

REPUBLIC OF KENYA



*Enhancing Accountability*



**REPORT**

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 27 FEB 2025	Thursday
TABLED BY:	Hon. Naomi Wago, MP Deputy Majority Party Whip
CLERK-AT-THE-TABLE:	A. Imbiko

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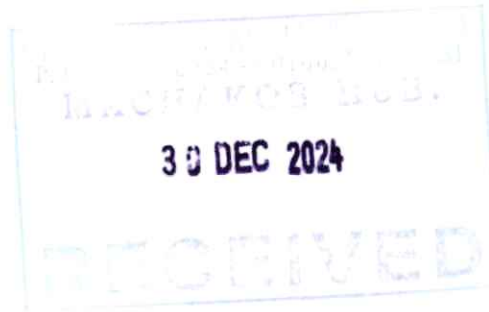
**OF**

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2024**



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**MWALA CONSTITUENCY**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
30<sup>th</sup> JUNE 2024**

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

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

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

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

**A. Acronyms**

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

**B. Definition of Key Terms**

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

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

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

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

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

### **Mandate**

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

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

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- 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.

**National Government Constituencies Development Fund (NGCDF)  
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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 Mwala Constituency's day-to-day management is under the following key organs:

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

**(c) Fiduciary Management**

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

No	Designation	Name
1.	AIE holder	Paul Kariuki Mugwe
2.	National Sub-County Accountant	Jeremiah B. Murumba
3.	Chairman NGCDFC	Danson Muange
4.	Member NGCDFC	Dominic Mutiso

**(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 Mwala 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 Mwala Constituency Headquarters**

P.O. Box 858-90100  
NG-CDF Building Mwala  
Along Kitui – Machakos Road  
Machakos, KENYA

**(f) NGCDF Mwala Constituency Contacts**

Telephone: (254) 0722-167-753  
E-mail: [ngcdfmwala@gmail.com](mailto:ngcdfmwala@gmail.com)  
Website: [www.mwalangcdf.go.ke](http://www.mwalangcdf.go.ke)

**(g) NGCDF Mwala Constituency Bankers**

Kenya Commercial Bank  
Account no. 1106340353  
Masii, Branch

**(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**



**Danson Muange; NG-CDFC Chairman**

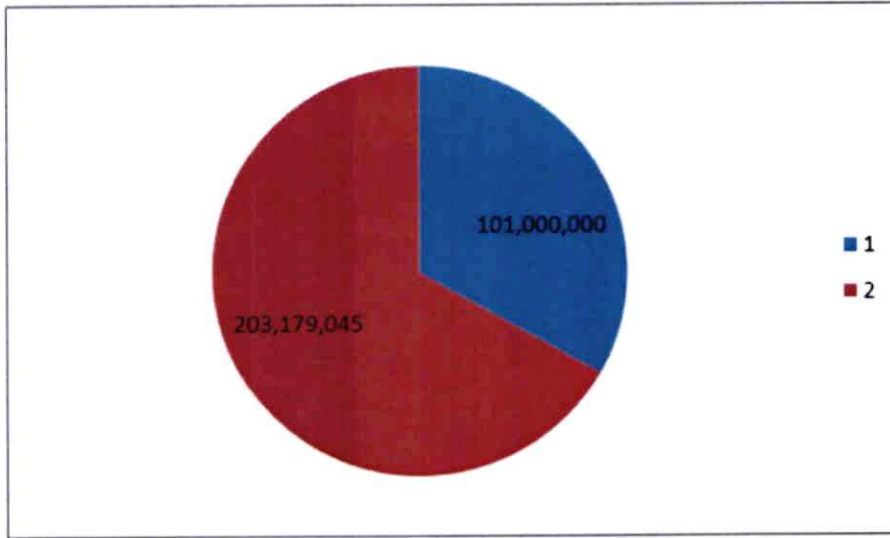
#### **Summary of Budget Performance**

In the financial year 2023/2024 Mwala NG CDF was allocated a total of Kshs. 184,129,901 from the NG-CDF Board. A conditional grant of Kshs. 16,109,133 was also allocated from the National Treasury through the Ministry of Education for construction of infrastructure in junior secondary schools. Thus, the total allocation was Kshs. 200,239,034. The budget for the year was well utilised with actual receipts of Kshs 203,179,045 and payments of Kshs 115,451,828. As at the beginning of the year we had a bank balance of Kshs 68,048,614 and the amount of previous years outstanding disbursements from the board was Kshs 72,860,174 making the financial budget for the year Kshs 341,148,822 and actual on comparable basis of Kshs 271,228,659. The budget utilization difference being Kshs 225,696,994. The funds pending approval from the board is Kshs 13,599,253.

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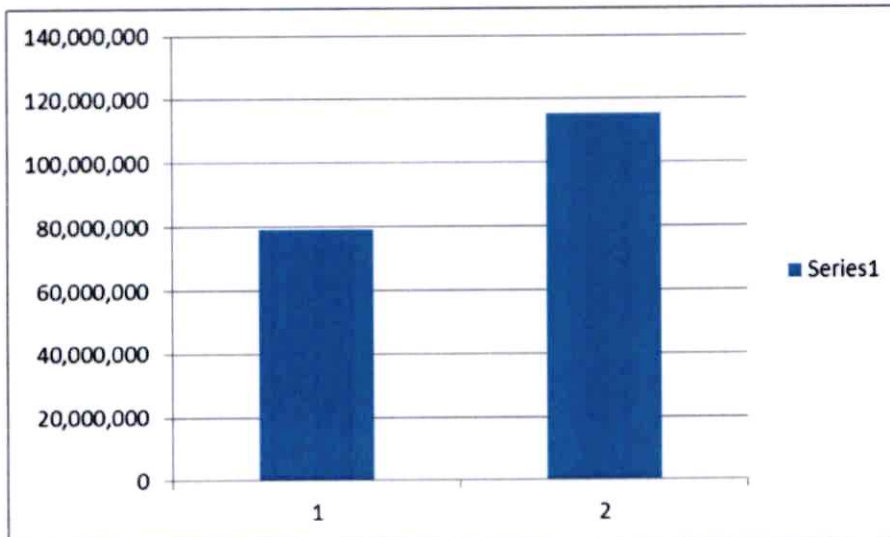
Comparison of receipts, Payments and allocations between the years 2022/2023 and 2023/2024 as shown below.

**PIE CHART .Comparison of receipts between 2022/2023 and 2023/2024**



The receipts for 2022/2023 was Kshs 101,000,000 compared to receipts from the Board of Kshs 203,179,045 in the financial year 2023/2024 as shown in the pie chart above.

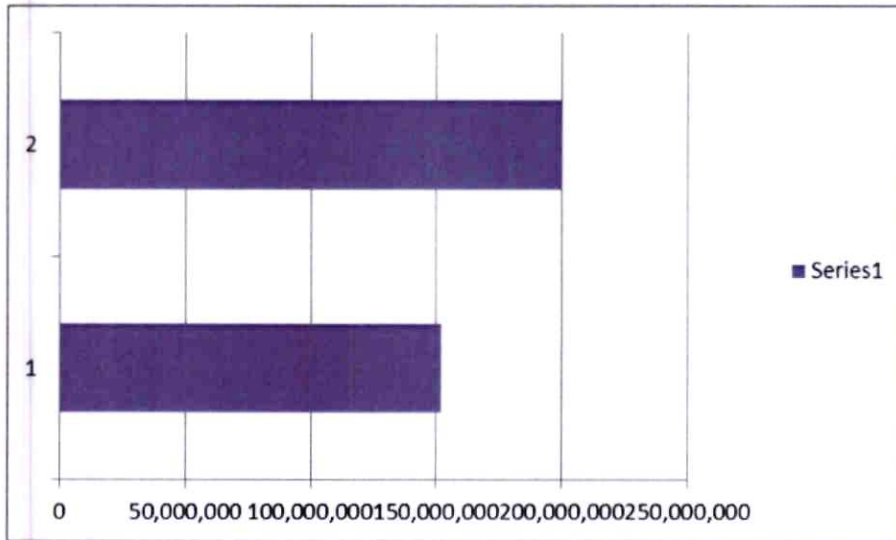
**GRAPH 2. Comparison of payments between 2022/2023 and 2023/2024**



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The payment incurred in financial year 2023/2024 was Kshs 115,451,828 as compared to payments incurred in financial year 2022/2023 of Kshs 78,973,167 as shown in the graph above.

**GRAPH 3 Allocation of 2022/2023 and 2023/2024**



The budget allocation from the NG CDF Board in financial year 2022/2023 was Kshs 151,960,174 as compared to budget allocation from the NG CDF Board in 2023/2024 of Kshs 200,239,034 as shown in the graph above.

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**Key achievements during the year 2023/2024**

The key achievements during the financial year were majorly on education bursary to needy students across the constituency of Kshs. 61,000,500 with beneficiaries in secondary and tertiary institutions. This assisted in retaining students in schools. Mwala NG-CDF also managed key achievements in physical infrastructure built in education sector secondary schools where two classrooms were built in St. Johns High School Kangii and an administration block in St. Marys Kibau Secondary School. This ensured a conducive learning environment for both the students and the teachers.



**Pic 1.1** *St. Johns High School Kangii ; Construction of 2 classrooms*



**Pic 1.2** *St. Marys Kibau Secondary School ; Construction of Administration Block*

**(c). Emerging issues related to the entity**

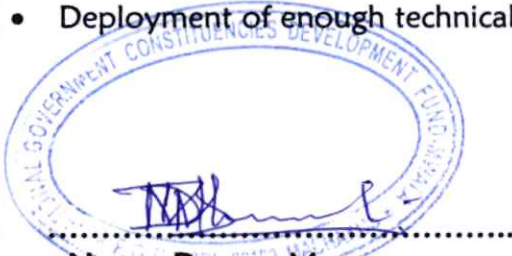
During the financial year, the country faced high rise in inflation thus affecting projects and education sectors negatively. Construction materials and increase in school fees affected the original budget leading to slow absorption rate of the funds.

**(d). Implementation Challenges**

There was witnessed delay of funds from exchequer which in turn delayed disbursements of funds to the constituencies. Another challenge witnessed was the presence of illiterate PMC members which illustrated need for more capacity building sessions.

**Recommended way forward**

- Continuous capacity building of NG-CDFC.
- Continuous capacity building of PMCs.
- Continuous project monitoring and evaluation.
- Deployment of enough technical officer



**Name: Danson Muange  
Chairman NGCDF Committee**

#### **4. Statement of Performance Against Predetermined Objectives for FY2023/2024**

##### **Introduction**

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

The key development objectives of *Mwala Constituency 2013-2027* plan are to:

##### **Strategic Area One: Education**

**Objective:** Become a national model for education by improving schools' infrastructure, improving performance, reducing dropout rates and increasing primary, secondary and higher education transition rates.

**Initiative:** Develop and enhance schools' infrastructure to enhance facilities and provide conducive learning environment for children.

**Initiative:** Enhance and develop social programmes that support education within the constituency.

##### **Strategic Area Two: Environment**

**Objective:** Improve access to clean water and a more sustainable and conserved environment in Mwala through natural resources conservation initiatives

**Initiative:** Initiate and enhance conservation programs within the constituency Initiative: Water and Sanitation: To ensure water sustainability in the Constituency.

##### **Strategic Area Three: Security**

**Objective:** Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery and make the constituency secure

**Initiative:** Improving infrastructure and service delivery.

**Strategic Area Four: Sports**

Objective: Empower and develop youth and special groups to reduce dependence and spur economic growth through sports

Initiative: Develop and empower youth and special groups through sports.

**Strategic Area Five: Information Communication and Technology (ICT)**

Objective: Enhance access to information and technology by Mwala residents and use ICT to enhance service delivery and spurring development.

Initiative: Enhancement of infrastructure and accessibility of ICT resources in the constituency.

**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	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Increase in number of usable physical infrastructure built in primary, secondary, and tertiary institutions	<p>Number of classrooms in Primary schools increased from 302 to 318 while secondary schools increased from 208 to 212,</p> <p>Number of laboratories increased from 5 to 7 in secondary schools</p> <p>Number of dormitories increased from 7 to 10 in secondary schools</p>

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				Number of administration blocks increased from 12 to 14 in primary schools and from 8 to 24 in secondary schools
			Increase in number of bursary beneficiaries at all levels	Number of beneficiaries increased from 5700 to 6,025 in secondary schools and from 3800 to 4289 in tertiary institutions
Emergency	Cater for unforeseen occurrences in the constituencies	Improved facilities	Increase in number of toilets and roofs repaired	Toilets repaired in Primary schools increased from 5 to 8
Security	To ensure police and administrative services are within reach in the constituency.	Reduced crimes and insecurity and improved service delivery.	-number of usable physical infrastructure are build in chiefs offices, AP lines and police stations.	In the 2023/2024 FY Mwala NG-CDF office allocated Kshs. 1,500,000.00 to Ndeini police post for construction of 3 roomed admin block to completion to curb insecurity in the area

## **5. Governance Statement**

The National Government Constituencies Development Fund Act 2015 (Amended 2016) in section 43(1), (2), (3) and 57(1) and its regulations, provides for establishment of National Government Constituency Development Committee (NG-CDFC) for every constituency. The officer of the board facilitated the process of nomination of the NG CDFC for onward forwarding to the board for appointment through gazette notice.

In this regard section 5 and 6 of NG CDF regulations provides for procedure for nomination of the five members of the NG CDFC as outlined in section 43 (2) paragraph (b),(c), and (d) of the principal Act through a selection panel composed of:

- i. One person nominated by national Government official in charge of Sub County or designated representative who shall chair the panel
- ii. Officer of the Board seconded to the constituency who is be the secretary of the selection panel
- iii. Two persons one of either gender nominated by the constituency office (established under regulations made pursuant to the parliamentary service act)

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

### **1. Nomination process**

To facilitate this, the selection panel is invited interested and qualified members of the public for appointment to the NGCDF committee. The panel invited through advertisement publicised in churches, public offices notice boards and other public areas in the constituency.

In Mwala NGCDF, during the financial year 2022/2023 recruitment process was carried out in appointment of NGCDFC members. Out of the total 40 applicants, the selection panel developed a shortlisting criterion which enabled picking of the nominees. Two additional nominees were proposed by Mwala Constituency Office as per section 43 of the NG-CDF Act, 2015.

