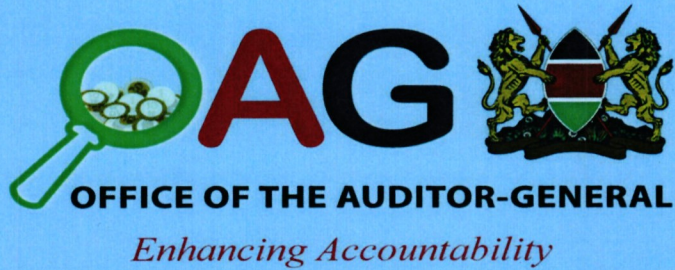


REPUBLIC OF KENYA



REPORT

PARLIAMENT
OF KENYA
LIBRARY

THE NATIONAL ASSEMBLY	
DATE: 23 NOV 2022	
D.W. Wednesday	
TABLED BY:	Majority whip
CLERK-AT THE-TABLE:	Modo

OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND - MUMIAS EAST CONSTITUENCY**

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



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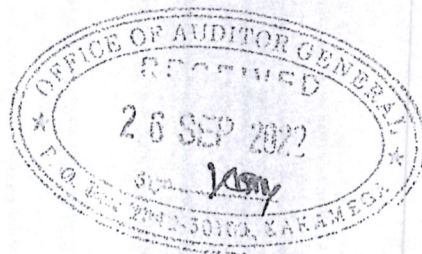
MUMIAS EAST CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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



*Mumias East Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

Introduction

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

The key development objectives of *Mumias East Constituency 2018-2022* plan are to:

- a) Promoting environment in the constituency by organising tree planting.
- b) Catering for any unforeseen occurrences in the constituency (emergency support)
- c) Enhancing security in the constituency by constructing chiefs and sub-chiefs offices, APM housing units, constructing / rehabilitating chiefs offices, police stations and police housing units, among other initiatives.
- d) Improving the tracking of implementation NG-CDF Programmes
- e) Promoting performance management and smooth running of the NG-CDF Office
- f) Construction of Wang'a TVC
- g) Construction of KMTCC Shianida
- h) Putting up laboratories in secondary school
- i) Water conservation by roof water harvesting

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 20/21 -we increased number of classrooms, dormitories, laboratories etc from ... to ... in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

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

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

*Mumias East Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

2. Environmental performance

- Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g planting trees once in an academic calendar
- Sensitization of youth community on the impact of drugs after by construction of police stations supported NG-CDF
- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters
- NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects

3. Employee welfare

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

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

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

4. Market place practices-

Mumias East NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

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.

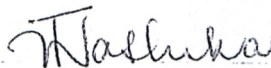
The Accounting Officer in charge of the NGCDF-Mumias East Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


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

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

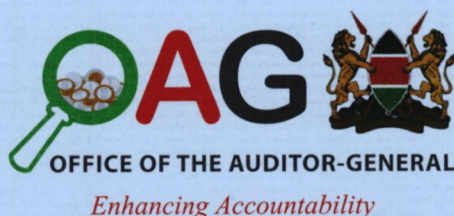
Approval of the financial statements

The NGCDF- Mumias East Constituency financial statements were approved and signed by the Accounting Officer on 15/9 2021.


Chairman NGCDF Committee
Name: Tabettha Washuka


Fund Account Manager
Name:

REPUBLIC OF KENYA



Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mumias East Constituency set out on pages

Report of the Auditor-General on National Government Constituencies Development Fund - Mumias East Constituency for the year ended 30 June, 2021

13 to 69, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts 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, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Mumias East Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012, and the National Government Constituencies Development Fund Act, 2015.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Mumias East 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 opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of appropriation reflects budgeted receipts and actual on comparable basis totalling Kshs.202,638,780 and Kshs.157,549,901 respectively resulting to an under-funding of Kshs.45,088,879 or 22% of the budget. Similarly, the Fund expended Kshs.114,147,884 against an approved budget of Kshs.202,638,780 resulting to an under-expenditure of Kshs.88,490,896 or 44% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the residents of Mumias East Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness

and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

Unsatisfactory Implementation of Schools Projects

Records on transfers to other Government units reflected transfers to secondary and primary schools totalling Kshs.12,065,118 and Kshs.21,470,000 respectively in the year under review. However, the quality of construction works in three schools was low;

i. Construction and Renovation at St. Anne's Indangalasia and St. Paul's Secondary Schools

Two grants totalling Kshs.2,600,000 and Kshs.2,000,000 were disbursed to St. Anne's Indangalasia and St. Paul's Ebusia Secondary Schools respectively, for construction of an administration block and renovation of five (5) classrooms respectively.

However, audit verification indicated that tiles were not fixed, the roof was leaking and the ceiling board had fallen off in one of the rooms at St. Anne's Indangalasia. At St. Paul's Ebusia, the newly built floors had several cracks. In both instances, works inspection and acceptance reports were not provided for audit review.

In view of the above anomalies, value for money may not have been obtained from the expenditure totalling Kshs.4,600,000 incurred on the two projects.

ii. Construction of Classrooms at Shenderema Primary School

The statement of receipts and payments reflects expenditure on transfers to other Government entities an amount of Kshs.40,535,118 which, as detailed under Note 6, includes transfers to primary schools of Kshs.21,470,000. The amount includes Kshs.1,500,000 disbursed to Shenderema Primary School for construction of three (3) classrooms. However, a physical inspection carried out in May, 2022, revealed that the walls had visible cracks.

In the circumstances, value for money may not have been obtained from the grant totalling Kshs.1,500,000 made to the school.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the basis of accounting unless Management is aware of the intention to terminate the Fund or 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 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 controls 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 controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

- 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 controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and 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

26 September, 2022

Mumias East Constituency

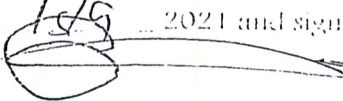
National Government Constituencies Development Fund (NGCDF)

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

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
		Kshs.	Kshs.
RECEIPTS			
Transfers from NGCDF Board	1	151,917,724	92,150,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	151,000
TOTAL RECEIPTS		151,917,724	92,301,000
PAYMENTS			
Compensation of employees	4	3,464,180	3,465,457
Use of goods and services	5	12,706,159	10,919,357
Transfers to Other Government Units	6	40,335,118	46,135,000
Other grants and transfers	7	58,442,477	47,452,580
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		114,947,934	108,022,394
SURPLUS/DEFICIT		37,769,840	(15,721,394)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mumias East Constituency financial statements were approved on 15/6 2021 and signed by:



Fund Account Manager
Name:



National Sub-County
Accountant

Name: N. O. ACHIOLA
ICPAK No/No: 24617



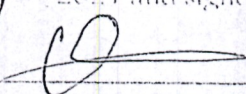
Chairman NGCDF Committee

Name:

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020 - 2021 Kshs	2019 - 2020 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	43,402,017	5,632,177
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		43,402,017	5,632,177
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		43,402,017	5,632,177
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL ASSETS		43,402,017	5,632,177
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	5,632,176	19,843,194
Prior year adjustments	14	-	-
Surplus/Deficit for the year		37,769,840	(14,211,017)
NET FINANCIAL POSITION		43,402,017	5,632,177

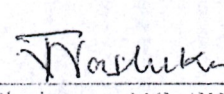
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mumias East Constituency financial statements were approved on 15/9 2021 and signed by:



Fund Account Manager
Name:



National Sub-County
Accountant
Name: *N. O. ACHOLA*
ICPAK M/No: *29617*



Chairman NG-CDF Committee

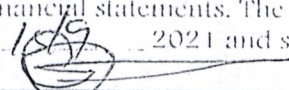
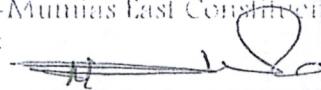
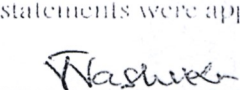
Name:

Mumias East Constituency
 National Government Constituencies Development Fund (NGCDF)
 Reports and Financial Statements for The Year Ended June 30, 2021

IX. STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	151,917,724	92,150,000
Other Receipts	3	-	151,000
		151,917,724	92,301,000
Payments for operating activities			
Compensation of Employees	4	2,464,180	3,465,457
Use of goods and services	5	12,706,109	10,919,352
Transfers to Other Government Units	6	40,535,118	46,185,000
Other grants and transfers	7	58,442,477	47,452,580
Other Payments	9	-	-
		114,147,864	108,022,389
Adjusted for:			
Decrease/(Increase) in Accounts receivable	13	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		37,769,840	(15,721,389)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		37,769,840	(15,721,389)
Cash and cash equivalent at BEGINNING of the year	10	5,632,177	19,343,194
Cash and cash equivalent at END of the year		43,402,017	5,632,177

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Mumias East Constituency financial statements were approved on 15/9/2021 and signed by:

		
Fund Account Manager Name:	National Sub-County Accountant Name: N. O. ACHOLA ICPAK M/No: 24617	Chairman NG-CDF Committee Name:

