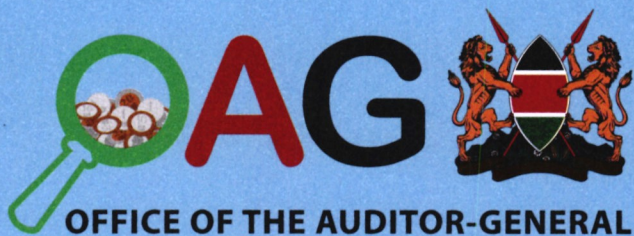


REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY	
DATE: 02 AUG 2023	DAY: WED
TABLED BY: ON	Hon. Naomi Wago, MP Deputy Majority Whip
CLERK-AT-THE-TABLE:	Fairays Mwendu

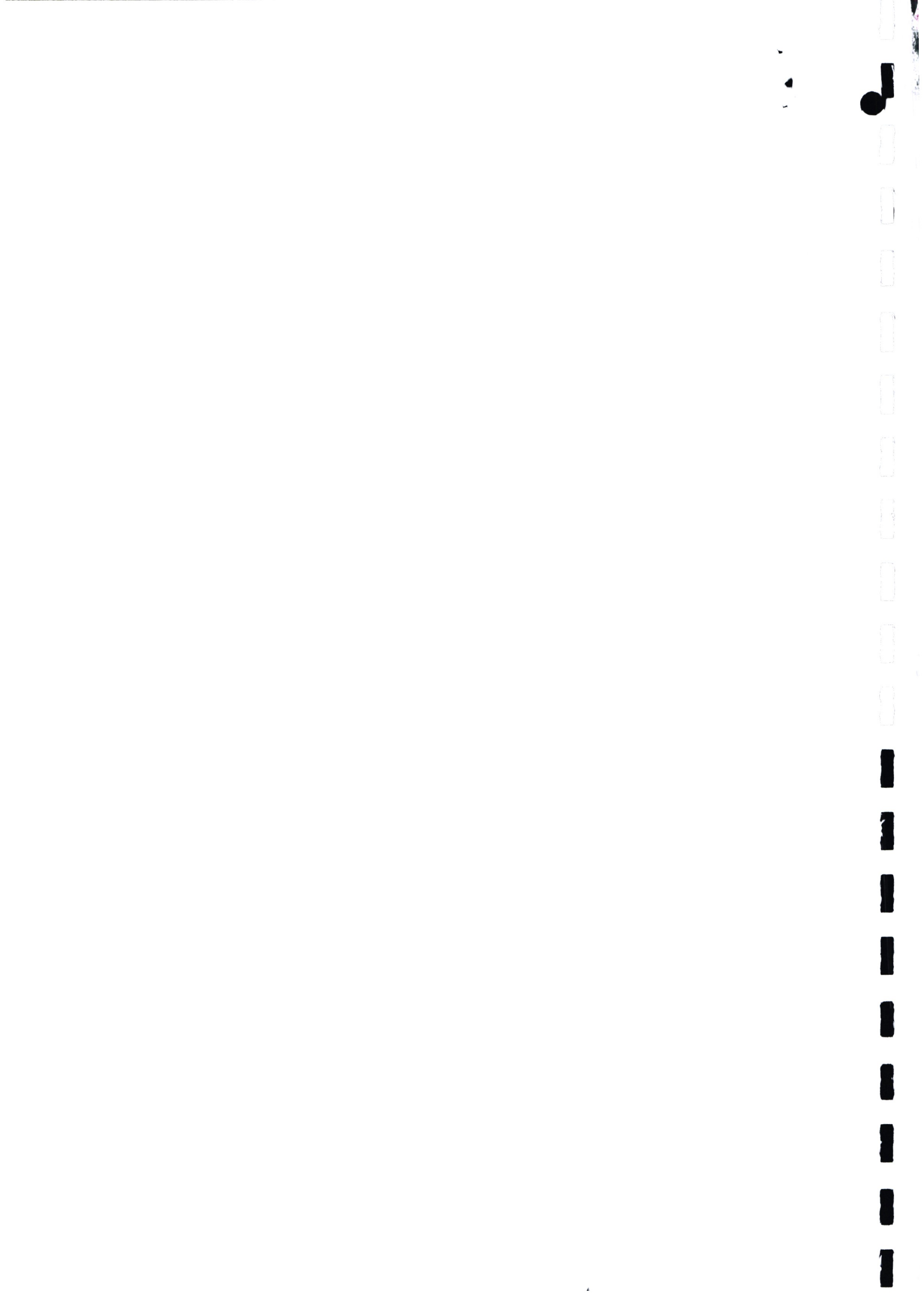
**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
KHWISERO CONSTITUENCY**

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



KHWISERO CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2022



*Khwisero Constituency
National Government Constituencies Development Fund (NG-CDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

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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 Khwisero Constituency NG-CDF day-to-day management is under the following key organs:

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

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(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Bernard S. Misiko
2.	Sub-County Accountant	Meshack W. Yaura
3.	Chairman NG-CDFC	Daniel S. Sumba
4.	Member NG-CDFC	Musa Ochieng

(d) Fiduciary Oversight Arrangements

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

(e) Khwisero Constituency NG-CDF Headquarters
P.O. Box 124 - 50135
Opposite Khwisero Police Station
Eshibinga - Khwisero Road
Khwisero, KENYA

Khwisero Constituency

National Government Constituencies Development Fund (NG-CDF)

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(f) KHWISERO Constituency NG-CDF Contacts

Telephone: (254) - 0722 269 298
E-mail: cdfkhwisero@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) KHWISERO Constituency NG-CDF Bankers

1. Kenya Commercial Bank
Mumias Branch
P.O. Box 193 -50102
MUMIAS, Kenya
Account No.1240448929

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC Chairman's Report



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

On behalf of Khwisero NG-CDF Committee, it gives me pleasure to present annual reports and unaudited Financial Statements for 2021/2022 financial year ended June, 30th 2022. This was a unique year since for several financial years; we received all our allocated fund balances before closure of the financial year under review.

Financial Performance

During the year under review (2021/2022), the NG-CDF Board managed to release all our budgeted for funds by April, 2022. This enabled all the budgeted for projects to be completed within schedule. However, there are only seven (7) storey building projects in some of our Secondary schools, which were started within the financial year and shall be funded for the next two financial years - 2022/2023 and 23/2024. The seven are: Emwiru Secondary School, Khwisero Girls' Secondary School, Shiongo Secondary School, Mundoli Girls' Secondary School, Emalindi Girls' Secondary School, Namasoli Secondary School and Luanda Dudi Secondary School. Currently, contractors are on site. The projects are at different levels of implementation.

There were six storey buildings started under 2019/2020 financial year. They have been funded for three financial years up to 2021/2022, when they were allocated final balances. These include: Eshibinga Secondary, Khwisero Mixed Secondary, Emwaniro Secondary, St. Stephen's Mulwanda Secondary, Ekambuli Secondary and St. Mathew's Ikomero Secondary. The six are complete, handed over and in use. One storey building at Eshinutsa Secondary School was started under 2020/2021

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financial year. Since funding is in three financial years, its final allocation will be in the next budget of 2022/2023. However, the contractor completed the works, handed over and in use.

We have also funded the construction of Administration blocks in some schools as well as in Security sector during the financial year. All are complete, handed over and in use.

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

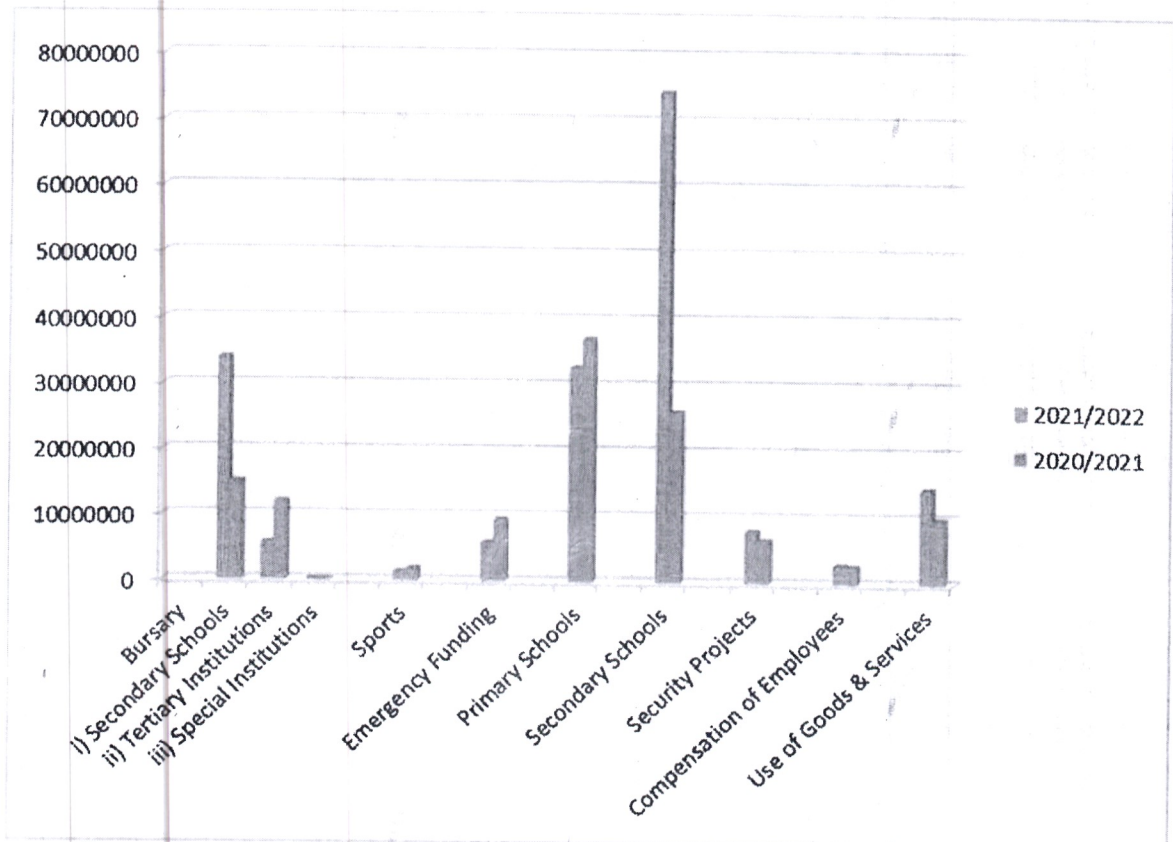


Figure 1: A Bar graph representing expenditure in two years on comparable basis

On comparable basis for the two financial years, expenditure per sector was as indicated in the bar graph above. The blue color shows 2021/2022 (Ksh.178, 591,778) whereas orange indicates 2020/2021 (Ksh.120,383,073) financial year respectively.

