

REPUBLIC OF KENYA

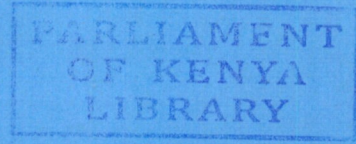


NATIONAL ASSEMBLY

DATE: 04 JUL 2023 DAY: TUE

TABLED BY: HON. OKIEN BATA, CBS, MP
Deputy Leader of majority

CLERK-AT-THE-TABLE: INZOFU MWALE



REPORT

OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND - MWINGI WEST
CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2022**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB.
28 APR 2023
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MWINGI WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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I. 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 2016. 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 cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

- a) Recognize the constituency as a platform for 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 realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) 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;

Mwingi West Constituency

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Annual Report and Financial Statements for The Year Ended June 30, 2022

- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with 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 is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

The Mwingi West Constituency NGCDF 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)

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(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Japheth K. Musee
2.	Sub-County Accountant	Daudi M. Namba
3.	Chairman NGCDFC	Francis M. Munuve
4.	Member NGCDFC	Lydia W. Musili

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Mwingi West Constituency NGCDF. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(e) Mwingi West Constituency NGCDF Headquarters

Mwingi West NGCDF Offices
Migwani Town
Within Mwingi West DCC's Compound
P.O. Box 395-90400
Mwingi, KENYA

(f) Mwingi West Constituency NGCDF Contacts

Telephone: (254) 0719691060
E-mail: cdfmwingiwest@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Mwingi West Constituency NGCDF Bankers

Equity Bank Ltd
Mwingi Branch
Account Number:
0590260984982
P.O. Box 280-90400
Mwingi, Kenya.

(h) Independent Auditors

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

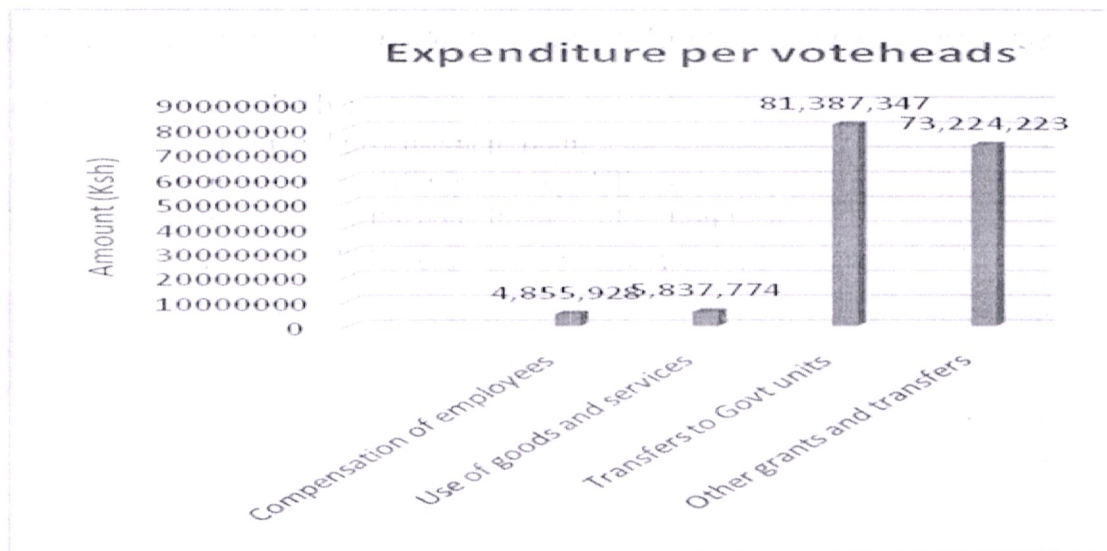
II. NG-CDFC Chairman’s Report

a) Budget performance



Francis N. Munuve

Mwingi West is one of the eight constituencies in Kitui County and has fully complied with the FY 2021/2022 budgetary allocation. We have utilized more than 80% of the total disbursed funds by the NGCDFB, within the financial year based, on the community prioritized projects (i.e. programmed activities) covering all the sectors. The constituency received **Kshs 182,177,758** in terms of AIEs from the NG-CDF board during the financial year under review. After the year adjustments the constituency had total available funds of **Kshs 197,578,829** for spending. However, we managed to spend **Kshs 165,305,272** thus remaining with a cash book closing balance of **Kshs 32,273,557** i.e. unutilised funds for the year under review



Bar chart showing expenditure on actual comparable basis for the financial year 2021-2022.

We have managed to achieve this by: -

- 1) Adherence to our work plan and procurement plan.
- 2) Strictly following procurement procedures and regulations.
- 3) Utilization of statutory votes as per the constituency allocation table.
- 4) Timely disbursement of funds to PMCs once received from NG-CDF board.

b) Key achievements

(i) Bursaries award to needy students.

-Bursary distribution to both tertiary and secondary students including those with special needs. NG-CDF Mwingi west managed to award Kshs 29,763,821 to secondary schools and Kshs 23,080,960 to tertiary institutions during the financial under review.



FIG 1.1: Secondary and Tertiary Bursary award public participation forum at Nguutani open air market shed FY 2021/2022.

(ii) Improvement of education infrastructure.

-Developing both primary and secondary schools' infrastructure by construction of classrooms, dining halls, administration block, laboratories, fencing as well as renovation of existing infrastructure e.g. classrooms.

-Giving NG-CDF bursaries to needy students and thus reducing drop –out rate.

-Photos of some of the implemented projects are shown below.

Secondary and Tertiary Bursary award public participation forum at Nguutani open air market shed FY 2021/2022.

Improvement of education infrastructure.

Developing both primary and secondary schools' infrastructure by construction of classrooms, dining halls, administration block, laboratories, fencing as well as renovation of existing infrastructure e.g. classrooms.

Giving NG-CDF bursaries to needy students and thus reducing drop –out rate.

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Photos of some of the implemented projects are shown below.

c) Emerging issues

- More bursary applicants against limited funds available.
- High number of students' intake in both primary and secondary schools in line with government policy for free and compulsory education causing congestion in learning institutions.
- High demand for more classrooms to accommodate high number of beneficiaries in both primary and secondary schools.

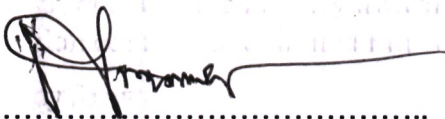
d) Implementation challenges

- Late disbursement of funds by the NG-CDF board causing delay in disbursement of bursary, thereby subjecting needy students to be expelled from schools/colleges for lack of fees.
- Surge in market prices and inconsistent inflation causing contractors to demand for contractual revisions/variations.
- High demand for bursary award for needy students due to significant poverty level in the region compared to limited funds.

e) Way forward

- Increase the NG-CDF funding to at least 5%.
- Timely disbursement of funds by NGCDFB.

In conclusion, the committee has achieved a lot in promoting the wellbeing of the people of Mwingi West Constituency through bursaries to needy students and improved infrastructure. Therefore, I feel most humbled, honoured and grateful to forward the financial statements for FY 2021/2022 to the NGCDF Board, for onward submission to the office of the Auditor General before the stipulated deadline of 30th September 2022.



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Francis M. Munuve
CHAIRMAN NGCDF COMMITTEE

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III. Statement of Performance against Predetermined Objectives for FY2021/22

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 **Mwingi West Constituency 2018-2022** plan are to:

1. To improve education outcomes at all levels of learning within the learning Institutions in Mwingi west.
2. To address environmental issues through community driven programs
3. To facilitate entrepreneurship and address market inefficiencies affecting traders in Mwingi west Constituency
4. To harness the potential of youth in combating unemployment in Mwingi west Constituency
5. To empower special interest groups and provide safety nets for the vulnerable groups in Mwingi west Constituency
6. To encourage social cohesion through cultural programming
7. To coordinate and facilitate infrastructural development in Mwingi west Constituency
8. To enhance security for residents through multi-stakeholder pronged approaches
9. To create a twenty-four-hour economy by electrifying the entire constituency

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary	In FY 2021/2022 -we increased number of classrooms (120 to150), Dormitories 13-17), laboratories (19-21) in schools. - Bursary beneficiaries in both secondary and

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Mwingi West NG-CDF 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 marginalised 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.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- The committee had purchased water tanks for 13 schools to increase water harvesting.
- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.
- NG-CDF staff had at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

3. Employee welfare

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

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of

movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

Mwingi West NGCDF Constituency is committed to fair and ethical market practises.

