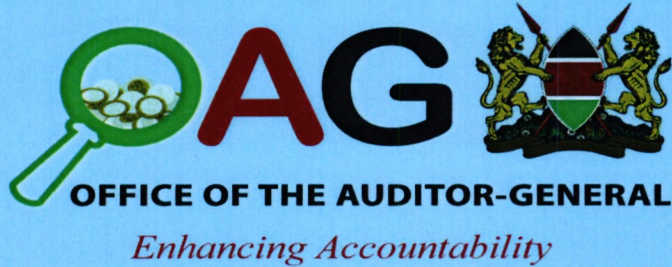


REPUBLIC OF KENYA



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REPORT

THE NATIONAL ASSEMBLY	
DATE: 23 NOV 2022	DAY: Wednesday
TABLED BY: Majority whip	
CLERK-AT-THE-TABLE: Christine	

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**



KURIA WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

***Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2016. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- 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

**Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

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 Kuria West Constituency NGCDF 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)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Jackson K Too
2.	Sub-County Accountant	Daniel Atuta
3.	Chairman NGCDFC	Major James Robi Wambura
4.	Member NGCDFC	Christine Bhoke Nchama

(d) Fiduciary Oversight Arrangements

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

(e) Kuria West Constituency NG-CDF Headquarters

P.O. Box 263- 40413
NG-CDF Office Building
Next to Kehancha Law Court.
Kehancha, KENYA

(f) Kuria West Constituency NG-CDF Contacts

Telephone: (254) 724615345
E-mail: jaytoo@ngcdf.go.ke
Website: www.go.ke

(g) Kuria West Constituency NG-CDF Bankers

Kenya Commercial Bank
Branch Isibania
P.o Box 134 -40414
Isibania

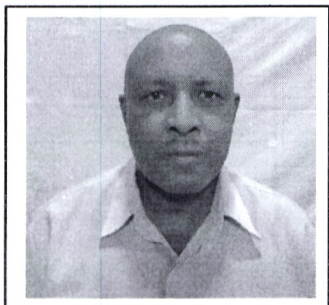
(h) Independent Auditors

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

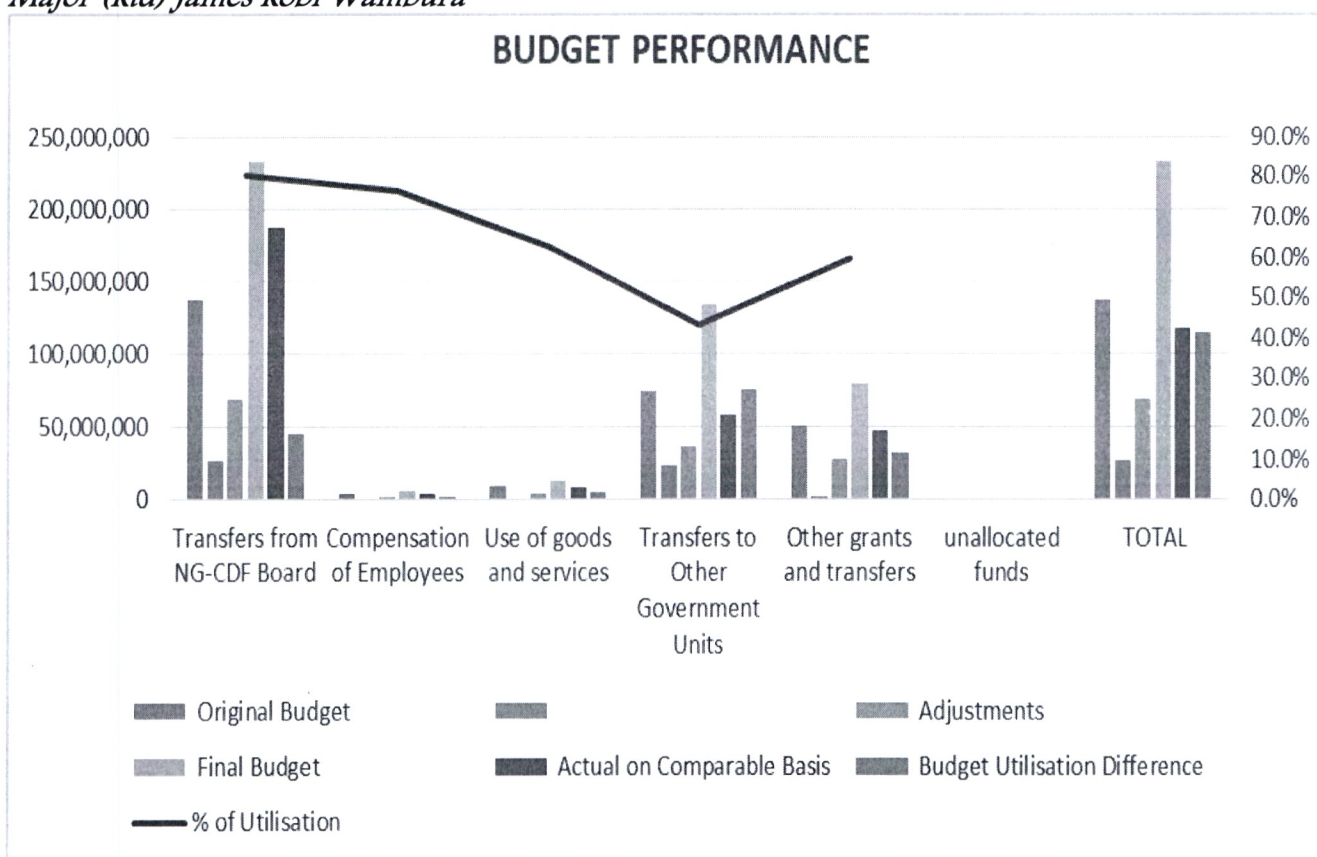
(i) Principal Legal Adviser

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

I. NG-CDFC CHAIRMAN'S REPORT



Major (Rtd) James Robi Wambura



On receipt of the above allocations, Kuria West National Government Constituencies Development Fund Committee (NGCDFC) pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the FY 2020/2021, we received 67% of the normal Constituency funding equivalent to Kshs 91,400,000 and these funds were then disbursed to Administration Vote, Monitoring and Evaluation Vote, Bursary Vote And earmarked projects.

The constituency also received roll over funds for financial year 2019/20 of ksh. 69,367,724

Sector Prioritization

During the year, a total of Kshs 58,200,000 was allocated and disbursed as transfers to other Government Units which consist of transfers to primary schools, secondary schools and tertiary institutions.

The funding consisted of Kshs 47,662,742 allocated and disbursed to other grants and transfers which consists of Bursary, sports, environment and emergency. The constituency expects ksh 45,688,879 from the NG-CDF Board for financial year 2020/2021.

Achievements and Major Undertakings

During the year, the Committee disbursed a total of Kshs 26,148,000.00 as bursary to needy students in secondary, tertiary institutions and this benefitted a total of 2,900 students. Major physical facilities funded are infrastructure such as classrooms, administration blocks, laboratories, dormitories, toilets and drilling of water for schools. The continued funding towards the education sector in the Constituency has contributed to increased enrolment in primary, secondary and tertiary institutions whilst increasing retention and transition rates while equally reducing the burden of education for low income families.

The projects undertaken were done to completion

Budgetary Appropriations

During the financial year 2020/2021, the overall budget utilization stood at 50 percent based on the funds received. This was achieved due to expeditious disbursement of funds received to earmarked projects by the NGCDF Committee.

