

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

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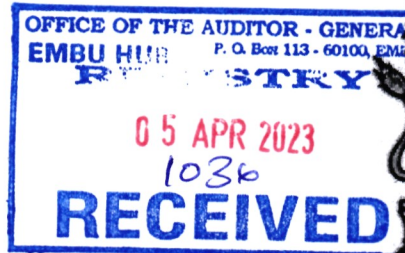
**ON**

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

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

29 JUN 2023 Thursday  
Hon Neom Wago MP  
Deputy MP  
A. Subul  
Party Whip

*Revised Template 30<sup>th</sup> June 2022*



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**TIGANIA WEST CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2022**

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

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## **I. Key Constituency Information and Management**

### **(a) Background information**

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

### **Mandate**

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

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**Core Values**

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

**Functions of NG-CDF Committee**

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

**(b) Key Management**

The Tigania West Constituency NGCDF day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)

ii. National Government Constituency Development Fund Committee (NGCDFC)

**(c) Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	Harrison Wachira
2.	Sub-County Accountant	Mercy Gitonga
3.	Chairman NGCDFC	Jeremy Muriuki
4.	Member NGCDFC	Victoria Muthoni

**(d) Fiduciary Oversight Arrangements**

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

**(e) Tigania Wset Constituency NGCDF Headquarters**

P.O. Box 150-60602  
NGCDF Building, Tigania West Sub County Headquarter  
Kirindine-Miathene road  
Kianjai, Meru, KENYA

**(f) Tigania West Constituency NGCDF Contacts**

Telephone: (254) 0723257187  
E-mail: [cdftiganiawest.go.ke](mailto:cdftiganiawest.go.ke)  
Website: [www.tiganiawestngcdf.go.ke](http://www.tiganiawestngcdf.go.ke)

**(g) Tigania West Constituency NGCDF Bankers**

Equity Bank  
P.O. Box 400-60200  
Meru  
Meru Branch

**(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

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**II. NG-CDFC Chairman’s Report**



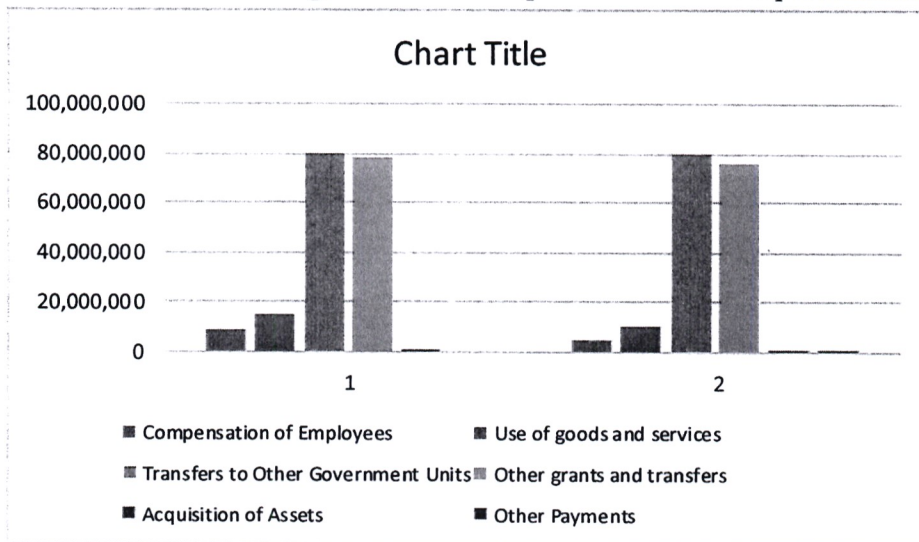
Tigania west is one of the electoral constituencies in Kenya. It is one of the nine constituencies in Meru County. The constituency borders Tigania East to the East, Buuri to the west, Imenti North to the south and Isiolo to the North. It is comprised of five wards namely: Kianjai, Akithi, Athwana, Mbeu and Nkomo. The constituency covers an area of 398.60 sq.km and has a population of approximately 139,961 persons according to the 2019 census. The population density is approximately 351 persons per sq.km with an average of 36,207 households. According to the 2019 census, the number of male persons within the constituency is 67715 while that of the female persons is 72241 and an average household size of 4 persons per household.

The Tigania West NGCDF has successfully implemented various projects within the constituency to benefit the people. Projects have been carried out in the education sector where we have renovated once dilapidated classrooms for schools, built new classrooms, dug boreholes to provide water in schools and awarded bursaries to needy students. On security we have funded the construction of assistant chiefs and police posts and equipped administrative offices with furniture to operationalize their offices. We have also funded environment projects to increase the forest cover within the constituency by supporting tree planting programmes and also funded projects to mitigate the effects of environmental hazards such as erosion. The Tigania West has also funded projects in the sports sector where we have procured boots for registered football teams within the constituency.

**Summary the budget performance against actual amounts for current year based on sectors**

Bar graph 1

Bars 1 represents the total annual budget and bars 2 represents the actual performance



The following are images of complete projects within Tigania West implemented through NG CDF funding:

Figure 1: Kibuline Primary School Renovation of a borehole.

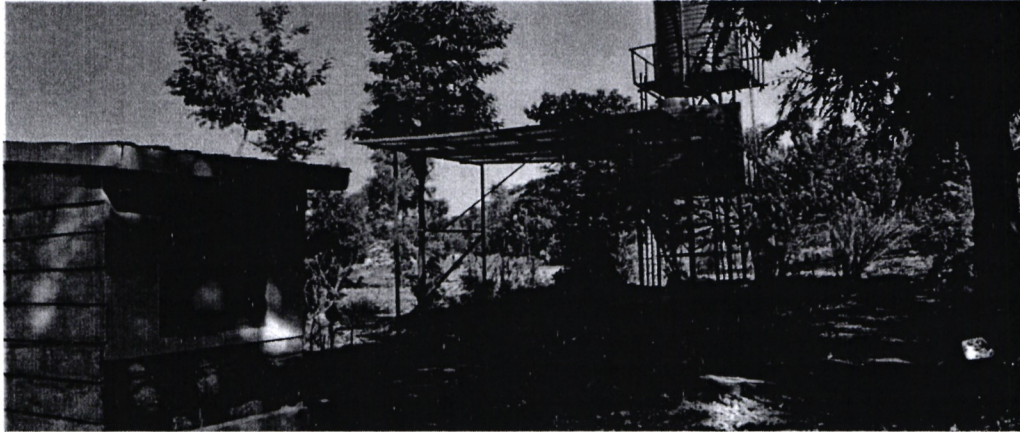


Figure 2: A new classroom at Ithatene Primary School



Figure 3: Renovation of four classrooms at Baraimu Primary School





Figure 4: Renovation of three classrooms at Thau Primary School



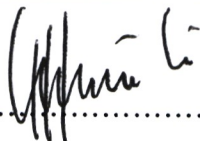
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The NG-CDF is acting as an important tool in the transformation of livelihoods and communities, owing to its vital role in the spurring of growth in the society the fund is attracting interest from numerous stakeholders in the society. This has led to the emergence of new issues that need appropriate measures taken and concerted efforts applied to overcome:

- i. The people feel that the mandate of the NG-CDF in funding projects has been limited to a smaller scope arguing on the basis of having devolved functions having been removed with the onset of devolution. They feel that the scope of projects that NG-CDF can fund should be increased and their mandate improved to cater for devolved functions.
- ii. Having had the constituency development fund in existence for nearly two decades and with its success acknowledged by many, there are concerns on empowerment of NG-CDF staff by improving their salaries and employing their staff on permanent terms since they carry an integral role in successful implementation of the fund in the communities they work in.
- iii. Poverty continues to be a challenge in the development of both rural and urban areas. As such there is need to ensure continuity of the NG-CDF fund and its expansion to cater for more development gaps in constituencies.
- iv. High expectation from the people on cdf projects.
- v. High level of accountability and transparency is expected on cdf activities by the people.

**Implementation challenges and recommended way forward.**

<b>Challenges</b>	<b>Way forward</b>
Inadequate capacity of both NGCDF committee members and staff	The NGCDF committee and the board to conduct regular training
Insufficient competent support staff	The NGCDFC should consider hiring account assistants and clerks of works directly
Too much unnecessary interference of NGCDFC works	Sensitization workshops should be held in order to define roles of different stakeholders
Slow approval of budget process	The NGCDFC should endeavour to act on the proposals within 14 days of presentation
Erratic release of funds from the board	The NGCDF should endeavour to release funds in two instalments instead of many small disbursements
Unreliable availability of technical departments of government notably works office	Proper collaboration between NGCDF office works office should be established
Inadequate capacity of Project Management Committee	Enough funds should be set aside for training PMCs
Poor communication structure	A clear communication policy should be established
Poor facilitation of NG-CDF committee members to perform their duties	The NGCDFC should consider enhancing the sitting allowances and daily subsistence of NG-CDF members
Low remuneration packages for NGCDF staff.	The NGCDFC should consider improving salaries and remuneration packages for NGCDF staff.



Name  
CHAIRMAN NGCDF COMMITTEE

### III. Statement Of Performance Against Predetermined Objectives for FY2021/22

#### Introduction

##### 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.

Tigania West is a constituency whose latent for growth is promising. The constituency stands feet high on the potent of the capable constituents, its geographical location and the existence of natural resources. The recognition of its potential development and growth majorly depends on its process of planning for and regulating physical and economic development that capitalizes on reliable opportunities and prudent financial and administrative threads.

In underscoring the planning of the constituency, the National Government Constituency Development Fund Committee (NG-CDFC) in its strategic plan (2018-2022) outlined key strategic objectives that were to be used to spur development in the constituency. The plan sort to contribute towards the identification of how and where development programmes identified will be implemented especially in the economic activities with special focus on:

- 1) Education, training and career development.
- 2) Deviance eradication, peaceful communities, and secure environment.
- 3) Agribusiness, land, water, and environmental conservation.
- 4) Administration and development coordination.
- 5) Infrastructure development.
- 6) Gender, health, heritage, social welfare, and youth.

It was anticipated that this will help in achieving a united, hopeful, and wealthy community engaged in profitable economic activities among others.