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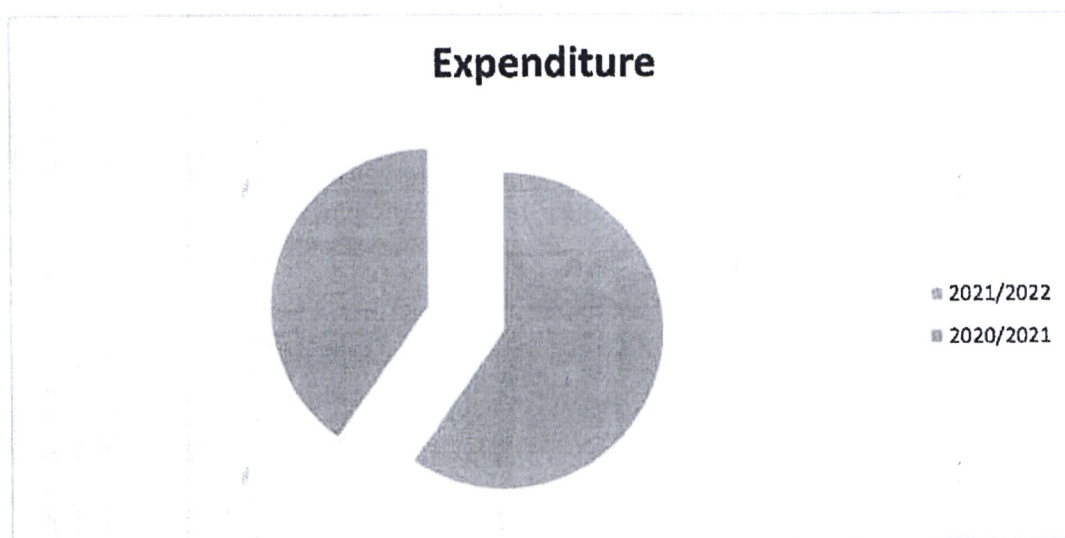


Figure 2. A Pie chart showing Expenditure in the two financial years on comparable basis.

The blue color represents Expenditure for 2021/2022 financial year whereas orange shows expenditure for the previous financial year, 2020/2021 respectively, expressed in a pie chart. Generally, this shows that we had higher expenditure in 2021/2022 than 2020/2021 financial year on comparable basis. This is because we received funds budgeted for 2020/2021 in 2021/2022 Financial year.

Sector	2021/2022	2020/2021
Bursary		
i) Secondary Schools	34,072,945.00	15,144,500.00
ii) Tertiary Institutions	5,824,000.00	12,080,420.00
iii) Special Institutions	215,000.00	201,000.00
Sports	1,500,000.00	2,000,000.00
Emergency Funding	6,050,000.00	9,453,600.00
Primary Schools	32,700,000.00	37,000,000.00
Secondary Schools	74,451,930.00	26,123,400.00
Security Projects	8,000,000.00	6,615,000.00
Compensation of Employees	2,859,137.00	2,731,962.00
Use of Goods & Services	14,622,344.00	9,907,347.00
	180,295,356.00	121,257,229.00

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

Whereas we received a total of Ksh.97, 900,000 in 2020/2021 financial year, we received Ksh.176, 277,759 in the financial year under review. This implies we had a higher amount to

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spend in 2021/2022 financial year than in the previous one. This is due to the fact that part of funds budgeted under 2020/2021 fy were received under 2021/2022fy (year under review).

Attached are photographs of some of the works done:



Eshinutsa Secondary School - Construction of 4no.classrooms and a Library. Complete, handed over and in use.



Mushikongolo Primary School - Construction of a modern Administration Block. Complete, handed over and in use.

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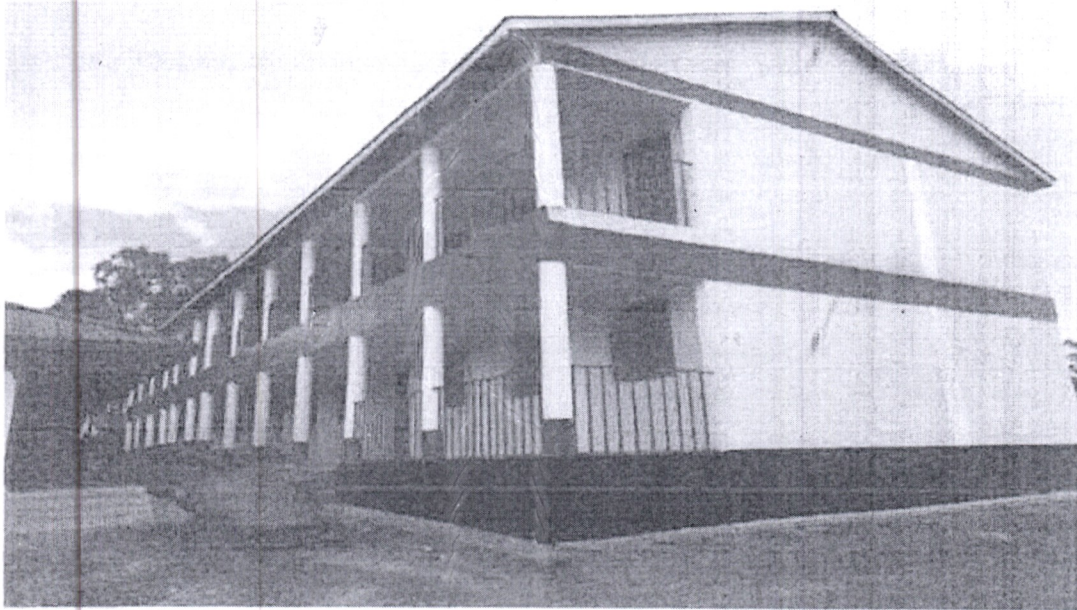


Assistant Chief's office, Doho Sub-Location - Complete, handed over and in use.



Mwibelenya Primary School - Construction of a modern Administration Block. Complete, handed over and in use.

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Khwisero Mixed Secondary School - Construction of 4no.classrooms and Administration offices. Complete, handed over and in use.

Emerging issues & Challenges

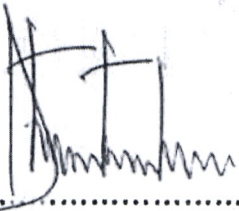
Following the outbreak of Covid-19 pandemic in 2020, March, the country is taking too long to recover from the effects especially the ailing economy (many people lost their jobs and even businesses). The academic calendar was also affected. During the year under review, two academic years fell under one financial year. This has been an emerging issue since funding was done once, but there are many students/parents, who depend on bursary. This has been a serious challenge for the public to understand. Through public barazas, the public get informed. There are several challenges faced by the institution. These are as follows:

- ✓ Due to the Covid-19 pandemic, the constituents heavily depend on bursary kitty for the education of their children. This overdependence might compromise the committee's integrity. However, to solve such, we have Sub Locational Bursary Sub Committees that vet bursary applications and forward their findings to the Bursary Sub Committee before award to beneficiaries.
- ✓ Political interference is another challenge in the management of the kitty. Some constituents are always negative because of political dynamics. We always encourage the use of Complaints/suggestion box so that it is official. Being an elections year, those who do not benefit take it political.
- ✓ Decision making is tricky in the committee meetings. This is because each of the members has a particular interest for their ward. Through NG-CDFC trainings, the members are aware that they represent the entire constituency and not a ward. Should there be a

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problem, it will be for the whole constituency. Hence we have always encouraged teamwork.

- ✓ Slow pace at which the NG-CDF Board releases funds to constituencies is another very serious challenge. This financial year, the NG-CDF Board released all our budgetary allocation by April, 2022. This is commendable since we were able to implement most of the projects within the financial year. The NG-CDF Act 2015 should be followed to ensure disbursements are timely.
- ✓ In most cases, members elected to the Project Management Committees (PMCs) have no knowledge in projects management. Through our continued trainings of NG-CDF Committee, Staff and PMCs, they acquire the basic skills to manage their projects.



.....

**Daniel S. Sumba
CHAIRMAN NG-CDF COMMITTEE**

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III. Statement of Performance against Pre-determined Objectives for FY 2021/2022

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of NGCDF-Khwisero Constituency's 2018-2022 plan are to:

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

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - Number of usable physical infrastructure build in primary, secondary, and tertiary institutions - Number of bursary's beneficiaries at all levels 	In FY 2021/2022 -We funded construction of 78 more classrooms, including renovations; 5 laboratories; 11 Administration offices in various schools/institutions as well as 5 new offices in the

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				Security sector. - Bursary beneficiaries at all levels were: 25 in Special need institutions, 838 in Tertiary/Universities institutions as well, as 4,123 in Secondary Schools.
Security	Improve physical infrastructure	Improved security in the community	-Number of new physical facilities for Security administrator - OCPD, DCIO, Assistant chiefs and chiefs.	In the 2021/2022 FY, we allocated funds for construction of infrastructure -3 office blocks for Assistant chiefs; 1 office block for a Chief); completion of modern offices for DCIO and extension of OCPD's offices to include Traffic & OCS's offices as well as construction of new office block for Gender Based Violence also under OCPD as per attached schedule.
Sports	To promote sporting as an alternative occupation.	Improved sports and talent development in the constituency.	- Facilitation of sporting activities in the constituency through purchase and distribution of sports equipment and uniforms.	During the 2021/2022 FY, we allocated Ksh.1, 500,000 towards sports & talent development.
Emergency	To be utilized on unforeseen emergency cases in the constituency during the financial year.	Mitigation against emergency cases	-Utilized on some public schools on construction of collapsed pit latrines, new ones as well as renovation/construction of new classrooms due to rising enrolment.	During the 2021/2022 FY, we allocated a total of Ksh.7, 192,206 towards unforeseen emergency cases in the constituency.