K. SUMMARY STATEMENT OF APPROPRIATION

Receipt/Expense Item	Original Budget a	Opening Balance (C/Bk) and AIA	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS							
Transfers from NG-CDF Board	137,088,879	5,632,177	59,917,724	202,638,780	157,549,901	45,088,879	78%
Proceeds from Sale of Assets	-	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	-	-
TOTAL RECEIPTS	137,088,879	5,632,177	59,917,724	202,638,780	157,549,901	45,088,879	78%
PAYMENTS							
Compensation of Employees	2,500,000	310,543	-	2,810,543	2,464,180	346,363	88%
Use of goods and services	9,686,999	(297,238)	4,264,047	13,653,808	12,706,109	947,699	93%
Transfers to Other Government Units	49,775,118	-	33,820,000	83,595,118	40,535,118	43,060,000	48%
Other grants and transfers	57,747,982	5,612,607	17,005,650	80,366,239	58,442,477	21,923,762	73%
Acquisition of Assets	-	-	-	-	-	-	-
Other Payments	-	6,265	4,828,027	4,834,292	-	-	-
Funds pending approval	17,378,780	-	-	17,378,780	-	17,378,780	0%
TOTAL	137,088,879	5,652,177	59,917,724	202,638,780	114,147,884	88,490,897	56%

Mumias East Constituency
 National Government Constituencies Development Fund (NG-CDF)
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1. The total adjustments column is Kshs. 5,632,177 as the balance brought forward from the previous financial year and Kshs. 59,917,724 comprising of an AHE's of Kshs. 20,000,000, 35,000,000, 4,567,724, 1,350,000 for FY 2019/20 received in FY 2020/2021

2. Budget utilization for financial year 20120/21 was 56.3% that is:

- ✓ 87.7% for compensation of employees which was below 90% as there were still funds at the administration votehead for compensation of employees to be spent.
- ✓ 93.1% for use of goods and services which was below 100% as there were still funds at the administration votehead for committee expenses to be spent
- ✓ 48.5% for transfers to other Government entities which was below 90% as there was still some funds at the NG-CDF Board for FY 2020/21.
- ✓ 72.7% for other grants and transfers which was below 90% as there was still some funds at the NG-CDF Board for FY 2020/21.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	88,490,897
Less undisbursed funds receivable from the Board as at 30th June 2021	45,088,879
	43,402,017
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2020/21	43,402,017
Reconciliation of Statement of Budget Appropriation to Statement of Assets and Liabilities introduced	43,402,017

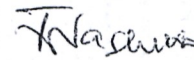
The NGCDF-Mumias East Constituency financial statements were approved on 18/9 2021 and signed by:



Fund Account Manager
 Name:



National Sub-County
 Accountant
 Name: N. O. ACHOLA
 ICPAK M/No: 24617



Chairman NG-CDF Committee
 Name:

XI. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021	Adjustments Opening Balance (C/Bs) and AIA	Previous years' Disbursements	Final Budget 2020/2021	Actual on comparable basis	Budget utilization difference	% of Utilisation (f=d/c %)
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	2,500,000	310,543	-	2,810,543	2,267,720	542,823	81
NSSF	-	-	-	-	134,500	(134,500)	-
NHIF	-	-	-	-	61,960	(61,960)	-
1.3 Use of goods and services	4,074,333	55,006	-	4,129,339	4,229,426	(100,087)	102
1.2 Committee allowances	1,500,000	245,779	-	1,745,779	2,966,183	(1,220,404)	170
2.0 Monitoring and evaluation							
2.1 Capacity building	1,000,000	900,654	-	1,900,654	2,612,000	(711,346)	137
2.2 Committee allowances	1,500,000	-	-	1,500,000	1,071,500	428,500	71
2.3 Use of goods and services	1,612,666	(1,498,677)	-	113,989	1,827,000	(1,713,011)	1,603
3.0 Emergency							
Getato Investment	112,000	-	-	112,000	112,000	-	100
Commissioner of Domestic Tax	2,000	-	-	2,000	2,000	-	100

National Government Constituencies Development Fund (NGCDF)
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Getado Investment	151,322	-	151,322	151,322	-	100
Commissioner of Domestic Tax	2,703	-	2,703	2,703	-	100
Khaimba Primary School	800,000	-	800,000	800,000	-	100
Hawknaills Ventures Ltd	882,221	-	882,221	882,221	-	100
Commissioner of Domestic Tax	17,779	-	17,779	17,779	-	100
Hawknaills Ventures Ltd	68,771	-	68,771	68,771	-	100
Commissioner of Domestic Tax	1,229	-	1,229	1,229	-	100
Shitoto Primary School	60,000	-	60,000	60,000	-	100
Hawknaills Ventures Ltd	294,736	-	294,736	294,736	-	100
Commissioner of Domestic Tax	5,264	-	5,264	5,264	-	100
Hawknaills Ventures Ltd	589,473	-	589,473	589,473	-	100
Commissioner of Domestic Tax	10,527	-	10,527	10,527	-	100
Jadoo and Company Ltd	737,068	-	737,068	737,068	-	100
Comm D. Tax	12,932	-	12,932	12,932	-	100
St. Peters Khaunga Sec. School	1,627,600	-	1,627,600	1,627,600	-	100
St. Gabriel Isongo Sec. School	-	2,805,850	-	2,805,850	-	100
Lubutu Boys High School	-	2,605,850	-	2,605,850	-	100
Hawknaills Ventures Ltd	211,665	-	211,665	211,665	-	100

Comm D. Tax	3,714	-	3,714	3,714	-	100
St. Anne's Indangalasia Sec. School	250,000	-	250,000	250,000	-	100
Mutono Primary School	350,000	-	350,000	350,000	-	100
St. John's Khaimba Sec. School	-	300,000	300,000	300,000	-	100
Khaimba Primary School	310,000	-	310,000	310,000	-	100
Epanja Sec. School	130,000	-	130,000	130,000	-	100
Sub County Education office	344,000	-	344,000	344,000	-	100
Emergency	217,203	(1,631,414)	(1,414,211)	(1,414,211)	-	-
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	20,000,000	410,150	20,410,150	20,014,597	395,553	98
4.3 Tertiary Institutions	14,272,220	740	4,367,724	21,613,100	(2,972,416)	116
4.4 Universities	-	-	-	-	-	-
4.5 Social Security	-	-	-	-	-	-
5.0 Sports	2,741,778	694,495	3,436,273	1,876,299	1,559,974	55
6.0 Environment						
Bumini primary school	130,000	-	130,000	-	130,000	-
East Wanga Acc	-	-	130,000	-	130,000	-
Ebubere primary school	130,000	-	130,000	-	130,000	-
Ebung'ale primary school	130,000	-	130,000	-	130,000	-

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	130,000	-	130,000	130,000	100
Eluche Sec school	130,000	-	130,000	260,000	-
Emachina Primary School	-	130,000	130,000	-	100
Emusoma Primary School	-	130,000	130,000	-	100
Emutetemo Primary School	-	130,000	130,000	-	100
Eshiakhale Primary School	-	130,000	130,000	-	100
Eshikufa primary school	130,000	-	130,000	130,000	-
Eshimuli Primary School	-	130,000	130,000	-	100
Eshiseye primary school	130,000	-	130,000	130,000	-
Indangalasia primary school	130,000	-	130,000	130,000	100
Isongo primary school	130,000	-	130,000	-	150,000
Khabonadi primary school	130,000	-	130,000	-	150,000
Khaunga Sec School	-	130,000	130,000	-	150,000
Lubinu Boys secondary school	130,000	-	130,000	-	150,000
Lubinu primary school	130,000	-	130,000	-	150,000
Lusheya ACC Office	-	130,000	130,000	-	150,000
Mabanga Primary School	-	130,000	130,000	-	100
Mandla primary school	130,000	-	130,000	-	150,000

Makunga Primary School	-	130,000	130,000	130,000	-	100
Malaha Primary School	-	130,000	130,000	130,000	-	100
Mukambi Primary Schi	-	130,000	130,000	-	130,000	-
Mungabira Primary School	-	130,000	130,000	130,000	-	100
Musango primary school	130,000	-	130,000	-	130,000	-
Mutono primary school	130,000	-	130,000	-	130,000	-
Mwicheina primary school	130,000	-	130,000	-	130,000	-
Mwitoti primary school	130,000	-	130,000	-	130,000	-
Nyaporo Ace office	-	130,000	130,000	-	130,000	-
Petros Primary School	-	130,000	130,000	130,000	-	100
Rise and shine primary school	130,000	-	130,000	-	130,000	-
Shanderema primary school	130,000	-	130,000	260,000	260,000	-
Shianda Administration police post	271,778	-	130,000	401,778	401,778	100
Shitoto Girls	-	130,000	130,000	-	130,000	-
Shitoto Primary School	-	130,000	130,000	60,000	70,000	46
St pauls lubinu	-	130,000	130,000	-	130,000	-
St peters Maraba secondary school	130,000	-	130,000	-	130,000	-
6.1 Environment Activities	-	726,936	726,936	130,000	-	18

