structures Construction	300,000	-	Awaiting Funds.
Kyethani Chief's Office	Structures Construction	1,511,198	-	Awaiting Funds.
Kyusyani Chief's Office	Structures Construction	1,000,000	-	Awaiting Funds.
Kanyaa Chief's Office	Structures Construction	1,500,000	-	Awaiting Funds.
Ngongoni Police Post	Structures Construction	-	300,000	Awaiting Funds.
Kisungula Asst. Chiefs office	Structures Construction	-	500,000	Awaiting Funds.
Mathunzani Asst. Chiefs office	Structures Construction	-	500,000	Awaiting Funds.
Migwani Police Div HQ	Structures Construction	-	150,000	Awaiting Funds.
Migwani Police station	Structures Construction	-	930,000	Awaiting Funds.
Migwani Police station	Structures Construction	-	100,000	Awaiting Funds.
Mumbuni ACCs Office	Structures Construction	-	100,000	Awaiting Funds.
Nguutani ACCs -ICT Hub	Structures Construction	-	100,000	Awaiting Funds.
Nguutani ACCs Office	Structures Construction	-	100,000	Awaiting Funds.
Nguutani Police station	Structures Construction	-	300,000	Awaiting Funds.
Nguutani Police station	Structures Construction	-	100,000	Awaiting Funds.
Nzawa police patrol base	Structures Construction	-	100,000	Awaiting Funds.
Nzeluni Police station	Structures Construction	-	100,000	Awaiting Funds.
Sub-Total		24,419,607	10,946,008	
Acquisition of assets		-	-	Awaiting Funds.
Oversight Committee Expenses		-	-	Awaiting Funds.
Other Committee Allowances				
Courier and Postal Services	Committee Expenses	500,000	-	Awaiting Funds.
	Committee Expenses	100,000	-	Awaiting Funds.

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Name	Brief Transaction Description	Outstanding Balance 2022/23	Outstanding Balance 2021/2022	Comments
Publishing and Printing Services	Committee Expenses	107,150	-	Awaiting Funds.
Hire of Transport	Committee Expenses	200,000	-	Awaiting Funds.
Telephone, Telex, Facsimile, and Mobile Phone Service	Committee Expenses	96,000	-	Awaiting Funds.
Catering Services	Committee Expenses	79,000	-	Awaiting Funds.
Constituency Oversight Committee Allowances	Committee Expenses	300,000	-	Awaiting Funds.
Sub-Total		1,382,150	-	
Others		-	-	
Strategic Plan		2,000,000		Awaiting Funds.
Sub-Total		2,000,000	-	
Funds pending approval	Unallocated PMC savings	930,000	-	Awaiting approval.
Grand Total		91,762,096	32,273,556	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f/ (Kshs) 2021/22	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2022/23
Buildings and structures	12,191,826	-	-	12,191,826
Transport equipment	9,984,741	-	-	6,667,301
Office equipment, furniture and fittings	1,316,876	-	-	1,316,876
ICT Equipment, Software and Other ICT Assets	1,073,500	-	-	1,073,500
Others	59,335	-	-	59,335
Total	24,626,278	-	-	21,308,838

Note: - Motor vehicle (Ksh 3,317,440) disposed off through donation to Migwani vocational training centre for training purposes.