Challenges

Despite the above impressive performance and plans, the Committee has noted various challenges in project implementation and management during the FY 2020/2021. These encompass, inadequate record keeping by project management committees, failure by some project management committees to comply with the public procurement procedures and regulations as well as delayed submission of the required returns for funds disbursed. Another notable challenge is the limited numbers of technical officers needed to provide the requisite technical advice in project implementation and management. To mitigate the above, the committee during the year 2017/2018 scaled up its capacity building programmes for NGCDF Committee, Project Management Committees and staff on various aspects of NGCDF projects management. These programmes contributed to minimizing the challenges and improving overall performance by Project Management Committees. The NG-CDFC plans to continue with the capacity building as well as monitoring and evaluation programmes during the FY 2020/2021.

I wish to sincerely thank the NGCDF Committee, Staff, Project Management Committees and other stakeholders for the cooperation and support that saw the achievement of the above milestones. Going forward, the Committee envisions to even perform better and attain better assessments in its performance targets for FY 2020/2021.

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021*





Signature

Handwritten signature of the Chairman of the NG-CDF Committee.

CHAIRMAN NG-CDF COMMITTEE

**Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

II. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

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

- a) To improve education outcome at all levels of learning.
- b) To empower constituents of Kuria constituency socially and economically.
- c) To enhance security for constituency and strengthen community policy mechanisms.
- d) To address environmental challenges and reduce the impact of disaster risks
- e) To enhance sport empowerment within the constituency.
- f) To streamline funds process and systems
- g) To empower constituents of Kuria West in terms of access to clean water

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels. 	In FY 20/21 -we increased number of classrooms by 60, constructed 15 new toilets to completion, 7 dormitories, 5 laboratories in various schools,- Bursary; 2700 beneficiaries that has enhanced learning process.
Security	To enhance security to the society	Improve peace and unity to community in various wards within the sub county	Number of usable physical infrastructure built in locations, sub locations and police stations	In FY 20/21 We renovated and completed 11 chiefs office and 1 ongoing 7 police post/

Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021

				station
Environment	To enhance environmental health and sanitation	Improve sanitation to the public	Number of sanitation facilities built in primary and secondary Number of trees.	In FY 2020/21 Construction of septic tank and plumbing works at Kehancha Police cells
Sports and empowerment	To enhance empowerment within the constituency	Number of youths team benefiting from the sport programme	Number of youth groups benefitting from the sports programme	The youth league was held and brought more than 22 teams. 15 teams got jerseys and 40 Balls. covid-19 regulations observed.
Disaster Management	To reduce the impact of disaster risks	To build community resilience to disaster risks	Strengthen disaster responsiveness and management.	Sensitized and capacity build project management committee on disaster Reponses and management during project implementation.

Kuria West Constituency

National Government Constituencies Development Fund (NG-CDF)

Reports and Financial Statements for The Year Ended June 30, 2021

III. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Kuria West NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Environment Policy and Action Plan Protection of the environment in which we live and work is a piece of Kuria West NG-CDFC initiatives Care for the environment is one of our key duties and a significant angle in the manner by which we complete our tasks.

Our Environmental Strategy In this approach proclamation Kuria West NG-CDFC focuses on:

- i. Consent to all applicable natural enactment, guidelines and affirmed codes of training
- ii. securing the environment by endeavouring to forestall and limit our commitment to contamination of land, air, and water
- iii. Looking to downplay wastage and augment the productive utilization of materials and assets

-
- iv. Overseeing and discarding all wastage in a mindful way;
 - v. Providing training to our NG-CDFC and staff so we as a whole work as per this and inside a naturally mindful culture
 - vi. Building up our administration procedures to guarantee that natural elements are considered during arranging and execution
 - vii. Observing and persistently improving our natural execution.
 - viii. Trying to use our ecological effect by urging partners to improve their natural execution

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Kuria West constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

Kuria West 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.

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 interests

5. Community Engagements-

Kuria West 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

***Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

The Kuria West NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

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

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

IV. 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.

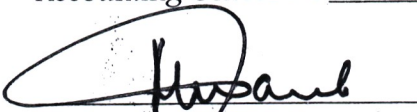
The Accounting Officer in charge of the NG-CDF- Kuria West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. 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.

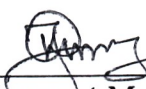
The Accounting Officer in charge of the NGCDF- Kuria West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NG-CDF- Kuria West Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

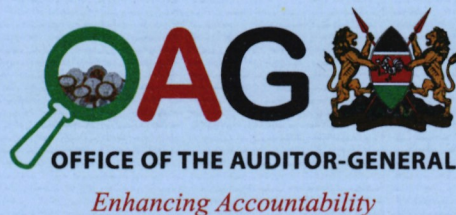
The NG-CDF- Kuria West Constituency financial statements were approved and signed by the Accounting Officer on _____ 2021.


Chairman NGCDF Committee
Name: MAJOR JAMES ROBI


Fund Account Manager
Name: JACKSON TOO

REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KURIA WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

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 intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituency Development Fund-Kuria West Constituency set out on pages 16 to 62, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Kuria West Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Expenditure on Use of Goods and Services

The statement of receipts and payments reflects use of goods and services amount of Kshs.8,046,329 and as disclosed in Note 5 of the financial statements. However, the amount includes an expenditure of Kshs.2,683,000 whose, original payment vouchers and related supporting documents were not provided for audit.

In the circumstance, the accuracy and completeness for use of goods and services amount of Kshs.2,683,000 could not be confirmed.

2. Unreconciled Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.69,065,698 and as disclosed in Note 10A of the financial statements. The balance differs with the reconciled cash book balance of Kshs.50,024,699, resulting to an unexplained and unreconciled variance of Kshs.19,040,999.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.69,065,698 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 - Kuria West Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final budgeted receipts of Kshs.232,974,778 and actual receipts of Kshs.187,285,899 resulting in budget shortfall of Kshs.45,688,879 or 20% of the budget. Similarly, the statement reflects final budgeted payments of Kshs.232,974,778 and actual payments of Kshs.118,220,200 resulting in net under expenditure of Kshs.114,754,578 or 49% of the budget.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report. I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Inadequacies in Project Implementation

The statement of receipts and payments reflects transfer to other government units amount of Kshs.58,200,000 which, as disclosed in Note 6 to the financial statement, includes transfers to primary and secondary schools of Kshs.43,200,000 and Kshs.14,300,000 respectively. both totaling to Kshs.57,500,000 out of which, However, the issues tabulated below were noted in respect of an amount of Kshs.14,500,000 transferred to six (6) schools for construction of classrooms.

School	Amount Transferred (Kshs.)	Audit Findings
Kubweye Secondary School	3,000,000	Tender advertisement, tender opening minutes, signed tender evaluation report, signed notification of tender award, contract agreement and local service orders (LSO) were not provided for audit.
Taranganya Boarding Primary School	2,700,000	Tender advertisement and LSO were not provided for audit. Further, a copy of contract agreement provided did not indicate contract period; and contract sum and the supporting bill of quantities
Nyabirongo Primary School	2,500,000	Tender advertisement, signed tender evaluation report and LSO were not provided for audit. Further, a copy of contract agreement provided

School	Amount Transferred (Kshs.)	Audit Findings
		did not indicate contract period; and contract sum and the supporting bill of quantities.
St Mathias Kohanga Primary School	2,200,000	Tender advertisement, tender opening minutes, signed tender evaluation report and (LSO) were not provided for audit. Further, a copy of contract agreement provided did not indicate contract period; and contract sum and the supporting bill of quantities.
Nyangoge Secondary School	2,100,000	Signed tender advertisement, signed tender evaluation report, contract agreement and LSO were not provided for audit.
St. Angela Merici Secondary School	2,000,000	Tender advertisement, contract agreement and LSO were not provided for audit.
Total	14,500,000	

In the circumstances, the propriety and value for money for the expenditure of Kshs.14,500,000 could not be confirmed.

