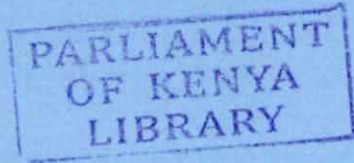


REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**



**OF**


**THE AUDITOR-GENERAL**

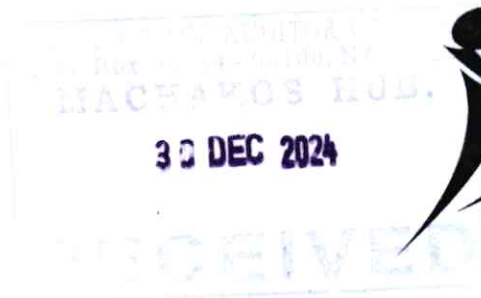
**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND –  
MATUNGULU CONSTITUENCY**

**FOR THE YEAR ENDED**

**30 JUNE, 2024**

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



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**MATUNGULU CONSTITUENCY**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>th</sup> JUNE 2024**

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

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

**A. Acronyms**

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

**B. Definition of Key Terms**

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

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

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

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

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

### **Mandate**

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;

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- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;
- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) Provide for a public finance system that promotes an equitable society and, in particular, expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201(b)(iii) of the Constitution.

**Vision**

Equitable Socio-economic development countrywide.

**Mission**

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

**Core Values**

1. **Patriotism** – we uphold the national pride of all Kenyans through our work.
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund.
3. **Timeliness** – we adhere to prompt delivery of service.
4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people.

**5. Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

### **Functions of NG-CDF Committee**

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

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

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

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

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

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

No	Designation	Name
1.	AIE holder	John Munyau
2.	National Sub-County Accountant	Purity Ngari
3.	Chairman NGCDFC	Pius N Wambua
4.	Member NGCDFC	Simon Ndolo

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

The Audit and Risk Management Committee (ARMC) of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Matungulu Constituency. The reports and recommendations of ARMC, when adopted by the NGCDF Board, are forwarded to the Constituency Committee for action. The Board forwards any matters

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that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

**(e) NGCDF Matungulu Constituency Headquarters**

P.O. Box 631-90131  
Matungulu NG-CDF office  
TALA  
KENYA.

**(f) NGCDF Matungulu Constituency Contacts**

Telephone: (254) 722445002  
E-mail: [cdfmatungulu@ngcdf.go.ke](mailto:cdfmatungulu@ngcdf.go.ke)

**(g) NGCDF Matungulu Constituency Bankers**

1. Equity Bank  
Account Number: 0900261817477  
P.O. Box 343-90131  
Tala, Kenya
2. Equity bank (Deposit account).  
Account no: 0900285200963  
Tala Branch  
P.O. Box 343-90131  
Tala, Kenya

**(h) Independent Auditor**

Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

### 3. NG-CDFC Chairman's Report



Pius N Wambua

Chairman

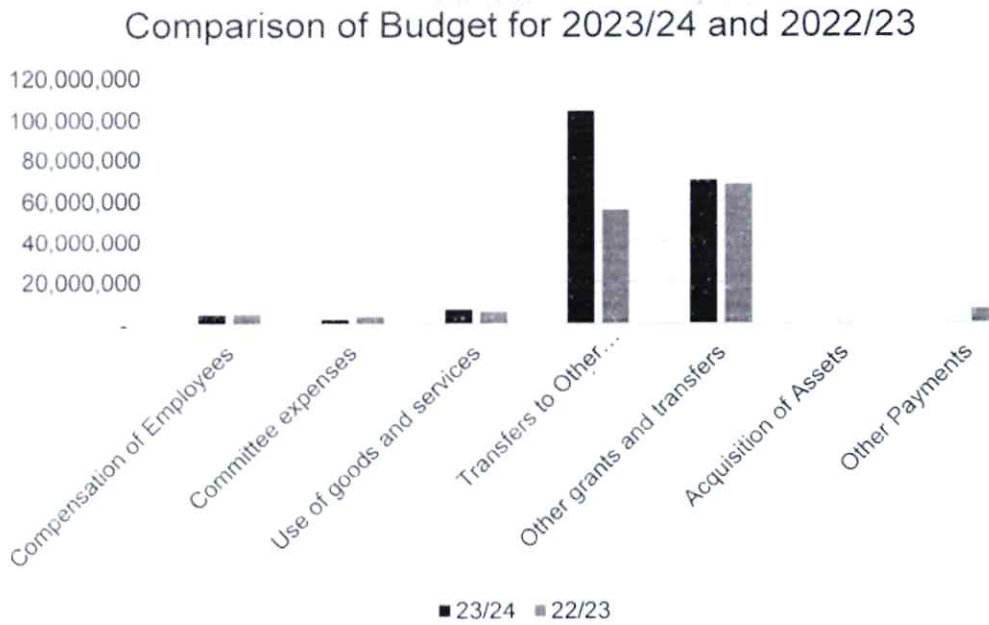
**Matungulu Ng-cdf**

Matungulu NGCDF has a vision of economically empowering its constituents through a mission of transforming livelihood by creating self-reliant opportunities. Therefore, this financial statement will show how government fund has been utilized on education, security, climate change mitigation, monitoring and evaluation and recurrent expenditures as required by the law. The financial statement will also be a key communicator of how Matungulu constituency distributes government funds among its wards to achieve fair economic growth and development.

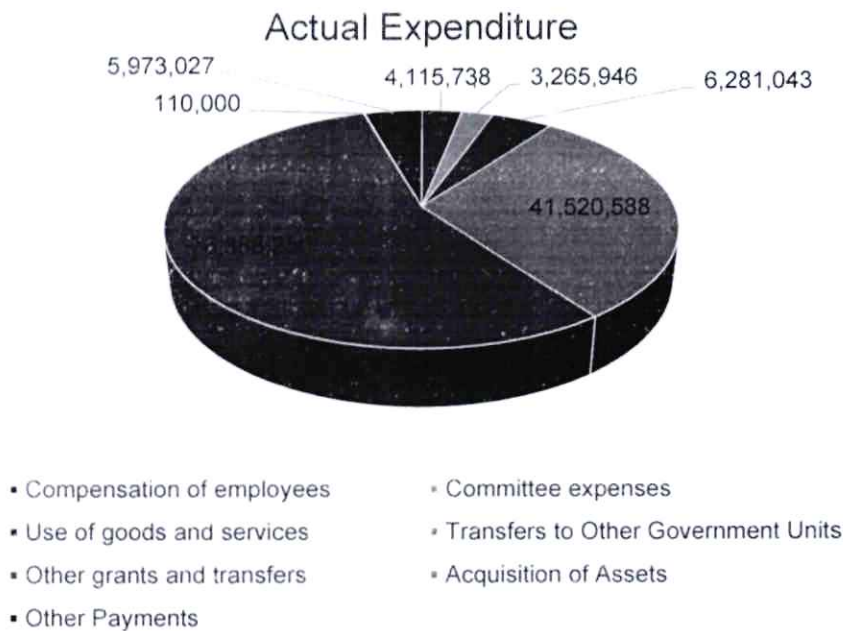
In the 2023-2024 financial years, Matungulu constituency had an allocation of Kshs.188,109,293 inclusive of Ministry of education junior secondary schools allocation of 12,747,483. The board however, disbursed a total of 58,087,603 for the previous year and Ksh.123,804,551 by the end of the financial year. Bursary kitty received the first precedence with the most vulnerable students considered and receiving a fair amount to enable them to continue with their education. The secondary schools received Ksh40,338,750, while tertiary institutions received Ksh.10,359,500 and Ksh. 500,000 for special institutions.

The financial statement will further reveal different expenditures and allocations per sector for the financial year 2023-2024.

Shown below is a pictorial demonstration of the budget allocated, actual on comparable basis, and the budget utilization.



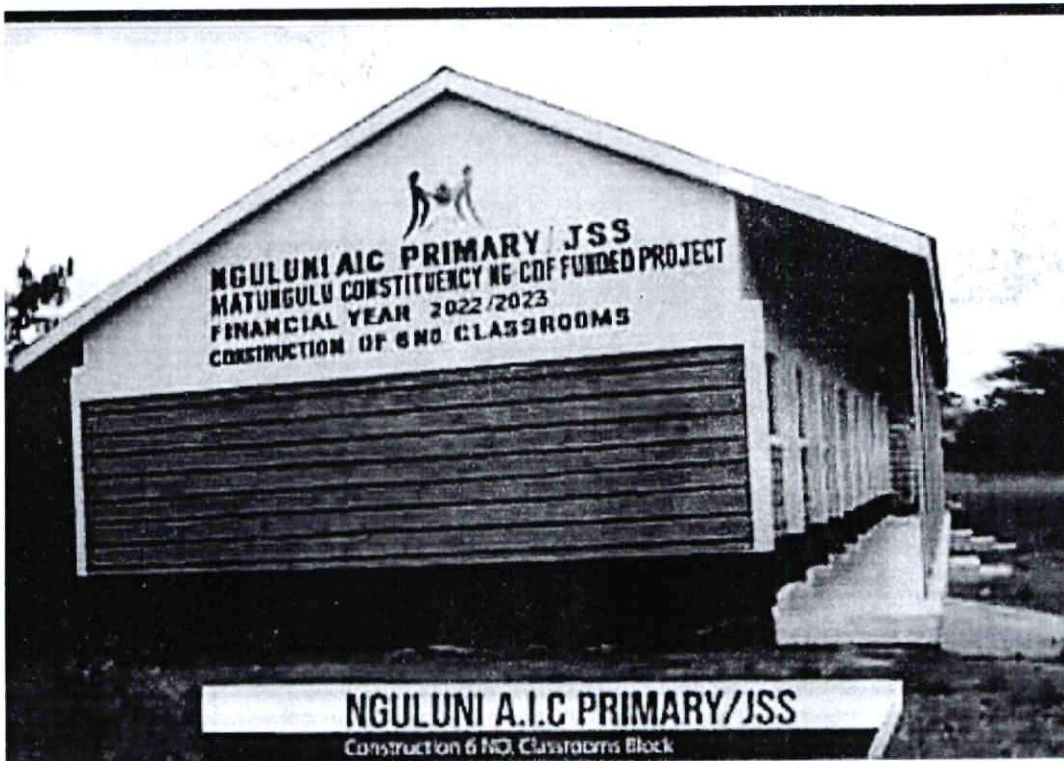
**Fig 1.** Shows comparison of budget for 2023/2024 and 2022/2023



**Fig 2.** Shows the total receipts and the total expenditures of the 2023-2024 FY

**KEY ACHIEVEMENTS**

The figures below show pictorials of some of the successful projects implemented in 2023/2024 FY



**Fig 3** Nguluni AIC Primary school: *construction of 6 no. classrooms*



**Fig 4** Kingoti chief's office: *Construction of chief's office*

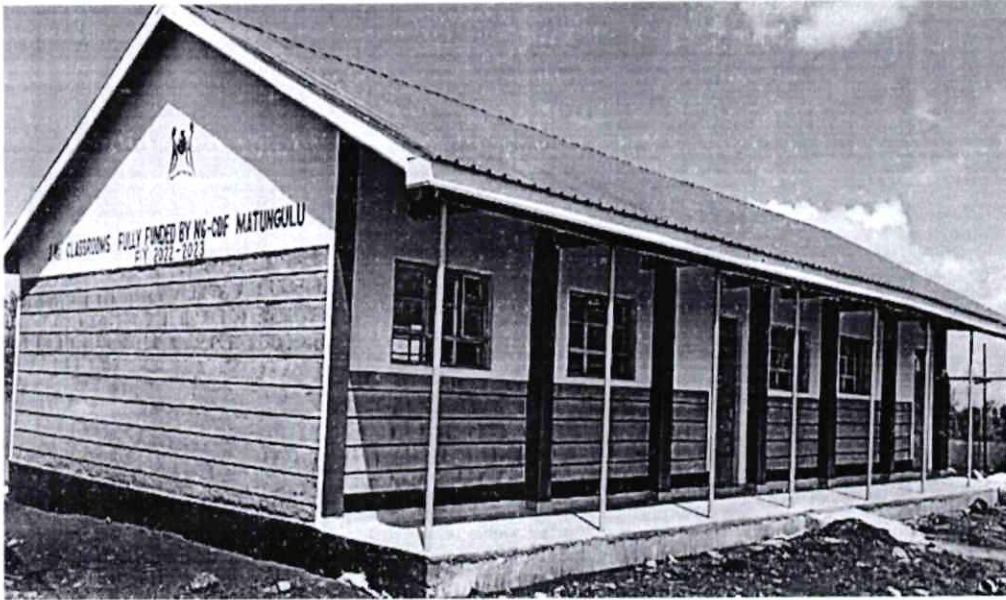


Fig 5 Wendano DEB primary school: Construction of two no classroom



Fig 6 Matungulu KMTTC: construction of administration block

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**Challenges:**

The main challenge we faced in the 2023/2024 financial year is late funding leading to late disbursement and late implementation of the targeted projects. We remain optimistic that the government will be able to avail funds on time.