The key development objectives of NGCDF-Tigania West Constituency's 2018-2022 plan are:

- To streamline operations and coordination as well as mobilize resources for impactful development
  - To realize an effective and efficient constituency-wide development coordination and public participation mechanism for optimal results from utilization of various resources
  - To streamline identification, verification and award of tenders, supervision and inspection of all projects to ascertain value for money and compliance with best practices
  - To identify and nurture cultural and heritage-based talents on requisite products, development, for social economic gains.
  - To encourage philanthropy and collaborative approaches to problem solving through identification, commissioning, and apportionment of responsibility
  - To facelift the sub county headquarters, the stadium and the adjoining CBD in keeping with the stage of development
- To harness the benefits and evolving potential for land productivity through improved water use efficiency, product preservation and efficient marketing

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- To counter desertification and soil erosion through various proven approaches application of available technology, and partnerships.
- To protect and preserve water basins through controlled utilization of water resources, conservation, and preservation of water.
- To deliberately invest in harnessing surface runoff through construction of a variety of dams and other surface reservoir structures
- To explore possibilities for and realization of underground water use through sinking of boreholes and distribution to various users
- To encourage uptake of agriculture by youth through investment in elaborate irrigation infrastructure for high value crops targeted at reliable local and foreign markets
- To mitigate unpredictable pests and disease outbreaks through investments in reliable surveillance, monitoring and effective response systems.
- To stabilize agricultural produce market prices through investment in preservative infrastructure for community based product handling
- To realize a land registry within the headquarters of the sub-county for effective and efficient management of existing and emerging land issues
- To improve the standards of basic education through stakeholder participation in effective performance monitoring, infrastructural development and staffing
  - To partner with like-minded stakeholders in improving education at various levels through adoption of homegrown interventions
  - To improve performance in education at various levels through differentiated and multi-stakeholder participation in performance monitoring and integration of befitting solutions.
  - To streamline the process of identification, verification and recruitment of beneficiaries of the NG-CDF bursary
  - To embrace public participation in identification and response to the education infrastructure-related needs
  - To encourage stakeholder consultations in defining and responding to personnel needs for an optimally functional basic education system.
- To improve the physical and supportive infrastructure for enhanced efficiency and effectiveness in service delivery and promotion of related economic activities
  - To improve road network through proper grading and maintenance and where possible tarmacking of both main and feeder roads across the constituency
  - To enhance electrical connectivity and other energy sources to households and institutions to engage in more economic activities and promote competitiveness.
  - To integrate ICT into development processes to harness opportunities towards youth empowerment and competitiveness of the local economy.
  - To enhance telecommunication infrastructure for effective and reliable connectivity through collaboration with sector stakeholders
- To contain deviance through public participation in placement of security personnel and resolving supportive infrastructure needs
  - To improve related physical infrastructure for effective and efficient delivery of security services cross the domains of the society
  - To minimize insecurity related losses through elaborate consultative and collaborative crime prevention and control response initiatives

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- To eradicate drug and substance abuse through preventive sensitization campaign, articulate intelligence gathering, apprehension and follow up rehabilitation
- To resolve conflicts affecting the communities along the disputed boundaries of the constituency
- To attain socio-economic wellbeing at individual and corporate levels through uptake of diversified economic options and prudent resource use
- To reduce overreliance on agriculture through identification and promotion of alternative economic activities
- To progressively attain economic independence through increased participation in various economic activities and exploitation of the variety of declared public funds
- To harness youth potential through talent and sports development and enhance participation in productive social economic activities
- To improve the male gender contribution to the household income through increased participation in economic activities and reduced dependence on efforts of others.
- To improve preventive health care and service delivery through periodic multi-stakeholder need assessment and development of structured and consultative inefficiency redressing mechanisms

**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	Indicators	Performance
Education	Upgrade and construct new infrastructure for public primary and secondary schools to modern standards	Improved learning environment in public primary and secondary schools	Number of classes renovated, Number of new classes constructed, Number of toilet blocks upgraded, Number of new toilet blocks constructed	Number of classes renovated -31  Number of new classes -22  Number of toilet blocks-18
	Involve the parents, teachers, students, and alumni associations in identifying the	Improved academic performance,  Improved transition	Number of alumni associations involved, Number of parents involved, Transition rates across all	Number of alumni associations established are 46  Transition rate

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	problems ailing the education sector and develop realistic solutions	rates, Equal opportunities for boy and girl child, Reduced dropout rates.	levels, Constituency's national exam performance in the county	increased from 65% to 96% Constituency national exam performance improved from 6.7 to 7.4
	Set aside and plan for exchange programs, prize giving days, alumni associations' days, benchmarking, drug and substance abuse rallies, and career talks in public schools	Improved academic performance, Reduction in dropout rates, Reduced drug and substance abuse in schools, Improved transition rates	Number of exchange programs, Number of anti-drug abuse rallies, Number of alumni days, Number of benchmarking events, Number of prize giving days, Number of career talk days.	Number of exchange programs-0 Number of antidrug rallies-0 Number of alumni days-4 Number of prize giving days held 29 Number of career talk days -2
	Recruit adequate teaching staff in public primary and secondary schools to solve teacher shortages	Improved performance in public primary and secondary schools	Number of teachers recruited	Number of teachers recruited-19
	Implement mentorship programs in public primary and secondary schools to encourage improved performance and seriousness in education	Improved performance, Increased Transition rates, Decrease in dropout rates	Number of pupils mentored, Number of mentorship sessions undertaken	Number of pupils mentored-414 Number of mentorship session undertaken-2
	Identify, screen, sort, verify,	Decreased dropout rates	Number of beneficiaries of NG-CDF bursaries	Number of NGCDF bursary

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	award NG-CDF bursaries to the most deserving applicants equitably	among students from poor students backgrounds		beneficiaries- 5,447
	Unveil and operationalize monthly sublocational consultative platforms	Improved security	Quarterly security reports submitted	
Security	Upgrade and build new security infrastructure across Tigania West constituency	Improved security	Number of AP camps upgraded/constructed, Number of chiefs'/ass. Chiefs' offices renovated/built, number of police lines renovated/built.	Number of Ap camps, Chiefs office constructed/renovated- 11
	Increase the National Police Reservists (NPRs) and expand the community policing through Nyumba Kumi initiative	Reduced cattle rustling in the Rwaanda area	Number of NPR Officers deployed	Number of NPR officers deployed-35
	Expand anti-drugs and substance abuse campaigns across all sublocations through apprehension and rehabilitation	Reduced drugs and substance abuse in the constituency	Number of anti-drugs and substance abuse campaigns, Number of brewers/traffickers/addicts apprehended and rehabilitated	Number of anti0drug and substance abuse campaigns-0 Number of brewers apprehended-28

#### IV. Environmental and Sustainability Reporting

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

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

- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

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

## **2. Environmental performance**

### **Environment Policy and Action Plan**

Protection of the environment in which we live and operate is part of Tigania West NG-CDF initiatives. Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations.

### **Our Environment Policy**

In this policy statement, Tigania West NG-CDF commits to:

- ❖ Comply with all relevant environmental legislation, regulations and approved codes of practice
- ❖ Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water
- ❖ Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources
- ❖ Managing and disposing of all wastage in a responsible manner;
- ❖ Providing training for our CDFO and staff so that we all work in accordance with this and within an environmentally aware culture
- ❖ Regularly communicating our environmental performance to our employees and other significant stakeholders
- ❖ Developing our management processes to ensure that environmental factors are considered during planning and implementation
- ❖ Monitoring and continuously improving our environmental performance.
- ❖ Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

### Our Environmental Action Plan

Tigania West NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts.

These four areas together with our approach and targets for each are shown below:

Impact Area	Approach
Capacity Building	<ul style="list-style-type: none"> <li>✓ Promote environmental awareness by sensitizing the Tigania West NG-CDFC, NG-CDFC staff and PMCs on good conservation practices</li> <li>✓ To encourage, through regular communication to Tigania West NG-CDFC, staff , and other stakeholders changes in individual behaviour to reduce usage</li> </ul>
Conservation of Energy and Resources	<ul style="list-style-type: none"> <li>✓ To maximize use of available technologies to remove the need to use paper</li> <li>✓ To encourage our clients to engage with us using electronic means where possible</li> <li>✓ To maximize on rain water harvesting</li> <li>✓ To make energy efficiency a key factor in the selection of any new energy devise being purchased</li> </ul>
Environmental Protection and Conservation	<ul style="list-style-type: none"> <li>✓ To promote use of volt guards to control power surges</li> <li>✓ We have constructed culverts and gabions to prevent soil erosion</li> <li>✓ To encourage tree planting in the constituency to improve the forest cover</li> </ul>
Pollution Control and Waste Management	<ul style="list-style-type: none"> <li>✓ To ensure that all paper waste is recycled</li> <li>✓ To ensure segregation of waste</li> <li>✓ To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks</li> </ul>

In 2021/2022 Financial year, the office has endeavoured to undertake the following environmental initiatives

- Engaged our stakeholders including NGCDF supported students, NGCDF members and staff in trees planting exercise.
- Sensitizes youths on the impact of drugs and substance abuse during inauguration of NGCDF projects
- Organized a constituency tournament where' the community was brought together and sensitized on environment conservation matters

- Organized a one day NGCDF staff day out to sensitize the local community on proper farming methods that lead to soil conservation as well as crop and animal husbandry

### **3. Employee welfare**

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

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

The Procurement of goods and services is done through a transparent and competitive bidding process that allows equal opportunities to all participants. We support local vendors drawn from the constituency for purposes of uplifting them economically. Our ethical market practises ensure the fund get value for money on all goods and services procured.

We are also committed to healthy relations with our suppliers which is enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NGCDF has put in efforts to ensure:

- a) Responsible competition practice by encouraging fair competition and zero tolerance to corruption
- b) Good business practice including cordial Supply chain and supplier relations by honouring contracts and respecting payment practices.
- c) Responsible marketing and advertisement
- d) Product stewardship by safeguarding consumer rights and interest

**5. Community Engagements-**

Tigania West NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

**Public Participation in Project Identification and Implementation and Monitoring**

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

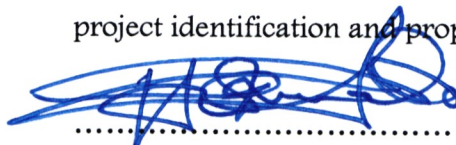
**Public participation** is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

**Public Awareness**

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings.