2. Inadequacies on Emergency Projects

The statement of receipts and payments reflects other grants amount of Kshs.47,662,742 which, as disclosed in Note 7 to the financial statements, includes Kshs.7,598,000 spent on emergency projects. The amount of Kshs.7,598,000 includes Kshs.3,000,000 transferred to Nyatira Primary School for drilling and equipping of a borehole. However, audit inspection of the project conducted in the month of April, 2022 revealed that the project was not complete as a power house provided for in the bill of quantities at an estimated cost of Kshs.200,000 was not constructed despite the fact that the contractor was fully paid.

Further, the amount of Kshs.7,598,000 includes Kshs.3,000,000 transferred to Kengariso Primary School for drilling, equipping and pump testing of a borehole at a contract sum of Kshs.3,498,998 out of which, Kshs.1,080,914 related to equipping and pump testing of the boreholes. However, audit inspection carried out in April, 2022 and explanation provided by the Management revealed that the contractor drilled two (2) boreholes to the depth of approximately 200 metres each, following recommendation of a local survey firm. However, the boreholes did not yield sufficient amount of water, casting doubt on the accuracy of the survey done. In addition, the Management paid the contractor the full contract price, including Kshs.1,080,914 for equipping and testing the pump of which were not done.

In the circumstances, value for money and regularity of the expenditure incurred 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 overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of 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 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 sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


21 September, 2022


Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021


VI. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2021

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	160,767,724	128,540,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	135,096	-
TOTAL RECEIPTS		160,902,820	128,540,876
PAYMENTS			
Compensation of employees	4	4,311,129	2,717,791
Use of goods and services	5	8,046,329	8,599,143
Transfers to Other Government Units	6	58,200,000	84,750,000
Other grants and transfers	7	47,662,742	28,128,081
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		118,220,200	124,195,015
SURPLUS/DEFICIT		42,682,619	4,345,861

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF Kuria West Constituency financial statements were approved on _____ 2021 and signed by:


 Fund Account Manager
 Name: JACKSON TODD


 National Sub-County
 Accountant
 Name: DANIEL ATUTA
 ICPAK M/No: 20437



 Chairman NG-CDF Committee
 Name: Mwangi Othman Othman

**Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021**


VII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2021

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	69,065,698	26,383,079
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		69,065,698	26,383,079
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		69,065,698	26,383,079
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		69,065,698	26,383,079
REPRESENTED BY			
Fund balance b/fwd 1st July 2020	13	26,383,079	22,037,219
Prior year adjustments	14	-	-
Surplus/Defict for the year		42,682,619	4,345,861
NET FINANCIAL POSITION		69,065,698	26,383,080

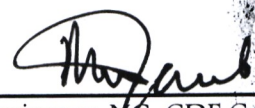
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kuria West Constituency financial statements were approved on _____ 2021 and signed by:




Fund Account Manager
Name: JACKSON TO



National Sub-County
Accountant
Name: DANIEL ATUTA
ICPAK M/No: 20437



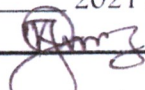
Chairman NG-CDF Committee
Name: 

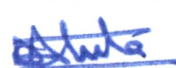
**Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

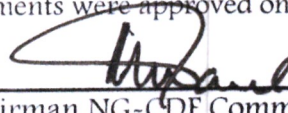
STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2021

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	160,767,724	128,540,876
Other Receipts	3	135,096	-
		160,902,820	128,540,876
Payments for operating activities			
Compensation of Employees	4	4,311,129	2,717,791
Use of goods and services	5	8,046,329	8,599,143
Transfers to Other Government Units	6	58,200,000	84,750,000
Other grants and transfers	7	47,662,742	28,128,081
Other Payments	9	-	-
		118,220,200	124,195,015
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		42,682,619	4,345,861
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		42,682,619	4,345,861
Cash and cash equivalent at BEGINNING of the year	10	26,383,080	22,037,219
Cash and cash equivalent at END of the year		69,065,699	26,383,080

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG-CDF- Kuria West Constituency financial statements were approved on 2021 and signed by:


Fund Account Manager
Name: JACKSON TOO


National Sub-County
Accountant
Name: DANIEL ATUTA
ICPAK M/No: 20437


Chairman NG-CDF Committee
Name: MAJID JAMES ROB1

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

IX. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30 JUNE 2021

Receipt/Expense Item	Original Budget	Adjustments		Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	Opening Balance (C/Bk) and AIA	b				
RECEIPTS			Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	26,383,079	69,367,724	232,839,682	187,150,803	45,688,879	80.4%
Proceeds from Sale of Assets					-	-	0.0%
Other Receipts		135,096		135,096		-	100.0%
TOTAL RECEIPTS	137,088,879	26,518,175	69,367,724	232,974,778	187,285,899	45,688,879	80.4%
PAYMENTS							
Compensation of Employees	3,442,063	411,166	1,780,096	5,633,325	4,311,129	1,322,196	76.5%
Use of goods and services	8,895,936	490,000	3,466,253	12,852,189	8,046,329	4,805,859	62.6%
Transfers to Other Government Units	74,300,000	23,681,913	36,300,000	134,281,913	58,200,000	76,081,913	43.3%
Other grants and transfers	50,450,880	1,800,000	27,821,375	80,072,255	47,662,742	32,409,513	59.5%
Acquisition of Assets				0	-	-	
Other Payments unallocated funds	0	135,096		135,096		135,096	
TOTAL	137,088,879	26,518,175	69,367,724	232,974,778	118,220,200	114,754,578	50.7%


**Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

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


The committee attained 76.5% in compensation of employees having paid and salaries retained provision of employee's gratuity.
The NG-CDFC attained 62% due to receiving half of total allocation from NG-CDFC Board
The NG-CDFC attained 43.3% after disbursement of ksh 24,900,000 out of ksh 54,900, 000 after receiving half allocation from NGCDF Board
The NG-CDFC attained 59.6% disbursed from funds partly received

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilization difference totals	114,754,578
Less undisbursed funds receivable from the Board as at 30th June 2021	45,688,879
	69,065,698
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 202021	69,065,698


The NG-CDF- Kuria West Constituency financial statements were approved on _____ 2021 and signed by:



Fund Account Manager
Name: JACKSON TO



National Sub-County
Accountant
Name: DANIEL ATUTA
ICPAK M/No: 20437



Chairman NG-CDF Committee
Name: Anajia Omondi Rudo

*Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

X. BUDGET EXECUTION BY SECTORS AND PROJECTS FOR THE YEAR ENDED 30 JUNE 2021

Programme/Sub-programme	Original Budget	Adjustments	Previous Years' Outstanding Disbursements	Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/Bk) and AIA		2020/2021	30/06/2021	
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent	137,088,879	26,383,079	69,367,724	232,839,682	168,285,899	64,553,783
1.1 Compensation of employees	3,442,063	411,166	1,780,096	5,633,325	4,311,129	1,322,196
1.2 Committee allowances	3,200,000	581,913	2,500,040	6,281,953	2,681,500	3,600,453
1.3 Use of goods and services	1,583,269	490,000	1,466,253	3,539,522	2,941,829	597,693
2.0 Monitoring and evaluation				-		-
2.1 Capacity building	1,012,666		815,377	1,828,043	815,000	1,013,043
2.2 Committee allowances	1,500,000		1,055,174	2,555,174	1,608,000	947,174
2.3 Use of goods and services	1,600,000		2,000,000	3,600,000		3,600,000
3.0 Emergency	7,192,207			7,192,207		7,192,207
kubweye primary school			700,000	700,000	700,000	-
Kengariso primary school			3,000,000	3,000,000	3,000,000	-
Nyanchabo primary school			160,000	160,000	160,000	-
Nyatira primary school			3,000,000	3,000,000	3,000,000	-
National treasury Kuria west			738,000	738,000	738,000	-
4.0 Bursary and Social						

**Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
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Ndamukia primary school	600,000		600,000	1,200,000	1,200,000	-
Rongabi primary school	3,500,000	300,000	200,000	4,000,000	500,000	3,500,000
Kombe primary school	800,000	800,000		1,600,000	800,000	800,000
Nyamekongoroto Adult	300,000			300,000		300,000
Bohorera primary school	500,000	500,000	200,000	1,200,000	1,200,000	-
Masaba primary school	600,000			600,000	600,000	-
Naora primary school	600,000			600,000	600,000	-
Nyaigutu primary school	200,000			200,000		200,000
Gwikonge primary school	500,000			500,000	500,000	-
Kuguyi primary school	700,000	400,000		1,100,000	1,100,000	-
Kebobono primary school	600,000			600,000		600,000
Getabara primary school	700,000			700,000		700,000
Komomange primary school	500,000			500,000	500,000	-
Ikerege mixed primary school	1,500,000			1,500,000	1,500,000	-
Ikerege Boarding primary school	500,000	600,000		1,100,000	600,000	500,000
Nyabokarange primary school	300,000			300,000		300,000
Karosi primary school	500,000			500,000	-	500,000
Nyatechi primary school	500,000			500,000	500,000	-
Igena primary school	500,000	300,000		800,000	800,000	-
Igena primary school	500,000			500,000	-	500,000
Taranganya Girls Boarding	2,800,000		2,700,000	5,500,000	2,700,000	2,800,000
Wizara special	500,000			500,000	500,000	-

**Kuria West Constituency
National Constituencies Development Fund (NCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Taranganya mixed primary school	500,000	400,000	400,000	1,300,000	900,000	400,000
wizara primary school	600,000			600,000		600,000
nyamaharaga mixed primary school	600,000			600,000	600,000	-
Nyamaharaga PAG primary school	7,400,000			7,400,000		7,400,000
Sirori Simba primary school	2,000,000			2,000,000	-	2,000,000
Taragwiti primary school	700,000		400,000	1,100,000	400,000	700,000
Gukupimo primary school	700,000			700,000	700,000	-
Bingwiti primary school	200,000			200,000		200,000
Nyangiti primary school	650,000			650,000	650,000	-
Sorore primary school	500,000			500,000		500,000
Nyasese primary school	700,000			700,000		700,000
Muchebe primary school	500,000			500,000		500,000
Duvescog primary school	1,800,000	200,000	400,000	2,400,000	600,000	1,800,000
Nyangoge primary school	600,000	500,000	-	1,100,000	500,000	600,000
Ngisiru primary school	500,000			500,000	500,000	-
Nyankore primary school	500,000			500,000	500,000	-
Nyabirongo mixed primary school	500,000			500,000		500,000
Kugisingisi primary school	1,500,000	400,000	300,000	2,200,000	700,000	1,500,000
Nyamosense special primary school	1,500,000			1,500,000	1,500,000	-
Nyamosense primary school	500,000			500,000		500,000
Iraha primary school	1,000,000			1,000,000	1,000,000	-

**Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Iraha primary school	700,000				700,000		700,000
Iraha primary school	200,000				200,000		200,000
Bogambero primary school	600,000		300,000		900,000	300,000	600,000
Komosoko primary school	700,000				700,000		700,000
Rosabare primary school	600,000				600,000		600,000
Nyamwini primary school	700,000				700,000	700,000	-
Isibania primary school	700,000				700,000		700,000
Ngochoni primary school	300,000	400,000	300,000		1,000,000	1,000,000	-
Ngochoni primary school	300,000				300,000		300,000
Moheto primary school	700,000				700,000	700,000	-
Nyamataburo primary school	300,000	1,000,000			1,300,000	1,000,000	300,000
Nyamararangere primary school	2,500,000	500,000			3,000,000	500,000	2,500,000
Korobunyige primary school		500,000	650,000		1,150,000	1,150,000	-
Mabera Primary school		1,300,000	500,000		1,800,000	1,800,000	-
Nyabirongo Boarding pri school		2,500,000			2,500,000	2,500,000	-
Komorege pri school		600,000	200,000		800,000	800,000	-
Kurutiyange pri school		400,000			400,000	400,000	-
kugitura primary school		400,000			400,000	400,000	-
Kohanga primary school		2,200,000			2,200,000	2,200,000	-
Korogati primary school		500,000			500,000	500,000	-
Kehancha primary school		300,000			300,000	300,000	-

Sageji primary school		400,000		400,000	400,000	-
Nyatira primary school		500,000		500,000	500,000	-
Biamiti primary school			400,000	400,000	400,000	-
Kubwaha primary school			600,000	600,000	600,000	-
Boremagongo primary school			300,000	300,000	300,000	-
Gosese primary school			250,000	250,000	250,000	-
Nyamekoma primary school			600,000	600,000	600,000	-
				-	-	-
8.0 Secondary Schools Projects (List all the Projects)				-	-	-
Nyamataburo secondary school	1,600,000	700,000	700,000	3,000,000	700,000	2,300,000
Kubweye secondary school	3,000,000			3,000,000	3,000,000	-
Nyangoge secondary school	2,100,000			2,100,000	2,100,000	-
Nyankore secondary school	2,000,000			2,000,000	2,000,000	2,000,000
Ngisiru secondary school	500,000			500,000	500,000	500,000
Iraha secondary school	700,000			700,000	700,000	700,000
St Mathias Nyamosense Secondary school	1,100,000			1,100,000	1,100,000	-
Nyamaharaga secondary school	1,500,000	1,000,000		2,500,000	1,000,000	1,500,000
Kehancha secondary school	400,000			400,000	400,000	400,000
kugitura secondary school	1,000,000			1,000,000	1,000,000	1,000,000
Nyabokarange secondary school	500,000			500,000	500,000	500,000
Gwikonge	700,000					

**Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

secondary school				700,000		700,000		700,000
Nyamagagana secondary school	600,000			600,000		600,000		-
Nyamagagana secondary school	300,000			300,000				300,000
Mathias Nyanchabo girls secondary school	500,000	200,000		700,000		200,000		500,000
St Mathias Nyanchabo	300,000			300,000		300,000		-
Kugisingisi secondary school	1,200,000		300,000	1,500,000		300,000		1,200,000
Kombe secondary school	700,000			700,000		700,000		-
Dr Machage sec school		1,000,000		1,000,000		1,000,000		-
St Angela Merici girls		2,000,000		2,000,000		2,000,000		-
Taranganya girls sec			500,000	500,000		500,000		-
Getonganya sec school			800,000	800,000		800,000		-
				-				-
				-				-
9.0 Tertiary institutions Projects (List all the Projects)								
Mabera TTI	500,000			500,000		500,000		-
Masaba resource center	200,000			200,000		200,000		-
IO.O Security Projects								-
Mabera Police Station	1,000,000			1,000,000		1,000,000		-
Nyanchabo police post	150,000	600,000	600,000	1,350,000		750,000		600,000
Mabera AP residence	800,000			800,000		800,000		-

Nyamataburo Assistant chief office	400,000			400,000		400,000
Isibania ACC Residence	150,000			150,000	150,000	-
Komosoko assistance chief	350,000			350,000	350,000	-
Nyamosense AP administration block	500,000	700,000		1,200,000	1,200,000	-
Kumumwamu police line	300,000			300,000	-	300,000
kehancha police station	500,000			500,000	500,000	-
Bugumbe central chief	300,000			300,000		300,000
Bugumbe central chief	150,000			150,000	150,000	-
Kiomakebe Asst Chief	300,000			300,000		300,000
Igena Asistant Chief	200,000			200,000		200,000
Bukira West Chiefs Office	300,000			300,000		300,000
Nyamaharaga assistant chief	700,000			700,000	700,000	-
Nyamaharaga assistant chief	200,000			200,000		200,000
Komomange assistant chief	400,000			400,000		400,000
Bukira East Chiefs Office		500,000		1,000,000	500,000	500,000
Isibania ass chief office				700,000	700,000	-
Isibania ass chief office				100,000	100,000	-
Kombe chief				300,000	300,000	-
Ikerege chief				300,000	300,000	-
Kurutiyange ass chief				500,000	500,000	-
Masaba acc residence				300,000	300,000	-