<b>S/N</b>	<b>Name</b>	<b>Category representation</b>	<b>Ward</b>
1.	Dominic Muya Mutiso	Male (Adult)	Mwala
2.	Stephen Kithongo	Male (Youth)	Muthetheni
3.	Mary Syombua Nzuki	Female(Adult)	Mbiuni
4.	Fath Loko Moyale	Female(Youth)	Kibauni

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

S/N	Name	Nominating Organisation	Nature of physical Impairment	Remarks	Ward
1.	Danson Mutinda Muange	Mwala PWD SHG	Physical – leg impairment		Mwala
<b>Name of the Person submitting the nomination</b>				<i>Stephen Maundu</i>	
<b>Name of the PWD nominating organisation</b>				<i>Mwala PWD SHG</i>	

**Nominee of the constituency Office**

S/N	Name	Category	occupation	Ward
1	Athanas Mbatha Muinde	Male representative	Business Man	Mbiuni
2	Catherine Ndunge Musau	Female Representative	Business Lady	Masii

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

S/N	Name	Gender	Ward
1.	Eunice M Muli	Female	Wamunyu

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

1. Chairperson position -Mr. Daniel Mutinda Muange
2. Secretary position –\_Mary Syombua Nzuki elected as the secretary to the committee.

During its first meeting, a Constituency Committee established two sub-committees necessary for the proper performance of its functions in accordance with the guidelines issued by the Board. The two subcommittee are as follows:

- i. Bursary sub committee
- ii. Complaints resolution committee.

The following were appointed to the different committee:

- ✓ **Bursary committee**
  1. Athanas Muinde -Member
  2. Catherine Musau-Member
  3. Stephen Kithongo-Member

- ✓ **Complaints resolution committee**
- 1. Faith Loko Moyale-Member
- 2. Eunice M. Muli-Member
- 3. Dominic Mutiso-Member

The chairman and the secretary are members of both committees. The DCCs are members of the complaints committee, while representative from the ministry of education office is also cooped to be in the Bursary committee.

The Member held total of twenty-four full meeting during the year and two subcommittee meeting for bursary.

The functions of the National Government Constituency Development Fund Committees members are;

- i. Convene public meetings in every ward in the constituency to deliberate to on development matters,
- ii. Deliberate on project proposals and any other projects considers beneficial to constituency,
- iii. List of projects to be submitted in accordance with the Act to be submitted to the to the Board and ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act
- iv. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects build the capacity of project management committees and sensitize the Community on the operations of the Fund,
- v. Ensure that all projects receive adequate funding and are completed within three years;
- vi. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- vii. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;
- viii. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
- ix. Enter into performance contracting with the Board on an annual basis;
- x. Receive and address all complaints concerning the

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

## **2. Removal of NG-CDFC Members**

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

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

A decision to remove a member under subsection (13) is made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made.

## **3. Appointment and removal of NG-CDFC Members**

NG-CDFC members are appointed by a selection panel established under section 43 of the NG-CDF Act 2015. The board shall upon:

- Commencement of a new parliamentary term
- Resolution of a constituency committee
- Removal of a member of the constituency committee
- The occurrence of a vacancy in a constituency committee
- Request the officer of the board seconded to the constituency committee to convene a meeting within 14 days thereof or within the time stipulated by the board.

Each constituency committee shall comprise of;

The national government official responsible for coordination of national government functions

- Two men each nominated in accordance with subsection 3, one whom shall be a youth at the date of appointment
- Two women each nominated in accordance with subsection 3, one whom shall be a youth at the date of appointment

- One person with disability nominated by a registered group representing PWDs in the constituency.
- Two persons nominated by the constituency office established under regulations made pursuant to the parliamentary service act.
- The officer of the board seconded to the constituency committee by the board who shall be an ex-officio member without a vote.
- One member co-opted by the board in accordance with regulations made by the board.

The members of a constituency committee may remove a member in accordance with section 43 (13) and (14) of the Act upon receipt of a complaint against a member. A complaint against a member of a constituency committee shall be deposited with the officer of the board seconded to the constituency. The complaint referred to shall clearly set out the particulars of the issues complained of. The secretary shall convene a special meeting to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. Members shall determine whether there is a sufficient ground existing requiring the accused person to respond. The accused person may call a witness or may respond in writing. The committee may summon the accused member to clarify any issue and shall issue its decision on the matter within 7 days after conclusion of the hearing. The committee shall communicate its decision to the board within 14 days. The board shall within 30 days after receipt of the complaint consider the matter and issue a final declaration which shall be binding on all parties.

#### **4. Roles and Functions of the committee**

The functions of a constituency committee shall be to;

Build the capacity of PMCs and sensitize the community on the operations of the fund.

Consider all project proposals from all wards in the constituency and any other project they consider beneficial to the constituency.

Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act.

Ensure that project proposals submitted to the board include detailed budget proposals, procurement plans and work plans.

Ensure in approving projects and before submitting to the board for consideration, satisfy itself that the project falls within the functions of the national government under the constitution.

Consult with the relevant government departments to ensure that cost estimates for projects are realistic.

Rank project proposals in order of priority while ensuring that on-going projects take precedence.

Ensure that all projects receive adequate funding and are completed within 3 years.

Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the board.

Perform any other function assigned to it by the board.

### 5. Induction

Induction of NG-CDFC is done upon the appointment of members. The NG-CDF Board shall convene induction forums before the committee commences its business. The committee shall be inducted on the NG-CDF Act and other related laws. They will also concerning be inducted on their functions and mandate including all other related matters the operations of the fund. The essence of the induction is to prepare the committee and equip them with the necessary knowledge and skills to undertake their new mandate. At the constituency level, the officer of the board upon inauguration of the committee, induct them to begin undertaking their mandate. NG-CDF Mwala Committee and Staff were trained by Board in the month of May and June respectively.

### 6. Training of Members

Training of the committee is a function of the board. The board organises trainings for the NG-CDFC members to capacity build and refresh them on all aspects pertaining the operations of the fund. The officer of the board at the constituency level in consultation with RC will also organise trainings of members at various levels. NG-CDF Mwala Committee and Staff were trained by Board in the month of May and June respectively.

### 7. Number of meetings held

The committee held 24 meetings including sub-committees. The agenda of the meetings was to deliberate on issuance of cheques to PMC, bursaries, responding to emergency issues, coming up with wok program of Monitoring and evaluation activities, and responding to emerging issues from the community.

	Committee Member name	Meetings held														
		7/7/23	3/8/23	3/10/23	16/10/23	23/10/23	9/11/23	17/11/23	18/01/24	12/01/24	19/1/24	4/3/24	23/4/24	29/4/24	23/5/24	5/6/24
1	Danson Muange	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
2	Mary S. Nzuki	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
3	Catherine Musau	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
4	Dominic Muya	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
5	Faith L Moyale	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
6	Athanas M. Muinde	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
7	Stephen Kithongo	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√
8	Eunice M. Muli	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√

#### **8. Policy on conflict of interest**

The NG-CDF Board shall issue circulars and guidelines on the policy on conflict of interest to the constituency committee in accordance with the constitution, NG-CDF Act 2015 and other related laws. The constituency committee is required to adopt the policy on conflict of interest as guided and apply to its day-to-day management of the fund. A member who has any interest in any contract or any other matter present at a meeting shall at the meeting and as soon as reasonably practicable after the commencement, disclose the fact thereof and shall not take part in the consideration or discussion of, or vote on any questions with respect to the contract or the matter or be counted on quorum of the meeting during consideration of the matter.

#### **9. Members remuneration**

NG-CDFC members are not legible for payment of salary but payment of sitting allowances during their meetings and payment of other allowances during their execution of other related activities. The sitting allowances are paid as stipulated in the Act and communicated in writing by the board.

#### **10. Ethics and Conduct**

NG-CDFC members are required to conduct themselves following the code of conduct. During execution of their business, they are guided by the provisions of the NG-CDF Act and other related Acts. NG-CDFC members are required to uphold the core values of integrity and accountability, respect and people friendly, responsiveness, team spirit and partnerships, good governance and leadership, equity, quality & excellence.

#### **11. Risk management**

The NG-CDF board has prepared a policy on risk management which is cascaded down to the constituency committee. The NG-CDF committee is required to maintain a risk management register which covers all the activities of the committee as provided for in the performance contract. The register is updated on monthly basis and submitted electronically to the board by 10<sup>th</sup> of every subsequent month. This is a management and control tool to guide the committee in decision making.

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

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

**a. Education and Training:** Mwala 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**

We monitor and continuously improve our environmental performance through planting trees, encouraging soil conservation, building sand dams among other initiatives

## **3. Employee welfare**

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

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

Mwala Constituency is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

## **5. Community Engagements-**

Mwala 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**

Mwala 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.

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



**Name: Paul Mugwe,  
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- Mwala 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-Mwala 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-Mwala Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

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The Accounting Officer in charge of the NGCDF Mwala 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- Mwala Constituency financial statements were approved and signed by the Accounting Officer on 16<sup>th</sup> September, 2024.

  
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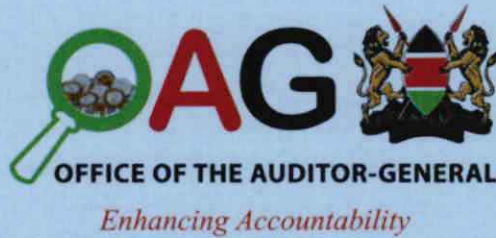
**Name: Danson Muange**  
**Chairman – NGCDF Committee**

  
.....

**Name: Paul Mugwe**  
**Fund Account Manager**

# REPUBLIC OF KENYA

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

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

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mwala Constituency set out on pages 1 to 93 which

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

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

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

### **Basis for Qualified Opinion**

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

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflect use of goods and services amount of Kshs.4,539,251 which includes Kshs.203,820 for fuel, oil and lubricants. However, vehicle log books, work tickets, fuel register and detail orders to support the expenditure were not provided for audit review.

In the circumstances, the accuracy and completeness of use of goods and services amount of Kshs.203,820 could not be confirmed.

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

### **Emphasis of Matter**

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

The summary statement of appropriation reflects a final receipts budget and actual on comparable basis of Kshs.341,148,822 and Kshs.271,228,659 respectively resulting to underfunding of Kshs.69,920,163 or approximately 20% of the budget. Similarly, the Fund expended Kshs.115,451,828 against actual receipts of Kshs.271,228,659 resulting to an underutilization of Kshs.155,776,831 or approximately 57% of the total receipts.

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

### **Key Audit Matters**

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

### **Other Matter**

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

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. Although Management has indicated that the issues were resolved, the Devolved Funds Committee recommendations and status on implementation of the recommendations were not provided for audit review.

### **Other Information**

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

In connection with my audit on the Fund'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 effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I

confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1. Irregular Funding of Non-Emergency Projects**

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflect other grants and transfers of Kshs.80,950,500 which includes Kshs.8,030,000 for emergency projects. Included in the amount is Kshs.710,000 for fencing of land at AIC Katithi and Nunga primary schools, purchase of a water tank at St.Johns High School and construction of a toilet at Yathui chief camp which did not qualify for funding under emergency programme. This is contrary to Section 8(3) of the National Government Constituencies Development Fund Act, 2015 which requires funding under the emergency fund to be only for unforeseen activities.

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

### **2. Delay in Implementation of Projects**

During the year under review, the Fund had budgeted to implement one hundred and ninety (190) projects worth Kshs.239,765,770. However, only forty (40) projects worth Kshs.36,170,000 were completed and one hundred and fifty (150) projects with total allocations of Kshs.203,595,770 were not implemented.

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

### **3. Late Submission of Budget Proposal by NGCDF Committee**

Review of the Fund's records revealed that the list of the proposed Constituency projects for the financial year 2023-2024 was submitted to the Board on 4 April, 2024. This is contrary to Section 28 (1) of the National Government Constituencies Development Fund Act, 2015, which requires the list of the proposed Constituency projects to be submitted to the Board before the end of February of each year.

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 continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

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

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

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

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

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

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

**Nairobi**

**31 December, 2024**

**National Government Constituencies Development Fund (NGCDF)**  
**Mwala 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
<b>Receipts</b>			
Transfers From NGCDF Board	1	203,179,045	101,000,000
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>203,179,045</b>	<b>101,000,000</b>
<b>Payments</b>			
Compensation of Employees	4	3,968,327	2,331,969
Committee expenses	5	4,293,750	2,831,300
Use of Goods and Services	6	4,539,251	5,378,648
Transfers to Other Government Units	7	21,700,000	17,400,000
Other Grants and Transfers	8	80,950,500	51,031,250
Acquisition of Assets	9	-	-
Other Payments	10	-	-
<b>Total Payments</b>		<b>115,451,828</b>	<b>78,973,167</b>
<b>Surplus/(Deficit)</b>		<b>87,727,218</b>	<b>22,026,833</b>

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


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



**Chairman NG-CDF  
 Committee  
 Name: Danson Muange**


**Fund Account Manager  
 Name: Paul Mugwe**


  
**National Sub-County  
 Accountant  
 Name: Jeremiah B.  
 Murumba  
 ICPAK M/No:20540**

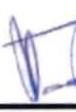
*National Government Constituencies Development Fund (NGCDF)  
Mwala Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*


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

	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances	11A	155,776,832	68,049,614
Cash Balances	11B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>155,776,832</b>	<b>68,049,614</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	12	-	-
<b>Total Financial Assets (A)</b>		<b>155,776,832</b>	<b>68,049,614</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable</b>			
Retention	13	-	-
Gratuity	14	-	-
<b>Total Financial Liabilities (B)</b>		<b>155,776,832</b>	<b>68,049,614</b>
<b>Net Financial Assets (A-B)</b>			
<b>Represented By</b>			
Fund Balance B/Fwd	15	68,049,614	46,022,781
Prior Year Adjustments	16	-	-
Surplus/(Deficit)for The Year		87,727,218	22,026,833
<b>Net Financial Position</b>		<b>155,776,832</b>	<b>68,049,614</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NGCDFC on 31<sup>st</sup> July, 2024 and signed by:

  
\_\_\_\_\_  
**Chairman NG-CDF  
Committee  
Name: Danson Muange**

  
\_\_\_\_\_  
**Fund Account Manager  
Name: Paul Mugwe**

  
\_\_\_\_\_  
**National Sub-County  
Accountant  
Name: Jeremiah B.  
Murumba  
ICPAK M/No:20540**