*National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Shianda Ap police Office	-	-	400,000	-	196,936
7.0 Primary Schools Projects					
(List all the Projects)					
Bumini Primary school	1,500,000	-	1,500,000	-	1,500,000
Bumwende primary school	200,000	-	200,000	200,000	100
Ebwalire primary school	700,000	-	700,000	700,000	100
Eluche Primary (Reallocated from pauly project)	-	1,100,000	1,100,000	-	1,100,000
Elwasambi primary school	750,000	-	750,000	-	750,000
Emachina Primary school	500,000	-	1,500,000	2,000,000	100
Emukhalari primary school	1,000,000	-	1,000,000	-	1,000,000
Emusema Primary School	-	170,000	170,000	170,000	100
Emusema Primary School	-	-	-	-	-
Emutemo primary school	1,500,000	-	1,600,000	1,600,000	100
Epanja primary school	1,200,000	-	1,200,000	1,200,000	100
Isaigo primary school	1,500,000	-	1,500,000	-	1,500,000
Isongo primary school	1,500,000	-	1,500,000	-	1,500,000
Khabondi primary school	750,000	-	750,000	-	750,000
Khalamba Primary School	310,000	-	310,000	-	310,000
Khanga primary school	1,500,000	-	1,500,000	1,500,000	100

National Government Constituencies Development Fund (NGCDF)
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Khungyokosi Muslim Pym (Reallocated from pauity project)	-	750,000	750,000	-	750,000	-
Khwitlhodve primary school	750,000	-	750,000	-	750,000	-
Lubinu Primary school	500,000	-	1,500,000	2,000,000	2,000,000	100
Mabanga Primary school	300,000	-	500,000	800,000	800,000	100
Maraba Primary School	300,000	-	900,000	1,200,000	1,200,000	100
Mukambi Primary school	12,800,000	-	7,000,000	19,800,000	-	19,800,000
Mung'ang'a primary school	1,500,000	-	-	1,500,000	-	1,500,000
Musango primary school	1,500,000	-	-	1,500,000	1,500,000	100
Mutono primary school	-	-	100,000	100,000	100,000	100
Mwicheina primary school	750,000	-	-	750,000	-	750,000
Rise and Shine Special school	1,700,000	-	-	1,700,000	-	1,700,000
Shanderana Primary school	-	-	1,500,000	1,500,000	1,500,000	100
Shitoto Priamry school	-	-	1,000,000	1,000,000	1,000,000	100
8.0 Secondary Schools Projects (List all the Projects)						
Ebubole Secondary school	2,500,000	-	-	2,500,000	-	2,500,000
Emakhwale Sec. School	-	-	550,000	550,000	550,000	100
Eshisenye Girls Secondary school	2,500,000	-	-	2,500,000	-	2,500,000
KCB - Eshiakhulo Sec. School	-	-	7,500,000	7,500,000	3,000,000	4,500,000

National Government Constituencies Development Fund (NGCDF)
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KCB - Shanderema Sec. School	-	3,000,000	3,000,000	3,000,000	-	100
KCB - St. Stephen's Maraba Sec. School	-	2,000,000	2,000,000	2,000,000	-	100
KCB - Mahola Sec. School	-	3,000,000	3,000,000	3,000,000	-	100
Lubutu boys secondary school	-	500,000	500,000	500,000	-	100
Shitoto Girls secondary school	415,118	-	415,118	415,118	-	100
Shitoto Girls Secondary school	700,000	-	700,000	700,000	-	100
St Patrick Ebugere Secondary school	2,500,000	-	2,500,000	-	2,500,000	-
St Gabriels Isongo Secondary school	7,300,000	-	7,300,000	-	7,300,000	-
St. Anne Indangalasia secondary school	600,000	2,000,000	2,600,000	2,000,000	600,000	77
St. Pauls Ebusia secondary school	250,000	2,000,000	2,250,000	2,250,000	-	100
St. Paul's Lubinu Girl's Sec. School	-	350,000	350,000	350,000	-	100
St. Martha Mwitoti sec school	-	-	-	-	-	-
9.0 Tertiary Institutions Projects (List all the Projects)						
9.2 KMITC Shianda (Kshs. 7,000,000 Reallocated from Office Landruiser & Kshs. 2,500,000 reallocated from poultry project)	-	9,500,000	9,500,000	7,000,000	2,500,000	74
10.0 Security Projects						
Lusheya ACC'S Office	800,000	-	800,000	-	800,000	-
Shianda Police Divisional Headquarters	10,000,000	-	6,000,000	16,000,000	-	16,000,000
11.0 acquisition of assets						
11.1 Motor Vehicles (including motorbikes)						

11.2 Construction of CDF office	-	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-	-
Others						
Strategic Plan	-	6,265	-	6,265	-	6,265
12.0 Others - Pending Approval	-	-	-	-	-	-
Petros Primary school	5,792,927	-	-	5,792,927	-	5,792,927
Bumini primary school	5,792,927	-	-	5,792,927	-	5,792,927
Elvasambi primary school	5,792,927	-	-	5,792,927	-	5,792,927
Unallocated Fund						
Total	137,088,879	5,632,177	59,917,724	202,638,780	114,147,884	88,490,896
						56

(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)

XII. 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-Mumias East Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or A/E 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

*Mumias East Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

enhancement to the cash accounting policy adopted by National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

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.

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT AGENCIES

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
Normal Allocation	AHE NO. B 041151		4,000,000
	AHE NO. B 047815		26,000,000
	AHE NO. B 049396		20,000,000
	AHE NO. B 104421		18,000,000
	AHE NO. B 096794		7,000,000
	AHE NO. B 047120		7,150,000
	AHE NO. B 047136		10,000,000
	AHE NO. B104742	20,000,000	
	AHE NO. A823692	35,000,000	
	AHE NO. B 105179	4,567,724	
	AHE NO. B104922	350,000	
	AHE NO. B 124623	9,000,000	
	AHE NO. B 119585	10,000,000	
	AHE NO. B 119977	13,000,000	
	AHE NO. B 128218	6,900,000	
	AHE NO. B 129180	6,000,000	
	AHE NO. B 132274	6,000,000	
	AHE NO. B 138943	13,000,000	
	AHE NO. B 126235	6,100,000	
	AHE NO. B 105030	10,000,000	
AHE NO. B 140673	12,000,000		
Conditional Grants	AHE NO...	-	
Receipt from other Constituency			
TOTAL		151,917,724	92,150,000

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of Office and General Equipment	-	-
TOTAL	-	-

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3 OTHER RECEIPTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts Sale of Tender Documents	-	151,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere (specify)	-	-
TOTAL	-	151,000

4 COMPENSATION OF EMPLOYEES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,329,680	1,570,070
Personal allowances paid as part of salary		
House allowance		174,000
Transport allowance		252,000
Leave allowance		24,000
Gratuity-contractual employees		917,627
Employer Contributions Compulsory national social security schemes	134,500	77,760
TOTAL	2,464,180	3,465,457

5 USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	4,225,426	649,540
Electricity	4,000	32,820
Water & sewerage charges		
Office rent		-
Communication, supplies and services		197,438
Domestic travel and subsistence		674,560
Printing, advertising and information supplies & services		159,716
Rentals of produced assets		-
Training expenses		980,456
Hospitality supplies and services		307,689
Other committee expenses	2,929,546	428,750
Committee allowance	1,071,500	2,845,600
Insurance costs		-
Specialised materials and services		-

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Office and general supplies and services		836,400
Fuel, oil & lubricants		800,010
Other operating expenses	2,612,000	261,490
Bank service commission and charges	36,637	303,450
Other Operating Expenses	1,827,000	-
Security operations		700,200
Routine maintenance - vehicles and other transport equipment		589,800
Routine maintenance- other assets		154,793
Strategic plan		996,684
TOTAL	12,706,109	10,919,352

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfers to Primary Schools	21,470,000	5,800,000
Transfers to Secondary Schools	12,065,118	4,400,000
Transfers to Tertiary Institutions	7,000,000	35,985,000
TOTAL	40,535,118	46,185,000

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bursary - Secondary (see attached list)	20,014,597	13,589,850
Bursary - Tertiary (see attached list)	21,613,100	7,224,000
Bursary- Special Schools		-
Mocks & CAT (see attached list)		4,452,000
Social Security programmes (NHIF)		
Security Projects (see attached list)	400,000	10,187,027
Sports Projects (see attached list)	1,876,299	2,907,620
Environment Projects (see attached list)	2,151,778	-
Emergency Projects (see attached list)	12,386,704	9,092,090
TOTAL	58,442,477	47,452,587

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8 ACQUISITION OF ASSETS

Non Financial Assets	2020 - 2021	2019 - 2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles, Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motoreycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of office furniture and and General Equipment	-	-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
TOTAL	-	0