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Masaba police line			800,000	800,000	800,000	-
Ngisiru ass chief			300,000	300,000	300,000	-
Nyankore ass chief			400,000	400,000	400,000	-
Sagegi ass chief			300,000	300,000	300,000	-
11.0 Acquisition of assets			-	-	-	-
11.1 Motor Vehicles (including motorbikes)			-	-	-	-
11.2 Construction of CDF office			-	-	-	-
11.3 Purchase of furniture and equipment			-	-	-	-
11.4 Purchase of computers			-	-	-	-
11.5 Purchase of land			-	-	-	-
12.0 Others			-	-	-	-
12.1 Strategic Plan			-	-	-	-
12.2 Innovation Hub			4,677,027	4,677,027	4,677,027	4,677,027
12.2			-	-	-	-
Funds pending approval**		135,096	-	-	-	135,096
Total		137,088,879	69,367,724	232,839,682	118,220,200	114,754,578

(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)

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 NG-CDF-Kuria West Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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 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.

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.

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, Deposits (gratuity and retentions) held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on monthly is held on behalf of the employee and later paid at the end of the contract period. This is an enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

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 on June 2021 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

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.

***Kuria West Constituency
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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.

Kuria West Constituency
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XI. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	AIE NO.	2020-2021 Kshs	2019-2020 Kshs
	B041023		13,000,000
	B47494		4,000,000
	B041397		47,540,876
	B047781		16,000,000
	B047834		7,000,000
	B049341		15,000,000
	B104365		26,000,000
	B104765	40,000,000	
	B104818	17,367,724	
	B124704	8,000,000	
	B119529	8,500,000	
	B119919	12,000,000	
	B128160	6,900,000	
	B124852	12,000,000	
	B128473	7,000,000	
	B047834	7,000,000	
	B126474	11,000,000	
	B138885	12,000,000	
		13,000,000	
		6,000,000	
TOTAL		160,767,724	128,540,876

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021 Kshs	2019-2020 Kshs
	0	0
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	135,096	-
Other Receipts Not Classified Elsewhere	-	-
Total	135,096	-

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,918,636	1,636,889
Personal allowances paid as part of salary		
House allowance	384,000	384,000
Transport allowance	-	142,560
Leave allowance	24,000	24,000
Gratuity-contractual employees	1,828,973	251,514
Employer Contributions Compulsory national social security schemes	155,520	278,828
TOTAL	4,311,129	2,717,791

Kuria West Constituency
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	10,445	22,000
Electricity	0	0
Water & sewerage charges	-	-
Office rent		-
Communication, supplies and services	69,400	100,000
Domestic travel and subsistence	404,200	321,000
Printing, advertising and information supplies & services	39,504	262,900
Rentals of produced assets		-
Training expenses	1,093,000	0
Hospitality supplies and services		0
Other committee expenses	4,289,500	0
Committee allowance	0	3,327,000
Insurance costs		-
Specialised materials and services	825,000	2,675,000
Office and general supplies and services	396,600	976,300
Fuel , oil & lubricants	415,850	315,000
Other operating expenses	49,384	483,000
Bank service commission and charges	0	80,443
Other Operating Expenses	442,446	-
Security operations		-
Routine maintenance - vehicles and other transport equipment	11,000	36,500
Routine maintenance- other assets		0
TOTAL	8,046,329	8,599,143

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to Primary Schools	43,200,000	40,300,000
Transfers to Secondary Schools	14,300,000	41,450,000
Transfers to Tertiary Institutions	700,000	3,000,000
TOTAL	58,200,000	84,750,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary - Secondary (see attached list)	18,487,300	12,204,500
Bursary -Tertiary (see attached list)	7,390,700	3,399,000
Bursary- Special Schools	270,000	147,500
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)		
Security Projects (see attached list)	10,100,000	6,814,456
Sports Projects (see attached list)	3,500,000	-
Environment Projects (see attached list)	316,742	562,625
Emergency Projects (see attached list)	7,598,000	5,000,000
TOTAL	47,662,742	28,128,081

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of office furniture and General Equipment	0	-
Purchase of computers ,printers and other IT equipments	-	-
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	-	-
TOTAL	0	0

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

Kuria West Constituency
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency		2020-2021	2019-2020
		Kshs	Kshs
<i>Kenya Commercial Bank</i>	A/C1148977260	69,065,698	26,383,079
Total		69,065,698	26,383,079
10B: CASH IN HAND			
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other Locations (<i>specify</i>)		-	-
Total		-	-
<i>[Provide cash count certificates for each]</i>			

**Kuria West Constituency
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

	2020-2021	2019-2020
	KShs	KShs
Gratuity as at 1 st July 2021(A)	310,812	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary]

Kuria West Constituency
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13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	26,383,079	22,037,219
Cash in hand	-	-
Imprest	-	-
Total	26,383,079	22,037,219

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f FY 2019/2020 as per Audited Financial statements Kshs	Adjustments Kshs	Adjusted Balance** b/f FY 2019/2020 Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
TOTAL	-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST*

	2020-2021 KShs	2019-2020 KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account receivables D= A+B-C	-	-

Kuria West Constituency
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
	-	-

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	1,322,196	1,190,626
Use of goods and services	9,758,364	7,237,745
Amounts due to other Government entities (see attached list)	49,500,000	31,200,000
Amounts due to other grants and other transfers (see attached list)	49,361,895	39,445,404
Acquisition of assets		-
Others (<i>specify</i>)	4,677,020	4,677,027
Funds pending approval		19,500,000
	114,619,483	103,350,802

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	18,181,991	30,104,465
	18,181,991	30,104,465

*Kuria West Constituency
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
	Sub-Total			
	Grand Total			

**Kuria West Constituency
National Government Constituencies Development Fund (NG-CDF)
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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees	Payment of employees' salaries, gratuity, NSSF and NHIF.	1,322,196		
Use of goods and services	Payment of Committee sitting allowances, transport, conferences, purchase of fuel, and payment of NG-CDFC and staff training	9,758,364		
Amounts due to other Government entities				
Nyanchabo primary school	Renovation of 8 classrooms: internal and external Plastering, Painting, flooring, fixing of window panes, shutters and reroofing to completion	2,000,000		
Gekamiri primary school	Renovation of 4 classrooms: internal and external Plastering, Painting, flooring fixing of 12 windows and 4 steel doors and to completion	700,000		
Rongabi primary school	Drilling and equipping of a borehole for the school.	3,500,000		
Kombe primary school	Renovation of 4 classroom: internal and external Plastering, Painting, flooring, fixing of window panes and reroofing to completion	800,000		
Nyamekongoroto Adult	Construction of 5 door pit latrine and urinal to completion	300,000		
Nyaigutu primary school	Completion of 1 classroom: Flooring, internal and external plastering, painting, installation of doors and windows, fixing of window panes and blackboard	200,000		
Kebobono primary school	Renovation of 5 classroom: Plastering, Painting, flooring and reroofing to completion	600,000		
Getabara primary school	Renovation of 4 classroom: Plastering, Painting, flooring and reroofing to completion	700,000		