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Khwisero NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; Khwisero NG-CDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well as 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, Khwisero NG-CDF has to allocate part of its budget on environment conservation through activities such as water conservation and control of soil erosion. The committee intents to allocate some funds under Environment, but for several years now, it has never allocated funds towards the same.

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 2021/2022 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

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

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

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Khwisero constituency invests in capacity building

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programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Khwisero NG-CDF committee 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 are enhanced through organized sensitization forums that relate to the procurement legal framework and ethical subject matters. We are dedicated to honouring all contracts and settling payments promptly.

NG-CDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

The 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

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policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG-CDF Board in accordance with the Act.

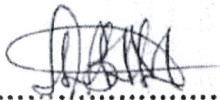
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

Khwisero NG-CDF during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

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

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



Bernard S. Misiko

Fund Account Manager

V. Statement of Management Responsibilities

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

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

The Accounting Officer in charge of the NG-CDF Khwisero Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external

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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

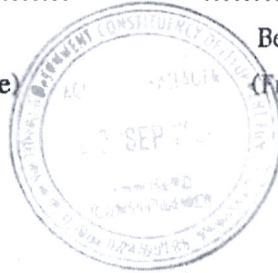
The NGCDF- Khwisero Constituency financial statements were approved and signed by the Accounting Officer on 20/9/2022.

.....
Daniel S. Sumba

(Chairman - NGCDF Committee)

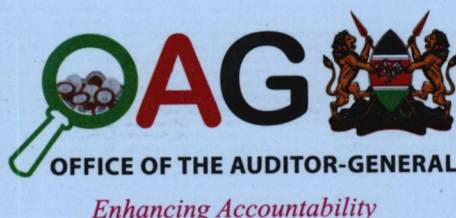
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Bernard S. Misiko

(Fund Account Manager)



REPUBLIC OF KENYA

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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Khwisero Constituency set out on pages 1 to 51,

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Khwisero Constituency as at 30 June, 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 Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1 Variances Between the Summary Statement of Appropriation and Comparative Balances

The summary statement of appropriation reflects four (4) items whose budget adjustments totals varies with the corresponding closing balances shown in the audited financial statements for the year ended 30 June, 2021, in Note 17.3 and Annex 5 to the financial statements as shown below;

Description	Amounts in the 2020/2021 Audited Financial Statements (Kshs.)	Amounts in the 2021/2022 Financial Statements (Kshs.)	Variance (Kshs.)
Components			
Compensation of Employees	1,167,001	23,000	1,144,001
Use of Goods and Services	57,105	5,235,656	(5,178,551)
Transfers to Other Government Units	32,149,093	30,649,093	1,500,000
Other Grants and Transfers	8,228,684	5,694,134	2,534,550

Further, review of Note 17.4 and Annex 5 to the financial statements in respect of PMC bank balances revealed two bank account balances of Kshs.1,882 and Kshs.46,247 which were at variance with the respective comparative balances in the 2020/2021 audited financial statements balance of Kshs.8,230 and Kshs.159,205 resulting to unexplained and unreconciled variances of Kshs.6,348 and Kshs.112,958 respectively.

In the circumstances, the accuracy and completeness of the comparative balances in the summary statement of appropriation could not be confirmed.

1.2 Summary Statement of Appropriation

The summary statement of appropriation reflects actual on comparable basis amount of Kshs.178,731,763 in respect of transfers from NGCDF Board. However, the statement of receipts and payments reflects transfers from the Board of Kshs.176,277,759 resulting to an unexplained and unreconciled variance of Kshs.2,454,004.

In the circumstances, the accuracy and completeness of transfers from the National Government Constituencies Development Fund Board could not be confirmed.

2. Cash and Bank - Stale Cheques

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.174,984. However, the bank reconciliation statement for the Fund's bank account for the month of 30 June, 2022 reflects unpresented cheques totalling to Kshs.117,849 out of which Kshs.27,000 were stale and had not been reversed in the cash book as at 30 June, 2022.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.174,984 could not be confirmed.

3. PMC Account Balances

Note 17.4 to the financial statements reflects an amount of Kshs.8,004,368 in respect of Project Management Committee account balances which, as disclosed in Annex 5, relates to the balances held in one hundred and ninety-five (195) accounts. However, Annex 5 reflects an amount of Kshs.7,998,200 resulting to unexplained and unreconciled variance of Kshs.6,168. Further, cash books, bank confirmation certificates and bank reconciliation statements were not provided to support the individual balances.

In the circumstances, the accuracy and completeness of the balance of Kshs.8,004,368 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Khwisero Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

Prior year audit issues remained unresolved as at 30 June, 2022. Management has not provided reasons for the delay in resolving the prior year audit issues as required by the Public Sector Accounting Standards Board template and The National Treasury's Circular Ref: AG/4/16/3/Vol.3 (66) dated 06 July, 2022.

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, I confirm that nothing 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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 the Management is aware of intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in

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

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

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

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

I communicate with 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

11 July, 2023

Khwisero 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

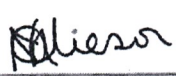
	Note	2021 - 2022 Kshs	2020-2021 Kshs
RECEIPTS			
Transfers from NGCDF Board	1	176,277,759	97,900,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	35,000	41,000
TOTAL RECEIPTS		176,312,759	97,941,000
PAYMENTS			
Compensation of employees	4	2,859,137	2,792,922
Use of goods and services	5	14,622,344	9,835,347
Transfers to Other Government Units	6	107,151,930	61,423,400
Other grants and transfers	7	53,958,367	46,259,404
Acquisition of Assets	8	-	72,000
Other Payments	9	-	-
TOTAL PAYMENTS		178,591,778	120,383,073
SURPLUS/DEFICIT		(2,279,020)	(22,442,073)

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

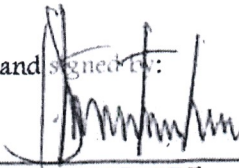
The Constituency financial statements were approved on 20/9/2022 and signed by:


Fund Account Manager

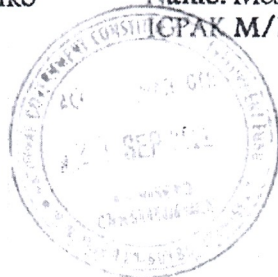
Name: Bernard S. Misiko


**National Sub-County
 Accountant**

Name: Meshack W. Yaura
 ICPAK M/No: 13319


**Chairman NG-CDF
 Committee**

Name: Daniel S. Sumba



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

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

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (as per the cash book)	10A	174,984	2,454,004
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		174,984	2,454,004
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		174,984	2,454,004
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		174,984	2,454,004
REPRESENTED BY			
Fund balance b/fwd	13	2,454,004	24,896,077
Prior year adjustments	14	-	-
Surplus/Deficit for the year		(2,279,020)	(22,442,073)
NET FINANCIAL POSITION		174,984	2,454,004

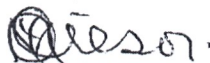
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

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



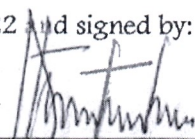
Fund Account Manager

Name: Bernard S. Misiko



National Sub-County
Accountant

Name: Meshack W. Yaura
ICPAK M/No: 13319



Chairman NG-CDF
Committee

Name: Daniel S. Sumba

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

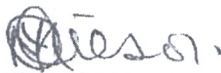
IX. Statement of Cash Flows for the Year Ended 30th June 2022

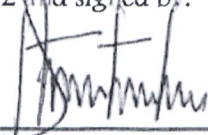
	Notes	2021 - 2022 Kshs	2020 - 2021 Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	176,277,759	97,900,000
Other Receipts	3	35,000	41,000
		176,312,759	97,941,000
Payments			
Compensation of Employees	4	2,859,137	2,792,922
Use of goods and services	5	14,622,344	9,835,347
Transfers to Other Government Units	6	107,151,930	61,423,400
Other grants and transfers	7	53,958,367	46,259,404
Other Payments	9	-	-
		178,591,778	120,311,073
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net cash flow		(2,279,020)	(22,370,073)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	(72,000)
Net cash flows from Investing Activities		-	(72,000)
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at start of the year	10	2,454,004	24,896,077
Cash and cash equivalent at END of the year		174,984	2,454,004

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

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


 Fund Account Manager


 National Sub-County Accountant


 Chairman NG-CDF Committee

Name: Bernard S. Misiko

Name: Meshack W. Yaura
 ICPAK M/No: 13319

Name: Daniel S. Sumba



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

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

Receipts/Payments	Original Budget		Adjustments		Final Budget		Actual on comparable basis		Budget utilization difference		% of Utilization f=d/c %
	2021/2022	Kshs	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	Kshs	30/06/2022	Kshs	e-c-d	Kshs	
Receipts											
Transfers from NG-CDF Board	137,088,879		2,454,004	39,188,879	178,731,763		178,731,763	-		100.0%	
Proceeds from Sale of Assets					0		-			0.0%	
Other Receipts		35,000			35,000		35,000			100.0%	
TOTAL RECEIPTS	137,088,879		2,489,004	39,188,879	178,766,763		178,766,763			100.0%	
PAYMENTS											
Compensation of Employees	2,914,000		0	23,000	2,937,000		2,859,137	77,863		97.3%	
Use of goods and services	9,386,688		1,224,106	4,011,550	14,622,344		14,622,344	(0)		100.0%	
Transfers to Other Government Units	76,502,837		0	30,649,093	107,151,930		107,151,930	0		100.0%	
Other grants and transfers	48,285,354		1,188,898	4,505,236	53,979,488		53,958,367	21,121		100.0%	
Acquisition of Assets	0			0	0		-			0.0%	
Other payments	0		0	0	0		-			0.0%	
Fund Pending approval (AIA)	0		76,000	0	76,000		-	76,000		0.0%	
TOTAL	137,088,879		2,489,004	39,188,879	178,766,762		178,591,778	174,984		99.9%	