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



.....  
**Harrison Wachira**

**FAM**

## **V. Statement of Management Responsibilities**

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

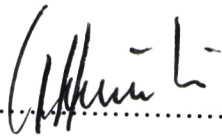
The Accounting Officer in charge of the NGCDF-Tigania West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

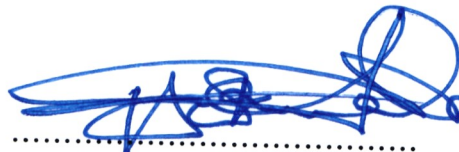
The Accounting Officer in charge of the NGCDF Tigania West Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used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

**Approval of the financial statements**

The NGCDF- Tigania West Constituency financial statements were approved and signed by the Accounting Officer on 31/02/ 2023.



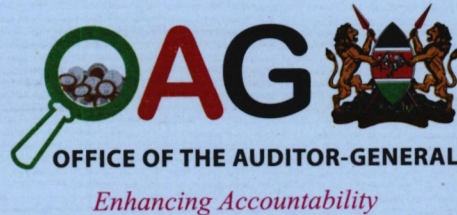
.....  
Name: Jeremy Muriuki  
Chairman – NGCDF Committee



.....  
Name: Harrison Wachira  
Finance Account Manager

# REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



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

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

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Tigania West Constituency set out on pages 1 to 53, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the summary statement

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Tigania West Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

### **Basis for Qualification**

#### **1. Unsupported Routine Maintenance of Other Assets Expenditure**

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.10,563,997 as disclosed in Note 5 to the financial statements. The amount includes routine maintenance-other assets expenditure of Kshs.703,229 out of which Kshs.162,750 was not supported with payment vouchers and supporting documents.

In the circumstances, the accuracy and completeness of routine maintenance-other assets expenditure of Kshs.162,750 could not be confirmed.

#### **2. Other Grants and Transfers**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.76,322,993 as disclosed in Note 7 to the financial statements. However, the following unsatisfactory matters were noted;

##### **2.1. Unacknowledged Bursary Expenditure**

Other grants and transfers expenditure includes bursaries of Kshs.50,712,100 out of which only Kshs.49,151,616 or 97% were acknowledged by the beneficiary institutions resulting to variance of Kshs.1,560,484 or 4% which was not acknowledged.

##### **2.2. Unsupported Environment Projects Expenditure**

Includes in other grants and transfers expenditure is environment projects of Kshs.2,741,777 out of which Kshs.971,000 was for supply, delivery, planting and nurturing of one thousand (1,000) tree seedlings which was not supported by payment vouchers, full list of beneficiaries and report on viability and quality of the tree seedlings.

### **2.3. Unsupported Sports Projects Expenditure**

Other grants and transfers include sports projects expenditure of Kshs.5,483,554 out of which Kshs.2,515,117 was incurred on constituency sports tournament. However, there was no evidence of invitations of teams to the tournaments, details of persons officiating, signed attendance registers, approval of rates used to pay the officials and the teams' allowances and the number of days.

In the circumstances, the accuracy and completeness of other grants and transfers expenditure of Kshs.5,046,631 could not be confirmed.

### **3. Unsupported Project Management Account Balances**

Note 17.4 and Annex 5 to the financial statements reflects project management committee bank accounts balance of Kshs.53,208,281 held in one hundred and twenty-three (123) bank accounts. However, the respective cash books and bank reconciliation statements to support the balances were not provided for audit verification.

In the circumstance, the accuracy and completeness of project management committee account balances of Kshs.53,208,281 could not be confirmed.

### **4. Variance on Unutilized Fund Balance**

Note 17.3 to the financial statements reflects unutilized funds comparative balance of Kshs.45,898,053. However, the 2020/2021 financial statements reflect Kshs.45,811,394 resulting to an unreconciled nor explained variance of Kshs.86,659.

In the circumstance, the accuracy and completeness of the unutilized fund balance of Kshs.45,898,053 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 - Tigania 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 in the year under review.

### **Other Matter**

#### **1. Budgetary Control and Performance**

The summary statement of appropriation reflects final expenditure budget of Kshs.182,986,932 and actual expenditure Kshs.172,238,947 resulting to an under expenditure of Kshs.10,747,985 or 6 % of the budget.

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

## **2. Unresolved Prior Year Matter**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements which have not been resolved contrary to Section 68 (2) (l) of Public Finance Management Act, 2012 which require Accounting Officers designated for National Government entities to take appropriate measures to resolve any issues arising from audit which may remain outstanding.

## **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. Lack of Bursary Committee Minutes**

Note 7 to the financial statements reflects bursary to secondary schools, tertiary institutions and special schools of Kshs.50,712,100. However, the expenditure was not supported with bursary committee minutes on vetting and categorization of students. This was contrary to CDF Board Circular Ref: CDF BOARD CIRCULAR/VOL1/III dated 13 September, 2010 on guidelines for disbursement of constituency development fund bursaries which state that bursary committee shall issue bursary applications, vet, identify and categorize needy students using established criteria, decide on awards in accordance with guidelines, verify bursary cheques, compile reports, keep proper records and list beneficiaries in identified notice boards.

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

#### **2. Unaccounted Sports Items**

Note 7 to the financial statements reflects sports projects expenditure of Kshs.5,483,554 out of which Kshs.2,741,777 was for supply of multi colored personal uniforms, leather tops and hard-wearing plastic sole football boots to seventy-four (74) teams in the Constituency. However, the store ledger provided for audit does not indicate persons issued with sports equipment. This was contrary to Section 162 (1) of the Public Procurement and Asset Disposal Act, 2015 which states that an accounting officer of a procuring entity shall ensure that all inventory, stores and assets purchased are received, but shall not be used until taken on charge and as a basis for ensuring that all procured items are properly accounted for and put in proper use as intended by the procuring entity.

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

### **3. Failure to Report Utilization of Emergency Reserve**

Note 7 to the financial statements reflects emergency projects expenditure of Kshs.1,750,000 for six (6) projects which was not reported to the Board. This was contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which states that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board.

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

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

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

### **Basis for Conclusion**

#### **Lack of a Disaster Recovery Plan**

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

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

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

## **Responsibilities of Management and those Charged with Governance**

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

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

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

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

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

## **Auditor-General's Responsibilities for the Audit**

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in

an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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


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

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

14 June, 2023

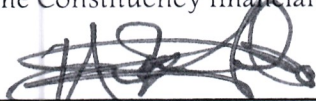
*Tigania West Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
*Annual Report and Financial Statements for The Year Ended June 30, 2022*

VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022

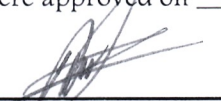
	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	182,177,758	161,367,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	17,000	9,000
<b>Total Receipts</b>		<b>182,194,758</b>	<b>161,376,724</b>
<b>Payments</b>			
Compensation Of Employees	4	4,541,506	2,879,482
Use Of Goods and Services	5	10,563,997	9,573,241
Transfers To Other Government Units	6	79,610,451	92,361,226
Other Grants and Transfers	7	76,322,993	65,036,160
Acquisition Of Assets	8	1,200,000	654,500
Other Payments	9	-	-
<b>Total Payments</b>		<b>172,238,947</b>	<b>170,504,609</b>
<b>Surplus/(Deficit)</b>		<b><u>9,955,811</u></b>	<b><u>(9,127,885)</u></b>

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

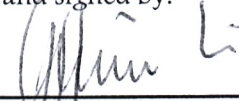
The Constituency financial statements were approved on 31/06/2023 and signed by:

  
 Fund/Account Manager

Name: Harrison Wachira

  
 National Sub-County Accountant

Name: Mercy Gitonga  
 ICPAK M/No: 21293

  
 Chairman NG-CDF Committee

Name: Jeremy Muriuki

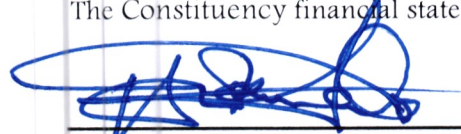
*Tigania West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Annual Report and Financial Statements for The Year Ended June 30, 2022*

**VIII. Statement of Assets and Liabilities As At 30<sup>th</sup> June, 2022**

	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	10A	10,747,985	792,174
Cash Balances (Cash at Hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>10,747,985</b>	<b>792,174</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	-	-
<b>Total Financial Assets</b>		<b>10,747,985</b>	<b>792,174</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>Total Financial Liabilities</b>		<b>=</b>	<b>=</b>
<b>Net Financial Assets</b>		<b>10,747,985</b>	<b><u>792,174</u></b>
<b>Represented By</b>			
Fund Balance B/Fwd	13	792,174	9,850,399
Prior Year Adjustments	14	-	69,660
Surplus/Deficit for The Year		9,955,811	(9,127,885)
<b>Net Financial Position</b>		<b><u>10,747,985</u></b>	<b><u>792,174</u></b>


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

The Constituency financial statements were approved on 31/03/2023 and signed by:



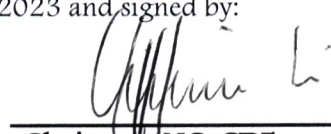
Fund Account Manager

Name: Harrison Wachira



National Sub-County  
Accountant

Name: Mercy Gitonga  
ICPAK M/No: 21293



Chairman NG-CDF  
Committee

Name: Jeremy Muriuki

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

**IX. Statement of Cash Flows for the Year Ended 30th June 2022**

	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	182,177,758	161,367,724
Other Receipts	3	17,000	9,000
<b>Total Receipts</b>		<b>182,194,758</b>	<b>161,376,724</b>
Payments			
Compensation Of Employees	4	4,541,506	2,879,482
Use Of Goods and Services	5	10,563,997	9,573,241
Transfers To Other Government Units	6	79,610,451	92,361,226
Other Grants and Transfers	7	76,322,993	65,036,160
Other Payments	9	-	-
<b>Total Payments</b>		<b>171,038,947</b>	<b>169,850,109</b>
<b>Total Receipts Less Total Payments</b>		<b>11,155,811</b>	
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	69,660
<b>Net Cash Flow from Operating Activities</b>		<b>11,155,811</b>	<b>(8,403,725)</b>
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2		-
Acquisition Of Assets	8	(1,200,000)	(654,500)
<b>Net Cash Flows from Investing Activities</b>		<b>(1,200,000)</b>	<b>(654,500)</b>
Net Increase In Cash And Cash Equivalent		<b>9,955,811</b>	<b>(9,058,225)</b>
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	<b>10</b>	<b>792,174</b>	<b>9,850,399</b>
<b>Cash &amp; Cash Equivalent At End Of The Year</b>	<b>10</b>	<b><u>10,747,985</u></b>	<b><u>792,174</u></b>