.....  


**Name: Pius N Wambua**

**Chairman NGCDF Committee**

#### 4. Statement of Performance against Predetermined Objectives for FY2023/24

##### Introduction

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

The key development objectives of the *NGCDF Matungulu Constituency 2023-2027* plan are to:

- i. To act as an overarching Constituency development framework for guiding socio-economic transformation between 2023 and 2028.
- ii. To provide a local framework for actualizing the achievement of the Big 4 agenda and the Kenya vision 2030.
- iii. To reduce inequality through equitable distribution of resources across the wards within the constituency.
- iv. To create a firm foundation for socio-economic transformation through education and security infrastructural development.
- v. To enhance local resource mobilization from other development partners and actors within and outside the constituency.

- vi. To Facilitate annual planning and budgeting for the identified projects that will spur development in the constituency, and facilitate annual review of plans and budgets to track progressing implementation and draw lessons for incorporation in subsequent planning and budgeting.
- vii. To provide a framework for continuous monitoring and systematic evaluation of development projects.

**Progress on the attainment of Strategic development objectives**

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have 100% transition from primary schools to secondary and to tertiary institutions. To increase human capital by having literate and qualified personnel sponsored	Through bursary awards it is expected that the constituency will combat the low enrolment to secondary schools because of lack of school fees	Matungulu constituency has expanded the bursary kitty over the years to reach more vulnerable students in need of bursary. In the previous year 10,878 students benefited with bursary awards throughout the	In FY2023/2024 Matungulu NG-CDF expanded bursary kitty further to Ksh. 52,689,543 to benefit the 17,500 applicants. However due to delayed funding 12,734 students in secondary and tertiary

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	<p>by the NG-CDF bursary kitty. To improve learning institution infrastructures by adopting modern construction standards and styles.</p>	<p>Performance is expected to go high due to the improved standards of the learning facilities. Improved regional development due to the modern construction going on in schools courtesy of Matungulu Ng-cdf in primary, secondary, and tertiary institutions.</p>	<p>constituency. This was attainable because the constituency allocated Ksh. 45,000,000 to the bursary kitty. Compared to 2021/2022, 2020/2021 financial years that Matungulu NG-CDF allocated 34,272,121 the constituency shows its increased commitment to support education from the grassroots. To support the education sector further the constituency allocates funds to construct classrooms and other learning institutions. In the 2022/2023 Matungulu NG-CDF allocated Ksh.45,</p>	<p>institutions benefited with the bursary monies. The trend here shows an upward progress and continued commitment towards the support of education sector. Matungulu constituency further increased the number of classrooms to be constructed from 29 to 42 including Junior Secondary Schools. Matungulu further allocated Ksh.4, 000,000 to construct a modern library and one more school to benefit with modern dining halls. Many schools however, had their latrines</p>
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			<p>150,000 to construct 29 classrooms with 2 schools benefiting with storey buildings to cater for the increased number of students.</p> <p>1 school received an allocation of ksh. 6,000,000 for construction of a dining hall. 3 schools benefited with construction of school administration blocks and offices. During the 2022/2023 FY Matungulu KMTTC was established and an administration block and offices constructed for a budget of Ksh. 3,500,839 and it's expected to</p>	<p>destroyed during the floods and Matungulu Ng-cdf came into assistance by allocating 6,170,000 to construct new latrines and ensure conducive learning environment.</p> <p>3 more schools benefited with the construction of school administration blocks with a budget of Ksh. 7,800,000. In FY 2023/2024 Matungulu KMTTC received further funding of Ksh. 2,400,000 to construct two classrooms. Another tertiary institution was included in the 2023/2024 FY budget. A</p>
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			receive further funding to construct the required number of facilities before its launching.	budget of Ksh. 8,654,742 was allocated to construct 5 workshops, 3 stores, 5 offices and ablution block. This shows the continuous development of learning institutions through the support of NG-CDF.
Security	To increase security within the constituency. To construct befitting structures for the security officers.	Increased security due to availability of chief's office, police posts, and police stations. Reduced number of crime rates due to increased number of police officers and other security personnel being	Previous year Matungulu NG-CDF constructed 4 chief's offices and a modern toilet in the Deputy County Commissioners compound with a budget of Ksh. 9,500,000.	In the FY 2023/2024 the budget reduced by Ksh. 3,600,000 and the sector received Ksh.5,900,000 to cater for further construction of Tala police post and other facilities in the Deputy County Commissioners office.

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<p>Environment</p>	<p>To take care of the environment through climate change mitigation exercises</p>	<p>posted to the constituency. Re- afforestation, increased water conservation and reduced soil erosion</p>		<p>In the 2023-2024 financial year Matungulu constituency is not only engaging in environmental activities but also in climate change mitigation activities. The number of schools benefiting with the climate change mitigation programme has increased to twenty two (22) compared to five (5) schools which benefited from environmental activities in the 2022-2023 FY. This shows increased commitment to conserve</p>
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Emergency	To cater for unforeseen occurrences.	To cater for all occurrences beyond control.	In FY 2022/2023 Matungulu Ng-cdf received an allocation of ksh. 7,636,190 and 5 schools benefited with the emergency kitty.	the environment and to mitigate the effects of climate change.
			In FY 2023/2024 we received an allocation of Ksh. 9,229,569. This is an increase of Ksh. 1,593,379 due to the expansion of the budget. Owing to this increase 9 schools benefited with the funding through construction of toilets and renovation of classrooms.	

## 5. Governance Statement

The NG-CDF ACT part 7 section 43 states how National Government Constituency Development Fund Committee shall be established.

### **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.

Matungulu NGCDF is managed by a team of ten (10) NGCDFC members appointed in accordance with the NGCDF act 2015 as amended in 2022 read with NGCDF regulations 2016. The ten members comprise of seven gazetted members, a member co-opted by the NGCDF Board, the deputy County commissioner and an officer of the board at the constituency level who is an ex-officio member.

The gazetted members are appointed in accordance with the Provisions of section 5 Of the NGCDF Act 2015 which states that:

- (1) The members of a Constituency Committee provided for Appointment of under section 43 of the Act shall be selected by members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee vacancy in the Constituency Committee.

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

The selection panel in Matungulu constituency committee appointment consisted of the following members.

S/NO	NAME	DESIGNATION	GENDER
1	Gerald Omoke	DCC	Male
2	Rosalia Mumo	Member	Female
3	John Kyalo	Member	Male
4	Lemein Oltetia	FAM	Male

The above panel was tasked with the recruitment process where they advertised the posts of NGCDFC members, applications done and short listing conducted in the month of September 2022.

The appointed members are categorised as tabulated below

**Categories of Selected Candidate**

**(a) Picked by the selection panel**

S/NO	NAME	CATEGORY	POSITION
1	Pius N Wambua	Male Adult	Chairman
2	Rose Ndaka	Female Adult	Member

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<b>3</b>	Thomas Munyao	Male Youth	Member
<b>4</b>	Rehema Suleiman	Female Youth	Member

**(b) Constituency office nominees**

<b>S/NO</b>	<b>NAME</b>	<b>CATEGORY</b>	<b>POSITION</b>
<b>1</b>	Simon M Ndolo	Constituency office Nominee	Member
<b>2</b>	Fridah King'oo	Constituency office nominee	Member

<b>S/NO</b>	<b>Name</b>	<b>Category</b>	<b>Position</b>
<b>1</b>	Titus M Nthuka	PLWD	Member

**List of Matungulu Constituency Committee Members**

<b>S/NO</b>	<b>NAME</b>	<b>POSITION</b>	<b>WARD</b>
1	Pius Wambua	Chairman	Matungulu west
2	Simon Ndolo	Secretary	Tala
3	Peter Kitoila	Member	Matungulu West
4	Rehema Suleiman	Member	Kyeleni
5	Fridah N King'oo	Member	Matungulu North
6	Rose Ndaka	Member	Matungulu West
7	Thomas Munyao	Member	Matungulu East
8	Titus M Nthuka	Member	Tala
9	Evelyne Wekesa	DCC	Tala
10	John Munyau	FAM	Tala

**Removal of NG-CDF Committee**

A member of the NGCDF may be removed from office due to any of the following reasons:

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

In the month of September 2022 the previous NGCDFC members in Matungulu Constituency were all faced out due to the new regime taking power in office.

#### **Roles and Functions of NGCDF Committee**

1. Capacity building of the Project management committees and create awareness to the community on the functions of the fund
2. Consider and approve all the qualifying project proposals from all the wards and submit the same to the NGCDF Board
3. Consultation with relevant government departments to ensure all project cost estimates are reasonable
4. Negotiating with other constituencies when undertaking joint project implementation
5. Rank projects proposals in order of priority or urgency with priority given to ongoing projects.
6. Ensure adequate funding for completion of projects within three years
7. In collaboration with the officer of the board to maintain proper account records of the fund.
8. Recommend to the board removal of a committee member
9. Preparation and submission of reports to the board
10. Enter into performance contracting with the board annually
11. Record the names of the signatories to PMCs

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12. Receive and address all complaints pertaining to projects and collectively address audit queries concerning the fund at the constituency level
13. Ensure project branding in accordance with the board guidelines

**Induction and Training of NGCDF Committee Members**

In the FY 2023-2024 the board organised training in Mombasa to train both the NG-CDFC and the NG-CDFC staff at Kenya School of Governance. The NG-CDFC was unable to hold its training due to late funding during the financial year. However, the board's organised seminar covered key topics such as:

1. Code of conduct for public officers
2. Overview of NG-CDF Act 2015 amendment
3. Project management cycle, monitoring and evaluation.
4. Audit and risk management
5. Public procurement and asset disposal Act 2015
6. Leadership & integrity, Ethics, & anti-corruption issues, service delivery, and public complaint resolution
7. Public finance management 2015 and regulations
8. Safety and security measures and road safety.

**Number of Meetings Held**

According to the NGCDF Act 2015 amended in 2022, the NGCDF Committee is required to hold a maximum of 24 meetings in a year including any subcommittee meetings. Matungulu Constituency Held a total of 14 meetings in the financial year 2023-2024 and the attendance was as follows.