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-

Mwingi West NGCDF 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

The NG-CDFC 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.

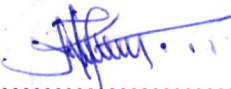
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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.

Mwingi West NG-CDF has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



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Japheth K. Musee

FUND ACCOUNT MANAGER

V. 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- Mwingi West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. 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.

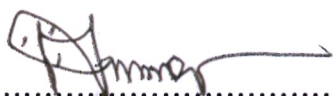
The Accounting Officer in charge of the NGCDF- Mwingi West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Mwingi West Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF- Mwingi West Constituency financial statements were approved and signed by the Accounting Officer on 20/9/ 2022.



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Francis M. Munuve
Chairman – NGCDF Committee



.....
Japheth K. Musee
Fund Account Manager

REPUBLIC OF KENYA

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Enhancing Accountability

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MWINGI WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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 - Mwingi West Constituency set out on pages 1 to 50, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the

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

In my opinion, except for the effect of the 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 - Mwingi West Constituency as at 30 June, 2022, 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 National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Expenditure

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.5,837,774 as disclosed in Note 5 to the financial statements. The amount includes training expenditure of Kshs.360,000 which was not supported by attendance registers, evidence of travel, reports and the basis of rates used to pay was not explained. In addition, the amount includes fuel, oil and lubricants of Kshs.700,000 which was not supported by procurement documents.

In the circumstances, the accuracy, completeness and regularity of use of goods and services expenditure of Kshs.1,060,000 could not be confirmed.

2. Stale Cheques

The statement of assets and liabilities reflects bank balance of Kshs.32,273,557 as disclosed in Note 10A to the financial statements. Included in this balance are un-presented cheques amounting to Kshs.373,500 which were confirmed to be stale and not reversed in the cashbook.

In the circumstances, the accuracy and completeness of bank balance of Kshs.32,273,557 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Mwingi West Constituency Management in accordance with ISSAI 130 on 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.

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. There were no key audit matters to report in the year under review.

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final payments budget of Kshs.197,578,829 and actual on comparable basis Kshs.165,305,272 resulting in under absorption of Kshs.32,273,557 or 16% of the budget.

The under absorption implies that some of the planned projects and programmes were not implemented and may have negatively impacted on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in 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. Un-surrendered Project Management Committee (PMC) Bank Balances

Note 17.4 to the financial statements reflects PMC account balances amounting to Kshs.12,081,440. Review of sampled PMC account balances of Kshs.966,087 relating to projects completed in the financial year 2020/2021 revealed that the balances had not been surrendered to the main Fund account. This was contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which states that all unutilized funds of the Project Management Committee shall be returned to the constituency account.

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

2. Irregularities in Project Procurement

Note 6 to the financial statements reflects transfers to primary schools amount of Kshs.46,417,347 out of which Kshs.8,200,000 relates to seven (7) contracts that were signed before expiry of 14 days after notification of awards and regret letters were not issued to unsuccessful bidders. This was contrary to Section 135(3) of the Public Procurement and Asset Disposal Act, 2015 which provides that the written contract shall

be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period.

In addition, the contracts did not indicate project duration clearly stating the start and end dates.

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

3. Project Implementation Status Report

Note 6 to the financial statements reflects transfers to other Government units amount of Kshs.81,387,347 out of which inspection of five (5) sampled projects estimated to cost Kshs.7,600,000 revealed the following unsatisfactory matters.

No	Project Name	Activities	Amount (Kshs.)	Audit Observations
1	Muukuni Primary School	Completion of Administration block comprising of 3 offices and 1 staff room - Roofing, plastering, flooring, installation of doors, windows and painting.	1,450,000	The administration block was incomplete since some rooms and the balcony were not plastered, wiring had not been done, the painting was not well done. The contractor had abandoned the site.
2	Nguutani Primary School	Renovation of 3 Classrooms- plastering, flooring, installation of doors, windows and painting to completion.	1,000,000	The project complete and in use but there were visible cracks on the walls and all the windowpanes were broken.
3	Migwani Boys Secondary School	Completion of an administration block comprising of 3 offices, staff room and principal's office- Roofing, plastering, installation of doors, flooring and painting.	1,850,000	The project was complete, but the doors could not lock, there were visible cracks on the walls and ceiling was leaking.
4	Thitani Police Post	Construction of 2-roomed office with a store to completion	2,300,000	The project has been done to wall level and not roofed,

No	Project Name	Activities	Amount (Kshs.)	Audit Observations
				project was not labelled, and contractor was not on site.
5	Kwa Karanga Primary School	Purchase of land measuring approximately 2.3 acres	1,000,000	First instalment of Kshs.800,000 was paid on 8 March, 2022 and as at the time of audit ownership documents (title deed) had not been obtained.
		Total	7,600,000	

In the circumstances, value for money may not have been realized on the expenditure amounting to Kshs.7,600,000 incurred on these projects.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of a Disaster Recovery Plan

During the year under review, Management had not put in place a disaster recovery plan/ business continuity plan. In the absence disaster recovery and business continuity plan, the Fund lacks a blueprint for identifying, preventing and mitigating against risks and disasters to ensure that its operations are not interrupted in case of unforeseen events.

In the circumstances, the effectiveness of risk management could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were

operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control 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 control, risk management and overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit

report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

14 June, 2023

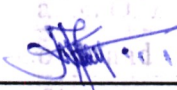
*Mwingi West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*


II. Statement of Receipts and Payments for the Year Ended 30th June 2022

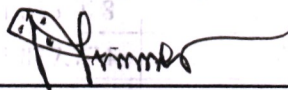
	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	182,177,758	163,867,724
Proceeds From Sale of Assets	2	-	--
Other Receipts	3	=	=
Total Receipts		182,177,758	163,867,724
Payments			
Compensation Of Employees	4	4,855,928	3,764,515
Use Of Goods and Services	5	5,837,774	5,701,798
Transfers To Other Government Units	6	81,387,347	84,317,158
Other Grants and Transfers	7	73,224,223	77,959,434
Acquisition Of Assets	8	-	228,000
Other Payments	9	-	-
Total Payments		165,305,272	171,970,905
Surplus/(Deficit)		16,872,486	(8,103,181)

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

The Constituency financial statements were approved on 20/9/2022 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Japheth K. Musee

Daudi M. Namba
ICPAK M/No:14271

Francis M. Munuve

*Mwingi West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*


VIII. Statement of Assets and Liabilities as At 30th June, 2022

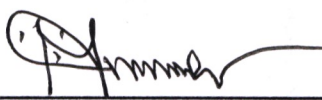
	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	32,273,557	15,401,071
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		32,273,557	15,401,071
Accounts Receivable			
Outstanding Imprests	11	--	-
Total Financial Assets		32,273,557	15,401,071
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities			
Net Financial Assets		32,273,557	15,401,071
Represented By			
Fund Balance B/Fwd	13	15,401,071	23,504,252
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		16,872,486	(8,103,181)
		-	-
Net Financial Position		32,273,557	15,401,071

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

The Constituency financial statements were approved on 20/9/2022 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Japheth K. Musee

Daudi M. Namba
ICPAK M/No:14271

Francis M. Munuve

*Mwingi West Constituency**National Government Constituencies Development Fund (NGCDF)**Annual Report and Financial Statements for The Year Ended June 30, 2022*IX. Statement of Cash Flows for the Year Ended 30th June 2022

	Notes	2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	182,177,758	163,867,724
Other Receipts	3	-	-
Total Receipts		182,177,758	163,867,724
Payments			
Compensation Of Employees	4	4,855,928	3,764,515
Use Of Goods and Services	5	5,837,774	5,701,798
Transfers To Other Government Units	6	81,387,347	84,317,158
Other Grants and Transfers	7	73,224,223	77,959,434
Other Payments	9	-	-
Total Payments		165,305,272	171,742,905
Total Receipts Less Total Payments		16,872,486	(7,875,181)
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	--	--
Net Cash Flow from Operating Activities		16,872,486	(7,875,181)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	-	(228,000)
Net Cash Flows from Investing Activities		-	(228,000)
Net Increase In Cash And Cash Equivalent		16,872,486	(8,103,181)
Cash & Cash Equivalent At Start Of The Year	13	15,401,071	23,504,252
Cash & Cash Equivalent At End Of The Year	10	<u>32,273,557</u>	<u>15,401,071</u>