9 Other Payments		
Strategic Plan	-	-
ICT Hubs	-	-
TOTAL	-	-

10A: Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2020 - 2021	2019 - 2020
		Kshs (30/6/2020)	Kshs (30/6/2019)
<i>Kenya Commercial Bank, Mumias Branch, Mumias East NG-CDF</i>	<i>A/C no. 1147339775</i>	43,402,017	5,632,177
TOTAL		43,402,017	5,632,177

10B: CASH IN HAND)

	2020 - 2021	2019 - 2020
	Kshs (30/6/2021)	Kshs (30/6/2020)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
TOTAL	-	-

[Provide cash count certificates for each]

11: OUTSTANDING IMPRESTS

Name of Officer		Amount Taken	Amount Surrendered	Balance (30/6/2020)
	Date imprest taken	Kshs	Kshs	Kshs
				-
TOTAL		-	-	-

12A: Retention

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

12 B: Gratuity

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

[Provide short appropriate explanations as necessary]

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13. BALANCES BROUGHT FORWARD

	2020- 2021	2019- 2020
	Kshs (1/7/2021)	Kshs (1/7/2020)
Bank accounts	5,632,176	5,632,176
Cash in hand		
Imprest		
TOTAL	5,632,176	5,632,176

14. PRIOR YEAR ADJUSTMENTS

Description of the error	Balance b/f	Adjustments	Adjusted
	FY 2019/2020 as per Audited Financial statements Kshs		Balance** b/f FY 2019/2020 Kshs
Bank accounts balances	-		-
Cash in hand	-		-
*Accounts Payable	-		-
Receivables	-		-
Others (specify)	-		-
Total			

***The adjusted balances are not carried down on the face of the financial statement.*

(Entity to provide disclosure on the adjusted amounts)

Clarification note included

15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST

	2020- 2021	2019- 2020
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in accounts receivables (D = B-C)	-	-

16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION

	2020- 2021	2019- 2020
	Kshs	Kshs
Deposits and Retention as at 1st July 2019 (A)	-	-
Deposits and Retention held during the year (B)	-	-
Deposits and Retention paid during the year (C)	-	-
Closing accounts payable at 30th June (D) A+B-C	-	-

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

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

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020- 2021	2019- 2020
	Kshs	Kshs
NGCDF Staff	-	-
Others (Staff Gratuity)	-	164,992
	-	164,992

17.3: UNUTILISED FUNDS (See Annex 3)

	2020- 2021	2019- 2020
	Kshs	Kshs
Compensation of employees	346,363	310,543
Use of goods and services	947,699	289,914
Amounts due to other Government entities (see attached list)	43,060,000	35,670,000
Amounts due to other grants and other transfers (see attached list)	21,923,762	19,946,670
Acquisition of assets	-	-
Others (AIA)	-	-
Funds pending approval	17,378,780	-
	88,490,898	56,217,127

17.4: PMC ACCOUNT BALANCES (See Annex 4)

	2020- 2021	2019- 2020
	Kshs	Kshs
PMC account balances (see attached list)	22,165,474	19,185,889
	22,165,474	19,185,889

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance		Comments
				2020	2019	
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
	Sub-Total					
Construction of civil works						
4.						
5.						
6.						
	Sub-Total					
Supply of goods						
7.						
8.						
9.						
	Sub-Total					
Supply of services						
10.						
11.						
	Sub-Total					
	Grand Total					

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	7 DEF employed	Outstanding Balance		Comments
			30 th June	20xx	
NG-CDFC Staff					
1.					
2.					
3.					
			Sub-Total		
			Grand Total		

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ANNEX 3 - UNUTILIZED FUND

Name	Brief Transaction Description	2020/21		2019/20		Comments
		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent						
1.1 Compensation of employees	Payment of staff salaries	542,823	310,543			Awaiting approval from Mumias East NGCDF Committee for expenditure
NHIF		-61,960				
NHIF	Payment of staff salaries		100,000			Awaiting disbursement of Funds from NGCDF Board
NSSF		-134,500				
1.2 Committee allowances	Payment of Committee sitting allowances, transport, conferences	-1,220,404	2,245,779			Awaiting disbursement of Funds from NGCDF Board
1.3 Use of goods and services		-100,087				
1.3 Use of goods and services	Computer and printer repairs and maintenance, stationery, telephone, travel and subsistence, Purchase of paper punch staplers staple removers and office pins.		120,053			Awaiting approval from Mumias East NGCDF Committee for expenditure
2.0 Monitoring and evaluation						
2.1 Capacity building	Undertake Training of the PMCs/CDFCs and staff on CDF Related issues	-711,346	1,700,654			Awaiting approval from Mumias East NGCDF Committee for expenditure
2.3 Use of goods and services	Payment of Committee field allowances, Benchmarking Tour transport, accommodation, meals and related costs.		301,323			Awaiting approval from Mumias East NGCDF Committee for expenditure
2.3 Committee allowances	Payment of Committee sitting allowances, transport.		428,500			

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	conferences	-		
	Computer and printer repairs and maintenance, stationery, telephone, travel and subsistence, Purchase of paper punch staplers staple removers and office pins.	-1,713,011		
Bursary				
4.2 Secondary Schools	Payment of bursary to needy students	395,553	410,150	Awaiting disbursement of Funds from NGCDF Board
4.3 Tertiary Institutions	Payment of bursary to needy students	-2,972,416	7,427,693	Awaiting disbursement of Funds from NGCDF Board
4.5 Social Security	Payment of bursary to needy students	1,548,000		Awaiting disbursement of Funds from NGCDF Board
5.0 Sports		1,559,974	-	
Emergency		-1,414,211	(1,631,414)	Awaiting approval from Mumias East NGCDF Committee for expenditure
Environment				
Bumini primary school	Acquisition and installation 5,000lts tanks @ ksh70,000, gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.01	130,000	-	Awaiting disbursement of Funds from NGCDF Board
East Wangi Acc	Acquisition and installation 5,000lts tanks @ ksh70,000, gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.02	130,000	-	Awaiting disbursement of Funds from NGCDF Board
Ebubere primary school	Acquisition and installation 5,000lts tanks @ ksh70,000, gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.03	130,000	-	Awaiting disbursement of Funds from NGCDF Board
Bluche See school	Acquisition and installation 5,000lts tanks @ ksh70,000, gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.00	260,000	-	Awaiting disbursement of Funds from NGCDF Board
Eshikufu primary school	Acquisition and installation 5,000lts tanks @ ksh70,000, gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.04	130,000	-	Awaiting disbursement of Funds from NGCDF Board
Eshisnye primary school	Acquisition and installation 5,000lts tanks @	130,000		Awaiting disbursement of

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	ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.05	-	Funds from NGCDF Board
	Acquisition and installation 5,000lts tanks @		Awaiting disbursement of Funds from NGCDF Board
Isonge primary school	ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.06	130,000	
	Acquisition and installation 5,000lts tanks @		Awaiting disbursement of Funds from NGCDF Board
Khabondi primary school	ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.07	130,000	
	Acquisition and installation 5,000lts tanks @		Awaiting disbursement of Funds from NGCDF Board
Khaunga Sec School	ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.08	130,000	
	Acquisition and installation 5,000lts tanks @		Awaiting disbursement of Funds from NGCDF Board
Lubini Boys secondary school	ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.09	130,000	
	Acquisition and installation 5,000lts tanks @		Awaiting disbursement of Funds from NGCDF Board
Lubini primary school	ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.10	130,000	
	Acquisition and installation 5,000lts tanks @		Awaiting disbursement of Funds from NGCDF Board
Lushoya ACC Office	ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.11	130,000	
	Acquisition and installation 5,000lts tanks @		Awaiting disbursement of Funds from NGCDF Board
Mandela primary school	ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.12	130,000	
	Acquisition and installation 5,000lts tanks @		Awaiting disbursement of Funds from NGCDF Board
Mukambi Primary Sch	ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.13	130,000	
	Acquisition and installation 5,000lts tanks @		Awaiting disbursement of Funds from NGCDF Board
Musango primary school	ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.14	130,000	
	Acquisition and installation 5,000lts tanks @		Awaiting disbursement of Funds from NGCDF Board
Murono primary school	ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.15	130,000	
	Acquisition and installation 5,000lts tanks @		Awaiting disbursement of Funds from NGCDF Board
Nwachina primary school	ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.16	130,000	

