

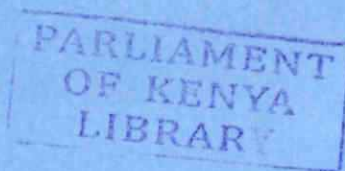
REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF



THE AUDITOR-GENERAL

ON

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

FOR THE YEAR ENDED

30 JUNE, 2024

**THE NATIONAL ASSEMBLY
PAPERS LAID**

DATE: 05 MAR 2025

DAY

Wednesday

**TABLED
BY:**

*Hon. Owen Baya, MP
Deputy Leader of majority*

**CLERK-AT
THE-TABLE:**

Kethen Nginyo



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

MUMIAS WEST CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th JUNE 2024**

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

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; Entity to insert all the relevant acronyms and key terms used in the annual report and financial statements)

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-CDFs are represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

Mandate

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

- a) Recognize the constituency as a platform for the identification, performance, and implementation of national government functions.
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6 (3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination, and protection of the marginalized pursuant to Article 10(2)(b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10(2)(d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21(2) of the Constitution for the progressive realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

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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 Mumias West Constituency's day-to-day management is under the following key organs:

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

(c) Fiduciary Management

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

No	Designation	Name
1.	AIE holder	Christine N. Muyaka
2.	National Sub-County Accountant	Rose A. Ojwang
3.	Chairman NGCDFC	Idd Abbas Keya
4.	Member NGCDFC	Hawa Mumia

(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 Mumias West Constituency. The reports and recommendations of ARMC, when adopted by the NGCDF Board, are forwarded to the Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

(e) NGCDF Mumias West Constituency Headquarters

Mumias West NGCDF Office Building
P.O. Box 1087 - 50102
Mumias - Bungoma Road
MUMIAS, KENYA

(f) NGCDF Mumias West Constituency Contacts

Telephone: (254) 720334928
E-mail: cdfmumiaswest@ngcdf.go.ke
Website: www.cdfmumiaswest.go.ke

(g) NGCDF Mumias West Constituency Bankers

1. Bank A. (Operations Account).
Cooperative Bank of Kenya
01141498664400
Mumias Branch
P. O. Box 905 - 50102
Mumias, Kenya

2. Bank B. (Deposit account).
Family Bank of Kenya
081000032522
Mumias Branch
P. O. Box 905 - 50102
Mumias, Kenya


(h) Independent Auditor

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

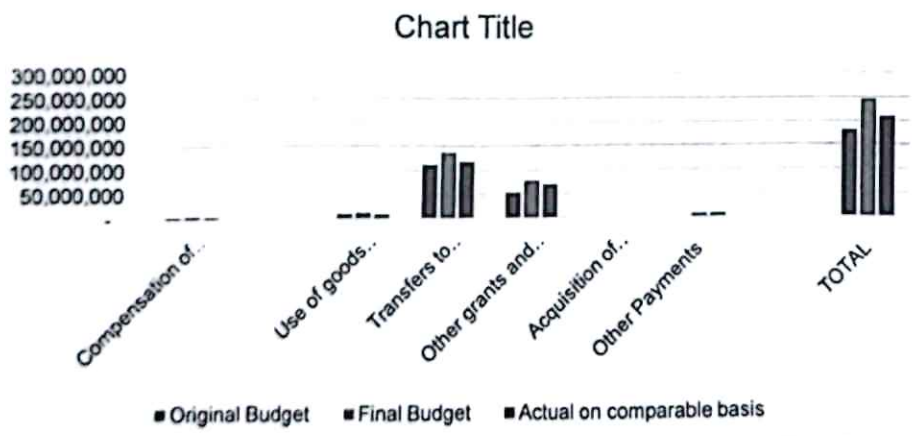
(i) Principal Legal Adviser

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

3. NG-CDFC Chairman's Report

 <p>IDD ABBAS KEYA CHAIRMAN MUMIAS WEST NGCDF COMMITTEE</p>	<p>I am pleased to present to you the Chairman's Report on performance of Mumias West NG- CDF for the Year 2023/2024</p> <p>Budget Performance The budget performance against the actual amounts achieved an average of 84.9 % utilization for the economic classification and programmes represented as follows:</p>
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BUDGET PERFORMANCE



Key Achievements of the Fund

Below we present our achievement per sector

Bursary

The fund was able to sponsor 5,410 students under the bursary program that enabled the needy beneficiaries stay in the various education institutions there by accessing education despite their socio-economic status.

The fund contributed towards the government agenda on Universal Health Coverage through sponsoring of KMTc students.

Education

The fund contributed towards the government policy on 100% transition by provision of infrastructure including classrooms in, (*Diagram 1*), St. James Butobe Secondary School (*Diagram 2*), St. Vincent Utende Primary school, (*Diagram 3*), Ebumanyi Primary school and in(*Diagram 4*), Mumias Township Primary School.

Security

The fund also contributed towards enhancing of security in the constituency by construction of Exhaustible two blocks of pit latrines and bathrooms for public and staff for ACC South Wanga (*Diagram 5*).

Diagram 1



St. James Butobe Secondary School- Construction and equipping of 3 No. Classrooms

Diagram 2



St. Vincent Utende Primary School- Construction and equipping of 3 No. Classrooms

Diagram 3



Bumanyi Primary School- Construction and equipping of 3 No. Classrooms

Diagram 4



Mumias Township Primary School- Construction and equipping of 3 No. Classrooms

Diagram 5



ACC South Wanga- Construction of two blocks of Exhaustible pit latrines and bathrooms for public and staff.

Emerging Issues

- i. Introduction of CBC Programme has led to demand for more infrastructures in primary schools to take care of Junior secondary section.
- ii. Litigation case on unconstitutionality of NG-CDF Act.

Challenges

- i. Delay in release of funds by the exchequer close to the financial year end that has led to delays in implementation of projects

Way forward

- i. NG CDF committee to prioritize high impact projects in consideration for disbursement of funds once receipt from the exchequer.

.....
Name: Idd Abbas Keya
Chairman NGCDF Committee

**National Government Constituencies Development Fund (NGCDF)
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4. Statement of Performance Against Predetermined Objectives for FY2023/24

Introduction

Section 51 (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 Mumias West Constituency 2023-2027* plan are to:

- a) To improve access to quality education
- b) To harness youth talent and empower them
- c) To enhance security in the constituency
- d) To promote environmental sustainability in the constituency
- e) To cater for any unforeseen occurrences in the constituency
- f) To improve tracking of implementation CDF programmes
- g) To promote performance management and smooth running of the CDF office

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary	number of usable physical infrastructure build in primary, secondary, and tertiary institutions	In FY 2023/24 the number of classrooms constructed are 27 in primary and 3 in secondary schools Bursary

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		<i>institutions</i>	<i>number of bursary beneficiaries at all levels</i>	<i>beneficiaries at tertiary levels awarded 1980 and Secondary school awarded 7,227.</i>
Security	To enhance security in the constituency	-Increased security coverage, -Reduced incidences of crime	-Number of usable physical infrastructure build in police stations, AP camps and chiefs offices	In FY 23/24 we constructed 4 no. pit latrines in Police post and DCC.
Environment	To promote environmental sustainability and improve access to clean and safe water.	-Planting of tree seedlings in schools and public institutions, Installation of Roof-water harvesting tanks in schools and public institutions	Number of tree seedlings planted Number of Roof-water harvesting tanks installed	We planted 5000 tree seedlings in public institutions. We installed 10 Roof water harvesting tanks.
Sports	To empower the youth and harness their talent	Funding of youth sports initiative	No. of sporting initiatives supported	We staged one constituency and one Regional sports tournament.
Emergency	Catering for any unforeseen occurrences in the constituency	Handling emergencies promptly when they arise	Number of emergency projects funded.	We constructed 10 units of 8-door exhaustible pit latrines.
Electricity	To enhance economic empowerment and security in the constituency	-Increased economic empowerment, -Reduced incidences of crime	Number of villages supplied with electricity	We erected 2 electricity transformers in two villages.