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

The Constituency financial statements were approved on 20/9/ 2022 and signed by:



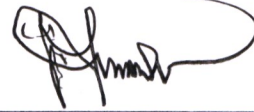
Fund Account Manager

Japheth K. Musee



**National Sub-County
Accountant**

Daudi M. Namba
ICPAK M/No:14271



**Chairman NG-CDF
Committee**

Francis M. Munuve

Mwingi West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	Opening Balance (C/Bk) and AIA	b	c=a+b	d	e=c-d	f=d/c %
	2021/2022	Kshs	Previous Years' Outstanding disbursements	2021/2022	30/06/2022	Kshs	
Receipts							
Transfers From NGCDF Board	137,088,879	15,401,071	45,088,879	197,578,829	197,578,829	-	
Proceeds From Sale of Assets	0	0	0	0	-	-	
Other Receipts	0	0	0	0	-	-	
Totals	137,088,879	15,401,071	45,088,879	197,578,829	197,578,829	-	
Payments							
Compensation Of Employees	4,717,880	1,558,940	1,500,000	7,776,820	4,855,928	2,920,892	62%
Use Of Goods and Services	7,620,119	5,130,637	2,396,672	15,147,428	5,837,774	9,309,654	39%
Transfers To Other Government Units	57,137,347	1,047,003	32,300,000	90,484,350	81,387,347	9,097,003	90%
Other Grants and Transfers	67,613,533	7,664,491	8,892,207	84,170,231	73,224,223	10,946,008	87%
Acquisition Of Assets	-	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-	-
Funds Pending Approval**	--	--	--	--	--	--	--
Totals	137,088,879	15,401,071	45,088,879	197,578,829	165,305,272	32,273,557	84%

**Mwingi West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Note:

- (a) Items below 90% utilization-
 - Compensation of Employees- 62% - caused by late disbursements by the NGCDF towards the end of the year.
 - Use of Goods and Services- 39% - caused by late disbursements by the NGCDF.
 - Transfer to other Government units -at 90% - caused by PMCS brought documents in for the processing of cheques.
 - Other grants and transfers- 87% - caused by late disbursements by the NGCDF.

All these low budget utilizations have been caused by late disbursements by the NGCDF, thus effecting projects implementation during the financial year under review.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	32,273,557
Less undisbursed funds receivable from the Board as at 30 th June 2022	-
Add Accounts payable	32,273,557
Less Accounts Receivable	-
Add/ Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	32,273,557

The Constituency financial statements were approved on 20/9/2022 and signed by:




Fund Account Manager

Japheth K. Musee



National Sub-County Accountant

Daudi M. Namba
ICPAK M/No:14271



Chairman NG-CDF Committee

Francis M. Munuve

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,717,880	1,558,940	1,500,000	7,776,820	4,855,928	2,920,892
1.2 Committee allowances	2,100,000	3,059,318	1,000,000	6,159,318	3,393,824	2,765,494
1.3 Use of goods and services	1,407,452	38,244	284,006	1,729,702	147,950	1,581,752
Total	8,225,332	4,656,502	2,784,006	15,665,840	8,397,702	7,268,138
2.0 Monitoring and evaluation						
2.1 Capacity building	1,000,000	-	-	1,000,000	0	1,000,000
2.2 Committee allowances	2,000,000	2,000,000	0	4,000,000	894,000	3,106,000
2.3 Use of goods and services	1,112,666	-	1,112,666	2,225,332	1,402,000	823,332
Total	4,112,666	2,000,000	1,112,666	7,225,332	2,296,000	4,929,332
3.0 Emergency						
3.1 Primary Schools	5,192,207	422,570	292,207	5,906,984	4,642,206	1,264,778
3.2 Secondary schools	1,000,000	0	500,000	1,500,000	500,000	1,000,000
3.3 Tertiary institutions	0	0	0	0	0	0
3.4 Security projects						1,000,000

*Mwingi West Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	1,000,000	0	300,000	1,300,000	300,000	
4.0 Bursary and Social Security	7,192,207	422,570	1,092,207	8,706,984	5,442,206	3,264,778
4.1 Primary Schools	0	0	0	0	0	0
4.2 Secondary Schools	27,000,000	4,474,034	0	31,474,034	29,763,821	1,710,213
4.3 Tertiary Institutions	20,900,000	2,204,000	0	23,104,000	23,080,960	23,040
Total	47,900,000	6,678,034	-	54,578,034	52,844,781	1,733,253
5.0 Sports						
5.1 Mwingi West youth tournament	2,500,000	1641	2,500,000	5,001,641	2,497,400	2,504,241
Total	2,500,000	1,641	2,500,000	5,001,641	2,497,400	2,504,241
6.0 Environment						
6.1 B/f	0	62,245	0	62,245	0	62,245
6.2 Ithenze Pri School	200,000			200,000	200,000	
6.3 Kiio Sec School	200,000	0	0	200,000	200,000	0
6.4 Kikimi Sec School	200,000	0	0	200,000	200,000	0
6.5 Kilela Pri School	200,000	0	0	200,000	200,000	0
6.6 Kivani Pri School	200,000	0	0	200,000	200,000	0
6.7 Kwa Muryanzu Pri School	200,000	0	0	200,000	200,000	0
6.8 Masaani Pri School	200,000	0	0	200,000	200,000	0

**Mwingi West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
6.9 Mumboni Pri School	200,000	0	0	200,000	200,000	0
6.10 Musonoke Pri School	200,000	0	0	200,000	200,000	0
6.11 Mutwaathi Pri School	200,000	0	0	200,000	200,000	0
6.12 NG CDF Office	200,000	0	0	200,000	200,000	0
6.13 Nzawa Police Station	200,000	0	0	200,000	200,000	0
6.14 Nzawa Sec School	200,000	0	0	200,000	198,510	1490
Total	2,600,000	62,245	-	2,662,245	2,598,510	63,735
7.0 Primary Schools Projects						
7.1 Yitwambamba Pri School	300,000	7,000	0	307,000	300,000	7,000
7.2 Syongoni Pri School	300,000	200,000	0	500,000	500,000	0
7.3 Kianziani Pri School	0	0	1,900,000	1,900,000	1,900,000	0
7.4 Itiliku Pri School	0	0	1,100,000	1,100,000	1,100,000	0
7.5 Kamandiko Pri School	0	0	950,000	950,000	950,000	0
7.6 Kamutekeo Pri School	0	0	2,500,000	2,500,000	2,500,000	0
7.7 Kamutisya Pri School	300,000	800,000	0	1,100,000	1100000	0
7.8 Kamutungu Pri School	0	0	500,000	500,000	500,000	0
7.9 Kanyuuni Pri School	0	0	500,000	500,000	500,000	0
7.10 Kavoloi Pri School	0	0	500,000	500,000	500,000	0
7.11 Kwa Kisenga Pri School	0	0	400,000	400,000	400,000	0

*Mwingi West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.12 Mulata Utunda Pri School	0	0	2,500,000	2,500,000	2,500,000	0
7.13 Mululini Pri School	0	0	1,900,000	1,900,000	1,900,000	0
7.14 Ndaluni Pri School	0	0	950,000	950,000	950,000	0
7.15 Ngongoni Pri School	0	0	950,000	950,000	950,000	0
7.16 Nguuni Pri School	0	0	2,500,000	2,500,000	2,500,000	0
7.17 Nguutani Pri School	0	0	500,000	500,000	0	500,000
7.18 Wikithuki Pri School	0	0	550,000	550,000	550,000	0
7.19 Ilalambyu Pri School	600,000	0	0	600,000	600,000	0
7.20 Itendeu Pri School	500,000	0	0	500,000	0	500,000
7.21 Ithengeli Pri School	500,000	0	0	500,000	-	500,000
7.22 Itiliku Pri School	500,000	0	0	500,000	500,000	-
7.23 Itongolani Pri School	950,000	0	0	950,000	-	950,000
7.24 Kakongo Pri School	500,000	0	0	500,000	500,000	0
7.25 Kakululo Pri School	1,000,000	0	0	1,000,000	1,000,000	0
7.26 Kalongola Pri School	950,000	0	0	950,000	950,000	0
7.27 Kaluu Pri School	950,000	0	0	950,000	950,000	0