S/N	NG-CDFC	JUL	AUG	OCT	OCT	Nov	Nov	Nov	De	Jan	Fe	Ap	May	May
O.	COMMI	Y	22nd	4 <sup>th</sup>	18 <sup>th</sup>	2nd	15 <sup>th</sup>	v	c	9th	b	ri	6 <sup>th</sup>	21st
	TTEE	18 <sup>th</sup>	2nd	2023	2023	2023	2023	29 <sup>th</sup>	13 <sup>th</sup>	202	1 <sup>st</sup>	16 <sup>th</sup>	2024	2024
	MEMBER	202	202					202	h	4	20	h		
	S	3	3					3	20		24	20		
									23			24		

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1	Pius Wambua- chairman	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
2	Simon Ndolo- Secretary	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
3	Peter Kitoila- member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
4	Rehema Suleiman- youth representa tive	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
5	Fridah Mwaka- member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
6	Rose Ndaka- member	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
7	Titus Nthuka- PWD	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
8	Thomas Munyao- youth representa tive	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
9	John Munyau- FAM	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
10	Evelyne Wekesa- ACC	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
11	Purity Ngaru	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
12	Rose Musembi	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

**Policy on Conflict of Interest**

Matungulu NGCDF Committee has made it a policy that there should be no conflict of interest and any member has any interest on a matter before the committee, the member has to declare his interests and excuse him/herself. Consequently, there is always an agenda of Declaration of interest in every meeting.

### **Members Remuneration**

NGCDF Committee members are not salaried but are paid allowances for meetings attended in accordance with the provisions of the NGCDF act and regulations. The chairman is entitled to an allowance of Ksh 7,000 for every meeting attended while the other members are entitled to an allowance of Ksh 5,000 for meeting attended.

### **Ethics and Conduct**

NGCDF Committee is bound by the cord of conduct of public officers, them being gazetted officers.

- i. Confidentiality-the NGCDFC members have an obligation to ensure secrecy unless in other circumstances as required by law.
- ii. Honesty and integrity-NGCDFC members have a responsibility to declare any cloistered interest relating to their public obligations and to take steps to resolve any conflict arising in a way that shields the public interest.
- iii. Leadership- NGCDFC members should encourage good and eminence leadership in the constituency.

### **Risk Management**

Risk management has been joined in the constituency operations through the following: training of the NGCDF staff in their respective routine areas of service to warrant efficient and effective delivery on their mandate. In the 2023-2024 financial year the board organised a 3 day exercise to monitor and evaluate how the constituency manages its risks and trained both NG-CDFC and staff on risk management and compliance.

The risk mitigation policies that NGCDFC Matungulu has applied include the following: Executing audit findings and recommendations, observance and compliance with NGCDF act 2015 and additional laws and guidelines to ensure smooth operations. The constituency has

also ensured projects are well implemented and overall fund utilization. The NG-CDFC staffs is also required to ensure adherence to statutory requirements such as deductions and timely remittance, preparation of procurement plan, budget and Monitoring & evaluation plan for the financial year. Conducting public participation within the prescribed time lines to ensure the constituents are involved in project identification

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

Matungulu NG-CDF exists to transform lives through development and equitable resource allocation. 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 sectors, namely, Education in primary, secondary and tertiary, Security Sector Support, and Climate change mitigation activities. As we strive to achieve our goals we provide unique provisions for Kenyans with various disabilities and all formerly marginalized communities and persons.

### **1. Sustainability strategy and profile -**

To ensure sustainability of Matungulu NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. Education and Training:** Matungulu Constituency's focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers, thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalized groups, including girls and people living with disabilities.
  
- b. Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

## **2. Environmental performance**

Matungulu NG-CDFC has committed to take care of the environment to mitigate climate change impacts globally and in the county. That is why in the 2023-2024 financial year the constituency proposed a Ksh. 2,000,000 environment kitty to help in tree planting. 20 schools are to benefit with the exercise of tree planting through the NG-CDF funding. However, the constituency did not actively participate in the planned climate change mitigation exercise due to delayed funding.

The NG-CDFC took the initiative to visit schools that were capable of maintain the seedlings until maturity and came up with the selected schools intended to benefit the environment kitty. The NG-CDFC also took the initiative to visit all the schools affected by floods during the long rains and identified the most affected schools to be prioritised in the 2024-2025 development proposals.

In 2023/2024 FY Matungulu NG-CDF launched two (2) security projects i.e. Tala chiefs' office and Kwa Mwaura police posts. During these activities members of public including the youth attended in large numbers creating an opportunity to sensitize the youth and the community on the impact of drug abuse.

During bursary launching occasions the youth are sensitized on mental health and drug abuse impact as well. Matungulu Ng-cdf engages local health officials and the security officers to facilitate on the same.

### **3. Employee welfare**

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

Matungulu Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest.

## 5. Community Engagements-

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

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

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

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

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

### **Public Awareness**

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

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

  
.....  
**FUND ACCOUNT MANAGER  
NG-CDF MATUNGULU  
P. O. Box 631 - 90131,  
TALA**

**Name: John Munyau**

**Fund Account Manager.**

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

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

The Accounting Officer in charge of the NGCDF-Matungulu Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Matungulu Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Matungulu Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

*National Government Constituencies Development Fund (NGCDF)  
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The Accounting Officer in charge of the NGCDF Matungulu 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- Matungulu Constituency financial statements were approved and signed by the Accounting Officer on 16<sup>th</sup> September 2024.

  
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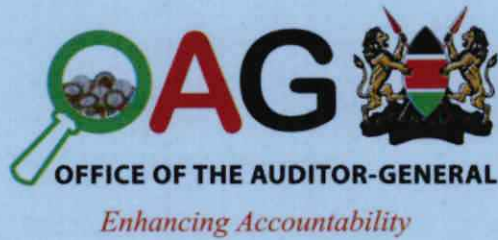
**Name: Pius N Wambua**  
**Chairman – NGCDF Committee**

  
.....  
**FUND ACCOUNT MANAGER**  
**NG-CDF MATUNGULU**  
**P.O. Box 691 • 90131,**  
**TALA**

**Name: John Munyau**  
**Fund Account Manager**

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214,000  
Email: 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 – MATUNGULU CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024

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### PREAMBLE

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

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

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

The three parts of the report 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 - Matungulu Constituency set out on pages 1 to 76

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

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

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

### **Basis for Qualified Opinion**

#### **1.0. Unsupported Use of Goods and Services**

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflect use of goods and services amount of Kshs.6,281,043. Review of sampled payment vouchers totalling Kshs.928,632 revealed that various goods and services were procured through a framework contract. However, the procurement files were not provided for audit review.

In the circumstances, the accuracy and completeness of use of goods and services amount of Kshs.928,632 could not be confirmed.

#### **2.0. Inaccuracies in Bank Balance**

The statement of assets and liabilities and Note 11A to the financial statements reflect bank balances of Kshs,73,649,271 and Kshs.73,811,909 respectively. Further, the bank reconciliation statements reflect unrepresented cheques amounting to Kshs.3,828,837 out of which Kshs.3,525,700 relate to bursary payments. No evidence was provided to confirm follow-up by the Constituency Development Fund Committee (CDFC) on the unrepresented cheques relating to Bursaries to ensure the needy beneficiaries benefit from the program.

In the circumstances, the accuracy and completeness of Bank balance could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Matungulu Constituency Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits

of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of Matter**

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

The summary statement of appropriation reflects a final receipts budget and actual on comparable basis of Kshs.275,608,605 and Kshs.211,303,863 respectively resulting to underfunding of Kshs.64,304,742 or approximately 23% of the budget. Similarly, the Fund expended Kshs.137,654,592 against actual receipts of Kshs.211,303,863 resulting to an under-utilization of Kshs.73,649,271 or approximately 35% of the total receipts.

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

#### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

#### **Other Matter**

##### **Unresolved Prior Year Audit Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not resolved the issues as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board.

#### **Other Information**

The Management is responsible for the other information set out on pages iii to xxxiv which comprise of Key Constituency Information and Management, National Government Constituencies Development Fund Committee Chairman's Report, Statement of Performance Against Predetermined Objectives, Governance Statement, Environmental and Sustainability Reporting, and Statement of Management Responsibilities. The other information does not include the financial statements and my audit report thereon.

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

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

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

### Conclusion

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

### Basis for Conclusion

#### 1.0 Delayed Implementation of Projects

During the year under review, a total of Kshs.50,887,480 was allocated for implementation of thirty-three (33) projects. Review of the project's implementation status report as at 30 June, 2024 revealed that, twenty-one (21) projects with an allocation of Kshs.35,438,992 were completed, nine (9) projects with an allocation of Kshs.13,848,488 were ongoing and three (3) projects with an allocation of Kshs.1,600,000 were yet to commence.

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

#### 2.0 Construction of 16 Door Classroom Tuition Block (Phase I)

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflect transfers to other government units of Kshs.41,520,588, which includes Kshs.19,520,588, being transfers to Secondary Schools. The transfers to Secondary Schools further include Kshs.8,320,588 for the construction of a 16-door classroom tuition block (Phase I) at Katwanyaa Secondary School. The contract was awarded at a contract sum of Kshs.18,878,942. Review of the project records revealed the following anomalies;

- i. The tender documents submission date closed on 26 May 2023, while the tender opening meeting was held on 17 May 2023, nine (9) days before the official closing date.
- ii. The bidder who won submitted a bid of Kshs.18,878,942 while the letter of award indicates a contract sum of Kshs.19,009,210.
- iii. The letter of award of the contract is dated 8 June 2023, whereas the acceptance letter from the contractor is dated 25 May 2023, fourteen (14) days before the letter of award was issued.
- iv. The contract agreement between Katwanyaa Secondary School Project Management Committee and the contractor was signed on 8 June 2023, the same day the letter of award was issued. This contravenes Section 135(3) of the Public

Procurement and Asset Disposal Act 2015, which prescribes a 14-day period between the notification of the award and the signing of the contract.

- v. Physical verification of the project in December 2024 revealed that the project had stalled and the contractor left the site in December 2023.

In the circumstances, the project was irregularly awarded and Management was in breach of the law.

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

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

### Conclusion

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

### Basis for Conclusion

#### Lack of an Approved Information Technology Security Policy

Review of the Fund's Information Technology Systems revealed that the Fund did not have an approved IT Policy for governance and management of its ICT resources. In addition, there is no ICT Steering Committee in place to assist in the development of ICT Policy Framework to enable the Fund realize its long-term ICT strategic goals. Lack of an approved IT Policy may result in an unclear direction regarding maintenance of information security across the organization and safeguarding the Fund's ICT assets. Further, without a sound and approved framework, users do not have any rules and procedures to follow in order to minimize risk of errors, fraud and the loss of data confidentiality, integrity and availability. Further, there was no employee with the knowledge on information and communications technology.

In the circumstances, the effectiveness of the IT internal controls could not be confirmed.

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

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

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

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

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

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

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

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

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions

and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

31 December, 2024

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

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

	Note	2023-2024 FY	2022-2023 FY
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	181,892,154	87,000,000
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	135,000
<b>Total Receipts</b>		<b>181,892,154</b>	<b>87,135,000</b>
<b>Payments</b>			
Compensation of Employees	4	4,115,738	2,532,859
Committee expenses	5	3,265,946	2,538,000
Use of Goods and Services	6	6,281,043	5,319,834
Transfers to Other Government Units	7	41,520,588	36,428,025
Other Grants and Transfers	8	76,388,250	50,091,813
Acquisition of Assets	9	110,000	2,818,336
Other Payments	10	5,973,027	920,000
<b>Total Payments</b>		<b>137,654,592</b>	<b>100,648,867</b>
<b>Surplus/(Deficit)</b>		<b>44,237,562</b>	<b>(13,513,867)</b>

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

The Constituency financial statements were approved by the NGCDFC on 16<sup>th</sup> September 2024 and signed by:



**Chairman NG-CDF  
Committee  
Name: Pius N wambua**

  
Fund Accountant Manager  
NG-CDF MATUNGULU  
P.O. Box 631 - 90150  
TALA

**Fund Accountant Manager  
Name: John Munyau**



**National Sub-County  
Accountant  
Name: Purity Ngari  
ICPAK M/No: 20993**

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


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

	Note	2023-2024 FY	2022-2023 FY
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances	11A	73,649,271	29,411,709
Cash Balances	11B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>73,649,271</b>	<b>29,411,709</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	12	-	-
<b>Total Financial Assets (A)</b>		<b>73,649,271</b>	<b>29,411,709</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable</b>			
Retention	13	-	-
Gratuity	14	162,638	-
<b>Total Financial Liabilities (B)</b>		<b>-</b>	<b>-</b>
<b>Net Financial Assets (A-B)</b>		<b>73,649,271</b>	<b>29,411,709</b>
<b>Represented By</b>			
Fund Balance B/Fwd	15	29,411,709	42,925,576
Prior Year Adjustments	16	-	-
Surplus/(Deficit)for The Year		44,237,562	(13,513,867)
<b>Net Financial Position</b>		<b>73,649,271</b>	<b>29,411,709</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NGCDFC on 16<sup>th</sup> September 2024 and signed by:

.....  
 Chairman NG-CDF  
 Committee  
 Name: Pius N Wambua

.....  
  