**National Government Constituencies Development Fund (NG-CDF)
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Ikerege Boarding primary school	Completion of 500 capacity dining hall: Flooring, painting, external and internal plastering, installation of doors and windows, fixing of window panes	500,000	
Nyabokarange primary school	Renovation of 2 classrooms: internal and external Plastering, Painting, flooring and reroofing to completion	300,000	
Karosi primary school	Renovation of 4 classrooms: Painting, flooring, fixing of window panes and shutters and reroofing to completion	500,000	
Igena primary school	Construction of a 10 door pit latrine to completion	500,000	
Taranganya Girls Boarding	Completion of twin 200 bed capacity 1st floor dormitory: plastering, flooring, painting, installation of doors and windows and window panes, conduiting and wiring of electricity	2,800,000	
wizara primary school	Construction of a 11 doors pit latrine with a urinal to completion	600,000	
Nyamaharaga PAG primary school	Completion of 2 storey tuition block: casting slab 2nd floor, walling, painting and fixing of window panes and roofing	7,400,000	
Sirori Simba primary school	Renovation of 8 classrooms: internal and external Plastering, Painting, flooring, fixing of window panes, shutters and reroofing to completion	2,000,000	
Taragwiti primary school	Construction of 12 doors pit latrine to completion. The ground is marshy hence the need to add pillars from the ground to avoid sinking.	700,000	
Bingwiti primary school	Construction of 4 door pit latrine to completion	200,000	
Sorore primary school	Renovation of 6 classrooms: internal and external plastering, flooring and painting	500,000	
Nyasese primary school	Renovation of 6 classrooms: Plastering, Painting, flooring and reroofing to completion	700,000	
Muchebe primary school	Renovation of 8 classrooms: flooring and reroofing of 2 classrooms to	500,000	

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	completion			
Duvescog primary school	Construction of 3 classrooms to completion	1,800,000		
Nyango primary school	Renovation of 5 classrooms: internal and external Plastering, Painting, flooring and reroofing to completion	600,000		
Nyabirongo mixed primary school	Renovation of 2 classrooms: internal and external Plastering, Painting, flooring and reroofing to completion.	500,000		
Kugisingisi primary school	Renovation of 8 classrooms: internal and external Plastering, Painting, flooring and reroofing to completion	1,500,000		
Nyamosense primary school	Completion of 2 classrooms: Flooring, painting, plastering, installation of doors and windows and conduiting	500,000		
Iraha primary school	Construction of a, 1 40 capacity classrooms to completion.The area is swampy hence higher cost	700,000		
Iraha primary school	Construction of a 4 door pit latrine to completion	200,000		
Bogambero primary school	Construction of 11 doors pit latrine to completion.The ground is marshy hence the need to add pillars from the ground to avoid sinking	600,000		
Komosoko primary school	Renovation of 6 classrooms: Plastering, Painting, flooring and reroofing to completion	700,000		
Rosabare primary school	Construction of 11 doors pit latrine with a urinal to completion	600,000		
Isibania primary school	Completion of 6 roomed administration block: Flooring, painting, internal and external plastering, installation of doors and windows ,ceiling board, fixing gutters, locks and facial board.	700,000		
Ngochoni primary school	Construction of a 5 door pit latrine with a urinal to completion	300,000		
Nyamataburo primary school	Construction of a 5 door pit latrine with a urinal to completion	300,000		
Nyamararangere primary	Drilling and equipping of a borehole for the school.	2,500,000		

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school school					
Sub-total				37,900,000	
Secondary					
Nyamataburo secondary school	construction of 100 bed capacity girls dormitory to completion		1,600,000		
Nyankore secondary school	Additional funds: Construction of 1 storey 8 classrooms to completion:		2,000,000		
Ngisiru secondary school	Completion of Science 40 capacity laboratory: plastering, painting and wiring.		500,000		
Iraha secondary school	Completion of a science 80 capacity laboratory: flooring, plastering, installation of sinks, taps, fume chambers, chimney, plumbing and ceiling board		700,000		
Nyamaharaga secondary school	Completion of storey building of 5 classrooms;		1,500,000		
Kehancha secondary school	Construction of 8 door pit latrines to completion.		400,000		
kugitura secondary school	Completion of 50 capacity laboratory: Flooring, painting, plastering, installation of doors and windows, sinks and tap, gas system, electricity, ceiling.		1,000,000		
Nyabokarange secondary school	Additional funding: Completion of 1 science 80 capacity laboratory: plastering, piping, fume chambers, chimney, plumbing		500,000		
Gwikonge secondary school	Completion of 1 science 80 capacity laboratory: flooring, plastering, piping, installation of sinks, taps, fume chambers, chimney, plumbing.		700,000		
Nyamagagana secondary school	Construction of 6 doors pitlatrine		300,000		
Mathias Nyanchabo girls secondary school	Completion of a science 80 capacity laboratory: installation of sinks, taps, fume chambers, chimney, plumbing		500,000		

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	and painting.			
Kugisingisi secondary school	construction of a 100 capacity girls Dormitory (50 beds double decker.	1,200,000		
Amounts due to other grants and other transfers				
Emergency	To cater for any unforeseen occurrences in the constituency during the financial year	7,192,206		
Bursary secondary	Payment of bursary to needy students in Secondary school	23,622,373		
Bursary tertiary	Payment of bursary to needy student in special schools	10,140,300		
Bursary special	Payment of bursary to needy students in Universities and colleges	432,931		
Social security(NHIF)	Payment of insurance cover to 330 vulnerable persons in the constituency at Kshs.6000 each per year	1,980,000		
Sports	To carry out a constituency sports tournament where the winning teams will be awarded with balls, uniforms and trophies (facilitation of the tournament @ Kshs 900,000 and Purchase of 40 balls, 20 sets of uniforms trophies @ Kshs 1,000,000	2,494,083		
Security	Payment for security projects	3,500,000		
ICT Hubs	Installation of hubs	4,677,020		
Sub-Total				
Acquisition of assets				
Others (specify)				

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Sub-Total					
Funds pending approval					
Grand Total		114,619,482			

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land				
Buildings and structures				
Transport equipment	4,793,000			4,793,000
Office equipment, furniture and fittings	210,797			210,797
ICT Equipment, Software and Other ICT Assets	884,900			884,900
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	5,888,697			5,888,697

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	BANK	A/C	2020 /2021	2019 /2020
BUKIRA EAST CHIEF OFFICE	KENYA COMMERCIAL BANK	1278901477	2,114	-
BIAMITI PRIMARY	KENYA COMMERCIAL BANK	1117528650	2,431	-
BOGAMBERO PRIMARY	KENYA COMMERCIAL BANK	1280319704	21	-
BOHORERA PRIMARY	KENYA COMMERCIAL BANK	1133823181	33,361	-
BOREMAGONGO PRIMARY	KENYA COMMERCIAL BANK	1159933642	3,163	-
BINGUTWI PRI	KENYA COMMERCIAL BANK	1126727059	-	1,805
BUGUMBE CENTRAL CHIEF	KENYA COMMERCIAL BANK	1286925630	895	-
CHACHA MORONGE	KENYA COMMERCIAL BANK	1115340360	-	24,934
DR MACHAGE SEC	KENYA COMMERCIAL BANK	1115709089	24,560	-
DUVESKOG PRIMARY	KENYA COMMERCIAL BANK	1170490255	6,679	-
GEKAMIRI PRIMARY SCHOOL	KENYA COMMERCIAL BANK	1138429813	8,963	31,060
GETONGANYA MIXED SEC	KENYA COMMERCIAL BANK	1170489478	1,651	31,713
GETONGANYA PRI	KENYA COMMERCIAL BANK	1117406016	7,993	-
GWIKONGE CHIEFS OFFICE	KENYA COMMERCIAL BANK	1176279793	-	3,275
GWIKONGE SEC SCHOOL	KENYA COMMERCIAL BANK	1158310714	-	631,292
GOSESE PRIMARY	KENYA COMMERCIAL BANK	1133457657	4,183	-
GUKIFIMO PRIMARY SCHOOL	KENYA COMMERCIAL BANK	1126268925	5,095	-
GWIKONGE PRIMARY SCHOOL	KENYA COMMERCIAL BANK	1285755316	4,817	-
IGENA PRIMARY	KENYA COMMERCIAL BANK	1113704624	93,062	90,207
IGENA CHIEF	KENYA COMMERCIAL BANK	127166282	-	15,975
IKEREGE BOARDING PRI	KENYA COMMERCIAL BANK	1137169532	503,671	-