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

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

	Notes	2023-2024	2022-2023
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	203,179,045	101,000,000
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>203,179,045</b>	<b>101,000,000</b>
<b>Payments</b>			
Compensation of Employees	4	3,968,327	2,331,969
Committee Expenses	5	4,293,750	2,831,300
Use of Goods and Services	6	4,539,251	5,378,648
Transfers to Other Government Units	7	21,700,000	17,400,000
Other Grants and Transfers	8	80,950,500	51,031,250
Other Payments	10	-	-
<b>Total Payments</b>		<b>115,451,828</b>	<b>78,973,167</b>
<b>Total Receipts Less Total Payments</b>			
Adjusted For:		-	-
Prior Year Adjustments	16	-	-
Decrease/(Increase) in Accounts Receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
<b>Net Cash Flow from Operating Activities</b>		<b>87,727,218</b>	<b>22,026,833</b>
<b>Cashflow From Investing Activities</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
<b>Net Cash Flows from Investing Activities</b>		<b>-</b>	<b>-</b>
Net Increase in Cash & Cash Equivalent		<b>87,727,218</b>	<b>22,026,833</b>
<b>Cash &amp; Cash Equivalent at Start of the Year</b>	<b>11</b>	<b>68,049,614</b>	<b>46,022,781</b>
<b>Cash &amp; Cash Equivalent at End of the Year</b>	<b>11</b>	<b>155,776,832</b>	<b>68,049,614</b>

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

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	A	B		c=a+b	d	e=c-d	f= d/c %
	2023-2024	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2023-2024	2023-2024		
<b>Receipts</b>							
Transfers from NG-CDF Board	200,239,034	68,049,614	72,860,174	341,148,822	271,228,659	69,920,163	80%
Proceeds from Sale of Assets	-	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	-	0%
<b>TOTAL RECEIPTS</b>	<b>200,239,034</b>	<b>68,049,614</b>	<b>72,860,174</b>	<b>341,148,822</b>	<b>271,228,659</b>	<b>69,920,163</b>	<b>80%</b>
<b>PAYMENTS</b>							
Compensation of Employees	4,905,974	2,464,108	-	7,370,082	3,968,327	3,401,755	54%
Committee expenses	2,284,000	-	2,903,857	5,187,857	4,293,750	894,107	83%
Use of goods and services	5,209,747	100,000	96,143	5,405,890	4,539,251	866,640	84%
Transfers to Other Government Units	102,568,266	25,400,000	53,100,000	181,068,266	21,700,000	159,368,266	12%
Other grants and transfers	82,271,047	15,538,723	9,800,000	107,609,770	80,950,500	26,659,270	75%
Acquisition of Assets	-	-	-	-	-	-	0%
Oversight Committee Expenses	-	729,934	-	729,934	-	729,934	0%
Other Payments	3,000,000	17,177,770	-	20,177,770	-	20,177,770	0%
Funds Pending Approval	-	-	-	-	-	-	0%
Unallocated	-	6,639,079	6,960,174	13,599,253	-	13,599,253	0%
<b>TOTAL</b>	<b>200,239,034</b>	<b>68,049,614</b>	<b>72,860,174</b>	<b>341,148,822</b>	<b>115,451,828</b>	<b>225,696,994</b>	<b>34%</b>

***Explanatory Notes.***

In summary statement of appropriation, there is no AIA.

Commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

On compensation of employees 54%, was due to previous year balances.

On transfer to government entities 12%, was due to delayed disbursement from the board.

On other grants and transfers 75%, was due to delayed disbursement from the board.

On other payments, 0% was due to delayed disbursement from the board.

The changes between the original and final budget are not necessarily caused by the reallocation but due to delayed disbursements from the Board. The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined agrees with the amount reported in the statement of receipts and payments.

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	225,696,994
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2024	69,920,163
	155,776,831
Increase/(decrease)Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the30 <sup>th</sup> June 2024	<b>155,776,831</b>

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**13. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2024**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	4,905,974	2,464,108	-	7,370,082	3,968,327	3,401,755
1.2 Committee allowances	1,128,000	-	1,823,107	2,951,107	2,057,000	894,107
1.3 Use of goods and services	3,113,850	100,000	96,143	3,309,993	3,243,354	66,639
<b>Sub-total</b>	<b>9,147,824</b>	<b>2,564,108</b>	<b>1,919,250</b>	<b>13,631,182</b>	<b>9,268,681</b>	<b>4,362,501</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	800,000	-	-	800,000	534,864	265,136
2.2 Committee allowances	1,156,000	-	1,080,750	2,236,750	2,236,750	-
2.3 Use of goods and services	1,295,897	-	-	1,295,897	761,033	534,864
<b>Sub-total</b>	<b>3,251,897</b>	<b>-</b>	<b>1,080,750</b>	<b>4,332,647</b>	<b>3,532,647</b>	<b>800,000</b>
<b>3.0 Constituency Oversight Committee (Itemize as per budget)</b>						
Training	-	-	-	-	-	-
Committee Allowances	-	600,000	-	600,000	-	600,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Use of goods and services	-	129,934	-	129,934	-	129,934
<b>Sub-total</b>	<b>-</b>	<b>729,934</b>	<b>-</b>	<b>729,934</b>	<b>-</b>	<b>729,934</b>
<b>4.0 Emergency</b>						
4.1 Primary Schools	9,691,047	6,178,223	-	15,869,270	8,030,000	7,839,270
4.2 Secondary schools	-	-	-	-	-	-
4.3 Tertiary institutions	-	-	-	-	-	-
4.4 Security projects	-	-	-	-	-	-
<b>Sub-total</b>	<b>9,691,047</b>	<b>6,178,223</b>	<b>-</b>	<b>15,869,270</b>	<b>8,030,000</b>	<b>7,839,270</b>
<b>5.0 Bursary and Social Security</b>						
5.1 Primary Schools	-	-	-	-	-	-
5.2 Secondary Schools	24,400,000	1,040,500	700,000	26,140,500	26,140,500	-
5.3 Tertiary Institutions	38,080,000	-	-	38,080,000	34,860,000	3,220,000
5.4 Universities	-	-	-	-	-	-
5.5 Education Support Programmes	-	-	-	-	-	-
5.6 Social Security	-	-	-	-	-	-
<b>Sub-total</b>	<b>62,480,000</b>	<b>1,040,500</b>	<b>700,000</b>	<b>64,220,500</b>	<b>61,000,500</b>	<b>3,220,000</b>
<b>6.0 Sports</b>						
Constituency sports	-	1,320,000	1,680,000	3,000,000	3,000,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Tournament						
<b>Sub-total</b>	-	1,320,000	1,680,000	3,000,000	3,000,000	-
<b>7.0 Environment</b>						
Yathui Sand Dam	-	450,000	-	450,000	-	450,000
Mwala Sand Dam	-	450,000	-	450,000	-	450,000
Mwala Technical College	-	100,000	-	100,000	-	100,000
<b>Sub-total</b>	-	1,000,000	-	1,000,000	-	1,000,000
<b>8.0 Climate Change Mitigation Activities</b>						
Ndumbuli sand dam	1,200,000	-	-	1,200,000	-	1,200,000
Ngulini sand dam	1,200,000	-	-	1,200,000	-	1,200,000
Makiliva sand dam	1,200,000	-	-	1,200,000	-	1,200,000
<b>Sub-total</b>	3,600,000	-	-	3,600,000	-	3,600,000
<b>9.0 Primary Schools Projects</b>						
Kawaa Primary School	600,000	-	-	600,000	-	600,000
Kathiani Primary School	1,600,000	-	-	1,600,000	-	1,600,000
Kikumini Primary School	600,000	-	-	600,000	-	600,000
Kyeni Primary School	600,000	-	-	600,000	-	600,000
Kyeenguli Primary School	800,000	-	-	800,000	-	800,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Ngunyumu Primary School	600,000	-	-	600,000	-	600,000
Nzololo Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Kwamutia Primary School	600,000	-	-	600,000	-	600,000
Kandumbu Primary School	800,000	-	-	800,000	-	800,000
Kwavenge Primary School	800,000	-	-	800,000	-	800,000
Mango Primary School	600,000	-	-	600,000	-	600,000
Wetaa Primary School	800,000	-	-	800,000	-	800,000
Mikuyuni Primary School	600,000	-	-	600,000	-	600,000
Mamiloki Primary School	1,000,000	-	-	1,000,000	-	1,000,000
St. Annas Katheka A Primary	600,000	-	-	600,000	-	600,000
Ngangani Primary School	600,000	-	-	600,000	-	600,000
Miini Primary School	600,000	-	-	600,000	-	600,000
Sofia Primary School	800,000	-	-	800,000	-	800,000
Mavindini Primary School	600,000	-	-	600,000	-	600,000
Kyaimu Primary School	600,000	-	-	600,000	-	600,000
Iiani Primary School	600,000	-	-	600,000	-	600,000
Kyambusya Primary School	600,000	-	-	600,000	-	600,000
Kibau Primary School	700,000	-	-	700,000	-	700,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Syathani Primary School	800,000	-	-	800,000	-	800,000
Kwandoo Primary School	600,000	-	-	600,000	-	600,000
Ngului Primary School	600,000	-	-	600,000	-	600,000
Matuu Primary School	600,000	-	-	600,000	-	600,000
Mukuyuni Primary School	600,000	-	-	600,000	-	600,000
Kyaani Primary	600,000	-	-	600,000	-	600,000
Aic Katithi Primary School	600,000	-	-	600,000	-	600,000
Kiundwani Primary School	4,500,000	-	-	4,500,000	-	4,500,000
St. Michael Kabaa High School	1,400,000	-	-	1,400,000	-	1,400,000
Uvaini Primary School	650,000	-	-	650,000	-	650,000
Kabaa Primary School	1,200,000	-	-	1,200,000	-	1,200,000
Nyanyaa Primary School	2,100,000	-	-	2,100,000	-	2,100,000
Iiani Primary School	1,000,000	-	-	1,000,000	-	1,000,000
Utithi Aic Primary School	4,500,000	-	-	4,500,000	-	4,500,000
Mbiuni Deb Primary School	3,000,000	-	-	3,000,000	-	3,000,000
Utithini Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Kyalavo Primary School	600,000	-	-	600,000	-	600,000
Mbiuni Deb Primary School	1,500,000	-	-	1,500,000	-	1,500,000

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Ukalani Primary School	4,500,000	-	-	4,500,000	-	4,500,000
Ulaani Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Myanyani Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Muthei Deb Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Maanzoni Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Kiuukuni Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Matulani Primary School	1,500,000	-	-	1,500,000	-	1,500,000
Mawele Primary School	4,500,000	-	-	4,500,000	-	4,500,000
Ngamba Primary School	805,400	-	-	805,400	-	805,400
Ithemboni Primary School	805,400	-	-	805,400	-	805,400
Kionyweni Primary School	805,400	-	-	805,400	-	805,400
Kyethivo Primary School	805,400	-	-	805,400	-	805,400
Kithiano Primary School	805,400	-	-	805,400	-	805,400
Kivulusa Primary School	805,400	-	-	805,400	-	805,400
Musaalani Primary School	805,400	-	-	805,400	-	805,400
Kangii Primary School	805,400	-	-	805,400	-	805,400
Kyawango Primary School	805,400	-	-	805,400	-	805,400
Mango Primary School	805,400	-	-	805,400	-	805,400

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Kyanganga Primary School	805,400	-	-	805,400	-	805,400
Kavunyu Primary School	805,400	-	-	805,400	-	805,400
Kyamutwii Primary School	805,400	-	-	805,400	-	805,400
Ngului Primary School	805,400	-	-	805,400	-	805,400
Nyaani Primary School	805,400	-	-	805,400	-	805,400
Miini Primary School	805,400	-	-	805,400	-	805,400
Kithiiani Primary School	805,400	-	-	805,400	-	805,400
Wamunyu ABC Primary School	805,400	-	-	805,400	-	805,400
Kyamatula Primary School	805,400	-	-	805,400	-	805,400
Kyamboo Primary School	806,533	-	-	806,533	-	806,533
Ikalaasa Primary	805,400	-	-	805,400	-	805,400
Kitile Primary jss	805,400	-	-	805,400	600,000	205,400
Tulila Primary	805,400	-	-	805,400	-	805,400
Katulani Primary School	805,400	-	-	805,400	-	805,400
Kivalani Primary School	805,400	-	-	805,400	-	805,400
Ngumbau Primary School	805,400	-	-	805,400	-	805,400
Maiani Primary	805,400	-	-	805,400	-	805,400
Masii Township Primary	805,400	-	-	805,400	-	805,400

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
School						
Muusini SA Primary School	805,400	-	-	805,400	-	805,400
Iiani B Primary	805,400	-	-	805,400	-	805,400
Kikelenzu Primary School	805,400	-	-	805,400	-	805,400
Kingatuani Primary School	805,400	-	-	805,400	-	805,400
Vyulya AIC Primary School	805,400	-	-	805,400	-	805,400
Kamuya Primary	805,400	-	-	805,400	-	805,400
Masaw'a Primary School	805,400	-	-	805,400	-	805,400
Ulaani Primary	805,400	-	-	805,400	-	805,400
Kusyondonga Primary School	805,400	-	-	805,400	-	805,400
Kathama Primary School	805,400	-	-	805,400	-	805,400
Mumbuni Primary School	805,400	-	-	805,400	-	805,400
Utithini Primary School	806,533	-	-	806,533	-	806,533
Mwaasua Primary School	-	2,000,000	-	2,000,000	-	2,000,000
Kyamutala Primary School	-	500,000	-	500,000	500,000	-
Kyuluni Primary School	-	500,000	-	500,000	-	500,000
Kavunyu Primary School	-	500,000	-	500,000	500,000	-
Uvathani Primary School	-	700,000	-	700,000	700,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Iiani Primary School	-	600,000	-	600,000	600,000	-
Mikuyuni Primary School	-	600,000	-	600,000	600,000	-
Miseleni Primary School	-	600,000	-	600,000	600,000	-
Kwavenge Primary School	-	2,800,000	-	2,800,000	-	2,800,000
Miu Primary School	-	1,500,000	-	1,500,000	1,500,000	-
Maweli Primary School	-	600,000	-	600,000	600,000	-
Mamiloki Primary School	-	600,000	-	600,000	600,000	-
Nyanyaa Primary School	-	600,000	-	600,000	600,000	-
Masii DEB Primary School	-	-	2,000,000	2,000,000	-	2,000,000
Kiuukuni Primary School	-	-	3,700,000	3,700,000	-	3,700,000
Ngumbau Primary School	-	-	4,000,000	4,000,000	-	4,000,000
Kyoani Primary School	-	-	3,600,000	3,600,000	-	3,600,000
Konza Primary School	-	-	3,400,000	3,400,000	-	3,400,000
Kithangaini Primary School	-	-	3,700,000	3,700,000	-	3,700,000
Kithiiani Primary School	-	-	800,000	800,000	-	800,000
Kyeengai Primary School	-	-	800,000	800,000	-	800,000
Muthetheni Primary School	-	-	3,200,000	3,200,000	-	3,200,000
Kitula Primary School	-	-	4,100,000	4,100,000	-	4,100,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
AIC katithi Primary School	-	-	3,300,000	3,300,000	-	3,300,000
Tulila Primary School	-	-	3,800,000	3,800,000	-	3,800,000
Muthetheni Primary School	-	-	3,500,000	3,500,000	-	3,500,000
Kyethivo Primary School	-	-	3,300,000	3,300,000	-	3,300,000
Mbaani Primary School	-	-	4,400,000	4,400,000	-	4,400,000
Mango Primary School	-	-	500,000	500,000	-	500,000
Kivulusa Primary School	-	-	800,000	800,000	-	800,000
Itumbini Primary School	-	-	800,000	800,000	-	800,000
Kwavenge Primary School	-	-	800,000	800,000	-	800,000
Kitile primary- lower primary	-	-	600,000	600,000	600,000	-
<b>Sub-total</b>	<b>93,768,266</b>	<b>12,100,000</b>	<b>51,100,000</b>	<b>156,968,266</b>	<b>7,400,000</b>	<b>149,568,266</b>
<b>10.0 Secondary Schools Projects</b>						
Kibau Secondary School	1,500,000	-	-	1,500,000		1,500,000
Kibau Secondary School	800,000	-	-	800,000		800,000
St Johns High School Kangii	1,600,000	-	-	1,600,000		1,600,000
Ikalaasa Secondary School	500,000	-	-	500,000		500,000
Mithanga AIC Secondary School	1,200,000	-	-	1,200,000		1,200,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
St. Pius Kaitha Secondary School	2,200,000	-	-	2,200,000		2,200,000
Kavumbu ABC Secondary School	1,000,000	-	-	1,000,000		1,000,000
Makutano Education Office	-	1,000,000	-	1,000,000	1,000,000	-
St. Francis Kilala Secondary School	-	1,000,000	-	1,000,000	1,000,000	-
Mbaikini Secondary School	-	500,000	-	500,000	500,000	-
Makiliva Secondary School	-	1,000,000	-	1,000,000	1,000,000	-
Miondoni Secondary School	-	1,600,000	-	1,600,000	1,600,000	-
Mbiuni Secondary School	-	2,000,000	-	2,000,000	2,000,000	-
Wakaela Secondary School	-	1,700,000	-	1,700,000	1,700,000	-
Mutula Secondary School	-	2,000,000	-	2,000,000	2,000,000	-
Kabaa Day Secondary School	-	650,000	-	650,000	650,000	-
Mithanga Secondary School	-	700,000	-	700,000	700,000	-
Ngamba Secondary School	-	650,000	-	650,000	650,000	-
Makiliva Secondary School	-	500,000	-	500,000	500,000	-
Kundu Secondary School	-	-	1,000,000	1,000,000	1,000,000	-
Katheka secondary school	-	-	1,000,000			1,000,000
<b>Sub-total</b>	<b>8,800,000</b>	<b>13,300,000</b>	<b>2,000,000</b>	<b>23,100,000</b>	<b>14,300,000</b>	<b>9,800,000</b>