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

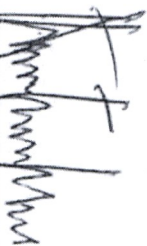
Khwisero Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	174,984
Less undispursed funds receivable from the Board as at 30 th June 2022	-
	174,984
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	174,984

The Constituency financial statements were approved on 20/09 2022 and signed by:







Fund Account Manager

National Sub-County Accountant

Chairman NG-CDF Committee

Name: Bernard S. Musiko

Name: Meshack W. Yaura
ICPAK M/No: 13319

Name: Daniel S. Sumba



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

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

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,914,000	-	23,000	2,937,000	2,859,137	77,863
1.2 Committee allowances	3,000,000	1,224,106	2,220,394	6,444,500	6,444,500	-
1.3 Use of goods and services	2,274,022	-	1,196,400	3,470,422	3,454,244	16,177
Total	8,188,022	1,224,106	3,439,794	12,851,922	12,757,881	94,040
2.0 Monitoring and evaluation						
2.1 Capacity building	2,000,000	-	425,000	2,425,000	2,425,000	-
2.2 Committee allowances	1,500,000	-	-	1,500,000	1,430,000	70,000
2.3 Use of goods and services	612,666	-	169,756	782,424	868,600	(86,176)
Total	4,112,666		594,756	4,707,424	4,723,600	(16,176)
3.0 Emergency						
3.1 Emergency Projects	7,192,207	-	-	7,192,207	6,050,000	1,142,207
Total	7,192,207			7,192,207	6,050,000	1,142,207
4.0 Bursary and Social Security						
4.1 Secondary Schools	28,093,147	2,892,476	2,505,235	33,490,858	34,072,945	(582,087)
4.2 Tertiary Institutions	5,000,000	-	-	5,000,000	5,824,000	(824,000)
4.3 Social Security	-	-	-	-	-	-
4.4 Special Needs	500,000	-	-	500,000	215,000	285,000
Total	33,593,147	2,892,476	2,505,235	38,990,858	40,111,945	(1,121,087)
5.0 Sports						
5.1	1,500,000	-	-	1,500,000	1,500,000	-
Total	1,500,000			1,500,000	1,500,000	-

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

Programme / Sub-programme	Original Budget	Adjustments	Previous Years' Outstanding Disbursements	Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilisation difference
	2021/2022	Opening Balance (C/B) and A/A				
6.0 Environment						
Total	-	-	-	-	-	-
7.0 Primary Schools Projects						
Shiongo Primary School	400,000	-		400,000	400,000	-
Shiongo Primary School	-		200,000	200,000	200,000	-
Nyamboga Primary School	-		600,000	600,000	600,000	-
Mushichibulu Primary school	-		200,000	200,000	200,000	-
Emako Primary School	-		700,000	700,000	700,000	-
Eshibinga Primary School	-		800,000	800,000	800,000	-
Emulanda Primary School	-		800,000	800,000	800,000	-
Mulufu Primary School	-		300,000	300,000	300,000	-
Mundaha Primary School	-		1,300,000	1,300,000	1,300,000	-
Ematundu Primary School	-		800,000	800,000	800,000	-
Ebukonga Primary School	-		900,000	900,000	900,000	-
Namasoli Primary School	-		50,000	50,000	50,000	-
Emung'abo Primary School	-		400,000	400,000	400,000	-
Mwikalitha Primary School	-		200,000	200,000	200,000	-
Emuruba Primary School	-		200,000	200,000	200,000	-
Mundeku Primary School	-		350,000	350,000	350,000	-
Ebulwani Primary School	-		200,000	200,000	200,000	-
Emulunya Primary School	300,000			300,000	300,000	-
Elwangale Primary School	1,700,000			1,700,000	1,700,000	-
Khwisero Primary School	1,200,000			1,200,000	1,200,000	-
Emalindi Primary School	1,700,000			1,700,000	1,700,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements			
Mushikongolo Primary School	1,800,000			1,800,000	1,800,000	-
Mukhonzulu Primary school	1,700,000			1,700,000	1,700,000	-
Ekambuli Primary School	1,600,000			1,600,000	1,600,000	-
Mulwanda Primary School	1,200,000			1,200,000	1,200,000	-
Emutsasa Primary School	1,700,000			1,700,000	1,700,000	-
Emulole Primary School	1,200,000			1,200,000	1,200,000	-
Elukari Primary School	1,200,000			1,200,000	1,200,000	-
Enwiru Primary School	1,800,000			1,800,000	1,800,000	-
Mwibelenya Primary school	1,800,000			1,800,000	1,800,000	-
Shirotsa Primary School	1,700,000			1,700,000	1,700,000	-
Muhaka Primary School	1,700,000			1,700,000	1,700,000	-
Dudi Township Primary School	1,200,000			1,200,000	1,200,000	-
Munyanza Primary School	800,000			800,000	800,000	-
Total	24,700,000	-	8,000,000	32,700,000	32,700,000	-
8.0 Secondary Schools Projects						
Emung'abo Sec School	200,000			200,000	200,000	-
St. Stephen Mulwanda Secondary School	-		2,264,299	2,264,299	2,264,299	-
Ekambuli Sec school	-		3,052,006	3,052,006	3,052,006	-
Eshimutsa Sec school	-		4,000,000	4,000,000	4,000,000	-
St. Mathews ikomero sec school	-		2,004,448	2,004,448	2,004,448	-
Emwaruro Sec School	-		2,155,834	2,155,834	2,155,834	-
Eshibinga Sec School	-		1,931,236	1,931,236	1,931,236	-
Khwisero Mixed Sec School	-		3,891,270	3,891,270	3,891,270	-
Shiongo Sec School	-		200,000	200,000	200,000	-
Emaholia Sec School	-		600,000	600,000	600,000	-

Khwisero Constituency
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/BX) and AIA	Previous Years' Outstanding Disbursements			
Ibinda Sec School	-		1,100,000	1,100,000	1,100,000	-
Shirali Sec School	-		350,000	350,000	350,000	-
Emung'abo Sec School	-		600,000	600,000	600,000	-
St. Paul's Mushinaaka Sec School	-		500,000	500,000	500,000	-
Emwaruro Sec School	2,282,345			2,282,345	2,282,345	-
Ekambuli Secondary School	2,031,458			2,031,458	2,031,458	-
St. Mathews Ikomero Sec School	2,031,339			2,031,339	2,031,339	-
St. Stephens Mulwanda Sec School	2,031,990			2,031,990	2,031,990	-
Khwisero Mixed Sec School	2,032,309			2,032,309	2,032,309	-
Eshbiriga Sec School	943,396			943,396	943,396	-
Eshurutsa Sec School	4,500,000			4,500,000	4,500,000	-
Ekatsombero Sec School	850,000			850,000	850,000	-
Mundoli Girls' Sec School	4,500,000			4,500,000	4,500,000	-
Namasoli Sec School	4,500,000			4,500,000	4,500,000	-
Emalindi Girls' Sec School	4,500,000			4,500,000	4,500,000	-
Emwiru Sec School	4,500,000			4,500,000	4,500,000	-
Luanda Dudi Sec School	4,500,000			4,500,000	4,500,000	-
Khwisero Girls' Sec School	4,500,000			4,500,000	4,500,000	-
Shiongo Sec School	4,500,000			4,500,000	4,500,000	-
St. Dennis Murijiti Sec School	1,700,000			1,700,000	1,700,000	-
Ack Ematundu Boys Sec/Voc School For The Deaf	1,700,000			1,700,000	1,700,000	-
Total	51,802,837		22,649,093	74,451,930	74,451,930	-
9.0 Tertiary institutions Projects						-
Total						-
10.0 Security Projects						-

**Khwisero Constituency
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments Opening Balance (C/B) and AIA	Previous Years' Outstanding Disbursements	Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
Khwisero District Criminal Investigation Officer Offices	500,000			500,000	500,000	-
Khwisero DCIO's office	-		1,500,000	1,500,000	1,500,000	-
Assistant Chief's Office Musinian, tubu	-		500,000	500,000	500,000	-
Assistant Chief's Office mundeku	1,500,000			1,500,000	1,500,000	-
Chief's Office Shirombe	1,000,000			1,000,000	1,000,000	-
Khwisero Officer Commanding Police Division	1,000,000			1,000,000	1,000,000	-
Khwisero Officer Commanding Police Division	1,000,000			1,000,000	1,000,000	-
Doho Assistant Chief's Office	1,000,000			1,000,000	1,000,000	-
Total	6,000,000	-	2,000,000	8,000,000	8,000,000	-
11.0 Acquisition of assets						
Total	-					
12.0 Other payments						
Total						
13.0 Funds pending approval						
Unapproved projects						
AIA (Sale of Tenders)		35,000	41,000	76,000		76,000
PMC savings						
Total	137,088,879	4,151,582	39,229,878	180,470,341	180,295,357	174,984

(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.

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits (gratuity and retentions).

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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National Government Constituencies Development Fund (NGCDF)
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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.