5. Governance Statement

a) *Process of appointment and removal of NGCDFC Members*

Sec 43(1) of the NGCDF Act, 2015 as amended in 2022 provides for establishment of NGCDF Committee in every constituency. Section 43(8) further provides that the term of office for the members of the constituency committee shall be two years and shall be renewable but expires upon appointment of a new constituency committee.

In Sec 43(2&3) of the NGCDF Act, 2015 as amended in 2022, each constituency committee shall comprise of:-

- a) National government official responsible for coordination of government functions
- b) Two men one of whom shall be a youth at the time of appointment
- c) Two women one of whom shall be a youth at the time of appointment
- d) One person with disability appointed by a registered group representing people with disabilities in the constituency
- e) Two persons nominated by the constituency office
- f) The officer of the Board seconded to the constituency committee by the Board who shall be an ex-official member without a vote
- g) One member co-opted by the Board

A member of the constituency committee referred in sec 43(2) b, c, d and e, above shall be selected through a selection panel established under the Act and shall have qualifications as the Board may prescribe.

The names of the persons selected shall be forwarded by the Board to the National Assembly for approval before appointment and gazettelement by the Board.

The current NGCDFC members were gazetted in December, 2022 and the first meeting was held in December, 2022.

The persons appointed are drawn from different groupings as follows:

- Male Adult- Iddi Abbas Keya- Chairman
- Male Youth - Zedekiah Omondi Obura- Member
- Female Adult - Rukia Matseshe Mukoya -Member
- Female Youth - Morine Nanjala Wasio -Member
- PWD Rep - Joseph Osiako Okiya – Member
- Co-opted member - Hawa Shitawa Mumia – Secretary
- Nominee of the constituency office - Phillip Otieno Musumba- Member
- Nominee of the constituency office - Imelda OmukweyiTiemeiri– Member

b) NGCDFC Tenure

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

c) Roles and functions of the Committee

1. Capacity build Project Management Committees and sensitize the Community on the operations of the Fund
2. Consider all project proposals from all wards in the constituency and any other projects which the Committee considers beneficial to the constituency;
3. Ensure that all projects, proposed and approved for funding meets the requirements of Section 24 of the Act.
4. Ensure Project proposals submitted to the Board include detailed budget proposal, procurement and work plans
5. Consult with relevant government departments to ensure that cost estimates for the projects are realistic
6. Monitor the implementation of projects as per the Monitoring and Evaluation framework prescribed by the Board;
7. Receive and address complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
8. Ensure labelling of projects as per guidelines issued by the Board;
9. Recruit staff as per Section 45 of the Act, among others.

d) Removal of a member

Whenever a vacancy occurs in the constituency committee by reason of resignation, incapacitation or demise of a member, the vacancy shall be filled from the same category where the vacancy has occurred within a period of 30 days.

Member of the constituency committee may be removed from office on one or any of the following grounds: -

- Lack of integrity;
- Gross misconduct
- Embezzlement of public funds
- Bringing Committee into disrepute through unbecoming personal and public conduct
- Promoting unethical practices
- Causing disharmony within the committee
- Physical or Mental infirmity

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A decision to remove a member shall be made through a resolution of at least five members of the committee and the member sought to be removed shall be given a fair hearing before the resolution is made.

e) NGCDFC Induction and Training

NGCDFCs are inducted and trained in consideration to the Boards training guidelines. There is need to capacity build members on their mandate as per the NGCDF Act and other relevant laws and policies in order to ensure efficient and effective management of the funds at the constituency level.

f) Number of meetings held

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

In Mumias West Constituency, the NGCDF Committee conducted 14 meetings and 4 sub-committee meetings.

Name of Committee member	Meetings Held													
	20/01/2023	11/08/2023	12/09/2023	02/10/2023	03/11/2023	13/12/2023	15/01/2024	25/01/2024	14/02/2024	05/03/2024	05/04/2024	27/04/2024	23/05/2024	11/06/2024
Iddi Abbas Keya	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Hawa ShitawaMumia	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Zedekiah Omondi Obura	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Rukia Matseshe Mukoya	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Joseph Osiako Okiya	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Philip Otieno Musumba	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Imelda OmukweyiTieneri	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Morine Nanjala	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

*National Government Constituencies Development Fund (NGCDF)
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Wasio															
DCC	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
FAM	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

g) Members' remuneration

Members of the constituency committee are entitled to a sitting allowance only and not monthly salary.

h) Policy on conflict of interest

Sec17(1)&(3) Public Officer Ethics Act provides that A public officer shall use the best efforts to avoid being in a situation where that public officers' personal interest conflict with or appear to conflict with the officer's official duties.

A public officer whose personal interests are or may be in conflict with his or her official duties shall declare those personal interests to the public entity.

i) Succession plan

Vacancies arising as a result of removal or end of tenure of members of the constituency committee, the vacancy shall be filled in the manner set out in section 43 and minutes of the meeting shall indicate the fact of the removal or appointment of members.

j) Ethics and conduct

Sec17(1)&(3) Public Officer Ethics Act provides that a public officer shall:

- a) Be honest in the conduct of public affairs
- b) Not engage in activities that amount to abuse of office
- c) Accurately and honestly present information to the public
- d) Not engage in wrongful conduct in furtherance to personal benefit
- e) Not misuse public resources
- f) Not falsify any records
- g) Not engage in actions that may lead to his or her removal from the membership of a professional body to which he or she may belong

k) Risk management

This involves understanding, analyzing and addressing risk to make sure organizations achieve their objectives.

Risk management has been integrated within Mumias West NG CDF office by ensuring NG CDF committee and staff are involved in identification, analysis & recording of the risks in the various departments. There is a constituency risk register that has been developed and maintained that is reviewed periodically.

Risk mitigation strategies that have been implemented at the constituency include risk limitation on loss of NG CDF electronic data and information by provision of reliable internet connectivity to enable online data backups in addition to the disk drive backups that are prone to failure.

Objectives of Risk Management

1. To develop and maintain a strong system of Corporate Governance and Internal Controls as the basis for a robust and secure operating environment
2. To minimize direct and indirect losses suffered by the Fund
3. To assist in ensuring that all applicable external laws and regulations are complied with
4. To assist in ensuring all internal policies, procedures, standards and control are complied with
5. To provide a greater level of transparency into the operations of the fund
6. To enable the Fund follow best practice in Risk Management
7. To establish the current level of risk within the constituency/department
8. To enable the constituency/ department detect any forthcoming risks and take the necessary action.