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	classrooms to completion at ksh60,000.16				
Mwitoti primary school	Acquisition and installation 5,000lts tanks @ ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.17	130,000	-		Awaiting disbursement of Funds from NGCDF Board
Rise and shine primary school	Acquisition and installation 5,000lts tanks @ ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.18	130,000	-		Awaiting disbursement of Funds from NGCDF Board
Shitoto Girls	Acquisition and installation 5,000lts tanks @ ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.18	130,000	-		Awaiting disbursement of Funds from NGCDF Board
Shitoto Primary School	Acquisition and installation 5,000lts tanks @ ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.19	70,000	-		Awaiting disbursement of Funds from NGCDF Board
St pauls lubinu	Acquisition and installation 5,000lts tanks @ ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.20	130,000	-		Awaiting disbursement of Funds from NGCDF Board
St peters Maraba secondary school	Acquisition and installation 5,000lts tanks @ ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.21	130,000	-		Awaiting disbursement of Funds from NGCDF Board
East Wanga Acc	Acquisition and installation 5,000lts tanks @ ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.01	130,000	-		Awaiting disbursement of Funds from NGCDF Board
Eluche Sec school	Acquisition and installation 5,000lts tanks @ ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.04	130,000	-		Awaiting approval from Mumias East NGCDF Committee for expenditure
Emusoma Primary School	Acquisition and installation 5,000lts tanks @ ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.06	130,000	-		Awaiting approval from Mumias East NGCDF Committee for expenditure
Emuteremo primary school	Construction of administration block to completion to accommodate 20 people staffroom.headteacher's office, deputy's office,snr teacher's office, store and reception.	100,000	-		Awaiting approval from Mumias East NGCDF Committee for expenditure
Emutetemo Primary School	Acquisition and installation 5,000lts tanks @ ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.07	130,000	-		Awaiting approval from Mumias East NGCDF Committee for expenditure

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Eshiakhulo Primary School	Acquisition and installation 5,000lts tanks @ ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.08	-	130,000	Awaiting approval from Mumias East NGCDF Committee for expenditure
Eshimuli Primary School	Acquisition and installation 5,000lts tanks @ ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.10	-	130,000	Awaiting approval from Mumias East NGCDF Committee for expenditure
Khanguga Sec School	Acquisition and installation 5,000lts tanks @ ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.14	-	130,000	Awaiting approval from Mumias East NGCDF Committee for expenditure
Lusheya ACC Office	Acquisition and installation 5,000lts tanks @ ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.17	-	130,000	Awaiting approval from Mumias East NGCDF Committee for expenditure
Mabanga Primary School	Acquisition and installation 5,000lts tanks @ ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.18	-	130,000	Awaiting approval from Mumias East NGCDF Committee for expenditure
Makunga Primary School	Acquisition and installation 5,000lts tanks @ ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.20	-	130,000	Awaiting approval from Mumias East NGCDF Committee for expenditure
Malahi Primary School	Acquisition and installation 5,000lts tanks @ ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.21	-	130,000	Awaiting approval from Mumias East NGCDF Committee for expenditure
Mukambi Primary Sch	Acquisition and installation 5,000lts tanks @ ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.22	-	130,000	Awaiting approval from Mumias East NGCDF Committee for expenditure
Mungubira Primary School	Acquisition and installation 5,000lts tanks @ ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.23	-	130,000	Awaiting approval from Mumias East NGCDF Committee for expenditure
Mutono primary school	Acquisition and installation 5,000lts tanks @ ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.24	-	100,000	Awaiting approval from Mumias East NGCDF Committee for expenditure
Nyapero Acc office	Acquisition and installation 5,000lts tanks @ ksh70,000.gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.28	-	130,000	Awaiting approval from Mumias East NGCDF Committee for expenditure

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Petros Primary School	Acquisition and installation 5,000lts tanks @ ksh70,000 gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.29	-	130,000	Awaiting approval from Mumias East NGCDF Committee for expenditure
Shanderema primary school	Acquisition and installation 5,000lts tanks @ ksh70,000 gutters and piping for rainwater harvesting from classrooms to completion at ksh60,000.31	-	130,000	Awaiting approval from Mumias East NGCDF Committee for expenditure
Shitoto Girls	Acquisition and installation 5,000lts tanks @ ksh70,000 gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.33	-	130,000	Awaiting approval from Mumias East NGCDF Committee for expenditure
Shitoto Primary School	Acquisition and installation 5,000lts tanks @ ksh70,000 gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.34	-	130,000	Awaiting approval from Mumias East NGCDF Committee for expenditure
St pauls labini	Acquisition and installation 5,000lts tanks @ ksh70,000 gutters and piping for rain water harvesting from classrooms to completion at ksh60,000.35	-	130,000	Awaiting approval from Mumias East NGCDF Committee for expenditure
Nyaporo Acc office		130,000	-	Awaiting approval from Mumias East NGCDF Committee for expenditure
Shianda Ap police Office		196,936	-	Awaiting approval from Mumias East NGCDF Committee for expenditure
6.1 Environment Activities		-	726,936	Awaiting approval from Mumias East NGCDF Committee for expenditure
5.0 Sports	Sports activities within the constituency	-	694,495	Awaiting disbursement of Funds from NGCDF Board
Primary Institutions				
Bumini Primary school		1,500,000	-	Awaiting disbursement of Funds from NGCDF Board
Eluche Primary (Reallocated from poultry project)		1,100,000	-	Awaiting disbursement of Funds from NGCDF Board
Ehwasambi primary school		750,000	-	Awaiting disbursement of Funds from NGCDF Board

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Emukhalari primary school	1,000,000	-	Awaiting disbursement of Funds from NGCDF Board
Isango primary school	1,500,000	-	Awaiting disbursement of Funds from NGCDF Board
Isogo primary school	1,500,000	-	Awaiting disbursement of Funds from NGCDF Board
Khabondi primary school	750,000	-	Awaiting disbursement of Funds from NGCDF Board
Khamba Primary School	310,000	-	Awaiting disbursement of Funds from NGCDF Board
Khungeyokosi Muslim Pmi (Reallocated from poultry project)	750,000	-	Awaiting disbursement of Funds from NGCDF Board
Khwithondwe primary school	750,000	-	Awaiting disbursement of Funds from NGCDF Board
Makambi Primary school	19,800,000	-	Awaiting disbursement of Funds from NGCDF Board
Mung'ang'a primary school	1,500,000	-	Awaiting disbursement of Funds from NGCDF Board
Mwachina primary school	750,000	-	Awaiting disbursement of Funds from NGCDF Board
Rise and Shine Special school	1,700,000	-	Awaiting disbursement of Funds from NGCDF Board
Shanderema primary school	260,000	-	Awaiting disbursement of Funds from NGCDF Board
Eluehe Primary	-	(1,100,000)	Awaiting approval from Mumias East NGCDF Committee for expenditure
			Awaiting approval from Mumias East NGCDF Committee for expenditure
Emachina Primary School	-	150,000	Awaiting approval from Mumias East NGCDF Committee for expenditure
Emachina Primary school	-	1,500,000	Awaiting approval from Mumias East NGCDF Committee for expenditure

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Emusoma Primaru School	170.000	-	Awaiting approval from Mumias East NGCDF Committee for expenditure
Emusoma Primary School	(350.000)	-	Awaiting approval from Mumias East NGCDF Committee for expenditure
Khungoyokosi Muslim Prim	(750.000)	-	Awaiting approval from Mumias East NGCDF Committee for expenditure
Lubinu Primary school	1.500.000	-	Awaiting approval from Mumias East NGCDF Committee for expenditure
Mabanga Primary school	500.000	-	Awaiting approval from Mumias East NGCDF Committee for expenditure
Maraba Primary School	900.000	-	Awaiting approval from Mumias East NGCDF Committee for expenditure
Mukambi Primary school	7.000.000	-	Awaiting disbursement of Funds from NGCDF Board
Shanderama Primary school	1.500.000	-	Awaiting approval from Mumias East NGCDF Committee for expenditure
Shitoto Priamry school	1.000.000	-	Awaiting approval from Mumias East NGCDF Committee for expenditure
Secondary Institutions			
Ebubole Secondary school	2.500.000	-	Awaiting disbursement of Funds from NGCDF Board
Eshisenye Girls Secondary school	2.500.000	-	Awaiting disbursement of Funds from NGCDF Board
KCB - Eshiakhulo Sec. School	4.500.000	-	Awaiting disbursement of Funds from NGCDF Board
St Patrick Ebubere Secondary school	2.500.000	-	Awaiting disbursement of Funds from NGCDF Board

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St Gabriels Isongo Secondary school	7,300,000	-	Awaiting disbursement of Funds from NGCDF Board
St. Anne Indangalasia secondary school	600,000	-	Awaiting disbursement of Funds from NGCDF Board
Emakhwale Sec. School	550,000	-	Awaiting approval from Mumias East NGCDF Committee for expenditure
Eshikhulo Sec. School	7,500,000	-	Awaiting approval from Mumias East NGCDF Committee for expenditure
Lubinu Boys High School	2,605,850	-	Awaiting approval from Mumias East NGCDF Committee for expenditure
Lubinu boys secondary school	500,000	-	Awaiting approval from Mumias East NGCDF Committee for expenditure
Mahola Sec. School	3,000,000	-	Awaiting approval from Mumias East NGCDF Committee for expenditure
Shanderema Sec. School	3,000,000	-	Awaiting approval from Mumias East NGCDF Committee for expenditure
St. Anne Indangalasia secondary school	-	-	Completion of administration block by roofing, fittings and finishes to completion to accommodate 40 people staff room, headteacher's office, deputy's office, staff teacher's office, store and reception.
St. Gabriel's Isongo Sec. School	2,000,000	-	Awaiting approval from Mumias East NGCDF Committee for expenditure
St. Pauls Ebusia secondary school	2,805,850	-	Awaiting approval from Mumias East NGCDF Committee for expenditure
St. Paul's Lubinu Girls' Sec. School	2,000,000	-	Completion of renovation of 5 number classrooms by floor hacking and retiling, internal plastering, external rendering, replacement of windows, installation of windowpanes, paint works and electrical works to completion
	350,000	-	Awaiting approval from Mumias East NGCDF Committee for expenditure

