

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND - MVITA
CONSTITUENCY**

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 05 MAR 2025

DAY.

Wednesday

FOR THE YEAR ENDED

30 JUNE, 2024

Hon. Owen Bayo, MP
Speaker of the National Assembly

THE TABLE:

Nginyo





OFFICE OF THE AUDITOR GENERAL
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NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
MVITA CONSTITUENCY
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2024

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The NGCDF Mvita 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)

Fiduciary Management

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

No	Designation	Name
1.	AIE holder	Fatma Abubakar
2.	National Sub-County Accountant	Julius G Muchohi
3.	Chairman NGCDFC	Ali Bafundi
4.	Member NGCDFC	Raweh Shamsan

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF Mvita 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.

(d) NGCDF Mvita Constituency Headquarters

Ronald Ngala Primary School NG-CDF office
P.O. Box 43258-80100
Mombasa KENYA.

(e) NGCDF Mvita Constituency Contacts

Telephone: (254) 722305811
E-mail: cdfmvita@ngcdf.go.ke
Website: www.go.ke

(f) NGCDF Mvita Constituency Bankers

1. Bank A. (a/c 0460297599144)
Branch Digo
P.O. Box 90016
2. Bank B. (0460285496100)
Branch Digo
P.O. Box 90016

(g) Independent Auditor

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

(h) 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



BUDGET PERFORMANCE

NG CDF Mvita has utilized its allocated funds by undertaking its budgeted projects and allocations more than 60% of the funds has been utilized. In summary the budget performance against the actual amounts over the financial year was fairly good based on the economic classification and programmes. NG CDF Mvita has had major achievements in implementation of education and projects over the year.

KEY ACHIEVEMENTS

During the period under review, NG CDF Mvita has been able to achieve the following;

- Empowering youth in the constituency by issuing bursary to the bright and needy students in secondary and special institutions.

EMERGING ISSUES

- Increased School enrolment.
- Face lifting of the schools
- Urban setup.
- NG CDF Board to reduce the rate of staff attrition in the constituency.

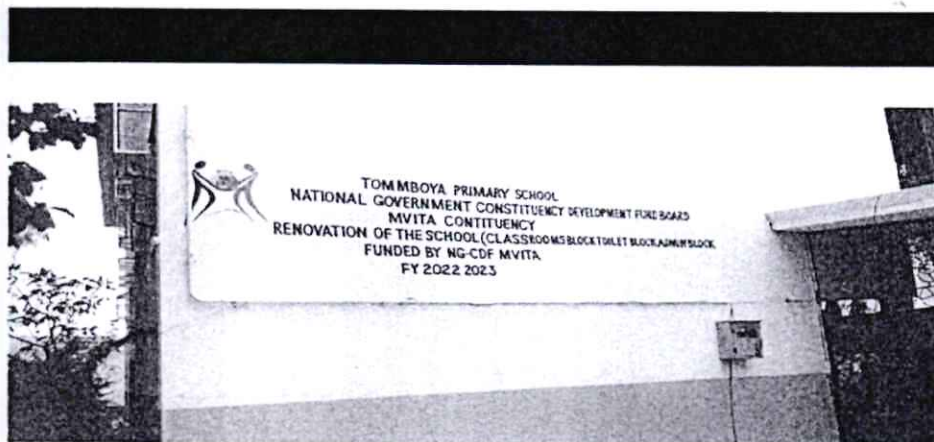
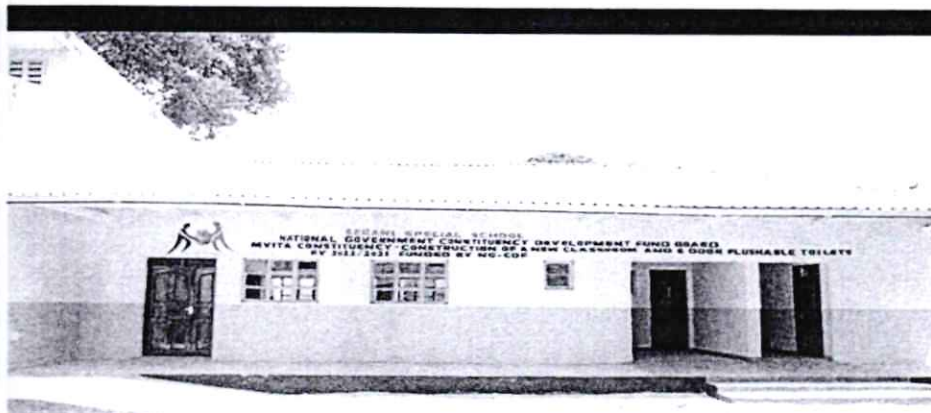
IMPLEMENTING CHALLENGES.

- Lack of lands to implement new high impact projects
- Lack of land to implement more security projects

- Disbursement of funds from the board is not timely thus affecting the completion rate.

RECOMMENDATIONS AND WAY FORWARD.

- The Deputy County Commissioner to assist in identification of available public land.
- Timely disbursement of funds from board.
- Recognition of qualified Clerk of works employed by the constituency in preparation of Bill of quantity.