**FUND ACCOUNT MANAGER**  
**NG-CDF MATUNGULU**  
 P.O. Box 631 - 90131  
 TALA  
 Fund Accountant Manager  
 Name: John Munyau

.....  
  
 National Sub-County  
 Accountant  
 Name: Purity Ngari  
 ICPAK M/No:20993

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

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

	Notes	2023-2024 FY	2022-2023 FY
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	181,892,154	87,000,000
Other Receipts	3	-	135,000
<b>Total Receipts</b>		<b>181,892,154</b>	<b>87,135,000</b>
<b>Payments</b>			
Compensation of Employees	4	4,115,738	2,532,859
Committee Expenses	5	3,265,946	2,538,000
Use of Goods and Services	6	6,281,043	5,319,834
Transfers to Other Government Units	7	41,520,588	36,428,025
Other Grants and Transfers	8	76,388,250	50,091,813
Other Payments	10	5,973,027	920,000
<b>Total Payments</b>		<b>137,544,592</b>	<b>97,830,531</b>
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) in Accounts Receivable	17	162,638	-
Increase/(Decrease) in Accounts Payable	18	-	-
<b>Net Adjustments</b>		<b>162,638</b>	<b>-</b>
<b>Net Cash Flow from Operating Activities</b>		<b>44,510,200</b>	<b>(10,695,531)</b>
<b>Cashflow From Investing Activities</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(110,000)	(2,818,336)
<b>Net Cash Flows from Investing Activities</b>		<b>(110,000)</b>	<b>(2,818,336)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>44,400,200</b>	<b>(13,513,867)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	11	<b>29,411,709</b>	<b>42,925,576</b>
<b>Cash and cash equivalent at END of the year</b>		<b>73,811,909</b>	<b>29,411,709</b>

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

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	188,109,293	29,411,709	58,087,603	275,608,605	211,303,863	64,304,742	76.7%
Proceeds from Sale of Assets				-	-	-	0.0%
Other Receipts				-	-	-	#DIV/0!
<b>TOTAL RECEIPTS</b>	<b>188,109,293</b>	<b>29,411,709</b>	<b>58,087,603</b>	<b>275,608,605</b>	<b>211,303,863</b>	<b>64,304,742</b>	<b>76.7%</b>
PAYMENTS							
Compensation of Employees	4,731,378	5,150,886		9,882,264	4,115,738	5,766,526	41.6%
Committee expenses	2,256,000	1,541,946		3,797,946	3,265,946	532,000	86.0%
Use of goods and services	7,010,578	3,171,046	500,000	10,681,624	6,281,043	4,400,581	58.8%
Transfers to Other Government Units	104,292,225	4,493,321	40,515,167	149,300,713	41,520,588	107,780,125	27.8%
Other grants and transfers	69,819,112	13,477,352	11,019,409	94,315,873	76,388,250	17,927,623	81.0%

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Acquisition of Assets	148,993	148,993	110,000	38,993	73.8%
Other Payments		6,053,027	5,973,027	80,000	98.7%
Funds Pending Approval	1,428,164	1,428,164	-	1,428,164	0.0%
<b>TOTAL</b>	<b>188,109,293</b>	<b>58,087,603</b>	<b>137,654,592</b>	<b>137,954,013</b>	<b>49.9%</b>

**Explanatory Notes.**

As the statement of appropriation shows majority of the sectors have a budget underutilization. This is due to late disbursement of funding leading to late disbursement and project implementation.

Compensation of employees shows that only 41.1% was utilised, this is because gratuities are not yet due hence the underutilization.

Transfer to other government units shows a 29.1% utilization percentage. This is because of late funding and as the financial statement shows fund utilization of 49.9% in the 2023/2024 FY.

Other grants and transfers show a 75.6% utilization percentage this is because security projects were yet to be funded before close of the financial year.

The original budget for 2023/2024 FY was Ksh.188, 379, 293 while the final budget as shown in the statement of appropriation is Ksh. 275,878,704. This is because of the opening balance of Ksh.29, 411,709 plus previous year's disbursement of 58,087,603 plus the original budget of Ksh.188, 379,293 gives us the final budget of Ksh. 275,878,704.

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Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	138,224,013
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2024	64,574,742
	73,649,271
Increase/(decrease)Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2024	73,649,271

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13. Budget Execution by Sectors and Projects for the Year Ended 30<sup>th</sup> June 2024

Programme/Sub-programme	Original Budget			Final Budget	Actual on	Budget utilization difference
					comparable basis	
		Adjustments				
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	4,731,378	5,150,886		9,882,264	4,115,738	5,766,526
1.2 Committee allowances	1,128,000	62,000		1,190,000	1,176,000	14,000
1.3 Use of goods and services	4,395,531	775,553	300,000	5,471,084	2,787,289	2,683,795
<b>Sub-total</b>	<b>10,254,909</b>	<b>5,988,439</b>		<b>16,243,348</b>	<b>8,079,027</b>	<b>8,164,321</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building		1,278,365		1,278,365	1,278,365	-
2.2 Committee allowances	1,128,000	28,946		1,156,946	638,946	518,000
2.3 Use of goods and services	2,615,047	1,117,128	200,000	3,932,175	2,215,389	1,716,786
<b>Sub-total</b>	<b>3,743,047</b>	<b>2,424,439</b>	<b>500,000</b>	<b>6,667,486</b>	<b>4,132,700</b>	<b>2,534,786</b>

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<b>3.0 Constituency Oversight Committee (Itemize as per budget)</b>						
3.1		1,451,000		1,451,000	1,451,000	-
				-		-
<b>Sub-total</b>		1,451,000		1,451,000	1,451,000	-
<b>4.0 Emergency</b>	9,229,569	6,795,187		16,024,756	15,690,000	334,756
4.1 Primary Schools				-		-
4.2 Secondary schools				-		-
4.3 Tertiary institutions				-		-
4.4 Security projects				-		-
<b>Sub-total</b>	<b>9,229,569</b>	<b>6,795,187</b>		<b>16,024,756</b>	<b>15,690,000</b>	<b>334,756</b>
<b>5.0 Bursary and Social Security</b>						
5.1 Primary Schools				-		-
5.2 Secondary Schools	40,000,000	5,831,442	518,905	46,350,347	40,338,750	6,011,597
5.3 Tertiary Institutions	12,000,000	849,000	504	12,849,504	10,359,500	2,490,004
5.4 Universities				-		-
5.5 Education Support Programmes	689,543		1,000,000	1,689,543	500,000	1,189,543
5.6 Social Security				-		-
<b>Sub-total</b>	<b>52,689,543</b>	<b>6,680,442</b>	<b>1,519,409</b>	<b>60,889,394</b>	<b>51,198,250</b>	<b>9,691,144</b>
<b>6.0 Sports</b>						
6.1		1		1		1
6.2				-		-
<b>Sub-total</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>1</b>

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<b>7.0 Environment</b>					
7.1 kivani primary school	100,000			100,000	100,000
7.2 st.jude kwa mutu secondary school	100,000			100,000	100,000
7.3 mithini primary school	100,000			100,000	100,000
7.4 kayatta primary school	100,000			100,000	100,000
7.5 komaranch secondary school	100,000			100,000	100,000
7.6 kalandini primary school	100,000			100,000	100,000
7.7 wendano DEB primary school	100,000			100,000	100,000
7.8 Mwisyani primary school	100,000			100,000	100,000
7.9 Katheka primary school	100,000			100,000	100,000
7.10 Kambusu secondary school	100,000			100,000	100,000
7.11 Katwanyaa primary school	100,000			100,000	100,000
7.12 Kinyui boys secondary school	100,000			100,000	100,000
7.13 mukalwa primary school	100,000			100,000	100,000
7.14 Kyamulendu primary school	100,000			100,000	100,000
7.15 Syanthe primary school	100,000			100,000	100,000
7.16 Tala girls secondary school	100,000			100,000	100,000

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7.17 Kikuyuni secondary school	100,000			100,000		100,000
7.18 Kitooni primary school	100,000			100,000		100,000
7.19 Kyeleni secondary school	100,000			100,000		100,000
7.20 kisekini primary school	100,000			100,000		100,000
<b>Sub-total</b>	<b>2,000,000</b>	<b>722</b>	<b>-</b>	<b>2,000,722</b>		<b>2,000,722</b>
11.0 Security Projects						
7.2				-		-
<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8.0 Primary Schools Projects</b>						
<b>(List all the Projects)</b>						
8.1 kwa tombe primary school	3,500,000			3,500,000	-	3,500,000
8.2 Kitooni primary school	850,000			850,000	-	850,000
8.3 Mililu primary school	850,000			850,000	-	850,000
8.4 Mililu primary school	2,600,000		2,400,000	5,000,000	2,400,000	2,600,000
8.5 ngunga primary school	1,070,000			1,070,000	-	1,070,000
8.6 SA Katine primary school	2,600,000		2,400,000	5,000,000	2,400,000	2,600,000
8.7 Sengani primary school	700,000			700,000	-	700,000
8.8 Wendano DEB primary school	850,000		2,400,000	3,250,000	2,400,000	850,000

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8.9 Kitooni primary school	2,600,000		2,400,000	5,000,000	2,400,000	2,600,000
8.10 Kivani primary school	850,000			850,000	-	850,000
8.11 Kalandini primary school	850,000			850,000	-	850,000
8.12 kayatta primary school	850,000			850,000	-	850,000
8.13 Kwa Ken primary school	1,070,000			1,070,000	-	1,070,000
8.14 Kalandini primary school	2,850,000			2,850,000		2,850,000
8.15 Tala township primary school	5,000,000			5,000,000	-	5,000,000
8.16 Mbuni primary school	3,350,000			3,350,000	-	3,350,000
8.17 Ngomeni primary	3,350,000			3,350,000	-	3,350,000
8.18 kantafu primary school		1,000,000	1,500,000	2,500,000	2,500,000	-
8.19 katuluni primary school			2,400,000	2,400,000	2,400,000	-
8.20 aic nguluni primary school			8	8		8
8.21 Tala primary school			2,400,000	2,400,000	2,400,000	-
8.22 Mithini primary school			2,400,000	2,400,000		2,400,000
8.23 Kikuyuni primary school			915,159	915,159		915,159
8.24 Kivani primary school			2,400,000	2,400,000	2,400,000	-
8.25 kisekini primary school			2,400,000	2,400,000	2,400,000	-