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St. Stephen's Marabu Sec. School	-	2,000,000	Awaiting approval from Mumias East NGCDF Committee for expenditure
St. Martha Mwitioti sec school	-	2,000,000	Awaiting approval from Mumias East NGCDF Committee for expenditure
Security			
East Wanga Acc Office	-	(1,307,770)	Awaiting approval from Mumias East NGCDF Committee for expenditure
Lusheya ACC'S Office	-	(1,200,000)	Awaiting approval from Mumias East NGCDF Committee for expenditure
			Construction of 2 number service rooms to completion
Shianda Police Housing	-	(1,169,257)	Awaiting approval from Mumias East NGCDF Committee for expenditure
			Construction of 2 number service rooms to completion
Nyaporo Ap	-	(1,000,000)	Awaiting approval from Mumias East NGCDF Committee for expenditure
Malaha Ap	-	(260,000)	Awaiting approval from Mumias East NGCDF Committee for expenditure
Nyaporo ACC'S Office	-	300,000	Awaiting approval from Mumias East NGCDF Committee for expenditure
Lusheya ACC'S Office	-	500,000	Awaiting approval from Mumias East NGCDF Committee for expenditure
Mumias East Subcounty compound	-	3,567,724	Awaiting approval from Mumias East NGCDF Committee for expenditure
Shianda Police Divisional Headquarters	-		Ongoing construction of Shianda Divisional Police Headquarters for Kshs 9,600,000.00 by super structure walling, framed construction, roof works, fittings, plumbing, septic tank and finishes to completion and construction of three door pit latrine costing Kshs 200,000.00 to completion
	-	6,000,000	

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	(units include Officer Commanding Police Division office (OCPD) Deputy OCPD office, Divisional Criminal Investigation Officer's office, 2 armory rooms, traffic base commander office, Officer Commanding Station's office, and other 14 offices.) and purchase of 2 computers, and 1 photocopiers for 200,000.00			
Lusheya ACC'S Office		800,000		Awaiting approval from Mumias East NGCDF Committee for expenditure
Shianda Police Divisional Headquarters		16,000,000		Awaiting approval from Mumias East NGCDF Committee for expenditure
9.2 KMTC Shianda Innovation Hub (Reallocated to security projects)	(Kshs. 7,000,000 Reallocated from Office Landrainer & Kshs. 2,500,000 reallocated from poultry project)	2,500,000	(1,500,000)	Awaiting approval from Mumias East NGCDF Committee for expenditure Pending Board approval
Strategic Plan			4,677,027	Pending Board approval
Funds pending approval			6,265	6,265
Petros Primary school		5,792,927	-	Awaiting approval from Mumias East NGCDF Committee for expenditure
Bumini primary school		5,792,927	-	Awaiting disbursement of Funds from NGCDF Board
Elwasanbi primary school		5,792,927	-	Awaiting disbursement of Funds from NGCDF Board
Total		28,490,897	65,549,902	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f		Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
	2019/20	(Kshs)			
Land	700,000	-	-	0	700,000
Buildings and structures	10,241,971	-	-	0	10,241,971
Transport equipment	3,504,212	-	-	0	3,504,212
Office equipment, furniture and fittings	977,874	-	-	0	977,874
ICT Equipment, Software and Other ICT Assets	351,499	-	-	0	351,499
Other Machinery and Equipment	176,735	-	-	0	176,735
Heritage and cultural assets	-	-	-	0	-
Intangible assets	-	-	-	0	-
Total	15,952,291	-	-	0	15,952,291

Mumias East Constituency
National Government Constituencies Development Fund (NGCDF)
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ANNEX 5 --PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	Bank	Account number	Bank Balance	
			2020/2021	2019/20
Khwihondwe Primary School	Kenya Commercial Bank	1178488152	51,556.10	
Eluche Secondary School	Kenya Commercial Bank	1156577357	4,843.00	
St.Martina's Mwitoti Secondary School	Kenya Commercial Bank	1178376353	689,020.00	
Mutono Police Post	Kenya Commercial Bank	1174860774	24,524.35	
Khaunga Police Post	Kenya Commercial Bank	1149794755	567,361.25	
Mumias East Bodaboda Sheds	Kenya Commercial Bank	1175230065	6,466.95	
Wanga College Of Science & Technology	Kenya Commercial Bank	1173232745	47,586.00	
Mumias CDF Strategic	Kenya Commercial Bank	1156542197	1,090.00	
Mumias East CDF water	Kenya Commercial Bank	1153764776	11,865.00	
Mumias East CDF Sports	Kenya Commercial Bank	1133916274	1,005.05	
Mumias East CDF Environment	Kenya Commercial Bank	1160097070	440.70	
Nyaporo ACC Office	Kenya Commercial Bank	1207075674		
Lusheya ACC Office	Kenya Commercial Bank	1250240123	218,560.00	
Mumias East NGCDF NHIF	Kenya Commercial Bank	1234942836	191,832.00	
KMTC Shianda	Kenya Commercial Bank	1250724627	940,387.50	
Ekeru Police Post	Kenya Commercial Bank	1274703379	10.60	
Shianda AP Police Housing	Kenya Commercial Bank	1231264565	402,794.40	
Sub County Education Shianda	Kenya Commercial Bank	1262289432	3,494.00	
St. Teresa Eshisenye Girl's Sec. School	Kenya Commercial Bank	1260539261	700.00	
Emachina Primary School	Kenya Commercial Bank	1233454122	97,499.50	
Iubimu Primary School	Kenya Commercial Bank	1283707144	211,159.90	
Shanderema Primary School	Kenya Commercial Bank	1283681951	237,745.40	
St. Paul's Ebusia Sec Sch	Kenya Commercial Bank	1284029263	440,773.00	
Ebubole Primary School	Equity Bank	0680298533144	1,223.00	

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Ebitlechia Primary School	Equity Bank	0680299136741	255,669.00
Ichina Primary School	Equity Bank	0680299005632	1,705.75
Emuberi Primary School	Equity Bank	0680299750442	-
Emutelemo Primary School	Equity Bank	0680299767478	1,231.75
Eshikufu Primary School	Equity Bank	0680295367658	60,763.50
Isongo Primary School	Equity Bank	0680299861025	3,233.00
Kamashia Primary School	Equity Bank	0680298282964	367.50
Khaunga Primary School	Equity Bank	0680299780973	586,960.00
Mung'ang'a Primary School	Equity Bank	0680295070358	4,790.00
Rise and Shine Special School For Physically Disabled	Equity Bank	0680294901823	124,531.00
Ebubole Secondary School	Equity Bank	0680295062124	266,634.50
Emakhwale Secondary School	Equity Bank	0680297847167	790.55
Shanderema ACK Mixed Secondary School	Equity Bank	0680299769294	704,619.70
Shitoto Girls Secondary School	Equity Bank	0680295066232	769,147.50
St. Joseph's Shibinga W, Mixed Secondary School	Equity Bank	0680297378152	3,075.00
St. Pauls Lubini Girl's Secondary School	Equity Bank	0680294938836	1,921,105.00
St. Theresa's Bumini High School	Equity Bank	0680295257215	2,893.80
Shianda Police Patrol Base	Equity Bank	0680298989066	41,683.50
Eshimuli Primary School	Cooperative Bank	01141498728600	262,668.50
Bumini Primary School	Cooperative Bank	01141067167000	1,276.25
Bumwende Primary School	Cooperative Bank	01141068243000	275,559.20
Ebubere Primary School	Cooperative Bank	01141068387800	3,936.20
Ebung'ale Primary School	Cooperative Bank	01141234819500	61,663.00
Ebwaliro primary School	Cooperative Bank	01141067545200	1,372.10
Eluche primary School	Cooperative Bank	01141067000400	149.15
Elwasambi Primary School	Cooperative Bank	01141067173500	2,221.00
Emakhwale Primary School	Cooperative Bank	01141067559600	35,193.75