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
<b>11.0 Tertiary institutions Projects</b>						
	-	-	-	-	-	-
<b>Sub-total</b>	-	-	-	-	-	-
<b>12.0 Security Projects</b>						
Ndeini Police Post	1,500,000	-	-	1,500,000	-	1,500,000
Maweli Police Post	500,000	-	-	500,000	500,000	-
Assistant Chiefs Office Ulaani	4,500,000	-	-	4,500,000	-	4,500,000
Assistant Chiefs Office Ulaani	-	1,500,000	-	1,500,000	-	1,500,000
Kyawango Police Post	-	1,500,000	-	1,500,000	-	1,500,000
Kathama Chiefs Office	-	500,000	-	500,000	500,000	-
Assistant Chiefs Office Ulaani	-	1,000,000	-	1,000,000	-	1,000,000
Wamunyu Law Courts	-	1,500,000	-	1,500,000	1,500,000	-
Mwala Police Station	-	-	1,000,000	1,000,000	-	1,000,000
MWALA CHIEFS OFFICE	-	-	500,000	500,000	500,000	-
MANGO CHIEFS OFFICE	-	-	500,000	500,000	500,000	-
WAMUNYU CHIEFS OFFICE	-	-	500,000	500,000	500,000	-
YATHUI CHIEFS OFFICE	-	-	500,000	500,000	500,000	-
MIU CHIEFS OFFICE	-	-	500,000	500,000	500,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
IKALAASA CHIEFS OFFICE	-	-	500,000	500,000	500,000	-
KITHANGAINI CHIEFS OFFICE	-	-	500,000	500,000	500,000	-
MUTHETHENI POLICE STATION	-	-	1,300,000	1,300,000	1,300,000	-
Kibauni police station	-	-	1,620,000	1,620,000	1,620,000	-
<b>Sub-total</b>	<b>6,500,000</b>	<b>6,000,000</b>	<b>7,420,000</b>	<b>19,920,000</b>	<b>8,920,000</b>	<b>11,000,000</b>
<b>13.0 Acquisition of assets</b>						
Motor Vehicles (including motorbikes)	-	-	-	-	-	-
Construction of CDF office	-	-	-	-	-	-
Purchase of furniture and equipment	-	-	-	-	-	-
Purchase of computers	-	-	-	-	-	-
Purchase of land	-	-	-	-	-	-
<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>14.0 Others</b>						
Kabaa Constituency Innovation Hub	3,000,000	-	-	3,000,000	-	3,000,000
Masii Innovation Hub	-	1,169,257	-	1,169,257	-	1,169,257
Makutano Innovation Hub	-	1,169,257	-	1,169,257	-	1,169,257

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Ikalaasa Innovation Hub	-	1,169,257	-	1,169,257	-	1,169,257
Mbiuni Innovation Hub	-	1,000,000	-	1,000,000	-	1,000,000
Yathui Innovation Hub	-	800,000	-	800,000	-	800,000
Ithanga REREC	-	2,060,000	-	2,060,000	-	2,060,000
Kyaume REREC	-	1,990,000	-	1,990,000	-	1,990,000
Kundu REREC	-	2,100,000	-	2,100,000	-	2,100,000
Maanzoni REREC	-	1,980,000	-	1,980,000	-	1,980,000
Kilaani REREC	-	1,740,000	-	1,740,000	-	1,740,000
Mwala strategic Plan	-	2,000,000	-	2,000,000	-	2,000,000
<b>Sub-total</b>	<b>3,000,000</b>	<b>17,177,770</b>	<b>-</b>	<b>20,177,770</b>	<b>-</b>	<b>20,177,770</b>
Unallocated Fund	-	6,639,079	6,960,174	13,599,253	-	13,599,253
Funds pending approval**	-	-	-	-	-	-
<b>Sub-total</b>	<b>-</b>	<b>6,639,079</b>	<b>6,960,174</b>	<b>13,599,253</b>	<b>-</b>	<b>13,599,253</b>
<b>Total</b>	<b>200,239,034</b>	<b>68,049,614</b>	<b>72,860,174</b>	<b>341,148,822</b>	<b>115,451,828</b>	<b>225,696,994</b>

## **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-Mwala Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

### **3. Reporting Currency**

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

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

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

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

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

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

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

**c. Other receipts**

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

**d. Unutilized Funds from PMCs.**

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

**e. External Assistance**

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

**5. Recognition of payments**

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

**a) Compensation of Employees**

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

**b) Use of Goods and Services**

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

**c) Acquisition of Fixed Assets**

The payment on the acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in

a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

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

#### **6. In-kind contributions**

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

#### **7. Cash and Cash Equivalents**

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

#### **8. Accounts Receivable**

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

#### **9. Accounts Payable**

For these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending the fulfilment of obligations by the contractor and holding deposits on behalf of third parties. Gratuity earned monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash

accounting policy adopted by the National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

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

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

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

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

#### **12. Budget**

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

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

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

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

#### **14. Subsequent Events**

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

**15. Prior Period Errors**

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

**16. Related Party Transactions**

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

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**15. Notes To the Financial Statements**

**1. Transfers from NGCDF Board**

<b>Description</b>	<b>2023-2024</b>	<b>2022-2023</b>
<b>NGCDF Board</b>	<b>Kshs</b>	<b>Kshs</b>
A888908		12,000,000
B185195		7,000,000
B206270		26,000,000
B206496		12,000,000
B205840		12,000,000
B207601		16,000,000
B207967		16,000,000
B214026	1,500,000	
B214167	1,500,000	
B214474	13,360,174	
B233557	49,100,000	
B233588	3,000,000	
B233646	1,000,000	
B225161	30,000,000	
B225337	500,000	
B255407	1,900,000	
B226347	30,000,000	
B233706	21,318,871	
B233765	20,000,000	
B214851	30,000,000	
<b>Total</b>	<b>203,179,045</b>	<b>101,000,000</b>

**2. Proceeds From Sale of Assets**

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

**3. Other Receipts**

	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	-	-

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**4. Compensation of Employees**

	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,512,082	2,156,119
Personal allowances paid as part of salary		
House Allowance	201,800	124,250
Transport Allowance	64,000	-
Leave allowance	32,000	-
Gratuity to contractual employees	1,647,357	-
Employer Contributions Compulsory national social security schemes	131,082	51,600
Employer Contributions Compulsory Housing levy	52,987	-
Employer contributions to National Industrial Training Authority	266,355	-
NHIF	60,664	-
<b>Total</b>	<b>3,968,327</b>	<b>2,331,969</b>

**5. Committee Expenses**

	2023-2024	2022-2023
	Kshs	Kshs
<b>A. NG CDFC</b>		
Sitting allowance	4,293,750	1,859,000
Other committee expenses	-	972,300
<b>Sub total</b>	<b>4,293,750</b>	<b>2,831,300</b>
<b>B. Constituency Oversight Committee</b>		
Allowances	-	-
Other committee expenses	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>
<b>Total(A+B)</b>	<b>4,293,750</b>	<b>2,831,300</b>

**6. Use of Goods and services**

	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	18,076	18,323
Communication, supplies and services	245,710	279,350
Domestic travel and subsistence	1,477,300	281,900
Printing, advertising and information supplies & services	240,176	-
Rentals of produced assets	-	-
Training expenses	534,864	1,223,000
Hospitality supplies and services	706,215	2,262,700
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	513,355	686,520
Fuel, oil & lubricants	203,820	249,000
Bank Charges	-	50,305
Other operating expenses	42,837	-
Routine maintenance – vehicles and other transport equipment	-	277,050
Routine maintenance – other assets	321,480	50,500
Other operating expenses	235,418	-
<b>Total</b>	<b>4,539,251</b>	<b>5,378,648</b>

**7. Transfer to Other Government Units**

<b>Description</b>	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers To Primary Schools	7,400,000	11,850,000
Transfers To Secondary Schools	14,300,000	3,650,000
Transfers To Tertiary Institutions	-	1,900,000
<b>Total</b>	<b>21,700,000</b>	<b>17,400,000</b>

**8. Other Grants and Other transfers**

	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Bursary – secondary schools	26,144,000	15,656,000
Bursary – tertiary institutions	34,856,500	32,295,250
Bursary – special schools	-	-
Bursary- education support programmes	-	-
Social Security programmes (NHIF)	-	-
Security projects	8,920,000	-
Sports projects	3,000,000	-
Environment projects	-	450,000
Emergency projects	8,030,000	2,630,000
Roads projects	-	-
<b>Total</b>	<b>80,950,500</b>	<b>51,031,250</b>

**9. Acquisition Of Assets**

	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
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	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**10. Other Payments**

	2023-2024	2022-2023
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
Others	-	-
<b>Total</b>	-	-

**11. Cash and Cash Equivalents**

Name of Bank and Account No.	2023-2024	2022-2023
	Kshs (30/6/2024)	Kshs (30/6/2023)
<b>11A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>Kenya Commercial Bank, A/C no. 1106340353, Masii Branch. (main account)</i>	<b>155,776,832</b>	<b>68,049,614.00</b>
(deposit account)	-	-
-	-	-
<b>Total</b>	<b>155,776,832</b>	<b>68,049,614</b>
<b>11B: Cash Balances</b>		
Location 1	-	-
Location 2	-	-
Other Locations	-	-
<b>Total</b>	-	-

**12. Outstanding Imprests**

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

**13. Retention**

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

**Retentions aging analysis.**

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

**14. Gratuity**

	<i>2023-2024</i>	<i>2022-2023</i>
	<i>KShs</i>	<i>KShs</i>
Gratuity as at 1 <sup>st</sup> July (A)	1,342,670	-
Gratuity held during the year (B)	388,387	-
Gratuity paid during the Year (C)	1,647,357	-

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<b>Closing Gratuity as at 30<sup>th</sup> June D= A+B-C</b>	83,700	-
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**Gratuity aging analysis**

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

**15. Fund Balance B/F**

	<i>2023-2024</i>	<i>2022-2023</i>
	<i>Kshs (1/7/2023)</i>	<i>Kshs (1/7/2022)</i>
Bank accounts	68,049,614	46,022,781
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>68,049,614</b>	<b>46,022,781</b>
<b>Less</b>		
Payables: - Retention	-	-
Payables – Gratuity	-	-
<b>Fund Balance Brought Forward</b>	<b>68,049,614</b>	<b>46,022,781</b>

**16. Prior Year Adjustments**

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

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

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

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

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

**19. Other Important Disclosures**

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

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

**Aging Analysis for Pending Accounts Payables**

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

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

	2023-2024	2022-2023
	Kshs	Kshs
NGCDFC Staff	83,700	1,342,670
Others	-	-
<b>Total</b>	<b>83,700</b>	<b>1,342,670</b>

**Aging Analysis for staff Payables**

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

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

	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	3,401,755	2,491,009
Committee expenses	894,107	188,900
Use of goods and services	866,639	74,729
Amounts due to other Government entities	159,368,266	26,150,000
Amounts due to other grants and other transfers	26,659,270	27,447,380
Acquisition of assets	-	-
Oversight Committee Expenses	729,934	1,010,000
Other Payments (specify)	20,177,770	20,177,770
Funds pending approval	-	63,380,000
Unallocated Fund	13,599,253	-
<b>Total</b>	<b>225,696,994</b>	<b>140,909,788</b>

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

	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances	12,599,653	2,085,421
<b>Total</b>	<b>12,599,653</b>	<b>2,085,421</b>

**19.5 Related Party Transactions**

	<b>2023-2024</b>	<b>2022-2023</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Committee Members Remuneration</b>		
Sitting allowance of committee Members during the year	4,293,750	1,859,000
<b>Transaction with the NGCDF Board</b>		
Receipts from the NGCDF Board during the year	203,179,045	101,000,000
<b>Total</b>	<b>203,179,045</b>	<b>101,000,000</b>

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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	
<b>Construction of buildings</b>					
1.					
2.					
<b>Sub-Total</b>					
<b>Construction of civil works</b>					
3.					
4.					
5.					
<b>Sub-Total</b>					
<b>Supply of goods</b>					
6.					
7.					
<b>Sub-Total</b>					
<b>Supply of services</b>					
8.					
<b>Sub-Total</b>					
<b>Grand Total</b>					