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Name: Ali Bafundi
Chairman NGCDF Committee

4. Statement of Performance Against Predetermined Objectives for FY 2023/24

Introduction

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

The key development objectives of the *NGCDF Mvita Constituency 2021-2025* plan are to:

The key development objectives of *MVITA Constituency 2021-2025* plan are to:

- To improve access to education
- To improve infrastructure in learning institutions
- To enhance and to sustain security in the constituency
- To promote sustainable environment management
- To nurture and promote youth sporting talent practices

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:

CONSTITUENCY PROGRAMME	OBJECTIVES	OUTCOME	INDICATOR	PERFORMANCE
EDUCATION	1. To improve access to education.	1. Increased transition from primary to secondary schools.	1. Number of bursary beneficiaries at Secondary levels	1. Increased bursary amount for secondary school beneficiaries(5000).
	2. To improve infrastructure in learning institutions.	2. Improved education standards.	2. Number of new classrooms constructed.	2. we have built 13 new classrooms, 2 laboratories to increase education standards
SECURITY	1. To enhance and to sustain security in the constituency.	1. Conducive working environment for security personnel.	1. Improved working environment.	1. We constructed and furnished chiefs office
ENVIRONMENT	1. To promote sustainable environment management.	1. improved soil erosion.	1. improved soil erosion.	Construction of drainage, Cabro paving 1500 square metres
SPORTS	1. To nurture and promote youth sporting talent practices.	1. Purchased sporting uniforms and equipments.	1. Number of teens supported in terms of sports and equipment.	Purchased sports kit

5. Governance Statement

The NGCDFC members as per the regulations are appointed by a selection panel consisting of a chairperson appointed by the deputy county commissioner, two persons of either gender appointed by constituency office manager and the fund account manager. The selection panel invites applications from interested members of the public for appointment to the committee. The fund manager also writes to registered groups representing persons with disability requesting for nomination of one person with disability to sit in the NGCDFC. The selection panel considers the applications and select four suitable persons taking into account age, gender, special interest groups and regional balance. The constituency office manager via a formal written communication names two nominees to the NGCDFC one being of either gender and who shall not include the persons who sat in the selection panel during the selection process.

The persons appointed are drawn from different groupings as follows:

1. PWD Rep- Ruth Akinyi
2. Male Adult- Ali Bafundi Ali
3. Co-opted – Ann Nyambura
4. Female Adult- Khadija Kassim
5. Nominee of the constituency- Serah maingi
6. Male youth - Hassan Hirsi
7. Nominee of the constituency office- Raweh Shamsan

A member of the NGCDFC may be removed from office on the following grounds,

1. Lack on integrity
2. Gross misconduct
3. Embezzlement of public funds
4. Bringing the committee into disrepute through unbecoming personal public conduct
5. Promoting unethical practises

A decision to remove the member shall be made through a resolution of at least five members of the NGCDFC and the member shall be given a fair hearing before the resolution

Roles of the NGCDFC

1. Build the capacity of project management committees and sensitize the Community on the operations of the Fund;
2. Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
3. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
4. Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans; in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
5. Consult with relevant government departments to ensure that cost estimates for projects are realistic; in considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects; subject to the provisions of the Act and these Regulations,
6. Enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
7. Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
8. Ensure that all projects receive adequate funding and are completed within three years;
9. Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
10. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;

11. Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
12. Ensure that project reports are prepared and submitted to the Board;
13. Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
14. Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;
15. 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;
16. Collaborate with the officer of the Board seconded to the Constituency in the management of the Fund, including the keeping of proper records and maintenance of books of account in accordance with section 38(b) of the Act;
17. Recommend to the Board the removal of a committee member in accordance with section 43(13) and (14) of the Act;
18. Submit to the Board the report stipulated in section 5(5) of the Act, which report shall contain a list of all the new projects commenced during the financial year and their completion status; and a list of all projects approved, funded and commenced during previous financial years, and their completion status;
19. Enter into performance contracting with the Board on an annual basis;
20. In exercising its discretion under section 32 of the Act, be guided by the principles of governance enshrined in Article 10 of the Constitution;
21. Receive returns from project management committees in accordance with regulation 15;
22. Maintain a database of project management committees and reports from the respective committees;
23. Ensure that the reports referred to in paragraph are received before funding is released for each phase of the project being implemented;
24. Record the names of all the signatories of the accounts of a project management committee as communicated to a Constituency Committee by the project management committee upon assumption of office

25. Receive and address all complaints concerning the implementation of projects and collectively respond to audit queries concerning the Fund at the Constituency level;
26. Ensure that the committee does not enter into commitments for which funding has not been allocated
27. Ensure projects are labelled in accordance with the guidelines issued by the Board

a. **Number of meetings:**

NG-CDF Act Section, stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

The NGCDFC are trained yearly on the NGCDF operations, procurement and financial management. NGCDFC held 24 sittings during the financial year.

Mvita NGCDFC has a policy of conflict of interest where members are required to disclose their interest in agendas of their meetings beforehand.

6. Environmental and Sustainability Reporting

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

- a. **Education and Training:** Mvita 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

- Mvita NGCDF has supported the community by having cabro construction on the pathway.
- Sensitization of youth/ community on the impact of drugs during all our functions especially ward forums.
- NG-CDF sponsored sporting activities/tournament bringing communities and sensitizing them on environmental conservation matters

3. Employee welfare

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

Mvita 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-

Mvita 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


Mvita 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.

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

.....

Name: Fatma Abubakar
Fund Account Manager.