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Emukhalari Primary School	Cooperative Bank	01141068239900	1,123.55
Emusoma Primary School	Cooperative Bank	01141234973600	130,108.40
Epanja Primary School	Cooperative Bank	01141498101000	1,203,836.00
Eshiakhulo Primary School	Cooperative Bank	01141067874000	182,254.95
Eshisenye Primary School	Cooperative Bank	01141231598800	22,328.00
Ikoli Primary School	Cooperative Bank	01141234892500	528.50
Indangakasia Primary School	Cooperative Bank	01141067544700	
Isango Primary School	Cooperative Bank	01141067126200	2,569.00
Khabakaya Primary School	Cooperative Bank	01141067764600	12,030.15
Khabondi Primary School	Cooperative Bank	01141067874400	4,168.00
Khaimba Primary School	Cooperative Bank	01141234543900	4,479.00
Khungoyokosi Muslim Primary School	Cooperative Bank	01141498737200	16,211.70
Lubini Primary School	Cooperative Bank	01141067708900	96.00
Mabanga Primary School	Cooperative Bank	01141067873600	78,311.70
Mahola Primary School	Cooperative Bank	01141068234300	273,160.40
Makunga Primary School	Cooperative Bank	01141067029300	96,338.00
Malaha Primary School	Cooperative Bank	01141067550700	131,986.60
Maraba Primary School	Cooperative Bank	01139067874801	530,552.00
Mukambi Primary School	Cooperative Bank	01141067577200	34,879.60
Mungabira Primary School	Cooperative Bank	01141498113300	2,006,430.00
Muroni Primary School	Cooperative Bank	01141067874300	1,444.00
Musango Primary School	Cooperative Bank	01141067836600	2,283.10
Mutono primary School	Cooperative Bank	01141068432600	1,508,359.95
Mwichina Primary School	Cooperative Bank	01141067116600	362,575.65
Mwitoti Primary School	Cooperative Bank	01141067474200	195,133.00
Petros Primary School	Cooperative Bank	01141068399700	27,463.95
Shanderema Primary School	Cooperative Bank	01141067141000	132,775.75

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Shibinga W. Primary School	Cooperative Bank	01141231854700	11,118.44
Chitoto Primary School	Cooperative Bank	01141067251600	68,931.20
St.Patrick's Eburere Sec. School	Cooperative Bank	01141498111100	11,462.50
Ebwaliro Secondary School	Cooperative Bank	01141498112800	211,877.00
Epanja Secondary School	Cooperative Bank	01141498098900	11,355.00
Eshiakhulo Secondary School	Cooperative Bank	01141498097000	704,520.40
Lubini Boy's Secondary School	Cooperative Bank	01141498107100	43,103.85
Mahola Secondary School	Cooperative Bank	01141498103500	79,605.50
Makunga Secondary School	Cooperative Bank	01141067248400	35,951.00
Musango Secondary School	Cooperative Bank	01141498108200	11,568.50
St.Anne's Ingangalasia Secondary School	Cooperative Bank	01139068240001	30,166.00
St.Gabriel Isongo Secondary School	Cooperative Bank	01139233804600	9,671.00
St.John's Khaimba Secondary School	Cooperative Bank	01141234427500	35,174.50
St.Mathew's Mung'anga Secondary School	Cooperative Bank	01141068297300	19,173.45
St.Paul's Ibusia Secondary School	Cooperative Bank	01141068272000	38,255.39
St.Peter's Khabakaya Secondary School	Cooperative Bank	01141498086900	28,114.00
St.Peters's Khaunga Secondary School	Cooperative Bank	01139067309502	1,080.00
St. Stephens Kamashia Secondary School	Cooperative Bank	01141067118100	38,521.00
St.Stephens's Maraba Sec. School	Cooperative Bank	01141498724700	7,717.30
Awitoti A.P Camp	Cooperative Bank	01141231580700	3,690.50
Malaha A.P Camp	Cooperative Bank	01141498354900	41,238.50
Kamashia A.P. Camp	Cooperative Bank	01141498602800	14,832.50
Mumias East Constituency Office.	Cooperative Bank	01141234718700	276.75
Shimda Police Housing	Equity Bank	0680272815755	4,246,344.80
			22,165,474.13

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)																																				
	4.1 Budget Analysis																																							
	<p>Observation</p> <p>During the year under Review, the National Government Constituencies Development Fund-Mumias East Constituency had an approved budget of Kshs. 137,367,724 and adjustments of Kshs. 25,512,423 leading to a final budget of Kshs. 162,880,147. The actual amounts received from NG-CDF Board during the year 2019-2020 was Kshs. 92,301,000 and the retained balances from the year 2018-2019 was Kshs. 19,843,194 making the total Kshs. 112,144,194. This had resulted to an underfunding of the Constituency by Kshs. 50,735,953 or 68.9%. There was no proper explanation the underfunding. See the analysis in the table below.</p>																																							
	<table border="1"> <thead> <tr> <th>Receipt/Expense item</th> <th>Original Budget</th> <th>Adjustment</th> <th>Final Budget</th> <th>Actual on Comparable Basis</th> <th>Diff</th> </tr> </thead> <tbody> <tr> <td></td> <td>A</td> <td>B</td> <td>C=A+B</td> <td>D</td> <td>E=C-D</td> </tr> <tr> <td>RECEIPTS</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Transfers from NGCDF Board</td> <td>137,367,724</td> <td>25,512,423</td> <td>162,880,147</td> <td>92,301,000</td> <td>70,579,147</td> </tr> <tr> <td>Other Receipts</td> <td>-</td> <td>151,000</td> <td>151,000</td> <td>151,000</td> <td>-</td> </tr> <tr> <td>TOTAL RECEIPTS</td> <td>137,367,724</td> <td>25,512,423</td> <td>162,880,147</td> <td>92,301,000</td> <td>70,579,147</td> </tr> </tbody> </table>	Receipt/Expense item	Original Budget	Adjustment	Final Budget	Actual on Comparable Basis	Diff		A	B	C=A+B	D	E=C-D	RECEIPTS						Transfers from NGCDF Board	137,367,724	25,512,423	162,880,147	92,301,000	70,579,147	Other Receipts	-	151,000	151,000	151,000	-	TOTAL RECEIPTS	137,367,724	25,512,423	162,880,147	92,301,000	70,579,147	<p>Management received after 30th June 2020 i.e A/E No. B104742 of 20 million was received on 9th September 2020 and KSh23692 of 35 million was received on 9th October 2020. The underfunding was as a result of delayed funding from the NGCDF board. The FAM is following up with the board to get the balance held.</p>	Resolved	2 Weeks
Receipt/Expense item	Original Budget	Adjustment	Final Budget	Actual on Comparable Basis	Diff																																			
	A	B	C=A+B	D	E=C-D																																			
RECEIPTS																																								
Transfers from NGCDF Board	137,367,724	25,512,423	162,880,147	92,301,000	70,579,147																																			
Other Receipts	-	151,000	151,000	151,000	-																																			
TOTAL RECEIPTS	137,367,724	25,512,423	162,880,147	92,301,000	70,579,147																																			

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

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)																																								
	<table border="1"> <tr> <td></td> <td>162,880,147</td> <td>92,301,000</td> <td></td> <td></td> </tr> <tr> <td>PAYMENTS</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Compensation of employees</td> <td>3,326,000</td> <td>3,015,257</td> <td>91%</td> <td></td> </tr> <tr> <td>Use of goods and Services</td> <td>8,389,253</td> <td>11,209,310</td> <td>97%</td> <td></td> </tr> <tr> <td>Transfers to Government Units</td> <td>69,655,000</td> <td>81,855,000</td> <td>56%</td> <td></td> </tr> <tr> <td>Other grants and Transfers</td> <td>55,997,471</td> <td>46,392,164</td> <td>70%</td> <td></td> </tr> <tr> <td>Unallocated Funds</td> <td>151,000</td> <td>151,000</td> <td></td> <td></td> </tr> <tr> <td>TOTALS</td> <td>137,367,724</td> <td>136,512,017</td> <td>65%</td> <td></td> </tr> </table>		162,880,147	92,301,000			PAYMENTS					Compensation of employees	3,326,000	3,015,257	91%		Use of goods and Services	8,389,253	11,209,310	97%		Transfers to Government Units	69,655,000	81,855,000	56%		Other grants and Transfers	55,997,471	46,392,164	70%		Unallocated Funds	151,000	151,000			TOTALS	137,367,724	136,512,017	65%				
	162,880,147	92,301,000																																										
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Unallocated Funds	151,000	151,000																																										
TOTALS	137,367,724	136,512,017	65%																																									
	<p>Risk Budget underutilization may lead to non-delivery of planned services and programs to the people of Mamias East Constituency.</p> <p>Recommendation The Fund management should ensure that programs and services are properly planned and implemented in accordance with the budget to avoid underutilization of allocated funds.</p>																																											
	<p>4.2 Preparation, Presentation and Disclosure in the Financial Statements</p> <p>Observation</p> <ul style="list-style-type: none"> The Headings of all the pages are written as the year ended June, 30, 2020. They should all be changed to read 30 June, 2020. 	<p>All necessary amendment has been done in the report:-</p> <ul style="list-style-type: none"> Dates have been changed A/E No's has been corrected Breakdown of goods and services has been done by the FAM 	Resolved	2 Weeks																																								