6. Environmental and Sustainability Reporting

Mumias West NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

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

- a. Education and Training:** Mumias West 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

- Mumias West NG-CDF has supported students carry out environmental conservation activities by planting trees in schools once in every academic calendar
- Mumias West NG-CDF has sensitized youth/ community on the impact of drugs by construction of schools supported NG-CDF.
- Mumias West NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

3. Employee welfare

We invest in providing the best working environment for our employees. Mumias West constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also recognize and appreciate our employees for exemplary performance. The reward and sanctions system are 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. Mumias West constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross-cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

Mumias West 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 practices ensure the fund gets value for money on all goods and services procured.

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

NGCDF has put in efforts to ensure:

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

Community Engagements-

Mumias West 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

Mumias West 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.

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


.....
Name: Christine N. Muyaka
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 by the Public Sector Accounting Standards Board of Kenya from time to time.

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

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

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

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

Approval of the financial statements

The NGCDF-Mumias west Constituency financial statements were approved and signed by the Accounting Officer on 12/09/2024.


.....
Name: Iddi Abbas Keya
Chairman – NGCDF Committee


.....
Name: Christine N. Muyaka
Fund Account Manager

REPUBLIC OF KENYA

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Enhancing Accountability

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Mumias West Constituency set out on pages 1 to

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

In my opinion, except for the effect of the 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 – Mumias West Constituency as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015, amended 2022 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Lack of Assets Ownership Documents

Annex 4 - summary of fixed asset register reflects total assets historical costs balance of Kshs.34,253,398. Included in this is Kshs.2,000,000 in respect of land and Kshs.6,330,760 disclosed as transport equipment being historical cost of a bus and two motor cycles owned by the fund. However, logbooks for the bus and two motor cycles as well as a title deed for the land were not provided for audit verification.

In the circumstances, ownership of the land and transport equipment with a total historical cost of Kshs.8,330,760 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects receipts final budget and actual on comparable basis of Kshs.245,126,730 and Kshs.211,304,436 respectively resulting to an under-funding of Kshs.33,822,294 or 14% of the budget. Similarly, the Fund spent Kshs.208,171,544 against an approved budget of Kshs.245,082,730 resulting to an under-expenditure of Kshs.36,911,187 or 15 % of the budget.

The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the management did not provide satisfactory explanation why the issues have not been resolved.

Other Information

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

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

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance 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 effects 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 in Completion a Project at St. Bedas Bukaya Secondary School

Note 7 to the financial statements reflects transfer to secondary schools of Kshs.44,410,000. Included in this amount is Kshs.10,000,000 transferred to St, Bedas Bukaya Secondary School. Project records provided for audit indicated that a local contractor was awarded a tender for the proposed construction of phase 1 of a storey tuition block and administration block, at Bedas Bukaya Secondary School on 6 May, 2023. Phase 1 of the project was to cover the ground floor and first floor at a contract sum of Kshs.27,591,771 for a contract period of forty-eight (48) weeks.

The same contractor was awarded a tender for the construction of the proposed completion of phase 2 of the storey building tuition block and administration block on 14 January, 2024. The project was to cover second floor and roofing at a contract sum of Kshs.14,235,902 for a contract period of twenty-eight (28) weeks bringing the total contract sum for the works to Kshs.41,827,673.

However, physical inspection conducted at the project site in November, 2024 and examination of the project records indicated that window fittings, plumbing works, floor works, electrical works, ceiling works, painting works were still outstanding three months after the initial expected project completion date. Further, the contractor had no valid performance bond.

In the circumstances, value for money and benefits accruing from the project may not be realized on a timely manner and the management exposed public funds to losses due to lack of valid performance bond.

2.0 Lack of Asset Disposal Plan

Audit review of the assets inventory records indicated that the Fund had one unserviceable motorcycle. However, the management did not provide an annual asset disposal plan nor provide evidence of plans for disposal of the unserviceable asset. This is contrary to Section 53(4) of the Public Procurement and Asset Disposal Act, 2015, which states that, all asset disposals shall be planned by the Accounting Officer concerned through annual asset disposal plan in a format set out in the Regulations.

In the circumstances, 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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to 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.

The Board of Management is 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, SBS
AUDITOR-GENERAL

Nairobi

31 December, 2024

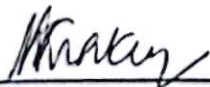
*National Government Constituencies Development Fund (NGCDF)
Mumias West Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

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

	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	192,434,942	92,000,000
Proceeds From Sale of Assets	2	00	
Other Receipts	3	131,903	44,000
Total Receipts		192,566,845	92,044,000
Payments			
Compensation of Employees	4	3,376,740	3,405,629
Committee expenses	5	1,665,000	865,000
Use of Goods and Services	6	8,264,967	5,714,818
Transfers to Other Government Units	7	117,806,783	45,470,000
Other Grants and Transfers	8	69,608,053	24,527,200
Acquisition of Assets	9	450,000	550,000
Other Payments	10	7,000,000	00
Total Payments		208,171,543	80,532,647
Surplus/(Deficit)		(15,604,698)	11,511,353

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 12/09 2024 and signed by:



Chairman NG-CDF
Committee
Name: Idd Abbas Keya



Fund Accountant Manager
Name: Christline N. Muyaka



National Sub-County
Accountant
Name: Rose A. Ojwang
ICPAK M/No: 17031


N.T.S.C.A
MUMIAS WEST

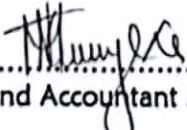
**National Government Constituencies Development Fund (NGCDF)
Mumias West Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024**

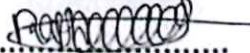
10. Statement of Assets and Liabilities as at 30th June, 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	11A	3,871,119	18,737,590
Cash Balances	11B	-	
Total Cash and Cash Equivalents		3,871,119	18,737,590
Accounts Receivable			
Outstanding Imprests	12	-	-
Total Financial Assets (A)		3,871,119	18,737,590
Financial Liabilities			
Accounts Payable			
Retention	13	-	-
Gratuity	14	738,227	-
Total Financial Liabilities (B)		738,227	-
Net Financial Assets (A-B)		3,132,893	18,737,590
Represented By			
Fund Balance B/Fwd	15	18,737,590	7,226,237
Prior Year Adjustments	16	-	-
Surplus/(Deficit) for The Year		(15,604,698)	11,511,353
Net Financial Position		3,132,893	18,737,590

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on 12/09 2024 and signed by:


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Chairman NG-CDF
Committee
Name: Idd Abbas Keya


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Fund Accountant Manager
Name: Christine N. Muyaka


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**N.T.S.C.A
MUMIAS WEST**

*National Government Constituencies Development Fund (NGCDF)
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11. Statement Of Cash Flows for the Year Ended 30th June 2024