*Mwingi West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.28 Kambembe Pri School	950,000	0	0	950,000	950,000	0
7.29 Kanguutheni Pri School	1,000,000	0	0	1,000,000	1,000,000	0
7.30 Kanyaa Pri School	1,500,000	0	0	1,500,000	1,500,000	0
7.31 Katalwa Pri School	1,000,000	0	0	1,000,000	1,000,000	0
7.32 Katuyu Pri School	500,000	0	0	500,000	500,000	0
7.33 Kavuni Pri School	200,000	0	0	200,000	-	200,000
7.34 Kiomo Pri School	1,400,000	0	0	1,400,000	1,400,000	0
7.35 Kisasi Pri School	700,000	0	0	700,000	700,000	0
7.36 Kithukumani Pri School	950,000	0	0	950,000	950,000	0
7.37 Kwa Kisenga Pri School	1,000,000	0	0	1,000,000	1,000,000	0
7.38 Makengekani Pri School	600,000	0	0	600,000	600,000	0
7.39 Malatani Pri School	950,000	0	0	950,000	950,000	0
7.40 Masaani Pri School	950,000	0	0	950,000	0	950,000
7.41 Mbondoni Pri School	267,347	0	0	267,347	267,347	0

*Mwingi West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.42 Mungalu Pri School	800,000	0	0	800,000	800,000	0
7.43 Muthithini Pri School	1,000,000	0	0	1,000,000	1,000,000	0
7.44 Muthunzuu Pri School	1,000,000	0	0	1,000,000	0	1,000,000
7.45 Ngemini Pri School	1,350,000	0	0	1,350,000	1,350,000	0
7.46 Nguutani Pri School	1,000,000	0	0	1,000,000	1,000,000	0
7.47 Nzauni Pri School	1,400,000	0	0	1,400,000	1,400,000	0
7.48 Nzawa Pri School	950,000	0	0	950,000	950,000	0
7.49 Syimuu Pri School	500,000	0	0	500,000	500,000	0
7.50 Thimu Pri School	900,000	0	0	900,000	900,000	0
7.51 Tumila Pri School	500,000	0	0	500,000	0	500,000
7.52 Yenzuva Pri School	1,400,000	0	0	1,400,000	1,400,000	0
7.53 Katoteni Pri School	600,000	0	0	600,000	600,000	0
7.54 Kyambevo Pri School	150,000	0	0	150,000	150,000	0
7.55 Wikitoo Pri School	1,450,000	0	0	1,450,000	1,450,000	0

**Mwingi West Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	32,317,347	1,007,000	18,200,000	51,524,347	46,417,347	5,107,000
8.0 Secondary Schools Projects						
8.1 Katalwa Secondary School	0	40,003	0	40,003	0	40,003
8.2 Itoloni mixed Sec School	1,000,000	0	0	1,000,000	0	1,000,000
8.3 Kavaini Secondary School	250,000	0	7,000,000	7,250,000	7,250,000	0
8.4 Kea Secondary School	0	0	950,000	950,000	950,000	0
8.5 Migwani Boys Sec School	0	0	2,650,000	2,650,000	2,650,000	0
8.6 Nzatani Secondary School	0	0	2,500,000	2,500,000	2,500,000	0
8.7 Kisovo Secondary School	950,000	0	0	950,000	0	950,000
8.8 Kasanga Secondary School	1,200,000	0	0	1,200,000	1,200,000	0
8.9 Kavililo Secondary School	800,000	0	0	800,000	800,000	0
8.10 Kitulani Secondary School	200,000	0	0	200,000	200,000	0
8.11 Kyome Girls Secondary School	650,000	0	0	650,000	650,000	0
8.12 Mbau Secondary School	2,600,000	0	0	2,600,000	2,600,000	0
8.13 Mbondoni Secondary School	4,350,000	0	0	4,350,000	4,350,000	0
8.14 Mukuthu Secondary School	2,500,000	0	0	2,500,000	2,500,000	0
8.15 Munyange Secondary School	600,000	0	0	600,000	600,000	0
8.16 St Marys Secondary School	1,600,000	0	0	1,600,000	0	1,600,000

*Mwingi West Constituency
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.17 Winzyeei Secondary School	400,000	0	0	400,000	0	400,000
8.18 Kasavani Secondary School	800,000	0	0	800,000	800,000	0
8.19 Kyambo Secondary School	3,620,000	0	0	3,620,000	3,620,000	0
8.20 Kyethani Secondary School	650,000	0	0	650,000	650,000	0
8.21 Migwani Boys Sec School	1,850,000	0	0	1,850,000	1,850,000	0
Total	24,020,000	40,003	13,100,000	37,160,003	33,170,000	3,990,003
9.0 Tertiary Institutions Projects						
9.1 Thitani Technical Training Institute	800,000	0	1,000,000	1,800,000	1,800,000	0
Total	800,000	-	1,000,000	1,800,000	1,800,000	-
10.0 Security Projects						
10.1 Kairungu Chiefs Office	0	0	2,000,000	2,000,000	2,000,000	0
10.2 Kilungu Asst. Chiefs Office	1,000,000	500,000	0	1,500,000	1,500,000	0
10.3 Mwanzilu Police post	0	0	300,000	300,000	300,000	0
10.4 Ngongoni Police post	0	0	300,000	300,000	0	300,000
10.5 Nguutani Police station	0	0	1,200,000	1,200,000	1,200,000	-
10.6 Nzeluni Assistant County Commissioners Office	0	0	1,500,000	1,500,000	1,500,000	-
10.7 Kisungula Asst. Chiefs Office	500,000	0	0	500,000	0	500,000
10.8 Mathunzini Asst. Chiefs	500,000	0	0	500,000	0	0

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Office						500,000
10.9 Mgwani police Div Hq	150,000	0	0	150,000	0	150,000
10.10 Migwani Police station	930,000	0	0	930,000	0	930,000
10.11 Migwani Police station	100,000	0	0	100,000	0	100,000
10.12 Mumbuni ACC office	100,000	0	0	100,000	0	100,000
10.13 Nguutani ACC office -ICT	100,000	0	0	100,000	0	100,000
10.14 Nguutani ACC office	100,000	0	0	100,000	0	100,000
10.15 Nguutani Police station	300,000	0	0	300,000	0	300,000
10.16 Nguutani Police station	100,000	0	0	100,000	0	100,000
10.17 Nzawa police patrol base	100,000	0	0	100,000	0	100,000
10.18 Nzeluni Police station	100,000	0	0	100,000	0	100,000
10.19 Thaana Nzau Police post	800,000	0	0	800,000	800,000	0
10.20 Thitani Police post	1,000,000	0	0	1,000,000	1,000,000	0
10.21 Itendeu Asst. Chiefs Office	800,000	0	0	800,000	800,000	0
10.22 Kyusyuni Chiefs Office	741,326	0	0	741,326	741,326	0
Total	7,421,326	500,000	5,300,000	13,221,326	9,841,326	3,380,000
11.0 Acquisition of assets						
11.1 Motor Vehicles	0	0	0	0	0	0
11.2 Construction of CDF office						

*Mwingi West Constituency
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.3 Purchase of furniture and equipment	0	0	0	0	0	0
11.4 Purchase of computers	0	0	0	0	0	0
11.5 Purchase of land	0	0	0	0	0	0
Total	0	0	0	0	0	0
12.0 Others						
12.1 Strategic Plan	0	0	0	0	0	0
12.2 Innovation Hub	0	0	0	0	0	0
Total	-	0	-	0	-	0
Funds pending approval**						
Grand Total	137,088,879	15,401,071	45,088,879	197,578,829	165,305,272	32,273,557

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based.

XI. 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; a) receivables that include imprests and salary advances and b) payables that include deposits (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-Mwingi West Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012.

3. Reporting Currency

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

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the entity for all the years presented.

a) Recognition of Receipts

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

Significant Accounting Policies continued

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.