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8.26 Mbuni primary school			300,000	300,000	300,000	-
<b>Sub-total</b>	33,790,000	1,000,000	24,315,167	59,105,167	22,000,000	37,105,167
<b>Junior secondary school NG-CDF</b>				-		-
8.27 Kianzabe primary school	1,200,000			1,200,000	-	1,200,000
8.28 Kyekoyo primary school	2,400,000			2,400,000	-	2,400,000
8.29 Mbuni primary school	2,400,000			2,400,000	-	2,400,000
8.30 Kwa Tombe primary school	3,600,000			3,600,000	-	3,600,000
8.31 Kwa mutu primary school	2,400,000			2,400,000	-	2,400,000
8.32 Mwisanyi primary school	1,200,000			1,200,000	-	1,200,000
<b>Sub-total</b>	13,200,000			13,200,000	-	13,200,000
<b>Junior secondary school M.O.E</b>						
8.33 Kasioni junior secondary school	1,274,748			1,274,748	-	1,274,748
8.34 Ndulya junior secondary school	1,274,748			1,274,748	-	1,274,748
8.35 Muumoni junior secondary school	1,274,748			1,274,748	-	1,274,748
8.36 Kithaayoni junior secondary school	1,274,748			1,274,748	-	1,274,748
8.37 Katine HGM Junior secondary school	1,274,748			1,274,748	-	1,274,748

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8.38 Kikaatini junior secondary school	1,274,748			1,274,748	-	1,274,748
8.39 Kantafu junior secondary school	1,274,748			1,274,748	-	1,274,748
8.40 Kiluluini junior secondary school	1,274,748			1,274,748	-	1,274,748
8.41 Kistimani junior secondary school	1,274,748			1,274,748	-	1,274,748
8.42 Donyo coffe junior secondary school	1,274,751			1,274,751	-	1,274,751
<b>Sub-total</b>	<b>12,747,483</b>			<b>12,747,483</b>	<b>-</b>	<b>12,747,483</b>
<b>9.0 Secondary Schools Projects (List all the Projects)</b>						
9.1 Katwanyaa secondary school	11,500,000	3,320,588	5,000,000	19,820,588	8,320,588	11,500,000
9.2 Kwa Mutu secondary school	2,400,000			2,400,000		2,400,000
9.3 Matungulu girls secondary school	4,000,000			4,000,000		4,000,000
9.4 Nguluni S.A secondary school	4,600,000			4,600,000		4,600,000
9.5 St. Josephs Katheka secondary school	2,000,000		4,000,000	6,000,000	4,000,000	2,000,000
9.6 Tala girls secondary school	5,000,000			5,000,000		5,000,000
9.7 Fr. Heeran girls secondary school	4,000,000			4,000,000		4,000,000
9.8 Aic Kiamba secondary school			2,400,000	2,400,000	2,400,000	-

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9.9 kinyui Girls secondary school			4,800,000	4,800,000	4,800,000	-
<b>Sub-total</b>	33,500,000	3,320,588	16,200,000	53,020,588	19,520,588	33,500,000
<b>10.0 Tertiary institutions Projects (List all the Projects)</b>						
10.1 Katine technical training institute	8,654,742			8,654,742	-	8,654,742
10.2 KMTC Matungulu	2,400,000	172,733		2,572,733	-	2,572,733
<b>Sub-total</b>	11,054,742	172,733		11,227,475	-	11,227,475
<b>11.0 Security Projects</b>					-	
11.1 Tala police post	5,000,000			5,000,000	-	5,000,000
11.2 Matungulu DCC Office	300,000		1,700,000	2,000,000	1,700,000	300,000
11.2 Matungulu DCC Office	600,000			600,000	-	600,000
11.3 Kingoti chiefs office			1,800,000	1,800,000	1,800,000	-
11.4 Kwa mutu chiefs office			1,800,000	1,800,000	1,800,000	-
11.5 Nguluni chiefs office			1,800,000	1,800,000	1,800,000	-
11.6 Tala chiefs office			2,400,000	2,400,000	2,400,000	-
11.7 KBC Police post		1,000		1,000	-	1,000
<b>Sub-total</b>	5,900,000	1,000	9,500,000	15,401,000	9,500,000	5,901,000
<b>12.0 Acquisition of assets</b>						

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12.1 Motor Vehicles (including motorbikes)				-		-
12.2 Construction of CDF office		5,679		5,679		5,679
12.3 Purchase of furniture and equipment		100,000		100,000	67,700	32,300
12.4 Purchase of computers		34,100		34,100	34,100	-
12.5 office Generator		1,002		1,002		1,002
12.6 office photocopier		8,200		8,200	8,200	-
12.7 office wifi		12		12		12
12.8 Purchase of land				-		-
<b>Sub-total</b>		148,993		148,993	110,000	38,993
<b>13.0 Others</b>						
13.1 Strategic Plan			80,000	80,000		80,000
13.2 Innovation Hub				-		-
13.2 Matungulu revision materials			5,973,027	5,973,027	5,973,027	-
<b>Sub-total</b>	-	-	<b>6,053,027</b>	<b>6,053,027</b>	<b>5,973,027</b>	<b>80,000</b>
<b>Funds pending approval**</b>						
Reversed cheque		6,570		6,570		6,570
AIA		1,421,594		1,421,594		1,421,594
<b>Sub-total</b>		1,428,164		1,428,164		1,428,164
<b>Total</b>	188,109,293	29,411,709	58,087,603	275,608,605	137,654,592	137,954,013

#### **14. Significant Accounting Policies**

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

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

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

- Receivables that include imprests
- Payables that include gratuity and retentions.

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

##### **2. Reporting Entity**

The financial statements are for the NGCDF-Matungulu Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

##### **3. Reporting Currency**

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

##### **4. Recognition of Receipts**

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

##### **a. Transfers from the National Government Constituency Development Fund (NG-CDF)**

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

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

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

**c. Other receipts**

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

**d. Unutilized Funds from PMCs.**

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

**e. External Assistance**

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

**5. Recognition of payments**

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

**a) Compensation of Employees**

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

**b) Use of Goods and Services**

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

**c) Acquisition of Fixed Assets**

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

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

**6. In-kind contributions**

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

**7. Cash and Cash 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 an insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

**8. Accounts Receivable**

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

**9. Accounts Payable**

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

#### **10. Pending Bills**

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

#### **11. Unutilized Fund**

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

#### **12. Budget**

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

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

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

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

**14. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2024.

**15. Prior Period Errors**

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

**16. Related Party Transactions**

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

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15. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024 FY	2022-2023 FY
NGCDF Board	Kshs	Kshs
AIE NO. B185178		7,000,000
AIE NO.B206268		26,000,000
AIE NO. B206478		12,000,000
AIE NO.B205823		12,000,000
AIE NO.B20775		15,000,000
AIE NO.B207585		15,000,000
AIE NO. B214364	49,714,576	
AIE NO.B233553	5,973,027	
AIE NO.B226316	2,400,000	
AIE NO.B225143	30,000,000	
AIE NO.B226140	30,000,000	
AIE NO.B214989	63,804,551	
<b>TOTAL</b>	<b>181,892,154</b>	<b>87,000,000</b>

2. Proceeds From Sale of Assets

	2023-2024 FY	2022-2023 FY
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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**3. Other Receipts**

	<i>2023-2024 FY</i>	<i>2022-2023 FY</i>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	-	135,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	-	-
Other Receipts Not Classified Elsewhere ( <i>specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>135,000</b>

4. Compensation of Employees

	2023-2024	2022-2023
	FY	FY
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,805,395	1,958,857
Personal allowances paid as part of salary		
House Allowance	366,400	-
Transport Allowance	352,000	-
Leave allowance	-	-
Gratuity to contractual employees	485,565	500,970
Employer Contributions Compulsory national social security schemes	106,379	73,032
Employer Contributions Compulsory Housing levy	-	-
Employer contributions to National Industrial Training Authority	-	-
<b>Total</b>	<b>4,115,739</b>	<b>2,532,859</b>

5. Committee Expenses

	2023-2024	2022-2023
	FY	FY
	Kshs	Kshs
<b>A.NG CDFC</b>		
Sitting allowance	1,218,900	2,538,000
Other committee expenses	2,047,046	-
<b>Sub total</b>	<b>3,265,946</b>	<b>2,538,000</b>

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<b>B. Constituency Oversight Committee</b>		
Allowances	-	-
Other committee expenses	-	-
<b>Sub total</b>	-	-
<b>Total(A+B)</b>	<b>3,265,946</b>	<b>2,538,000</b>

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6. Use of Goods and services

	<i>2023-2024</i>	<i>2022-2023</i>
	<i>FY</i>	<i>FY</i>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	98,134	61,264
Communication, supplies and services	2,389,914	2,955,600
Domestic travel and subsistence	282,700	52,680
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,406,652	777,000
Hospitality supplies and services	-	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	752,610	423,969
Fuel, oil & lubricants	924,352	600,000
Bank Charges	48,000	-
Other operating expenses	67,981	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	310,700	449,321
Other operating expenses	-	-
<b>Total</b>	<b>6,281,043</b>	<b>5,319,834</b>

7. Transfer to Other Government Units

	<i>2023-2024</i>	<i>2022-2023</i>
<b>Description</b>	<i>FY</i>	<i>FY</i>
	<b>Kshs</b>	<b>Kshs</b>
Transfers To Primary Schools	22,000,000	18,707,186

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Transfers To Secondary Schools	19,520,588	14,220,000
Transfers To Tertiary Institutions	-	3,500,839
<b>Total</b>	<b>41,520,588</b>	<b>36,428,025</b>

**8. Other Grants and Other transfers**

	<i>2023-2024 FY</i>	<i>2022-2023 FY</i>
	<b>Kshs</b>	<b>Kshs</b>
Bursary – secondary schools	40,338,750	29,651,250
Bursary – tertiary institutions	10,359,500	7,209,496
Bursary – special schools	500,000	-
Bursary- education support programmes	-	-
Social Security programmes (NHIF)	-	-
Security projects	9,500,000	3,800,000
Sports projects	-	4,247,316
Environment projects	-	3,501,751
Emergency projects	15,690,000	1,682,000
Roads projects	-	-
<b>Total</b>	<b>76,388,250</b>	<b>50,091,813</b>

**9. Acquisition of Assets**

	<i>2023-2024</i>	<i>2022-2023</i>
	<i>FY</i>	<i>FY</i>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	2,299,350
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		

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Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	110,000	-
Purchase of Specialized Plant, Equipment and Machinery	-	518,986
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets		
<b>Total</b>	<b>110,000</b>	<b>2,818,336</b>

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**10. Other Payments**

	2023-2024	2022-2023
	FY	FY
	Kshs	Kshs
Strategic plan	-	920,000
ICT Hub	-	-
Others ( <i>Matungulu primary and secondary schools revision materials</i> )	5,973,027	-
<b>Total</b>	<b>5,973,027</b>	<b>920,000</b>

**11. Cash and Cash Equivalents**

Name of Bank and Account No.	2023-2024	2022-2023
	FY	FY
	Kshs	Kshs
<b>11A: Bank Accounts (Cash Book Bank Balance)</b>		
EQUITY BANK (TALA BRANCH)	73,649,271	29,411,709
EQUITY BANK ( TALA BRANCH) . (deposit account)	162,638	-
	-	-
<b>TOTAL</b>	<b>73,811,909</b>	<b>29,411,709</b>
<b>11B: Cash Balances</b>		
Location 1	-	-
Location 2	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<i>[Provide Cash Count Certificates for Each]</i>		

12. Outstanding Imprests

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

13. Retention

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

Retentions aging analysis.