	Notes	2023-2024	2022-2023
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	192,434,942	92,000,000
Other Receipts	3	131,903	44,000
Total Receipts		192,566,845	92,044,000
Payments			
Compensation of Employees	4	3,376,740	3,405,629
Committee Expenses	5	1,665,000	865,000
Use of Goods and Services	6	8,264,967	5,714,818
Transfers to Other Government Units	7	117,806,783	45,470,000
Other Grants and Transfers	8	69,608,053	24,527,200
Other Payments	10	7,000,000	00
Total Payments		207,721,543	79,982,647
Total Receipts Less Total Payments		(15,154,698)	12,061,353
Adjusted For:			
Prior Year Adjustments	16	-	00
Decrease/(Increase) in Accounts Receivable	17	-	00
Increase/(Decrease) in Accounts Payable	18	738,227	00
Net Cash Flow from Operating Activities		738,227	12,061,353
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	-	00
Acquisition of Assets	9	(450,000)	(550,000)
Net Cash Flows from Investing Activities		(450,000)	(550,000)
Net Increase In Cash & Cash Equivalents		(14,866,471)	11,511,353
Cash & Cash Equivalent at Start of the Year	11	18,737,590	7,226,237
Cash & Cash Equivalent at End of the Year	11	3,871,119	18,737,590

National Government Constituencies Development Fund (NGCDF)
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12. Summary Statement of Appropriation for The Year Ended 30th June 2024

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2023-2024	Opening Balance (C/Blk) and AIA	Previous Years' Outstanding disbursements	2023-2024	2023-2024		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	179,998,203	18,737,590	46,215,033	244,950,826	211,172,532	33,778,294	86.2%
Proceeds From Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	131,903	-	131,903	131,903	-	100.0%
Totals	179,998,203	18,869,494	46,215,033	245,126,730	211,304,436	33,822,294	86.2%
Payments							
Compensation of Employees	3,592,044	915,465	1,137,987	5,645,496	3,376,740	2,268,756	59.8%
Committee Expenses	3,128,000	856,160	340,000	4,324,160	2,760,000	1,564,160	63.8%
Use of Goods and Services	7,579,390	2,008,471	1,129,436	10,717,297	7,169,967	3,547,330	66.9%
Transfers to Other Government Units	111,094,483	8,400,000	18,312,300	137,806,783	117,806,783	20,000,000	85.5%
Other Grants and Transfers	53,148,286	6,512,505	18,295,310	77,956,101	69,608,053	8,348,048	89.3%
Acquisition of Assets	900,000	990	-	900,990	450,000	450,990	49.9%
Other Payments	556,000	-	7,000,000	7,556,000	7,000,000	556,000	92.6%
Funds Pending Approval**(AIA)	-	175,903	-	175,903	-	175,903	0.0%
Totals	179,998,203	18,869,494	46,215,033	245,082,730	208,171,544	36,911,187	84.9%

National Government Constituencies Development Fund (NGCDF)
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Explanatory Notes.

- (a) Compensation of Employees had 59.80% utilization because we did not receive all the funds from the exchequer by close of the financial year.
- (b) Committee Expenses had 63.80% utilization because we did not receive all the funds from the exchequer by close of the financial year.
- (c) Use of Goods and Services- had 66.60% utilization because we did not receive all the funds from the exchequer by close of the financial year.
- (d) Transfers to Other Government Units- had 85.50% utilization because we did not receive all the funds from the exchequer by close of the financial year.
- (e) Other Grants and Transfers had 89.30% utilization because we did not receive all the funds from the exchequer by close of the financial year.
- (f) Acquisition of Assets had 49.90% utilization because we did not receive all the funds from the exchequer by close of the financial year.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	36,955,187
Less undisbursed funds receivable from the Board as at 30 th June 2024	33,822,294
	3,132,893
Increase/(decrease) Accounts payable	738,226.6
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2024	3,871,120

National Government Constituencies Development Fund (NGCDF)
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13. Budget Execution By Sectors And Projects For The Year Ended 30th June 2024

Programme/Sub-programme	Original Budget Kshs	Adjustments		Final Budget Kshs	Actual on comparable basis Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,592,044	915,465	1,137,987	5,645,496	3,376,740	2,268,756
1.2 Committee allowances	1,228,000	496,152	200,000	1,924,152	1,281,000	643,152
1.3 Use of goods and services	4,481,579	1,083,028	674,295	6,282,902	3,947,577	2,291,326
Sub-total	9,301,623	2,494,645	2,012,282	13,808,550	8,605,317	5,203,233
2.0 Monitoring and evaluation						
2.1 Capacity building	1,500,000	287,750	300,000	2,087,750	1,629,250	458,500
2.2 Committee allowances	1,900,000	360,008	140,000	2,400,008	1,479,000	921,008
2.3 Use of goods and services	1,597,811	214,693	155,141	1,967,645	1,209,140	758,505
Sub-total	4,997,811	862,451	595,141	6,455,403	4,317,390	2,138,013
3.0 Constituency Oversight Committee (Itemize as per budget)						
3.1 COC Allowances	-	150,000	-	150,000	118,000	32,000

National Government Constituencies Development Fund (NGCDF)

Mumias West Constituency

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3.2 Other oversight committee expenses	-	273,000	-	273,000	266,000	7,000
Sub-total	-	423,000	-	423,000	384,000	39,000
4.0 Emergency						
4.1 Primary Schools	2,768,091	1,600,000	-	4,368,091	3,500,000	868,091
4.2 Secondary schools	4,500,000	-	-	4,500,000	4,500,000	-
4.3 Security projects	1,500,000	-	-	1,500,000	1,500,000	-
4.4 Other projects	-	355,357	86,190	441,547	328,558	112,989
Sub-total	8,768,091	1,955,357	86,190	10,809,638	9,828,558	981,080
5.0 Bursary and Social Security						
5.1 Primary Schools	-	-	-	-	-	-
5.2 Secondary Schools	25,256,195	2,365,848	9,365,000	36,987,043	36,135,167	851,876
5.3 Tertiary Institutions	11,700,000	2,146,300	3,113,600	16,959,900	15,708,808	1,251,092
5.4 Special Institutions	500,000	45,000	185,000	730,000	620,000	110,000
5.5 Education Support Programmes	-	-	-	-	-	-
5.6 Social Security	-	-	-	-	-	-
Sub-total	37,456,195	4,557,148	12,663,600	54,676,943	52,463,975	2,212,968
6.0 Sports						
Constituency Sports Tournament				2,472,760		

National Government Constituencies Development Fund (NGCDF)
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	-	-	2,472,760		2,472,760	-
Regional Sports Tournament	-	-	300,000	300,000	300,000	-
Sub-total	-	-	2,772,760	2,772,760	2,772,760	-
7.0 Environment						
Ebuyeshera Primary School	-	-	277,276	277,276	277,276	-
Sheikh Badru Secondary school	-	-	277,276	277,276	277,276	-
Shibale Secondary School	-	-	277,276	277,276	277,276	-
Ebubaka Primary School	-	-	277,276	277,276	277,276	-
Lukongo Primary School	-	-	277,276	277,276	277,276	-
Iranda Primary School	-	-	277,276	277,276	277,276	-
Bukaya Primary School	-	-	277,276	277,276	277,276	-
Enyapora Secondary School	-	-	277,276	277,276	277,276	-
Emulembwa Primary School	-	-	277,276	277,276	277,276	-
Mumias Central Primary School	-	-	277,276	277,276	277,276	-
Shibale Primary School	282,000	-	-	282,000	-	282,000
Ichinga Muslim Sec school	282,000	-	-	282,000	-	282,000
Ebuyenjere Primary School	330,000	-	-	330,000	-	330,000
Mumias Town Ship Primary	330,000	-	-	330,000	-	330,000