7. Statement of Management Responsibilities

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

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

Chapter 12: Statement of Board of Management's Responsibilities

Section 164 of the Public Finance Management Act, 2012) requires the Board of Management to prepare financial statements in respect of that Nyamira County Referral Hospital, which give a true and fair view of the state of affairs of the *hospital* at the end of the financial year/period and the operating results of the Nyamira County Referral Hospital for that year/period. The Board of Management is also required to ensure that the Nyamira County Referral Hospital keeps proper accounting records which disclose with reasonable accuracy the financial position of the *hospital*. The council members are also responsible for safeguarding the assets of the Nyamira County Referral Hospital.

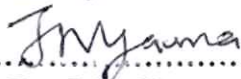
The Board of Management is responsible for the preparation and presentation of the Nyamira County Referral Hospital's financial statements, which give a true and fair view of the state of affairs of the Nyamira County Referral Hospital for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the hospital, (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 *hospital*; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Board of Management accepts responsibility for the Nyamira County Referral Hospital's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and The Board members are of the opinion that the Nyamira County Referral Hospital's financial statements give a true and fair view of the state of Nyamira County Referral Hospital's transactions during the financial year ended June 30, 2023, and of the Nyamira County Referral Hospital's financial position as at that date. The Board members further confirm the completeness of the accounting records maintained for the *hospital*, which have been relied upon in the preparation of the *hospital's* financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Board of management to indicate that the Nyamira County Referral Hospital will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Hospital's financial statements were approved by the Board on **28th September 2024** and signed on its behalf by:



.....
Name: Dr. John Nyauma
Chairperson
Board of Management



.....
Name: Dr. Angellah Ogendi
Secretary
Board of Management

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mvita Constituency set out on pages 1 to 38, which comprise the statement of financial assets and liabilities as at 30 June, 2024 and the

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

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 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 - Mvita Constituency as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2023) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unexplained Variances in the Financial Statements

The financial statements reflected the following unexplained variances;

- i. The statement of budget execution by sectors and projects reflects budget utilization difference of Kshs.143,046,690 while Annex 3 of the financial statements on unutilized fund reflects a balance of Kshs.113,264,689. The variance of Kshs.29,782,001 was not explained or reconciled.
- ii. The summary statement of appropriation reflects budget utilization difference of Kshs.143,046,692 while the reconciliation of summary statement of appropriation to statement of assets and liabilities reflects the utilization difference of Kshs.143,468,309. The variance of Kshs.421,617 was not explained or reconciled.
- iii. The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.112,843,073 while the reconciliation of summary statement of appropriation to statement of assets and liabilities reflects a balance of Kshs.113,264,690. The variance of Kshs.421,617 was not explained or reconciled.
- iv. The statement of receipts and payments reflects other grants and transfers of Kshs.68,967,239 while the disclosure Note 8 to the financial statements reflects Kshs.69,069,239 resulting to a variance of Kshs.102,000 which was not explained or reconciled.
- v. The statement of receipt and payments reflect total payments of Kshs.170,818,191 while the recomputed total is Kshs.170,716,191. The variance of Kshs.102,000 was not explained or reconciled.

- vi. The statement of receipts and payments and Note 4 to the financial statements, reflects Kshs.5,610,000 under compensation of employees. However, the payroll reflects a balance of Kshs.5,290,289 resulting to an unexplained variance of Kshs.319,711.

In the circumstances, the accuracy and completeness of the respective financial statements balances could not be confirmed.

2. Unsupported Project Management Committee (PMC) Bank Balances

Note 19.4 and Annex 5 to the financial statements reflects PMC bank balances totalling Kshs.12,376,918. However, fifteen (15) bank accounts with total balance of Kshs.254,415 were not supported with bank certificates. Further, no evidence of the expenditure was provided in support of the outstanding amounts of Kshs.5,778,251 in respect of PMC opening bank balances as at 30 June, 2023 which reflected Kshs.Nil closing bank balance as at 30 June, 2024.

In the circumstances, the accuracy and completeness of the PMC bank balances totalling Kshs.12,376,918 could not be confirmed.

3. Undisclosed Fixed Asset - Building

Annex 4 to the financial statements on summary of fixed asset register reflects the historical value of assets of Kshs.6,113,411. However, a building owned by the Fund was omitted from the summary of fixed asset. No explanation was provided for the omission.

In the circumstances, the accuracy and completeness of the Fund's fixed assets balance of Kshs.6,113,411 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 - Mvita 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 appropriations reflects receipts final budget and actual amounts on comparable basis of Kshs.313,864,883 and Kshs.283,654,264 respectively, resulting to under-funding of Kshs.30,203,619 or 10% of the budget. Similarly, the Fund spent Kshs.170,818,191 against actual receipts of Kshs.283,654,264 resulting to under expenditure of Kshs.112,836,073 or 40% of the actual receipts.

The under-funding and under-expenditure may have affected the planned activities and may have impacted negatively on service delivery to the residents of Mvita Constituency.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on the Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, although Management has indicated that the issues have been resolved, no evidence was provided in support of that status.