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

	Bank	Account Number	Balance as at 30/06/2023	Bank Balance as at 30/06/2023
Kitumbi Pri School	Equity Mwingi	0590262827741	846.00	846.00
Kawoko Pri School	Equity Mwingi	0590262556283	72,464.00	72,464.00
Kavuoni Pri School	Equity Mwingi	0590192955286	1,170.50	1,170.50
Kavayani Pri School	Equity Mwingi	0590192974852	1,186.10	1,186.10
Kakongo Pri School	Equity Mwingi	0590272595838	3,745.00	769.00
Ngemini Pri School	Equity Mwingi	0590266774453	1,694.00	2.00
Nzani Pri School	Equity Mwingi	0590272889282	4,992.00	4,992.00
Mambuni Pri School	Equity Mwingi	0590277532281	254.50	254.50
Hiliku Pri School	Equity Mwingi	0590264739989	518.00	27,578.00
Humbi Pri School	Equity Mwingi	0590271353980	1,289.06	1,289.06
Nziani Pri School	Equity Mwingi	0590264886938	1,104.00	1,104.00
Kasayani Pri School	Equity Mwingi	0590277585095	1,648.20	1,648.20
Kea Pri School	Equity Mwingi	0590262673641	1,101.00	1,101.00
Thimu Pri School	Equity Mwingi	0590262630617	100,890.00	5,764.00
Kamauko Pri School	Equity Mwingi	0590262696494	2,779.00	557.00
Kwa Kari Pri School	Equity Mwingi	0590264718726	2,813.00	2,813.00
Kakmbwa Pri School	Equity Mwingi	0590277573416	969.00	969.00
Wkithuki Pri School	Equity Mwingi	0590264264451	295.00	295.00
Kalilani Pri School	Equity Mwingi	0590277603469	2,837.00	2,837.00
Thiani Pri School	Equity Mwingi	0590272793721	44.00	44.00
Syogoni Pri School	Equity Mwingi	0590262644980	1,202.00	2,740.00
Kyome Pri School	Equity Mwingi	0590262200765	6,516.00	6,516.00
Kilulu Pri School	Equity Mwingi	0590277708662		
Katuyu Pri School	Equity Mwingi	0590277659922	3,065.00	2,544.00
Kivulu Pri School	Equity Mwingi	0590262180990	2,342.00	474.00
Ilongolani Pri School	Equity Mwingi	0590277641918	30,856.00	30,856.00
Katolemi Pri School	Equity Mwingi	0590262622843	6,528.00	588.00
Marthuzini Pri School	Equity Mwingi	0590273337107	1,806.00	1,806.00
			34.00	338.00

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Munukuni Pri School	Equity Mwingi	0590270807891	2,753.00	61,873.00
Kianziani Pri School	Equity Mwingi	0590199826847	41.15	41.15
Kathita Nzau Pri School	Equity Mwingi	0590165090501	1,874.85	1,874.85
Kyusyani Pri School	Equity Mwingi	0590161566404	2,557.00	2,557.00
Wikivuvwa Pri School	Equity Mwingi	0590277712134	1,597.50	1,597.50
Kyangungi Pri School	Equity Mwingi	0590164722935	120.00	120.00
Malatani Pri School	Equity Mwingi	0590299751148	0.00	130.00
Karura Pri School	Equity Mwingi	0590263545800	1,835.00	365.00
Syomung'ele Pri School	Equity Mwingi	0590277397543	40,621.55	40,621.55
Kyumbu Pri School	Equity Mwingi	0590264577500	1,680.00	1,874.85
Masaani Pri School	Equity Mwingi	0590262692320	1,564.50	1,616.00
Ithenze Pri School	Equity Mwingi	0590262686705	23,165.50	23,165.50
Nzeluni Pri School	Equity Mwingi	0590271103787	662.00	662.00
Kamutekeo Pri School	Equity Mwingi	0590272730907	500.00	500.00
Musuani Pri School	Equity Mwingi	0590262716095	28,118.00	28,118.00
Katalwa Sec School	Equity Mwingi	0590294060226	1,340.00	1,340.00
Mutwaathi Sec School	Equity Mwingi	0590262181156	560.00	560.00
Nzawa Sec School	Equity Mwingi	0590262086033	7,513.50	7,513.50
Ikavililo Sec School	Equity Mwingi	0590297062779	17,037.00	17,037.00
Ikavaini Sec School	Equity Mwingi	0590261458218	418.50	598.50
Kiomo Sec School	Equity Mwingi	0590293696224	5945.45	5,945.45
Kairungu Sec School	Equity Mwingi	0590299737029	669.90	669.90
Thokoa Sec School	Equity Mwingi	0590294188399	2,614.40	2,614.40
Imbau Sec School	Equity Mwingi	0590261467787	2,949.5	2,602,360.55
Precious Blood Sec School—Tyaa	Equity Mwingi	0590291880843	5,503.00	5,503.00
Ithambwangao Sec School	Equity Mwingi	0590192869212	18,509.65	18,509.65
Kilungu Sec School	Equity Mwingi	0590262624638	14,163.00	14,163.00
Kiio Sec School	Equity Mwingi	0590293000127	300.00	300.00
Mulata Uthunda Pri School	Equity Mwingi	0590277539071	100,907.00	42,761.00
Mung'alu Pri School	Equity Mwingi	0590262615862	5,861.00	5,861.00
Mavoloni Pri School	Equity Mwingi	0590267142261	100,958.00	100,958.00