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IKEREGE CHIEF OFFICE	KENYA COMMERCIAL BANK	1280773952	1,053	
IKEREGE MIXED PRIMARY SCHOOL	KENYA COMMERCIAL BANK	1133497837	41,793	30,380
IKEREGE MIXED SEC	KENYA COMMERCIAL BANK	1106372328	-	11,275
IRAHA PRIMARY SCHOOL(KCB MANAGER)	KENYA COMMERCIAL BANK	1279354313	1,375	-
IRAHA MIXED SEC	KENYA COMMERCIAL BANK	1179441834	-	8,889
ISIBANIA ACC RESIDENCE	KENYA COMMERCIAL BANK		-	-
ISIBANIA ASS CHIEF	KENYA COMMERCIAL BANK	1252559941	34,543	-
ISIBANIA PRI SCHOOL	KENYA COMMERCIAL BANK	1171911548	-	30,493
ISIBANIA OCS RESIDENCE	KENYA COMMERCIAL BANK	1258489732	-	101,315
KEHANCHA POLICE STATION RENO	KENYA COMMERCIAL BANK	1286884314	499,395	-
KEHANCHA POLICE STATION SEPTIC	KENYA COMMERCIAL BANK	1286884470	316,136	-
KENGARISO PRIMARY SCHOOL	KENYA COMMERCIAL BANK	1126008559	-	3,528,406
KEHANCHA PRIMARY	KENYA COMMERCIAL BANK	1135849951	49,656	842,837
KIBURANGA PRI SCHOOL	KENYA COMMERCIAL BANK	1132762081	-	1,021,732
KOMBE CHIEF	KENYA COMMERCIAL BANK	1232817228	1,878	5,005
KOMBE PRI	KENYA COMMERCIAL BANK	1137367865	16,559	-
KOMBE SECONDARY SCHOOL	KENYA COMMERCIAL BANK	1137367865	-	513,506
KOMOMANGE PRIMARY SCHOOL	KENYA COMMERCIAL BANK	1117547442	8,939	-
KOMOREGE PRIMARY	KENYA COMMERCIAL BANK	1114276561	4,164	11,302
KOMOSOKO ASSISTANCE CHIEF	KENYA COMMERCIAL BANK	1204475520	11,038	-
KOMOSOKO PRI SCHOOL	KENYA COMMERCIAL BANK	1168071895	-	4,394
KOMOSOKO SEC SCHOOL	KENYA COMMERCIAL BANK	1133267262	-	500,200
KOMOMWAMU POLICE	KENYA COMMERCIAL BANK	1178018350		

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			-	825,315
KOROBUNYIGE PRIMARY	KENYA COMMERCIAL BANK	1133503543	5,043	-
KOROGATI PRI	KENYA COMMERCIAL BANK	1170709222	4,553	-
KUBWAHA PRIMARY	KENYA COMMERCIAL BANK	1170522785	4,588	16,748
KUBWEYE SECONDARY SCHOOL	KENYA COMMERCIAL BANK	1111836035	1,542,704	800,066
KUBWEYE PRI SCHOOL	KENYA COMMERCIAL BANK	115294060	-	4,503,989
KUGISINGISI PRIMARY	KENYA COMMERCIAL BANK	1137456493	1,523,159	-
KUGITURA PRI	KENYA COMMERCIAL BANK	1125172649	2,947	6,758
KUGITURA SEC SCHOOL	KENYA COMMERCIAL BANK	1106568508	-	1,500,405
KUGUYI PRIMARY	KENYA COMMERCIAL BANK	1133444105	2,326	21,987
KURUTIYANGE ASS CHIEF OFFICE	KENYA COMMERCIAL BANK	1280318406	79,395	-
KURUTIYANGE PRI	KENYA COMMERCIAL BANK	1137157836	10,148	-
MABERA AP RESIDENCE	KENYA COMMERCIAL BANK	1286883539	2,295	-
MABERA POLICE STATION	KENYA COMMERCIAL BANK	1206986255	1,622,044	-
MABERA PRIMARY	KENYA COMMERCIAL BANK	1154276155	63,083	-
MABERA TTI	KENYA COMMERCIAL BANK	1157953190	24,586	-
MASABA ACC RESIDENCE	KENYA COMMERCIAL BANK	1280318368	774	-
MASABA POLICE LINE	KENYA COMMERCIAL BANK	1279796715	778	-
MASABA SEC	KENYA COMMERCIAL BANK	1137079681	-	147,304
MOTEMORABU AP CAMP	KENYA COMMERCIAL BANK	1226510027	-	615
MASABA PRIMARY SCHOOL	KENYA COMMERCIAL BANK	1133572839	5,147	-
MOHETO PRIMARY SCHOOL	KENYA COMMERCIAL BANK	1204752036	263,414	-
NAORA PRIMARY SCHOOL	KENYA COMMERCIAL BANK	1137865237	4,555	-

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NDAMUKIA PRIMARY	KENYA COMMERCIAL BANK	1176238094	81,960	54,222
NGISIRU PRIMARY SCHOOL	KENYA COMMERCIAL BANK	1204862079	680	-
NGOCHONI PRIMARY	KENYA COMMERCIAL BANK	1252270011	4,592	-
NTIANGE PRIMARY SCHOOL	KENYA COMMERCIAL BANK	1135049769	11,594	-
NYABIRONGO PRI	KENYA COMMERCIAL BANK	1113206985	500,918	-
NYABIKAYE PRI SCHOOL	KENYA COMMERCIAL BANK	111228796	-	34,683
NYABOHANSE GIRLS SEC	KENYA COMMERCIAL BANK	1127080083	-	156,785
NYABOKARANGE SEC SCHOOL	KENYA COMMERCIAL BANK	1158309473	-	95,247
NYAMAGAGANA SECONDARY SCHOOL	KENYA COMMERCIAL BANK	1137291346	317,678	-
NYAMAGAGANA PRI SCHOOL	KENYA COMMERCIAL BANK	1160732043	-	509,925
NYAMAHARAGA ASSISTANT CHIEF	KENYA COMMERCIAL BANK	1286422248	1,691	-
NYAMAHARAGA MIXED PRIMARY SCHOOL	KENYA COMMERCIAL BANK	1137378379	10,056	3,081,722
NYAMAHARAGA PAG PRI	KENYA COMMERCIAL BANK	1107995353	-	2,764,558
NYAMAHARAGA MIXED SEC	KENYA COMMERCIAL BANK	1127718940	12,362	-
NYAMARARANGERE PRI	KENYA COMMERCIAL BANK	1137362588	2,503,840	-
NYAMEKOMA PRIMARY	KENYA COMMERCIAL BANK	1137147792	32,680	8,284
NYAMETABURO PRI	KENYA COMMERCIAL BANK	1116847086	300,184	
NYAMETABURO SEC	KENYA COMMERCIAL BANK	1112424032	9,774	4,268
NYAMOSENSE AP CAMP	KENYA COMMERCIAL BANK	1266288589	81,592	
NYAMOSENSE SPECIAL PRIMARY SCHOOL	KENYA COMMERCIAL BANK	1204567670	1,175,685	26,832
NYAMOSENSE PRI SCHOOL	KENYA COMMERCIAL BANK	1125195711	-	45,770
NYAMWINI PRIMARY SCHOOL	KENYA COMMERCIAL BANK	1157880053	54,027	33,193
NYANCHABO POLICE LINE	KENYA COMMERCIAL BANK	1277689784		-