	<i>2023-2024 FY</i>	<i>% of the total Retention</i>	<i>2022-2023 FY</i>	<i>% of the total Retention</i>
Under one year	-	%	--	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%

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<b>Total</b>	-	-
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**14. Gratuity**

	<i>2023-2024 FY</i>	<i>2022-2023 FY</i>
	<b>KShs</b>	<b>KShs</b>
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	162,638	-
Gratuity paid during the Year (C)	-	-
<b>Closing Gratuity as at 30<sup>th</sup> June D= A+B-C</b>	<b>162,638</b>	<b>-</b>

**Gratuity aging analysis**

	<b>2023-2024 FY</b>	<b>% of the total Gratuity</b>	<b>2022-2023 FY</b>	<b>% of the total Gratuity</b>
Under one year	162,638	100%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	<b>162,638</b>		<b>-</b>	

**15. Fund Balance B/F**

	<b>(1<sup>st</sup> July 2023)</b>	<b>(1<sup>st</sup> July 2022)</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	29,411,709	42,925,576
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>29,411,709</b>	<b>42,925,576</b>

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<b>Less</b>		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	<b>29,411,709</b>	<b>42,925,576</b>

**16. Prior Year Adjustments**

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

**17. Changes in Accounts Receivable – Outstanding Imprests**

	2023-2024FY	2023-2022 FY
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-

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Closing accounts in account receivables D= A+B-C	-	-
<b>Net changes in accounts Receivables D - A</b>	-	-

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

	<i>2023-2024 FY</i>	<i>2022-2023 FY</i>
	<b>KShs</b>	<b>KShs</b>
Gratuities and Retentions as at 1 <sup>st</sup> July (A)	-	-
Gratuities and Retentions held during the year (B)	162,638	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	162,638	-
<b>Net changes in accounts payables D-A</b>	<b>162,638</b>	<b>-</b>

**19. Other Important Disclosures**

**19.1: Pending Accounts Payable (See Annex 1)**

	<i>2023-2024 FY</i>	<i>2022-2023 FY</i>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

	<b>2023-2024 FY</b>	<b>% of the total</b>	<b>2022-2023 FY</b>	<b>% of the total</b>
Under one year	-	%	-	%

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1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-		-	

**Aging Analysis for Pending Accounts Payables**

**19.2: Pending Staff Payables (See Annex 2)**

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

**Aging Analysis for staff Payables**

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

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

	<i>2023-2024 FY</i>	<i>2022-2023 FY</i>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	5,766,526	5,150,886
Use of goods and services	4,400,581	90,946
Committee expenses	532,000	3,671,046
Amounts due to other Government entities (see attached list)	107,780,125	45,008,488
Amounts due to other grants and other transfers (see attached list)	17,927,623	24,496,761
Acquisition of assets	38,993	148,993
Oversight Committee Expenses		1,451,000
Others ( <i>strategic plan &amp; capacity building</i> )	80,000	6,053,027
Funds pending approval	1,428,164	1,428,164
<b>Total</b>	<b>137,954,013</b>	<b>87,499,312</b>

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

	<i>2023-2024 FY</i>	<i>2022-2023 FY</i>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances	14,587,233	5,818,281
<b>Total</b>	<b>14,587,233</b>	<b>5,818,281</b>

**19.5 Related Party Transactions**

	<i>2023-2024 FY</i>	<i>2022-2023 FY</i>
	<b>Kshs</b>	<b>Kshs</b>
<b>Committee Members Remuneration</b>		
Sitting allowance of committee Members during the year	2,256,000	2,256,000

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<b>Transaction with the NGCDF Board</b>		
Receipts from the NGCDF Board during the year	<b>181,892,154</b>	<b>87,000,000</b>
<b>Total</b>	<b>181,892,154</b>	<b>87,000,000</b>

16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
Sub-Total					
Supply of services					
8.					
Sub-Total					
Grand Total					

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

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2024	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2023-2024FY	Outstanding Balance 2022-2023 FY	Comments
1.1 Compensation of employees	compensation of ng-cdfc staff	5,766,526	5,015,886	upaid gratuities because contracts are to expire next year
1.2 Committee allowances	committee sitting allowance	14,000	62,000	balance after implementation
1.3 Use of goods and services	recurrent expenditure	2,683,795	1,075,553	balance after implementation
2.1 Capacity building	training expenses	-	1,278,365	balance after implementation
2.2 Committee allowances	committee sitting allowance	518,000	28,946	delayed funding
2.3 Use of goods and services	recurrent expenditure	1,716,786	1,317,128	delayed funding
Amounts due to other Government entities				
<b>8.0 Primary Schools Projects</b>				
8.1 kwa tombe primary school	renovation of 5 classrooms	3,500,000		delayed funding
8.2 Kitooni primary school	construction of 8 door pit latrine	850,000	2,400,000	delayed funding

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2023-2024FY</b>	<b>Outstanding Balance 2022-2023 FY</b>	<b>Comments</b>
8.3 Mililu primary school	construction of 8 door pit latrine	850,000	2,400,000	delayed funding
8.4 Mililu primary school	construction of an administration block comprising 5 offices	2,600,000		delayed funding
8.5 ngunga primary school		1,070,000		delayed funding
8.6 SA Katine primary school	construction of an administration block comprising 5 offices	2,600,000	2,400,000	delayed funding
8.7 Sengani primary school	renovation to completion of one classroom	700,000		delayed funding
8.8 Wendano DEB primary school	construction of 8 door pit latrine	850,000	2,400,000	delayed funding
8.9 Kitooni primary school	constructio to completion of an administration block comprising of 5 offices	2,600,000		delayed funding
8.10 Kivani primary school	construction of 8 door pit latrine	850,000	2,400,000	delayed funding
8.11 Kalandini primary school	construction of 8 door pit latrine	850,000		delayed funding
8.12 kayatta primary school	construction of 8 door pit latrine	850,000		delayed funding

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Name	Brief Transaction Description	Outstanding Balance 2023-2024FY	Outstanding Balance 2022-2023 FY	Comments
8.13 Kwa Ken primary school	construction to completion of 8 door pit latrine with one chamber catering for persons with disabilities	1,070,000		delayed funding
8.14 Kalandini primary school	construction of 3 classrooms	2,850,000		delayed funding
8.15 Tala township primary school	construction to completion of one storey block comprising of 2 classrooms	5,000,000		delayed funding
8.16 Mbuni primary school	levelling and gravelling of school compaund and water tanks	3,350,000		Delayed fending
8.17 Ngomeni primary	levelling and gravelling of school compaund and water tanks	3,350,000		Delayed fending
8.18 kantafu primary school		-	2,500,000	
8.19 katuluni primary school		-	2,400,000	
8.20 aic nguluni primary school		8	8	balance after implementation

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2023-2024FY</b>	<b>Outstanding Balance 2022-2023 FY</b>	<b>Comments</b>
8.21 Tala primary school		-	2,400,000	
8.22 Mithini primary school		2,400,000	2,400,000	delayed funding
8.23 Kikuyuni primary school		915,159	915,159	delayed funding
8.24Kivani primary school	construction of 2 classroom	-	2,400,000	
8.25 kisekini primary school	balance to complete one classroom	-	300,000	
8.26 Mbuni primary school		-		
Sub-total				
8.27 Kianzabe primary school	construction of 1 classroom	1,200,000		delayed funding
8.28 Kyekoyo primary school	construction of 2 classrooms	2,400,000		delayed funding
8.29 Mbuni primary school	construction of 2 classrooms	2,400,000		delayed funding
8.30 Kwa Tombe primary school	renovation of 5 classrooms	3,600,000		delayed funding
8.31 Kwa mutu primary school	construction of 2 classrooms	2,400,000		delayed funding
8.32 Mwisyani primary school	construction of 1 classrooms	1,200,000		delayed funding
Sub-total				

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Name	Brief Transaction Description	Outstanding Balance 2023-2024FY	Outstanding Balance 2022-2023 FY	Comments
Junior secondary school M.O.E				
8.33 Kasioni junior secondary school	construction to completion of one classroom and purchase of 12 lockers and chairs	1,274,748		delayed funding
8.34 Ndulya junior secondary school	construction to completion of one classroom and purchase of 12 lockers and chairs	1,274,748		delayed funding
8.35 Muumoni junior secondary school	construction to completion of one classroom and purchase of 12 lockers and chairs	1,274,748		delayed funding
8.36 Kithaayoni junior secondary school	construction to completion of one classroom and purchase of 12 lockers and chairs	1,274,748		delayed funding
8.37 Katine HGM Junior secondary school	construction to completion of	1,274,748		delayed funding

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Name	Brief Transaction Description	Outstanding Balance 2023-2024FY	Outstanding Balance 2022-2023 FY	Comments
	one classroom and purchase of 12 lockers and chairs			
8.38 Kikaatini junior secondary school	construction to completion of one classroom and purchase of 12 lockers and chairs	1,274,748		delayed funding
8.39 Kantafu junior secondary school	construction to completion of one classroom and purchase of 12 lockers and chairs	1,274,748		delayed funding
8.40 Kiluluini junior secondary school	construction to completion of one classroom and purchase of 12 lockers and chairs	1,274,748		delayed funding
8.41 Kistimani junior secondary school	construction to completion of one classroom and purchase of	1,274,748		delayed funding

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Name	Brief Transaction Description	Outstanding Balance 2023-2024FY	Outstanding Balance 2022-2023 FY	Comments
	12 lockers and chairs			
8.42 Donyo coffe junior secondary school	construction to completion of one classroom and purchase of 12 lockers and chairs	1,274,751		delayed funding
<b>9.0 Secondary Schools Projects</b>				
9.1 Katwanyaa secondary school	construction of 3 classrooms with a slap and staircase	11,500,000	8,320,588	delayed funding
9.2 Kwa Mutu secondary school	construction of 2 classrooms	2,400,000		delayed funding
9.3 Matungulu girls secondary school	construction of 3storey 16 classroom block	4,000,000		delayed funding
9.4 Nguluni S.A secondary school	construction of 3 storey block	4,600,000		delayed funding
9.5 St. Josephs Katheka secondary school	completion of 200 capacity dining hall	2,000,000	4,000,000	delayed funding
9.6 Tala girls secondary school	construction of multipurpose hallwith a 200 student capacity	5,000,000		delayed funding

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2023-2024FY</b>	<b>Outstanding Balance 2022-2023 FY</b>	<b>Comments</b>
9.7 Fr. Heeran girls secondary school	construction of a one storey building comprising a library	4,000,000		delayed funding
9.8 AIC Kiamba secondary school			2,400,000	
9.9 Kinyui Girls school			4,800,000	
10.1 Katine technical training institute	Partitioning of a 2 Storey workshop to create 5 electrical workshops, 5 offices, 3 stores, 3 no. classrooms, an ablution block of 10 flush toilets with two doors catering for Persons with Disability, Phase 1: Substructure i.e	8,654,742		delayed funding

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Name	Brief Transaction Description	Outstanding Balance 2023-2024FY	Outstanding Balance 2022-2023 FY	Comments
	plinth, plaster works, painting and decorations, paving slabs, walling, roofing finishes; gutters, down pipes and decoration) fixing of doors and windows, external finishes; chisel dressing, plaster to beams and columns, balustrading and railing and partial ground floor plaster to			

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	internal finishes.			
10.2 KMTC Matungulu			172,733	Balance after execution
10.3 KMTC Matungulu	Construction of 2 classrooms	2,400,000		delayed funding
Amounts due to other grants and other transfers				
<b>4.0 Emergency</b>		334,756	6,795,187	balance after implementation
<b>5.0 Bursary and Social Security</b>				
5.1 Primary Schools				
5.2 Secondary Schools	bursary for needy students in secondary schools	6,011,597	6,350,347	delayed funding
5.3 Tertiary Institutions	bursary for needy students in universities and tertiary institutions	2,490,004	849,504	delayed funding
5.4 Universities				
5.5 Education Support Programmes	bursary for students in	1,189,543	1,000,000	balance after execution

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Name	Brief Transaction Description	Outstanding Balance 2023-2024FY	Outstanding Balance 2022-2023 FY	Comments
	special institutions			
<b>6.0 sports</b>		1	1	
Sub-total				
<b>7.0 Environment</b>		<b>722</b>	722	
7.1 kivani primary school	purchase ,delivery and planting of 400 indigenous tree seedlings	100,000		delayed funding
7.2 st.jude kwa mutu secondary school	purchase ,delivery and planting of 400 indigenous tree seedlings	100,000		delayed funding
7.3 mithini primary school	purchase ,delivery and planting of 400 indigenous tree seedlings	100,000		delayed funding
7.4 kayatta primary school	purchase ,delivery and planting of 400 indigenous tree seedlings	100,000		delayed funding
7.5 komaranch secondary school	purchase ,delivery and planting of 400 indigenous tree seedlings	100,000		delayed funding