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

<b>Name of Staff</b>	<b>Designation</b>	<b>Date employed</b>	<b>Outstanding Balance 30<sup>th</sup> June 2024</b>	<b>Comments</b>
Titus Peter Muasya	Office messenger	1/2/2023	83,700	Provision for gratuity
<b>Grand Total</b>				

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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
<b>Compensation of employees</b>	Payment of staff salaries, gratuity, leave, commuter and house allowances	3,401,755	2,491,009	On-going
<b>Committee Expenses</b>	Payment of committee and other committee expenses	894,107	188,900	On-going
<b>Use of goods &amp; services</b>	Purchase of goods and services	866,639	74,729	On-going
<b>Amounts due to other Government entities</b>				
<b>Primary schools</b>				
Kawaa Primary School	Renovations to completion 3 classrooms; Roofing and Plastering	600,000	-	Delayed disbursement from the Board
Kathiani Primary School	Construction to completion of two classrooms	1,600,000	-	Delayed disbursement from the Board
Kikumini Primary School	Renovations to completion 3 classrooms; Roofing and Plastering	600,000	-	Delayed disbursement from the Board
Kyeni Primary School	Renovations to completion 3 classrooms; Roofing and Plastering	600,000	-	Delayed disbursement from the Board
Kyeenguli Primary School	Renovations to completion 4 classrooms; Roofing and Plastering	800,000	-	Delayed disbursement from the Board
Ngunyumu Primary School	Renovations to completion 3 classrooms; Roofing and Plastering	600,000	-	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Nzololo Primary School	Renovations to completion 5 classrooms; Roofing and Plastering	1,000,000	-	Delayed disbursement from the Board
Kwamutia Primary School	Renovations to completion 3 classrooms; Roofing and Plastering	600,000	-	Delayed disbursement from the Board
Kandumbu Primary School	Renovations to completion 4 classrooms; Roofing and Plastering	800,000	-	Delayed disbursement from the Board
Kwavenge Primary School	Renovations to completion 4 classrooms; Roofing and Plastering	800,000	-	Delayed disbursement from the Board
Mango Primary School	Renovations to completion 3 classrooms; Roofing and Plastering	600,000	-	Delayed disbursement from the Board
Wetaa Primary School	Renovations to completion 4 classrooms; Roofing and Plastering	800,000	-	Delayed disbursement from the Board
Mikuyuni Primary School	Renovations to completion 3 classrooms; Roofing and Plastering	600,000	-	Delayed disbursement from the Board
Mamiloki Primary School	Renovations to completion 5 classrooms; Roofing and Plastering	1,000,000	-	Delayed disbursement from the Board
St. Annas Katheka A Primary	Renovations to completion 3 classrooms; Roofing and Plastering	600,000	-	Delayed disbursement from the Board
Ngangani Primary School	Renovations to completion 3 classrooms; Roofing and Plastering	600,000	-	Delayed disbursement from the Board
Miini Primary School	Renovations to completion 3 classrooms; Roofing and Plastering	600,000	-	Delayed disbursement from the Board
Sofia Primary School	Renovations to completion 4 classrooms; Roofing and Plastering	800,000	-	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Mavindini Primary School	Renovations to completion 3 classrooms; Roofing and Plastering	600,000	-	Delayed disbursement from the Board
Kyaimu Primary School	Renovations to completion 3 classrooms; Roofing and Plastering	600,000	-	Delayed disbursement from the Board
Iiani Primary School	Renovations to completion 3 classrooms; Roofing and Plastering	600,000	-	Delayed disbursement from the Board
Kyambusya Primary School	Renovations to completion 3 classrooms; Roofing and Plastering	600,000	-	Delayed disbursement from the Board
Kibau Primary School	Construction of 1 classroom to completion	700,000	-	Delayed disbursement from the Board
Syathani Primary School	Renovations to completion 4 classrooms; Roofing and Plastering	800,000	-	Delayed disbursement from the Board
Kwandoo Primary School	Renovations to completion 3 classrooms; Roofing and Plastering	600,000	-	Delayed disbursement from the Board
Ngului Primary School	Renovations to completion 3 classrooms; Roofing and Plastering	600,000	-	Delayed disbursement from the Board
Matuu Primary School	Renovations to completion 3 classrooms; Roofing and Plastering	600,000	-	Delayed disbursement from the Board
Mukuyuni Primary School	Renovations to completion 3 classrooms; Roofing and Plastering	600,000	-	Delayed disbursement from the Board
Kyaani Primary	Renovations to completion 3 classrooms; Roofing and Plastering	600,000	-	Delayed disbursement from the Board
Aic Katithi Primary School	Renovations to completion 3 classrooms; Roofing and Plastering	600,000	-	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Kiundwani Primary School	Drilling and equipping of a Bore Hole with DAYLIFF pump DSP 5-32 3PH and 25 Solar panels 300W, for the school to completion. Budget estimates-Site clearing and preparations.200,000.00, Borehole Drilling Depth of 250 meters, Kshs. 7,760 # Kshs2,440,000.00 Equipping cost -Pump and Accessories- DAYLIFF DSP 5-32 3PH, Kshs. 986,000.00, 3PH Power connection and installation cost, Kshs. 234,000.00 16 percent VAT Kshs 640,000	4,500,000	-	Delayed disbursement from the Board
St. Michael Kabaa High School	Construction of 2 classrooms to completion	1,400,000	-	Delayed disbursement from the Board
Uvaini Primary School	Construction of 1 classroom to completion	650,000	-	Delayed disbursement from the Board
Kabaa Primary School	Renovations to completion 6 classrooms; Roofing and Plastering	1,200,000	-	Delayed disbursement from the Board
Nyanyaa Primary School	Construction of 3 classrooms to completion	2,100,000	-	Delayed disbursement from the Board
Iiani Primary School	Renovations to completion 5 classrooms; Roofing and Plastering	1,000,000	-	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Utithi Aic Primary School	Drilling and equipping of a Bore Hole with DAYLIFF pump DSP 5-32 3PH and 25 Solar panels 300W, for the school to completion. Budget estimates-Site clearing and preparations.200,000.00, Borehole Drilling Depth of 250 meters, Kshs. 7,760 # Kshs2,440,000.00 Equipping cost -Pump and Accessories- DAYLIFF DSP 5-32 3PH, Kshs. 986,000.00, 3PH Power connection and installation cost, Kshs. 234,000.00 16 percent VAT Kshs 640,000	4,500,000	-	Delayed disbursement from the Board
Mbiuni Deb Primary School	Levelling and compacting of school grounds 120M*140M	3,000,000	-	Delayed disbursement from the Board
Utithini Primary School	Piping of water from Mbiuni community borehole to the school 2KM using hdpe pipes	2,000,000	-	Delayed disbursement from the Board
Kyalavo Primary School	Renovations to completion 3 classrooms; Roofing and Plastering	600,000	-	Delayed disbursement from the Board
Mbiuni Deb Primary School	Piping of water from Mbiuni community borehole to the school 1.5KM using hdpe pipes	1,500,000	-	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Ukalani Primary School	Drilling and equipping of a Bore Hole with DAYLIFF pump DSP 5-32 3PH and 25 Solar panels 300W, for the school to completion. Budget estimates-Site clearing and preparations.200,000.00, Borehole Drilling Depth of 250 meters, Kshs. 7,760 # Kshs2,440,000.00 Equipping cost -Pump and Accessories- DAYLIFF DSP 5-32 3PH, Kshs. 986,000.00, 3PH Power connection and installation cost, Kshs. 234,000.00 16 percent VAT Kshs 640,000	4,500,000	-	Delayed disbursement from the Board
Ulaani Primary School	Grading and levelling of school play grounds 100M* 100M	1,500,000	-	Delayed disbursement from the Board
Myanyani Primary School	Grading and levelling of school play grounds 100M* 100M	1,500,000	-	Delayed disbursement from the Board
Muthei Deb Primary School	Grading and levelling of school play grounds 100M* 100M	1,500,000	-	Delayed disbursement from the Board
Maanzoni Primary School	Grading and levelling of school play grounds 100M* 100M	1,500,000	-	Delayed disbursement from the Board
Kiuukuni Primary School	Grading and levelling of school play grounds 100M* 100M	1,500,000	-	Delayed disbursement from the Board
Matulani Primary School	Grading and levelling of school play grounds 100M* 100M	1,500,000	-	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Mawele Primary School	Drilling and equipping of a Bore Hole with DAYLIFF pump DSP 5-32 3PH and 25 Solar panels 300W, for the school to completion. Budget estimates-Site clearing and preparations.200,000.00, Borehole Drilling Depth of 250 meters, Kshs. 7,760 # Kshs2,440,000.00 Equipping cost -Pump and Accessories- DAYLIFF DSP 5-32 3PH, Kshs. 986,000.00, 3PH Power connection and installation cost, Kshs. 234,000.00 16 percent VAT Kshs 640,000	4,500,000	-	Delayed disbursement from the Board
Ngamba Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Ithemboni Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Kionyweni Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Kyethivo Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Kithiano Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Kivulusa Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Musaalani Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Kangii Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Kyawango Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Mango Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Kyanganga Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Kavunyu Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Kyamutwii Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Ngului Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Nyaani Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Miini Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Kithiiani Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Wamunyu ABC Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Kyamatula Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Kyamboo Primary School	Construction to completion of 1 classroom	806,533	-	Delayed disbursement from the Board
Ikalaasa Primary	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Kitile Primary	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Tulila Primary	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Katulani Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Kivalani Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Ngumbau Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Maiani Primary	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Masii Township Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Muusini SA Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Iiani B Primary	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Kikelenzu Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Kingatuani Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Vyulya AIC Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Kamuya Primary	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Masaw'a Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Ulaani Primary	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Kusyondonga Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Kathama Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Mumbuni Primary School	Construction to completion of 1 classroom	805,400	-	Delayed disbursement from the Board
Utithini Primary School	Construction to completion of 1 classroom	806,533	-	Delayed disbursement from the Board
Mwaasua Primary School	Equipping Of Borehole (2.20kw Pump, 20 Panels Of 200 W Capacity Each With Dimensions Of 52 Inches By 39 Inches)	2,000,000	-	Delayed disbursement from the Board
Kyuluni Primary School	Renovation of three classrooms to completion, re-roofing, plastering and painting	500,000	-	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Kwavenge Primary School	Projects : Installation of solar water pumping equipment for borehole 22 panels of 200W capacity each with dimensions of 52 inches by 39 inches ,pump capacity of 2.4kw	2,800,000	-	Delayed disbursement from the Board
Masii DEB Primary School	Piping of water from Masii township community sand dam with a distance of 2.0km with 3INCH PN10 HDPE pipes	2,000,000	-	Delayed disbursement from the Board
Kiuukuni Primary School	Piping of water from Kiuukuni Community sand dam with a distance of 2.0km with 4INCH PN25 HDPE pipes	3,700,000	-	Delayed disbursement from the Board
Ngumbau Primary School	Piping of water from Kiuukuni Community sand dam sand dam with distance of 3.4km with 4INCH PN20 HDPE pipes	4,000,000	-	Delayed disbursement from the Board
Kyoani Primary School	Piping of water from Kiuukuni Community sand dam sand dam with a distance of 3.8km with 4INCH PN12 HDPE pipes	3,600,000	-	Delayed disbursement from the Board
Konza Primary School	Piping of water from Kiuukuni Community sand dam sand dam with a distance of 3.5km with 4INCH PN12 HDPE pipes	3,400,000	-	Delayed disbursement from the Board
Kithangaini Primary School	Piping of water from Kithangaini community sand with a distance of 2.9km with PN20 HDPE pipes	3,700,000	-	Delayed disbursement from the Board
Kithiiani Primary School	Piping of water from Kikasocommunity sand dam with a distance of 1.0km with 2INCH PN10 HDPE pipes	800,000	-	Delayed disbursement from the Board
Kyeengai Primary School	Piping of water from Kikaso community sand with a distance of 1.0km with 2INCH PN10 HDPE	800,000	-	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
	pipes			
Muthetheni Primary School	Piping of water from Muthetheni community sand dam with a distance of 3.5km with 4INCH PN12 HDPE pipes	3,200,000	-	Delayed disbursement from the Board
Kitula Primary School	Piping of water from Kithangaini community sand dam with a distance of 4.4km with 4INCH PN12 HDPE pipes	4,100,000	-	Delayed disbursement from the Board
AIC katithi Primary School	Piping of water from Kithangaini community sand dam with a distance of 3.4km with PN12 HDPE pipes	3,300,000	-	Delayed disbursement from the Board
Tulila Primary School	Piping of water from Kiuukuni Community sand dam with a distance of 3.0km with 4INCH PN20 HDPE pipes	3,800,000	-	Delayed disbursement from the Board
Muthetheni Primary School	Piping of water from Muthetheni community sand dam with a distance of 3.5km with 4INCH PN12 HDPE pipes	3,500,000	-	Delayed disbursement from the Board
Kyethivo Primary School	Piping of water from Muthetheni community sand dam with a distance of 3.3km with 4INCH PN12 HDPE pipes	3,300,000	-	Delayed disbursement from the Board
Mbaani Primary School	Piping of water from Muthetheni community sand dam with a distance of 4.5km with 4INCH PN12 HDPE pipes	4,400,000	-	Delayed disbursement from the Board
Mango Primary School	Renovation of 3 classrooms to completion, re-roofing, plastering and painting	500,000	-	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Kivulusa Primary School	Renovation of 4 classrooms to completion, re-roofing, plastering and painting	800,000	-	Delayed disbursement from the Board
Itumbini Primary School	Renovation of 4 classrooms to completion, re-roofing, plastering and painting	800,000	-	Delayed disbursement from the Board
Kwavenge Primary School	Renovation of 4 classrooms to completion, re-roofing, plastering and painting	800,000	-	Delayed disbursement from the Board
Mwaasua Primary School.	Equipping Of Borehole (2.20kw Pump, 20 Panels Of 200 W Capacity Each With Dimensions Of 52 Inches By 39 Inches)	-	2,000,000	Delayed disbursement from the Board
Makutano Education Office	Construction of a zonal education office block under the ministry education	-	1,000,000	Delayed disbursement from the Board
kyamatula primary school .	Renovation of 3 classrooms roofing and plastering	-	500,000	Delayed disbursement from the Board
Kyuluni Primary school	Renovation of three classrooms to completion, re-roofing, plastering and painting	-	500,000	Delayed disbursement from the Board
Kavunyu Primary School	Renovation of 3 classroom to completion re-roofing plastering and painting	-	500,000	Delayed disbursement from the Board
Uvathani Primary School	Primary School Projects : Construction to completion of 1 classroom	-	700,000	Delayed disbursement from the Board
Iiani Primary School	Renovation to completion of 3 classrooms :re-roofing, painting and plastering	-	600,000	Delayed disbursement from the Board
Mikuyuni Primary School	Grading and leveling of a 2500 square meter school field	-	600,000	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Miseleni Primary School	renovations to completion of 3 classrooms: re-roofing	-	600,000	Delayed disbursement from the Board
Kwavenge Primary School	Projects : Installation of solar water pumping equipment for borehole 22 panels of 200W capacity each with dimensions of 52 inches by 39 inches ,pump capacity of 2.4kw	-	2,800,000	Delayed disbursement from the Board
Miu Primary School	Grading and levelling of a 10,000 sq school field	-	1,500,000	Delayed disbursement from the Board
Maweli Primary School	Installation of submersible water pump 2.2kw	-	600,000	Delayed disbursement from the Board
Mamiloki Primary School	Renovations to completion of 3 classrooms :re-roofing painting and plastering	-	600,000	Delayed disbursement from the Board
Nyanyaa Primary School	Renovations to completion of 3 classrooms: re-roofing, painting and plastering	-	600,000	Delayed disbursement from the Board
<b>Sub-Total</b>		<b>149,568,266</b>	<b>13,100,000</b>	
<b>Secondary schools</b>				
Kibau Secondary School	Construction to completion of 4 roomed administration block	1,500,000	-	Delayed disbursement from the Board
Kibau Secondary School	Construction to completion of a school kitchen	800,000	-	Delayed disbursement from the Board
St Johns High School Kangii	Construction to completion of 2 classrooms	1,600,000	-	Delayed disbursement from the Board
Ikalaasa Secondary School	Installation of water gutters Kshs 200,000 and purchase of 3 10,000L water tanks @ 300,000	500,000	-	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Mithanga AIC Secondary School	Renovation of 6 classrooms to completion, plastering, flooring, fixing of doors and windows and roofing	1,200,000	-	Delayed disbursement from the Board
St. Pius Kaitha Secondary School	Construction to completion of 45 capacity science lab	2,200,000	-	Delayed disbursement from the Board
Kavumbu ABC Secondary School	Renovation of 100 bed capacity dormitory, plastering, flooring and roofing	1,000,000	-	Delayed disbursement from the Board
St. Francis Kilala Secondary School	construction of two storeyed classrooms walling first floor and casting of second floor slab	-	1,000,000	Delayed disbursement from the Board
Mbaikini SECONDARY School	completion of a four roomed administration block started by parents plastering and painting	-	500,000	Delayed disbursement from the Board
Makiliva Secondary School	Construction to completion of a science lab with a capacity of 50 students	-	1,000,000	Delayed disbursement from the Board
Miondoni Secondary School	Construction to completion of 100 students capacity girls dormitory	-	1,600,000	Delayed disbursement from the Board
Mbiuni Secondary School	Construction to completion of science laboratory with a capacity of 45 students	-	2,000,000	Delayed disbursement from the Board
Wakaela Secondary School	Construction to completion of 200 students capacity dining hall	-	1,700,000	Delayed disbursement from the Board
Mutula Secondary School	Construction to completion of science laboratory with a capacity of 45 students	-	2,000,000	Delayed disbursement from the Board
Kabaa Day Secondary School	Construction to completion of 1 classroom	-	650,000	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Mithanga Secondary School	Construction to completion of 1 ICT room with a capacity of 45 students	-	700,000	Delayed disbursement from the Board
Ngamba Secondary	Construction to completion of 1 classroom	-	650,000	Delayed disbursement from the Board
Makiliva Secondary School	Additional funds for completion of a 50 students capacity science Laboratory equip pining with all the fixtures such as worktops, fume chamber and gas installations	-	500,000	Delayed disbursement from the Board
Mumbuni day secondary school	Construction to completion of 1 classroom	-	750,000	Delayed disbursement from the Board
Katheka secondary school	Additional funds for completion of school dispensary walling roofing plastering fixing of doors and windows	1,000,000		Delayed disbursement from the Board
<b>Sub-Total</b>		<b>9,800,000</b>	<b>13,050,000</b>	
<b>Tertiary institutions</b>				
		-	-	
<b>Sub-Total</b>		<b>-</b>	<b>-</b>	
<b>Amounts due to other grants and other transfers</b>				
<b>Bursary</b>				
Bursary Tertiary Institutions	Payment of bursary to needy students in tertiary institutions	3,220,000	1,015,894	Delayed disbursement from the Board
Bursary Secondary Schools	Payment of bursary to needy students in tertiary institutions	-	4,000	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
<b>Sub-Total</b>		<b>3,220,000</b>	<b>1,019,894</b>	
<b>Emergency</b>	To cater for unforeseen occurrences during the year	7,839,270	12,237,476	Delayed disbursement from the Board
<b>Sub-Total</b>		<b>7,839,270</b>	<b>12,237,476</b>	
<b>Environment</b>				
Yathui Sand Dam	Construction Of Sand dam	450,000	-	Delayed disbursement from the Board
Mwala Sand Dam	Construction Of Sand dam	450,000	-	Delayed disbursement from the Board
Mwala Technical College	Planting 1000 Trees	100,000	-	Delayed disbursement from the Board
Mwala Sand Dam	Construction Of Sand dam	-	450,000	Delayed disbursement from the Board
Yathui Sand dam	Construction Of Sand dam	-	450,000	Delayed disbursement from the Board
Mwala Technical College	Planting 1000 Trees	-	100,000	Delayed disbursement from the Board
Mumbuni sand dam	Construction Of Sand dam	-	450,000	Delayed disbursement from the Board
<b>Sub-Total</b>		<b>1,000,000</b>	<b>1,450,000</b>	
<b>Climate Change Mitigation Activities</b>				
Ndumbuli sand dam	Construction to completion of a sand dam to prevent flooding downstream and mitigate the effects of climate change	1,200,000	-	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Ngulini sand dam	Construction to completion of a sand dam to prevent flooding downstream and mitigate the effects of climate change	1,200,000	-	Delayed disbursement from the Board
Makiliva sand dam	Construction to completion of a sand dam to prevent flooding downstream and mitigate the effects of climate change	1,200,000	-	Delayed disbursement from the Board
<b>Sub-Total</b>		<b>3,600,000</b>	<b>-</b>	
<b>Sports</b>				
Constituency Sports Tournament	Carry out constituency football tournament and the winning teams/schools to be awarded with trophies, balls and games kit	-	1,320,010	Delayed disbursement from the Board
<b>Sub-Total</b>		<b>-</b>	<b>1,320,010</b>	
<b>Security</b>				
Ndeini Police Post	Construction to completion of 3 roomed administration block	1,500,000	-	Delayed disbursement from the Board
Assistant Chiefs Office Ulaani	Drilling and equipping of a Bore Hole with DAYLIFF pump DSP 5-32 3PH and 25 Solar panels 300W, for the school to completion. Budget estimates-Site clearing and preparations.200,000.00, Borehole Drilling Depth of 250 meters, Kshs. 7,760 # Kshs2,440,000.00 Equipping cost -Pump and Accessories- DAYLIFF DSP 5-32 3PH, Kshs. 986,000.00, 3PH Power connection and installation cost, Kshs. 234,000.00 16 percent VAT Kshs 640,000	4,500,000	-	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Assistant Chiefs Office Ulaani	Trenching and laying of 1.8KM PPR	1,500,000	-	Delayed disbursement from the Board
Kyawango Police Post	Construction Of A 3 Roomed Admin Block To Completion	1,500,000	-	Delayed disbursement from the Board
Assistant Chiefs Office Ulaani	Purchase and installation of a 4KW Hydraulic water pump with a deliver 8 cubic metres per hour at 100M Head	1,000,000	-	Delayed disbursement from the Board
Mwala Police Station	Purchase and installation of a 4KW Hydraulic water pump with a deliver 8 cubic metres per hour at 100M Head	1,000,000	-	Delayed disbursement from the Board
Kathama Chiefs Office	Renovations to completion of 2 roomed chiefs office: plastering flooring and painting	-	500,000	Delayed disbursement from the Board
Kyawango Police Post	Construction Of A 3 Roomed Admin Block To Completion	-	1,500,000	Delayed disbursement from the Board
Ulaani Assistant Chiefs office	Purchase and installation of a 4K Hydraulic water pump with a deliver 8 cubic metres per	-	1,500,000	Delayed disbursement from the Board
Mwala chiefs office:	Renovations to completion of 2 roomed chiefs office: plastering flooring and painting	-	500,000	Delayed disbursement from the Board
Mbiuni chiefs office:	Renovations to completion of 2 roomed chiefs office: plastering flooring and painting:	-	500,000	Delayed disbursement from the Board
Mango chief's office.	Renovations to completion of 2 roomed chiefs office: plastering flooring and painting:	-	500,000	Delayed disbursement from the Board
Wamunyu chiefs office.	Renovations to completion of 2 roomed chiefs office: plastering flooring and painting:	-	500,000	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Ikalaasa chiefs office:	Renovations to completion of 2 roomed chiefs office: plastering flooring and painting:	-	500,000	Delayed disbursement from the Board
Kithangaini chiefs' office:	Renovations to completion of 2 roomed chiefs office: plastering flooring and painting:	-	500,000	Delayed disbursement from the Board
Ngomano chiefs office:	Renovations to completion of 2 roomed chiefs office: plastering flooring and painting:	-	500,000	Delayed disbursement from the Board
Yathui chiefs office.	Renovations to completion of 2 roomed chiefs office: plastering flooring and painting:	-	500,000	Delayed disbursement from the Board
Miu chiefs office.	Renovations to completion of 2 roomed chiefs office: plastering flooring and painting:	-	500,000	Delayed disbursement from the Board
Muthetheni chiefs office.	Renovations to completion of 2 roomed chiefs office: plastering flooring and painting:	-	500,000	Delayed disbursement from the Board
Kibauni Police Station	Completion of an Administration block comprising of 6 offices; Roofing, fittings, plastering and painting	-	1,620,000	Delayed disbursement from the Board
Muthetheni police station	Completion of an Administration block comprising of 6 offices; Roofing, fittings, plastering and painting	-	1,300,000	Delayed disbursement from the Board
<b>Sub-Total</b>		<b>11,000,000</b>	<b>11,420,000</b>	
<b>Acquisition of assets</b>				
		-	-	
<b>Sub-Total</b>		-	-	
<b>Oversight Committee Expenses</b>				

