

REPUBLIC OF KENYA



Enhancing Accountability



REPORT

**THE NATIONAL ASSEMBLY
PAPERS LAID**

PARLIAMENT
OF KENYA
LIBRARY

DATE: 27 FEB 2025

DAY

Thursday

OF

TABLED
BY:

Hon. Njoroge Njoroge
Deputy Majority Party Whip

CLERK-AT
THE-TABLE:

Arshubiko

THE AUDITOR-GENERAL

ON

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

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



OFFICE OF THE AUDITOR GENERAL
P.O.Box 95202 MOMBASA
30 DEC 2024
RECEIVED
MOMBASA REGIONAL OFFICE



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

MSAMBWENI 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)

Table of Contents	Page
1. Acronyms and Definition of Key Terms	ii
2. Key Constituency Information and Management	iii
3. NG-CDFC Chairman’s Report.....	vii
4. Statement of Performance Against Predetermined Objectives for FY 2023/2024	x
5. Governance Statement	xiii
6. Environmental and Sustainability Reporting.....	xviii
7. Statement of Management Responsibilities.....	xxiii
8. Report of the Independent Auditors on The NGCDF- Msambweni Constituency.....	xxv
9. Statement of Receipts and Payments for the Year Ended 30th June 2024.....	1
10. Statement of Assets and Liabilities as at 30th June, 2024.....	2
11. Statement Of Cash Flows for The Year Ended 30th June 2024	3
12. Summary Statement of Appropriation for The Year Ended 30 th June 2024.....	4
13. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2024.....	7
14. Significant Accounting Policies.....	15
15. Notes To the Financial Statements	20
16. Annexes.....	31

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	AIE holder	Brian Nyika Ngaluma
2.	National Sub-County Accountant	Abdalla Swaleh Mohamed
3.	Chairman NGCDFC	Thabiti Mohamed Mchambi
4.	Member NGCDFC	Mwanaisha Rashid Halfan

(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 Msambweni 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 Msambweni Constituency Headquarters

P.O. Box 243 – 80400 ukunda,
Msambweni NG-CDF Building,
Likoni/Lunga Lunga Road,
Ukunda, KENYA.

(f) NGCDF Msambweni Constituency Contacts

Telephone: (254) 793596980
E-mail: cdmsambweni@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF Msambweni Constituency Bankers

1. Bank A. (Operations Account).
Cooperative Bank
Ukunda Branch
P.O. Box 568 – 80400 ukunda.
2. Bank B. (Deposit account).
Equity Bank (Kenya) Limited,
Ukunda Branch
P.O. Box

(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



THABITI MOHAMED MCHAMBI

During the financial year, the NGCDFC was allocated Kshs. 178,775,453 by the NGCDF Board. Out of this amount, Kshs. 139,661,761 was disbursed by close of the financial year. In addition, funds relating to the previous financial year totalling Kshs. 51,215,033 were disbursed to the constituency during the financial year. With an opening balance of Kshs. 22,786,249, the constituency had an overall budget of Kshs. 252,776,735 and spent Kshs. 194,545,636.50 therefore realizing a budget utilization difference of Kshs. 58,231,098.50.

During the financial year, Msambweni has achieved a lot in the education sector whereby new classrooms, administration blocks, toilets etc were constructed. Also the constituency issued bursary to more than seven thousand needy students in the constituency. In addition, we run a social security program where as 600 elderly and diseased people get free medical services fully sponsored by the NGCDF Msambweni.

The challenges we face in our constituency is that the allocation we get from the board is not adequate to cater for all the ward proposals captured during public participation exercise. Also the bursary fund does not fully quench the needy student's thirst, thereby leading to some of vulnerable students dropping out of school. This leads to some development projects to be left out or joining the waiting list. Due to the budget constraints, the NGCDFC works closely with the private sector in making sure that they fund those projects that were not successful. For example the CDAC (Community Development Agreement Committee) under our mining company base titanium has funded scholarships for a good number of vulnerable students and also implemented various development projects in learning institutions e.g. construction of classrooms, dormitories, perimeter walls administration blocks etc.



Msambweni Police Station; Construction of Administration Block



Nganja Primary School; Construction of Administration Block.

.....
**Name: Thabiti Mohamed Mchambi
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 Msambweni Constituency 2023-2024* plan are to:

Objectives of the constituency as per the Strategic Plan.

1. To capture all the stakeholders interest in the constituency.
2. To mobilize constituency resources for maximization of available opportunities.
3. To improve the institutional capacity and visibility of the NGCDF committee in its pursuit to deliver its mandate.

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	<i>To have all children of school going age attending school</i>	<i>Increased enrolment in primary schools and improved transition to secondary schools</i>	<i>number of usable physical infrastructure build in primary, secondary, and tertiary institutions</i>	<i>In FY 2023/24 -we increased number of education infrastructure by constructing 8 new</i>

		<i>and tertiary institutions</i>	<i>number of bursary's beneficiaries at all levels</i>	<i>classrooms, 8 new science laboratory for junior secondary schools, rehabilitating 25 classrooms, constructing 8 toilets in 8 primary schools, 1 administration block, and 2 number dormitories in secondary schools. - Bursary beneficiaries at all levels were as per the attached schedules</i>
Security	Improve the infrastructure of the National Government Administration Equip and facilitate the National Police service	Increased number of citizens getting services in the chiefs offices Increased officers deployed in the national administration	Number of physical infrastructures built for chiefs in the constituency	During the financial year 2023/24 we constructed an administration block at msambweni police station in Ramisi ward.
Environment	To carry out climate mitigation measures.	Improved climatic conditions in the ecosystem.	Number of climate mitigation projects done	During the financial year we increased the number of trees in the constituency by planting 6,800 trees in sixteen (16) school compounds.
Sports				

Emergency	Utilization of emergency funds to mitigate disasters	Utilization of emergency funds to mitigate disasters	Number of projects done in the constituency	With the financial year's emergency fund we constructed new toilets at Mvinden Primary School, Mkwakwani Primary School, Vukani Primary School, Eshu Primary School, Nngori Primary School.
Others (Specify)				

5. Governance Statement

Appointment of NGCDFC MEMBER

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 fund manager 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.

Removal of NGCDFC Member

A member of the 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
6. Causing disharmony within the committee

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;

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

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

The NGCDFC are trained yearly on the NGCDF operations, procurement and financial management. NGCDFC held 22 sittings during the financial year.