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	Account Reference	Estimated Budget	Actual Expenditure	Balance Forward
Thaana Nzau Pri School	Equity Mwingi	0590262560569	39.00	39.00
Makutano Pri School	Equity Mwingi	0590262728183	1888.50	8,188.50
Nzeluni AP Line	Equity Mwingi	0590271389687	282.40	282.40
Syongoni Pri School	Equity Mwingi	0590262644980	1,202.00	2,740.00
Tulimani Pri School	Equity Mwingi	0590264637804	3,556.00	2,336.00
Nzawa Chiefs Office	Equity Mwingi	0590277790531	580.00	580.00
Kasavini Pri School	Equity Mwingi	0590193053479	5,813.75	5,813.75
Katutu Pri School	Equity Mwingi	0590262631034	792.50	245,440.50
Kanyaa Chiefs Office	Equity Mwingi	0590278978959	5,236.00	5,236.00
Nzau AP Line	Equity Mwingi	0590277556224	17,489.00	17,489.00
Migwani ACCs Residential house	Equity Mwingi	0590277231751	2,002.00	2,002.00
Ngutani ACCs Office	Equity Mwingi	0590273206356	938.00	938.00
Yenzua Sec School	Equity Mwingi	0590292766969	44,739.17	44,739.17
Misai Sec School	Equity Mwingi	0590264874101	25,782.45	25,782.45
Kakululo Sec. School	Equity Mwingi	0590279318258	41,227.65	41,227.65
Katuyu Sec. School	Equity Mwingi	0590279089350	15,791.00	15,791.00
Winzyei Sec. School	Equity Mwingi	0590279274312	630.45	1,521.45
Mathurna Sec. School	Equity Mwingi	0590197316598	1,435.90	1,435.90
Ndaluni Sec. School	Equity Mwingi	0590261593111	1,692.50	1,692.50
Ilalambyu Sec. School	Equity Mwingi	0590292158010	1,441.00	1,441.00
Karura Sec. School-Construction project	Equity Mwingi	0590279875808	1,351.50	151.50
Thaana Nzau Sec. School-Construction project	Equity Mwingi	0590279793966	3,395.00	3,395.00
Munyange sec. School	Equity Mwingi	0590299836603	301,233.50	1,233.50
Ndelekeni Pri School	Equity Mwingi	0590279116236	831.00	40,831.00
Kanyekini Pri School	Equity Mwingi	0590272784575	17,136.00	17,136.00
Muumboni Pri School	Equity Mwingi	0590270579286	46.00	46.00
Koliani Pri School	Equity Mwingi	0590262190502	0.00	13,600.00
Kambembe Pri School	Equity Mwingi	0590263969720	6,812.00	5,172.00
Uvaia Pri School	Equity Mwingi	0590264737682	555.00	555.00
Kyongweni Pri School	Equity Mwingi	0590267385122	47.00	47.00
Kalongola Pri School	Equity Mwingi	0590262629840	167.00	167.00