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Name	Brief Transaction Description	Outstanding Balance 2023-2024FY	Outstanding Balance 2022-2023 FY	Comments
7.6 kalandini primary school	purchase ,delivery and planting of 400 indigenous tree seedlings	100,000		delayed funding
7.7 wendano DEB primary school	purchase ,delivery and planting of 400 indigenous tree seedlings	100,000		delayed funding
7.8 Mwisanyi primary school	purchase ,delivery and planting of 400 indigenous tree seedlings	100,000		delayed funding
7.9 Katheka primary school	purchase ,delivery and planting of 400 indigenous tree seedlings	100,000		delayed funding
7.10 Kambusu secondary school	purchase ,delivery and planting of 400 indigenous tree seedlings	100,000		delayed funding
7.11 Katwanyaa primary school	purchase ,delivery and planting of 400 indigenous tree seedlings	100,000		delayed funding
7.12 Kinyui boys secondary school	purchase ,delivery and planting of	100,000		delayed funding

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Name	Brief Transaction Description	Outstanding Balance 2023-2024FY	Outstanding Balance 2022-2023 FY	Comments
	400 indigenous tree seedlings purchase ,delivery and planting of 400 indigenous tree seedlings			
7.13 mukalwa primary school	purchase ,delivery and planting of 400 indigenous tree seedlings	100,000		delayed funding
7.14 Kyamulendu primary school	purchase ,delivery and planting of 400 indigenous tree seedlings	100,000		delayed funding
7.15 Syanthe primary school	purchase ,delivery and planting of 400 indigenous tree seedlings	100,000		delayed funding
7.16 Tala girls secondary school	purchase ,delivery and planting of 400 indigenous tree seedlings	100,000		delayed funding
7.17 Kikuyuni secondary school	purchase ,delivery and planting of 400 indigenous tree seedlings	100,000		delayed funding
7.18 Kitooni primary school	purchase ,delivery and planting of	100,000		delayed funding

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Name	Brief Transaction Description	Outstanding Balance 2023-2024FY	Outstanding Balance 2022-2023 FY	Comments
	400 indigenous tree seedlings			
7.19 Kyeleni secondary school	purchase ,delivery and planting of 400 indigenous tree seedlings	100,000		delayed funding
7.20 kisekini primary school	purchase ,delivery and planting of 400 indigenous tree seedlings	100,000		delayed funding
<b>11.0 Security Projects</b>				
11.1 Tala police post	construction of 12 offices and 8 toilets on first floor	5,000,000		delayed funding
11.2 Matungulu DCC Office	construction to completion of a car shed	300,000		delayed funding
11.2 Matungulu DCC Office	construction to completion of 4 door flush toilet	600,000	1,700,000	delayed funding
11.3 Kingoti chiefs office			1,800,000	
11.4 Kwa mutu chiefs office			1,800,000	

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Name	Brief Transaction Description	Outstanding Balance 2023-2024FY	Outstanding Balance 2022-2023 FY	Comments
11.5 Nguluni chiefs office			1,800,000	
11.6 Tala chiefs office			2,400,000	
11.7 KBC Police post		1,000	1,000	balance after implementation
Acquisition of assets				
12.2 Construction of CDF office	renovation of the office	5,679	5,679	balance after implementation
12.3 Purchase of furniture and equipment	purchase of office furniture	32,300	100,000	balance after implementation
12.4 Purchase of computers	purchase of office computers	-	34,100	balance after implementation
12.5 office Generator	purchase of office generator	1,002	1,002	balance after implementation
12.6 office photocopier	purchase of office printer	-	8,200	balance after implementation
12.7 office wifi	installation of office wifi	12	12	balance after implementation
Subtotal				
<b>Oversight Committee Expenses(itemize)</b>				
Advertising, awareness, and publicity	publicity payments		200,000	implemented
Carering services	payment for catering services		50,000	implemented

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Name	Brief Transaction Description	Outstanding Balance 2023-2024FY	Outstanding Balance 2022-2023 FY	Comments
Constituency oversight Committee sitting Allowances	committee sitting allowances		300,000	implemented
Domestic accomodation Allowances	acomodation charges		300,000	implemented
Domestic Travel	travel expenses		151,000	implemented
General office supplies	payment for office general supplies		30,000	implemented
Hire of training facilities	payment of training facilities		50,000	implemented
Publishing and printing	printing and production charges		50,000	implemented
Refined fuels	fuel expenses		150,000	implemented
Sundry items	sundry expenses		20,000	implemented
Telephone and mobile phone expenses	telephone charges		50,000	implemented
Travel costs	travel expenses		100,000	implemented
subtotal				
Others ( <i>specify</i> )				
13.1 Strategic Plan	review and typesetting of the strategic plan	80,000	80,000	balance after implementation
13.3 Matungulu revision materials	matungulu primary and		5,973,027	fully implemented

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2023-2024FY</b>	<b>Outstanding Balance 2022-2023 FY</b>	<b>Comments</b>
	secondary revision materials			
13.5 Reversed cheque	Reversed cheque	6,570	6570	reversed vat cheque
Sub-Total				
13.4 Funds pending approval	undeclared AIA Revenue	1,421,594	1,556,594	
<b>Sub-total</b>				
Grand Total		<b>137,954,013</b>	<b>87,499,312</b>	

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

<b>Asset class</b>	<b>Historical Cost b/f (Kshs)</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) At Year End</b>
Land				
Buildings and structures	12,487,050			12,487,050
Transport equipment	4,200,000			4,200,000
Office equipment, furniture and fittings	1,161,360			1,161,360.00
ICT Equipment, Software and Other ICT Assets	649,488	110,000		759,488
Other Machinery and Equipment	394,798			394,798
Intangible assets				
<b>Total</b>	<b>18,892,696</b>			<b>19,002,696</b>

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

PMC	Bank	Account number	Bank Balance 2023-2024 FY	Bank Balance 2022-2023 FY
NDONYO COFFEE PRIMARY SCHOOL	EQUITY- TALA	900262572269	46,281	46,281
NDONYO SABUK PRIMARY SCHOOL	EQUITY- TALA	900299360506	167	180,087
ITETANI PRIMARY SCHOOL	EQUITY- TALA	900293962868	1,283	1,283
KITOONI PRIMARY SCHOOL	EQUITY- TALA	900280234763	133,306	102,051
MILILU PRIMARY SCHOOL	EQUITY- TALA	900262559064	13,271	55,174
KISUKIONI PRIMARY SCHOOL	EQUITY- TALA	900262134178	25,720	25,718
KWA MUTU PRIMARY SCHOOL	EQUITY- TALA	900294391004	22,002	22,002
AIC ITHEUNI SEC SCHOOL	EQUITY- TALA	900263728211	938,963	1,259,775
KANZALU SA PRIMARY SCHOOL	EQUITY- TALA	900262599055	19,006	19,006
KWA NGII PRIMARY SCHOOL	EQUITY- TALA	900296342182	7,947	7,947
ABC KAMBUSU SEC SCHOOL	EQUITY- TALA	900297298331	3,590	3,590
KINYUI SA PRIMARY SCHOOL	EQUITY- TALA	900294542354	668	668
KWA TOMBE PRIMARY SCHOOL	EQUITY- TALA	900294525431	14	13
KIATINENI PRIMARY SCHOOL	EQUITY- TALA	900262558502	1,045	1,045
KWA KENI AIC PRIMARY SCHOOL	EQUITY- TALA	900294513812	51	50
KOMA HILL KIAMBA PRIMARY SCHOOL	EQUITY- TALA	900271391103	60	60

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024 FY</b>	<b>Bank Balance 2022-2023 FY</b>
KATWANYAA PRIMARY SCHOOL	EQUITY- TALA	900263155133	24,621	24,621
KWA MWAURA POLICE STATION	EQUITY- TALA	900280285641	532	532
ST. JOSEPH KIKUYUNI SEC SCHOOL	EQUITY- TALA	900262434944	546	546
KOMARANCH PRIMARY SCHOOL	EQUITY- TALA	900266397839	141	141
KWA KISINGA PRIMARY SCHOOL	EQUITY- TALA	900298580610	1,709	97,824
MUKALWA PRIMARY	EQUITY- TALA	900271104834	10,868	10,816
MUUMONI SA PRIMARY SCHOOL	EQUITY- TALA	900265410990	17,279	17,279
MWISYANI PRIMARY SCHOOL	EQUITY- TALA	900262568450	59,489	59,489
KYUMBUNI SEC SCHOOL	EQUITY- TALA	900279283711	2,027	57,027
MATHEINI MIXED SEC SCH	EQUITY- TALA	900266759538	12,186	12,186
KINYUI GIRLS SEC SCH	EQUITY- TALA	900297752538	10,034	920
SYANTHI SEC SCHOOL	EQUITY- TALA	900264488156	86	626
MBUNI SA SEC SCHOOL	EQUITY- TALA	900263913013	113,832	113,832
KINGOTI PRIMARY SCHOOL	EQUITY- TALA	900298671522	796	798
KATULUNI SA PRIMARY SCHOOL	EQUITY- TALA	900262589084	14,945	19,347
KITHUIANI PRIMARY SCHOOL	EQUITY- TALA	900264186783	701	114,655
NGOMENI SA PRIMARY SCHOOL	EQUITY- TALA	900262599321	62	62
THE SA KATINE SEC FONDARY SCHOOL	EQUITY- TALA	900266591868	3,631	3,631

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024 FY</b>	<b>Bank Balance 2022-2023 FY</b>
NGALALYA PRIMARY SCHOOL	EQUITY- TALA	900294811646	1,095	1,095
KWA SYOKIMANZA PRIMARY SCHOOL	EQUITY- TALA	900262558258	535,611	535,611
NDOVOINI PRIMARY SCHOOL	EQUITY- TALA	900276813319	123,407	213,151
KASIONI PRIMARY SCHOOL	EQUITY- TALA	900263768276	32,164	32,164
NGUNGA PRIMARY SCHOOL	EQUITY- TALA	900261942406	119	45,603
KILIKU PRIMARY SCHOOL	EQUITY- TALA	900263617618	28	-25
KIVANI PRIMARY SCHOOL	EQUITY- TALA	900263641552	142,777	816
MITHINI COMMUNITY PRIMARY SCHOOL	EQUITY- TALA	900266397465	1,085,844	-41
KYEKOYO PRIMARY SCHOOL	EQUITY- TALA	900294425591	1,262	11,262
UAMANI SEC SCHOOL	EQUITY- TALA	900280295074	244,190	307,855
KALANDINI SEC SCHOOL	EQUITY- TALA	900277645366	47,021	47,021
MATHEINI SA SECONDARY SCHOOL	EQUITY- TALA	900266759538	12,186	32,186
KMTC MATUNGULU	EQUITY- TALA	900282256559	2,001	167,553
KYUMBUNI SEC SCHOOL	EQUITY- TALA	900279283711	80,220	2,027
ST. JOSEPHS KATHEKA SEC SCHOOL	EQUITY- TALA	900263316929	93,281	29,478
KWA KASIVI PRIMARY SCHOOL	EQUITY- TALA	900266397601	10,124	19,999
MATUNGULU HG SPORTS	EQUITY- TALA	900277308034	997	139,227
TALA POLICE STATION	EQUITY- TALA	900272923637	4,568	4,568