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

Schedule of minutes

DATE of NGCDFC MEETING	NGCDFC MEMBERS									
	Thabiti Mchambi	Salim Kirinzo	Mwakibibo Rama	Mohamed Gambere	Rose matheka	Mwanatumu kongoriko	Mwanaisha Rashid	Josphat Mutisya	Gladys Reuben	Brian Nyika
10/07/2023	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
25/07/2023	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
11/08/2023	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
12/08/2023	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
18/09/2023	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
17/10/2023	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
06/11/2023	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
01/12/2023	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
16/01/2024	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
20/01/2024	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
05/02/2024	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
26/03/2024	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
02/04/2024	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
30/04/2024	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
15/5/2024	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
22/05/2024	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

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

12/06/2024	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
------------	---	---	---	---	---	---	---	---	---	---

Msambweni 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

The environmental performance of the National Government Constituencies Development Fund (NG-CDF) in Kenya can be evaluated by looking at how often NG-CDF supports and engages the community in environmental conservation efforts.

1. Frequency of Environmental Conservation Activities by NG-CDF Supported Students:**

NG-CDF frequently funds educational initiatives, including bursaries. Schools that benefit from NG-CDF funds may engage in environmental conservation activities like tree planting. The frequency of these activities can be tied to events such as environmental awareness days or during the rainy seasons, with activities occurring at least once per academic calendar year. These efforts often involve partnerships with the Ministry of Environment or local environmental groups to promote conservation practices in schools.

2. Youth and Community Sensitization on Drugs and Environmental Issues:

The NG-CDF supports infrastructure projects such as the construction of police stations, which indirectly impact the community. Through these projects, the NG-CDF works in collaboration with local authorities to carry out sensitization programs targeting the youth on the dangers of drug abuse and its environmental impact. These programs may occur alongside the completion of infrastructure projects or during local community events, ensuring the long-term sustainability of these efforts.

3. NG-CDF Sponsored Sporting Activities to Promote Environmental Conservation:**

NG-CDF also sponsors community sporting events and tournaments, which serve as platforms to unite communities and spread awareness on environmental issues, including conservation. During these events, topics such as tree planting, waste management, and the role of communities in protecting the environment are highlighted. These sporting activities are often organized annually or semi-annually and bring together local leaders, schools, and the youth to not only compete but also learn about the environment and social responsibility.

1. Sustainability strategy and profile -

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

- a. Education and Training:** Msambweni 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

The National Government Constituencies Development Fund Board (NG-CDFB) is mandated to promote grassroots development by funding essential projects in education, health, infrastructure, and other areas. Its goal is to ensure equitable access to resources across constituencies, enhancing the well-being of citizens.

In line with its sustainability strategy, NG-CDFB focuses on maintaining long-term service delivery. By supporting environmentally responsible, socially inclusive, and economically

viable projects, the Board ensures that current development needs are met without compromising future generations' ability to meet their own.

3. Employee welfare

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

Msambweni 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-

Msambweni 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

Msambweni 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.

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

.....
**Name: Brian Nyika Ngaluma
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- Msambweni 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- Msambweni 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- Msambweni 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)
Msambweni Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024***

The Accounting Officer in charge of the NGCDF Msambweni 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- Msambweni Constituency financial statements were approved and signed by the Accounting Officer on 19/12/2024 2024.



.....
Name: Thabiti Mohamed Mchambi
Chairman – NGCDF Committee



.....
Name: Brian Nyika Ngaluma
Fund Account Manager

REPUBLIC OF KENYA



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

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

Enhancing Accountability

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

PREAMBLE

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

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; 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 - Msambweni Constituency set out on pages 1 to 46,

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

which comprise the statement of assets and liabilities as at 30 June, and the statement of receipts and payments, statement of cash flows and a 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 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 - Msambweni 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. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities and Note 11A to the financial statements reflects cash and cash equivalents balance of Kshs.20,612,925 which include Kshs.1,495,519 in respect to deposits and retentions. However, the balance for deposits and retentions was not supported by cash book and bank reconciliation statements.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.1,495,519 could not be confirmed.

2. Unsupported Project Management Committee (PMC) Bank Balances

Annex 5 to the financial statements reflects bank balances of Kshs.52,304,523 held in various Project Management Committees (PMC) bank accounts. However, the balances were not supported by individual cash books, bank reconciliation statements and certificates of bank balances contrary to Regulation 100 of the Public Finance Management (National Government) Regulations, 2015 which requires Accounting Officers to keep in all offices concerned with receiving cash or making payments a cash book showing the receipts and payments.

In the circumstances, the accuracy and completeness of the PMCs bank balance of Kshs. 52,304,523 could not be confirmed.

3. Unsupported Expenditure on Social Security Programmes

The statement of receipts and payments and Note 8 to the financial statements reflects other grants and other transfers of Kshs.73,769,091 which includes social security programmes expenditure of Kshs.3,600,000. The expenditure was incurred on six hundred (600) beneficiaries categorized as elderly, widows, orphans and people living

with disabilities insurance payment to National Hospital Insurance Fund (NHIF). However, the payment was not supported by documentary evidence of the criteria used in selection to determine and identify the beneficiaries, evaluation process and selection committee minutes and approvals.

In the circumstances, the accuracy and completeness of the social security programme expenditure of Kshs.3,600,000 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 - Msambweni 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

Budget Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.266,871,735 and Kshs.213,663,043 respectively, resulting in underfunding of Kshs.53,208,692, or 20% of the budget. Similarly, the Fund expended Kshs.194,545,636 against an approved budget of Kshs.266,871,735 resulting in under-utilization of Kshs.72,326,098, or 27% of the budget.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the basis of qualified opinion section, I have determined that there were no other key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year's Audit Matters

In the audit report for the previous financial year, several issues were raised in respect of the Report on the Financial Statements and the Report on Lawfulness and Effectiveness in Use of Public Resources. Although Management has reported that the issues have been resolved, no evidence was provided to support that status.

Other Information

Management is responsible for the other information set out on page iii to xxiv which comprise of Key Constituency Information and Management, NG-CDF 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 - Msambweni 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, 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. Construction Classrooms Block at Vingujini Secondary School

The statement of receipts and payments and Note 7 to the financial statements reflects transfer to other government units of Kshs.103,947,734. Included in the amount is Kshs.37,866,000 for transfers to Secondary schools out of which an amount of Kshs.4,957,806 was transferred to a PMC account for construction of classrooms at Vingujini Secondary school. However, review of project file and site visits carried out on 4 December, 2024 revealed that the classrooms were clogged with water and parts of inner walls soaked with a leakage on the concrete roof. In addition, floor tiles and the concrete ceiling beams had started developing cracks. The window panes had cracks and some were broken and window locks were not functioning.