**Mwingi West Constituency
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Equity	Account Number	Bank Balance	70,120.27
Mbondoni Pri School	0590192893753	1,133.60	1,133.60
Mutulini Pri School	0590262180876	5,601.00	5,781.00
Kyethani Pri School	0590262414212	7,794.00	7,794.00
Masooni Pri School	0590262578744	355.00	355.00
Kiomo Pri School	0590279933922	1,531.35	1,413,780.35
Kithaalani Pri School	0590263529413	1,819.00	1,819.00
Kithuni Pri School	0590262178505	1,228.00	1,228.00
Kisovo Chiefs Office	0590279783155	1,271.00	1,271.00
Wikithuki Chiefs Office	0590279808997	720.00	720.00
Ilalambu Chiefs Office	0590279811637	9.00	9.00
Thokoa A.P line	0590279293198	35,080.50	35,080.50
K wa Mbuta S. Dam	0590279686622	373.00	373.00
Kisasi Pri School	0590272814481	391.00	29,391.00
Musonoke Pri School	059281004468	879.05	879.05
Muthungue Pri School	0590262644388	3,453.00	3,453.00
Mwanzenge Pri School	0590264732241	558.00	558.00
Kasanga Sec School	0590280815651	18,510.00	1,200,683.00
Winzyeei Pri School	0590280880122	694.00	694.00
Mukauni Pri School	0590270559335	1,022.00	1,022.00
Mathiani Pri School	0590262622369	526.00	526.00
Ivure Pri School	0590280886311	594.00	594.00
Kithimani Pri School	0590272609622	2,727.00	2,727.00
Yenzuva Pri School	0590270705138	3,242.00	1,401,234.00
Thokoa Pri School	0590294405120	472.00	472.00
Muthioni Sec School	0590280973540	5,135.30	5,135.30
Itongolani Sec School	0590262186053	4,760.00	16,820.00
Itendeu Asst. Chiefs Office Construction.	0590280858168		
Kyusyani Chiefs Office	0590280865324	2,125.60	2,125.60
Nzaaiku Pri School	0590264288140	823.00	823.00
Ndaluni Pri School	0590281075081	38,090.00	38,090.00
Mutwaathi Pri School	059019821062	1,747.60	1,096.60
Nzauni Pri School	0590280633879	1,615.00	1,615.00
		6,892.00	1,400,989.00

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		Account Number	Kind of Budget	Particulars 2023 (2023)
Yitwambemba Pri School	Equity-Mwingi	0590262691352	2,700.00	2,700.00
Wikicoa Pri School	Equity-Mwingi	0590193961857	0.00	0.00
Katanga Pri School	Equity-Mwingi	0590262686964	465.00	465.00
Nzalea Sec School	Equity-Mwingi	0590260527029	1.00	1.00
Kwa Muya Pri School	Equity-Mwingi	0590273632166	220.00	220.00
Itoloni Mixed Sec School	Equity-Mwingi	0590297293241	703,879.50	4,711.50
Kilela Pri School	Equity-Mwingi	0590270606972	18,074.00	18,074.00
Kitulani Pri School	Equity-Mwingi	0590280339432	330.50	330.50
Musani Police Post	Equity-Mwingi	0590280540820	118.50	118.50
Kisungula Pri School	Equity-Mwingi	0590194951395	0.00	0.00
Ngongoni Sec School	Equity-Mwingi	0590295289623	20,955.00	20,955.00
Kaikungu Pri School	Equity-Mwingi	0590280252336	1,086.50	543.50
Kavillo Pri School	Equity-Mwingi	0590199840800	1,758.30	1,758.30
Kwa Kyeleu Pri School	Equity-Mwingi	0590280205033	903.50	903.50
Kya Mbevo Pri School	Equity-Mwingi	0590280228508	834.00	834.00
Mulliani Pri School	Equity-Mwingi	0590262637089	2,968.00	2,968.00
Mikwili Pri School	Equity-Mwingi	0590262601190	1,699.00	300,730.00
Mukuthu Pri School	Equity-Mwingi	0590280446725	1,945.80	1,945.80
Kavuwani Pri School	Equity-Mwingi	0590261494865	23,599.50	23,599.50
Migwani AIC Pri School	Equity-Mwingi	0590280299330	2,624.00	2,624.00
Muimi Pri School	Equity-Mwingi	0590264636166	0.00	191.50
Musola Pri School	Equity-Mwingi	0590199828355	2,226.00	2,226.00
Misai Pri School	Equity-Mwingi	0590296979529	2,503.00	2,503.00
Tumila Pri School	Equity-Mwingi	0590264637804	3,556.00	2,336.00
Kyambo Sec School	Equity-Mwingi	0590261485165	1,885.80	1,885.80
Thitani Girls Sec School	Equity-Mwingi	0590280272224	19,084.00	17,084.00
Kanyekini Girls Sec School	Equity-Mwingi	0590264655479	49.00	49.00
Makutano Sec School	Equity-Mwingi	0590270299806	2,309.00	2,309.00
Nzuli Sec Sch	Equity-Mwingi	0590293046166	71,535.00	71,535.00
Kakululo Asst. Chiefs Office Construction.	Equity-Mwingi	0590280228479	343.50	343.50
Migwani DCC Office	Equity-Mwingi	0590280249926	2,383.00	2,383.00