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

Compensation of Employees

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

Use of Goods and Services

Goods and services are recognized as payments in the period when the goods/services are paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of Fixed Assets

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

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

5. In-kind contributions

In-kind contributions are donations that are made to the constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the constituency includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the entity at the end of the financial year. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 5 June 2022 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

*Khwisero Constituency
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Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

Khwisero Constituency
National Government Constituencies Development Fund (NGCDF)
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XII. Notes to the Financial Statements

1. Transfers from NG-CDF Board

Description	AIE NO.	2021-2022 Kshs	2020 - 2021 Kshs
	AIE NO. B 124546		9,000,000
Normal Allocation	AIE NO. B 124978		10,000,000
	AIE NO. B 119833		13,000,000
	AIE NO. B 128123		6,900,000
	AIE NO. B 128435		7,000,000
	AIE NO. B 132179		6,000,000
	AIE NO. B 138847		13,000,000
	AIE NO. B 126142		8,000,000
	AIE NO. B 126434		10,000,000
	AIE NO. B 140578		15,000,000
	AIE NO. B 140928	39,188,879	
	AIE NO. B 105460	44,000,000	
	AIE NO. B 105800	24,000,000	
	AIE NO. B 128540	5,000,000	
	AIE NO. B 128852	15,000,000	
	AIE NO. B 154048	17,000,000	
	AIE NO. B 164490	32,088,879	
TOTAL		176,277,759	97,900,000

2. Proceeds From Sale of Assets

	2021-2022 Kshs	2020-2021 Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Others (specify)		
Total	0	0

Khwisero Constituency
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Notes To The Financial Statements (Continued)

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from sale of tender documents	35,000	41,000
Hire of plant/equipment/facilities	0	0
Unutilized funds from PMCs	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	35,000	41,000

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,441,889	2,397,616
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	179,396	170,826
Employer Contributions Compulsory national social security schemes	237,852	224,480
Total	2,859,137	2,792,922

Khwisero Constituency
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Notes To The Financial Statements (Continued)

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	0	0
Electricity	100,000	90,000
Water & sewerage charges	30,017	5,600
Office rent	0	0
Communication, supplies and services	205,760	232,031
Domestic travel and subsistence	125,050	134,500
Printing, advertising and information supplies & services	197,680	140,220
Rentals of produced assets	0	0
Training expenses	2,425,000	1,973,000
Hospitality supplies and services	0	0
Other committee expenses	2,298,600	2,115,000
Committee allowance	6,444,500	2,997,500
Insurance costs	0	0
Specialized materials and services	0	0
Office and general supplies and services	2,764,463	2,163,924
Fuel , oil & lubricants	0	0
Other operating expenses	0	0
Bank service commission and charges	31,274	55,572
Other Operating Expenses	0	0
Security operations	0	0
Routine maintenance - vehicles and other transport equipment	0	0
Routine maintenance- other assets	0	0
Total	14,622,344	9,907,347

***Khwisero Constituency
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Notes To The Financial Statements (Continued)

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	32,700,000	35,300,000
Transfers To Secondary Schools (See Attached List)	74,451,930	26,123,400
Transfers To Tertiary Institutions (See Attached List)	0	0
Total	107,151,930	61,423,400

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	32,369,367	15,144,500
Bursary – tertiary institutions (see attached list)	5,824,000	12,080,420
Bursary – special schools (see attached list)	215,000	201,000
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	8,000,000	6,615,000
Sports projects (see attached list)	1,500,000	2,000,000
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	6,050,000	11,153,600
Total	53,958,367	47,194,520

8. Acquisition of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	72,000
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	-	72,000

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Notes To The Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	0	0
ICT Hub	0	0
	0	0

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
<i>Kenya Commercial Bank, Mumias Branch. Account No. 1240448929</i>	174,984	2,454,004
Total	174,984	2,454,004
10 B: Cash on Hand		
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (<i>Specify</i>)	0	0
Total	0	0

11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
<i>Name of Officer</i>	dd/mm/yy	0	0	0
<i>Name of Officer</i>	dd/mm/yy	0	0	0
<i>Name of Officer</i>	dd/mm/yy	0	0	0
<i>Name of Officer</i>	dd/mm/yy	0	0	0
Total		0	0	0

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Notes To The Financial Statements (Continued)

12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)	0	0
Retention held during the year (B)	0	0
Retention paid during the Year (C)	0	0
Closing Retention as at 30 th June D= A+B-C	0	0

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	0	0
Gratuity held during the year (B)	0	0
Gratuity paid during the Year (C)	0	0
Closing Gratuity as at 30 th June D= A+B-C	0	0

[Provide short appropriate explanations as necessary]

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	174,984	2,454,004
Cash in hand	-	0
Imprest	-	0
Total	174,984	2,454,004

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Notes to the Financial Statement Continued

14. Prior Year Adjustments

Description of the error	Balance b/f FY 2020/2021 as per Audited Financial statements Kshs	Adjustments Kshs	Adjusted Balance** b/f FY 2021/2022 Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (<i>specify</i>)	0	0	0
Total	0	0	0

** The adjusted balances are not carried down on the face of the financial statement.
 (Entity to provide disclosure on the adjusted amounts)

15. Changes in Accounts Receivable - Outstanding Imprests

	2021-2022 KShs	2020-2021 KShs
Outstanding Imprest as at 1 st July (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
closing accounts in account receivables D= A+B-C	0	0
Changes in Account Receivables E= D-A	0	0

16. Changes in Accounts Payable - Deposits and Retentions

	2021 - 2022 KShs	2020 - 2021 KShs
Deposit and Retentions as at 1 st July (A)	0	0
Deposit and Retentions held during the year (B)	0	0
Deposit and Retentions paid during the Year (C)	0	0
closing account payables D= A+B-C	0	0
Changes in Accounts Payable E= D-E	0	0

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17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022 Kshs	2020-2021 Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
Total	0	0

17.2: Pending Staff Payables (See Annex 2)

	2021-2022 Kshs	2020-2021 Kshs
NG-CDFC Staff	99,012	93,486
Total	99,012	93,486

17.3: Unutilized Fund (See Annex 3)

	2021-2022 Kshs	2020-2021 Kshs
Compensation of employees	77,863	1,167,001
Use of goods and services	(0)	57,105
Amounts due to other Government entities (see attached list)	0	32,149,093
Amounts due to other grants and other transfers (see attached list)	21,121	8,228,684
Acquisition of assets	-	-
Funds pending approval (A-In-A)	76,000	41,000
Total	174,984	41,642,883

*Khwisero Constituency
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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC Account balances (see attached list)	8,004,368	15,128,223
Total	8,004,368	15,128,223

**Khwisero Constituency
National Government Constituencies Development Fund (NGCDF)
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**Annexes
Annex1 - 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 30th June 2022		Comments
1. Okute Shitseswa Jacob	Accounts Assistant	02/06/2022	3,041		Due 31/05/2023
2. Onyango Chaplin Andrew	ICT Assistant	02/06/2022	2,481		Due 31/05/2023
3. Jared Omukuba	Clerk of Works	01/12/2021	15,694		Due 30/11/2022
4. Sophline Anyango Armbani	Records Management Officer	01/07/2021	21,890		Due 30/06/2022
5. Zaka'o Omemo	Security Officer	01/11/2021	9,336		Due 31/10/2022
6. Francis Peti Otunga	Security Officer	01/12/2021	8,169		Due 30/11/2022
7. Jane Anyangu	Cleaner	01/12/2021	8,169		Due 30/11/2022
8. Robert Aputo Kwenyu	Gardener	01/10/2021	12,195		Due 30/09/2022
9. David Akatima Ndenyokha	Security Officer	01/12/2021	7,427		Due 30/11/2022
10. Paul Mumbatsi Odindo	Security Officer	01/09/2021	10,610		Due 31/08/2022
Sub-Total			99,012		
Grand Total			99,012		

**Khwisero Constituency
National Government Constituencies Development Fund (NGCDF)
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Annex 3 - Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
Compensation of employees	Payment of staff salaries and gratuity.	98,984	1,167,001	
Use of goods & services	Printing, Stationery, Telephone, Domestic Travel and Subsistence, cost of developing service charter (@sh.100,000), publications and public awareness, office utility bills, legal services, risk management, postage expenses, advertisement and Bank charges.	-	57,105	
Amounts due to other Government entities				
St. Paul's Mushinaka Secondary School	Completion of a 23 capacity Single Science Laboratory - Fittings, plaster, Fascia board and painting works.	-	500,000	
Emwairo Secondary School	Completion of a Storey block of 4no.classrooms/ Administration offices comprising of 5 roomed offices plus 1 staffroom - Casting of suspended	-	2,155,834	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
Ekarnbuli Secondary School	floor slab, erection of first floor columns & beams, walling, roofing and fittings. Completion of a Storey block of 4no.classrooms/ Administration offices comprising of 5 roomed offices plus 1 staffroom - Casting of suspended floor slab, erection of first floor columns & beams, walling, roofing and fittings.		3,052,006	
St. Mathew's Ikomero Secondary School	Completion of a Storey block of 4no.classrooms / library of a capacity of 70 - Casting of suspended floor slab, erection of first floor columns & beams, walling, roofing and fittings.		2,004,448	
St. Stephen's Mulwanda Secondary School	Completion of a Storey block of 4no.classrooms / library of a capacity of 70 - Casting of suspended floor slab,		2,264,299	

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Name	Basic Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
Khwisero Secondary School	erection of first floor columns & beams, walling, roofing and fittings. Completion of a Storey block of 4 no.classrooms/ Administration offices comprising of 5 roomed offices plus 1 staffroom - Casting of suspended floor slab, erection of first floor columns & beams, walling, roofing and fittings.		3,891,270	
Eshibinga Secondary School	Completion of Storey block of 6no.classrooms - Casting of suspended floor slab, erection of first floor columns & beams, walling, roofing and fittings.		1,931,236	
Shiongo Secondary School	Completion of a Single Science Laboratory of 23 capacity - Fascia board, window panes and painting works.		200,000	
Emaholia Secondary School	Construction of 2no.classrooms to		600,000	