Further, review of the bills of quantities shows that provision for ramps and wider doors to cater for persons living with disabilities was omitted contrary to Section 21 of the Persons with Disabilities Act, 2003 which states that persons with disabilities are entitled

to a barrier-free and disability-friendly environment to enable them to have access to buildings, roads and other social amenities, and assistive devices and other equipment to promote their mobility.

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

2. Construction of a Science Laboratory at Jomo Kenyatta Primary and Junior Secondary School.

The statement of receipts and payments and Note 7 to the financial statements reflects transfer to other Government units of Kshs.103,947,734. Included in the amount is Kshs.66,081,734 which in turn includes Kshs.4,000,000 being amount transferred to the Project Management Committee (PMC) account for construction of a science laboratory. Review of the PMC expenditure returns and site visit conducted on 4 December, 2024 revealed that the contractor had been paid the whole contract sum and the laboratory was already in use. However, the window panes were not installed posing a risk to the safety of the laboratory equipment. No explanation was provided full payment of the contract sum before completing the works.

In the circumstances, value for money on the expenditure of Kshs.4,000,000 could not be confirmed.

The audit was conducted in accordance with ISSAIs 3000 and 4000. The Standards require that I comply with ethical requirements, 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 Committee

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.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with 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

31 December, 2024

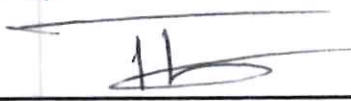
*National Government Constituencies Development Fund (NGCDF)
Msambweni Constituency
Annual Report and Financial Statements for The Year Ended June 30, 2024*

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

	Note	2023-2024	2022-2023
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	190,876,794	95,000,000
Proceeds From Sale of Assets	2	0	0
Other Receipts	3	0	0
Total Receipts		190,876,794	95,000,000
Payments			
Compensation of Employees	4	5,509,476	5,818,543
Committee expenses	5A	3,695,400	5,254,420
Oversight Committee Expenses	5B	0	376,600
Use of Goods and Services	6	6,953,936	4,057,839
Transfers to Other Government Units	7	103,947,734	22,377,027
Other Grants and Transfers	8	73,769,091	49,684,336
Acquisition of Assets	9	0	2,290,000
Other Payments	10	670,000	1,530,000
Total Payments		194,545,637	91,388,765
Surplus/(Deficit)		(3,668,843)	3,611,235

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 19/12/ 2024 and signed by:



**Chairman NG-CDF
Committee
Name: Thabiti Mohamed
Mchambi**



**Fund Accountant Manager
Name: Brian Nyika Ngaluma**



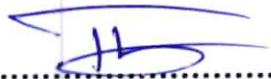
**National Sub-County
Accountant
Name: Abdalla Swaleh
Mohamed
ICPAK M/No: 16197**


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


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

	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	11A	20,612,925	22,786,249
Cash Balances	11B	0	0
Total Cash and Cash Equivalents		20,612,925	22,786,249
Accounts Receivable			
Outstanding Imprests	12	0	0
Total Financial Assets (A)		20,612,925	22,786,249
Financial Liabilities			
Accounts Payable			
Retention	13	0	0
Gratuity	14	1,495,519	0
Total Financial Liabilities (B)		0	0
Net Financial Assets (A-B)		19,117,407	22,786,249
Represented By			
Fund Balance B/Fwd	15	22,786,249	19,175,014
Prior Year Adjustments	16	0	0
Surplus/(Deficit) for The Year		(3,668,843)	3,611,235
Net Financial Position		19,117,407	22,786,249

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 19/12/2024 and signed by:


.....
Chairman NG-CDF
Committee
Name: Thabiti Mchambi
Mohamed


.....
Fund Accountant Manager
Name: Brian Nyika Ngaluma


.....
National Sub-County
Accountant
Name: Abdalla Swaleh
Mohamed
ICPAK M/No: 16197

National Government Constituencies Development Fund (NGCDF)
Msambweni 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
Receipts From Operating Activities			
Transfers From NGCDF Board	1	190,876,794	95,000,000
Other Receipts	3	0	0
Total Receipts		190,876,794	95,000,000
Payments			
Compensation of Employees	4	5,509,476	5,818,543
Committee Expenses	5A	3,695,400	5,254,420
Oversight Committee Expenses	5B	0	376,600
Use of Goods and Services	6	6,953,936	4,057,839
Transfers to Other Government Units	7	103,947,734	22,377,027
Other Grants and Transfers	8	73,769,091	49,684,336
Other Payments	10	670,000	1,530,000
Total Payments		194,545,637	89,098,765
Total Receipts Less Total Payments		(3,668,843)	5,901,235
Adjusted For:			
Prior Year Adjustments	16	0	0
Decrease/(Increase) in Accounts Receivable	17	0	0
Increase/(Decrease) in Accounts Payable	18	1,495,519	0
Net Cash Flow from Operating Activities		(2,173,324)	5,901,235
Cashflow From Investing Activities			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	9	0	(2,290,000)
Net Cash Flows from Investing Activities		0	(2,290,000)
Net Increase in Cash & Cash Equivalents		(2,173,324)	3,611,235
Cash & Cash Equivalent at Start of the Year	11	22,786,249	19,175,014
Cash & Cash Equivalent at End of the Year	11	20,612,925	22,786,249

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

12. Summary Statement of Appropriation for The Year Ended 30th June 2024

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2023-2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2023-2024	2023-2024		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	178,775,453	22,786,249	65,310,033	266,871,735	213,663,043	53,208,692	80.1%
Proceeds From Sale of Assets	0	0	0		0	0	
Other Receipts	0	0	0		0	0	
Totals	178,775,453	22,786,249	65,310,033	266,871,735	213,663,043	53,208,692	80.1%
Payments							
Compensation of Employees	5,043,675	1,803,317	0	6,846,992	5,509,475	1,337,516	80.5%
Committee Expenses	3,648,000	87,976	0	3,735,976	3,695,400	40,576	98.9%
Use of Goods and Services	6,301,759	680,105	0	6,981,864	6,953,936	27,928	99.6%
Transfers to Other Government Units	79,581,733	14,496,000	34,270,000	128,347,733	103,947,734	24,399,999	81%
Other Grants and Transfers	71,222,593	4,704,351	16,945,033	92,871,977	73,769,091	19,102,886	79.4%
Acquisition of Assets	0	0	0		0	0	0%
Other Payments	0	670,000	0	670,000	670,000	0	100%
Funds Pending Approval**	12,977,693	344,500	14,095,000	27,417,193		27,417,193	0%
Totals	178,775,453	22,786,249	65,310,033	266,871,735	194,545,636	72,326,098	72.9%

