

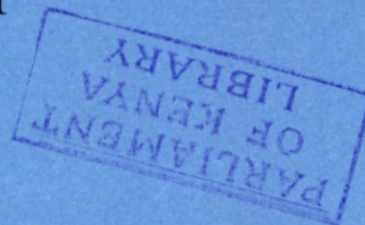
REPUBLIC OF KENYA



*Enhancing Accountability*

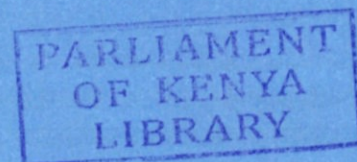
# REPORT

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 14 AUG 2024	DAY: WEDNESDAY
TABLED BY: Hon. Gideon BAYA, MP DEPUTY LEADER OF THE MAJORITY PARTY	
CLERK-AT THE-TABLE: ESTHER W. M. M. M.	



**THE AUDITOR-GENERAL**

ON



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

**FOR THE YEAR ENDED  
30 JUNE, 2023**



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**KHWISERO CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>TH</sup> JUNE 2023**

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

***Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

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<b>Table of Content</b>	<b>Page</b>
I. Acronyms and Abbreviations.....	ii
II. Key Constituency Information and Management .....	iii
III. NG-CDFC Chairman’s Report.....	vii
IV. Statement of Performance Against Predetermined Objectives for FY2022/23 .....	xii
V. Statement of Governance .....	xiv
VI. Environmental and Sustainability Reporting .....	xvi
VII. Statement of Management Responsibilities.....	xx
VIII. Report of the Independent Auditors on the NGCDF- Khwisero Constituency .....	xxii
IX. Statement of Receipts and Payments for the Year Ended 30th June 2023 .....	1
X. Statement of Assets and Liabilities as At 30th June, 2023 .....	2
XI. Statement of Cash Flows for the Year Ended 30th June 2023.....	3
XII. Summary Statement of Appropriation for the Year Ended 30 <sup>th</sup> June 2023 .....	5
XIII. Budget Execution By Sectors And Projects For The Year Ended 30 <sup>th</sup> June 2023.....	7
XIV. Significant Accounting Policies .....	12
XV. Notes To the Financial Statements.....	18
XVI. Annexes.....	29

**I. Acronyms and Abbreviations**

AIE - Authority to Incur Expenditure  
AIA - Appropriation In Aid  
NGCDFB - National Government Constituencies Development Fund Board  
NGCDF - National Government Constituency Development Fund  
NGCDFC - National Government Constituency Development Fund Committee  
NHIF - National Hospital Insurance Fund  
FAM - Fund Account Manager  
PFM - Public Finance Management  
IPSAS - International Public Sector Accounting Standards.  
PMC - Project Management Committee  
PSASB - Public Sector Accounting Standards Board  
FY - Financial Year  
ICPAK - Institute of Certified Public Accountants of Kenya

## **II. 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 2022. 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;
- 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 Khwisero Constituency NG-CDF day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

***Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

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**Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Bernard Shiholo Misiko
2.	Sub-County Accountant	Paul Okoth Onono
3.	Chairman NG-CDFC	Daniel Seth Sumba

**(c) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NG-CDF Board provide overall fiduciary oversight on the activities of Khwisero Constituency NG-CDF. The reports and recommendation of ARMC when adopted by the NG-CDF 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.

**(d) Khwisero Constituency NG-CDF Headquarters**

P.O. Box 124 - 50135  
Opposite Khwisero Police Station  
Khwisero - Eshibinga Road  
Khwisero, KENYA

**(e) Khwisero Constituency NG-CDF Contacts**

Telephone: (254) 722269298  
E-mail: [cdfkhwisero@ngcdf.go.ke](mailto:cdfkhwisero@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(f) Khwisero Constituency NG-CDF Bankers**

Equity Bank  
Mumias Branch  
P.O. Box 606 - 50102  
Mumias.

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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



### III. NG-CDFC Chairman's Report



**Mr. Daniel S. Sumba - Khwisero NG-CDF Committee Chairman**

On behalf of Khwisero NG-CDF Committee, it gives me pleasure to present annual reports and unaudited Financial Statements for 2022/2023 financial year ended June, 30<sup>th</sup> 2023. This was a unique year since for several financial years; we received all our allocated fund balances before closure of the financial year under review.

#### **Financial Performance**

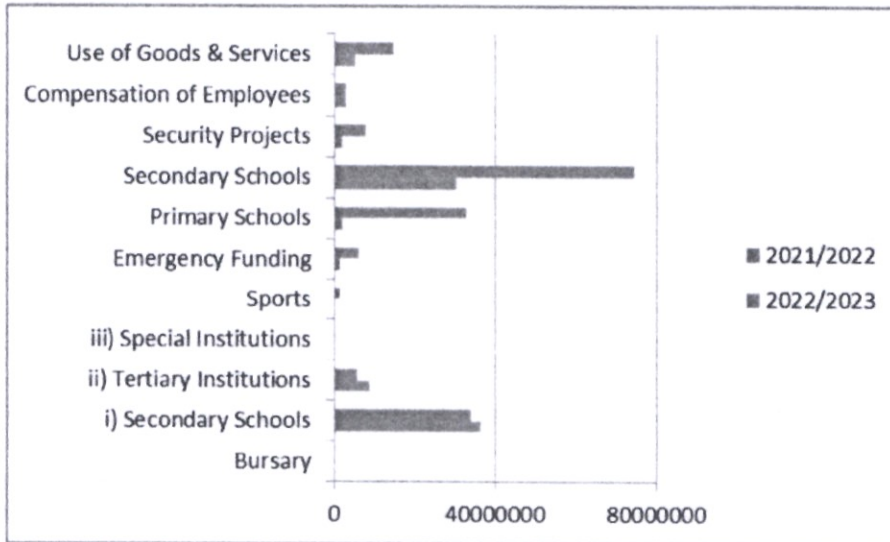
During the year under review (2022/2023), our constituency did not receive all funds budgeted for by 30<sup>th</sup> June 2023. This therefore became a challenge in implementing our budgeted and approved projects during the year under review. However, all the approved projects are being implemented, although at different levels. Seven ongoing storey buildings were allocated funds for the second financial year during the financial year under review. They include: Emwiru Secondary School, Khwisero Girls' Secondary School, Shiongo Secondary School, Mundoli Girls' Secondary School, Emalindi Girls' Secondary School, Namasoli Secondary School and Luanda Dudi Secondary School. Only Shiongo Secondary School has been completed and handed over for use while the others are ongoing. The projects are at different levels of implementation.

Three additional mega projects were budgeted for and approved for funding under 2022/2023 financial year. These include: Mwiwila Boys' High School, Khwisero Primary School and Ekambuli Primary School. We have also funded the construction of Administration blocks in some schools as well as in Security sector during the financial year. Some are complete, handed over and in use while others are ongoing.

***Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

On comparable basis for the two financial years, expenditure per sector was as indicated in the bar graph above. The blue color shows 2022/2023 (Ksh.89, 296,278) whereas orange indicates 2021/2022 (Ksh.178,591, 778) financial year respectively.

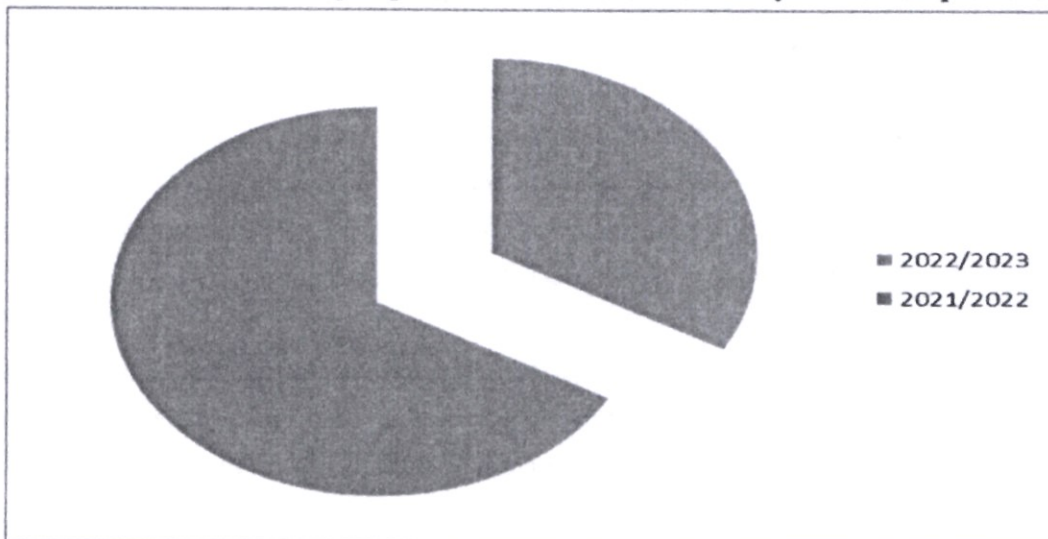
We therefore present the performance using bar graph, pie chart and tabular form as follows:



**Figure 1: A Bar graph representing expenditure in two years on comparable basis**

Whereas we received a total of Ksh.91, 000,000 during the financial year under review, we received Ksh.176,312,759 in the previous financial year, 2021/2022. This implies we had a lower amount to spend in 2022/2023 financial year than in the previous one. This is due to the fact that not all funds were disbursed from the exchequer within the financial year under review.