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2021/22	2020/21	
	completion (sh.1,700,000) + 8door pit latrine (sh.400,000) to completion.			
Ibinda Secondary School	Construction of 2no.classrooms to completion (sh.1,700,000) + 8door pit latrine (sh.400,000) to completion.	-	1,100,000	
Shirali Secondary School	Construction of 1no.classroom to completion.	-	350,000	
Emung'abo Secondary School	Construction of 2no.classrooms to completion (sh.1,700,000) + 8door pit latrine (sh.400,000) to completion.	-	600,000	
Eshinutsa Secondary School	Construction of Storey block of 4no.classrooms / library of 70 capacity - Substructure works, Columns, vertical sides of columns and Beams.	-	4,000,000	
Shiongo Primary School	Renovation of 3no.classrooms - Plaster, fascia board, verandah, flooring.	-	200,000	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
	reroofing & painting.			
Nyamboga Primary School	Renovation of 4no.classrooms - Plaster, fascia board, verandah, flooring, reroofing & painting.	-	1,200,000	
Mushichubulu Primary School	Renovation of 3no.classrooms - Plaster, fascia board, windows, panes, verandah, flooring, reroofing & painting.	-	200,000	
Emako Primary School	Construction of 2no.new classrooms to completion.	-	700,000	
Eshibinga Primary School	Construction of Administration block to completion comprising of 3 roomed offices and 1 staffroom.	-	800,000	
Emulanda Primary School	Construction of Administration block to completion comprising of 3 roomed offices and 1 staffroom.	-	800,000	
Mulufu Primary School	Construction of Administration block to completion comprising of 3 roomed offices and	-	300,000	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
	1 staffroom.			
Mundaha Primary School	Construction of Administration block to completion comprising of 3 roomed offices and 1 staffroom.	-	1,300,000	
Ematundu Primary School	Construction of Administration block to completion comprising of 3 roomed offices and 1 staffroom.	-	800,000	
Ebuhonga Primary School	Construction of 2no.new classrooms to completion (It is in a swampy place).	-	1,400,000	
Narnasoli Primary School	Construction of 1no.new classroom to completion.	-	450,000	
Emung'abo Primary School	Construction of 2no.new classrooms to completion.	-	400,000	
Mwikalika Primary School	Renovation of 3no.classrooms - Plaster, fascia board, panes, verandah, flooring, reroofing & painting.	-	200,000	
Emuruba Primary School	Renovation of		200,000	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
	3no.classrooms - Plaster, fascia board, panes, verandah, flooring, reroofing & painting.			
Mundeku Primary School	Construction of 2no.new classrooms up to completion.		350,000	
Ebulwani Primary School	Construction of 1no.classroom to completion (sh.850,000) + 8 door pit latrine (sh.350,000) to completion.		200,000	
	Sub-Total		32,149,093	
Amounts due to other grants and other transfers				
Bursary - Secondary	Payment of bursary to needy students in Secondary Schools.		3,503,400	
Bursary - Tertiary	Payment of bursary to needy students in Tertiary Institutions.		1,200,000	
Bursary - Special needs	Payment of bursary to special need students in Special Need Institutions.		202,579	
Emergency	To cater for any		1,322,705	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
	unforeseen occurrences in the constituency during the financial year.	-		
Khwisero DCIO's Offices	Construction of District Criminal Investigation Officer's offices of 6 rooms to completion. Purchase of land - 0.5 Acres inclusive of processing title deed (sh.500,000)+ Construction of offices of 4 rooms (sh.1000,000) to completion.	-	1,500,000	
Assistant Chief's Office Mushiangubu		-	500,000	
A-In-A	Sale of Tenders	76,000	41,000	
	Sub-Total	76,000	8,269,684	
Acquisition of assets				
Others (specify)		0	0	
	Sub-Total	0	0	
Funds pending approval		0	0	
	Grand Total			

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/21	Comments
		174,984	41,642,883	

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Annex 4 - Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/2022
Land	0	0	0	0
Buildings and structures	19,800,000	0	0	19,800,000
Transport equipment	4,599,500	0	0	4,599,500
Office equipment, furniture and fittings	3,514,935	0	0	3,514,935
ICT Equipment, Software and Other ICT Assets	629,515	0	0	629,515
Total	28,543,950	0	0	28,543,950

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Annex 5 - PMC Bank Balances As At 30th June 2022

PMC Name	Bank	Account number	Bank Balance 2021/2022	Bank Balance 2020/2021
EKAMBULI SECONDARY SCHOOL	KCB MUMIAS	1267925434	3.581	1,003,128
EMWANIRO SECONDARY SCHOOL	KCB MUMIAS	1268149306	310 318	30,204
KHWISERO SECONDARY SCHOOL	KCB MUMIAS	1268645966	2.726	571,776
SHIONGO MIXED SECONDARY SCHOOL	KCB MUMIAS	1269838539	6.929	5,994
ST. STEPHENS MULWANDA SECONDARY SCHOOL	KCB MUMIAS	1267925432	-	116,387
KHWISERO WEST ACC'S OFFICE	KCB MUMIAS	1234811804	-	580,114
KHWISERO COVID-19	EQUITY MUMIAS	0680280379624	760	940
EBUSHIBUNGO PRIMARY SCHOOL	EQUITY MUMIAS	0680279502453	81	441
MWIBELNYA PRIMARY SCHOOL	EQUITY MUMIAS	0680279775148	12.963	13,143
MUN'ECHE PRIMARY SCHOOL	EQUITY MUMIAS	0680280464746	2.891	352,430
MWIKALIKHA PRIMARY SCHOOL	EQUITY MUMIAS	0680280325414	130	1,430
SHIONGO PRIMARY SCHOOL	EQUITY MUMIAS	0680280178254	21.274	5,980
EBULWANI PRIMARY SCHOOL	EQUITY MUMIAS	0680280232776	501	40,562
KHWISERO WEST ACC'S OFFICE	EQUITY MUMIAS	0680280167815	1.250	1,430
IKOMERO PRIMARY SCHOOL	EQUITY MUMIAS	0680280320994	4.250	799,550
SHIRALI SECONDARY SCHOOL	EQUITY MUMIAS	0680280387161	2.840	5,880
EMAKO PRIMARY SCHOOL	EQUITY MUMIAS	0680280259734	81.520	1,310
EMAHOLIA MIXED SECONDARY SCHOOL	EQUITY MUMIAS	0680280248680	82.943	9,888
EBUHONGA PRIMARY SCHOOL	EQUITY MUMIAS	0680280228313	4.884	187,368
EMUNG'ABO SECONDARY SCHOOL	EQUITY MUMIAS	0680280276774	1.227	6,068
ESHINUTSA SECONDARY SCHOOL	EQUITY MUMIAS	0680280213329	35.530	1,000,000
EMUNG'ABO PRIMARY SCHOOL	EQUITY MUMIAS	0680280320517	1.153	502,310
EMWIRU PRIMARY SCHOOL	EQUITY MUMIAS	0680280324591	1.650	1,830

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PMC Name	Bank	Account number	Bank Balance 2021/2022	Bank Balance 2020/2021
EMURUBA PRIMARY SCHOOL	EQUITY MUMIAS	0680280360049	770	1,070
HULUWINDU PRIMARY SCHOOL	EQUITY MUMIAS	0680280323893	2,700	2,880
ESHIBINGA PRIMARY SCHOOL	EQUITY MUMIAS	0680280324863	9,732	501,980
EKAMBULI PRIMARY SCHOOL	EQUITY MUMIAS	0680280321313	5,010	603,310
NAMASOLI PRIMARY SCHOOL	EQUITY MUMIAS	0680280324077	2,460	199,310
MULUFU PRIMARY SCHOOL	EQUITY MUMIAS	0680280324173	2,270	506,070
MULIWANDA PRIMARY SCHOOL	EQUITY MUMIAS	0680280321691	620	205,860
MUSHIANGUBU ASS CHIEFS OFFICE	EQUITY MUMIAS	0680280325316	5,312	28,010
EBUKANGA PRIMARY SCHOOL	EQUITY MUMIAS	0680280322869	62,950	110,070
MUSHICHIBULU PRIMARY SCHOOL	EQUITY MUMIAS	0680280323099	602	10,952
MUKHUNZULU PRIMARY SCHOOL	EQUITY MUMIAS	0680280333976	432	77,432
NYAMBOGA PRIMARY SCHOOL	EQUITY MUMIAS	0680280321081	4,190	3,310
IBINDA SECONDARY SCHOOL	EQUITY MUMIAS	0680280321945	1,587	1,810
EMULUNYA PRIMARY SCHOOL	EQUITY MUMIAS	0680280043956	1,455	74,089
KHWISERO OCPD OFFICE	EQUITY MUMIAS	0680279980422	2,857	3,038
KHWISERO AP CAMP HEADQUARTERS	EQUITY MUMIAS	0680279965111	5,668	5,668
EMATUNDU PRIMARY SCHOOL	EQUITY MUMIAS	0680280889375	9,364	4,430
ST. PAUL'S MUSHINAKA MIXED SECONDARY SCHOOL	EQUITY MUMIAS	0680279595186	623	9,148
ST. MATHEWS IKOMERO MIXED SECONDARY SCHOOL	EQUITY MUMIAS	0680279821045	18,131	1,005,834
EKATSONBERO PRIMARY SCHOOL	EQUITY MUMIAS	0680279854775	17	17
MUSHIKONGOLO PRIMARY SCHOOL	EQUITY MUMIAS	0680280768614	3,430	3,430
EMUTSASA GIRLS SECONDARY SCHOOL	EQUITY MUMIAS	0680279620378	30	210
ESHIBINGA SECONDARY SCHOOL	EQUITY MUMIAS	0680279857876	56,361	1,131,920
NG-CDF KHWISERO SPORTS	EQUITY MUMIAS	0680280860404	-	2,330
MUNDEKU PRIMARY SCHOOL	EQUITY MUMIAS	0680280482063	83,671	10,605