National Government Constituencies Development Fund (NGCDF)

Msambweni Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

***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.

Underutilization below 90%

- Compensation of employees at 80.5%; the utilization difference are funds set aside for payment of staff salaries and gratuity when their contracts expire.*
- Transfer to other government units of 81%: This was as a result of untimely disbursements of funds and A.I.Es from the NGCDF Board.*
- Other grants & transfers 79.4%: This was as a result of untimely disbursement of funds and A.I.Es from the Board.*

- Funds pending approval of 0 %: These are funds received from sell of tender documents Kshs. 344,500 during the previous financial years and could not be utilized without approval from the Board which happen in the preceding financial year. Various unapproved projects for the current financial amounting to Kshs. 12,977,693 and a project for msambweni youth opportunity centre of kshs. 14,095,000 which had also not been approved by the NGCDF Board could not utilized.*

(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.

National Government Constituencies Development Fund (NGCDF)

Msambweni Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	72,326,099
Less undisbursed funds receivable from the Board as at 30 th June 2024	(53,208,692)
	19,117,40
Increase/(decrease) Accounts payable	1,495,519
(Decrease)/Increase Accounts Receivable	(0)
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2024	20,612,925

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	5,043,675	1,803,317		6,846,992	5,509,475.50	1,337,516.50
1.2 Committee allowances	1,248,000	0		1,248,000	1,198,800	49,200
1.3 Use of goods and services	3,703,948	680,105		4,384,053	4,377,860	6,193
Sub-total	9,995,623	2,483,422		12,479,045	11,086,135.50	1,392,909.50
2.0 Monitoring and evaluation						
2.1 Capacity building	2,080,000			2,080,000	2,067,100	12,900
2.2 Committee allowances	2,400,000	87,976		2,487,976	2,487,976	0
2.3 Use of goods and services	517,811			517,811	517,600	211
Sub-total	4,997,811	87,976	0	5,085,787	5,072,676	13,111
3.0 Constituency Oversight Committee (Itemize as per budget)						
3.1						
4.0 Emergency						
4.1 Primary Schools						
Eshu Primary School	1,500,000			1,500,000	1,500,000	0
Nngori Primary School	1,500,000			1,500,000	1,500,000	0

National Government Constituencies Development Fund (NGCDF)
Msambweni 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			
Vukani Primary School	2,000,000			2,000,000	2,000,000	0
Mvinden Primary School	2,000,000			2,000,000	2,000,000	0
Mkwakwani Primary School	1,768,091			1,768,091	1,768,091	0
4.2 Secondary schools						
4.3 Tertiary institutions						
4.4 Security projects						
Sub-total	8,768,091			8,768,091	8,768,091	0
5.0 Bursary and Social Security						
5.1 Primary Schools						
5.2 Secondary Schools	38,907,802	4,105,855	33,187	43,046,844	42,478,000	568,844
5.3 Tertiary Institutions	14,000,000	98,496	11,500,000	25,598,496	11,895,000	13,703,496
5.4 Universities						
5.5 Education Support Programmes						
5.6 Social Security	5,400,000		1,800,000	7,200,000	3,600,000	3,600,000
Sub-total	58,307,802	4,204,351	13,333,187	75,845,340	57,973,000	17,872,340
6.0 Sports						
6.1 Regional Sports Tournament			411,846	411,846		411,846
6.2						
Sub-total			411,846	411,846		411,846

National Government Constituencies Development Fund (NGCDF)
Msambweni 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			
7.0 Environment						
7.1 Vukani Primary School	818,700			818,700		818,700
7.2 Dori Primary School	208,000			208,000	208,000	
7.3 Juhudi Primary School	208,000			208,000	208,000	
7.4 Mivumoni Secondary School	312,000			312,000	312,000	
7.5 Kiranga Primary School	208,000			208,000	208,000	
7.6 Ramisi Secondary School	312,000			312,000	312,000	
7.7 Nngori Primary School	208,000			208,000	208,000	
7.8 Mwamanga Primary School	208,000			208,000	208,000	
7.9 Mwanjamba Primary School	208,000			208,000	208,000	
7.91 Mabokoni Primary School	208,000			208,000	208,000	
7.92 Gazi Primary School	208,000			208,000	208,000	
7.93 Makongeni Primary School	208,000			208,000	208,000	
7.94 Bodo Primary School	208,000			208,000	208,000	
7.95 Mivumoni Primary School	208,000			208,000	208,000	
7.96 Mafisini Primary School	208,000			208,000	208,000	
7.97 Malalani Primary School	208,000			208,000	208,000	
7.99 Mkwambani Primary School		250,000		250,000	250,000	
7.99 Magodi Primary School		250,000		250,000	250,000	

National Government Constituencies Development Fund (NGCDF)
Msambweni 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			
Sub-total	4,146,700	500,000	0	4,646,700	3,828,000	818,700
8.0 Primary Schools Projects (List all the Projects)						
8.1 Mkwakwani Junior Secondary School	4,000,000			4,000,000	4,000,000	
8.2 Makongeni Primary School	4,000,000			4,000,000	4,000,000	
8.3 Bodo Primary School	4,000,000			4,000,000	4,000,000	
8.2 Mwamambi Primary School	1,800,000			1,800,000	1,800,000	
8.2 Mwaroni Primary School	1,800,000			1,800,000	1,800,000	
8.2 Mabokoni Primary School	1,000,000			1,000,000	0	1,000,000
8.2 Fihoni Primary School	2,800,000			2,800,000	2,800,000	
8.2 Magodi Primary School	1,000,000			1,000,000	1,000,000	
8.2 Galu Primary School	2,400,000			2,400,000	2,400,000	
8.2 Kilole Primary School	1,800,000			1,800,000	0	1,800,000
8.2 Zigira Primary School	2,400,000			2,400,000	0	2,400,000
8.2 Muhaka Islamic Primary School	1,800,000			1,800,000	0	1,800,000
8.2 Mchinjirini Primary School	2,800,000			2,800,000	2,800,000	
8.2 Mabatani Primary School	2,800,000			2,800,000	0	2,800,000
8.2 Munje Primary School	1,800,000			1,800,000	1,800,000	
8.2 Vingujini Primary School	2,000,000			2,000,000	0	2,000,000
8.2 Kilulu Primary School	2,800,000			2,800,000	0	2,800,000