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			151,203	
NYANCHABO PRI SCHOOL	KENYA COMMERCIAL BANK	1133471323	-	27,524
NYANGITI PRIMARY SCHOOL	KENYA COMMERCIAL BANK	1133461972	660	-
NYANGOGE PRI	KENYA COMMERCIAL BANK	1208229028	3,504	-
NYANGOGE ASS CHIEF	KENYA COMMERCIAL BANK	1183060459	-	16,850
NYANGOGE SECONDARY SCHOOL (KCB MANAGER)	KENYA COMMERCIAL BANK	1150198087	2,255,758	708,514
NYANKORE ASS CHIEF OFFICE	KENYA COMMERCIAL BANK	1159817790	2,076	-
NYANKORE SEC SCHOOL	KENYA COMMERCIAL BANK	1133364179	-	1,940,168
ROBARISIA PRI SCHOOL	KENYA COMMERCIAL BANK	1117795373	-	5,058
ROKERE PRI SCHOOL	KENYA COMMERCIAL BANK	1137021918	-	602,974
ROSABARE PRI SCHOOL	KENYA COMMERCIAL BANK	1149932147	-	601,892
NYASESE PR SCHOOL	KENYA COMMERCIAL BANK	1126692794	-	24,589
NYATECHI PRIMARY SCHOOL	KENYA COMMERCIAL BANK	1116143259	5,135	-
NYATIRA PRIMARY	KENYA COMMERCIAL BANK	1179687299	16,605	1,005,670
RONGABI PRIMARY	KENYA COMMERCIAL BANK	1161062041	3,507,209	
SAGEGI ASS CHIEF OFFICE	KENYA COMMERCIAL BANK	1271083388	3,569	18,735
SAGEGI PRIMARY	KENYA COMMERCIAL BANK	1160850178	14,289	-
SIRORI SIMBA PRI SCHOOL	KENYA COMMERCIAL BANK	1114872016	-	502,712
ST ANGELA MERICI SEC	KENYA COMMERCIAL BANK	1117590887	138,964	15,070
ST MATHIAS KOHANGA PRI	KENYA COMMERCIAL BANK	1179677250	27,058	24,111
ST MATHIAS NYAMONSENSE SECONDARY SCHOOL	KENYA COMMERCIAL BANK	1151510122	50,103	-
ST MATHIAS NYANCHABO SEC	KENYA COMMERCIAL BANK	1168490561	2,886	2,258,680
SORORE PRI SCHOOL	KENYA COMMERCIAL BANK	1127681591	-	1,188

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TARAGWITI PRIMARY	KENYA COMMERCIAL BANK	1134092563	2,327	23,790
TARAGWITI AP HOUSE	KENYA COMMERCIAL BANK	1253639973	-	203,299
TARANGANYA BORDING PRI	KENYA COMMERCIAL BANK	1112773193	2,332	-
TARANGANYA GIRLS SEC	KENYA COMMERCIAL BANK	1149502118	5,536	59,207
TARANGANYA MIXED PRI	KENYA COMMERCIAL BANK	1134092563	2,327	-
TONGERIA PRI	KENYA COMMERCIAL BANK	1126207357	29,769	24,035
WIZARA PRI SCHOOL	KENYA COMMERCIAL BANK	1135329540	-	2,342
WIZARA SPECIAL	KENYA COMMERCIAL BANK	1206091355	10,644	8,914
			18,181,991	30,153,980

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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)
Kisii/Kuria West - NG-CDF / 2019/2020/ (2)	A review of the summary statement of appropriation- recurrent and development combined for the year ended 30 June 2020 revealed that the total approved expenditure budget was Kshs. 227,445,818 while the actual expenditure incurred during the year was Kshs. 150,578,094, resulting in under-expenditure of Kshs. 76,867,724 or 33.8% of the budget.	<p>I. Approved code list of Kshs 90,078,094 indicated as adjustments/unspent balance brought forward is availed as per attached code list and AIEs.</p> <p>II. The NG-CDFC did not receive all funds from NGCDF Board for the financial year hence not achieved as planned.</p>	Resolved	Awaiting for communication from OAG
Kisii/Kuria West - NG-CDF / 2019/2020/ (2)	<p>The statements of receipts and payments reflects expenditure of Kshs. 28,128,082 under other grants and transfers for the year ended 30 June 2020. The expenditure includes an amount of Kshs. 15,751,000 which was disbursed as bursary to educational institutions as follows: secondary schools – Kshs. 12,204,500; tertiary institutions – Kshs.3,399,000 and special schools – Kshs 147,500.</p> <p>A review of records provided for audit revealed that application forms were incomplete. The applicants failed to attach key supporting documents such as copy of beneficiary's student identity card, fee statement balance and admission letter. Further the sub-committee members failed to give remarks on the status of each applicant as required under section 31(2) of National Government Constituencies</p>	<p>All application forms are complete and the applicants attached key supporting documents such as copy of student identity card, fee statement balance/fee structure and admission letter for new students.</p> <p>The sub-committee members gave remarks based on vetted forms as a whole.</p>	Resolved	Awaiting for communication from OAG

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<i>Development Fund (NGCDF) Act, 2015.</i>			
Kisii/Kuria West - NG-CDF/ 2019/2020/ (2)	The Financial statements under note 6 indicates a balance of Kshs 84,750,000 in respect of transfers to other Government Entities as at 30 June 2020. The audit revealed that disbursements totaling Kshs. 20,500,000 which were made on diverse dates to various Projects' Management Committee (PMCs) accounts were not adequately supported with relevant documents including complete expenditure returns, cash books, payment vouchers for cash withdrawals, stores records, minutes of tender processing committee report of inspection and acceptance committee approving the payments as detail appendix i. Consequently, the accuracy, completeness and propriety of the amount of Kshs. 20,500,000 which was disbursed to the PMCs bank accounts during the year ended 30 June 2020 to facilitate the implementation of various projects as factored in the approved code list could not confirmed.	The Projects' Management Committee (PMCs) accounts are adequately supported relevant documents including complete expenditure returns, payment vouchers for withdrawals, minutes of tender processing committees and report of public works approving the payments. However cash books and stores records were kept by schools with other school books.	Resolved	Awaiting for communication from OAG
Kisii/Kuria West - NG-CDF/ 2019/2020/ (2)	Included in the other grants and transfers balance of Kshs. 28,128,081 and as disclosed in note 7 to the financial statements for the year ended 30 June 2020 is an amount of Kshs 6,814,456 in respect of security projects. Include as part of security transfers is an amount of Kshs. 3,500,000 paid to the PMC account of Mabera Police station for the construct	The project is incomplete but has been allocated funding in 2020/2021 financial year. The project beacons exist and fencing Sign board will be erected on completion of the project. Sale agreement and title deed are available and registered under Kenya Police Service and available for audit review	Resolved	Awaiting for communication from OAG

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>administration block of police station. A physical verification done on 25 January revealed that the project is incomplete and is yet put to intended use. Further, as indicated in our previous reports, beacons and sign board indicating the size of the land and financier were not erected nor sale agreement and title deed as evidence of ownership of the parcel of land upon which the station is built were not provided for audit review.</p> <p>In the circumstances, the propriety of the expenditure of Kshs.3,500,000 could not be confirmed.</p>			
<p>Kisii/Kuria West - NG-CDF / 2019/2020 / (2)</p>	<p>Disclosed in Note 15.4. to the financial statements Projects' Management Committees (PMC) balances totaling Kshs. 30,153,979.80 as at 30 2020. However, management did not avail adequate relevant supporting documents including bank reconciliation statements, confirmation certificates and cash books for the PMC bank balances for audit review.</p> <p>Consequently, the accuracy and completeness of the PMC bank balances of Kshs. 30,153,979.80 could not be confirmed.</p>	<p><i>Pmc bank statements are available for all accounts for the period however bank reconciliations had not been done.</i></p>	<p>Resolved</p>	<p>Awaiting for communication from OAG</p>