**Figure 2. A Pie chart showing Expenditure in the two financial years on comparable basis**



**Khwisero Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Sector	2022/2023	2021/2022
<b>Bursary</b>		
i) Secondary Schools	36,350,547	32,369,367
ii) Tertiary Institutions	8,565,260	5,824,000
iii) Special Institutions	297,000	215,000.00
<b>Sports</b>	0	1,500,000
<b>Emergency Funding</b>	1,250,000	6,050,000
<b>Primary Schools</b>	2,000,000	32,700,000
<b>Secondary Schools</b>	30,500,000	74,451,930
<b>Security Projects</b>	2,100,000	8,000,000
<b>Compensation of Employees</b>	2,976,462	2,859,137
<b>Use of Goods &amp; Services</b>	5,257,009	14,622,344
	<b>89,296,278</b>	<b>178,591,778</b>

*Figure 3. A table showing expenditure over two years (per sector) on comparable basis*

Attached are photographs of some of the works done:



**Shiongo Mixed Secondary School** - Construction of a storey building comprising of Administration office and 4 no.classrooms.Complete, handed over and in use.



**Khwisero Girls' Secondary School** - Construction of a storey building comprising of Administration Block, 1 no.classroom, Computer Laboratory and Library. The school is funding an extra floor. The project is ongoing.



**Mwihila Girls Secondary School**- Construction of an administration block - Complete, handed over and in use.



**Emutsasa SubLocation** - Construction of Assistant Chief's office - Complete, handed over and in use.

***Khwisero Constituency***

***National Government Constituencies Development Fund (NGCDF)***

***Annual Report and Financial Statements for The Year Ended June 30, 2023***

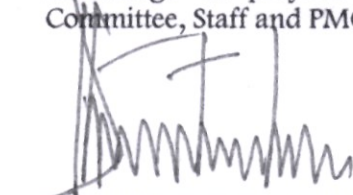
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**Emerging issues & Challenges**

As a committee, during the year under review, we were not able to fully absorb our budgeted and approved funds. This is because of slow disbursements from the exchequer.

Several challenges were faced by the institution. These include:

- ✓ Political interference is another challenge in the management of the kitty. Some constituents are always negative because of political dynamics. We always encourage the use of Complaints/suggestion box so that it is official. Being an elections year, those who do not benefit take it political.
- ✓ Decision making is tricky in the committee meetings. This is because each of the members has a particular interest for their ward. Through NG-CDFC trainings, the members are aware that they represent the entire constituency and not a ward. Should there be a problem, it will be for the whole constituency. Hence we have always encouraged teamwork.
- ✓ Slow pace at which the NG-CDF Board releases funds to constituencies is another very serious challenge. This financial year, the NG-CDF Board did not release all our budgetary allocation by June, 2023. The NG-CDF Act 2015 should be followed to ensure disbursements are timely.
- ✓ In most cases, members elected to the Project Management Committees (PMCs) have no knowledge in projects management. Through our continued trainings of NG-CDF Committee, Staff and PMCs, they acquire the basic skills to manage their projects.



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**Name: Daniel Seth Sumba**  
**CHAIRMAN NG-CDF COMMITTEE**

**IV. Statement of Performance Against Predetermined Objectives for FY2022/23**

**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 *Khwisero Constituency 2023-2027* plan are to:

1. To provide bursary allocations/disbursement to needy children
2. To improve access to education opportunities for all children
3. Support Sports development, nurture talent and preserve culture
4. Facilitate security sector infrastructure development
5. To promote development of disability friendly facilities in schools
6. Gender sensitive and responsive activities and projects
7. To increase number of learning facilities
8. To conserve environment and our natural resources
9. To provide adequate and quality public service delivery of goods, works and services
10. To collaborate and partner with other development stakeholders
11. To implement National Government policies, laws and regulations
12. To protect public interests
13. To contribute to achievement of the National Government goals.

**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:

<b>s</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Education	<i>To have all children of school going age attending school</i>	<i>Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions</i>	<ul style="list-style-type: none"> <li>- Number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li> <li>- Number of bursary's beneficiaries at all levels</li> </ul>	In FY 2022/2023 - We funded construction of 45 more classrooms, including renovations; 5 laboratories; 6 Administration offices in various schools/institutions as well as 3 new offices in the Security sector. - Bursary beneficiaries at all levels were: 47 in Special need institutions, 757 in

***Khwisero Constituency***

***National Government Constituencies Development Fund (NGCDF)***

***Annual Report and Financial Statements for The Year Ended June 30, 2023***

				Tertiary/Universities institutions as well as 4,453 in Secondary Schools.
Security	Improve physical infrastructure	Improved security in the community	-Number of new physical facilities for Security administrator - OCPD, DCIO, Assistant chiefs and chiefs.	In the 2022/2023 FY, we allocated funds for construction of infrastructure -3 office blocks for Assistant chiefs to completion.
Sports	To promote sporting as an alternative occupation.	Improved sports and talent development in the constituency.	- Facilitation of sporting activities in the constituency through purchase and distribution of sports equipment and uniforms.	During the 2022/2023 FY, we allocated Ksh.1, 500,000 towards sports & talent development.
Emergency	To be utilized on unforeseen emergency cases in the constituency during the financial year.	Mitigation against emergency cases	-Utilized on some public schools on construction of collapsed pit latrines, new ones as well as renovation/construction of new classrooms due to rising enrolment and meeting 100% transition in our schools.	During the 2022/2023 FY, we allocated a total of Ksh.7, 636,190 towards unforeseen emergency cases in the constituency.

## **V. Statement of Governance**

According to NG-CDF Act 2016 Sec.43 (1, 2 & 3), There is established a National Government Constituency Development Fund Committee for every constituency. This is done publicly by doing an advertisement so that interested constituents can apply in written to the Fund Account Manager. The requirements are clearly stipulated in the advertisement. Membership is as follows:

- a) the national government official responsible for co-ordination of national government functions;
- b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment;
- c) two women nominated in accordance with subsection (3). one of whom shall be a youth at the date of appointment;
- d) one persons with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
- e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
- f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
- g) one member co-opted by the Board in accordance with Regulations made by the Board.

The Fund Account Manager communicates to the Constituency Manager to nominate two members (male & female). He also writes to the DCC requesting for one of the ACCs to chair the selection panel. The Fund Account Manager also writes to the organization for People Living with Disability to nominate a representative (which should be in minuted resolution plus cover letter).

The selection panel then goes through the applications for suitable candidates. Based on regional balance, geographical distribution and gender balance, suitable candidates are selected through set criteria. The details are then forwarded to the NG-CDF Board for gazettelement.

NG-CDF Act Sec.43 (13) clearly stipulates under which circumstances a member may be removed as follows:

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

### **The roles of NG-CDF Committee are:**

- a) Collect public views on what projects to be funded before budgeting through Public Participation
- b) Do budget proposals to the Board based on the official allocations and submit to the Board on timely basis
- c) Manage the fund at the constituency level on behalf of the Board
- d) Co-ordinate the implementation of projects by Project Management Committees
- e) Ensure the Project Management Committees are empowered through training to carry out their mandate.
- f) Ensure accountability in projects is maintained at all times at the Project Management Committees level.



***Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

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Every financial year, the NG-CDF Committee, staff and Project Management Committees are trained to ensure they understand their roles before funds are released to their respective accounts. In the financial year under review, we have held at least twelve meetings.