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

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

The Constituency financial statements were approved on 31/05/ 2023 and signed by:



**Fund Account Manager**

**Name: Harrison Wachira**



**National Sub-County  
Accountant**

**Name: Mercy Gitonga  
ICPAK M/No: 21293**



**Chairman NG-CDF  
Committee**

**Name: Jeremy Muriuki**

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

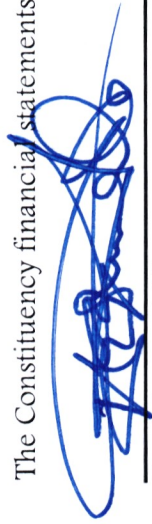
**X. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2022**

Receipts/Payments	Original Budget a	Adjustments B		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/B) and AIA	Previous Years' Outstanding disbursements				
	2021/2022			2021/2022	30/06/2022		
<b>Receipts</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	
Transfers from NG-CDF Board	137,088,879	792,174	45,088,879	182,969,932	182,969,932	-	-
Proceeds from Sale of Assets							-
Other Receipts		17,000	-	17,000	17,000	-	-
<b>TOTAL RECEIPTS</b>	<b>137,088,879</b>	<b>809,174</b>	<b>45,088,879</b>	<b>182,986,932</b>	<b>182,986,932</b>	<b>-</b>	<b>100%</b>
<b>PAYMENTS</b>							
Compensation of Employees	3,962,320	792,174	1,245,566	6,000,060	4,541,506	1,458,554	76%
Use of goods and services	8,375,678		5,628,858	14,004,536	10,563,997	3,440,539	75%
Transfers to Other Government Units	56,356,451		23,254,000	79,610,451	79,610,451	-	100%
Other grants and transfers	68,394,430		13,760,455	82,154,885	76,322,993	5,831,892	93%
Acquisition of Assets			1,200,000	1,200,000	1,200,000	-	100%
Other Payments	-	-	-	-	-	-	-
Funds pending approval	-	17,000	-	17,000		17,000	-
<b>TOTAL</b>	<b>137,088,879</b>	<b>809,174</b>	<b>45,088,879</b>	<b>182,986,932</b>	<b>172,238,947</b>	<b>10,747,985</b>	<b>94%</b>

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

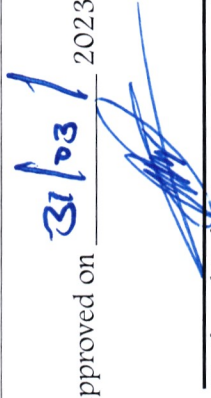
<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	10,747,985
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2022	-
	10,747,985
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	10,747,985

The Constituency financial statements were approved on 31/03/2023 and signed by:




**Fund Account Manager**

**Name: Harrison Wachira**



**National Sub-County Accountant**

**Name: Mercy Gitonga  
ICPAK M/No: 21293**



**Chairman/NG-CDF Committee**

**Name: Jeremy Muriuki**

*Tigania West Constituency  
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**XI. Budget Execution by Sectors and Projects for the Year Ended 30<sup>th</sup> June 2022**

Programme/sub-programme	Original Budget(a)	Adjustments (b)		Final Budget c=(a+b)	Actual on comparable basis (d)	Budget utilization difference(e=c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2021/2022					
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	3,962,320	792,174.00	1,245,566	6,000,060	4,541,506	1,458,554
1.2 Committee allowances	1,900,000		629,184	1,000,000	1,000,000	-
1.3 Use of goods and services	2,363,012		2,784,779	5,147,791	3,022,015	2,125,776
<b>Total</b>	<b>8,225,332</b>	<b>792,174</b>	<b>4,659,529</b>	<b>12,147,851</b>	<b>8,563,521</b>	<b>3,584,330</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	1,500,000		171,647	1,671,647	980,000	691,647
2.2 Committee allowances	1,612,666		1,732,138	4,561,982	4,561,982	-
2.3 Use of goods and services	1,000,000		623,116	1,623,116	1,000,000	623,116
<b>Total</b>	<b>4,112,666</b>		<b>2,526,901</b>	<b>7,856,745</b>	<b>6,541,982</b>	<b>1,314,763</b>
<b>3.0 Emergency</b>						
<b>3.1 Primary Schools</b>						



**Tigania West Constituency  
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Total	47,981,107	-	3,006,672	51,299,785	50,910,100	389,685
5.0 Sports				-		-
5.1 Buying of teams kit	2,741,777		2,741,777	5,483,554	5,483,554	-
Total	2,741,777	-	2,741,777	5,483,554	5,483,554	-
6.0 Environment						
6.1 Planting of trees seedling	1,000,000			1,000,000	1,000,000	-
6.2 Kamarima Primary School	700,000			700,000	700,000	-
6.3 Baraimu Primary School	541,777			541,777	541,777	-
6.4 Rwongo Rwa Nyanki Primary School	500,000			500,000	500,000	-
Total	2,741,777	-		2,741,777	2,741,777	-
7.0 Primary Schools Projects						
7.1 Machaku Primary School	235,320			235,320	235,320	-
7.2 Antubeiga Primary School	360,769			360,769	360,769	-
7.3 Maanthi Primary School	200,009			200,009	200,009	-
7.4 Ithamare Primary School	110,315			110,315	110,315	-
7.5 Kamaroo Primary School	353,582			353,582	353,582	-
7.6 Kianjai Primary School	57,500			57,500	57,500	-
7.7 Urru Primary School	283,032				283,032	-

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

					283,032			
7.8 Kithiiri Primary School	85,600				85,600		85,600	-
7.9 Mwerokanga Primary School	32,000				32,000		32,000	-
7.10 Laaria Primary School	266,000				266,000		266,000	-
7.11 Kimirii Primary School	117,800				117,800		117,800	-
7.12 Ack Mumui Primary School	77,000				77,000		77,000	-
7.13 Twale Primary School	309,635				309,635		309,635	-
7.14 Ithatene Primary School	68,800				68,800		68,800	-
7.15 Kaliati Primary School	135,367				135,367		135,367	-
7.16 Kithiru Primary School	87,800				87,800		87,800	-
7.17 Kimuthii Primary School	5,000,000				5,000,000		5,000,000	-
7.18 Amatu Primary School	750,000				750,000		750,000	-
7.19 Antubeiga Primary School	450,000				450,000		450,000	-
7.20 Baraimu Primary School	1,400,000				1,400,000		1,400,000	-
7.21 Ciaikuru Primary School	1,400,000				1,400,000		1,400,000	-
7.22 Ithatene Primary School	1,400,000				1,400,000		1,400,000	-
7.23 Kamitongu Primary School	750,000				750,000		750,000	-
7.24 Kamuthanga Primary School	1,400,000				1,400,000		1,400,000	-
7.25 Kanjalu Primary School	1,300,000				1,300,000		1,300,000	-

***Tigania West Constituency  
National Government Constituencies Development Fund (NGCDF)  
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7.26 St David Primary Sch	1,440,000				1,440,000	1,440,000	-
7.27 Kiare Primary School	500,000				500,000	500,000	-
7.28 Kimerei Primary School	800,000				800,000	800,000	-
7.29 Kimuthii Primary School	750,000				750,000	750,000	-
7.30 Kitheo Primary School	900,000				900,000	900,000	-
7.31 Kk Lumbi Primary School	1,500,000				1,500,000	1,500,000	-
7.32 Lachiathuriu Primary Sch	1,720,000				1,720,000	1,720,000	-
7.33 Lubunu Primary School	1,500,000				1,500,000	1,500,000	-
7.34 Luuria Primary School	750,000				750,000	750,000	-
7.35 Maanthi Primary School	1,400,000				1,400,000	1,400,000	-
7.36 Mucuune Primary School	1,400,000				1,400,000	1,400,000	-
7.37 Murichia Primary Sch	1,440,000				1,440,000	1,440,000	-
7.38 Mweronkanga Primary School	900,000				900,000	900,000	-
7.39 Mwithu Primary School	900,000				900,000	900,000	-
7.40 Nairiri Primary School	5,550,000				5,550,000	5,550,000	-
7.40 Ntiba Primary School	750,000				750,000	750,000	-
7.41 Ntoombo Primary School	900,000				900,000	900,000	-
7.42 St Rita Primary School	1,000,000				1,000,000	1,000,000	-
7.43 Thanantu Primary School	1,300,000				1,300,000	1,300,000	-

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

7.44 Thau Primary School	1,300,000				1,300,000	1,300,000	-
7.45 Thinyaine Primary School	1,000,000				1,000,000	1,000,000	-
7.46 Muramba Primary School	215,300				215,300	215,300	-
7.47 Mwili Primary School	317,440				317,440	317,440	-
7.48 Mumbui Primary School	40,000				40,000	40,000	-
7.49 Nkikutu Primary School	40,000				40,000	40,000	-
7.50 Kunene School For Children With Special Needs	40,000				40,000	40,000	-
7.51 Manyiri Primary School	1,750,000				1,750,000	1,750,000	-
7.52 Gimpine Primary School		1,500,000			1,500,000	1,500,000	-
7.53 Ithamare Primary School		1,300,000			1,300,000	1,300,000	-
7.54 Kamaroo Primary School		1,300,000			1,300,000	1,300,000	-
7.55 Kanjalu Boarding Primary		1,500,000			1,500,000	1,500,000	-
7.56 Kibuline Primary School		3,500,000			3,500,000	3,500,000	-
7.57 Kiernu Primary School		1,000,000			1,000,000	1,000,000	-
7.58 Mutionjuri Primary		2,000,000			2,000,000	2,000,000	-
7.58 Lairangi Primary		1,100,000			1,100,000	1,100,000	-
7.60 Mweronkoro Primary		150,000			150,000	150,000	-
7.61 Limoro Primary School		150,000			150,000	150,000	-
7.62 Ithatene Primary		300,000			300,000	300,000	-