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PMC Name	Bank	Account number	Bank Balance 2021/2022	Bank Balance 2020/2021
ESHIKHUNGULA PRIMARY SCHOOL	EQUITY MUMIAS	0680279862329	27 923	28,103
ASS CHIEF'S OFFICE MUNDAHA	EQUITY MUMIAS	0680280744031	1 882	1,882
KHWISERO DCIO'S OFFICES	EQUITY MUMIAS	0680280768226	645	999,100
ASS CHIEF'S OFFICE KHUSHIKU	EQUITY MUMIAS	0680280751412	5 130	8,230
MUNDAHA PRIMARY SCHOOL	EQUITY MUMIAS	0680280722572	574	24,430
EMULANDA PRIMARY SCHOOL	EQUITY MUMIAS	0680280789406	770	26,930
EBUYONGA PRIMARY SCHOOL	EQUITY MUMIAS	0680280376316	800	9,258
EMULUNYA PRIMARY SCHOOL	EQUITY MUMIAS	0680280161970	2 250	5,430
KHWISERO PRIMARY SCHOOL	EQUITY MUMIAS	0680280851745	2 830	2,370
HOLY CROSS EMALINDI GIRLS' SECONDARY SCHOOL	EQUITY MUMIAS	0680280988380	99 370	1,250,550
MUNDOLI ACK GIRL'S SECONDARY SCHOOL	EQUITY MUMIAS	0680281780646	1 084 250	-
ST DENNIS MUNJITI SECONDARY SCHOOL	EQUITY MUMIAS	0680281766192	128 343	-
SHIONGO MIXED SECONDARY SCHOOL	EQUITY MUMIAS	0680281763554	164 835	-
CHIEF'S OFFICE ESHIROMBE	EQUITY MUMIAS	0680281764181	152 000	-
NAMASOLI SECONDARY SCHOOL	EQUITY MUMIAS	0680281781222	5 030	-
GENDER BASED OFFICE KHWISERO	EQUITY MUMIAS	0680281767848	3 961	-
EKATSOMBERO SECONDARY SCHOOL	EQUITY MUMIAS	0680281763601	1 226	-
MWISENA PRIMARY SCHOOL	EQUITY MUMIAS	0680281772459	115 550	-
LWANDA DUDI SECONDARY SCHOOL	EQUITY MUMIAS	0680281765270	1 195 223	-
ELWANGALE PRIMARY SCHOOL	EQUITY MUMIAS	0680281767884	6 952	-
EMUJOLE PRIMARY SCHOOL	EQUITY MUMIAS	0680281767963	60 000	-
HOLY CROSS EMALINDI GIRLS' SECONDARY SCHOOL	EQUITY MUMIAS	0680281763374	47 447	-
EMWIRU MIXED SECONDARY SCHOOL	EQUITY MUMIAS	0680281765647	2 004 459	-
ACK EMATUNDU BOYS' SEC/VOC SCH FOR THE DEAF	EQUITY MUMIAS	0680281257029	205 200	-
EKAMBULI PRIMARY SCHOOL	EQUITY MUMIAS	0680281763470	4 944	-

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PMC Name	Bank	Account number	Bank Balance 2021/2022	Bank Balance 2020/2021
ELUKARI PRIMARY SCHOOL	EQUITY MUMBIAS	0680281766031	22.000	-
ANDOLA ESHINAKA PRIMARY SCHOOL	EQUITY MUMBIAS	0680282062354	1.760	-
MUKHUNZULU PRIMARY SCHOOL	EQUITY MUMBIAS	0680281772286	3.084	-
MUNYANZA PRIMARY SCHOOL	EQUITY MUMBIAS	0680281764801	799.550	-
MULWANDA PRIMARY SCHOOL	EQUITY MUMBIAS	0680281765827	725	-
ASS CHIEF'S OFFICE MUNDEKU	EQUITY MUMBIAS	0680281978579	550	-
MUSHIKONGOLO PRIMARY SCHOOL	EQUITY MUMBIAS	0680281767490	2.904	-
EBUKWALA PRIMARY SCHOOL	EQUITY MUMBIAS	0680280935858	250	1,200,550
KHWISERO GIRLS' SECONDARY SCHOOL	EQUITY MUMBIAS	0680280969434	650	172,950
KHWISERO GIRLS' SECONDARY SCHOOL	EQUITY MUMBIAS	0680281772393	200.000	-
MUHAKA PRIMARY SCHOOL	EQUITY MUMBIAS	0680281763625	201.981	-
MWIBELENYA PRIMARY SCHOOL	EQUITY MUMBIAS	0680281767239	91.293	-
LUANDA DOHO PRIMARY SCHOOL	EQUITY MUMBIAS	0680282438805	400	-
MUSHIANGUBU PRIMARY SCHOOL	EQUITY MUMBIAS	0680282128373	6.338	-
NG-CDF KHWISERO SPORTS	EQUITY MUMBIAS	0680282105901	330	-
EMUTSASA PRIMARY SCHOOL	EQUITY MUMBIAS	0680281768071	611	-
MUSHICHIBULU PRIMARY SCHOOL	EQUITY MUMBIAS	0680281767676	1.155	-
ESHILONGO PRIMARY SCHOOL	EQUITY MUMBIAS	0680282042522	120	-
SHIRO TSA PRIMARY SCHOOL	EQUITY MUMBIAS	0680281765051	230	-
EMWIRU PRIMARY SCHOOL	EQUITY MUMBIAS	0680281767763	343.066	-
CONSTRUCTION/EXTENSION OF OCS/TRAFFIC OFFICE	EQUITY MUMBIAS	0680281767804	2.134	-
EMALINDI PRIMARY SCHOOL	EQUITY MUMBIAS	0680281764692	132.920	-
DOHO ASSISTANT CHIEF'S OFFICE	EQUITY MUMBIAS	0680281766678	4.916	-
LUANDA AC PRIMARY SCHOOL	KCB - MUMBIAS	1267925817	-	57,452
EMULOLE PRIMARY SCHOOL	KCB - MUMBIAS	1268098825	-	1,218

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PMC Name	Bank	Account number	Bank Balance 2021/2022	Bank Balance 2020/2021
MWIREMBE PRIMARY SCHOOL	KCB- MUMIAS	1267925736	-	1,490
DCC'S RESIDENCE	KCB- MUMIAS	1258748924	-	1,882
ST.STEPHEN'S MULWANDA SECONDARY SCHOOL	KCB- MUMIAS	1267925787	-	116,387
EBUKWALA PRIMARY SCHOOL	EQUITY-MUMIAS	0680279911581	-	204
MUNDOLI PRIMARY SCHOOL	KCB - MUMIAS	1267925566	-	-
MUSHIKONGOLO PRIMARY SCHOOL	KCB - MUMIAS	1267925531	-	-
ESHIRULI PRIMARY SCHOOL	KCB - MUMIAS	1258748894	-	-
EMALINDI PRIMARY SCHOOL – ADM BLOCK	KCB - MUMIAS	1234031507	-	-
MUNJITI PRIMARY SCHOOL	KCB - MUMIAS	1268254029	-	-
ST. ANNE'S DUDI GIRLS' SECONDARY SCHOOL	EQUITY - MUMIAS	0680279676201	-	1,051
EMALINDI PRIMARY SCHOOL -CLASSES	EQUITY - MUMIAS	0680279583595	-	663
MUHAKA PRIMARY SCHOOL	EQUITY - MUMIAS	0680279487314	-	-
EMUNG'ABO PRIMARY SCHOOL	EQUITY - MUMIAS	0680279755097	-	2,132
ST. PAUL'S MUSHINAKA SECONDARY SCHOOL	EQUITY - MUMIAS	068027959186	-	-
KHWISERO POLICE STAFF HOUSES	EQUITY - MUMIAS	0680279864047	-	1,088
EMWANIRO PRIMARY SCHOOL	EQUITY - MUMIAS	0680279503102	-	450
MWIKALIKHA PRIMARY SCHOOL	EQUITY - MUMIAS	0680279886586	-	444
LUANDA AC PRIMARY SCHOOL	EQUITY - MUMIAS	0680279874933	-	-
MULUFU PRIMARY SCHOOL	EQUITY - MUMIAS	0680279559860	-	298
BUHILI PRIMARY SCHOOL	EQUITY - MUMIAS	0680279646867	-	838
MUSHINAKA PRIMARY SCHOOL	EQUITY - MUMIAS	0680279674117	-	40
MUSHIANGUBU PRIMARY SCHOOL	EQUITY-MUMIAS	0680279902210	-	6,118
KHWISERO SANITARY PMC	EQUITY-MUMIAS	0680279942935	-	2,368
EMAKUCHE PRIMARY SCHOOL	EQUITY-MUMIAS	0680279752246	-	2,348
LUANDA DOHO SDA PRIMARY SCHOOL	KCB-MUMIAS	1258748371	-	766

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PMC Name	Bank	Account number	Bank Balance 2021/2022	Bank Balance 2020/2021
EMUNG'ABO SECONDARY SCHOOL	KCB-MUMIAS	1255917342	-	493
MUSHANGUBU PRIMARY SCHOOL	KCB-MUMIAS	1237280893	-	2,076
SHIRALI PRIMARY SCHOOL	KCB-MUMIAS	1258748061	-	1,403
MUHAKA PRIMARY SCHOOL	KCB-MUMIAS	1234018918	-	735
KHWISERO SPORTS PMC	KCB-MUMIAS	1267926139	-	599
KHWISERO TTI	KCB-MUMIAS	1251506461	-	527
SHIRO TSA PRIMARY SCHOOL	KCB-MUMIAS	1267925655	-	1,483
MUNDOBELWA AP CAMP	KCB-MUMIAS	1274437040	-	32,943
EBUHONGA PRIMARY SCHOOL	KCB-MUMIAS	1258748754	-	66,608
ELUKANJI PRIMARY SCHOOL	KCB-MUMIAS	1273615298	-	3,004
MUNDEKU PRIMARY SCHOOL	KCB-MUMIAS	1234041162	-	18,405
EKAMBULLI PRIMARY SCHOOL	KCB-MUMIAS	1255507209	-	109,729
EBUYONGA PRIMARY SCHOOL	KCB-MUMIAS	1236924878	-	60,795
EMUTSASA GIRLS SECONDARY SCHOOL	KCB-MUMIAS	1258748711	-	1,798
EMWIRU MIXED DAY SECONDARY SCHOOL	KCB-MUMIAS	1258749165	-	-
MWIKALIKHA PRIMARY SCHOOL	KCB-MUMIAS	1260445593	-	2,617
MUSHICHUBULU PRIMARY SCHOOL	KCB-MUMIAS	1255768029	-	11,931
IBINDA PRIMARY SCHOOL	KCB-MUMIAS	1258748274	-	5,505
EKATSOMBERO PRIMARY SCHOOL	KCB-MUMIAS	1234179016	-	645
MUN'ITI PRIMARY SCHOOL	KCB-MUMIAS	1258748827	-	-
MWIREMBE PRIMARY SCHOOL	KCB-MUMIAS	1234088649	-	10,335
KHWISERO SECONDARY SCHOOL	KCB-MUMIAS	1258749262	-	44,357
ST. ANNE'S DUDI GIRLS' SECONDARY SCHOOL	KCB-MUMIAS	1234032155	-	240
ST. DENNIS MUN'ITI SECONDARY SCHOOL	KCB-MUMIAS	1237361915	-	1,871
EMAKO PRIMARY SCHOOL	KCB-MUMIAS	1256319376	-	98,942