Proceeds from Sale of Assets

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

Other receipts

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

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.

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.

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

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.

Acquisition of Fixed Assets

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

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

5. 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.

***Mwingi West Constituency
National Government Constituencies Development Fund (NGCDF)
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Significant Accounting Policies continued

6. 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 insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

7. 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. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

For the purposes of 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 fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on 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 National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

Significant Accounting Policies continued

9. 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.

10. 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 NGCDF Act, 2015

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2021 for the period 1st July 2021 to 30th June 2022 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.

12. Comparative Figures

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

13. 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 2022.

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Mwingi West Constituency

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Significant Accounting Policies continued

14. Errors

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

15. 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.

Mwingi West Constituency

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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
2019/2020 B104771		69,367,724.10
2011/2012 B104926		2,500,000.00
2020/2021 B124627		9,000,000.00
2020/2021 B119593		8,500,000.00
2020/2021 B119985		12,000,000.00
2020/2021 B128226		6,900,000.00
2020/2021 B129188		6,000,000.00
2020/2021 B132282		6,000,000.00
2020/2021 B138951		13,000,000.00
2020/2021 B126243		7,000,000.00
2020/2021 B105038		11,600,000.00
2020/2021 B140681		12,000,000.00
2020/2021 B105233	33,000,000.00	
2021/2022 B105529	44,000,000.00	
2021/2022 B105889	22,000,000.00	
2021/2022 B128644	5,000,000.00	
2021/2022 B128958	12,000,000.00	
2021/2022 B154154	12,000,000.00	
2021/2022 B164384	18,000,000.00	
2021/2022 B155543	24,088,879.00	
2020/2021 B089061	12,088,879.30	
TOTAL	182,177,758	163,867,724

Mwingi West Constituency
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2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

Mwingi West Constituency

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Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,588,448	2,294,980
Personal allowances paid as part of salary		
House Allowance	904,500	810,000
Transport Allowance	-	-
Leave allowance	36,000	36,000
Gratuity to contractual employees	1,210,340	506,895
Employer Contributions Compulsory national social security schemes	116,640	116,640
Total	4,855,928	3,764,515

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	4,287,824	4,579,163
Domestic travel and subsistence	156,000	120,000
Rentals (postal address box)	9,450	9,450
Training expenses	360,000	155,000
Insurance costs	0	173,065
Bank charges and commissions	76,200	71,120
Fuel, Oils and Lubricants	700,000	370,000
Routine maintenance – vehicles and other transport equipment	239,300	224,000
Office and general supplies and services	9,000	-
Total	5,837,774	5,701,798

Mwingi West Constituency
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Notes to the Financial Statements (Continued)

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools	46,417,347	62,851,154
Transfers To Secondary Schools	33,170,000	21,466,004
Transfers To Tertiary Institutions	1,800,000	-
Total	81,387,347	84,317,158

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools	29,763,821	42,921,200
Bursary – tertiary institutions	23,080,960	15,404,000
Security projects	9,841,326	4,235,734
Sports projects	2,497,400	2,498,500
Environment projects	2,598,510	4,100,000
Emergency projects	5,442,206	8,800,000
Total	73,224,223	77,959,434

8. Acquisition of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	228,000
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	-	228,000

Mwingi West Constituency

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Notes to the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	32,273,557	15,401,071
Equity Bank (K) Ltd, Mwingi Branch, Mwingi West NG-CDF A/C No. 0590260984982		
Total	32,273,557	15,401,071
10 B: Cash on Hand		
Location 1	-	-
Total	-	-

11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer	-	-	-	-
Name of Officer	-	-	-	-
Name of Officer	-	-	-	-

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Notes to the Financial Statement Continued

12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	1,210,340	506,895
Gratuity paid during the Year (C)	1,210,340	506,895
Closing Gratuity as at 30 th June D= A+B-C	-	-

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	15,401,071	23,504,252
Cash in hand	-	-
Imprest	-	-
Total	15,401,071	23,504,252

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14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
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)

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	4,287,824	4,579,163
Imprest surrendered during the Year (C)	4,287,824	4,579,163
Closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	-	-
Changes in Accounts Payable E= D-E	-	-

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	2,920,892	4,876,800
Use of goods and services	9,309,654	5,709,450
Amounts due to other Government entities	9,097,003	33,347,003
Amounts due to other grants and other transfers	10,946,008	16,556,697
Acquisition of assets	-	-
Funds pending approval	-	-
Total	32,273,557	60,489,950

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account certificate of balances	12,081,440	18,124,964
Total	12,081,440	18,124,964

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**Annexes
Annexes: 1 Analysis of Pending Accounts Payable**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.	-	-	-	-	-
2.	-	-	-	-	-
3.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Construction of civil works					
4.	-	-	-	-	-
5.	-	-	-	-	-
6.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Supply of goods					
7.	-	-	-	-	-
8.	-	-	-	-	-
9.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Supply of services					
10.	-	-	-	-	-
Sub-Total	-	-	-	-	-
Grand Total	-	-	-	-	-

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 Annex 2 - Analysis of Pending Staff Payables*

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.	-	-	-	-
2.	-	-	-	-
3.	-	-	-	-
Sub-Total	-	-	-	-
Grand Total	-	-	-	-

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Annex 3 – Unutilized Fund*

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	Staff salaries/gratuity	2,920,892	4,876,800	
Use of goods & services	Office running expenses, MV committee, MV expenses, strategic plan.	9,309,654	5,709,450	
Amounts due to other Government entities				
Primary Schools				
Itiliku Primary School	Structures Construction	-	1,100,000	
Kamandkko Pri School	Structures Construction	-	950,000	
Kamutekeo Pri School	Structures Construction	-	2,500,000	
Kamutisya Pri School	Structures Construction	-	800,000	
Kamatungu Pri School	Structures Construction	-	500,000	
Mululini Pri School	Structures Construction	-	1,900,000	
Kanyuuni Pri School	Structures Construction	-	500,000	
Kavoloi Primary School	Structures Construction	-	500,000	
Kianziani Pri School	Structures Construction	-	1,900,000	
Kwa Kisenga Pri School	Structures Construction	-	400,000	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Mulata Utunda Pri School	Structures Construction	-	2,500,000	
Ndaluni Primary School	Structures Construction	-	950,000	
Ngongoni Pri School	Structures Construction	-	950,000	
Nguuni Primary School	Structures Construction	-	2,500,000	
Nguutani Pri School	Structures Construction	500,000	500,000	
Wikithuki Pri School	Structures Construction	-	550,000	
Yitwambemba Pri School	Structures Construction	7,000	7,000	
Syongoni Pri School	Structures Construction	-	200,000	
Itendeu Primary School	Structures Construction	500,000	-	
Ithengeli Primary School	Structures Construction	500,000	-	
Itongolani Primary School	Structures Construction	950,000	-	
Kavuoni Primary School	Structures Construction	200,000	-	
Masaani Primary School	Structures Construction	950,000	-	
Muthunzuu Primary School	Structures Construction	1,000,000	-	
Tumila Primary School	Structures Construction	500,000	-	
Secondary Schools				
Kea Secondary School	Structures Construction	-	950,000	
Migwani Boys Sec School	Structures Construction	-	2,650,000	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Nzatani secondary School	Structures Construction	-	2,500,000	
Kavaini Secondary School	Structures Construction	-	7,000,000	
Katalwa Secondary School	Structures Construction	40,003	40,003	
Kisovo Secondary School	Structures Construction	950,000	-	
Itoloni mixed Secondary School	Structures Construction	1,000,000	-	
St Marys Ngongoni Secondary School	Structures Construction	1,600,000	-	
Winzyeei Secondary School	Structures Construction	400,000	-	
Tertiary Institutions				
Thitani Technical Training Institute	Structures Construction	-	1,000,000	
Sub-Total		9,097,003	33,347,003	
Amounts due to other grants and other transfers				
Bursaries	Bursary for secondary Schools and Tertiary institutions	1,733,253	6,678,034	
Sports- Mwingi west youth tournament	Sports Equipment and Youth tournaments.	2,504,241	2,501,641	
Environment B/f	sand dam construction	62,245	62,245	
Nzawa secondary school	Purchase of water tanks	1,490	-	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Emergency	To cater for unforeseen occurrences.	3,264,778	1,514,777	
Security projects				
Nzeluni ACCs Office	Structures Construction	-	1,500,000	
Kairungu Chiefs Office	Structures Construction	-	2,000,000	
Mwanzilu Police Post	Structures Construction	-	300,000	
Ngongoni Police Post	Structures Construction	300,000	300,000	
Nguutani Police Station	Structures Construction	-	1,200,000	
Kilungu Asst. Chiefs office	Structures Construction	-	500,000	
Kisungula Asst. Chiefs office	Structures Construction	500,000	-	
Mathunzini Asst. Chiefs office	Structures Construction	500,000	-	
Migwani Police Div HQ	Structures Construction	150,000	-	
Migwani Police station	Structures Construction	930,000	-	
Migwani Police station	Structures Construction	100,000	-	
Mumbuni ACCs Office	Structures Construction	100,000	-	
Nguutani ACCs –ICT Hub	Structures Construction	100,000	-	
Nguutani ACCs Office	Structures Construction	100,000	-	
Nguutani Police station	Structures Construction	300,000	-	
Nguutani Police station	Structures Construction	100,000	-	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Nzawa police patrol base	Structures Construction	100,000	-	
Nzeluni Police station	Structures Construction	100,000	-	
Sub-Total		10,946,008	16,556,697	
Acquisition of assets	-	-	-	
Others	-	-	-	
Sub-Total		-	-	
Funds pending approval	-	-	-	
Grand Total		32,273,557	60,489,950	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Buildings and structures	12,191,826	-	-	12,191,826
Transport equipment	9,984,741	-	-	9,984,741
Office equipment, furniture and fittings	1,316,876	-	-	1,316,876
ICT Equipment, Software and Other ICT Assets	1,073,500	-	-	1,073,500
Others	59,335	-	-	59,335
Total	24,626,278	-	-	24,626,278