As a committee, we have made it clear to all members that anyone who has interest in any activity e.g. works, supplies must declare in our meetings as a way of avoiding conflict of interest. Apparently, we have never experienced such a case.

On remuneration of members, it is as per the NG-CDF Act 2016 and its regulations. A member is paid sh.5, 000 per sitting whereas the chairperson gets sh.7, 000. Other remunerations are through a full NG-CDFC minuted resolution e.g. airtime is paid to the Chairperson (sh.5, 000), Fund Account Manager (sh.5, 000) and Secretary (sh.3, 000) monthly to facilitate their operations on communication. Others who are facilitated monthly as airtime are the Accounts Assistant and the Clerk of Works at sh.2, 000 each.

Through our trainings, members and staff as well as Project Management Committees are advised to always ensure that they don't engage in unethical practices as the public is watching on what they do on daily basis. This shall help avoid complaints and conflicts. In fact at the time of recruitment of members, one must avail clearance certificates from Kenya Revenue Authority, Ethics & Anti-Corruption Commission plus Certificate of Good Conduct just to show that one does not have integrity issues before they become NG-CDF Committee member.

The NG-CDF Committee has ensured that risk management is put into consideration e.g. our premises are guarded day and night; our very sensitive offices have doors fitted with steel doors and window grills i.e. for Fund Account Manager & Office Secretary; we also have backup of our official data through flash disks and even saving on the net for safety. Project Management Committees are also advised to ensure that their public facilities are safe (schools and offices).

It is also clear to the members that their term is of two years after which one may be renewed or replaced based on performance.

## **VI. Environmental and Sustainability Reporting**

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

- a. **Education and Training:** Khwisero 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; Khwisero NG-CDF 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-torestry as well as best practices to reduce soil erosion.

- d. **Sports:** The Khwisero 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 2022/2023 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

## **2. Environmental performance**

Khwisero NG-CDF Committee, for several years now, has not allocated any funds under Environmental activities. However, as we fund construction of administrative offices, classrooms, dormitories, libraries, laboratories, etc. environment is always put into consideration. In our Bills of Quantities, water harvesting component is included so that rain water is harvested especially in all the storey buildings. The water drainage system is also catered for to solve the soil erosion problem in our public institutions.

It is worth noting that National Environment Management Authority (NEMA) also is involved in the planning stage to ensure that the surroundings are taken under control so that any emissions e.g. from our constructed Science laboratories is controlled.

## **3. Employee welfare**

We invest in providing the best working environment for our employees. Khwisero constituency recruitment is guided by Employment Act, NG-CDF 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. Khwisero 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-**

Khwisero NG-CDF 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.

Khwisero NG-CDF 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-**

Khwisero NG-CDF 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 Khwisero 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.

***Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

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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.

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



Name: Bernard S. Misiko  
Fund Account Manager.



## **VII. 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-Khwisero 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, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the 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-Khwisero 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, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Khwisero 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.

The Accounting Officer in charge of the NG-CDF Khwisero 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

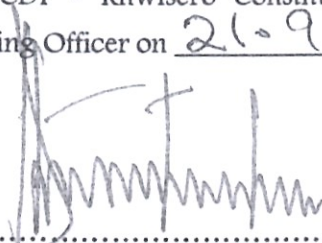
***Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

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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 - Khwisero Constituency financial statements were approved and signed by the Accounting Officer on 21-9 2023.



.....  
**Name:** Daniel S. Sumba  
**Chairman - NGCDF Committee**



.....  
**Name:** Bernard S. Misiko  
**Fund Account Manager**



# REPUBLIC OF KENYA

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Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KHWISERO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023**

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### **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 the National Government Constituencies Development Fund - Khwisero Constituency set out on pages 1 to 43,

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*Report of the Auditor-General on National Government Constituencies Development Fund - Khwisero Constituency for the year ended 30 June, 2023*



which comprise of the statement of assets and liabilities as at 30 June, 2023, statement of receipts and payments, statement of cash flows and a summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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 - Khwisero Constituency as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012, and the National Government Constituencies Development Fund Act, 2015 (Amended 2022)

## **Basis for Qualified Opinion**

### **1. Unsupported Prior Year Adjustment**

The statement of assets and liabilities reflects prior year adjustment balance of Kshs.18,186 which, as disclosed in Note 16 to the financial statements relates to bank account balances. However, the details and documentation to support the nature and purpose of the adjustment were not provided for audit.

In the circumstances, the accuracy and completeness of the prior year adjustment balance of Kshs.18,186 could not be confirmed.

### **2. Unconfirmed Bursary Disbursements**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.48,562,807 as disclosed in Note 8 to the financial statements. The amount includes bursaries to secondary schools, tertiary institutions and special schools totalling Kshs.44,915,807 out of which Kshs.32,065,807 was not supported by copies of receipts and acknowledgement letters.

In the circumstances, accuracy and completeness of bursary disbursement amount of Kshs.32,065,807 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 - Khwisero 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.

## **Emphasis of matter**

### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.138,466,347 and Kshs.91,174,984 respectively, resulting to under-funding of Kshs.47,291,363 or 34% of the budget. However, the Fund spent Kshs.89,296,278 against actual receipts of Kshs.91,174,984 resulting to an under-utilization of Ksh.1,878,706 or 2% of the receipts.

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

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional 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**

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

In the audit report of the previous year, several issues were raised under the Report on the Financial Statements. However, Management has not resolved the issues or provided reasons for the failure to implement the recommendations.

## **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 matter discussed 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**

#### **Project Implementation Status**

During the year under review, the Fund had planned to implement thirty-three (33) projects with a budget amount of Kshs.77, 216,19. However, twenty-four (24) or 73% of the projects allocated an amount of Kshs.56,766,190 were incomplete while two (2) or 6% of the projects allocated an amount of Kshs.5,000,000 had not started.

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

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

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to 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 are in compliance 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 controls in order to give an assurance on the effectiveness of internal controls, risk management and overall 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 Management.
- Conclude on the appropriateness of Management's use of the 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 continue 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 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.

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

**28 June, 2024**

***Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

**IX. Statement of Receipts and Payments for the Year Ended 30th June 2023**

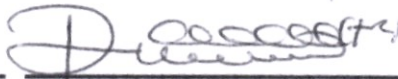
	Note	2022-2023	2021-2022
			Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	91,000,000	176,277,759
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	330	35,000
<b>TOTAL RECEIPTS</b>		<b>91,000,330</b>	<b>176,312,759</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,976,462	2,859,137
Committee expenses	5	767,300	8,743,100
Use of goods and services	6	4,489,709	5,861,058 R
Transfers to Other Government Units	7	32,500,000	107,151,930
Other grants and transfers	8	48,562,807	53,958,367
Acquisition of Assets	9	-	-
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
<b>TOTAL PAYMENTS</b>		<b>89,296,278</b>	<b>178,573,592R</b>
<b>SURPLUS/DEFICIT</b>		<b>1,704,052</b>	<b>(2,260,833) R</b>

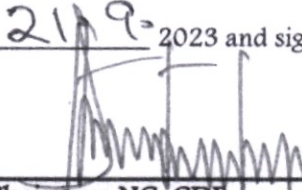
\*R-Restated

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

The Constituency financial statements were approved by the NG-CDFC on 21<sup>st</sup> 2023 and signed by:

  
\_\_\_\_\_  
Fund Account Manager

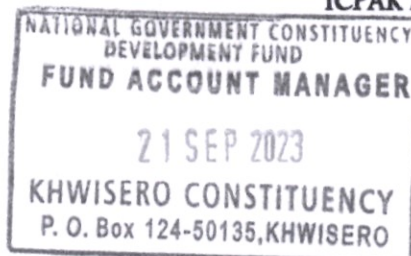
  
\_\_\_\_\_  
National Sub-County Accountant

  
\_\_\_\_\_  
Chairman NG-CDF Committee

Name: Bernard S. Misiko

Name: Paul O. Onono  
ICPAK M/No: 14404

Name: Daniel S. Sumba



**Khwisero Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**X. Statement of Assets and Liabilities as At 30th June, 2023**

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	12A	1,897,222	193,170R
Cash Balances (cash at hand)	12B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>1,897,222</b>	<b>193,170R</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	13	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,897,222</b>	<b>193,170R</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	14A	-	-
Gratuity	14B	-	-
<b>NET FINANCIAL SSETS</b>		<b>1,897,222</b>	<b>193,170 R</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	15	193,170	2,454,003
Prior year adjustments	16	-	-
Surplus/Deficit for the year		1,704,052	(2,260,833)
<b>NET FINANCIAL POSITION</b>		<b>1,897,222</b>	<b>193,170R</b>