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

School				300,000				-
7.63 Kithleo Primary School			150,000	150,000		150,000		-
7.64 Murichia Primary School			150,000	150,000		150,000		-
7.65 Kianjai Primary School			150,000	150,000		150,000		-
7.66 Rwongo Rwa Nanki Primary			150,000	150,000		150,000		-
7.67 ACK Munnui Primary School			300,000	300,000		300,000		-
7.68 Kithiiri Primary School			150,000	150,000		150,000		-
7.69 Mwithu Primary School			300,000	300,000		300,000		-
7.70 Chaikuru Primary School			150,000	150,000		150,000		-
7.71 Barainnu Primary School			300,000	300,000		300,000		-
7.72 Urru Primary School			74,000	74,000		74,000		-
				-				-
<b>Total</b>		<b>46,733,269</b>	<b>-</b>	<b>15,674,000</b>	<b>62,407,269</b>	<b>62,407,269</b>		<b>-</b>
<b>8.0 Secondary Schools Projects</b>								
8.1 Ntombo Day Secondary School		185,000		185,000		185,000		-
8.2 Karmitongu Day Secondary School		87,800		87,800		87,800		-
8.3 Kiorimba Day Secondary School		100,382		100,382		100,382		-
8.4 Nkurare Day Secondary School		750,000		750,000		750,000		-

*Tigania West Constituency  
National Government Constituencies Development Fund (NGCDF)  
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8.5 St Francis Of Assis Secondary School	1,500,000			1,500,000		1,500,000	-
8.6 Kithiri Day Sec			1,200,000	1,200,000		1,200,000	-
8.7 Mithene Day Sec			1,200,000	1,200,000		1,200,000	-
8.8 Mutionjuri Day Sec			1,500,000	1,500,000		1,500,000	-
8.9 Mwanika Day Sec			280,000	280,000		280,000	-
8.10 Mweronkoro Day Sec			1,200,000	1,200,000		1,200,000	-
8.11 Thau Day Sec			1,200,000	1,200,000		1,200,000	-
Sub totals	2,623,182	-	6,580,000	9,203,182		9,203,182	-
9.0 Tertiary institutions Projects				-			-
9.1 Mithene Kenya Medical Training College	7,000,000			7,000,000		7,000,000	-
9.2 Karumo TTI			1,000,000	1,000,000		1,000,000	-
Total	7,000,000	-	1,000,000	8,000,000		8,000,000	-
10.0 Security Projects				-			-
10.1 Kimiriri Assistant Chiefs Office	237,320			237,320		237,320	-
10.2 Kandebene Assistant Chiefs Office	307,111			307,111		307,111	-
10.3 Kithuo Assistant Chief	474,263			474,263		474,263	-
10.4 Mucuuu Assistant	77,567			77,567		77,567	-

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

Chief					77,567			-
10.5 Machaku Assistant Chief	256,301				256,301	256,301		-
10.6 Kibuline Administration Police Post	60,000				60,000	60,000		-
10.7 Kithuo Assistant Chief	450,000				450,000	450,000		-
10.8 Limauru Assistant Chiefs Office	275,000				275,000	275,000		-
10.9 Machaku Assistant Chiefs Office	425,000				425,000	425,000		-
10.10 Mbeu Assistant Chiefs Office	1,275,000				1,275,000	1,275,000		-
10.11 Mathru Assistant Chiefs Office	1,275,000				1,275,000	1,275,000		-
10.12 Mituntu Assistant Chiefs Office	1,275,000				1,275,000	1,275,000		-
10.13 Chiefs/Ass Chiefs Furniture	1,350,000				1,350,000	1,350,000		-
10.14 Karii Ass chief			1,000,000		1,000,000	1,000,000		-
10.15 Kianjai Ass Chief			400,000		400,000	400,000		-
10.16 Kibuline Police Post			2,000,000		2,000,000	2,000,000		-
10.17 Kunene Ass Chief			1,000,000		1,000,000	1,000,000		-
10.18 Limauru Ass Chief			300,000		300,000	300,000		-
10.19 Mituntu Chief			1,000,000		1,000,000	1,000,000		-
10.20 Mumi Ass Chief			1,000,000		1,000,000	1,000,000		-
10.21 Nthuli Ass Chief			1,000,000		1,000,000	1,000,000		-

***Tigania West Constituency  
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Total	7,737,562	-	7,700,000	15,437,562	15,437,562	-
11.0 Acquisition of assets						-
11.1 Office Borehole			1,200,000	1,200,000	1,200,000	-
Total			1,200,000	1,200,000	1,200,000	-
12.0 Other payments						-
Total			-	-	-	-
13.0 unallocated fund						
Unapproved projects						-
AIA		17,000		17,000	17,000	
PMC savings						
Total		17,000		17,000		17,000
	137,088,879	809,174	45,088,879	182,986,932	172,238,947	10,747,985

(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)

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

#### a) Recognition of Receipts

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

### 4. Significant Accounting Policies

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.

#### 3. Reporting Currency

The financial statements are for the NGCDF-Tigania West Constituency. The financial statements encompass the reporting entity as specified under section 81 of the FFM Act 2012

#### 2. Reporting Entity

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.

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPAS) 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).

#### 1. Statement of Compliance and Basis of Preparation

The principle accounting policies adopted in the preparation of these financial statements are set out below:

### XI. Significant Accounting Policies

***Significant Accounting Policies continued***

Transfers from the National Government Constituency Development Fund (NG-CDF)

Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

**Proceeds from Sale of Assets**

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

**Other receipts**

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

***Unutilized Funds from PMCs.***

All unutilized funds of the Project Management Committee (PMC) are returned to the constituency account. Unutilized funds from PMCs are recognised as other receipts upon return to the constituency account.

**External Assistance**

External assistance refers to grants and loans received from local, multilateral and bilateral development partners. In the year under review there was no external assistance received.

**b) Recognition of payments**

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

**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.

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.

**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.

**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.

**Compensation of Employees**

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

*Significant Accounting Policies continued*

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 payable). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfillment 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.

**8. Accounts Payable**

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 AIF holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**7. Accounts Receivable**

***Significant Accounting Policies continued***

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.

**6. Cash and Cash Equivalents.**

***Significant Accounting Policies continued***

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2022.

### 13. Subsequent Events

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

### 12. Comparative Figures

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

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 10<sup>th</sup> June 2021 for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

### 11. Budget

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of NGCDF Act, 2015

### 10. Unutilized Fund

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.

### 9. Pending Bills

*Significant Accounting Policies continued*

*Significant Accounting Policies continued*

**14. Errors**

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

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

**15. Related Party Transactions**

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

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

**XII. Notes to the Financial Statements**

**1. Transfers from NGCDF Board**

NGCDF Board			
AIE NO B096928	15,000,000		
AIE NO B104681	19,000,000		
AIE NO A823733	33,367,724		
AIE NO B104880	2,000,000		
AIE NO B124676	9,000,000		
AIE NO B119664	8,500,000		
AIE NO B119703	12,000,000		
AIE NO B128296	6,900,000		
AIE NO B132056	6,000,000		
AIE NO B132350	6,000,000		
AIE NO B126019	13,000,000		
AIE NO B126311	7,000,000		
AIE NO B105106	11,600,000		
AIE NO B140750	12,000,000		
AIE NO B105306	33,000,000		
AIE NO B105571	44,000,000		
AIE NO B105945	22,000,000		
AIE NO B128718	6,000,000		
AIE NO B163880	12,000,000		
AIE NO B154224	15,000,000		
AIE NO B154445	18,000,000		
AIE NO B154499	20,088,879		
AIE NO B888505	12,088,879		
<b>TOTAL</b>	<b>182,177,758</b>		<b>161,367,724</b>

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	17,000	9,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>17,000</b>	<b>9,000</b>

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2021-2022	2020-2021
	<b>Kshs</b>	<b>Kshs</b>
NG-CDPC Basic staff salaries	2,989,706	2,775,802
Basic wage for casual workers	65,000	-
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	1,385,280	-
Employer Contributions Compulsory national social security schemes	101,520	103,680
<b>Total</b>	<b>4,541,506</b>	<b>2,879,482</b>

5. Use Of Goods and Services

	2021-2022	2020-2021
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	9,450	9,450
Electricity	-	14,866
Communication, supplies and services	84,850	465,580
Domestic travel and subsistence	302,500	100,750
Printing, advertising and information supplies & services	1,188,549	472,730
Rentals of produced assets	-	-
Training expenses	980,000	2,624,000
Hospitality supplies and services	238,050	152,550
Other committee expenses	4,523,985	2,095,000
Committee allowance	1,000,000	1,778,000
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	-	-
Fuel, oil & lubricants	1,200,000	600,000
Bank service commission & charges	33,240	67,710
Other operating expenses	-	-
Routine maintenance – vehicles and other transport equipment	300,144	471,100
Routine maintenance – other assets	703,229	721,505
<b>Total</b>	<b>10,563,997</b>	<b>9,573,241</b>

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Notes To The Financial Statements (Continued)

**6. Transfer To Other Government Units**

Description	2021-2022	2020-2021
Transfers To Primary Schools (See Attached List)	62,407,269	63,261,226
Transfers To Secondary Schools (See Attached List)	9,203,182	12,600,000
Transfers To Tertiary Institutions (See Attached List)	8,000,000	16,500,000
<b>Total</b>	<b>79,610,451</b>	<b>92,361,226</b>

**7. Other Grants and Other transfers**

Description	2021-2022	2020-2021
Bursary – secondary schools (see attached list)	34,284,600	25,096,500
Bursary – tertiary institutions (see attached list)	15,959,500	17,337,000
Bursary – special schools (see attached list)	468,000	340,000
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	198,000	198,000
Security projects (see attached list)	15,437,562	9,375,000
Sports projects (see attached list)	5,483,554	2,747,354
Environment projects (see attached list)	2,741,777	2,750,100
Emergency projects (see attached list)	1,750,000	7,192,206
<b>Total</b>	<b>76,322,993</b>	<b>65,036,160</b>

**8. Acquisition Of Assets**

Description	2021-2022	2020-2021
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	1,200,000	654,500
Acquisition of Land	-	-
<b>Total</b>	<b>1,200,000</b>	<b>654,500</b>

Notes To the Financial Statements (Continued)

9. Other Payments

Strategic plan	-	-
ICT Hub	-	-
	-	-

10: Cash Book Bank Balance

10A: Bank Accounts (Cash Book Bank Balance)		
Equity Bank, Meru Branch, Account No. 0140292799595	10,747,985	792,174
<b>Total</b>	<b>10,747,985</b>	<b>792,174</b>
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (Specify)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
[Provide Cash Count Certificates for Each]		

11: Outstanding Imprests

Name of Officer	dd/mm/yy	-	-
Name of Officer	dd/mm/yy	-	-
Name of Officer	dd/mm/yy	-	-
Name of Officer	dd/mm/yy	-	-
Name of Officer	dd/mm/yy	-	-
Name of Officer	dd/mm/yy	-	-

Total

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

Notes to the Financial Statement Continued

12A. Retention

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

[Provide short appropriate explanations as necessary.]