*National Government Constituencies Development Fund (NGCDF)
Msambweni 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			
8.2 Muhaka Primary School	1,500,000			1,500,000	1,500,000	
8.2 Maphombe Primary School	2,400,000			2,400,000	0	2,400,000
8.2 Nganja Primary School	2,600,000			2,600,000	2,600,000	
8.2 Malalani Primary School	4,000,000			4,000,000	4,000,000	
8.2 Jomo Kenyatta Primary School	4,000,000			4,000,000	4,000,000	
8.2 Magutu Junior Secondary School	4,060,578			4,060,578	4,060,578	
8.2 Mwaroni Junior Secondary School	4,060,578			4,060,578	4,060,578	
8.2 Milalani Junior Secondary School	4,060,577			4,060,577	4,060,577	
8.2 Mwakigwena Primary School		5,200,000		5,200,000	5,200,000	
8.2 Gazi Primary School		2,600,000		2,600,000	2,600,000	
8.2 Mwachande Primary School		1,100,000		1,100,000	1,100,000	
8.2 Mwabungo Primary School			1,300,000	1,300,000	1,300,000	
8.2 Shirazi Primary School			2,600,000	2,600,000	2,600,000	
8.2 Duncan Ndegwa Primary School			2,600,000	2,600,000	2,600,000	
Sub-total	67,681,733	8,900,000	6,500,000	83,081,733	66,081,733	17,000,000
9.0 Secondary Schools Projects (List all the Projects)						
9.1 Kinondo Secondary School	4,500,000			4,500,000		4,500,000
9.2 Muhaka Secondary School	2,900,000			2,900,000		2,900,000
9.2 Kiranga Secondary School	4,500,000			4,500,000	4,500,000	0

National Government Constituencies Development Fund (NGCDF)
Msambweni 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			
9.2 Madago Secondary School		1,000,000		1,000,000	1,000,000	0
9.2 Muhaka Secondary School		2,700,000		2,700,000	2,700,000	0
9.2 Muhaka Secondary School		396,000		396,000	396,000	0
9.2 Muhaka Secondary School		500,000		500,000	500,000	0
9.2 Muhaka Secondary School		1,000,000		1,000,000	1,000,000	0
9.2 Muhaka Secondary School			5,300,000	5,300,000	5,300,000	0
9.2 Muhaka Secondary School			4,000,000	4,000,000	4,000,000	0
9.2 Muhaka Secondary School			2,700,000	2,700,000	2,700,000	0
9.2 Muhaka Secondary School			1,800,000	1,800,000	1,800,000	0
9.2 Muhaka Secondary School			4,200,000	4,200,000	4,200,000	0
9.2 Muhaka Secondary School			4,500,000	4,500,000	4,500,000	0
9.2 Muhaka Secondary School			5,270,000	5,270,000	5,270,000	0
Sub-total	11,900,000	5,596,000	27,770,000	45,266,000	37,866,000	7,400,000
10.0 Tertiary institutions Projects (List all the Projects)						
10.1						
10.2						
10.3						
10.4						
10.5						

*National Government Constituencies Development Fund (NGCDF)
 Msambweni 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			
10.6						
Sub-total						
11.0 Security Projects						
11.1 Bongwe Sub-location Asst Chief's office			200,000	200,000	200,000	0
11.2 Gombato Sub-location Asst Chief's office			500,000	500,000	500,000	0
11.3 Shirazi Sub-location Asst Chief's office			500,000	500,000	500,000	0
11.4 Msambweni Police Station			2,000,000	2,000,000	2,000,000	0
Sub-total			3,200,000	3,200,000	3,200,000	0
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)						
12.2 Construction of CDF office						
12.3 Purchase of furniture and equipment						
12.4 Purchase of computers						
12.5 Purchase of land						
Sub-total						
13.0 Others						
13.1 Strategic Plan		670,000			670,000	
13.2 Innovation Hub						
13.2						

*National Government Constituencies Development Fund (NGCDF)
 Msambweni 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			
Funds pending approval**	12,977,693	344,500	14,095,000	13,322,193		13,322,193
Sub-total	12,977,693	1,014,500	14,095,000	28,087,193	670,000	27,417,193
Total	178,775,453	22,786,249	65,310,033	266,871,735	194,545,636	72,326,099

(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-Msambweni 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

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

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

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

13. Comparative Figures

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

14. Subsequent Events

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

15. Prior Period Errors

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

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

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.

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

15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
NGCDF Board	Kshs	Kshs
AIE NO B 185188	51,215,033	0
AIE NO B 225153	30,000,000	0
AIE NO B 226161	30,000,000	0
AIE NO B 226500	17,071,516	0
AIE NO B 214845	62,590,245	0
AIE NO B 185188		7,000,000
AIE NO B 185464		6,000,000
AIE NO B 185724		15,000,000
AIE NO B 206040		5,000,000
AIE NO B 206489		12,000,000
AIE NO B 205833		12,000,000
AIE NO B 207594		15,000,000
AIE NO B 207952		15,000,000
AIE NO B 105221		8,000,000
TOTAL	190,876,794	95,000,000

2. Proceeds From Sale of Assets

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

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

3. Other Receipts

	<i>2023-2024</i>	<i>2022-2023</i>
	Kshs	Kshs
Interest Received	0	0
Rent	0	0
Receipts from sale of tender documents	0	0
Hire of plant/equipment/facilities	0	0
Unutilized funds from PMCs account	0	0
Other Receipts Not Classified Elsewhere (<i>specify</i>)	0	0
Total	0	0

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

4. Compensation Of Employees

	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,550,610	2,370,780
Personal allowances paid as part of salary		
House Allowance	492,000	451,500
Transport Allowance	492,000	451,500
Extraneous Duty allowance	156,000	0
Gratuity to contractual employees	1,495,519	2,440,803
Non contractual employees	120,000	10,000
Employer Contributions Compulsory national social security schemes	141,385	93,960
Employer Contributions Compulsory Housing levy	55,512	0
Employer contributions to National Industrial Training Authority	6,450	0
Total	5,509,476	5,818,543

5. Committee Expenses

	2023-2024	2022-2023
	Kshs	Kshs
A. NG CDFC		
Sitting allowance	1,178,800	1,153,800
Other committee expenses	2,516,600	4,100,620
Sub total	3,695,400	5,254,420
B. Constituency Oversight Committee		
Allowances	0	376,600
Other committee expenses	0	0
Sub total	0	376,600
Total (A+B)	3,695,400	5,631,020