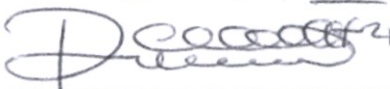
\*R-Restated

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


The Constituency financial statements were approved by NG CDFC on 21<sup>st</sup> 9 2023 and signed by:

  
 Fund Account Manager

Name: Bernard S. Misiko

  
 National Sub-County Accountant

Name: Paul O. Onono  
 ICPAK M/No: 14404

  
 Chairman NG-CDF Committee

Name: Daniel S. Sumba



***Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

**XI. Statement of Cash Flows for the Year Ended 30th June 2023**

		2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts from operating activities</b>			
Transfers from NGCDF Board	1	91,000,000	176,277,759
Other Receipts	3	330	35,000
		<b>91,000,330</b>	<b>176,312,759</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	2,976,462	2,859,137
Committee expenses	5	767,300	8,743,100
Use of goods and services	6	4,489,709	5,861,058 R
Transfers to Other Government Units	7	32,500,000	107,151,930
Other grants and transfers	8	48,562,807	53,958,367
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
		<b>89,296,278</b>	<b>178,573,592R</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	-
Net Adjustments		-	-
Net cash flow from operating activities		1,704,052	(2,260,833)R
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>1,704,052</b>	<b>(2,260,833)</b>
Cash and cash equivalent at BEGINNING of the year	12	193,170	2,454,003
Cash and cash equivalent at END of the year		<b>1,897,222</b>	<b>193,170 R</b>

\*R-Restated

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

The Constituency financial statements were approved by NG CDFC on 21.9. 2023 and signed by:



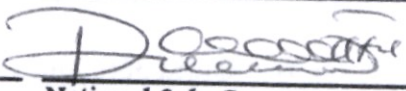


***Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***



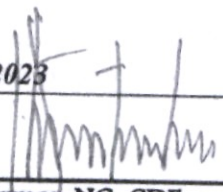
**Fund Account Manager**

**Name: Bernard S. Misiko**



**National Sub-County  
Accountant**

**Name: Paul O. Onono  
ICPAK M/No: 14404**



**Chairman NG-CDF  
Committee**

**Name: Daniel S. Sumba**



*Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

**XII. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2023**

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	138,291,033	174,984	0	138,466,017	91,174,984	47,291,033	
Proceeds from Sale of Assets			0	0	-	-	0.00%
Receipt from AIA	-	0	0	0	-	-	0.00%
Other Receipts from PMC	330		0	330		330	0
<b>TOTAL RECEIPTS</b>	<b>138,291,363</b>	<b>174,984</b>	<b>0</b>	<b>138,466,347</b>	<b>91,174,984</b>	<b>47,291,363</b>	<b>65.80%</b>
<b>PAYMENTS</b>							
Compensation of Employees	3,526,032	174,984	0	3,701,016	2,976,462	724,554	80.40%
Committee expenses	1,248,000		0	1,248,000	767,300	480,700	61.50%
Use of goods and services	7,669,879			7,669,879	4,489,709	3,180,170	58.50%
Transfers to Other Government Units	59,980,000	0	0	59,980,000	32,500,000	27,480,000	54.20%
Other grants and transfers	60,484,972		0	60,484,972	48,562,807	11,922,165	80.30%
Acquisition of Assets	0	0	0	-	-	-	0.00%
Oversight Committee Expenses	1,382,150	0	0	1,382,150	-	1,382,150	0.00%
Unapproved fund	2,000,000	0	0	2,000,000	-	2,000,000	0.00%
Receipt from PMC	330	0	0	330	-	330	0.00%
Other Payments(Strategic Plan)	2,000,000	0	0	2,000,000	-	2,000,000	0.00%
<b>TOTAL</b>	<b>138,291,363</b>	<b>174,984</b>	<b>0</b>	<b>138,466,347</b>	<b>89,296,278</b>	<b>49,170,069</b>	<b>64.50%</b>

**Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023**

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

**Explanatory Notes.**

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)  
**Due to slow funds disbursement from the exchequer, we were not able to fully utilize our funds as budgeted. We hope the rate at which funds are released from the exchequer shall improve in the next financial year. This also impacted negatively on the completion rate of our projects.**

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	49,170,069
Less undisbursed funds receivable from the Board as at 30th June 2023	47,291,033
	1,879,036
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	18,186
Cash and Cash Equivalents at the end of the FY 2022/2023	1,897,222

The Constituency financial statements were approved by NG-CDFC on 21.9.2023 and signed by

  
Fund Account Manager

  
National Sub-County Accountant

  
Chairman NG-CDF Committee

Name: Bernard S. Misiko

Name: Paul O. Onono  
ICPAK M/No: 14404

Name: Daniel S. Sumba



*Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

**XIII. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2023**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023	
	Kshs		Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	3,526,032	174,984	-	3,701,016	2,976,462	724,554
1.2 Committee allowances	1,248,000			1,248,000	767,300	480,700
1.3 Use of goods and services	3,523,759			3,523,759	1,540,109	1,983,650
<b>Total</b>	<b>8,297,791</b>	<b>174,984</b>	<b>-</b>	<b>8,472,775</b>	<b>5,283,871</b>	<b>3,188,904</b>
<b>2.0 Monitoring and evaluation</b>						-
2.1 Capacity building	3,550,000			3,550,000	2,949,600	600,400
2.2 Committee allowances	1,382,150			1,382,150	-	1,382,150
2.3 Use of goods and services	596,450			596,450	-	596,450
<b>Total</b>	<b>5,528,600</b>		<b>-</b>	<b>5,528,600</b>	<b>2,949,600</b>	<b>2,579,000</b>
<b>3.0 Emergency</b>						
3.1	7,636,190			7,636,190	1,250,000	6,386,190
3.2 Secondary schools				-		-
3.3 Tertiary institutions				-		-
3.4 Security projects				-		-
3.5 Unutilised				-		-
<b>Total</b>	<b>7,636,190</b>	<b>-</b>		<b>7,636,190</b>	<b>1,250,000</b>	<b>6,386,190</b>
<b>4.0 Bursary and Social Security</b>						

**Khwisero Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

				-		
4.1 Secondary Schools	37,892,782			37,892,782	36,350,547	1,542,235
4.2 Tertiary Institutions	7,056,000		-	7,056,000	8,565,260	-1,509,260
4.3 Social Security	-			-	-	-
4.4 Special Needs	300,000			300,000	297,000	3,000
<b>Total</b>	<b>45,248,782</b>	<b>-</b>	<b>-</b>	<b>45,248,782</b>	<b>48,562,807</b>	<b>35,975</b>
<b>5.0 Sports</b>				-		-
Constituency Sports Tournament	1,200,000			1,200,000	-	1,200,000
Regional Sports Tournament	300,000			300,000	-	300,000
<b>Total</b>	<b>1,500,000</b>			<b>1,500,000</b>	<b>-</b>	<b>1,500,000</b>
<b>6.0 Environment</b>						
				-		-
				-		-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7.0 Primary Schools Projects</b>						
Munjeche Primary School	2,000,000.00			2,000,000	1,000,000	1,000,000
Mushinaka Primary School	2,200,000.00			2,200,000	1,000,000	1,200,000
Khwisero primary School	3,000,000.00			3,000,000	-	3,000,000
Ekambuli primary School	3,000,000.00			3,000,000	-	3,000,000
<b>Total</b>	<b>10,200,000</b>	<b>-</b>	<b>-</b>	<b>10,200,000</b>	<b>2,000,000</b>	<b>8,200,000</b>
<b>8.0 Secondary Schools Projects</b>						
Eshinutsa Sec School	4,000,000.00			4,000,000	2,000,000	2,000,000
Mundoli Girls Secondary School	4,000,000.00			4,000,000	3,000,000	1,000,000
Namasoli Sec School	4,000,000.00			4,000,000	3,000,000	1,000,000
Emalindi Girls Sec School	4,000,000.00			4,000,000	4,000,000	-
Emwiru Sec School	3,000,000.00			3,000,000	2,000,000	1,000,000
Luanda Dudi Sec School	3,000,000.00			3,000,000	2,000,000	1,000,000