Other Information

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

In connection with my audit on the National Government Constituencies Development Fund - Mvita Constituency, 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 and 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, I confirm that, nothing 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

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 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 overall 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 IFPP 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

30 December, 2024

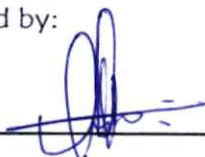
*National Government Constituencies Development Fund (NGCDF)
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9. Statement of Receipts and Payments for the Year Ended 30th June 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	200,405,128	97,000,000
Proceeds From Sale of Assets	2	-	
Other Receipts	3	7,000	428,617
Total Receipts		200,412,128	97,428,617
Payments			
Compensation of Employees	4	5,610,000	5,004,306
Committee expenses	5	4,358,200	3,485,920
Use of Goods and Services	6	3,583,145	2,642,093
Transfers to Other Government Units	7	83,070,107	7,057,166
Other Grants and Transfers	8	68,967,239	32,463,869
Acquisition of Assets	9	2,577,500	
Other Payments	10	2,550,000	
Total Payments		170,818,191	50,653,354
Surplus/(Deficit)		29,593,937	46,775,263

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 27th DECEMBER 2024 and signed by:



Chairman NG-CDF
Committee
Name: Ali Bafundi



Fund Accountant Manager
Name: Fatma Abubakar



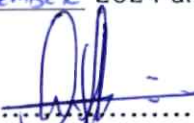
National Sub-County
Accountant
Name: Julius G Muchohi
ICPAK M/No: 7897


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

	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	11A	112,843,073	83,249,136
Cash Balances	11B		
Total Cash and Cash Equivalents		112,843,073	83,249,136
Accounts Receivable			
Outstanding Imprests	12		
Total Financial Assets (A)		112,843,073	83,249,136
Financial Liabilities			
Accounts Payable			
Retention	13		
Gratuity	14		
Total Financial Liabilities (B)			
Net Financial Assets (A-B)		112,843,073	83,249,136
Represented By			
Fund Balance B/Fwd	15	83,249,136	36,473,873
Prior Year Adjustments	16		
Surplus/(Deficit) for The Year		29,593,937	46,775,263
Net Financial Position		112,843,073	83,249,136

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on 27th DECEMBER 2024 and signed by:


.....
Chairman NG-CDF
Committee
Name: Ali Bafundi


.....
Fund Accountant Manager
Name: Fatma Abubakar


.....
National Sub-County
Accountant
Name: Julius G Muchohi
ICPAK M/No: 7897

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

	Notes	2023-2024	2022-2023
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	200,405,128	97,000,000
Other Receipts	3	7,000	428,617
Total Receipts		200,412,128	97,428,617
Payments			
Compensation of Employees	4	5,610,000	5,004,306
Committee Expenses	5	4,358,200	3,485,306
Use of Goods and Services	6	3,583,145	2,642,093
Transfers to Other Government Units	7	83,070,107	7,057,166
Other Grants and Transfers	8	69,069,239	32,463,869
Other Payments	10	2,550,000	-
Total Payments		168,240,691	50,653,354
Total Receipts Less Total Payments			
Adjusted For:			
Prior Year Adjustments	16		-
Decrease/(Increase) in Accounts Receivable	17		-
Increase/(Decrease) in Accounts Payable	18		-
Net Cash Flow from Operating Activities		32,171,437	46,775,263
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	9	(2,577,500)	-
Net Cash Flows from Investing Activities		(2,577,500)	-
Net Increase in Cash & Cash Equivalent		29,593,937	46,775,263
Cash & Cash Equivalent at Start of the Year	11	83,249,136	36,473,873
Cash & Cash Equivalent at End of the Year	11	112,843,073	83,249,136

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

Receipt/Expense Item	Original Budget a	Opening Balance (C/BK) and AIA	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/e %
RECEIPTS			Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	182,521,144	83,249,136	48,087,603	313,857,883	283,654,264	30,203,619	
Proceeds from Sale of Assets				-	-	-	0.0%
Other Receipts		7,000		7,000			100.0%
TOTAL RECEIPTS	182,521,144	83,256,136	48,087,603	313,864,883	283,654,264.28	30,203,619	90.4%
PAYMENTS							
Compensation of Employees	6,035,656	2,729,954	727,363	9,492,973	5,610,000	3,882,973	59.1%
Committee expenses	4,156,129	1,901,781		6,057,910	4,358,200	1,699,710	71.9%
Use of goods and services	5,590,778	4,560,615		10,151,393	3,583,145	6,568,248	35.3%
Transfers to Other Government Units	64,446,669	22,901,752	42,860,240	132,217,352	83,070,107	49,147,245	62.8%
Other grants and transfers	80,874,293	45,591,249		124,456,851	69,069,239	55,387,612	55.5%
Acquisition of Assets	1,014,000	1,578,500		2,592,500	2,577,500	15,000	99.4%
Other Payments		3,000,000	4,500,000	7,500,000	2,550,000	4,950,000	34.0%
FUNDING PENDING APPROVAL	20,403,618	992,285		21,395,903		21,395,903	
TOTAL	182,521,144	83,256,136	48,087,603	313,864,883	170,818,191	143,046,692	54.4%

National Government Constituencies Development Fund (NGCDF)

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***Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*
Explanatory Notes.

- a) *Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*
- b) *compensation of employee at 51.9% the utilization are funds set aside for payment of staff gratuity when their contract expire and also the were delay of funds from the board*
-committee expenses. This was the result of untimely disbursement of funds and AIE from the board
-use of goods and service at 35.3% there was delay of fund transfer from the board.
-Transfers to the government units at 62.8%, the board transferred funds after the closure of the financial year.
-Other grants and transfers 55.5%, delayed of transfer of funds from the board which was transferred after the closure of the financial year.