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Committee Expenses	Payment of oversight committee sitting allowances	600,000	600,000	Delayed disbursement from the Board
Use of goods & services	Payment of catering services and domestic travel subsistence	129,934	250,000	Delayed disbursement from the Board
Training	Hire of training facilities and remuneration of instructors	-	160,000	Delayed disbursement from the Board
<b>Sub-Total</b>		<b>729,934</b>	<b>1,010,000</b>	
<b>Others</b>				
Strategic plan	To facilitate in preparation, facts collection designing, typesetting and printing of Mwala constituency strategic plan for the period between 2023-2027	2,000,000	2,000,000	Delayed disbursement from the Board
<b>Innovation Hubs</b>				
Kabaa Constituency Innovation Hub	Piping of water from river Athi 3KM with HDPE pipes to Kabaa constituency innovation Hub	3,000,000	-	Delayed disbursement from the Board
Masii Innovation Hub	Installation of satellite antenna router digital access kit digital ruggedized tablet WI-FI with outdoor wireless device with complete 12 U cabinet with installation accessories in partnership with Telkom Kenya Ltd	1,169,257	-	Delayed disbursement from the Board
Makutano Innovation Hub	Installation of satellite antenna router digital access kit digital ruggedized tablet WI-FI with outdoor wireless device with complete 12 U cabinet with installation accessories in partnership with Telkom Kenya Ltd	1,169,257	-	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Ikalaasa Innovation Hub	Installation of satellite antenna router digital access kit digital ruggedized tablet WI-FI with outdoor wireless device with complete 12 U cabinet with installation accessories in partnership with Telkom Kenya Ltd	1,169,257	-	Delayed disbursement from the Board
Mbiuni Innovation Hub	Construction of ICT room plastering and roofing	1,000,000	-	Delayed disbursement from the Board
Yathui Innovation Hub	construction of a metallic gate with reinforced concrete pillars and a guard house	800,000	-	Delayed disbursement from the Board
Kabaa innovation hub	Renovation to completion Kabaa Innovation Hub comprising of 5 rooms; flooring with tiles, ceiling and painting	-	1,500,000	Delayed disbursement from the Board
Masii innovation hub	Installation of satellite antenna router digital access kit digital ruggedized tablet WI-FI with outdoor wireless device with complete 12 U cabinet with installation accessories in partnership with Telkom Kenya Ltd	-	1,169,257	Delayed disbursement from the Board
Makutano innovation hub	Installation of satellite antenna router digital access kit digital ruggedized tablet WI-FI with outdoor wireless device with complete 12 U cabinet with installation accessories in partnership with Telkom Kenya Ltd	-	1,169,257	Delayed disbursement from the Board
Ikalaasa innovation hub	Installation of satellite antenna router digital access kit digital ruggedized tablet WI-FI with outdoor wireless device with complete 12 U cabinet with installation accessories in partnership	-	1,169,257	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
	with Telkom Kenya Ltd			
Mbiuni innovation hub	Construction of ICT room plastering and roofing	-	1,000,000	Delayed disbursement from the Board
Yathui Innovation Hub	construction of a metallic gate with reinforced concrete pillars and a guard house	-	800,000	Delayed disbursement from the Board
<b>Sub-Total</b>		<b>8,307,770</b>	<b>6,807,770</b>	
<b>REREC</b>				
Ithanga REREC	Electrification of ithanga 1km high voltage line extension with 3 phase transformer	2,060,000	-	Delayed disbursement from the Board
Kyaume REREC	Electrification of Kyaimu 1km high voltage line extension with 3 phase transformer	1,990,000	-	Delayed disbursement from the Board
Kundu REREC	Electrification of Kyaimu 1km high voltage line extension with 3 phase transformer	2,100,000	-	Delayed disbursement from the Board
Maanzoni REREC	Electrification of Kyaimu 1km high voltage line extension with 3 phase transformer	1,980,000	-	Delayed disbursement from the Board
Kilaani REREC	Electrification of Kyaimu 1km high voltage line extension with 3 phase transformer	1,740,000	-	Delayed disbursement from the Board
Ithanga REREC	Electrification of ithanga 1km high voltage line extension with 3 phase transformer	-	2,060,000	Delayed disbursement from the Board
Kyaume REREC	Electrification of Kyaimu 1km high voltage line extension with 3 phase transformer	-	1,990,000	Delayed disbursement from the Board