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

6. Use of Goods and services

	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	63,626	83,075
Communication, supplies and services	208,420	150,444
Domestic travel and subsistence	837,000	583,055
Printing, advertising and information supplies & services		
Rentals of produced assets	0	0
Training expenses	2,402,100	772,856
Hospitality supplies and services	87,780	71,454
Insurance costs	0	0
Specialized materials and services	0	0
Office and general supplies and services	469,627	854,890
Fuel, oil & lubricants	1,600,000	900,000
Bank Charges	88,641	47,054
Other operating expenses	0	0
Supplies & accessories for computers, printers	295,510	0
Routine maintenance – vehicles and other transport equipment	721,619	357,304
Routine maintenance – other assets	111,613	237,707
Sanitary & cleaning materials	68,000	0
Total	6,953,936	4,057,839

7. Transfer To Other Government Units

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers To Primary Schools	66,081,734	19,977,027
Transfers To Secondary Schools	37,866,000	2,400,000
Transfers To Tertiary Institutions	0	0
Total	103,947,734	22,377,027

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

8. Other Grants and Other transfers

	2023-2024	2022-2023
	Kshs	Kshs
Bursary – secondary schools	42,478,000	34,033,500
Bursary – tertiary institutions	11,895,000	1,907,000
Bursary – special schools	0	0
Bursary- education support programmes	0	0
Social Security programmes (NHIF)	3,600,000	3,600,000
Security projects	3,200,000	0
Sports projects	0	2,007,646
Environment projects	3,828,000	500,000
Emergency projects	8,768,091	7,636,190
Roads projects	0	0
Total	73,769,091	49,684,336

9. Acquisition Of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	1,060,000
Refurbishment of Buildings	0	500,000
Purchase of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	730,000
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialized Plant, Equipment and Machinery	0	0
Rehabilitation and renovation of plant, machinery and equipment	0	0
Acquisition of Land	0	0
Acquisition Intangible Assets	0	0
Total	0	2,290,000

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

10. Other Payments

	2023-2024	2022-2023
	Kshs	Kshs
Strategic plan	670,000	1,530,000
ICT Hub	0	0
Others (<i>specify</i>)	0	0
Total	670,000	1,530,000

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>Cooperative Bank, Account No.0112043594500</i>	19,117,407	22,786,249
<i>Operation account pending closure (Indicate name & account no.)</i>	0	0
<i>Equity Bank, account No. 0440285222626</i>	1,495,519	
Total	20,612,925	22,786,249
11B: Cash Balances		
Location 1	0	0
Location 2	0	0
Other Locations (<i>Specify</i>)	0	0
Total	0	0
<i>[Provide Cash Count Certificates for Each]</i>		

12. Outstanding Imprests

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

[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	-		-	

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

14. Gratuity

	2023-2024	2022-2023
	KShs	KShs
Gratuity as at 1 st July (A)	0	0
Gratuity held during the year (B)	1,495,519	0
Gratuity paid during the Year (C)	0	0
Closing Gratuity as at 30th June D= A+B-C	1,495,519	0

Gratuity aging analysis

	2023-2024	% of the total Gratuity	2022-2023	% 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)	(1 st July 2022)
	Kshs	Kshs
Bank accounts	22,786,249.15	19,175,014
Cash in hand	0	0
Imprest	0	0
Total	22,786,249.15	19,175,014
Less		
Payables: - Retention		
Payables - Gratuity	-	-
Fund Balance Brought Forward	-	-

[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)	1,495,519	2,440,803
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	1,495,519	2,440,803

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

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

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

Aging Analysis for Pending Accounts Payables

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

19.2: Pending Staff Payables (See Annex 2)

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

Aging Analysis for staff Payables

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

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

19.3: Unutilized Fund (See Annex 3)

	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	1,337,517	2,103,317
Committee expense	40,576	387,976
Use of goods and services	27,928	80,105
Amounts due to other Government entities	24,399,999	48,766,500
Amounts due to other grants and other transfers	19,102,886	21,649,384
Acquisition of assets	0	0
Other Payments (specify)	0	670,000
Funds pending approval	14,439,500	14,439,000
Total	59,348,406	88,096,282

19.4: PMC account balances (See Annex 5)

	2023-2024	2022-2023
	Kshs	Kshs
PMC account balances	52,304,523	24,169,446
Total	52,304,523	24,169,446

19.5 Related Party Transactions

	2023-2024	2022-2023
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	0	0
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	0	0
Total	0	0

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

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					

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

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2024	Comments
NG-CDFC Staff				
1. Athman Bakari Madonga	Clerk of Works	1/8/2013	291,453	
2. Khadija Mwalimu Mwakutwaa	Clerical Officer	1/8/2013	178,904	
3. Rama Abdalla Yusuf	Accounts Assistant	1/8/2013	248,397	
4. Motto Hamisi Mwamaovu	Office messenger	1/10/2013	121,114	
5. Vincent Ochieng Odhiambo	Administrative Assistant	1/7/2015	245,427	
6. Guo Athuman Mwinyikombo	Security Personnel	1/7/2016	132,925	
7. Hajj Abdalla Said	Driver	1/10/2013	163,001	
8. Gideon Kimani Ng'ang'a	ICT personnel	1/3/2023	114,297	
Sub-Total			1,495,518	
Grand Total			1,495,518	

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

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2023 - 2024	Outstanding Balance 2022 - 2023	Comments
Compensation of employees	Funds for staff salaries and gratuity	1,337,517	2,103,317	
Use of goods & services	Funds for office expenses	27,928	387,976	
Committee Expenses	Funds for payment of committee allowances	40,576	80,105	
Amounts due to other Government entities				
Mabokoni Primary School	Funds for construction of Pit latrine	1,000,000		
Kilole Primary School	Funds for renovation of 3classrooms	1,800,000		
Zigira Primary School	Funds for renovation of 4classrooms	2,400,000		
Muhaka Islamic Primary School	Funds for renovation of 3classrooms	1,800,000		
Mabatani Primary School		2,800,000		
Vingujini Primary School	Funds for renovation of administration block	2,000,000		
Kilulu Primary School	Funds for Construction of 2 classrooms	2,800,000		

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

Name	Brief Transaction Description	Outstanding Balance 2023 - 2024	Outstanding Balance 2022 - 2023	Comments
Maphombe Primary School	Funds for renovation of 4 classrooms	2,400,000		
Kinondo Secondary School	Funds for Construction of dormitory	4,500,000		
Muhaka Secondary School	Funds for Construction of 2 classrooms	2,900,000		
Mwakigwena Primary School	Funds for Construction of 2 classrooms		5,200,000	
Gazi Primary School	Funds for Construction of 2 classrooms		2,600,000	
Mwabungo Primary School	Funds for Construction of 2 classrooms		1,300,000	
Shirazi Primary School	Funds for Construction of 2 classrooms		2,600,000	
Duncan Ndegwa Primary School	Funds for Construction of 2 classrooms		2,600,000	
Mwachande Primary School	Funds for construction of Pit latrine		1,100,000	
Mvindenii Secondary School	Funds for Construction of 2 classrooms		5,300,000	
Babla diani Secondary School	Funds for Construction of dormitory		4,000,000	