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	143,468,309
Less undisbursed funds receivable from the Board as at 30 th June 2024	30,203,619
	113,264,690
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2024	113,264,690

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	6,035,656	2729953	727363	9,492,972.94	5610000	3,882,972
1.2 Committee allowances	1,128,000	666600		1794600	1722400	72200
1.3 Use of goods and services	3358052	1416340		4774393	3010852	1763541
Sub-total	10,521,708	4812894	727363	16061966	10343252	5718714
2.0 Monitoring and evaluation						
2.1 Capacity building	3231855	1238500		4470355		4470355
2.2 Committee allowances	1599000	1272078.41		2871078	1998500	872578
2.3 Use of goods and services	430000	430000		860000		860000
Sub-total	5260855	2940578		8201433	1998500	6202933

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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			
3.0 Constituency Oversight Committee (Itemize as per budget)						
3.1 Capacity building		150000		150000		150000
3.2 Committee allowances		1113000		1113000	637300	475700
3.3 Use of goods and services		175876		175876		175876
Sub-total		1438876		1438876	637300	801576
4.0 Emergency	9229569	764738.58		9,994,308		9994307.58
4.1 Primary Schools	0			0		0
4.2 Secondary schools				0		0
4.3 Tertiary institutions				0		0
4.4 Security projects				0		0
Sub-total	9229569	764738.58	0	9,994,308	0	9,994,308
5.0 Bursary and Social Security						
5.1 special Schools	1,000,000	890000		1890000		1890000
5.2 Secondary Schools	44144724	762000		44906724	38674000	6232724
5.3 Tertiary Institutions	22,000,000	23780661		45,780,661	15035000	30745661

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and A/A	Previous Years' Outstanding Disbursements			
5.4 Universities				0		0
5.5 Education Support Programmes				0		0
5.6 Social Security	3,000,000	6000000		9000000	3000000	6000000
Sub-total	70,144,724	31,432,661		101,577,385	56709000	44,868,385
6.0 Sports						
6.1 CONSTITUENCY SPORTS TOURNAMENT			2860239	2860239	2860239	0
6.2				0		0
Sub-total			2860239	2860239	2860239	0
7.0 Environment						
fahari primary school		1450876		1450876	1303508	147368
Tom Mboya Primary school		1450876		1450876	1450876	0
Sub-total		2901752	0	2901752	2754384	147368
8.0 Primary Schools Projects						
(List all the Projects)						
Tom Mboya Primary school	8979513		7000000	15979513	7000000	8979513

National Government Constituencies Development Fund (NGCDF)

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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			
Central Girls Primary school				0		0
Sparki Primary and Junior Secondary school	19764992			19764992		19764992
Bahari Primary School	800000			800000		800000
Ronald Ngala Primary	500000			500000	500000	0
Mvita Primary School	15065434			15065434	15065434	0
Serani special school	1000000			1000000	1000000	0
Ziwani School for the Deaf	500000			500000		500000
Ziwani School for the Deaf	7336730			7336730	7336730	0
Tudor primary school		1500000		1500000	1500000	0
bondeni primary school		2000000		2000000	2000000	0
makande primary school		1500000		1500000		1500000
rg ngala primary		4000000		4000000	4000000	0
star of the sea primary		3000000		3000000	3000000	0
Mvita Primary School		2000000		2000000	2000000	0
Serani special school		4500000		4500000	4500000	0
Central Girls Primary school		1500000		1500000	1500000	0

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization	difference
MBARAKI PRIMARY			1500000	1500000	0	0
MVITA PRIMARY			670000	670000	0	670,000.00
CENTRAL GIRLS			710000	710000	0	710,000
TOM MBOYA PRIMARY			200000	920000	0	920,000
MBARAKI PRIMARY			300000	300000	0	300,000
Serani special school			250000	250000	0	250000
fahari primary school			480000	480000	0	480000
BURHANIA PRIMARY SCHOOL			620000	620000	0	620,000
KIKOWANI PRIMARY SCHOOL			410000	410000	0	410,000
SACRED HEART PRIMARY SCHOOL			710000	710000	0	710,000
MOMBASA PRIMARY SCHOOL			810000	810000	0	810,000
MAKANDE PRIMARY SCHOOL			210000	210000	0	210,000
MAKUPA PRIMARY SCHOOL			420000	420000		420,000
ZIWANI FOR THE DEAF			500000	500000	0	500,000
MAJENGO PRIMARY			540000	540000		540000

National Government Constituencies Development Fund (NGCDF)

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Programme/Sub-programme	Original Budget	Adjustments				
				Final Budget	Actual on comparable basis	Budget utilization
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			difference
ZIWANI FOR THE DEAF		250000		250000	250,000	0
bondeni primary school		397435		397435	397435	0
Tom Mboya Primary school		776124		776124	776124	0
MARYCLIFF		330000		330000		330000
ST AUGUSTINE PRIMARY SCHOOL			6000000	6000000	6000000	0
Sub-total	53946669	27203559	16600000	97750228	64915723	32834505
9.0 Secondary Schools Projects (List all the Projects)						
Alfarsy Secondary school	10500000			10500000		10500000
MAKUPA BOYS HIGH SCHOOL			7700000	7700000	7700000	
MVITA BOYS SECONDARY			7700000	7700000	7700000	
MEKATILILI WA MENZA		2008692		2008691		2008692
TUDOR SECONDARY SCHOOL		500000		500000		500000