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PMC Name	Bank	Account number	Bank Balance 2021/2022	Bank Balance 2020/2021
ESHINUTSA PRIMARY SCHOOL	KCB-MUMIAS	1258748215	-	7 150
NAMASOLI PRIMARY SCHOOL	KCB-MUMIAS	1258748517	-	388
EBULWANI PRIMARY SCHOOL	KCB-MUMIAS	1234017288	-	32 882
ESHIKHUNGULA PRIMARY SCHOOL	KCB-MUMIAS	1258748967	-	7 158
ST. FRANCIS ENYANYA PRIMARY SCHOOL	KCB-MUMIAS	1258748606	-	357
EMURUBA SECONDARY SCHOOL	KCB-MUMIAS	1239914032	-	624
MULWANDA PRIMARY SCHOOL	KCB-MUMIAS	1237149339	-	1 894
MUNYANZA PRIMARY SCHOOL	KCB-MUMIAS	1255636408	-	1 815
EBUKUTENGA PRIMARY SCHOOL	KCB-MUMIAS	1258749076	-	913
EMWANIRO MIXED SECONDARY SCHOOL	KCB-MUMIAS	1236808894	-	513
ESHIKHUNGULA PRIMARY SCHOOL	KCB-MUMIAS	1234037459	-	62 223
CHIEF'S OFFICE KISA CENTRAL	KCB-MUMIAS	1258749017	-	3 424
EBUKANGA PRIMARY SCHOOL	KCB-MUMIAS	1234029049	-	47
EMATUNDU PRIMARY SCHOOL	KCB-MUMIAS	1268678104	-	36 021
EMURUBA SECONDARY SCHOOL	KCB-MUMIAS	1267925825	-	2 282
EMALINDI PRIMARY SCHOOL	KCB-MUMIAS	1262477085	-	249
MUSHINAAKA MIXED SECONDARY SCHOOL	KCB-MUMIAS	1234180073	-	430
EBUKWALA PRIMARY SCHOOL	KCB-MUMIAS	1255539798	-	739
KHWISERO PRIMARY SCHOOL	KCB-MUMIAS	1233523945	-	13 369
ESHIBINGA PRIMARY SCHOOL	KCB-MUMIAS	1255655143	-	342
EBUYONGA PRIMARY SCHOOL	KCB-MUMIAS	1258748258	-	1 178
MUKHUNZULU PRIMARY SCHOOL	KCB-MUMIAS	1255535377	-	9 146
NYAMBOGA PRIMARY SCHOOL	KCB-MUMIAS	1251277144	-	770
ST. JOSEPH'S SHIRO TSA SECONDARY SCHOOL	KCB-MUMIAS	1258749149	-	73 988
EMUTSASA PRIMARY SCHOOL	KCB-MUMIAS	1258748630	-	395

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PMC Name	Bank	Account number	Bank Balance 2021/2022	Bank Balance 2020/2021
MUHAKA ASSISTANT CHIEFS OFFICE PMC	KCB-MUMIAS	1271446774	-	895
EMAKUCHE PRIMARY SCHOOL	KCB-MUMIAS	1255581085	-	1,238
MUKHUNZULU PRIMARY SCHOOL	KCB-MUMIAS	1234022893	-	128,876
EMAKUCHE PRIMARY SCHOOL	KCB-MUMIAS	1234107724	-	142
EKAMBULI SECONDARY SCHOOL	KCB-MUMIAS	1236585704	-	4,875
EMATUNDU PRIMARY SCHOOL	KCB-MUMIAS	1240016476	-	110,175
ELUKANJI PRIMARY SCHOOL	KCB-MUMIAS	1234106728	-	700
EMALINDI GIRLS' SECONDARY SCHOOL	KCB-MUMIAS	1234036436	-	46,247
ESHLAKHONDO PRIMARY SCHOOL	KCB-MUMIAS	1234168251	-	63,686
SPORTS AND TALENTS PMC KHWISERO	KCB-MUMIAS	1239592620	-	1,601
MUNDOLI GIRLS' SECONDARY SCHOOL	KCB-MUMIAS	1234025833	-	3,336
KHUMUSALABA PATROL BASE	KCB-MUMIAS	1234360306	-	150,531
SHONGO PRIMARY SCHOOL	KCB-MUMIAS	1234039249	-	81,234
EBUKUTENGA PRIMARY SCHOOL	KCB-MUMIAS	1234090856	-	830
EBUKWALA PRIMARY SCHOOL	KCB-MUMIAS	1234051311	-	1,734
EBUTUKU AP CAMP	KCB-MUMIAS	1233524682	-	319
ST. FRANCIS ENYANYA PRIMARY SCHOOL	KCB-MUMIAS	1234018039	-	433
EBUKANGA PRIMARY SCHOOL	KCB-MUMIAS	1258749122	-	50
EMWANIRO PRIMARY SCHOOL	KCB-MUMIAS	1234021439	-	11,545
EMUNGABO PRIMARY SCHOOL	KCB-MUMIAS	1234108976	-	1,107
EBUHONGA PRIMARY SCHOOL	KCB-MUMIAS	1234034239	-	933
KHWISERO POLICE STATION	KCB-MUMIAS	1234186098	-	114,445
Total			7,998,200	15,128,223

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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)
Ref: OAG CERTIFICATE dated 5th September 2022.	1. Inaccuracies in the Financial Statements The statement of receipts and payments reflects amounts that differed from those disclosed in the corresponding notes as detailed below: (i) The statement reflects use of goods and services amount of sh.9,835,347 while Note 4 to the financial statements reflects Ksh.9,907,347 resulting in an unexplained variance of Ksh.72,000. (ii) The statement also reflects other grants and transfers amount of Ksh.46,259,404 while Note 6 to the financial statements reflect Ksh.47,194,520 resulting in an	The variance of sh.72,000 was Acquisition of Assets during the previous financial year, 2020/2021. It has been reflected in the Statement of Receipts & Payments for 2020/2021 financial year.	Issue pending audit review.	By next external audit.

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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>unexplained variance of Ksh.935,116.</p> <p>In the circumstances, the accuracy of the financial statements could not be confirmed.</p> <p>2. Unsupported Transfers to Primary Schools</p> <p>The statement of receipts and payments reflect a balance of Kshs.61,423,400 as transfers to other Government entities which, as shown under Note 6, includes Kshs.35,300,000 as transfers to primary schools. However, the ledger and supporting schedules availed for audit reflects an amount of Kshs.35,300,000 hence an unreconciled variance of Kshs.13,900,000.</p> <p>In the circumstances, the accuracy of the amount Kshs.35,300,000 transferred to primary schools could not be confirmed.</p>	<p><i>You have captured Ksh.49,200,000 erroneously as per our supporting schedules. Kindly note that the figure Ksh.61,423,400 includes Primary Schools (Ksh.35,300,000) and Secondary Schools (Ksh.26,123,400). Refer Note no.5 (Transfer to Other Government Entities) in our copy of the Financial Statements for 2020/2021 fy. Find attached copy of Supporting Schedules for your reference. Annex 1.</i></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)
Ref: OAG CERTIFICATE dated 5 th September 2022.	<p>3.Failure to Account for Expenditure on Emergencies</p> <p>The statement of receipts and payments reflects an amount of Kshs.46, 259,404 under other grants and transfers which, as shown under Note 6, includes Kshs.11,153,600 incurred on emergency projects. However, out of the total expenditure of Kshs.11,153,600, only Kshs.1,201,000 was supported by expenditure returns by Project Management Committees. Consequently, propriety of expenditure amounting to Kshs.9,952,600 could not be confirmed.</p>	<p><i>It is important to note that each Emergency project has an account under a PMC. At the time of audit, some projects files were locked up in the Sub-County Internal Auditor's office hence could not be accessed by the audit team. They were later availed. Attached are copies of returns on how the Emergency funds were utilized. Annex 2.</i></p>	Issue pending audit review.	By next external audit.
Ref: OAG CERTIFICATE dated 5 th September 2022.	<p>Budget Control and Performance</p> <p>The summary statement of</p>	<p><i>It is true that at the closure of the financial year under review, the Khwisero NG-CDF Committee had not received all the budgeted</i></p>	Issue pending audit review.	By next external audit.

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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>appropriation recurrent and development combined reflects final budgeted receipts of Ksh. 161,984,956 and actual receipts of Kshs. 122,837,077 resulting in budget shortfall of Kshs. 39,215,879 or 24% of the approved budget. Similarly, the statement reflects final budgeted payments of Ksh. 162,025,956 and actual payments of Ksh. 120,383,073 resulting in net under expenditure of Ksh. 41,642,883 or 26% of the budget. The underfunding and the underperformance affected the planned activities and may have impacted negatively on service delivery to the public.</p>	<p><i>for funds from the Board. Our balance of Ksh. 59,188,879 was received on 3rd August, 2021 through AIE no. B140928. Attached is a copy of the NG-CDF minutes showing AIE breakdown of the funds and a copy of AIE no. B140928 for your verification. Annex Budget Control.</i></p>		
	<p>Failure to vet Bursary Applicants Review of application forms for bursary funds revealed that bursaries disbursed amounting</p>	<p><i>Normally, the NG-CDF Committee has a set criteria showing how much a student is awarded in</i> <i>1) Day Secondary School -</i></p>	<p>Issue pending audit review.</p>	<p>By next external audit.</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>Ksh.276,000 were not vetted by the Bursary Sub-Committee as required by the NGCDF Board regulations issued vide circular Ref. CDF Board Circulars/Vol.I/III of 13 September, 2010.</p> <p>In the circumstances, the Fund was in breach of the regulations.</p>	<p><i>Ksh.3,000</i></p> <p><i>ii) Boarding Secondary School - Ksh.5,000</i></p> <p><i>iii) On Full scholarship in Secondary Schools - As per fees structure and</i></p> <p><i>iv) Tertiary institutions/Universities - Ksh.7,000</i></p> <p><i>We have been going by this criterion in awarding the bursary without putting verification marks on the application forms.</i></p> <p><i>We've taken note and shall improve on it. We take the advice positively.</i></p>		

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.....BERNARD S. MISIKO.....
(Fund Account Manager)