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

Ugana Secondary School	330,000	-	-	330,000	-	330,000
Mumias Complex Primary School	330,000	-	-	330,000	-	330,000
Emulaka Primary School	330,000	-	-	330,000	-	330,000
Lukongo Secondary School	330,000	-	-	330,000	-	330,000
Ahong'injo Primary School	330,000	-	-	330,000	-	330,000
Mumias West Deputy County commissioner's office	330,000	-	-	330,000	-	330,000
Sub-total	3,204,000	-	2,772,760	5,976,760	2,772,760	3,204,000
8.0 Primary Schools Projects (List all the Projects)						
Eshisundusia primary School	250,000	-	-	250,000	-	250,000
Khungwani Primary School	200,000	-	-	200,000	-	200,000
Ahong'injo Primary School	5,600,000	-	-	5,600,000	5,600,000	-
Buyundo Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Ebuchitu Primary School	5,600,000	-	-	5,600,000	5,600,000	-
Ebuchitu Primary School	550,000	-	-	550,000	-	550,000
Emulaka Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Emulaka Primary School	550,000	-	-	550,000	-	550,000
Ebuyenjere Primary School	800,000	-	-	800,000	-	800,000

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Ebumanyi Primary School	500,000	-	-	500,000	500,000	-
Imbibbi Primary School	2,000,000	-	-	2,000,000	2,000,000	-
Imbibbi Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Iranda Primary School	600,000	-	-	600,000	600,000	-
Iranda Primary School	1,050,000	-	-	1,050,000	-	1,050,000
Mumias Town Ship Primary	1,000,000	-	-	1,000,000	1,000,000	-
Musanda Primary School	5,600,000	-	-	5,600,000	5,600,000	-
Ranjiri Primary School	550,000	-	-	550,000	-	550,000
Shibale Primary School	1,880,000	-	-	1,880,000	1,880,000	-
St. Cyprian Ebeyeshera Primary School	900,000	-	-	900,000	900,000	-
Emulaka Primary School	3,900,000	-	-	3,900,000	3,900,000	-
Mumias Town Ship Primary	5,600,000	-	-	5,600,000	5,600,000	-
Utende Primary School	5,600,000	-	-	5,600,000	5,600,000	-
Emulaka Primary School	2,204,483	-	-	2,204,483	2,204,483	-
Ebuyenjere Primary School	5,600,000	-	-	5,600,000	5,600,000	-
Ebumanyi Primary School	5,600,000	-	-	5,600,000	5,600,000	-
Bukaya Primary School	-	1,200,000	600,000	1,800,000	1,800,000	-

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Shibale Primary School	-	-	2,400,000	2,400,000	2,400,000	-
Sub-total	59,134,483	1,200,000	3,000,000	63,334,483	58,384,483	4,950,000
9.0 Secondary Schools Projects (List all the Projects)						
Bumia Girls Secondary School	210,000	-	-	210,000	210,000	-
St. Bedas' Bukaya Secondary School	20,000,000	-	-	20,000,000	10,000,000	10,000,000
Sheikh Badru Etenje Secondary School	6,500,000	-	-	6,500,000	6,500,000	-
Sheikh Badru Etenje Secondary School	2,000,000	-	-	2,000,000	2,000,000	-
Ahong'injo Secondary School	900,000	-	-	900,000	900,000	-
Lukongo Secondary School	700,000	-	-	700,000	700,000	-
Lukongo Secondary School	950,000	-	-	950,000	-	950,000
Musanda Secondary School	5,600,000	-	-	5,600,000	5,600,000	-
Musanda Secondary School	1,000,000	-	-	1,000,000	1,000,000	-
St. Christopher Enyapora Secondary School	1,300,000	-	-	1,300,000	1,300,000	-
St. Christopher Enyapora Secondary School	1,200,000	-	-	1,200,000	-	1,200,000
St. Teresas Emukhuwa Girls Secondary School	1,600,000	-	-	1,600,000	1,600,000	-
St. Teresas Emukhuwa Girls Secondary School	1,400,000	-	-	1,400,000	-	1,400,000
St. James Butobe Secondary School	5,600,000	-	-	5,600,000	5,600,000	-

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Ihinga Muslim Secondary School	-	2,000,000	-	2,000,000	2,000,000	-
Sheikh Badru Secondary School	-	2,000,000	-	2,000,000	2,000,000	-
St. Romanos Matawa Secondary School	-	-	1,500,000	1,500,000	1,500,000	-
Bukaya Secondary School	-	-	3,500,000	3,500,000	3,500,000	-
Sub-total	48,960,000	4,000,000	5,000,000	57,960,000	44,410,000	13,550,000
10.0 Tertiary Institutions Projects (List all the Projects)						
Mumias West Technical and Vocational College	1,500,000	-	-	1,500,000	1,500,000	-
Mumias West KMTC	1,500,000	-	-	1,500,000	-	1,500,000
Mumias West Technical and Vocational Education & Training Institute	-	3,200,000	3,550,000	6,750,000	6,750,000	-
Mumias West Technical and Vocational Education & Training Institute	-	-	6,762,300	6,762,300	6,762,300	-
Sub-total	3,000,000	3,200,000	10,312,300	16,512,300	15,012,300	1,500,000
11.0 Security Projects						
Musanda Divisional Office	70,000	-	-	70,000	70,000	-
Musanda Police Station	200,000	-	-	200,000	200,000	-
Nyalenya Police Post	200,000	-	-	200,000	-	200,000
Eshihaka Police Post	550,000	-	-	550,000	-	550,000
Musanda Police Station	700,000	-	-	700,000	-	700,000
Musanda Police Station			-	500,000	-	

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	500,000	-	-	-	-	500,000
Mumias West Deputy County Commissioner's Office.	1,500,000	-	-	1,500,000	1,500,000	-
Sub-total	3,720,000	-	-	3,720,000	1,770,000	1,950,000
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-
12.2 Construction of CDF office	250,000	-	-	250,000	-	250,000
12.3 Purchase of furniture and equipment	160,000	990	-	160,990	60,000	100,990
12.4 Purchase of computers	490,000	-	-	490,000	390,000	100,000
12.5 Purchase of land	-	-	-	-	-	-
Sub-total	900,000	990	-	900,990	450,000	450,990
13.0 Others						
Mumias West National Registration Bureau	556,000	-	-	556,000	-	556,000
Strategic Plan	-	-	2,000,000	2,000,000	2,000,000	-
Rural Electrification and Renewable Energy Corporation	-	-	5,000,000	5,000,000	5,000,000	-
Sub-total	556,000	-	7,000,000	7,556,000	7,000,000	556,000
Funds pending approval(AIA)	-	175,903	-	175,903	-	175,903
Total	179,998,203	18,869,494	46,215,033	245,082,730	208,171,544	36,911,187

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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-Mumias West Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Recognition of Receipts

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

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

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

b. Proceeds from the Sale of Assets

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

c. Other receipts

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

d. Unutilized Funds from PMCs.