National Government Constituencies Development Fund (NGCDF)
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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			
Sub-total	10500000	2508691.9	15400000	28408691.9	15400000	13008691.9
10.0 Tertiary institutions Projects (List all the Projects)						
10.1 MBARAKI POLICE		3681600	8000000	8000000	8000000	0
MBARAKI POLICE				3681600		3681600
10.3				0		0
Sub-total		3681600	8000000	11681600	8000000	3681600
11.0 Security Projects						
Deputy county commissioner- Mvita Sub county	1500000			1500000	1500000	0
11.2				0		0
11.3				0		0
Sub-total	1500000			1500000	1500000	0
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)	414000			414000		414000
12.2 Construction of CDF office			2500000	2500000		2500000

National Government Constituencies Development Fund (NGCDF)

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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			
12.3 Purchase of furniture and equipment	600000	1578500	2000000	4178500	3149793	1028707
12.4 Purchase of computers				0		0
12.5 Purchase of land				0		0
Sub-total	1014000	1578500	4500000	7092500	3149793	3942707
13.0 Others						
13.1 Strategic Plan		3000000		3000000	2550000	450000
13.2 Innovation Hub				0		0
Sub-total	0	3000000	0	3000000	2550000	450000
Funds pending approval**	20403618	992285		21395903		21395903
Sub-total	20403618	992285		21395903	0	21395903
Total	182,521,143.6	83,256,135	48,087,602	313,864,881.00	170818191	143,046,690

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

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-Mvita 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 (NGCDF)

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 1st July 2023 to 30th June 2024 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

13. Comparative Figures

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

14. Subsequent Events

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

15. Prior Period Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by i. restating the comparative

amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restate the opening balances of assets, liabilities, and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

16. Related Party Transactions

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

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15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
NGCDF Board	Kshs	Kshs
AIE NO B185194		7,000,000
AIE NO B206046		5,000,000
AIE NO B185469		6,000,000
AIE NO B185730		15,000,000
AIE NO B206494		12,000,000
AIE NO B205839		12,000,000
AIE NO B207966		20,000,000
AIE NO B207600		20,000,000
AIE NO. B214491	35,727,363	
AIE NO.B233621	6,860,239	
AIE NO.B225294	3,000,000	
AIE NO.B226318	2,500,001	
AIE NO.B226167	40,000,000	
AIE NO.B233705	40,000,000	
AIE NO.B214850	32,317,525	
AIE NO. B225160	40,000,000	
TOTAL	200,405,128.00	97,000,000

2. Proceeds From Sale of Assets

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

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3. Other Receipts

	2023-2024	2022-2023
	Kshs	Kshs
Interest Received		-
Rent		-
Receipts from sale of tender documents	7,000	-
Hire of plant/equipment/facilities		-
Unutilized funds from PMCs account		428,617
Other Receipts Not Classified Elsewhere <i>(specify)</i>		
Total	7,000	428,617

4. Compensation Of Employees

	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,602,055	3,095,165
Personal allowances paid as part of salary		-
House Allowance	628,470	515,410
Transport Allowance	167,000	-
Leave allowance		-
Gratuity to contractual employees	773,820	1,337,651
Employer Contributions Compulsory national social security schemes	338,352	56,080
Employer Contributions Compulsory Housing levy	95,303	-
Employer contributions to National Industrial Training Authority	5,000	-
Total	5,610,000	5,004,306

5. Committee Expenses

	2023-2024	2022-2023
	Kshs	Kshs
A. NG CDFC		
Sitting allowance	1,160,100	908,400
Other committee expenses	2,560,800	2,577,520
Sub total	3,720,900	3,485,920
B. Constituency Oversight Committee		
Allowances	502,300	
Other committee expenses	135,000	
Sub total	637,300	
Total (A+B)	4,358,200	3,485,920

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6. Use of Goods and services

	<i>2023-2024</i>	<i>2022-2023</i>
	<i>Kshs</i>	<i>Kshs</i>
Utilities, supplies and services	248,575	275,188
Communication, supplies and services	135,645	93,750
Domestic travel and subsistence	150,002	65,450
Printing, advertising and information supplies & services	231,000	192,000
Rentals of produced assets	508,499	189,000
Training expenses	1,289,000	-
Hospitality supplies and services	31,002	96,180
Specialised materials and services	-	22,645
Office and general supplies and services	585,114	80,053
Fuel , oil & lubricants	12,000	6,750
Other operating expenses	19,100	471,342
Bank Charges	17,675	73,655
security operations		125,280
Routine maintenance - vehicles and other transport equipment	-	20,800
Routine maintenance- other assets	355,533	930,000.00
TOTAL	3,583,145	2,642,093

7. Transfer To Other Government Units

<i>Description</i>	<i>2023-2024</i>	<i>2022-2023</i>
	<i>Kshs</i>	<i>Kshs</i>
Transfers To Primary Schools	67,670,107	6,500,000
Transfers To Secondary Schools	15,400,000	557,166
Transfers To Tertiary Institutions	-	
Total	83,070,107	7,057,166

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8. Other Grants and Other transfers