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Annex 5 –PMC Bank Balances as at 30th June 2022*

PMC	Bank	Account Number	Bank Balance 2021/22	Bank Balance 2020/21
Kitumbi Pri School	Equity Mwingi	0590262827741	846.00	846.00
Kavoloi Pri School	Equity Mwingi	0590262556283	72,464.00	1,950.00
Kavuoni Pri School	Equity Mwingi	0590192955286	1,170.50	1,170.50
Kavalyani Pri School	Equity Mwingi	0590192974852	1,186.10	1,186.10
Kakongo Pri School	Equity Mwingi	0590272595838	769.00	769.00
Ngemini Pri School	Equity Mwingi	0590266774453	2.00	835.00
Nzatani Pri School	Equity Mwingi	0590272889282	4,992.00	4,992.00
Mumbuni Pri School	Equity Mwingi	0590277532281	254.50	20,254.00
Itiliku Pri School	Equity Mwingi	0590264739989	27,578.00	10,113.00
Itumbi Pri School	Equity Mwingi	0590271353980	1,289.06	1,289.00
Nzilani Pri School	Equity Mwingi	0590264886938	1,104.00	1,104.00
Ikena Mwaki Pri School	Equity Mwingi	0590162028473	0.00	95,0147.50
Kasavani Pri School	Equity Mwingi	0590277585095	1,648.20	1,648.20
Kea Pri School	Equity Mwingi	0590262673641	1,101.00	1,101.00
Mathuma Pri School	Equity Mwingi	0590271412023	0.00	369,080.00
Thimu Pri School	Equity Mwingi	0590262630617	5,764.00	5,764.00
Kamandiko Pri School	Equity Mwingi	0590262696494	557.00	557.00
Wimbondo Pri School	Equity Mwingi	0590192838730	0.00	1,007.25
Kwa Kari Pri School	Equity Mwingi	0590264718726	2,813.00	2,463.00
Kalambwa Pri School	Equity Mwingi	0590277573416	969.00	272,766.00
Wikithuki Pri School	Equity Mwingi	0590264264451	295.00	390.00
Kaliluni Pri School	Equity Mwingi	0590277603469	2,837.00	2,837.00
Thitani Pri School	Equity Mwingi	0590272793721	44.00	800,726.00
Syongoni Pri School	Equity Mwingi	0590262644980	2,740.00	2,740.00
Kyome Pri School	Equity Mwingi	0590262200765	6,516.00	6,516.00
Kilulu Pri School	Equity Mwingi	0590277708662	2,544.00	2,544.00
Katuyu Pri School	Equity Mwingi	0590277659922	474.00	9,474.00
Kivulu Pri School	Equity Mwingi	0590262180990	30,856.00	31,036.00

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PMC	Bank	Account Number	Bank Balance 2021/22	Bank Balance 2020/21
Itong'olani Pri School	Equity Mwingi	0590277641918	588.00	588.00
Katofeni Pri School	Equity Mwingi	05902626222843	1,806.00	9,430.00
Mathunzini Pri School	Equity Mwingi	0590273337107	338.00	338.00
Muukuni Pri School	Equity Mwingi	0590270807891	61,873.00	440.00
Kianziani Pri School	Equity Mwingi	0590199826847	41.15	41.15
Kathita Nzau Pri School	Equity Mwingi	0590165090501	1,874.85	1,874.85
Kyusyani Pri School	Equity Mwingi	0590161566404	2,557.00	2,557.00
Wikivuvwa Pri School	Equity Mwingi	0590277712134	1,597.50	35,717.50
Kyangungi Pri School	Equity Mwingi	05901647222935	120.00	120.00
Malatani Pri School	Equity Mwingi	0590299751148	130.00	27,250.00
Karura Pri School	Equity Mwingi	0590263545800	365.00	365.00
Syomung'ele Pri School	Equity Mwingi	0590277397543	40,621.55	40,621.55
Kyumbu Pri School	Equity Mwingi	0590264577500	1,680.00	1,680.00
Masaani Pri School	Equity Mwingi	0590262692320	1,616.00	1,616.00
Ithenze Pri School	Equity Mwingi	0590262686705	23,165.50	23,165.50
Nzeluni Pri School	Equity Mwingi	0590271103787	662.00	662.00
Kamutekeo Pri School	Equity Mwingi	0590272730907	500.00	10,490.00
Musuani Pri School	Equity Mwingi	0590262716095	28,118.00	28,118.00
Katalwa Sec School	Equity Mwingi	0590294060226	1,340.00	1,340.00
Mutwaathi Sec School	Equity Mwingi	0590262181156	560.00	560.00
Nzawa Sec School	Equity Mwingi	0590262086033	7,513.50	7,693.50
Kavililo Sec School	Equity Mwingi	0590297062779	17,037.00	2,307,935.00
Kavaini Sec School	Equity Mwingi	0590261458218	598.50	558.50
Kiomo Sec School	Equity Mwingi	0590293696224	5,945.45	5,945.45
Kairungu Sec School	Equity Mwingi	0590299737029	669.90	326,658.00
Thokoa Sec School	Equity Mwingi	0590294188399	2,614.40	2,614.00
Mbau Sec School	Equity Mwingi	0590261467787	2,602,360.55	2,360.55
Precious Blood Sec School- Tyaa	Equity Mwingi	0590291880843	5,503.00	444,363.00
Ithambwangao Sec School	Equity Mwingi	0590192869212	18,509.65	18,509.65
Kilungu Sec School	Equity Mwingi	0590262624638	14,163.00	14,163.00