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

e. External Assistance

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

5. Recognition of payments

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

a) Compensation of Employees

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

b) Use of Goods and Services

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

c) Acquisition of Fixed Assets

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

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the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

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

6. In-kind contributions

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

7. Cash and Cash Equivalents

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

8. Accounts Receivable

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

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Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

10. Pending Bills

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

11. Unutilized Fund

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

12. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2023 for the period 1st July 2023 to 30th 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 30th June 2024.

15. Prior Period Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error

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occurred before the earliest prior period presented, restate the opening balances of assets, liabilities, and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

16. Related Party Transactions

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

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15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
NGCDF Board	Kshs	Kshs
AIE NO. B185193		7,000,000
AIE NO. B185468		6,000,000
AIE NO. B185729		15,000,000
AIE NO. B206045		5,000,000
AIE NO. B205838		12,000,000
AIE NO. B205838		12,000,000
AIE NO. B205969		5,000,000
AIE NO. B207599		15,000,000
AIE NO. B207965		15,000,000
AIE NO. B214522	46,215,033	
AIE NO. B225159	30,000,000	
AIE NO. B226166	26,219,909	
AIE NO. B226355	20,000,000	
AIE NO. B233704	40,000,000	
AIE NO. B214849	30,000,000	
TOTAL	192,434,942	92,000,000

2. Proceeds from Sale of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Others (specify)	0	0
Total	0	0

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3. Other Receipts

	2023-2024	2022-2023
	Kshs	Kshs
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	57,000	44,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	74,903	-
Other Receipts Not Classified Elsewhere (<i>specify</i>)	-	-
Total	131,903	44,000

4. Compensation Of Employees

	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,385,896	2,137,333
Personal allowances paid as part of salary		
House Allowance	105,000	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	738,227	1,102,704
Employer Contributions Compulsory national social security schemes	119,251	165,592
Employer Contributions Compulsory Housing levy	28,367	
Employer contributions to National Industrial Training Authority	-	-
Total	3,376,740	3,405,629

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5. Committee Expenses

	2023-2024	2022-2023
	Kshs	Kshs
A. NG CDFC		
Sitting allowance	1,131,000	814,000
Other committee expenses	150,000	51,000
Sub total	1,281,000	865,000
B. Constituency Oversight Committee		
Allowances	118,000	-
Other committee expenses	266,000	-
Sub total	384,000	-
Total (A+B)	1,665,000	865,000

6. Use of Goods and services

	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	176,274	154,812
Communication, supplies and services	754,995	440,894
Domestic travel and subsistence	1,560,600	1,696,430
Printing, advertising and information supplies & services	60,000	-
Rentals of produced assets	-	-
Training expenses	140,000	116,000
Hospitality supplies and services	2,161,068	1,069,976
Insurance costs	-	-
Specialised materials and services	72,400	47,400
Office and general supplies and services	1,210,739	618,559
Fuel, oil & lubricants	1,209,140	916,000
Other operating expenses	-	48,000
Bank Charges	67,169	46,614
Security operations	448,000	383,948
Routine maintenance - vehicles and other transport equipment	234,288	91,435
Routine maintenance- other assets	170,294	84,750
TOTAL	8,264,967	5,714,818

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7. Transfer To Other Government Units

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers To Primary Schools	58,384,483	18,270,000
Transfers To Secondary Schools	44,410,000	21,700,000
Transfers To Tertiary Institutions	15,012,300	5,500,000
Total	117,806,783	45,470,000

8. Other Grants and Other transfers

	2023-2024	2022-2023
	Kshs	Kshs
Bursary – secondary schools	36,135,167	9,315,200
Bursary – tertiary institutions	15,708,808	6,258,000
Bursary – special schools	620,000	144,000
Bursary- education support programs	-	-
Social Security programs (NHIF)	-	-
Security projects	1,770,000	3,210,000
Sports projects	2,772,760	-
Environment projects	2,772,760	-
Emergency projects	9,828,558	5,600,000
Roads projects	-	-
Total	69,608,053	24,527,200

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9. Acquisition Of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	60,000	550,000
Purchase of ICT Equipment, Software and Other ICT Assets	390,000	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	450,000	550,000

10. Other Payments

	2023-2024	2022-2023
	Kshs	Kshs
Strategic plan	2,000,000	-
ICT Hub	-	-
Rural Electrification and Renewable Energy Corporation	5,000,000	-
Total	7,000,000	-

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11. Cash and Cash Equivalents

Name of Bank and Account No.	2023-2024	2022-2023
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
<i>Co-operative Bank, Mumias Branch Acc No. 1141498664400</i>	3,132,893	18,737,590
<i>Operation account pending closure (Indicate name & account no.)</i>	-	-
Family Bank, A/C no. 081000032522 Branch . (deposit account)	738,227	-
Total	3,871,119	18,737,590
11B: Cash Balances		
Location 1	-	-
Location 2	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

12. Outstanding Imprests

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

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13. Retention

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

Retentions aging analysis.

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

14. Gratuity

	2023-2024	2022-2023
	KShs	KShs
Gratuity as at 1 st July (A)	-	895,226
Gratuity held during the year (B)	738,227	207,478
Gratuity paid during the Year (C)	-	1,102,704
Closing Gratuity as at 30 th June D= A+B-C	738,227	0

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Gratuity aging analysis

	Insert Current FY	% of the total Gratuity	Insert Comparative FY	% of the total Gratuity
Under one year	738,227	100	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	738,227		-	

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

15. Fund Balance B/F

	(1 st July 2023-1)	(1 st July 2022-2)
	Kshs	Kshs
Bank accounts	18,737,590	7,226,237
Cash in hand	-	-
Imprest	-	-
Total	18,737,590	7,226,237
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	18,737,590	7,226,237

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16. Prior Year Adjustments

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

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

18. Changes In Accounts Payable – Gratuities and Retentions

	2023-2024	2022-2023
	KShs	KShs
Gratuities and Retentions as at 1 st July (A)	-	-
Gratuities and Retentions held during the year (B)	738,227	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	738,227	-
Net changes In accounts payables D-A	738,227	-

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

Aging Analysis for Pending Accounts Payables

	Insert Current FY	% of the total	Insert Comparative FY	% of the total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

19.2: Pending Staff Payables (See Annex 2)

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

Aging Analysis for staff Payables

	Insert Current FY	% of the total	Insert Comparative FY	% of the total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

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19.3: Unutilized Fund (See Annex 3)

	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	2,268,756	2,053,452
Committee expense	1,564,160	633,160
Use of goods and services	3,547,330	3,277,906
Amounts due to other Government entities	20,000,000	26,712,300
Amounts due to other grants and other transfers	8,348,048	24,807,815
Acquisition of assets	450,990	990
Other Payments (specify)	556,000	7,000,000
Funds pending approval	175,903	467,000
Total	36,911,187	64,952,623

19.4: PMC account balances (See Annex 5)

	2023-2024	2022-2023
	Kshs	Kshs
PMC account balances	64,539,870	12,845,729
Total	64,539,870	12,845,729

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19.5 Related Party Transactions

	2023-2024	2022-2023
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	1,131,000	814,000
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	192,434,942	92,000,000
Total	193,565,942	92,814,000