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024 FY</b>	<b>Bank Balance 2022-2023 FY</b>
TALA SA PRIMARY SCHOOL	EQUITY- TALA	900297374389	270,104	12,125
NGULUNI AIC PRIMARY SCHOOL	EQUITY- TALA	900297172099	6,567	519,622
SA NGULUNI SEC SCHOOL	EQUITY- TALA	900284012644	194,428	639,608
KISEKINI PRIMARY SCHOOL	EQUITY- TALA	900268794402	33,042	
SENGANI PRIMARY SCHOOL	EQUITY- TALA	900264186783	224,236	
KATINE SA PRIMARY SCHOOL	COOPERATIVE -TALA	900266591868	332,174	
ST. FRANCIS OF ASSIS KWATOMBE SEC SCHOOL	COOPERATIVE -TALA	1141341142101		331,174
KYAUME SECONDARY SCHOOL	COOPERATIVE -TALA	1141342155200	3,098	3,099
AIC MWATATI MIXED SECONDARY SECONDARY	COOPERATIVE -TALA	1141342170300	100,981	100,981
KANTAFU PRIMARY SCHOOL	KCB-TALA	1141341991400	2,399	
MATUNGULU EDUCATION OFFICE	KCB-TALA	1280613785	2,753	112,080
MBIIANI PRIMARY SCHOOL	KCB-TALA	1112089330	63,749	312
MATUNGULU GIRLS SECONDARY	KCB-TALA	1109688342	133	63,749
KITHUANI PRIMARY SCHOOL	KCB-TALA	1109686757	2,041	186,907
KATHEKA PRIMARY SCHOOL	KCB-TALA	1109687419	1,042	
KITHAAYONI HGM PRIMARY SCHOOL	KCB-TALA	1280282509	41,835	
MBUNI PRIMARY SCHOOL	EQUITY- TALA	1205132724	594	

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024 FY</b>	<b>Bank Balance 2022-2023 FY</b>
MATHEINI S.A MIXED SECONDARY SCHOOL-CDF	EQUITY- TALA	900266759538	12,186	
S.A NGULUNI SECONDARY SCHOOL PMC ACCOUNT	EQUITY- TALA	900284012644	194,428	
KATWANYAA SECONDARY SCHOOL PMC ACCOUNT	EQUITY- TALA	900284594659	23,138	
FR. HEERAN GIRLS HIGH SCHOOL-PMC ACCOUNT	EQUITY- TALA	900284409709	88,641	
AIC ITHEUNI SECONDARY SCHOOL-CDF ACCOUNT	EQUITY- TALA	900263728211	867,675	
MATUNGULU ESTATE PRIMARY SCHOOL PMC ACCOUNT	EQUITY- TALA	900284594233	1,200,000	
MATUU ESTATE PRIMARY SCHOOL-PMC ACCOUNT	EQUITY- TALA	900285096037	122,696	
KALANDINI PRIMARY SCHOOL-PMC ACCOUNT	EQUITY- TALA	900285098442	817,000	
MATUNGULU PUBLIC SECONDARY SCHOOL-PMC ACCOUNT	EQUITY- TALA	900284857114	424	
NGULUNI CHIEFS OFFICE - PMC ACCOUNT	EQUITY- TALA	900284427752	157,387	
KWA MUTU CHIEFS OFFICE	EQUITY- TALA	900284617421	135,455	
TALA BOYS PRIMARY -PMC ACCOUNT	EQUITY- TALA	900285098397	106,286	
WENDANO D.E.B PRIMARY SCHOOL- CDF ACCOUNT	EQUITY- TALA	900266150615	80,773	
MATUNGULU PUBLIC PRIMARY SCHOOLS-PMC ACCOUNT	EQUITY- TALA	900284856372	54	
KINYUI SA GIRLS HIGH SCHOOL-PMC ACCOUNT	EQUITY- TALA	900285118065	1,650,000	
ST JOSEPHS KATHEKA SECONDARY SCHOOL-CDF	EQUITY- TALA	900263316929	113,123	

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024 FY</b>	<b>Bank Balance 2022-2023 FY</b>
KITOOONI PRIMARY SCHOOL-PMC ACCOUNT	EQUITY- TALA	900280234763	103,784	
TALA SA PRIMARY SCHOOL-CDF ACCOUNT	EQUITY- TALA	900297374389	389,646	
NGULUNI A.I.C. P. SCHOOL	EQUITY- TALA	900297172099	266,625	
TALA GIRLS PRIMARY -PMC ACCOUNT	EQUITY- TALA	900285114955	130,595	
KATULUNI S.A PRIMARY SCHOOL-CDF ACCOUNT	EQUITY- TALA	900262589084	140,945	
TALA CHIEFS OFFICE-PMC ACCOUNT	EQUITY- TALA	900284530915	161,772	
KWA KISINGA PRIMARY SCHOOL-PMC ACCOUNT	EQUITY- TALA	900285128259	850,000	
ST. JOSEPH KIKUYUNI MIXED DAY SEC.SCH-CDF ACCOUNT	KCB-TALA	900262575258	1	
MATUNGULU GIRLS SECONDARY	EQUITY- TALA	1324544678	101,596	
AIC KIAMBA SECONDARY SCHOOL	EQUITY- TALA	900285310890	1,453,227	
KATINE SA PRIMARY SCHOOL	EQUITY- TALA	900266565933	73,642	
KINGOTI ASST CHIEF`S OFFICE	EQUITY- TALA	900284529410	55,225	
KITULUNI PRIMARY SCHOOL	EQUITY- TALA	900266565933	1,198	
MATUNGULU DCC ABLU BLOCK	EQUITY- TALA	900284752380	72,885	
KANTAFU PRIMARY SCHOOL	EQUITY- TALA	900284334803	33,897	
<b>TOTAL</b>			<b>14,587,233</b>	<b>5,818,281</b>

**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.	<p><b>Bursary Disbursements - Unpresented Cheques</b></p> <p>The statement of receipts and payments reflects an amount of Kshs.50,091,813 in respect to other grants and transfers as disclosed in Note 8 to the financial statements, included in the amount are bursaries disbursements of Kshs.29,651,250 and</p>	<p>There was no manager for about three months and during the transition some reconciling items were not attended in time. However, the stale cheques</p>	<p>Not resolved</p>	<p>30<sup>th</sup> June 2024</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Kshs.7,209,496 for secondary schools and tertiary institutions respectively. However, review of the bank reconciliation statements provided in support of the bank balance of Kshs.29,411,709 as disclosed in Note 12A to the financial statements showed unrepresented cheques amounting to Kshs.10,422,454 out of which Kshs.1,670,000 related to bursaries payments. No explanation was provided for bursaries cheques that had remained unrepresented as at 30 June, 2023 some of which dated back to August, 2022.</p>	<p>have so far been cleared. (See attached current bank reconciliation statement)</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	In the circumstances, the accuracy and completeness of other grants and transfers amount of Kshs.50,091,813 could not be confirmed.			
1.	<p><b>Poor Implementation of Projects</b></p> <p>The statement of receipts and payments and Note 7 to the financial statements reflects transfers to other government units amount of Kshs.36,428,025 which includes transfers to secondary schools' amount of Kshs.14,220,000. The inspection of the projects in March, 2024, however,</p>	<p>In future will ensure that the workmanship is done up to standard.</p> <p><b>II. SA Nguluni secondary school project is being funded in phases.</b></p> <p>There was a3,700,000 allocation in 2021-</p>	Not resolved	30 <sup>th</sup> June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>revealed the following anomalies:</p> <ol style="list-style-type: none"> <li>i. The Matheini Secondary School project for the renovation of two classrooms was awarded to Impala Construction Co. Ltd at a contract sum of Kshs 1,400,000. The inspection revealed that the renovation works were poorly done and the flooring was in a dilapidated state. In addition, the Tie beams, rafters, collar</li> </ol>	<p>2022 FY. A reallocation of Kshs.4,315,159 in FY 2022-2023 which is yet to be approved and there will be further funding this financial year. Only Kshs.3,700,000 has been spent so far on the project hence there no illegal reallocation</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>plate used were smaller than the size indicated in the Bill of Quantities.</p> <p>ii. The SA - Nguluni Secondary project for construction of two classrooms to completion was awarded to Rondeve Enterprises at a contract sum of Kshs.3,700,000. The inspection revealed that the project under construction was a 3 classroom storey project and ablution block,</p>			

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	<p>which was incomplete. The Fund reallocated the funds irregularly without the approval of the National Government Constituencies Development Fund Board as stipulated by the law. In addition, the contractor had not erected a (signage) publicity signboard within the construction zone indicating the</p>			

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	<p>the contractor, tender, contract period and the financier.</p> <p>Failure to implement the projects to the required standards and specifications denied the constituents of Matungulu the envisioned benefits. Further, value for money on the expenditure also could not be confirmed.</p>			
1.	<p><b>Project Implementation - Kenya Medical Training Campus - Matungulu - Construction of Administration Block</b></p>	<p>The KMTC project was approved by the NG-CDF Board and construction work commenced on the basis of the letter Ref:</p>	Not resolved	30 <sup>th</sup> June 2024

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	<p>The statement of receipts and payments reflects Kshs.36,428,025 under transfers to other government units. During the year under review the Fund allocated Kshs.3,500,839 for the construction of Kenya Medical Training Campus Matungulu – Administration Block. However, there was no information on scheduled timelines. Physical inspection in the month of March 2024 revealed that no construction was going on as the contractor was not on site.</p>	<p>KMTC/TR/9/Vol.V I dated 19 May, 2020 to the Fund through the area member of parliament expressing no objection to the initiative as far as the Fund meet the required items as indicated in the list attached to the letter. i. The above-mentioned letter was deemed adequate</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Review of correspondences between the Fund and the Management of Kenya Medical Training College showed that the Fund had sought for approval to establish Kenya Medical Training Campus in Matungulu. The Kenya Medical Training College (KMTC) Management vide a letter Ref: KMTC/TR/9/Vol.VI dated 19 May, 2020 to the Fund through the area member of parliament expressed no objection to the initiative as far as the Fund meet the required items as indicated in the list attached to the letter.</p>	<p>ii. A report dated 3<sup>rd</sup> September 2020 shows that a land of 10.19 acres was</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>The required items among others included land of at least 10 acres registered under Kenya Medical Training College (KMTC) and inspection of the site by Kenya Medical Training College Management before express authority to establish a campus could be granted. The audit however, revealed that the land where the administration block has been constructed is not registered under the of Kenya Medical Training College, no details on the size of the land was provided for audit review. Further, there is no evidence that Kenya</p>	<p>provide for the construction of Matungulu KMTC Campus which fits the requirement by the KMTC Board. The funded project (adminis</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>medical Training College Management was ever invited for site meeting and inspection. Besides, the land is not fenced.</p> <p>No satisfactory explanation was provided as to why the Fund commenced the construction of the administration block before the same was approved by Kenya Medical Training College Board.</p> <p>In the circumstances, the project may be discontinued for failure to meet the requirements communicated by the Kenya Medical Training College Management.</p>	<p>tration block) has been completed hence the absence of the contract or on site on the day of inspection</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3.	<p><b>Failure to Report Emergency Projects to the Board</b></p> <p>The statement of receipts and payments reflects other grants and transfers of Kshs. 50,091,813 and as disclosed in Note 8 to the financial statements. Included in the expenditure is Kshs.3,501.751 in respect to emergency expenses, however, the expenditure from emergency reserve was not reported to the Board within thirty days of the occurrence of the emergency contrary to Regulation 20(2) of the National Government</p>	<p>The mentioned figure of <b>Kshs.3,501,751</b> pertains to environment expenditure which does not need to be reported to the Board</p>	Not resolved	30 <sup>th</sup> June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Constituencies Development Fund Regulations, 2016. In the circumstances, the Fund Management was in breach of the law.			

*John Munyau*

**FUND ACCOUNT MANAGER**  
**NG-CDF MATUNGULU**  
 P. O. Box 631 - 90131,  
**TALA**

Name John Munyau  
 Fund Account Manager.