	2023-2024	2022-2023
	Kshs	Kshs
Bursary – secondary schools	38,674,000	32,353,869
Bursary – tertiary institutions	15,035,000	
Bursary – special schools	-	110,000
Bursary- education support programmes	-	
Social Security programmes (NHIF)	3,000,000	
Security projects	9,500,000	
Sports projects	2,860,239	
Environment projects	-	
Emergency projects	-	
Roads projects	-	
Total	69,069,239	32,463,869

9. Acquisition Of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Purchase of Buildings	-	
Construction of Buildings	-	
Refurbishment of Buildings	-	
Purchase of Vehicles and Other Transport Equipment	-	
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	1,999,000	
Purchase of ICT Equipment, Software and Other ICT Assets	578,500	
Purchase of Specialized Plant, Equipment and Machinery	-	
Rehabilitation and renovation of plant, machinery and equipment	-	
Acquisition of Land	-	
Acquisition Intangible Assets	-	
Total		

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10. Other Payments

	2023-2024	2022-2023
	Kshs	Kshs
Strategic plan	2,550,000	
ICT Hub		
Others (<i>specify</i>)		
Total	2,550,000	

11. Cash and Cash Equivalents

Name of Bank and Account No.	2023-2024	2022-2023
	Kshs	Kshs
11A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank. Account No. (0460297599144)</i>	112,843,073	83,249,136
<i>Operation account pending closure (Indicate name & account no.)</i>		
<i>Name of Bank. account No. (Deposit)</i>		
Total	112,843,073	83,249,136
11B: Cash Balances		
Location 1		
Location 2		
Other Locations (<i>Specify</i>)		
Total		
<i>[Provide Cash Count Certificates for Each]</i>		

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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>
<i>Total</i>				

[Include an annex if the list is longer than 1 page.]

13. Retention

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

Retentions aging analysis.

	<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		%	-	%
Total			-	

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14. Gratuity

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

Gratuity aging analysis

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

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

15. Fund Balance B/F

	(1 st July 2023-2024)	(1 st July 2022-2023)
	Kshs	Kshs
Bank accounts	83,249,136	36,473,873
Cash in hand		
Imprest		
Total	83,249,136	36,473,873
Less		
Payables: - Retention		
Payables – Gratuity		
Fund Balance Brought Forward		36,473,873

[Provide short appropriate explanations as necessary]

16. Prior Year Adjustments

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

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

18. Changes In Accounts Payable – Gratuities and Retentions

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

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

Aging Analysis for Pending Accounts Payables

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

19.2: Pending Staff Payables (See Annex 2)

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

Aging Analysis for staff Payables

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

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19.3: Unutilized Fund (See Annex 3)

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Compensation of employees	4,459,561	2729954
Committee expense	2,722,271	
Use of goods and services	1,782,467	2121440
Amounts due to other Government entities	34,931,134	20000000
Amounts due to other grants and other transfers	62,990,352	49071401
Acquisition of assets		
Other Payments (specify)	4,965,000	4,000,000
Funds pending approval	1,413,902	985285
Total	113,264,689	83,249,136

19.4: PMC account balances (See Annex 5)

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
PMC account balances	12,376,918	7,576,953
Total	12,376,918	7,576,953

19.5 Related Party Transactions

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year		
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	200,405,128	97,000,000
Total		

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16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

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

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Compensation of employees		4,459,561	2,729,953	
Use of goods & services		1,782,467	2,121,440	
Committee expenses		2722271	4341054	
Amounts due to other Government entities				
Makande Primary	RENOVATION OF 6 DOOR TOILET	1,500,000	1500000	
Tom Mboya Primary And Juniou Secondary	CONSTRUCTION OF 2 CLASSROOM	8,979,513		
Sparki Primary And Jniour Secodary	COMPLETION OF LABORATORY	7,159,333		
Sparki Primary And Jniour Secodary	COMPLETION OF 3 CLASSROOMS	12,605,659		
Bahari Primary School	PURCHASE OF DESKS	800,000		
Sheikh Abdallah Alfarsy	PURCHASE OF 46 SEATER BUS	3,886,629		
Tudor Primary	RENOVATION OF 6 DOORS TOILET		1500000	
Bondeni Primary	CABRO PAVING		2000000	
Ronald Ngala Primary	RENOVATION OF 25 DOOR TOILET		4000000	
Star Of The Sea	RENOVATION OF 19 DOOR TOILET		3000000	
Serani Special	COSTRUCTION OF 6 DOOR TOILETS		4500000	
Mvita Primary	RENOVATION OF 12 DOOR TOILET		2000000	
Central Girls	RENOVATION OF 6 DOOR TOILET		1500000	
Sub-Total		34,931,134	20000000	
Amounts due to other grants and other transfers				
Emergency		16881913	13644403	

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Name	Brief Transaction Description	Outstanding Balance 2023-2024	Outstanding Balance 2022-2023	Comments
Bursary Secondary		2158685	1854585	
Bursary Tertiary		29912385	23780661	
Sports				
Social Security Program		12000000	6000000	
Bursary Special		1890000	890000	
Environment		147368	2901752	
Sub-Total		62,990,352	49071401	
Acquisition of assets			3000,000	
			3,000,000	
Others (<i>specify</i>)				
Ngcdf Office Equipment		1001000	1000000	
Ngcdf Installation Of CCTV		600,000		
Ngcdf Cabro Paving		2,500,000		
Strategic Plan		450,000	3000000	
Motor Vehicle		414,000		
Sub-Total		7,687,271	8341054	
Funds pending approval		1,413,902	985285	
Sub-total				
Grand Total		113,264,689	83,249,135	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land				
Buildings and structures				
Transport equipment	176,320			176,320
Office equipment, furniture and fittings	556,148	1,999,000		2,555,148
ICT Equipment, Software and Other ICT Assets	2,312,910	934,033		3,246,943
Other Machinery and Equipment	135,000			135,000
Intangible assets				
Total	3180378			6,113,411