**Khwisero Constituency****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

Khwisero Girls Secondary School	5,000,000.00			5,000,000	2,000,000	3,000,000
Shiongo Sec School	5,000,000.00			5,000,000	5,000,000	-
St. Mathews Ikomero Sec School	580,000.00			580,000	-	580,000
Mwihila Boys High School	4,000,000.00			4,000,000	-	4,000,000
Ekambuli Sec School	2,200,000.00			2,200,000	1,500,000	700,000
Emaholia Mixed Sec School	2,000,000.00			2,000,000	1,500,000	500,000
Emuruba Sec school	2,000,000.00			2,000,000	500,000	1,500,000
Ibinda Sec School	2,000,000.00			2,000,000	1,000,000	1,000,000
St. Annes Dudi Girls Sec School	2,000,000.00			2,000,000	1,000,000	1,000,000
Mwihila Girls Sec School	2,000,000.00			2,000,000	1,000,000	1,000,000
St. Dennis Munjiti Sec School	1,000,000.00			1,000,000	1,000,000	-
<b>Total</b>	<b>49,780,000</b>	-	-	<b>49,780,000</b>	<b>30,500,000</b>	<b>19,280,000</b>
<b>9.0 Tertiary institutions Projects</b>						
<b>Total</b>	-	-	-	-	-	-
<b>10.0 Security Projects</b>						
Assistant Chief's Office Emuruba	1,000,000.00			1,000,000	600,000	400,000
Assistant Chief's Office Emutsasa	1,000,000.00			1,000,000	800,000	200,000
Assistant Chief's Office Wambulishe	1,100,000.00			1,100,000	700,000	400,000
<b>Total</b>	<b>3,100,000</b>	-	-	<b>3,100,000</b>	<b>2,100,000</b>	<b>1,000,000</b>
<b>11.0 Acquisition of assets</b>						
	-					
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-
<b>12.0 Other payments</b>						

**Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023**

Strategic Plan									
Khwisero Ng-CDF Office Renovation	2,000,000						2,000,000	0	2,000,000
	3,000,000						3,000,000	0	3,000,000
<b>Total</b>	<b>5,000,000</b>						<b>5,000,000</b>	<b>-</b>	<b>5,000,000</b>
<b>13.0 unallocated fund</b>									
Unapproved projects	2,000,000						2,000,000		2,000,000
AIA				174,984.00					
PMC savings									
<b>Total</b>	<b>138,291,363</b>		<b>174,984</b>				<b>2,000,000</b>	<b>-</b>	<b>2,000,000</b>
							<b>138,466,347</b>	<b>89,296,278</b>	<b>49,170,069</b>

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

**Khwisero Constituency**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Receipt/Expense Item	Original Budget a	Opening Balance (C/Bk) and AIA	Adjustments Previous years Outstanding Disbursements b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d
<b>PAYMENTS</b>						
Compensation of Employees	3,526,032	174,984	0	3,701,016	2,976,462	724,554
Use of goods and services	10,300,359	-	0	10,300,359	5,257,009	5,043,350
Transfers to Other Government Units	59,980,000	-	0	59,980,000	32,500,000	27,480,000
Other grants and transfers	57,484,972	-	0	57,484,972	48,562,807	8,922,165
Acquisition of Assets	-	-	0	-	-	-
Other payments	5,000,000	-	0	5,000,000	-	5,000,000
Unapproved projects	2,000,000	-	0	2,000,000	-	2,000,000
<b>TOTAL</b>	<b>138,291,363</b>	<b>174,984</b>	<b>0</b>	<b>138,466,347</b>	<b>89,296,278</b>	<b>49,170,069</b>



#### **XIV. 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-Khwisero 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.

*Significant Accounting Policies continued*

**6. Cash and Cash Equivalent.**

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.

*Significant Accounting Policies continued*

**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 NG-CDF 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 in 30<sup>th</sup> June 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023 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.

*Significant Accounting Policies Continued*

**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 30<sup>th</sup> June 2023.

**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.

**Khwisero Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**XV. Notes To the Financial Statements**

**1. Transfers from NG-CDF Board**

Description	2022-2023	2021-2022
Normal Allocation	Kshs	Kshs
B185097	7,000,000	0
B185513	6,000,000	0
B185632	15,000,000	0
B206131	5,000,000	0
B206385	12,000,000	0
B205769	12,000,000	0
B207530	18,000,000	
B207892	16,000,000	
AIE NO. B140928	-	39,188,879
AIE NO. B105460	-	44,000,000
AIE NO. B105800	-	24,000,000
AIE NO. B128540	-	5,000,000
AIE NO. B128852	-	15,000,000
AIE NO. B154048		17,000,000
AIE NO. B164490		32,088,879
<b>TOTAL</b>	<b>91,000,000</b>	<b>176,277,759</b>

**2. Proceeds From Sale of Assets**

Description	2022-2023	2021-2022
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of Office and General Equipment	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

*Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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3. Other Receipts

Description	2022-2023	2021-2022
	Kshs	Kshs
Interest Received		-
Rents	-	-
Receipts Sale of Tender Documents	-	35,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMC	330	-
Other Receipts Not Classified Elsewhere (specify)		-
<b>TOTAL</b>	<b>330</b>	<b>35,000</b>



*Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

*Notes To the Financial Statements (Continued)*

**4. Compensation Of Employees**

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,742,262	2,441,889
<b>Personal allowances paid as part of salary</b>		
House allowance	-	-
Transport allowance	-	-
Social security programs (NHIF)	84,450	-
Leave allowance	-	-
Gratuity-contractual employees	29,496	179,396
Employer Contributions Compulsory national social security schemes	120,254	237,852
<b>TOTAL</b>	<b>2,976,462</b>	<b>2,859,137</b>

**5. Committee Expenses**

	2022-2023	2021-2022
	Kshs	Kshs
Sitting Allowances	757,300	8,743,100
Other Committee expenses	10,000	0
<b>TOTAL</b>	<b>767,300</b>	<b>8,743,100</b>

*Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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6. Use of Goods and services

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	81,750	130,017
Communication, supplies and services	132,520	205,760
Domestic travel and subsistence	350,500	125,050
Printing, advertising and information supplies & services	428,011	197,680
Rentals of produced assets	-	-
Training expenses	2,949,600	2,425,000
Hospitality supplies and services	199,142	-
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	315,000	2,746,277R
Fuel , oil & lubricants	-	-
Other operating expenses	-	31,274
Bank Charges	33,186	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	-
Routine maintenance- other assets	-	-
<b>TOTAL</b>	<b>4,489,709</b>	<b>5,861,058R</b>

*Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

*Notes To The Financial Statements (Continued)*

**7. Transfer to Other Government Units**

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to Primary Schools	2,000,000	32,700,000
Transfers to Secondary Schools	30,500,000	74,451,930
Transfers to Tertiary Institutions	-	-
<b>TOTAL</b>	<b>32,500,000</b>	<b>107,151,930</b>

**8. Other Grants and Other transfers**

Description	2022-2023	2021-2022
	Kshs	Kshs
Bursary - Secondary ( see attached list)	36,350,547	32,369,367
Bursary -Tertiary ( see attached list)	8,565,260	5,824,000
Bursary- Special Schools	297,000	215,000
Mocks & CAT ( see attached list)	-	-
Security Projects ( see attached list)	2,100,000	8,000,000
Sports Projects ( see attached list)	-	1,500,000
Environment Projects ( see attached list)	-	-
Emergency Projects ( see attached list)	1,250,000	6,050,000
Roads Projects	-	-
<b>TOTAL</b>	<b>48,562,807</b>	<b>53,958,367</b>

**Khwisero Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**Notes To the Financial Statements (Continued)**

**9. Acquisition Of Assets**

<b>Non-Financial Assets</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
<b>TOTAL</b>	<b>-</b>	<b>0</b>

**10. Oversight Committee Expenses**

	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Sitting Allowances	0	0
Other Committee expenses	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>

**Khwisero Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**11. Other Payments**

	2022-2023	2021-2022
	Kshs	Kshs
Strategic Plan	-	-
ICT Hubs	-	-
		-
<b>TOTAL</b>	-	-

**12 A : Cash Book Bank Balance**

Name of Bank, Account No. & currency	2022-2023	2021-2022
	Kshs (30/6/2023)	Kshs (30/6/2022)
<i>Equity Bank, Account no. 0680282515991</i>	1,897,222	193,170 R
	-	-
<b>TOTAL</b>	1,897,222	193,170 R