12B. Gratuity

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

[Provide short appropriate explanations as necessary.]

13. Balances Brought Forward

2020-2021	2021-2022	
KShs	KShs	
9,850,399	792,174	Bank accounts
-	-	Cash in hand
-	-	Imprest
9,850,399	792,174	Total

[Provide short appropriate explanations as necessary.]



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-	-	Deposit and Retentions paid during the Year (C)
-	-	closing account payables D = A+B-C
-	-	Changes in Accounts Payable E= D-E



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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	KShs	KShs
PMC account balances (see attached list)	53,208,281	34,322,258
Total	53,208,281	34,321,258

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

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

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

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2022	Comments
<b>NG-CDFC Staff</b>				
1. Pricilla Kathambi	Office assistant	01/03/2018	105,600.00	Contract renewed (1/3/21)
2. Kelvin Munene	Account Assistant	01/02/2018	168,300.00	Contract renewed (1/2/21)
3. Agnes Ntongai	Record Management Officer	01/02/2018	158,100.00	Contract renewed (1/2/21)
4. Antony Murerwa	Driver	01/02/2018	142,800.00	Contract renewed (1/2/21)
5. Peter Njati	Watch man	01/02/2018	112,200.00	Contract renewed (1/2/21)
6. Floridah Kendi	Secretary	01/10/2018	92,400.00	Contract renewed (1/8/21)
7. Jason Mwiti	ICT officer	01/02/2020	261,000.00	
8. Edward Kimathi	Clerk of works	01/07/2020	216,000.00	
<b>Sub-Total</b>			<b>1,256,400</b>	
<b>Grand Total</b>			<b>1,256,400</b>	

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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees		1,458,554	2,037,740	
Use of goods & services		3,440,539	5,628,858	
Amounts due to other Government entities				
GIMPINE PRIMARY SCHOOL	Construction of a block of 6 pit latrines(sh 600,000) and rehabilitation of 3 classrooms by flooring, plastering, putting doors and windows veranda, repairing leaking roofs, painting and electrical wiring (sh 900,000)		1,500,000	
ITHAMARE PRIMARY SCHOOL	Rehabilitation Of 4 Classrooms By Flooring, Plastering, Putting Doors And Windows Veranda, Repairing Leaking Roofs, Painting And Electrical Wiring (Sh 1.3m)		1,300,000	
KAMAROO PRIMARY SCHOOL	Rehabilitation of 4 classrooms by flooring, plastering, putting doors and windows veranda, repairing leaking roofs, painting and electrical wiring (sh 1.3m)		1,300,000	
KANJALU BOARDING PRIMARY SCHOOL	completion of 3 storeyed classrooms by roofing, plastering, flooring, putting windows and doors, wiring and painting in partnership with the school		1,500,000	
KIBULINE PRIMARY SCHOOL	rehabilitation of a borehole by cleaning, casing, changing the pump, installing solar system, water tank and distribution network within the school (sh 3.5m)		3,500,000	
KIERU PRIMARY SCHOOL	Construction of one complete classroom to completion		1,000,000	
MUTIONJURI PRI SCHOOL	Construction of two new classrooms to completion		2,000,000	
LAIRANGI PRIMARY SCHOOL	Rehabilitation Of 4 Classrooms By Flooring, Plastering, Putting Doors And Windows Veranda,		1,100,000	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Urru Primary School	Repairing Leaking Roofs, Painting And Electrical Wiring Complete rehabilitation of 5 classrooms		74,000	
KITIHIRI DAY SEC SCHOOL	Construction of phase one of lab		1,200,000	
MATHENE DAY SEC SCHOOL	Construction of 12 new pit latrines		1,200,000	
MUTONJURI DAY SEC SCHOOL	Construction of second wing of science lab		1,500,000	
MWANIKA DAY SEC SCHOOL	Fencing of 0.5 acre of land with concrete poles and barbed wire		280,000	
MWERONKORO DAY SEC SCHOOL	Rehabilitation of 4 classrooms by flooring, plastering, putting doors and windows veranda, repairing leaking roofs, painting and electrical wiring		1,200,000	
THAU DAY SEC SCHOOL	Completion of construction of an administration block by walling, roofing, flooring, putting windows and doors, veranda, wiring, painting in partnership with the school community.		1,200,000	
KARUMO TECHNICAL TRAINING INSTITUTE	Rehabilitation of a borehole by cleaning, casing and repairing distribution network		1,000,000	
MWERONKORO PRIMARY SCHOOL	Construction and delivery of 25 desk		150,000	
LIMORO PRIMARY SCHOOL	Construction and delivery of 25 desk		150,000	
ITHATENE PRIMARY SCHOOL	Construction and delivery of 50 desk		300,000	
KITHEO PRIMARY SCHOOL	Construction and delivery of 25 desk		150,000	
MURICHIA PRIMARY SCHOOL	Construction and delivery of 25 desk		150,000	
KIANJAI PRIMARY SCHOOL	Construction and delivery of 25 desk		150,000	
RWONGO RWA NYAKI PRIMARY SCHOOL	Construction and delivery of 25 desk		150,000	

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<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2021/22</b>	<b>Outstanding Balance 2020/2021</b>	<b>Comments</b>
ACK MUMUJ PRI SCHOOL	Construction and delivery of 50 desk		300,000	
KITHIIRI PRIMARY SCHOOL	Construction and delivery of 25 desk		150,000	
MWITTHU PRIMARY SCHOOL	Construction and delivery of 50 desk		300,000	
CHAIKURU PRIMARY SCHOOL	Construction and delivery of 25 desk		150,000	
BARAIMU PRIMARY SCHOOL	Construction and delivery of 50 desk		300,000	
Sub-Total		-	<b>23,254,000</b>	
<b>Amounts due to other grants and other transfers</b>				
EMERGENCY	To cater for any unforeseen occurrences in the constituency during the financial year	5,442,207		
4.2 Bursary Secondary Schools	Sponsoring needy students in secondary schools	89,685	2,507,679	
4.3 Bursary Tertiary Institutions	Sponsoring needy students in tertiary institution		352,999	
4.4 SOCIAL SECURITY	Paying NHIF for vulnerable people in the constituency	300,000	300,000	
4.5 Bursary Special Needs	Sponsoring needy students in special school		158,000	
Sports Activities	Organizing a sports tournament in the constituency		2,741,777	
KARJI ASS CHIEF'S OFFICE	Construction of a new assistant chief office (sh 750,000) and a 2 doors pit latrine with urinal channel (sh 250,000)		1,000,000	
KIANJAI ASS CHIEF'S OFFICE	Rehabilitation of assistant chiefs office houses by plastering, flooring, windows, doors, wiring and ceiling and construction of a new 2 doors pit latrine with urinal channel		400,000	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
KIBULINE POLICE POST	Construction of 4 new staff houses to completion		2,000,000	
KUNENE ASS CHIEF'S OFFICE	Construction of a new assistant chief office (sh 750,000)and a 2 doors pit latrine with urinal channel (sh 250,000)		1,000,000	
LIMAUURU ASS CHIEF'S OFFICE	Rehabilitation of assistant chiefs office houses by plastering , flooring, windows, doors, wiring and ceiling		300,000	
MITUNTU CHIEF'S OFFICE	Construction of a new assistant chief office (sh 750,000)and a 2 doors pit latrine with urinal channel (sh 250,000)		1,000,000	
MUMUI ASS CHIEF'S OFFICE	Construction of a new assistant chief office (sh 750,000)and a 2 doors pit latrine with urinal channel (sh 250,000)		1,000,000	
NTULILI ASS CHIEF'S OFFICE	Construction of a new assistant chief office (sh 750,000)and a 2 doors pit latrine with urinal channel (sh 250,000)		1,000,000	
Sub-Total		5,831,892	13,760,455	
Acquisition of assets				
11.7 Drilling, equipping and commissioning of a borehole	Solarization of a borehole		1,200,000	
Others ( <i>specify</i> )				
Sub-Total			1,200,000	
Funds pending approval	Sale of tender	17,000	17,000	
Grand Total		10,747,985	45,898,053	

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

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2020/21</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) 2021/22</b>
Land				
Buildings and structures	3,700,000			3,700,000
Transport equipment	6,147,044			6,147,044
Office equipment, furniture and fittings	1,134,740			1,134,740
ICT Equipment, Software and Other ICT Assets	630,645			630,645
Purchase of photocopier	180,000			180,000
Other Machinery and Equipment	3,500,000	1,200,000		4,700,000
Heritage and cultural assets	-			
Intangible assets	-			
<b>Total</b>	<b>15,292,429</b>	<b>1,200,000</b>		<b>16,492,429</b>

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**Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2022**