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

PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
BURHANIYA PRIMARY SCHOOL	EQUITY BANK	0460282131040	0	0
SPORTS COMMITTEE	EQUITY BANK	0460285125599	1,105,164	0.00
CENTRAL GIRLS PRIMARY SCHOOL RENOVATION OF TOILETS	EQUITY BANK	0460284493944	817,395	0.00
GANJONI PRIMARY SCHOOL	EQUITY BANK	0460262705776	0.00	1,223,282.95
GURU NANAK PRIMARY SCHOOL	EQUITY BANK	0460282078110	0.00	0.00
STAR OF THE SEA PRIMARY	EQUITY BANK	0460284480873	280,742	0.00
MVITA NGCDF PROJECT	EQUITY BANK	0460284656115	763,775	0.00
SERANI SPECIAL UNIT CLASSROOM AND WASHROOM	EQUITY BANK	0460284480432	237,817	0.00
MBARAKI GIRLS PRIMARY SCHOOL	EQUITY BANK	0460285144888	381,395	0.00
KALOLENI KIKOWANI RENOVATION PRIMARY SCHOOL	EQUITY BANK	0460280824224	0.00	119,790
MAKUPA BOYS CLASSROOM	EQUITY BANK	0460282094451	0.00	142,231
MBHENI BONDENI PRIMARY COMPLEX	EQUITY BANK	0460269745194	0.00	0.00
MEKATILILI WA MENZA GIRLS SECONDARY SCHOOL	EQUITY BANK	0460280508700	0.00	3,582,717.55
MVITA PRIMARY YOUTH CENTRE	EQUITY BANK	0460277388194	0.00	1,932,844
ST AUGUSTINE PRIMARY SCHOOL	EQUITY BANK	0460284485515	57,450.00	0.00
RONALD NGALA PRIMARY SCHOOL	EQUITY BANK	0460284507500	253,087.00	0.00
RONALD NGALA FOOTBALL PITCH	EQUITY BANK	0460276219089	0.00	668.4

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PMC	Bank	Account number	Bank Balance 2023-2024	Bank Balance 2022-2023
SACRED HEART PRIMARY SCHOOL	EQUITY BANK	0460282517393	0.00	254,415
SPARKI PRIMARY KITCHEN	EQUITY BANK	0460278673191	0.00	0.00
TOM MBOYA PRIMARY SCHOOL	EQUITY BANK	0460285309986	4,085,796	0.00
TOM MBOYA PRIMARY SCHOOL	EQUITY BANK	0460282362350	0.00	0.00
SHEIKH ABDALLAH ALFARSY GIRLS SEC SCHOOL	EQUITY BANK	0460279966209	0.00	9,400.00
KHAMIS HIGH SCHOOL	EQUITY BANK	0460278841673	0.00	0.00
TUDOR DAY WATER PURIFIER SCHOOL	EQUITY BANK	0460279999425	0.00	0.00
ALLIDINA VISRAM HIGH SCHOOL	EQUITY BANK	0460280824248	135,985.00	135,985.00
TUDOR PRIMARY SCHOOL RENOVATION OF TOILETS	EQUITY BANK	0460284507193	58,116.00	0.00
MVITA BOYS SECONDARY SCHOOL	EQUITY BANK	0460284484893	4,200,196.00	0.00
SHEIKH ABDALLAH ALFARSY GIRLS SECONDARY SCHOOL CLASSROOM	EQUITY BANK	0460280874624	0.00	175,619
KIKOWANI PRIMARY SCHOOL	EQUITY BANK	0460285466033	0.00	0.00

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/CR/AUD/8/18/2022/2023 (18)	<p>1. Inaccuracies in other receipts</p> <p>The statement of receipts and payments reflected opening balances of kshs 277,267 other receipts as disclosed in note 3 to the financial statements. However, the balances reflected in the statement of the receipts and payment for the year 2021/2022 had a closing balance of Ksh 10,177,268 resulting to an unexplained balances of kshs 9,900,001</p> <p>The accuracy and completeness of other receipts could not be confirmed.</p>		Not 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)
OAG/CR/AUD/8/18/2022/2023 (18)	<p>2. Stale and unrepresented cheques</p> <p>The statement of assets and liabilities and Note 12A to the financial statements reflect bank balances (as per the cash book) of ksh83,249,136. Review of the bank reconciliation statement provided for the audit revealed that cheques amounting to ksh. 4,217,452 had not been cleared as at 30 December 2023. The cheques clearance evidence provided indicated that cheques amounting to 3,687,474 had been replaced as at April 2024 leaving un cleared balances of 529,978 which had not been reversed or replaced. The accuracy and completeness of the bank</p>	<p>The cheques were reversed and replaced.</p>	<p>Not 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>
	balances of kshs. 83,249,136 could not be confirmed.			

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 Name
 Fund Account Manager.