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2023-2024	2022-2023	
Kundu REREC	Electrification of Kyaimu 1km high voltage line extension with 3 phase transformer	-	2,100,000	Delayed disbursement from the Board
Maanzoni REREC	Electrification of Kyaimu 1km high voltage line extension with 3 phase transformer	-	1,980,000	Delayed disbursement from the Board
Kilaani REREC	Electrification of Kyaimu 1km high voltage line extension with 3 phase transformer	-	1,740,000	Delayed disbursement from the Board
<b>Sub-Total</b>		<b>9,870,000</b>	<b>9,870,000</b>	
<b>Law courts</b>				
Wamunyu Law Courts	Renovations- partitioning, plastering flooring of a 4 room court administration block with a capacity of 120	-	1,500,000	Delayed disbursement from the Board
<b>Sub-Total</b>		<b>-</b>	<b>1,500,000</b>	
Funds pending approval		13,599,253	63,380,000	Awaiting Approval
<b>Grand Total</b>		<b>225,696,994</b>	<b>140,909,788</b>	

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

<b>Asset class</b>	<b>Historical Cost b/f (Kshs)</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) At Year End</b>
Land	374,000	-	-	374,000
Buildings and structures	9,200,000	-	-	9,200,000
Transport equipment	5,800,000	-	-	5,800,000
Office equipment, furniture and fittings	8,900,000	-	-	8,900,000
ICT Equipment, Software and Other ICT Assets	660,434	-	-	660,434
Other Machinery and Equipment	1,540,000	-	-	1,540,000
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>26,474,434</b>	-	-	<b>26,474,434</b>

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

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024</b>	<b>Bank Balance 2022-2023</b>
Ulaani dispensary	KCB	1172939721	379	-
kathama Eeducation office	KCB	1202581978	380	-
Muvwana primary school	KCB	1202537987	195	-
Ngumbau secondary school	KCB	1201975948	21,625	-
Kikaso Kyeu pre school	KCB	1202268455	1,280	-
Maanzoni primary school	KCB	1202212069	760	-
Kyamung'aa gabion	KCB	1202232485	380	-
Kiundwani secondary school	KCB	1202233252	847	-
Windala primary school	KCB	1128866269	1,267	-
Masii girls secondary school	KCB	1130381625	632	-
Kyeni primary school	KCB	1211493628	960	-
Makutano toilet	KCB	1252851057	1,100	-
Kyamutwii Primary school	KCB	1203643918	18,000	-
Miini primary school	KCB	1203756720	19,780	-
Yathui dispensary	KCB	1203581262	1,000	-
Wakaela primary school	KCB	1276408560	1,510	-
Ikalaasa primary school	KCB	1199274755	123,722	-

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024</b>	<b>Bank Balance 2022-2023</b>
Kitange primary school	KCB	1199296929	598,149	-
kilaatu primary school	KCB	1206174951	9,100	-
Embui secondary school	KCB	1172937214	1,856	-
Vyulya-kyevaluki road	KCB	1198133198	845	-
Masii market toilet	KCB	1197920293	500	-
Makutano health centre	KCB	1197922865	1,890	-
Ngumbau primary school	KCB	1291394516	760	-
Kithiiani primary school	KCB	1202078214	55	-
Nduluku primary school	KCB	1291319964	760	-
Kwakala-kitile gabion	KCB	1232639230	14,050	-
Yamalwa primary school	KCB	1232368652	14,524	-
Kwakatunge primary school	KCB	1182807399	585	-
kionyweni primary school	KCB	1263101445	225,300	-
Mavitini primary school	KCB	1182285821	295	-
Kambiti primary school	KCB	1204318379	8,605	-
Kivandini AP line	KCB	1204222339	4,280	-
Nyaanyaa primary school	KCB	1203466145	18,989	-
Kaiani dispensary	KCB	1204222622	40	-

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024</b>	<b>Bank Balance 2022-2023</b>
Masii police station	KCB	1283229595	910	-
Bishop Ndingi high school	KCB	1204050767	715	-
Kimuuni secondary school	KCB	1202897207	6,586	-
AIC Katithi primary school	KCB	1202757723	200	-
Mwaasua secondary school	KCB	1183437811	9	-
Mango primary school	KCB	1254280499	915	-
Ngamba primary school	KCB	1184263973	1,355	-
Kiuukuni primary school	KCB	1291573518	634	-
Kituiu primary school	KCB	1291573550	660	-
kisinzini primary school	KCB	1183234678	5,434	-
kundu primary school	KCB	1202794394	550	-
Muthei secondary school	KCB	1294306618	579	-
Embui primary school	KCB	1202946828	1,020	-
Etikoni secondary school	KCB	1203040822	8,599	-
ST Micheal kabaa high school	KCB	1184080313	190,691	-
Miu DEB primary school	KCB	1184111472	3,145,850	-
kikaso primary school	KCB	1184354146	1,047	-
St. Martin utithini secondary school	KCB	1203453744	40,845	-

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024</b>	<b>Bank Balance 2022-2023</b>
kibauni secondary school	KCB	1202656978	556	-
mulu secondary school	KCB	1202647308	350	-
Kaloleni secondary school	KCB	1202562566	4,113	-
kithangaini borehole	KCB	1202253474	4,160	-
matuu primary school	KCB	1202387306	17,520	-
ST Johns high school-Kangii	KCB	1202593682	295,339	-
kitooni SDA primary school	KCB	1202568696	220	-
mavindini primary school	KCB	1208325841	1,160	-
muthetheni pzone office	KCB	1252477473	3,000	-
mithanga primary school	KCB	1252578679	1,000	-
Kaliambeu primary school	KCB	1171054645	1,657	-
Uvanga primary school	KCB	1301760803	380	-
Kyamboo primary school	KCB	1202946321	380	-
Nunga primary school school	KCB	1198414790	2,094	-
kathama/muthwani road	KCB	1198080523	1,000	-
Kabaa day mixed sec school	KCB	1157033113	3,384	-
Sofia primary school	KCB	1181528194	1,230	-
miseleni primary school	KCB	1181893496	707	-

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024</b>	<b>Bank Balance 2022-2023</b>
AIC Katheka primary school	KCB	1182228666	1,090	-
kiteteni primary school	KCB	1286486106	1,220	-
kwamwonga primary school	KCB	1285940822	760	-
kaliambeu dispensary	KCB	1253377170	40,000	-
kikaso secondary school	KCB	1291320237	78,264	-
kathama water project	KCB	1184358133	240	-
kyaita primary school	KCB	1175697508	453,375	-
yathui innovation hub tank	KCB	1294464825	420	-
Ukalani secondary school	KCB	1289009503	500,895	-
kibauni police stn	KCB	1282703889	420	-
kabaa primary school	KCB	1198559268	227,579	-
miu/kiukuni roads	KCB	1198114495	150	-
Ngului primary school	KCB	1198264411	43,655	-
mwala DEB primary school	KCB	1198188499	175,977	-
kwandoo sec school	KCB	1197911626	6,770	-
masii-kavumbu road	KCB	1198133104	1,000	-
kithangathini vyulya road	KCB	1197896376	1,500	-
manzuva primary school	KCB	1197843620	999	-

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024</b>	<b>Bank Balance 2022-2023</b>
mwala-kanyuuku-wetaa road	KCB	1198051175	1,000	-
kwamutula primary school	KCB	1197843841	3,075	-
kisaki-kathama culverts	KCB	1197978763	500	-
konza-ikalaasa road	KCB	1198119551	1,000	-
syunguni primary school	KCB	1156455375	-	-
kyamwei primary school	KCB	1206331720	653	-
Ndeini girls secondary school	KCB	1205481656	1,690	-
kiaka water project	KCB	1198456043	1,400	-
mwala NG-CDF office	KCB	1238907555	760	-
Tulya youth club	KCB	1179868803	-	-
mwala CDF sports & culture	KCB	1198484276	725	-
Wamunyu road	KCB	1198085967	1,000	-
kyou primary school	KCB	1197882782	575	-
kivauni primary school	KCB	1171094825	1,230	-
Nguluni primary school	KCB	1171099738	4,065	-
mbiuni police station	KCB	1171211317	1,050	-
mbiuni DEB primary school	KCB	1168687411	2,999	-
Mutaki Primary school	KCB	1178466663	-	-

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024</b>	<b>Bank Balance 2022-2023</b>
Kombe primary school	KCB	1283688468	280	-
mbaani primary school	KCB	1171063350	1,085	-
	KCB	1293558907	-	-
	KCB	1206024283	-	-
muthetheni girls	KCB	1263159036	35	-
Masii DCI office	KCB	1268750891	1,760	-
Mutula primary school	KCB	1171063318	6,072	-
mithuluni primary school	KCB	1171054408	194	-
kalau primary school	KCB	1171224249	640	-
kithangaini vyulya road	KCB	1207206342	500	-
Mwaasua water project	KCB	1206640278	440	-
Kathama ABC primary school	KCB	1206881984	150	-
Kona AP Line	KCB	1202224377	715	-
Miini primary school	KCB	1294865048	380	-
NG-CDF Mwala fencing	KCB	1272869342	880	-
kitooni SDA primary school	KCB	1304928861	2,860	-
AIC Kwamutula sec school	KCB	1152428926	663	-
Kitile primary school	KCB	1152196693	1,145	-

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024</b>	<b>Bank Balance 2022-2023</b>
Kathiani primary school	KCB	1152354213	1,865	-
Iema primary school	KCB	1209629887	985	-
Kalau primary school	KCB	1209471949	630	-
Kitile primary school	KCB	1209515911	523	-
Kikelenzu primary school	KCB	1209649837	1,095	-
Sofia primary school	KCB	1209523299	640	-
Mumbuni sand dam	KCB	1298883695	640	-
Kwakaluu primary school	KCB	1149522119	448	-
Mumbuni day sec school	KCB	1152183419	1,296	-
Masii innovation hub	KCB	1285174151	654	-
Muthei primary school	KCB	1298320011	760	-
Kyeengai primary school	KCB	1289712654	1,260	-
Kathama primary school	KCB	1289712565	4,938	-
Masii AP Camp	KCB	1233111981	670	-
Kathama AIC Primary school	KCB	1182345077	860	-
Kaitha primary school	KCB	1182353894	760	-
Wamunyu chief's office	KCB	1182359221	3,440	-
AIC Kimuuni primary school	KCB	1182285627	3,440	-

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024</b>	<b>Bank Balance 2022-2023</b>
kwakisua primary school	KCB	1182304532	895	-
liani B Primary school	KCB	1182057489	550	-
Nthuluni primary school	KCB	1182187552	195	-
Kisaani primary school	KCB	1182071333	454	-
musaalani primary school	KCB	1181668999	1,060	-
muthetheni primary school	KCB	1271125870	4,095	-
kathama chief's office	KCB	1270898507	100	-
ikalaasa chief's office	KCB	1271133016	1,760	-
kivalani primary school	KCB	1183219725	40	-
mavindini primary school	KCB	1270723596	3,249	-
ngomano primary school	KCB	1182277454	865	-
kyowani primary school	KCB	1182400213	1,076	-
masii Township primary school	KCB	1154370291	5,215	-
matulani secondary school	KCB	1183203152	1,110	-
maakalu primary school	KCB	1182986978	1,859	-
muumoni primary school	KCB	1183305419	420	-
kangondi primary school	KCB	1157373461	280	-
AIC Kyanda primary school	KCB	1182417973	210	-

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024</b>	<b>Bank Balance 2022-2023</b>
AIC Kathuki pri school	KCB	1182324525	575	-
Mutendeu primary school	KCB	1182473644	1,295	-
Nyaani primary school	KCB	1182310974	500	-
Kwavenge primary school	KCB	1182325254	2,440	-
Ikumini primary school	KCB	1182246060	1,000	-
kawaa secondary school	KCB	1182391451	1,615	-
konza primary school	KCB	1182436277	275	-
Itumbini primary school	KCB	1182438105	760	-
Kyaani primary school	KCB	1182338860	190	-
Kyambusya primary school	KCB	1182181317	975	-
kyamatula secondary school	KCB	1172724121	2,693	-
miondoni primary school	KCB	1172217483	323	-
kavunyu primary school	KCB	1172407134	1,036	-
Yoani DEB Primary school	KCB	1278038973	270	-
Kabaa Innovation Hub	KCB	1277864853	400	-
Mwala ACC Office	KCB	1286152399	880	-
Mumbuni ASS chief's office	KCB	1285940873	1,150	-
wamunyu chief's office	KCB	1285941012	460	-

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024</b>	<b>Bank Balance 2022-2023</b>
Ngungi Ass chief's office	KCB	1285928733	760	-
St. Mary's primary school	KCB	1201134749	4,757	-
Uvanga primary school	KCB	1200666305	1,009	-
itooni primary school	KCB	1200774221	2,281	-
maini primary school	KCB	1200488067	2,286	-
Kabaa Ass chief's office	KCB	1285686098	280	-
kikelenzu secondary school	KCB	1153925729	3,215	-
kyowani primary school	KCB	1274892430	760	-
katheka A Primary school	KCB	1225624827	190	-
kilala primary school	KCB	1265532380	97	-
uvaini primary school	KCB	1264369158	3,134	-
kawaa primary school	KCB	1230980032	930	-
Nyaani secondary school	KCB	1231022310	370	-
kibau day sec school	KCB	1264145543	883	-
utithini primary school	KCB	1286995922	634	-
Ngumbau primary school	KCB	1171137028	2,495	-
mukuyuni mixed day secondary school	KCB	1171185871	6,331	-
Maweli secondary school	KCB	1170983162	5,348	-

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024</b>	<b>Bank Balance 2022-2023</b>
St. stephen secondary school-Masii	KCB	1170903142	3,126	-
mango dispensary	KCB	1164839322	2,000	-
wamunyu yathui road	KCB	1200536525	5,780	-
Vyulya AIC Primary school	KCB	1153115352	7,499	-
makutano secondary school	KCB	1290453691	342	-
Kathama DEB PRIMARY school	KCB	1168340497	1,491	-
King'atuani primary school	KCB	1171650213	840	-
yikiatine primary school	KCB	1171432240	4,255	-
kathama water project	KCB	1171559526	1,812	-
kikaso kyeu primary school	KCB	1301583456	380	-
kenze primary school	KCB	1302680145	760	-
miseleni borehole	KCB	1171611064	1,139	-
mbaikini primary school	KCB	1172142157	190	-
kathama-kisaki road	KCB	1171711840	200	-
mithanga AIC Secondary school	KCB	1271910586	3,550	-
Adhara pre school	KCB	1208327771	500	-
Etikoni primary school	KCB	1288341326	260	-
Kunikila primary school	KCB	1288095597	760	-