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PMC	Bank	Account Number	Bank Balance 2021/22	Bank Balance 2020/21
Kijo Sec School	Equity Mwingi	0590293000127	300.00	300.00
Mulata Utunda Pri School	Equity Mwingi	0590277539071	42,761.00	42,761.00
Mung'alu Pri School	Equity Mwingi	0590262615862	5,861.00	2,605.00
Mavoloni Pri School	Equity Mwingi	0590267142261	100,958.00	101,091.00
Thaana Nzau Pri School	Equity Mwingi	0590262560569	39.00	39.00
Makutano Pri School	Equity Mwingi	0590262728183	8,188.50	8,188.50
Nzeluni AP Line	Equity Mwingi	0590271389687	282.40	282.40
Syongoni Pri School	Equity Mwingi	0590262644980	2,740.00	2,740.00
Tulimani Pri School	Equity Mwingi	0590264637804	2,336.00	454,580.00
Nzawa Chiefs Office	Equity Mwingi	0590277790531	580.00	580.00
Kasavini Pri School	Equity Mwingi	0590193053479	5,813.75	5,813.75
Katotu Pri School	Equity Mwingi	0590262631034	245,440.50	951,490.00
Kanyaa Chiefs Office	Equity Mwingi	0590278978959	5,236.00	5,236.00
Nzauni AP Line	Equity Mwingi	0590277556224	17,489.00	17,489.00
Migwani ACCs Residential house	Equity Mwingi	0590277231751	2,002.00	2,002.00
Nguutani ACCs Office	Equity-Mwingi	0590273206356	938.00	938.00
Yenzuva Sec School	Equity-Mwingi	0590292766969	44,739.17	44,739.17
Misai Sec School	Equity-Mwingi	0590264874101	25,782.45	25,782.45
Kakululo Sec. School	Equity-Mwingi	0590279318258	41,227.65	41,227.65
Katuyu Sec. School	Equity-Mwingi	0590279089350	15,791.00	15,791.00
Winzyeei Sec. School	Equity-Mwingi	0590279274312	1,521.45	1,521.45
Mathuma Sec. School	Equity-Mwingi	0590197316598	1,435.90	1,435.90
Ndalumi Sec. School	Equity-Mwingi	0590261593111	1,692.50	1,692.50
Ilalambu Sec. School	Equity-Mwingi	0590292158010	1,441.00	1,441.00
Karura Sec. School- Construction project	Equity-Mwingi	0590279875808	151.50	151.50
Thaana Nzau Sec. School- Constructionproject	Equity-Mwingi	0590279793966	3,395.00	3,395.00
Munyange sec. School	Equity-Mwingi	0590299836603	1,233.50	24,496.50
Ndelekeni Pri School	Equity-Mwingi	0590279116236	40,831.00	40,831.00

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PMC	Bank	Account Number	Bank Balance 2021/22	Bank Balance 2020/21
Kanyekini Pri School	Equity-Mwingi	0590272784575	17,136.00	17,136.00
Muumboni Pri School	Equity-Mwingi	0590270579286	46.00	46.00
Koliani Pri School	Equity-Mwingi	0590262190502	13.60dr	11.80(DR)
Kambembe Pri School	Equity-Mwingi	0590263969720	5,172.00	5,172.00
Uvaita Pri School	Equity-Mwingi	0590264737682	555.00	121,555.00
Kyongweni Pri School	Equity-Mwingi	0590267385122	47.00	227.00
Kalongola Pri School	Equity-Mwingi	0590262629840	167.00	494.00
Mbondoni Pri School	Equity-Mwingi	0590192893753	1,133.60	1,133.60
Mululini Pri School	Equity-Mwingi	0590262180876	5,781.00	4,397.00
Kyethani Pri School	Equity-Mwingi	0590262414212	7,794.00	7,794.00
Masooni Pri School	Equity-Mwingi	0590262578744	355.00	355.00
Kionno Pri School	Equity-Mwingi	05902779933922	1,413,780.35	13780.35
Kithaalani Pri School	Equity-Mwingi	0590263529413	1,819.00	1,819.00
Kithuni Pri School	Equity-Mwingi	0590262178505	1,228.00	1,228.00
Kisovo Chiefs Office	Equity-Mwingi	0590279783155	1,271.00	133,235.00
Wikithuki Chiefs Office	Equity-Mwingi	0590279808997	720.00	48.00
Ilalambyu Chiefs Office	Equity-Mwingi	0590279811657	9.00	9.00
Thokoa A.P line	Equity-Mwingi	0590279293198	35,080.50	38,080.50
Kwa Mbuta S. Dam	Equity-Mwingi	0590279686622	373.00	373.00
Kisasi Pri School	Equity-Mwingi	0590272814481	29,391.00	300,625.00
Musonoke Pri School	Equity-Mwingi	059281004468	879.05	223,225.00
Muthungue Pri School	Equity-Mwingi	0590262644388	3,453.00	2,424,927.00
Mwanzenge Pri School	Equity-Mwingi	0590264732241	558.00	209,860.00
Kasanga Sec School	Equity-Mwingi	0590280815651	1,200,683.00	375370.00
Winzyeei Pri School	Equity-Mwingi	0590280880122	694.00	12,814.00
Mukauni Pri School	Equity-Mwingi	0590270559335	1,022.00	172,484.00
Mathiani Pri School	Equity-Mwingi	0590262622369	526.00	526.00
Ivure Pri School	Equity-Mwingi	0590280886311	594.00	594.00
Kithimani Pri School	Equity-Mwingi	0590272609622	2,727.00	1,901,776.00
Yenzuva Pri School	Equity-Mwingi	0590270705138	1,401,234.00	1,234.00
Thokoa Pri School	Equity-Mwingi	0590294405120	472.00	472.00
Muthioni Sec School	Equity-Mwingi	0590280973540	5,135.30	5,495.30

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PMC	Bank	Account Number	Bank Balance 2021/22	Bank Balance 2020/21
Ifongolani Sec School	Equity-Mwingi	0590262186053	16,820.00	952,400.00
Ifendeu Asst. Chiefs Office Construction.	Equity-Mwingi	0590280858168	2,125.60	699,100.00
Kyusyani Chiefs Office	Equity-Mwingi	0590280865324	823.00	17,452.00
Nzaaku Pri School	Equity-Mwingi	0590264288140	38,090.00	38,090.00
Ndaluni Pri School	Equity-Mwingi	0590281075081		A/c opened on 17/7/2021
			1,096.60	299,550.00
Mutwaathi Pri School	Equity-Mwingi	0590199821062	1,615.00	1,615.00
Nzauni Pri School	Equity-Mwingi	0590280633879	1,400,989.00	76,170.00
Yitwambamba Pri School	Equity-Mwingi	0590262691352	2,700.00	729.00
Wikitoo Pri School	Equity-Mwingi	0590193961857	0.00	A/C CLOSED
Katanga Pri School	Equity-Mwingi	0590262686964	465.00	645.00
Nzala Sec School	Equity-Mwingi	0590260527029	1.00	1.00
Kwa Musya Pri School	Equity-Mwingi	0590273632166	220.00	33,020.00
Itoloni Mixed Sec School	Equity-Mwingi	0590297293241	4,711.50	4711.50
Kilela Pri School	Equity-Mwingi	0590270606972	18,074.00	18,074.00
Kitulani Pri School	Equity-Mwingi	0590280339432	330.50	330.50
Musuani Police Post	Equity-Mwingi	0590280540820	118.50	8,438.50
Kisungula Pri School	Equity-Mwingi	0590194951395	0.00	179.80
Ngongoni Sec School	Equity-Mwingi	0590295289623	20,955.00	20,955.00
Kaikungu Pri School	Equity-Mwingi	0590280252336	543.50	543.50
Kavililo Pri School	Equity-Mwingi	0590199840800	1,758.30	1758.30
Nengyani Pri School	Equity-Mwingi	0590199840800	0.00	460,233.15
Kwa Kyelu Pri School	Equity-Mwingi	0590280205033	903.50	903.50
Kya Mbevo Pri School	Equity-Mwingi	0590280228508	834.00	834.00
Muiluni Pri School	Equity-Mwingi	0590262637089	2,968.00	2,968.00
Mikwili Pri School	Equity-Mwingi	0590262601190	300,730.00	300,730.00
Mukuthu Pri School	Equity-Mwingi	0590280446725	1,945.80	1,945.80
Kavuvwani Pri School	Equity-Mwingi	0590261494865	23,599.50	23,599.50
Migwani AIC Pri School	Equity-Mwingi	0590280299330	2,624.00	2624.00
Muimi Pri School	Equity-Mwingi	0590264636166	191.50	191.50