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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 20xx	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees	Payment of 7no. NG-CDFC staff Basic salaries.	2,268,756	2,053,452	
Committee Allowances	Payment of NGCDFC allowance charges	643,152	633,160	
Use of goods & services	Payment for Recurrent costs	2,291,326	1,820,315	
Sub-Total		5,203,234	4,506,927	
Monitoring & evaluation				
Capacity building	Payment of NGCDFC, STAFF & PMC Training	458,500	587,750	
Committee Allowances	Payment of field allowances	921,008	500,008	
Use of goods & services	Payment of fuel and Catering services	758,505	369,834	
Sub-Total		2,138,013	1,457,592	
Amounts due to other Government entitles				
Primary Schools		-	-	
Bukaya Primary School	Completion of 3No. Classrooms	-	1,800,000	
Shibale Primary School	Completion of 3No. Classrooms	-	2,400,000	

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Eshisundusia primary School	Processing of land title deed	250,000	-	
Khungwani Primary School	Processing of land title deed	200,000	-	
Ebuchitu Primary School	Construction of Gate and fence	550,000	-	
Emulaka Primary School	Construction of Toilet	1,000,000	-	
Emulaka Primary School	Construction of Gate and fence	550,000	-	
Ebuyenjere Primary School	Construction of Gate and fence	800,000	-	
Iranda Primary School	Construction of Gate and fence	1,050,000	-	
Ranjiri Primary School	Construction of Borehole	550,000	-	
Secondary Schools		-	-	
St. Romanos Matawa Secondary School	Completion of Lab fittings	-	1,500,000	
Bukaya Secondary School	Construction of Tuition block	-	3,500,000	
Ichinga Muslim Secondary School	Construction of 3NO. Classrooms	-	2,000,000	
Sheikh Badru Secondary School	Construction of 4NO. Classrooms	-	2,000,000	
St. Bedas' Bukaya Secondary School	Construction of Tuition block	10,000,000	-	
Lukongo Secondary School	Construction of Gate and fence	950,000	-	
St. Christopher Enyapora Secondary School	Construction of Gate and fence	1,200,000	-	
St. Teresas Emukhuwa Girls Secondary School	Construction of Gate and fence	1,400,000	-	
Tertiary Institutions		-	-	
Mumias West Technical and Vocational Education & Training Institute	Construction of workshops	0	13,512,300	
Mumias West KMTTC	Construction of Gate and fence	1,500,000	-	
Sub-Total		20,000,000	26,712,300	
Amounts due to other				

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
grants and other transfers				
Bursary Funds				
Secondary Schools	Payment of bursary to needy students in secondary schools	851,876	11,730,848	
Tertiary Institutions	Payment of bursary to needy students in tertiary institutions	1,251,092	5,259,900	
Special Needs	Payment of bursary to needy students in special institutions	110,000	230,000	
Emergency Funds	To cater for any unforeseen occurrences in the constituency during the financial year	981,080	2,041,547	
Sports	Staging of sports tournament	0	2,772,760	
Environment		0	-	
Ebuyeshera Primary School	Environmental activities	0	277,276	
Sheikh Badru Secondary school	Environmental activities	0	277,276	
Shibale Secondary School	Environmental activities	0	277,276	
Ebubaka Primary School	Environmental activities	0	277,276	
Lukongo Primary School	Environmental activities	0	277,276	
Iranda Primary School	Environmental activities	0	277,276	
Bukaya Primary School	Environmental activities	0	277,276	
Enyapora Secondary School	Environmental activities	0	277,276	
Emulembwa Primary School	Environmental activities	0	277,276	
Mumias Central Primary School	Environmental activities	0	277,276	
Shibale Primary School	Environmental activities	282,000	-	
Ichinga Muslim Sec school	Environmental activities	282,000	-	
Ebuyenjere Primary School	Environmental activities	330,000	-	

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Mumias Town Ship Primary	Environmental activities	330,000	-	
Ugana Secondary School	Environmental activities	330,000	-	
Mumias Complex Primary School	Environmental activities	330,000	-	
Emulaka Primary School	Environmental activities	330,000	-	
Lukongo Secondary School	Environmental activities	330,000	-	
Ahong'injo Primary School	Environmental activities	330,000	-	
Mumias West Deputy County commissioner's office	Environmental activities	330,000	-	
Shibale Primary School	Environmental activities	282,000	-	
Security Projects		-	-	
Nyalenya Police Post	Purchase of office Furniture	200,000	-	
Eshihaka Police Post	Construction of borehole	550,000	-	
Musanda Police Station	Construction of gate & fence	700,000	-	
Musanda Police Station	Renovation and Furniture	500,000	-	
Sub-Total		8,348,048	24,807,815	
Security Projects		-		
Acquisition of assets				
Purchase of furniture and equipment	Purchase of office curtains	100,990	990	
Construction of CDF office	Construction of public Notice Board	250,000	-	
Purchase of computers	Purchase of computers	100,000	-	
Sub-Total		450,990	990	
Oversight Committee Expenses(Itemize)				
COC Allowances	COC Sitting allowances	32,000	-	
Other oversight committee expenses	COC field allowances	7,000	-	
		39,000	-	
Others Payments				
Mumias West	Designing of strategic plan	-	2,000,000	

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Constituency NG-CDF Strategic Plan				
Rural Electrification and Renewable Energy Corporation	Installation of transformers	-	5,000,000	
Mumias West National Registration Bureau	Purchase of Yamaha XTZ 125 Motorcycle Trail, 101-130cc	556,000	-	
Sub-Total		556,000	7,000,000	
Funds pending approval	AIA and transfers from PMC	175,903	467,000	
Grand Total		36,911,187	64,952,624	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	2,000,000	-	0	2,000,000
Buildings and structures	19,511,633	-	0	19,511,633
Transport equipment	6,330,760	-	0	6,330,760
Office equipment, furniture and fittings	3,402,510	60,000	0	3,462,510
ICT Equipment, Software and Other ICT Assets	1,896,500	390,000	0	2,286,500
Other Machinery and Equipment	167,995	-	0	167,995
Intangible assets	494,000	-	0	494,000
Total	33,803,398	450,000	0	34,253,398

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Ack Milimani Girls High School	Coop Bank	01141067109400	0	89,792
Ahong'injoPri School	Coop Bank	01141067542500	5,580,000	12,102
Buchifi Primary School	Coop Bank	01141067546600	0	1,811
Bukaya Primary School	Coop Bank	01141067184500	0	1,074,907
Butobe Primary School	Coop Bank	01141234570900	0	2,355
Ebubaka Primary School	Coop Bank	01141068446700	0	0
EbubalaPri School	Coop Bank	01141498804300	0	54,896
Ebuyenjere Primary School	Coop Bank	01141067166600	5,582,928	2,928
Emuberi Primary Sch	Coop Bank	01141234632400	150,755	803,775
Emukhuwa Primary Sch.	Coop Bank	01141067546400	41,228	914,287
Eshikalame Primary Sch	Coop Bank	01141067542700	0	0
Etenje Primary Sch.	Coop Bank	01141067574500	0	95,226
Ichinga Muslim Pri. Sch. Dev. Fund	Coop Bank	01141067156200	0	23,388
Ingusi Primary Sch	Coop Bank	01141067542600	0	68,126
Iyabo Primary Sch	Coop Bank	01141067543300	0	782,707
Ihonje Primary School	Coop Bank	01141498103600	0	137,691
Khungwani Primary Sch	Coop Bank	01141067262800	59,428	59,428
Lureko Primary Sch - CDF	Coop Bank	01141499543000	1	88,831
Lukoye Community ECD Sch	Coop Bank	01141498097300	0	3,527
Millimani Primary School	Coop Bank	01141067730700	0	114,131
Mumias Central Primary School	Coop Bank	01141234298100	0	477
Mumias Sugar Complex Pri. Sch.	Coop Bank	01141499543500	885	885
Mumias Muslim Girl's Sec. Sch	Coop Bank	01141234419900	0	5,015