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024</b>	<b>Bank Balance 2022-2023</b>
Mithanga AIC Primary school	KCB	1198560932	135	-
yathui miondoni road	KCB	1198086297	1,000	-
kathama/muthwani road	KCB	1164681117	2,841	-
Myanyani primary school	KCB	1171719205	850	-
kyawango chief's office	KCB	1171271433	4,954	-
liani primary school	KCB	1153031426	1,663	-
mang'olota primary school	KCB	1153058855	1,132	-
kikaso-miu road	KCB	1167739388	1,799	-
katulani primary school	KCB	1232656844	800	-
mwala DEB primary school	KCB	1198188499	175,978	-
Ngului primary school	KCB	1198264411	43,656	-
kabaa primary school	KCB	1198559268	227,579	-
Ukalani secondary school	KCB	1289009503	500,895	-
kyaita primary school	KCB	1175697508	453,375	-
kaliambu dispensary	KCB	1253377170	40,000	-
kikaso secondary school	KCB	1291320237	78,264	-
St. Johns high school-kangii	KCB	1202593682	295,339	-
matuu primary school	KCB	1202387306	17,520	-

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024</b>	<b>Bank Balance 2022-2023</b>
Etikoni secondary school	KCB	1203040822	8,600	-
St. Michael kabaa high school	KCB	1184080313	190,691	-
St. Martin utithini sec school	KCB	1203453744	40,848	-
Nyaanyaa primary school	KCB	1203466145	18,989	-
Kambiti primary school	KCB	1204318379	8,605	-
kionyweni primary school	KCB	1263101445	225,300	-
Maauei AP Line	KCB	1171488807	10,000	-
Kwandoo primary school	KCB	1118757882	289,497	-
kyuluni primary school	KCB	1168529174	501,320	-
Maweli Assist chief's office	KCB	1263088791	19,634	-
liani primary school	KCB	1132918197	20,422	-
Mwaasua Primary school	KCB	1225726247	811,348	-
muthetheni chief's office	KCB	1285940938	12,750	-
kavumbu ABC Secondary school	KCB	1182650619	39,723	-
St. Mark Kundu sec school	KCB	1182832385	297,423	-
Mutithi primary school	KCB	1275318991	29,880	-
Kiuukuni secondary school	KCB	1150143754	39,894	-
wamunyu ABC Primary school	KCB	1181606543	141,015	-

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024</b>	<b>Bank Balance 2022-2023</b>
Kitwamba Primary school	KCB	1182229034	250,779	-
Kyeenguli primary school	KCB	1182267092	8,421	-
kamuya primary school	KCB	1182273424	6,165	-
Mwala Technical institute	KCB	1232607045	8,918	-
Mango secondary school	KCB	1233177273	998,935	-
Ngomano chief's office	KCB	1232884634	49,120	-
makutano water project	KCB	1202209106	35,107	-
kandumbu primary school	KCB	1171092148	50,665	-
Kalia kundu primary school	KCB	1171187963	25,280	-
Ukalani primary school	KCB	1269398059	17,395	-
utithini primary school	KCB	1175526916	46,254	-
Kitwamba primary school	KCB	118229034	-	250,900
Kyethivo primary school	KCB	1171403712	-	60
Kwamutia primary school	KCB	1109953755	-	5,290
Kikaso primary school	KCB	1184354146	-	2,239
Kusyondonga primary school	KCB	1167337204	-	101,350
Etikoni primary school	KCB	1288341326	-	260
Masawa primary school	KCB	1168100119	-	415

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<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance 2023-2024</b>	<b>Bank Balance 2022-2023</b>
Kitange primary school	KCB	1199296929	-	598,149
Kwamutula primary school	KCB	1197843841	-	3,075
Kithangaini primary school	KCB	1293412732	-	20,455
Yathui police station	KCB	1289063184	-	1,455
Kivandini AP line	KCB	1314290541	-	880
Mulu secondary school	KCB	1202647308	-	1,004,550
St. Teresa mwala girls sec. school	KCB	1156219205	-	85,588
Usi umu sand dam	KCB	1298884225	-	520
Mwala technical institute	KCB	1232607045	-	10,235
<b>TOTAL</b>			<b>12,599,653</b>	<b>2,085,421</b>

**Annex 6: Progress On Follow Up of Auditor Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/MRO/NGCDF/MWALA /2022/2023/28	<p><b>1. Opinion</b> In my opinion, except for the effect of the matters described in the basis for qualified opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund- Mwala Constituency as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.(Amended 2022</p>		resolved	

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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><b>2. Inaccuracies in Compensation of Employees</b></p> <p>The statement of receipts and payments and Note 4 to the financial statements reflects compensation of employees expenditure amounting to Kshs.2,331,969. However, the monthly payroll summaries and payment vouchers provided for audit in support of the staff costs indicates that Kshs.2,358,719 was incurred on staff costs resulting to unexplained variance of Kshs.26,750.</p>	<p>The Kshs 26,750 was a subsistence allowance which does not qualify to be a payroll issue and had been accounted for accordingly.</p>	<p>resolved</p>	
	<p><b>3. Unsupported use of goods and services</b></p> <p>The statement of receipts and payments reflects use of goods and services amount of Kshs.5,378,648 as disclosed in Note 6 to the financial statements. The amount includes Kshs.249,000 relating to fuel, oil and lubricants. However, relevant</p>	<p>A bundle of relevant documents was availed for your attention and action.</p>	<p>resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	supporting documents including work tickets, fuel register and detail orders were not provided for audit.			
	<p><b>4. Unsupported emergency projects expenditure</b> The statement of receipts and payments reflects other grants and transfers amount of Kshs 51,031,250 as disclosed in Note 8 to the financial statements includes emergency projects expenditure of Kshs 2,630,000. However, the project files for three projects with a total cost of Kshs 610,000 were not provided for audit.</p>	Project files were availed to support the payments made	resolved	
	<p><b>5. Unsupported Committee and Other Expenses</b> The statement of receipts and payments reflect committee expenses of Kshs.2,831,300 which includes sitting allowances of Kshs 1,859,000 as disclosed in Note 5 to the financial statements. Further, the allowance includes an amount of Kshs.571,000</p>	A file of minutes for the CDFC was availed to support the payments made. It was not possible to trace the file then due to transfer of	resolved	

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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)
	paid to Committee members as imprests. However, the payment vouchers were not supported by minutes of the meetings and copies of imprests warrants.	the FAM		
	<p><b>6. Inaccuracies in cash and bank balances</b></p> <p>The statement of assets and liabilities reflects a bank balance of Kshs.68,049,614 as disclosed in Note 12A to the financial statements. However, review of the cashbook, bank statements and bank reconciliation statements for the month of June, 2023 revealed that out of the unpresented cheques totalling Kshs.6,825,972.18, cheques valued at Kshs.2,716,714 were stale and had not been written back to the cashbook. Further, review of the cashbook, bank statements and bank reconciliation in support of the balance revealed that cashbook receipts totalling to Kshs.1,995,870 were not recorded in the bank statement since July, 2022. In</p>	<p>The management has written back the cheques and replaced them accordingly since they relate to PMC that are to operationalize the project. The receipts in the cashbook is an old entry that has been in records for about 15 years. A CDFC resolution is necessary to</p>	resolved	

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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)
	addition, no analysis was provided to confirm the source of the cash receipts and when they were received.	resolve the issue.		
	<p><b>7. Unsupported Bursary Disbursements</b></p> <p>The statement of receipts and payments reflects other grants and other transfers amount of Kshs.51,031,250 as disclosed in Note 8 to the financial statements, which includes Kshs.15,656,000 for bursaries disbursements to Secondary schools. Included in the amount was Kshs.13,152,000 disbursed to Secondary schools at the rate of Kshs.2,000 per student. However, the criteria did not consider the students fee balances/needs and the parents financial status and acknowledgement receipts from beneficiary institutions were not provided for review.</p>	Mwala constituency being a vast constituency usually receives many applications for bursary. The criteria is to support all eligible beneficiaries. However, since we become overwhelmed with the numbers and the limited amount	resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		available, we end up giving shs 2,000 for secondary and shs 7,000 for tertiary and secondary schools		
	<p><b>8. Unsupported PMC Balances</b> Note 19.4 and Annex 5 to the financial statements reflects PMC account balances of Kshs 2,085,421. However, the cashbooks, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit. Further, Annex 5 to the financial statements reflects nil balances in respect of 112 PMC accounts which were not supported.</p>			
	<p><b>9. Budgetary Control and Performance</b></p>	The management	resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>The summary statement of appropriation reflects a final budget and actual on comparable basis of Kshs.219,882,955 and Kshs.147,022,781 respectively, resulting in an underfunding of Kshs.72,860,174 or 33% of the budget. However, the fund spent Kshs 78,973,167 against actual receipts of Kshs 147,022,781 resulting to under utilization of Kshs 68,049,614 or 46% of the actual receipts. The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.</p>	<p>has noted the observation and liaising with the NG CDF Board to ensure funding is done in good time.</p>		
	<p><b>10. Unresolved prior year audit matters</b> In the audit report for the previous year, several audit issues were raised and remained unresolved as at 30 June, 2023. Management did not</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	provide reasons for the delay in resolving the prior year audit issues.			
	<p align="center"><b>11. Failure to implement funded projects</b></p> <p>During the year under review, the Fund had budgeted to implement a total of seventy-one (71) projects worth Kshs.78,367,780. However, fifty-eight (58) projects with total allocations of Kshs.60,517,780 were not implemented.</p>	<p>Most projects involved Technical personnel who didn't avail themselves in good time but steps are at an advanced level to have the projects executed without further delay. Also most of the funding came after close of the financial year under audit</p>	resolved	
	<p align="center"><b>12. Delayed transfers from NG-CDF Board</b></p> <p>The statement of receipts and</p>		resolved	

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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>payments and Note 1 to the financial statements reflects Kshs.101,000,000 for transfers from the NGCDF Board. Review of statement of appropriation and approved code list revealed that the Fund had budgeted to receive Kshs.151,960,174 in form of transfers from the NGCDF Board, which included previous year's outstanding disbursements of Kshs.21,900,000. However, review of AIE file revealed that out of the balance of Kshs.72,860,174, transfers of Kshs.71,860,174 were received between 7 July 2023 and 20 January 2024. This was contrary to section 39(2) of NG-CDF Act, 2015 that prescribes on the mode of disbursing funds to the NG-CDF accounts.</p>			
	<p><b>13. Irregular award of contracts to contractors</b> The statement of receipts and</p>	<p>The contractors are resident of Mwala, its only that the</p>	<p>resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>payments reflects transfers to other Government entities amount of Kshs.17,400,000 as disclosed in Note 7 to the financial statements. The transfers include an amount of Kshs.6,092,348 in respect for implementation of four projects. However, the Project Management Committees of four learning Institutions irregularly awarded and paid a total amount of Kshs.5,910,724 to four contractors for implementation of four emergency projects. Further, documents provided for review indicated that the contractors resided and were based outside the constituency. This was contrary to regulation 151 of PPAD regulations 2020 which requires citizen contractors who are based and operate in the regions specified shall be given exclusive preference when</p>	<p>addresses are for Athiriver.</p>		

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	participating in procurements.			
	<p><b>14. Irregular funding of a project under the county government functions</b></p> <p>The statement of receipts and payments reflects transfers to other Government entities amount of Kshs.17,400,000 as disclosed in Note 7 to the financial statements which includes Kshs.4,500,000 disbursed to Kikaso Primary School for proposed trenching and laying of 4.5km length 2-inch PN16 water pipes from a Community borehole to the School and installation of 2 (10,000) litres water tanks. The Project Management Committees (PMC) awarded the Contract for the implementation of this project to Munyambu Civil Works Limited at a contract sum of Kshs.4,496,490 as per contract agreement of 25<sup>th</sup> October 2022.</p>	<p>The project was meant for Kikaso Primary School. However, the extension to the community was the community's own initiative that had nothing to do with Mwala NGCDF</p>	resolved	

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	<p>Documents reviewed also showed that the PMC paid the contractor Kshs.4,496,000. However, a visit to the site on 20 March 2024 revealed that apart from installing the distribution line to the school, the Contractor also undertook trenching and laying of 2.2km pipeline and one 10,000 litres tank all costing Kshs.2,248,000 to supply water to the communities. Providing water and sanitation services to Communities is a County Government function, and Fund Management contravened fourth schedule of the Constitution of Kenya of 2010, and therefore, risked failing to finance and implement its planned programmes.</p>			
	<p><b>15. Irregular award of a contract and poor workmanship</b>  The statement of receipts and payments reflects transfer to other</p>	<p>We are looking into the issue</p>	<p>resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>government entities amount of Kshs 17,400,000 which includes transfers to primary schools amount of Kshs 11,850,000 as disclosed in Note 7 to the financial statements. Included the amount is Kshs.1,300,000 disbursed by the Fund to project Management Committee for Etikoni Primary school for construction of two classrooms. However, review of tender documents revealed that the contract was awarded at contract sum of Kshs.1,300,000 as per contract agreement dated 25 November, 2022. The evaluation criteria required a valid compliance certificate. The tax compliance certificate submitted together with bid documents indicated that it expired on 18 October, 2022, while evaluation of tenders was carried out on 8 November,2022. However, the PPAD Act 2015 requires among other things the evaluation and comparison to be done using the procedures and criteria set out in the</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	tender documents. Further, physical inspection done in March 2024 revealed poor and sub standard workmanship in comparison to the Bills of Quantities.			
	<p><b>16. Irregularities on emergency projects expenditure</b></p> <p>Note 8 to the financial statements reflects an amount of Kshs.51,031,250 in respect of other grants and other transfers which includes Kshs.2,630,000 for emergency projects. Review of project records revealed that a total of Kshs.1,680,000 was spent on water piping projects to various institutions and renovation / completion of construction projects, activities that were not emergency in nature. In addition, emergency funding of Kshs.600,000 had been disbursed to Kitange Primary school in July 2022 for Supply &amp; installation of sun converter &amp; controller, but review of</p>	The management has written to the PMC concerned to refund the money back to the main account	resolved	

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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)
	the schools PMC Bank statement showed that the amount had not been spent as at the time of the audit casting doubt as to whether the activity was an emergency.			
	<p><b>17. Lack of disaster recovery plan</b> Review of records on operations indicated that during the year under review, the Fund operated without a disaster recovery plan or business continuity plan. The Fund therefore lacked a blueprint for identifying, preventing and mitigating disasters and ensuring that its operations are not interrupted in case of a disaster.</p>	The NG CDF Board gave guidelines on data recovery mechanisms which we are in the process of implementing.	resolved	

  
 .....  
**Paul Kariuki Mugwe,**  
**Fund Account Manager.**