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

Name	Brief Transaction Description	Outstanding Balance 2023 - 2024	Outstanding Balance 2022 - 2023	Comments
Ukunda Secondary School	Funds for Construction of 2 classrooms		2,700,000	
Gombato Secondary School	Funds for renovation of 4 classrooms		1,800,000	
Dori Girls Secondary School	Funds for Construction of dining hall		4,200,000	
Madago Secondary School	Funds for Construction of soak pit and septic tank		1,000,000	
Ramisi Secondary School	Funds for Construction of dormitory		4,500,000	
Msambweni Secondary School	Funds for Construction of 2 classrooms		2,700,000	
Vingujini Secondary School	Funds for Construction of 2 classrooms		5396,000	
Vingujini Secondary School	Funds for Purchase of lockers and chairs		270,000	
Mivumoni Secondary School	Funds for Purchase of laboratory equipments		500,000	
Kiranga Secondary School	Funds for Construction of soak pit and septic tank		1,000,000	

National Government Constituencies Development Fund (NGCDF)

Msambweni Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

Name	Brief Transaction Description	Outstanding Balance 2023 - 2024	Outstanding Balance 2022 - 2023	Comments
Sub-Total		24,400,000	48,766,000	
Amounts due to other grants and other transfers				
Bursary secondary schools	Funds for payment of school bursaries	568,844	4,336,034	
Bursary tertiary institutions	Funds for payment of school bursaries	13,703,496	11,401,504	
Social security	Funds for payment of nhif for 600 families	3,600,000	1,800,000	
Sports	Funds for regional sports activities	411,846	411,846	
Environment;				
Vukani Primary School	Funds for purchase of tree seedlings and construction of a borehole.	818,700		
Mkwambani Primary School	Funds for purchase and installation of water collection system.		250,000	
Magodi Primary School	Funds for purchase and installation of water		250,000	

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

Name	Brief Transaction Description	Outstanding Balance 2023 - 2024	Outstanding Balance 2022 - 2023	Comments
	collection system.			
Security:				
Bongwe sub-location assistant chief's office	Funds for construction of Pit latrine		200,000	
Gombato sub-location assistant chief's office	Funds for construction of Pit latrine		500,000	
Shirazi sub-location assistant chief's office	Funds for construction of Pit latrine		500,000	
Msambweni police post	Construction of administration block.		2,000,000	
Sub-Total		19,102,886	21,649,384	
Acquisition of assets				
Others (<i>Strategic Plan</i>)	Funds for preparation of strategic plan.		670,000	
Sub-Total			670,000	
Funds pending approval		14,439,500	14,440,000	
Sub-total		14,439,500	14,440,000	
Grand Total		59,348,407	88,096,782	

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

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	1,500,000			1,500,000
Buildings and structures	8,990,000			8,990,000
Transport equipment	3,250,000			3,250,000
Office equipment, furniture and fittings	2,343,096			2,343,096
ICT Equipment, Software and Other ICT Assets	1,113,031			1,113,031
Other Machinery and Equipment	0			0
Intangible assets	0			0
Total	17,196,127			17,196,127

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

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Dori Girls Secondary School	Cooperative	01141566319100	174,662	2,146,193
Gombato Secondary School	Cooperative	01141566989100	105	105
Bongwe Secondary School	Cooperative	01141565702500	7,753	7,753
Ramisi Secondary School	Cooperative	01141839497500	464,282	11,429
Madago Secondary School	Cooperative	01141565699100	23,923	913,303
Mvindenii Secondary School	Cooperative	01141839323900	19	347,519
Msambweni Secondary School	Cooperative	01141566596601	372	1,653,470
Vingujini Secondary School	Cooperative	01141838248700	1,250,349	16
Kiranga Secondary School	Cooperative	011418395547100	2,484,671	192,933
Mivumoni Secondary School	Cooperative	01141839065000	335,194	23,194
Kingwede Secondary School	Cooperative	01141839570900	48,464	701,370
Marigiza Primary School	Cooperative	01141566899500	179	120,179
Magaoni Primary School	Cooperative	01141839770200	137,696	2,402,123
Kinondo Primary School	Cooperative	01141839275200	75	75
Nngori Primary School	Cooperative	01141566419700	80,603	2,542
Msambweni Primary School	Cooperative	01141566595400	16,899	16,899
Munje Primary School	Cooperative	01141566731200	670,501	170,980

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Magutu Primary School	Cooperative	01141566731100	39,437	39,437
Mwakigwena Primary School	Cooperative	01141566795500	29	43,454
Vingujini Primary School	Cooperative	01141566432300	0	65,314
Shamu Primary School	Cooperative	01141565893200	2,119	2,119
Mvinden Primary School	Cooperative	01141838092300	84,512	22,729
Kilulu Primary School	Cooperative	01141566432000	4,142	2,458
Eshu Primary School	Cooperative	01141043963600	73,437	687
Vukani Primary School	Cooperative	01141566715500	104,880	104,880
Duncan Ndegwa Primary School	Cooperative	01141566575100	103,702	829
Mbuwani Primary School	Cooperative	01141043976300	599	1,202,323
Maphombe Primary School	Cooperative	01141566729700	61,259	81,259
Mchinjirini Primary School	Cooperative	01141839097500	1,575,321	99
Mabatani Primary School	Cooperative	01141566899600	10,277	1,310,277
Shirazi Primary School	Cooperative	01141043797900	125,478	2,419
Fahamuni Primary School	Cooperative	01141043797700	41	41
Malalani Primary School	Cooperative	01141839092300	4,263,320	55,320
Gazi Primary School	Cooperative	01141565893100	220,413	10,115
Ganja la Simba Primary School	Cooperative	01141838086500	126	125