<b>PMC</b>	<b>BANK</b>	<b>BRANCH</b>	<b>ACC NUMBER</b>	<b>A/C BALANCE 30/06/2022</b>	<b>A/C BALANCE 30/06/2021</b>
ACK Mumui Primary School	NBK	Kianjai	1285130700600	-	1,078,569
ACK REI PRIMARY SCHOOL	NBK	Kianjai	1022232208400	-	599,275
Amatu Day Secondary School	NBK	Kianjai	1022206768700	3,300	3,300
Antubeiga Ap Camp	NBK	Kianjai	1281130716300	78,596	78,596
ANTUBEIGA PRIMARY SCHOOL	NBK	Kianjai	1281124324200	450,000	810
ATHWANA SEC SCH	NBK	Kianjai	102539021200	375	13,552
BARAINU PRIMARY SCHOOL	NBK	Kianjai	1224040162200	1,415,126	15,246
CCM MWERONDU PRIMARY	NBK	Kianjai	1022237947400	-	-
Gimpine Pvy Sch	NBK	Kianjai	1285124394900	604	395
ITHAMARE PRIMARY SCHOOL	NBK	Kianjai	1024112924800	240	1,484
Ihatene Pvy Sch	NBK	Kianjai	1282077559200	1,400,556	556
Kaamu Day Secondary School	NBK	Kianjai	1025040509800	30	15,503
Kaamu Primary School	NBK	Kianjai	1022127709800	4,914	5,414
KALATI ASSISTANT CHIEF	NBK	Kianjai	15020208670600	322	322
KALATI PRIMARY SCHOOL	NBK	Kianjai	1256039237000	5,266	2,626
Kalimba Primary School	NBK	Kianjai	1022218502200	402	1,051,798
Kamanoro Primary School	NBK	Kianjai	1281124378300	625	625
Kamaroo Day Sec	NBK	Kianjai	1025082026900	420	420
KAMAROO PRIMARY SCHOOL	NBK	Kianjai	1285124377700	780	1,581
Kamaruki Pvy Sch	NBK	Kianjai	1024112919400	3,089	1,402,275
Kamitongu Pvy Sch	NBK	Kianjai	1025119548600	455	455
Kamuthanga Pvy	NBK	Kianjai	1285124321800	1,400,000	15
KANDEBENE ASSISTANT CHIEFS OFFICE	NBK	Kianjai	1021228369100	0	3
KANJAI PRIMARY SCHOOL	NBK	Kianjai	1248040459200	254	254
Kanjalu Pvy Sch	NBK	Kianjai	1285130745600	1,301,129	1,249
Kanthiari Primary School	NBK	Kianjai	1024112919900	-	-
Kari Pvy Sch	NBK	Kianjai	1024119574300	25,498	25,498

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KIANDIU DAY SEC	NBK	Kianjai	1022218323300	951	1,001,047
Kiandiu Day Sec Sch	NBK	Kianjai	1285124352900	350	350
Kianjai Circuit Boarding Primary School	NBK	Kianjai	01022219426800	1,275	1,275
Kianjai Girls Secondary School	NBK	Kianjai	1285124321600	8,132	8,132
Kianjai Primary School	NBK	Kianjai	01281124396200	-	873
Kiare Assistant Chief	NBK	Kianjai	1020220081500	-	-2,465
Kiare Pvy Sch	NBK	Kianjai	1024124335700	500,231	51
Kibiru Day Sec Sch	NBK	Kianjai	1025119536500	-	146
KIBIRU PRIMARY SCHOOL	NBK	Kianjai	1022230707400	-	40,991
Kibuline Ap Post	NBK	Kianjai	1520218652000	-	-
Kibuline Primary School	NBK	Kianjai	1285130700100	3,500,732	15,452
Kibuline Secondary School	NBK	Kianjai	01021039014901	22,854	22,854
Kieru Pvy Sch	NBK	Kianjai	1285124390600	55,190	4,827
Kilenchume Chiefs Office	NBK	Kianjai	1285112967200	101,930	101,930
Kimachia Chief's Camp	NBK	Kianjai	1285112911500	2,317	2,317
Kimachia Primary Sch	NBK	Kianjai	1285130743600	1,742	2,102
Kimachia Sec Sch	NBK	Kianjai	1025019087500	10,950	10,950
Kimerei Pvy Sch	NBK	Kianjai	1024039233401	803,942	3,942
KIMIRII ASSISTANT CHIEF OFFICE	NBK	Kianjai	1021227765200	6,942	140,432
Kimuthii Primary School	NBK	Kianjai	1022206735900	5,753,281	3,401
KIORIMBA DAY SECONDARY SCHOOL	NBK	Kianjai	1025134510800	662,838	1,838
Kirindine Chiefs Office	NBK	Kianjai	1020213987100	0	-
Kirukire Day Sec	NBK	Kianjai	1025077675700	500	500
Kirukire Pvy	NBK	Kianjai	1281088289900	399	759
KITHEO CHIEFS OFFICE	NBK	Kianjai	1021229035900	840,308	1
Kitheo Pvy Sch	NBK	Kianjai	1224040162100	-	-
Kitheo Secondary School	NBK	Kianjai	1248039885800	15,856	15,856
KITTHIRI PRIMARY SCHOOL	NBK	Kianjai	1022230398000	-	862
Kithiru Pvy Sch	NBK	Kianjai	1281077651200	135	738
Kk Lumbi Pvy Sch	NBK	Kianjai	1224040162500	1,500,456	456

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KK RWANJWE DAY SECONDARY SCHOOL	NBK	Kianjai	1285124342600	7,772	8,132
KK THARAINNE PRIMARY SCHOOL	NBK	Kianjai	1024112929200	559	1,007,555
KMTC MIATHENE	NBK	Kianjai	1285124348800	39,289	6,485,772
KUANI ASSISTANT CHIEFS	NBK	Kianjai	1020237160100	0	319,275
Kunene Pvy Sch	NBK	Kianjai	1281077603900	-	1
LAARIA PRIMARY SCHOOL	NBK	Kianjai	1281077650300	-	14,095
Laciathurui Day	NBK	Kianjai	01025088265100	553	1,753
Laciathurui Primary School	NBK	Kianjai	1248040457100	1,410,108	4,761
Lairangji Day Secondary School	NBK	Kianjai	01025082031400	810	810
Limbine Chiefs Office	NBK	Kianjai	1020220974600	-	-2,522
Limbine Pvy Sch	NBK	Kianjai	1281124326300	-	191
LIMORO AP CAMP	NBK	Kianjai	1285112926800	34	6,061
Lubunu Primary School	NBK	Kianjai	1020218572100	-	-
Lubunu Sec Sch	NBK	Kianjai	1285124327300	3,990	3,990
Maanthe Assistant Chief Office	NBK	Kianjai	1520220330600	246	246
MAANTHI PRIMARY SCHOOL	NBK	Kianjai	1022229942500	1,401,417	417
MACHAKU ASSISTANT CHIEF OFFICE	NBK	Kianjai	1021229028600	-	196
Machaku Mixed Day Sec	NBK	Kianjai	12463976800	206	206
MACHAKU PRIMARY SCHOOL	NBK	Kianjai	1022231558400	7,354	150,153
Machegegne Ap Post	NBK	Kianjai	1520220217000	293	293
Machegegne Mixed Day Sec	NBK	Kianjai	1025040304900	1,569	979
MAILI TATU AP POST	NBK	Kianjai	1020209678300	275	275
Maitha Primary School	NBK	Kianjai	1024112949900	4,316	19,316
Makandi Pvy Sch	NBK	Kianjai	1285124388100	-	94
Manyiri Pvy Sch	NBK	Kianjai	1281124340100	740	4,500,500
Mck Mwerondu Primary School	NBK	Kianjai	1022218012600	1	1,002,277
Mck Urru Primary	NBK	Kianjai	1248040178800	-	6,754,279
MIATHENE CHIEFS OFFICE	NBK	Kianjai	12021239165600	221	-
MIATHENE HIGH SCHOOL	NBK	Kianjai	1020227917000	1	1
Miathene Police Post	NBK	Kianjai	1020211645000	-	-

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MLATHENE PRIMARY SCHOOL	NBK	Kianjai	1285130745600		1,301,129	1,249
Mituntu Day Secondary School	NBK	Kianjai	1025130723300		3,996	3,996
Mituntu Girls Secondary School	NBK	Kianjai	1025112927900		16,769	16,769
Mituntu Primary School	NBK	Kianjai	1025062292300		50,180	-
MUCUUNE ASSISTANT CHIEFS OFFICE	NBK	Kianjai	1021230707500		5	342
Mucuuune Day Secondary School	NBK	Kianjai	1022216209700		3,987	3,987
Mucuuune Dispensary	NBK	Kianjai	1281124373000		534	534
Mucuuune Pry Sch	NBK	Kianjai	1285124326100		550	550
Mukindu Pry Sch	NBK	Kianjai	1024040508400		6,835	6,835
MUMUI PRIMARY	NBK	Kianjai	1022231175500		-	-
Muramba Primary School	NBK	Kianjai	1024112928100		0	-
Murichia Pry Sch	NBK	Kianjai	1242040256600		-	-
Mutionjuri Assistant Chief	NBK	Kianjai	1520218451900		-	-
Mutionjuri Day Secondary School	NBK	Kianjai	1022218496500		87,358	3,743
Mutionjuri Primary School	NBK	Kianjai	1022206824800		1,060	8,585
Mwanika Primary School	NBK	Kianjai	1024112961900		864	864
Mweronkanga Primary School	NBK	Kianjai	01022218012600		1	1,002,277
Mweronkoro Pry	NBK	Kianjai	1285101158700		6,098	6,098
Mwili Asst Chief	NBK	Kianjai	1281062226600		-	-
MWILI PRIMARY SCHOOL	NBK	Kianjai	1020229803200		224	24
Mwili Pry Sch	NBK	Kianjai	1024119569400		3,523	3,523
Mwithanga Primary School	NBK	Kianjai	1024019096500		-	156
Nairiri Primary School	NBK	Kianjai	01022225431700		5,561,694	11,694
Ngcdf Covid 19 Tigania West)	NBK	Kianjai	1021226877800		456	456
NGCDF Office	NBK	Kianjai	1520218619700		-	-
Nkluthu Pry	NBK	Kianjai	1024112923400		102,805	102,805
NKURARE DAY	NBK	Kianjai	1025124374300		751,138	1,006,034
Nkurare Pry Sch	NBK	Kianjai	1285130727500		445	445