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Mumias Muslim Pri. Sch. Dev. Fund	Coop Bank	01141068261600	0	170,105
Mumias Primary Sch. For the Deaf	Coop Bank	01141498449900	0	1
Mumias Township Primary School	Coop Bank	01141068453800	6,581,412	1,412
Musanda Primary School	Coop Bank	01141068368600	5,580,039	100,039
Musanda Secondary School	Coop Bank	01141067093800	6,580,023	109,623
Nyapeta primary School	Coop Bank	01141234845500	0	135,498
Nykwaka Primary School	Coop Bank	01141234741100	0	7,163
Ranjiri Primary School	Coop Bank	01141499529400	253	42,253
Sheikh Badru Sec School	Coop Bank	01141499790800	0	2,370
Shibale Primary School	Coop Bank	01141067324900	157,431	163,363
Shisundusia Primary School	Coop Bank	01141499512200	5,764	5,764
St.CyprianEbuyeshera School	Coop Bank	01141498094500	880,589	69,203
St.Elias Iyabo Sec. School	Coop Bank	01141498103400	69,843	1,068,074
St.ElizabethBumia Girls' Sch	Coop Bank	01141068321200	500,646	292,198
St.ElizabethLureko Girls' Sec. Sch	Coop Bank	01141068371700	198,935	32,561
St.Joseph'sUgana Secondary School	Coop Bank	01141498109200	6,160	6,160
St.JohnBumala Sec School	Coop Bank	01141798719600	0	6,757
St.Michaellngusi Sec School	Coop Bank	01141233055500	194,328	133,126
St.Patrick'sLushey Primary Sch	Coop Bank	01141067543800	0	85,633
St.Peters Boys Mumias Pri Sch	Coop Bank	01141067562500	0	114,457
St.Romano's Matawa Sec. Sch	Coop Bank	01141234424300	0	1,604
Utende Primary School	Coop Bank	01141067544300	5,603,019	3,019

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Wang'nyang' Primary School	Coop Bank	01141068175200	0	80,166
Musanda Divisional HQs	Coop Bank	01141798773300	157,617	19,994
Nyalenya A.P Camp	Coop Bank	01141499511800	9	230,888
Mumias West CDF Sports Project	Coop Bank	01141498779200	0	200,663
Mumias West T.T.Institute	Coop Bank	01141499091500	1,521,567	2,977,351
Ebuchitu Primary School	Coop Bank	01141067543900	5,675,877	0
Emulaka Primary School	Coop Bank	01141498955500	6,087,156	0
ACK St. James Butobe Secondary school	Coop Bank	01141798745100	4,132,041	0
Bumanyi Primary School	Coop Bank	01141498729300	6,132,434	0
St. Bedas Bukaya Secondary school	Equity Bank	0680295231562	1,907,903	2,450,000
DCC Mumias West DCC	Family Bank	081000032698	153,297	0
Imbibbi Primary school	Family Bank	081000032840	998,303	0
Total			64,539,870	12,845,729

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	<p>Lack of Ownership Documents for Assets</p> <p>Annex 4 on summary of fixed assets reflects a balance of Kshs.33,803,398 being the value of assets owned by the Fund which includes Kshs.2,000,000 and Kshs.6,330,760 relating to land and transport equipment respectively. The balance of Kshs. 6,330,760 relating to transport equipment comprises of values of a bus and two motor cycles. However, log books for the bus and motor cycles as well as a title deed for the land were not provided for audit verification.</p> <p>In the circumstances, ownership of the two motor cycles, bus and land could not be confirmed.</p>	<p>At the time of audit the ownership documents for bus and motor cycles were not provided for audit verification since they were misplaced. However, we have since applied for replacement of the logbooks. We shall avail the same for audit verification once processed. We have also written to the Mumias west sub county town manager requesting for land allotment.</p>	Not resolved	December 2024
2.	Unsupported Project Management Committee (PMC) Account Balances	The cash books, bank reconciliation statements and	Not Resolved	December 2024

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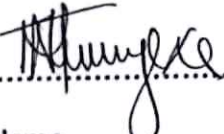
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Note 18.4 and Annex 5 to the financial statements reflects PMC bank balances totaling Kshs.12,845,729. However, the cash books, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit.</p> <p>In the circumstances, the accuracy and completeness of the PMC account balances of Kshs.12,845,729 could not be confirmed.</p>	<p>certificates for Project Management Committee (PMC) balances have been provided for audit review. Hence the accuracy and completeness of the PMC account balances of Kshs.12,845,729 is confirmed.</p>		
3	<p>Budgetary Control and Performance</p> <p>The summary statement of appropriation reflects final receipts budget and actual on comparable basis amounts of Kshs.145,485,270 and Kshs.99,270,237 respectively, resulting to under-funding of Kshs.46,215,033 or 32% of the budget. However, the fund spent Kshs.80,532,647 against actual receipts of Kshs.99,270,237 resulting to under-utilization of Kshs.18,737,590 or 19% of actual receipts.</p> <p>The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.</p>	<p>Late funding and approval of project code list by the NGCDFB makes it difficult to absorb all the funds available by end of the financial year. We received the AIEs for Kshs. 15,000,000 and Kshs.46,215,033 on 26.6.2023 and 20.7.2023 respectively i.e received funds too close to the end of the financial year and after the closure of the financial year. Hence resulting to</p>	Not Resolved	December 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)
		under-performance. However the funds were later disbursed to PMCs and all intended projects implemented. Hence the planned activities were later realized.		
4.	Unresolved Prior Year Audit Matters The audit report for previous year highlighted several issues in respect of the financial statements, lawfulness and effectiveness of public resources, and effectiveness of internal control and governance. Management's report on the progress made in resolving the issues at Annex 6 on progress on follow up of auditor recommendations of other important disclosures indicates that issues relating to effectiveness of internal control and governance had not been resolved as at June, 2023	The issues will be tabled before DFAC for clearance.	Not Resolved	December 2024
5.	Project Implementation Status During the year under review, the Fund had planned to implement one hundred and thirty (130) projects with a budget of Kshs. 194,399,530. However, ninety-eight (98) Or 75% of the projects	We received funds too close to the end of the financial year and after the closure of the financial year. Hence resulting to delayed completion of projects. However, the	Not Resolved	December 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>costing Kshs. 121,636,378 were completed, seventeen (17) or 13% of the projects costing Kshs. 56,217,632 were on going while fifteen (15) 12% of the projects costing Kshs. 16,545,520 had not been started.</p> <p>In the circumstances, the public did not get value for money on the projects that had not been implemented.</p>	<p>projects were later implemented and the public did not get value for money on the projects.</p>		



Name
 Fund Account Manager.