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PMC	Bank	Account Number	Bank Balance 2021/22	Bank Balance 2020/21
Musola Pri School	Equity-Mwingi	0590199828355	2,226.00	2,226.00
Misai Pri School	Equity-Mwingi	0590296979529	2,503.00	2,503.00
Tumula Pri School	Equity-Mwingi	0590264637804	2,336.00	454,580.00
Kyambo Sec School	Equity-Mwingi	0590261485165	1,885.80	353.80
Thitani Girls Sec School	Equity-Mwingi	0590280272224	17,084.00	298,860.00
Kanyekini Girls Sec School	Equity-Mwingi	0590264655479	49.00	49.00
Makutano Sec School	Equity-Mwingi	0590270299806	2,309.00	2309.00
Nzuli Sec Sch	Equity-Mwingi	0590293046166	71,535.00	928,192.00
Kakululo Asst. Chiefs Office Construction.	Equity-Mwingi	0590280228479	343.50	49,963.00
Migwani DCC Office	Equity-Mwingi	0590280249926	2,383.00	2,383.00
Mwanzilu Police Post	Equity Mwingi	0590262625154	833.00	-
Nguutani Police station	Equity Mwingi	0590281284501	62,155.00	-
Kairungu Chiefs office	Equity Mwingi	0590281297937	3,393.00	-
Thaanza Nzau Police Post	Equity Mwingi	0590282808375	1,000.00	-
Thitani Police Post	Equity Mwingi	0590282872440	0.00	-
Kilungu Asst Chiefs Office	Equity Mwingi	0590281744220	674.00	-
Mavui Pri School	Equity Mwingi	0590264637663	560.00	-
Kamutisya Pri School	Equity Mwingi	0590192892274	0.00	-
Wikitoo Pri School	Equity Mwingi	0590280782616	758,267.30	-
Kithukumani Pri School	Equity Mwingi	0590282202070	71.00	-
Kwa Karanga Pri School	Equity Mwingi	0590282121619	200,427.00	-
Kakululo Pri School	Equity Mwingi	0590277332200	2,061.00	-
Kea Sec School	Equity Mwingi	0590264728921	832.00	-
Mukuthu Sec School	Equity Mwingi	0590282089740	69,556.50	-
Mbondoni Sec School	Equity Mwingi	0590293604717	2,017.00	-
Migwani Boys Sec School	Equity Mwingi	0590282117835	1,143,400.50	-
Kasavani Highland Sec School	Equity Mwingi	0590279710846	35,446.00	-
Thitani Technical Training Institute	Equity Mwingi	0590282123164	550.00	-
Nzalae Pri Sch	KCB Mwingi	1213171792	0	389.50

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PMC	Bank	Account Number	Bank Balance 2021/22	Bank Balance 2020/21
Nguutani Pri Sch	KCB Mwingi	1137036176	706.00	29,206.00
Katalwa Pri Sch	KCB Mwingi	1110763468	1,889.20	1,889.20
Mavuni Pri Sch	KCB Mwingi	1156275644	15,084.35	15,084.35
Kakongo Sec school	KCB Mwingi	1145459226	1,386.00	1,386.00
Kikiimi Pri Sch	KCB Mwingi	1107697891	49,750.70	59,684.45
Kitulani Sec. School	KCB Mwingi	1145953468	0	770.50
Nzawa Pri Sch	KCB Mwingi	1200756053	8,168.00	8,368.00
Kivani Pri Sch	KCB Mwingi	1273474570	0	518.00
Total			12,081,439.60	18,124,963.62

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Annex 6: Progress On Follow Up of Auditor Recommendations.

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	<p>Budget Control and Performance</p> <p>The summary statement of appropriation: recurrent and development combined reflects budgeted and actual amount for transfers from CDF Board Kshs.196,943,831 and Kshs.127,580,167 respectively, with a resultant shortfall of Kshs.69,363,724 or 35% of the budget. In addition, the Fund only utilized Kshs.104,075,915 out of the Kshs.127,580,167 available leaving the balance of Kshs.23,504,252 or 18 % outstanding. The resultant under-expenditure implies that some of the budgeted projects and programmes for the year were not implemented thereby denying the constituents of Mwingi West the expected benefits.</p>	<p>It's true, failure to receive the budgeted funds from the Board and the resultant under-expenditure implies that some of the budgeted projects and programmes for the year were not implemented timely and within the financial year under review. Thus, denying the constituents of Mwingi West the expected benefits.</p>	Resolved	Resolved
	<p>Lack of Vetting in Bursary Awards</p> <p>The statement of receipts reflects Ksh.34, 634,372 in respect to other grants and transfers and as disclosed under Note 7 to the financial statements. Included in this amount are bursaries to secondary schools and tertiary institutions of Ksh.3, 790,000 and Ksh.15, 102,000 respectively both totaling Ksh.18, 892,000?</p>	<p>The bursary subcommittee analysed and vetted the applications and awarded bursary to the deserving needy students, both in secondary and tertiary.</p>	Resolved	Resolved

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	<p>However, scrutiny of available supporting records did not show any evidence of vetting by the NG-CDF committee before the awards. It was not clear how the beneficiaries were identified and whether award was made to the needy and deserving applicants.</p>		Resolved	Resolved
2.1	<p>Delayed Projects Implementation</p> <p>A scrutiny of the implementation status report for the period ended 30 June, 2020 revealed that a total of two hundred and forty-four (244) projects costing Kshs.211,435,833 had been budgeted for implementation in the year. However, only one hundred and fifty-eight (158) projects costing Kshs.158,678,627 were completed. A total of sixty (60) projects with a combined funding allocation of Kshs.58,195,856 were not commenced while twenty-six (26) projects worth Kshs.52,757,255 were still ongoing. Management attributed the delay to failure to receive the budgeted funds from the National Government Constituencies Development Fund Board.</p> <p>However, failure to implement the budgeted projects implies that services of equivalent value were not delivered to the constituents of Mwingi- West and</p>	<p>Failure to receive the budgeted funds from the National Government Constituencies Development Fund Board.</p>	Resolved	Resolved

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2.2	<p>this may be indicative of poor project planning and implementation by the Fund management.</p> <p>Anomalies in Implementation of Projects</p> <p>Scrutiny of the project files, related payment records and physical verification of projects revealed several anomalies as detailed out in the table below:</p> <ol style="list-style-type: none"> 1. Kivulu primary school-Project is complete and in use but not branded. 2. Nzauni Chiefs office- A four rooms AP-line was constructed instead of a chief's office The project was completed but not in use. 3. Kikini primary school- The scope was changed and roofs for 6 classrooms replaced and the fascia board replaced and painted. 4. Kathita Nzau primary school- Construction of a new classroom complete, branded but not put to use 5. Kitulani primary school- Renovation of one classroom complete, but not in use. 6. Kitulani secondary school- Administration block and in use. However, multiple cracks seen. Poor workmanship noted. 7. Kanyaa primary school- Project complete, but lacks facilities like toilet, 	<p>1. The project was branded.</p> <p>2. Due to insecurity reasons the PMC opted to construct AP line houses. -Chief had an office he could use.</p> <p>3. There was an acute problem of classrooms and hence need for additional renovations.</p> <p>4. Classroom has been commissioned and now occupied by the pupils</p> <p>5. Classroom has been commissioned and now occupied by the pupils</p> <p>6. Contractor yet to be paid retention monies.</p>	Resolved	Resolved

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>bathrooms and lacks electricity connection. The dormitory is not in use.</p> <p>8. Thokoa AP line- AP line complete & in use. There was evidence of poor workmanship since cracks were spotted on the floor and on the walls one financial year after the works were done. There is no clear road to the AP line making it difficult for citizens to access.</p> <p>9. Ilalambyu Chiefs Office- Office complete & in use. There were variances between work done and the BQs including 1 metal door fixed against the 5 metal doors specified in the BQs.</p> <p>10. Migwani DCCs office Pit latrine- Project complete but not in use. Project not include in the project implementation status report.</p>	<p>To undertake repairs before payment.</p> <p>7. Parents promised to Put up toilets, bathrooms and electricity connections and be in use.</p> <p>8. To undertake repairs before payment of the retention.</p> <p>-Community to approach County Government of Kitui for a grader machine, to make facility accessible by citizens.</p> <p>9. Initial BQ indicated Kshs 817,900. But CDF released phase 1 funds of Kshs 500,000.</p> <p>-Further funding of Kshs 300,000 has been done to complete phase 2 activities of the project.</p> <p>10. The facility is now in use.</p> <p>-DCCs and staff have moved into the newly constructed building.</p> <p>-Project has been included in the PIS.</p>		

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Japheth K. Musee
Fund Account Manager.