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				0.00		
Nhba Day Sec	NBK	Kianjai	1281124323300			2,840
Nhba Primary School	NBK	Kianjai	1022219630800	752,720		441
Nkoombo Secondary School	NBK	Kianjai	1047130792900	281		15,994
Rwongo Rwa Nyanki Primary	NBK	Kianjai	1285130745400	15,994		3,272
St Augustine Luuria Secondary School	NBK	Kianjai	1022218737500	3,272		866
Thanaantu Pny	NBK	Kianjai	1256100075200	1,300,866		1,290
Thau Mixed Day Sch	NBK	Kianjai	1285124328500	1,201,290		2,957
THAU PRIMARY SCHOOL	NBK	Kianjai	1022211689800	1,302,837		325
Thiyaine Primary School	NBK	Kianjai	01022221249000	1,000,205		1,363
Thiyaine Secondary School	NBK	Kianjai	1025119533600	1,363		20,375
Tigania Police Station	NBK	Kianjai	1521218637200			288,453
TIGANIA WEST AP	NBK	Kianjai	1021236452200			1,152
Urru AP	NBK	Kianjai	1285130760100	1,152		655
Tigania West Dec	NBK	Kianjai	1020209264200	655		14,501
Tigania West Environment Management Comm	NBK	Kianjai	1285124371100	74,758		581,665
Tigania West Sports Committee	NBK	Kianjai	1285124365000	581,665		372
Tigania West Water Resources	NBK	Kianjai	1281119568600	372		4,618,855
TIGANIA WEST WATER TANKS	NBK	Kianjai	1020236806600			7,108
Twale Pny Sch	NBK	Kianjai	1285130746400			7,059
Uringu Primary	NBK	Kianjai	1285130749600	7,059		4,330
Uringu Sec Sch	NBK	Kianjai	1025112915100			2,816
Urru Day Secondary School	NBK	Kianjai	1021077517200	2,816		-
Urru Pny Sch	NBK	Kianjai	124840178800			-
Limauru Assistant Chiefs Office	NBK	Kianjai	1020239777400	Nil		-
Kunene Ast Chiefs Office	NBK	Kianjai	1020240042800			-
Tigania West Chiefs Furnitures	NBK	Kianjai	1021242599100			-
Kari Ast. Chiefs Office	NBK	Kianjai	1020241402600	(4,320)		-

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Mumui Ast Chiefs Office	NBK	Kianjai	01020239791900					
Amatu Ast. Chiefs Office	NBK	Kianjai						
Lairangi Pry School	NBK	Kianjai						
Mwanika Day Sec School	NBK	Kianjai	1024062277300					
Kanjalu Boarding Pry Sch	NBK	Kianjai						
Mlathene Day Sec School	NBK	Kianjai	01021040212200					
Mituntu Chiefs Office	NBK	Kianjai	1022240167900			456,106		
Laciathurru Pry Sch	NBK	Kianjai	1020240093000			8,914		
Kithiri Day Sec School	NBK	Kianjai	1248040457100					
Nthuli assistant chiefs office	NBK	Kianjai	01285124323100			1,410,107		
Kianjai assistant chiefs office	NBK	Kianjai	1020239923600			498		
CHAIKURU PRIMARY SCH	nbk	kianjai	01021237545200			976,710		
ST.RITA PRIMARY SCH	NBK	Kianjai	1022247399100					
MTUNTU ASS.CHIIFS OFFCE	NBK	Kianjai	1022247013400			11,535		
MCK ALL SAINTS MWITTHU PRIMARY SCH	NBK	Kianjai	1021246712700			1,000,000		
KMTC MIATHENE PROJECT	NBK	Kianjai	1022246787800			1,249,275		
LUBUNU PRIMARY SCH	NBK	Kianjai	1285124348800			899,275		
MURCHIA PRIMARY SCH	NBK	Kianjai	1022246593500			39,298		
ST. DAVID PRY SCH	NBK	Kianjai	1022246590400			1,499,275		
MWERONKANGA PRY SCH	NBK	Kianjai	1022246244900			1,399,275		
MBEU ASST. CHIEFS OFFICE	NBK	Kianjai	1022224267500			1,400,275		
TIGANIA WEST DESKS PMC	NBK	Kianjai	1020246708300			902,240		
AMATU PRY SCHOOL	NBK	Kianjai	1521247083500			1,249,275		
MATRU ASST CHIEFS OFFICE	NBK	Kianjai	01022249907800			2,339,760		
TIGANIA WEST EDUCATION SHG	NBK	Kianjai	1520209757600					
Kk Lumbi Day Secondary School	NBK	Kianjai	1021246218500			1,250,237		
TOTALS	NBK	Kianjai	1020088255700			198,603		
						11,941		
						53,208,281		34,321,258

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1 Inaccuracies in statement of receipts and payments comparative balances	Financial statements reflects use of goods and services opening balance of Ksh 6,478,312. However the same item in the 2018/19 financial statements reflected a total of Ksh 6,578,312 resulting to an explained and unreconciled variance totalling to Ksh 100,000 Also a variance of 1,954,792 in transfer to government units and other grants and transfer .	The error is corrected	Not resolved	30/4/2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)																								
1.2 Inaccuracies in summary statement of appropriation	<table border="1" data-bbox="630 660 1125 1344"> <thead> <tr> <th>Item</th> <th>Balances in summary statements of appropriation</th> <th>Balances in budget execution</th> <th>Variance</th> </tr> </thead> <tbody> <tr> <td>Total adj</td> <td>61,729,417</td> <td>64,850,282</td> <td>3,120,865</td> </tr> <tr> <td>Total final Budget</td> <td>199,097,141</td> <td>202,218,006</td> <td>3,120,865</td> </tr> <tr> <td>Total Budget</td> <td>79,218,124</td> <td>82,338,989</td> <td>3,120,865</td> </tr> <tr> <td>Budget utili diff</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td>9,362,595</td> </tr> </tbody> </table> <p>Further the management did not prepare separate statements of appropriation for recurrent and development</p>	Item	Balances in summary statements of appropriation	Balances in budget execution	Variance	Total adj	61,729,417	64,850,282	3,120,865	Total final Budget	199,097,141	202,218,006	3,120,865	Total Budget	79,218,124	82,338,989	3,120,865	Budget utili diff				Total			9,362,595	The error is corrected	Not resolved	30/4/2023
Item	Balances in summary statements of appropriation	Balances in budget execution	Variance																									
Total adj	61,729,417	64,850,282	3,120,865																									
Total final Budget	199,097,141	202,218,006	3,120,865																									
Total Budget	79,218,124	82,338,989	3,120,865																									
Budget utili diff																												
Total			9,362,595																									
2 Unsupported committee bank balances	The PMC balances had an unreconciled variance of sh 40,277. No cash book or bank reconciliation was provided.	The error is corrected	Not resolved	30/4/2023																								
3.1 Unsupported environment projects	No distribution list, store issue voucher (SI 1) and EIA report. The use of request for quotation instead of open tender	Attached is the distribution list and acknowledgement receipts from the	Not resolved	30/4/2023																								

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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>beneficiaries The procurement was done in compliance with section 102 of public procurement and disposal act. The justification of the use of this method of procurement was due to time and cost constraints. The tender notice was placed on old NGCDF board website <a href="http://www.ngcdf.go.ke">www.ngcdf.go.ke</a> which was phased out in the month of June 2020, the facts of which can be verified from ICT officer 0722765950</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (But a date when you expect the issue to be resolved)
3.2 Unsupported bursary	Bursary of sh 696,200 was not acknowledged	The management has an elaborate system of disbursing the bursary cheques. The noted gap was prompted by the closure of learning institutions due to the outbreak of Covid 19 pandemic	Not resolved	30/4/2023
4 Unsupported PIS report	The PIS report was not analysed in sectors	The PIS is analyzed in sectors	Not resolved	30/4/2023
Other matters- Budget control & performance	The constituency had an underperformance of 79,218,124	The management is committed to continue improving the performance	Not resolved	30/4/2023
Other Matters- unresolved prior year matters	Previous years audit issues had not been resolved	The management is liaising with OAG to resolve the issues	Not resolved	30/4/2023
Lawfulness/effectiveness 1 Irregular expenditure	Use of quotations instead of open tender at Lubunu Primary School (4,410,010)	The procurement was done in compliance with section 102 of	Not resolved	30/4/2023

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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>public procurement and disposal act. The justification of the use of this method of procurement was due to time and cost constraints. The tender notice was placed on old NGCDF board website <a href="http://www.ngcdf.go.ke">www.ngcdf.go.ke</a> which was phased out in the month of June 2020, the facts of which can be verified from ICT officer 0722765950</p>		
Lawfulness/effectiveness 2 Irregular emergency	No evidence was provided to prove there was emergency at Kirindine Social Hall (500,000) and DCC office (1,000,000)	The additional sh 500,000 from emergency funds was prompted by an omission that occurred during	Not resolved	30/4/2023

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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>The budgeting. The amount added was done in the best interest of the public, first to avert deterioration of the project should it be left incomplete at the critical stages of implementation and secondly, to deliver the complete social hall for the use by the public.</p>		
		<p>The rehabilitation of DCC office involved total overhaul of wiring which had been burnt beyond repairs.</p>		

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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>Lawfulness/effectiveness 3 Irregular procurement</p>	<p>Use of quotations instead of open tender at Mithene Police Post(5,518,744)</p>	<p>The whole DCC's office was in total black out. The repair works which was done involved replacing fallen toilet doors and broken toilet basins which rendered these facilities unusable. This expenditure was therefore urgent and emergency in nature</p> <p>The procurement was done in compliance with section 102 of public procurement and disposal act. The justification of the use of this method of procurement was due to time and cost</p>	<p>Not resolved</p>	<p>30/4/2023</p>

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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)
Lawfulness/ effectiveness 4 Unutilized project	Staff houses at Miathene Police Post (360,000) were complete but not in use	The tender notice was placed on old NGCDF board website <a href="http://www.ngcdf.go.ke">www.ngcdf.go.ke</a> which was phased out in the month of June 2020, the facts of which can be verified from ICT officer 0722765950	Not resolved	30/4/2023

  
 .....  
 Harrison Wachira  
 Fund Account Manager.