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Ramisi Primary School	Cooperative	01141043798000	1,471	1,471
Masindeni Primary School	Cooperative	01141566730200	1,774	1,774
Sports	Cooperative	01141565728800	1,544	1,544
Mwamanga Primary School	Cooperative	01141838996800	208,275	275
Madago Primary School	Cooperative	01141566719600	135	135
Madongoni Primary School	Cooperative	01141839112700	375	375
Bodo Primary School	Cooperative	01141839282000	4,208,975	975
Mkwakwani Primary School	Cooperative	01141839417000	484,855	297,836
Jomokenyatta Primary School	Cooperative	01141839571200	4,000,000	297,750
Kidzumbani Primary School	Cooperative	01141839285800	4,132	29,132
Milalani Primary School	Cooperative	01141566794800	405	2,000,405
Constituency Office	Cooperative	01141565890100	73,849	73,849
Mivumoni Primary School	Cooperative	01141839296200	211,893	26,879
Mabokoni Primary School	Cooperative	01141566417100	220,029	1,201,626
Mwaroni Primary School	Cooperative	01141566015200	51	70,301
Kingwede Primary School	Cooperative	01141565893300	28,894	28,894
Makongeni Primary School	Cooperative	01141566618700	4,208,091	504,591
Bongwe Sub Location Assistant Chief's Office	Cooperative	01141839527200	3,624	176

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Gombato Sub Location Assistant Chief's Office	Cooperative	01141839544100	115	115
Kingwede Sub Location Assistant Chief's Office	Cooperative	01141839546600	41	80,391
Msambweni Youth & Opportunity Centre	Cooperative	01141566712900	2,944,492	2,944,492
Vingujini Chiefs Office	Cooperative	01141839076200	775	775
Msambweni Technical & Vocational College	Cooperative	01141839155200	216	216
Mkwambani Primary School	Cooperative	01141838243500	216	2,850,000
Nganja Primary School	Cooperative	01141566008200	317,394	1,777,478
Mwabungo Primary School	Cooperative	01141566123101	0.00	275
Magodi Primary School	Cooperative	01141839511300	143,874	323,748
Muhaka Primary School	Family	091000020521	1,500,000	
Magutu Junior Secondary School	Family	091000020553	4,060,578	
Milalani Junior Secondary School	Family	091000020524	4,060,578	
Babla Diani Secondary School	Family	091000018098	191,635	
Mkwakwani Junior Secondary School	Equity	0440285520854	0	

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

PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Fihoni Primary School	Equity	0440285433726	2,800,000	
Galu Primary School	Equity	0440278971550	2,400,820	
Mwaroni Junior Secondary School	Equity	0440285463866	5,860,578	
Msambweni Police Station	Equity	0440284653812	2,000,000	
Total			52,304,523	24,169,446

National Government Constituencies Development Fund (NGCDF)

Msambweni Constituency

Annual Report and Financial Statements for The Year Ended June 30, 2024

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																
1.	<p>Inaccuracies in the financial statements The following inaccuracies were noted in the financial statements presented for audit;</p> <p>i. The statement of receipts and payments reflects compensation of employees amount of Kshs. 5,818,543 while the supporting ledger reflects a balance of Kshs. 5,733,443 resulting in unexplained variance of Kshs. 85,100.</p> <p>ii. The statement of assets and liabilities reflects bank balances under Note 11A while the corresponding note to the financial statements reflects bank balances under Note 12A. Further, statement of assets and liabilities reflects fund balance brought forward under Note 14 while the corresponding note to the financial statements reflects fund balance brought forward under Note 15.</p>	<p>i. The variance of Kshs. 85,100 was an amount paid for NHIF contribution during the year that the auditor did not include in verifying the compensation of employees. The schedule provided during audit reflected;</p> <table border="1" data-bbox="911 495 1246 1014"> <tr> <td>Staff salaries</td> <td>2,191,720.00</td> </tr> <tr> <td>House Allowance</td> <td>451,500.00</td> </tr> <tr> <td>Transport Allowances</td> <td>451,500.00</td> </tr> <tr> <td>Nssf</td> <td>187,920.00</td> </tr> <tr> <td>Nhif</td> <td>85,100.00</td> </tr> <tr> <td>Staff Gratuity</td> <td>2,440,803.00</td> </tr> <tr> <td>casual Labourer</td> <td>10,000.00</td> </tr> <tr> <td>Totals</td> <td>5,818,543.00</td> </tr> </table> <p>ii. The mix-up of numbering the items was not raised during the audit exercise but it was</p>	Staff salaries	2,191,720.00	House Allowance	451,500.00	Transport Allowances	451,500.00	Nssf	187,920.00	Nhif	85,100.00	Staff Gratuity	2,440,803.00	casual Labourer	10,000.00	Totals	5,818,543.00	Resolved	
Staff salaries	2,191,720.00																			
House Allowance	451,500.00																			
Transport Allowances	451,500.00																			
Nssf	187,920.00																			
Nhif	85,100.00																			
Staff Gratuity	2,440,803.00																			
casual Labourer	10,000.00																			
Totals	5,818,543.00																			

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	In the circumstances, the accuracy, completeness and validity of training expenses of Kshs, 772,856 could not be confirmed.	an oversight error and has been corrected in the financial statements.		
2.	<p>Unsupported Training Expenses; The statement of receipts and payments reflects use of goods and services amounting to Kshs. 4,057,839 as disclosed in Note 6 to the financial statement. Included in this amount is Kshs. 772,856 in respect of training expenses. However, the expenditure was not supported with invitation letters, evidence of travel and attendance register for the training and the respective training programs. In the circumstances, the accuracy, completeness and validity of training expenses of Kshs. 772,856 could not be confirmed.</p>	The training programs that are organized by the NG CDF Board, are normally supported with invitation letters and sometimes, they only send text messages to the Fund Account Managers. For those invited by letters, we attached the letters and for those that were invited through text messages we provided screen shorts of the text messages and other supporting documents of the training exercise.	Resolved	
3.	<p>Unsupported Fuel, Oil and lubricants; The statements of receipts and payments reflects use of goods and services amounting to Kshs. 4,057,839 as disclosed in Note 6 to the financial statement which include fuel, oil and lubricants expenses amounting to Kshs. 900,000. However, procurement documents and valid contract for an</p>	<p>The purchase of Fuel,oil and lubricants was contracted to Ms Ukunda fuel suppliers as per the pre-qualified list for the year 2022-2024 In our audit response we attached procurement documents showing proof of the contracted supplier for</p>	Resolved	

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

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>expenditure amounting to Kshs. 700,000 were not provided for audit. In the circumstances, the accuracy, completeness and validity of fuel, oil and lubricants expenses of Kshs. 700,000 could not be confirmed.</p>	<p>the purchase of fuel,detail orders contract agreement, fuel registers and list of pre-qualified contractor for FY 2022-2024</p>		

.....
Brian Nyika Ngaluma
Fund Account Manager.