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Particulars	Account Code	Actual Expenditure	Actual Income	Balance
Mwanzilu Police Post	0590262625154	833.00		833.00
Ngututani Police station	0590281284501	3,124.00		62,155.00
Kairungu Chiefs office	0590281297937	3,393.00		3,393.00
Thaana Nzau Police Post	0590282808375	1,471.00		1,000.00
Thitani Police Post	0590282872440	84,915.00		0.00
Kilungu Asst Chiefs Office	0590281744220	674.00		674.00
Ma vui Pri School	0590264637663	560.00		560.00
Wikitoo Pri School	0590280782616	258,119.30		758,267.30
Kithukumani Pri School	0590282202070	71.00		71.00
Kwa Karanga Pri School	0590282121619	200,247.50		200,427.00
Kakululo Pri School	0590277332200	2,061.00		2,061.00
Kea Sec School	0590264728921	832.00		832.00
Mukuthu Sec School	0590282089740	69,556.50		69,556.50
Mbondoni Sec School	0590293604717	2,017.00		2,017.00
Migwani Boys Sec School	0590282117835	4,788.50		1,143,400.50
Kasavani Highland Sec School	0590279710846	35,446.00		35,446.00
Thitani Technical Training Institute	0590282123164	601.00		550.00
Itheng'eli Pri School	0590262607236	0		-
Muthunzuu Pri School	0590277092169	245.25		-
Tumila Pri School	0590280582813	3,556.00		-
Itendeu Pri School	0590272706818	3,936.00		-
Muthioni Pri School	0590277390555	1,002,880.00		-
Nguuni Hill Sec School	0590261455072	1,827.25		-
Nzeluni Boys Sec School	0590261206842	450,979.75		-
St Mary's Sec School	0590282927272	2,222.20		-
Abc Kisovo Sec School	0590299791484	9,158.50		-
Nzeluni Police Station	0590281338594	2.00		-
Migwani Police Patrol Base	0590282862658	2,000.00		-
Nzawa Police Station	0590282836547	800.00		-
Migwani Police Div HQ	0590282835643	300.00		-
Ngongoni Police Post	0590283268906	1,175.00		-
Mumbuni ACCs Office	0590283218931	2,000.00		-
Kisungula Asst Chiefs Office	0590282932115	2,922.00		-

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Item	Particulars	Account Number	Bank Balance 2021/2022	Bank Balance 2022/2023
Mathunzini Asst Chiefs Office	Equity Mwingi	0590262634018	0.00	-
Ngutani Pri Sch	KCB Mwingi	1137036176	7,846.00	706.00
Katalwa Pri Sch	KCB Mwingi	1110763468	1,889.20	1,889.20
Mavuni Pri Sch	KCB Mwingi	1156275644	15,084.35	15,084.35
Kakongo Sec school	KCB Mwingi	1145459226	0	1,386.00
Kikini Pri Sch	KCB Mwingi	1238306551	0	49,750.70
Nzawa Pri Sch	KCB Mwingi	1200756053	0	8,168.00
Total			4,370,403.28	12,081,439.60

Mwingi West Constituency

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Annex 6: Progress on follow up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	<p>Unsupported Expenditure</p> <p>The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects Kshs.5, 837,774 under use of goods and services which includes Kshs 360, 000 incurred on training expenses. Review of documents in support of the expenditure revealed the following anomalies:</p>	<p>In addition, payments for fuel, oil & lubricants amounted to Kshs.700, 000. Review of payment vouchers and motor vehicle file showed that the notification for supply of fuel was dated 3rd January 2018 was made to M/s Satsons Mwingi (Sheikh Ahmed Taib & Sons). However, procurement documents showing how the tender was awarded to the supplier were not provided for audit review.</p>	Resolved	Resolved
1.2	<p>Unpresented Cheques</p> <p>The statement of assets and liabilities and as disclosed in Note 10A to the financial statements reflect a balance of Kshs.32, 275,557 under cash and cash equivalents. Included in this balance are unpresented cheques amounting to Kshs.373, 500 which were confirmed to be stale and not reversed in the cash book.</p> <p>In the circumstances, the accuracy and completeness of the bank balance of Kshs.32, 273,557 could not be confirmed.</p>	<p>Some of the cheques delivered to the beneficiaries' institutions took time to be banked. Cheques written wrongly took long time to reach our office from the institutions for correction and hence staying unrepresented.</p> <p>Kshs.373, 500 was later reversed in the cash book.</p>	Resolved	Resolved
2.0	<p>Budgetary Control and Performance</p> <p>The summary statement of appropriation reflects final budget of Kshs.197, 578,829 and actual on comparable basis Kshs. 1165, 305,272 resulting in under absorption of Kshs 32,273,557 or 16% of the budget. The under absorption implies that some of the planned projects</p>	<p>It's true, failure to receive the budgeted funds from the Board and the resultant under-expenditure implies that some of the budgeted projects and programmes for the year were not implemented timely and within the financial year</p>	Resolved	Resolved