**12 B: Cash on Hand**

Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

**12. Outstanding Imprests**

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

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

**Khwisero Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**Notes to the Financial Statement Continued**

**14. Retention and Gratuity**

<b>14 A. Retention</b>	<b>2022/2023 FY</b>	<b>2021/2022 FY</b>
	<b>KShs</b>	<b>KShs</b>
Retention as at 1 <sup>st</sup> July (A)	0	0
Retention held during the year (B)	0	0
Retention paid during the Year (C)	0	0
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	0	0

<b>14 B. Gratuity</b>	<b>2022/2023 FY</b>	<b>2021/2022 FY</b>
	<b>KShs</b>	<b>KShs</b>
Gratuity as at 1 <sup>st</sup> July (A)	0	0
Gratuity held during the year (B)	29,496	0
Gratuity paid during the Year (C)	29,496	0
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	0	0

**15. Fund Balance B/F**

	<b>(1<sup>st</sup> July 2022)</b>	<b>(1<sup>st</sup> July 2021)</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	193,170 R	2,454,004
Cash in hand	-	0
Imprest	-	0
<b>TOTAL</b>	<b>193,170 R</b>	<b>2,454,004</b>

*[Provide short appropriate explanations as necessary]*

**Khwisero Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**16. Prior Year Adjustments**

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	174,984	18,186	193,170
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Use of Goods and Services	5,879,244	(18,186)	5,861,058
<b>Total</b>	<b>6,054,228</b>	<b>-</b>	<b>6,054,228</b>

**\*\* The adjusted balances are not carried down on the face of the financial statement.**  
*(The adjustment relate to an error of overstatement of a payment on office and general supplies and services under use of goods that was overstated by Kshs 18,186 that was discovered and reversed in the cash book )*

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

	2022/2023 FY	2021/2022 FY
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
closing accounts in account receivables D= A+B-C	0	0
Net changes in accounts Receivables D - A	0	0

**18. Changes In Accounts Payable - Deposits and Retentions**

	2022/2023 FY	2021/2022 FY
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
closing account payables D= A+B-C	0	0
Net changes in accounts payables D-A	0	0

**Khwisero Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

**Notes To the Financial Statements (Continued)**

**19. Other Important Disclosures**

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

	2022/2023 FY	2021/2022 FY
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

	2022/2023 FY	2021/2022 FY
	Kshs	Kshs
NGCDFC Staff	544,020	99,012
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>544,020</b>	<b>99,012</b>

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

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	724,554	117,170 R
Committee Expenses	480,700	-
Use of Goods and Services	3,180,170	-
Transfer to other Government units	27,480,000	-
Amounts due to other grants and other transfers (see attached list)	11,922,165	-
Acquisition of assets	-	-
Constituency Oversight Committee Expenses	1,382,150	-
Unapproved fund	2,000,000	-
A in A	-	76,000
Others (receipt from PMC)	330	-
Funds pending approval	2,000,000	-
<b>Total</b>	<b>49,170,069</b>	<b>193,170 R</b>



*Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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18.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	11,112,949	7,998,200
<b>TOTAL</b>	<b>11,112,949</b>	<b>7,998,200</b>

***Khwisero Constituency***  
***National Government Constituencies Development Fund (NGCDF)***  
***Annual Report and Financial Statements for The Year Ended June 30, 2023***

**XVI. Annexes**

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

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

*Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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

Name of Staff	Designation	Date employed	Outstanding Balance	Comments
			30 <sup>th</sup> June 2023	
Emmanuel Ikhooli	Accounts Assistant	2/1/2023	-	
Donald Royi	Security Officer	2/1/2023	-	
Richard Sande	Security Officer	2/1/2023	21,970	To be paid when due
Canary Osaale	Security Officer	2/1/2023	23,970	To be paid when due
Peter Ombalo	Security Officer	2/1/2023	22,860	To be paid when due
Jared Omukuba	Cleark of Works	12/1/2022	186,250	To be paid when due
Onyango Chaplin	ICT Officer	6/2/2022	62,780	To be paid when due
Sophline Anyango	Clerical Officer	7/1/2022	28,460	To be paid when due
Zakayo Omemo	Security Officer	11/1/2022	87,880	To be paid when due
Jane Anyango	Cleaner	12/1/2022	109,850	To be paid when due
<b>Sub-Total</b>			544,020	
<b>Grand Total</b>			<b>544,020</b>	

*Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

**Annex 3 - Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
Compensation of employees	Payment of staff salaries and gratuity.	724,554	117,170	
Use of goods & services	Printing, Stationery, Telephone, Domestic Travel and Subsistence, cost of developing service charter (@sh.100,000), publications and public awareness, office utility bills, legal services, risk management, postage expenses, advertisement and Bank charges.	3,180,170	-	
Committee Expenses	Facilitation of constituency oversight committee members	480,700		
Education Bursary	Payment of bursary to needy students in secondary, tertiary and special schools	35,975		

*Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

<b>Sub-Total</b>		<b>4,421,399</b>	<b>98,984</b>	
<b>Amounts due to other Government entities</b>				
Munjeche Primary School	Construction to completion of 2 classrooms.	1,000,000		
Mushinaka primary school	Construction of Administration block	1,200,000		
Khwisero primary school	Construction of storey block up to murrain blinding of 6 classrooms	3,000,000		
Ekambuli Secondary School	Construction to completion of a dorm	700,000		
St. Mathew's Ikomero Secondary School	Completion of a Storey block of 4no. classrooms / library of a capacity of 70 - Casting of suspended floor slab, erection of first floor columns & beams, walling, roofing and fittings.	580,000		
Ekambuli primary school	Construction of a storey block	3,000,000		
St. Anne's Dudi Girls Sec School	Construction of administration block	1,000,000		
Luanda Dudi Sec School	Additional funds for Construction of a storey block/library/lab	1,000,000		

**Khwisero Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2023**

Emwiru Sec School	Additional funds for construction of a storey building	1,000,000		
Emaholia mixed Secondary School	Construction of 2no. classrooms to completion	500,000		
Ibinda Secondary School	Construction of 2no. classrooms to completion.	1,000,000		
Namasoli Secondary School	Additional funds for construction of a storey block up to 1st floor	1,000,000		
Mundoli Girls Sec School	Additional funds for construction of a storey block up to 1st floor	1,000,000		
Eshinutsa Secondary School	Construction of Storey block of a storey block/library	2,000,000		
Emuruba Sec School	Construction to completion of 2 classrooms.	1,500,000		
Mwihila Girls Sec School	Construction of administration block	1,000,000		
Mwihila Boys High School	Construction of a multi purpose hall	4,000,000		
Khwisero Girls Sec School	Additional funds for construction of a storey block/admin offices/lab/library	3,000,000		
	<b>Sub-Total</b>	<b>27,480,000</b>		-
<b>Amounts due to other grants and other transfers</b>				

***Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023***

Constituency sports Tournament	Funds to facilitate constituency sports,purchase of trophies,balls and goal nets for 12 teams for 200,000 and purchase of uniforms for 1,000,000	1,200,000		
Regional sports tournament	Facilitation of regional sports tournament in partnership with other constituencies within western region.	300,000		
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year.	6,386,190		
Assistant Chief's Office Emutsasa	Construction to completion of admin offices 3 rooms	200,000		
Assistant Chief's Office Wambulishe	Construction to completion of 3 roomed admin offices	400,000		
Assistant Chief's Office Emuruba	Construction to completion of admin offices 3 rooms	400,000		
<b>Sub-Total</b>		<b>8,886,190</b>		
<b>Others</b>				

*Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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

<b>Asset class</b>	<b>Historical Cost b/f (Kshs)</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs)</b>
Land	0	0	0	0
Buildings and structures	19,800,000	0	0	19,800,000
Transport equipment	4,599,500	0	0	4,599,500
Office equipment, furniture and fittings	3,514,935	0	0	3,514,935
ICT Equipment, Software and Other ICT Assets	629,515	0	0	629,515
<b>Total</b>	<b>28,543,950</b>	<b>0</b>	<b>0</b>	<b>28,543,950</b>



*Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

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

<b>Asset class</b>	<b>Historical Cost b/f (Kshs)</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs)</b>
Land	0	0	0	0
Buildings and structures	19,800,000	0	0	19,800,000
Transport equipment	4,599,500	0	0	4,599,500
Office equipment, furniture and fittings	3,514,935	0	0	3,514,935
ICT Equipment, Software and Other ICT Assets	629,515	0	0	629,515
<b>Total</b>	<b>28,543,950</b>	<b>0</b>	<b>0</b>	<b>28,543,950</b>

**Khwisero Constituency****National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Annex 5 - PMC Bank Balances As At 30<sup>th</sup> June 2023**

PMC NAME	Bank	Account number	Bank Balance 2022/2023 FY	Bank Balance 2021/22 FY
EKAMBULI SECONDARY SCHOOL	KCB MUMIAS	1267925434	2,390	3,581
EMWANIRO SEC SCHOOL	KCB MUMIAS	1268149306	9,127	310,318
KHWISERO SEC SCHOOL	KCB MUMIAS	1268645966	1,535	2,726
SHIONGO MIXED SEC SCHOOL	KCB MUMIAS	1269838539	5,738	6,929
ST. STEPHENS MULWANDA SEC SCH	KCB MUMIAS	1267925432	331	-
KHWISERO WEST ACC'S OFFICE	KCB MUMIAS	1234811804	0	-
KHWISERO COVID-19	EQUITY MUMIAS	0680280379624	60	760
EBUSHIBUNGO PRI SCHOOL	EQUITY MUMIAS	0680279502453	81	81
MWIBELENYA PRI. SCHOOL	EQUITY MUMIAS	0680279775148	12,963	12,963
MUNJECHÉ PRI SCHOOL	EQUITY MUMIAS	0680280464746	2,891	2,891
MWIKALIKHA PRI. SCHOOL	EQUITY MUMIAS	0680280325414	130	130
SHIONGO PRI SCHOOL	EQUITY MUMIAS	0680280178254	21,274	21,274
EBULWANI PRI SCHOOL	EQUITY MUMIAS	0680280232776	501	501
KHWISERO WEST ACC'S OFFICE	EQUITY MUMIAS	0680280167815	1,250	1,250
IKOMERO PRIMARY SCHOOL	EQUITY MUMIAS	0680280320994	4,250	4,250
SHIRALI SEC SCHOOL	EQUITY MUMIAS	0680280387161	2,840	2,840
EMAKO PRI SCHOOL	EQUITY MUMIAS	0680280259734	81,520	81,520
EMAHOLIA MIXED SEC SCHOOL	EQUITY MUMIAS	0680280248680	82,943	82,943
EBUHONGA PRI SCHOOL	EQUITY MUMIAS	0680280228313	4,884	4,884
EMUNG'ABO SEC SCHOOL	EQUITY MUMIAS	0680280276774	1,227	1,227
ESHINUTSA SEC SCHOOL	EQUITY MUMIAS	0680280213329	1,019,530	35,530
EMUNG'ABO PRI SCHOOL	EQUITY MUMIAS	0680280320517	1,153	1,153
EMWIRU PRI SCHOOL	EQUITY MUMIAS	0680280324591	1,650	1,650
EMURUBA PRI SCHOOL	EQUITY MUMIAS	0680280360049	770	770
HULUWINU PRI SCHOOL	EQUITY MUMIAS	0680280323893	2,700	2,700

*Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

ESHIBINGA PRI SCHOOL	EQUITY MUMIAS	0680280324863	9,732	9,732
EKAMBULI PRI SCHOOL	EQUITY MUMIAS	0680280321313	5,010	5,010
NAMASOLI PRI SCHOOL	EQUITY MUMIAS	0680280324077	2,460	2,460
MULUFU PRI SCHOOL	EQUITY MUMIAS	0680280324173	270	2,270
MULWANDA PRI SCHOOL	EQUITY MUMIAS	0680280321691	620	620
MUSHIANGUBU ASS CHIEFS OFFICE	EQUITY MUMIAS	0680280325316	5,312	5,312
EBUKANGA PRI SCHOOL	EQUITY MUMIAS	0680280322869	62,950	62,950
MUSHICHIBULU PRI SCHOOL	EQUITY MUMIAS	0680280323099	602	602
MUKHUNZULU PRI SCHOOL	EQUITY MUMIAS	0680280333976	432	432
NYAMBOGA PRI SCHOOL	EQUITY MUMIAS	0680280321081	4,190	4,190
IBINDA SEC SCHOOL	EQUITY MUMIAS	0680280321945	1,587	1,587
EMULUNYA PRI SCHOOL	EQUITY MUMIAS	0680280043956	1,455	1,455
KHWISERO OCPD OFFICE	EQUITY MUMIAS	0680279980422	2,857	2,857
KHWISERO AP CAMP HEADQUARTERS	EQUITY MUMIAS	0680279965111	5,668	5,668
EMATUNDU PRI SCHOOL	EQUITY MUMIAS	0680280889375	9,364	9,364
ST. PAUL'S MUSHINAACA MIXED SEC SCHOOL	EQUITY MUMIAS	0680279595186	623	623
ST. MATHEWS IKOMERO MIXED SEC SCHOOL	EQUITY MUMIAS	0680279821045	18,131	18,131
EKATSOMBERO PRI SCHOOL	EQUITY MUMIAS	0680279854775	17	17
MUSHIKONGOLO PRI SCHOOL	EQUITY MUMIAS	0680280768614	3,430	3,430
EMUTSASA GIRLS SEC SCHOOL	EQUITY MUMIAS	0680279620378	30	30
ESHIBINGA SEC SCHOOL	EQUITY MUMIAS	0680279857876	58,361	56,361
NG-CDF KHWISERO SPORTS	EQUITY MUMIAS	0680280860404	0	-
MUNDEKU PRI SCHOOL	EQUITY MUMIAS	0680280482063	83,671	83,671
ESHIKHUNGULA PRIMARY SCHOOL	EQUITY MUMIAS	0680279862329	27,923	27,923
ASS CHIEFS OFFICE MUNDAHA	EQUITY MUMIAS	0680280744031	8,050	1,882
KHWISERO DCIO'S OFFICES	EQUITY MUMIAS	0680280768226	645	645
ASS CHIEFS OFFICE KHUSHIKU	EQUITY MUMIAS	0680280751412	5,130	5,130
MUNDAHA PRI SCHOOL	EQUITY MUMIAS	0680280722572	574	574
EMULANDA PRI SCHOOL	EQUITY MUMIAS	0680280789406	770	770
EBUYONGA PRI SCHOOL	EQUITY MUMIAS	0680280376316	800	800
EMULUNYA PRI SCHOOL	EQUITY MUMIAS	0680280161970	2,250	2,250

**Khwisero Constituency**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

KHWISERO PRI SCHOOL	EQUITY MUMIAS	0680280851745	2,830	2,830
HOLY CROSS EMALINDI GIRLS SEC SCHOOL	EQUITY MUMIAS	0680280988380	99,370	99,370
MUNDOLI ACK GIRLS SEC SCHOOL	EQUITY MUMIAS	0680281780646	2,108,359	1,084,250
ST DENNIS MUNJITI SEC SCHOOL	EQUITY MUMIAS	0680281766192	47,736	128,343
SHIONGO MIXED SEC SCHOOL	EQUITY MUMIAS	0680281763554	269,835	164,835
CHIEF'S OFFICE ESHIROMBE	EQUITY MUMIAS	0680281764181	916	152,000
NAMASOLI SEC SCHOOL	EQUITY MUMIAS	0680281781222	1,005,030	5,030
GENDER BASED OFFICE KHWISERO	EQUITY MUMIAS	0680281767848	3,961	3,961
EKATSOMBERO SEC SCHOOL	EQUITY MUMIAS	0680281763601	1,226	1,226
MWISENA PRI SCHOOL	EQUITY MUMIAS	0680281772459	115,550	115,550
LWANDA DUDI SEC SCHOOL	EQUITY MUMIAS	0680281765270	1,558,335	1,195,223
ELWANGALE PRI SCHOOL	EQUITY MUMIAS	0680281767884	6,952	6,952
EMULOLE PRI SCHOOL	EQUITY MUMIAS	0680281767963	200	60,000
HOLY CROSS EMALINDI GIRLS SEC SCHOOL	EQUITY MUMIAS	0680281763374	1,002,079	47,447
EMWIRU MIXED SEC SCHOOL	EQUITY MUMIAS	0680281765647	2,241,993	2,004,459
ACK EMATUNDU BOYS SEC/VOC SCH FOR THE DEAF	EQUITY MUMIAS	0680281257029	589	205,200
EKAMBULI PRI SCHOOL	EQUITY MUMIAS	0680281763470	4,944	4,944
ELUKARI PRI SCHOOL	EQUITY MUMIAS	0680281766031	22,000	22,000
ANDOLA ESHINAKA PRI SCHOOL	EQUITY MUMIAS	0680282062354	1,760	1,760
MUKHUNZULU PRI SCHOOL	EQUITY MUMIAS	0680281772286	3,084	3,084
MUNYANZA PRI SCHOOL	EQUITY MUMIAS	0680281764801	1,714	799,550
MULWANDA PRI SCHOOL	EQUITY MUMIAS	0680281765827	725	725
ASS CHIEF'S OFFICE MUNDEKU	EQUITY MUMIAS	0680281978579	550	550
MUSHIKONGOLO PRI SCHOOL	EQUITY MUMIAS	0680281767490	2,904	2,904
EBUKWALA PRI SCHOOL	EQUITY MUMIAS	0680280935858		250
KHWISERO GIRLS SEC SCHOOL	EQUITY MUMIAS	0680280969434	650	650
KHWISERO GIRLS SEC SCHOOL	EQUITY MUMIAS	0680281772393	1,005,100	200,000
MUHAKA PRI SCHOOL	EQUITY MUMIAS	0680281763625	992	201,981
MWIBELENYA PRI. SCHOOL	EQUITY MUMIAS	0680281767239	393	91,293
LUANDA DOHO PRI SCHOOL	EQUITY MUMIAS	0680282438805	400	400