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)
	and programmes for the year were not implemented and may have negatively impacted on service delivery to the public.	under review. Thus, negatively impacting on service delivery to the public.	Resolved	Resolved
2.1	Un surrendered Project Management Committee (PMC) Bank Balances Note 17.4 to the financial statements reflect PMC account balances amounting to Kshs.12, 081,440. An analysis of sampled PMC account balances revealed that there were balances amounting to over Kshs.966, 087 that had remained idle in the financial year 2020/2021 and are still idle in the various PMC accounts in the year 2021/2022. It is not clear why the management through the CDF committee have not transferred these funds to the constituency account.	The above-mentioned projects had their funds unutilized and in their bank accounts at the end of the financial year. The PMCs were still procuring for the contractors. They had to advertise for the services, open tenders, evaluate and award tender, then the final stage of signing the contract after 14 days. That notwithstanding, the funds were disbursed to their accounts towards closure of the year; e.g. Inmotor Auto Association Ksh 1,500,000 funds to train Bodaboda riders.	Resolved	Resolved
2.2	Irregularities in Project Procurement The statement of receipts and payments and Note 6 to the financial statements reflects Kshs.81,387,347 on Transfers to other Government Entities which includes Kshs.46,417,347 being Transfers to Primary Schools. Review of project files and procurement documents in support of the expenditure revealed that procurement for projects worth Kshs.8,200,000 had the following anomalies:	The management will ensure that PMCs adhere to all the procurement requirements.	Resolved	Resolved
2.3	Project Implementation Status Report Note 6 to the financial statements reflect an amount of Kshs.81, 387,347 under transfers to other government units. Out of which 5 sampled projects estimated to cost Kshs.7,600, 000 revealed the following unsatisfactory matters. In the circumstances, value for money on the expenditure amounting to Kshs. 7,600,000 incurred on the projects could not be confirmed.		Resolved	Resolved
	1. Maukuni Primary school- Ksh 1,450,000- Admin block was left incomplete. Some rooms and the balcony not plastered.	The committee has allocated Ksh 250,000 FY		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Wiring not done. Painting not well done. The contractor has abandoned the site.</p> <p>2. Nguutani Primary School-Ksh 1,000,000- Project complete and in use. Visible cracks on the walls. All the window panes are broken.</p> <p>3. Migwani Boys Secondary School-Ksh 1,850,000- Project complete, Substandard doors (they cannot lock), visible cracks on the walls, Ceiling is leaking.</p> <p>4. Thitani Police Post-Ksh 2,300,000- Project done to walling level. Not roofed. Project not labelled. Contractor not on site.</p> <p>5. Kwa Karanga Primary School- First instalment of Kshs.800,000 was paid on 8/3/2022 and as the time of audit ownership documents (title deed) had not been obtained.</p>	<p>2022-2023 to complete these activities The contractor will resume once funds are available.</p> <p>Contractor and the school management committee have resolved on to repair and replace the broken window and were repaired.</p> <p>Contractor and the school management committee have resolved on how to repair the doors, cracks, locks and leaking ceiling, before retention is paid. Repair has been done.</p> <p>The committee has allocated Ksh 1,299,715 FY 2022-2023 to complete the project The amount spent was Ksh 1,000,000. Ksh 2,300,000 is the total cost of the project. The contractor will resume and install sign post once funds are available</p> <p>The seller has a legal land ownership title deed (MWINGI/MBONDONI/364), which will be transferred to the buyer after completion of the transfer process by the lands board, which is underway and the balance of Ksh 200,000 be paid.</p>		



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Japheth K. Musee
Fund Account Manager.