*Khwisero Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Annual Report and Financial Statements for The Year Ended June 30, 2023*

MUSHIANGUBU PRI SCHOOL	EQUITY MUMIAS	0680282128373	6,338	6,338
NG-CDF KHWISERO SPORTS	EQUITY MUMIAS	0680282105901		330
EMUTSASA PRI SCHOOL	EQUITY MUMIAS	0680281768071	611	611
MUSHICHIBULU PRI SCHOOL	EQUITY MUMIAS	0680281767676	1,155	1,155
ESHILONGO PRI SCHOOL	EQUITY MUMIAS	0680282042522	120	120
SHIRO TSA PRI SCHOOL	EQUITY MUMIAS	0680281765051	230	230
EMWIRU PRI SCHOOL	EQUITY MUMIAS	0680281767763	1,196	343,066
CONSTRUCTION/EXTENSION OF OCS/TRAFFIC OFFICE	EQUITY MUMIAS	0680281767804	2,134	2,134
EMALINDI PRI SCHOOL	EQUITY MUMIAS	0680281764692	1,420	132,920
DOHO ASSISTANT CHIEF'S OFFICE	EQUITY MUMIAS	0680281766678	4,916	4,916
			<b>11,112,949</b>	<b><u>7,998,200</u></b>

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																								
OAG/WRO/KHWISER O NG CDF/2021-2022/(20)	<p><b>1.Inaccuracies in the Financial Statements</b>  <b>1.1.Variances Between the Summary Statement of Appropriation and Comparative Balances</b>                      The summary statement of appropriation reflects four (4) items whose budget adjustments totals varies with the corresponding closing balances shown in the audited financial statements for the year ended 30 June, 2021 in Note 17.3 and Annex 5 to the financial statements as shown below:</p> <table border="1"> <thead> <tr> <th>Description</th> <th>Amounts in the 2020/2021 Audited Financial Statements (Ksh.)</th> <th>Amounts in the 2021/2022 Financial Statements (Ksh.)</th> <th>Variance (Kshs.)</th> </tr> </thead> <tbody> <tr> <td><b>Components</b></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Compensation of Employees</td> <td>1,167,001</td> <td>23,000</td> <td>1,144,001</td> </tr> <tr> <td>Use of Goods and Services</td> <td>57,105</td> <td>5,235,656</td> <td>(5,178,551)</td> </tr> <tr> <td>Transfers to Other Government Units</td> <td>32,149,093</td> <td>30,649,093</td> <td>1,500,000</td> </tr> <tr> <td>Other Grants and Transfers</td> <td>8,228,684</td> <td>5,694,134</td> <td>2,534,550</td> </tr> </tbody> </table>	Description	Amounts in the 2020/2021 Audited Financial Statements (Ksh.)	Amounts in the 2021/2022 Financial Statements (Ksh.)	Variance (Kshs.)	<b>Components</b>				Compensation of Employees	1,167,001	23,000	1,144,001	Use of Goods and Services	57,105	5,235,656	(5,178,551)	Transfers to Other Government Units	32,149,093	30,649,093	1,500,000	Other Grants and Transfers	8,228,684	5,694,134	2,534,550	<p><i>Compensation of employees is sh. 1,167,001 and Use of Goods is sh.57,105; Transfer to Other Government Units is sh.32,149,093 and Other Grants &amp; Transfers is sh.8,228,684. These are the true figures.</i></p>	Issue pending audit review.	By next external audit.
	Description	Amounts in the 2020/2021 Audited Financial Statements (Ksh.)	Amounts in the 2021/2022 Financial Statements (Ksh.)	Variance (Kshs.)																								
	<b>Components</b>																											
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*Khwisero Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2023*

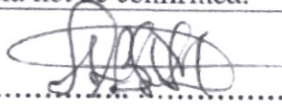
Reference No. on the external audit report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Further, review of Note 17.4 and Annex 5 to the financial statements in respect of PMC bank balances revealed two bank balances of Ksh.1,882 and Ksh.46,247 which were at variance with the respective comparative balances in the 2020/2021 audited financial statements balance of Ksh.8,230 and Ksh.159,205 resulting to unexplained and unreconciled variances of Ksh.6,348 and Ksh.112,958 respectively. In the circumstances, the accuracy and completeness of the comparative balances in the summary statement of appropriation could not be confirmed.			
OAG/WRO/KHWISER O NG CDF/2021- 2022/(20)	<b>1.2 Summary of Statement of Appropriation</b> The summary statement of appropriation reflects actual on comparable basis amount of Ksh.178,731,763 in respect of transfers from NGCDF Board. However, the statement of receipts and payments reflects transfers from the Board of Ksh.176,277,759 resulting to an unexplained and unreconciled variance of Ksh.2,454,004. In the circumstances, the accuracy and completeness of transfers from the NGCDF Board could not be confirmed.	<i>Our budget for 2021/2022 fy was sh. 137,088,879. We started the year with cash book balance of sh. 2,454,004. Previous year's disbursement was sh. 39,188,879.. Hence the actual amount to be utilized was sh. 178,731,763 (which is the total).</i>	Issue pending audit review.	By next external audit.
OAG/WRO/KHWISER O NG CDF/2021- 2022/(20)	<b>2. Cash and Bank - Stale Cheques</b> The statement of assets and liabilities reflects cash and cash equivalents balance of Ksh.174,984. However, the bank reconciliation statement for the Fund's bank account for the month of 30 June, 2022 reflects unrepresented cheques totalling to sh.117,849 out of which Ksh.27,000 were stale and had not been reversed in the cash book as at 30 June,	<i>The necessary corrections have been done in the Cash book. As way forward, we have taken the auditor's advice positively.</i>	Issue pending audit review.	By next external audit.

**Khwisero Constituency**

**National Government Constituencies Development Fund (NGCDF)**

**Annual Report and Financial Statements for The Year Ended June 30, 2023**

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)
	2022. In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of sh.174,984 could not be confirmed.	Cash book posting shall be done with a lot of care to avoid errors.		
OAG/WRO/KHWISER O NG CDF/2021-2022/(20)	<b>3.PMC Account Balances</b> Note 17.4 to the financial statements reflects an amount of Ksh.8,004,368 in respect of Project Management Committee account balances which, as disclosed in Annex 5, relates to the balances held in one hundred and ninety five (195) accounts. However, Annex 5 reflects an amount of Ksh.7,998,200 resulting to unexplained and unreconciled variance of Ksh.6,168. Further, cash books, bank confirmation certificates and bank reconciliation statements were not provided to support the individual balances. In the circumstances, the accuracy and completeness of the balance of Ksh.8,004,368 could not be confirmed.	There was an error in posting the PMC bank balances. The correct balance was Ksh. 7,998,200. (Attached is the corrected list - Annex 4.7.4).	Issue pending audit review.	By next external audit.



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Bernard S. Misiko  
**Fund Account Manager.**

NATIONAL GOVERNMENT CONSTITUENCY  
DEVELOPMENT FUND  
**FUND ACCOUNT MANAGER**  
21 SEP 2023  
KHWISERO CONSTITUENCY  
P. O. Box 124-50135, KHWISERO





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