Mumias East Constituency
 National Government Constituencies Development Fund (NGCDF)
 Reports and Financial Statements for The Year Ended June 30, 2021

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)
Risk	<p>Lack of proper ownership documents may result in unnecessary disputes and loss of the purchased property.</p> <p>Recommendation The management should immediately process the ownership documents for the pieces of land purchased for those various institutions</p>	<p>Sale agreement available Valuation report available</p> <p>St. Paul 2 acres tilling process ongoing at transfer stage</p> <p>Sale agreement available Valuation report available</p> <p>Emusoma 1 acre Tilling process ongoing at subdivision stage</p> <p>Sale agreement available Valuation done pending report from valuers office</p>	Resolved	2 Weeks
4.4 Monitoring and Evaluation Expenses – Kshs. 1,285,600	<p>Observation The Constituency incurred expenses in respect of monitoring and evaluation of projects. However, the following supporting documents were not provided to support the expenses:</p> <ul style="list-style-type: none"> • List of projects visited. • Reports prepared by the monitoring and evaluation team, recommendations and plan of action after visiting the project sites • No daily attendance register of the committee members visiting the projects <p>In addition, there was an imprest in respect of official launching of Wangu TVC amounting to Kshs. 819,200 charged under the monitoring and evaluation vote which is irregular and unwarranted</p>	<p>Find attached monitoring and evaluation reports as done by the committee, the committee is committed to improve how to carry the activities</p>	Resolved	2 Weeks
Risk				

*Wangari East Constituency
National Government Constituencies Development Fund (NGCDF)
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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>Misallocation of public funds for purposes for which they were not intended means the expenditure may have been unjustifiable.</p> <p>Recommendation The NGCDF management must ensure prudence in the use of public funds. They must also ensure that there are adequate internal controls in the use of monitoring and evaluation funds</p>			
4.5	<p>Irregular expenses recorded as Emergency payments – Kshs. 1,353,600</p> <p>Observation The following expenses listed below were categorized as emergency payments. However, the management did not provide a satisfactory explanation justifying how they became emergency activities deserving payments from emergency kitty.</p> <ol style="list-style-type: none"> 1. Blessed Victory Ventures company Ltd – paid kshs.700,000 PV No. 047 dated 14-11-2019 for carrying out heavy grading without compaction and gravel at Ebuhere Junction to Ebuhere Primary and Secondary schools. The payment is irregular due to the fact that road maintenance and improvement are currently a mandate of the County Government 2. Wangari College of Science and Technology - paid Kshs.200,000 vide PV No.038 dated 14-10-19 to aid in official launch of Wangari Technical & Vocational College. No user requisition note; No local service order; no proposed budget; no program for the event attached; no expenditure returns to show how the money was used. 3. Kakan Enterprises was paid Kshs.310,456 vide PV.No.143 dated 17-06-2020 while Davies & Shiriliff was paid Kshs.453,600 vide PV No.128 29-05-2020. The management could not justify how the activities were of emergency nature. <p>In addition, a record of payments in respect of emergency projects availed</p>	<p><i>The stipulated regulation shall be followed up to date and the committee is ready to cooperate with the necessary ministerial development in case of any expenditure on emergency vote</i></p> <p>Blessed Victory Ventures company Ltd – paid kshs.700,000 PV. NO. 047 dated 14-11-2019 for carrying out heavy grading without compaction and gravel at Ebuhere Junction to Ebuhere Primary and Secondary schools. The payment is irregular due to the fact that road maintenance and improvement are currently a mandate of the County Government</p> <p><i>This is an access road to Ebuhere Primary and Secondary Schools which are adjacent to one another. During project implementation period the constituency was experiencing heavy rainfall and it was National examination period and roads were impassable. NGCDFC come in to assist into assist in heavy grading so that exams could reach the school on time</i></p> <p><i>Permission was sort from the county government to assist and there was no budget for the road during the financial year.</i></p> <p>Wangari College of Science and Technology - paid</p>	Resolved	2 Weeks

Mumias East Constituency
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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>for audit reveals that Kshs.9,073,986 had been spent under the emergency fund. However, the NGCDF Board had only approved an allocation of Kshs.7,198,241 thus resulting in an over expenditure of Kshs.1,875,745</p>	<p>Kshs.200,000 vide PV.No.038 dated 14-10-19 to aid in official launch of Wangu Technical & Vocational College. No user requisition note. No local service order. no proposed budget. no program for the event attached. no expenditure returns to show how the money was used.</p>		
<p>Risk Misallocation of funds may lead to expenditure of funds for unintended purposes. An over-expenditure of Kshs.1,875,745 under emergency allocation may have deprived other sectors of the fund its due allocation.</p>	<p><i>Kindly note that Wangu College of Science and Technology and Wangu Technical & Vocational College is the same institution. NGCDFC channeled the funds through the PMAC account and all documentations are available in the file</i></p>	<p>Kakani Enterprises was paid Kshs.310,456 vide PV.No.143 dated 17-06-2020 while Davies & Shiriliff was paid Kshs.453,600 vide PV.No.128 29-05-2020. The management could not justify how the activities were of emergency nature.</p>		
<p>Recommendation The accounting officer must ensure compliance with regulations for the use of emergency fund.</p>	<p><i>The highlighted suppliers supplied the committee with identification T-Shirts for voluntary community health workers and Sanitizer booths stationed and Ekeru, Shiamu and Makungu market respectively. The committee treated this emergency due to the COVID-19 pandemic that rocked the whole world Kenya amongst. The country was in panic mood and there was need to protect constituents during their daily activities on these markets</i></p> <p>In addition, a record of payments in respect of emergency projects availed for audit reveals that Kshs.9,073,986 had been spent under the emergency fund. However, the NGCDF Board had only approved</p>			

*Mounts East Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

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>4.6 Lack of acknowledgements for Bursary's disbursed- Kshs.1,032,800</p> <p>Observation The bursary disbursed to institutions amounted to Kshs.19,715,850 as reported in the financial statements. However, only a total of Kshs.8,683,050 was acknowledged to have been received during the year by those institutions. We could therefore not confirm the disbursement and receipt of the balance of Kshs.1,032,800. In addition, the beneficiaries of those bursaries documented with payment as various beneficiaries could not be confirmed as authentic. See the tabled below for list of payments:</p> <table border="1" data-bbox="933 943 1141 1870"> <thead> <tr> <th>DATE</th> <th>PAYEE</th> <th>PV No.</th> <th>CHEQUE No.</th> </tr> </thead> <tbody> <tr> <td>21.12.2020</td> <td>Bursary secondary schools</td> <td>121</td> <td>Various</td> </tr> <tr> <td>22.04.2020</td> <td>Bursary universities</td> <td>1200</td> <td>Various</td> </tr> <tr> <td>30.07.2020</td> <td>Bursary tertiary</td> <td>1217</td> <td>Various</td> </tr> <tr> <td>17.06.2020</td> <td>Bursary universities</td> <td>119</td> <td>Various</td> </tr> <tr> <td>17.06.2020</td> <td>Bursaries</td> <td>112</td> <td>Various</td> </tr> </tbody> </table>	DATE	PAYEE	PV No.	CHEQUE No.	21.12.2020	Bursary secondary schools	121	Various	22.04.2020	Bursary universities	1200	Various	30.07.2020	Bursary tertiary	1217	Various	17.06.2020	Bursary universities	119	Various	17.06.2020	Bursaries	112	Various	<p>an allocation of Kshs.7,198,241 thus resulting in an over expenditure of Kshs.1,875,745. As per the report there was an emergency fund balance carried brought forward from the financial year 2018:2019 of Kshs.5,674,135. The expenditure did not deprive other sector allocation.</p>	Resolved	2 Weeks
DATE	PAYEE	PV No.	CHEQUE No.																									
21.12.2020	Bursary secondary schools	121	Various																									
22.04.2020	Bursary universities	1200	Various																									
30.07.2020	Bursary tertiary	1217	Various																									
17.06.2020	Bursary universities	119	Various																									
17.06.2020	Bursaries	112	Various																									
<p>Risk Lack of acknowledgments letters means that there is no evidence that the institutions received the funds as disbursed.</p> <p>Recommendation The accounting officer should ensure that a record of the returns for the bursaries disbursed is properly maintained.</p>	<p>Due to current Corona pandemic that rocked the country and the ministry of health gave regulation of movement, working from home and minimizing movement affected acknowledgements of Bursary cheques forwarded to the institutions through courier services (EMS). The office has been receiving these acknowledgements but at a low turnout. The office will do a reminder to all unacknowledged institution</p>	Resolved	2 Weeks																									

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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)
	4.7 Unauthorized payment – Mumias East NHIF – Kshs.5,000,000			
	<p>Observation</p> <p>The NG CDF project implementation committee made payments to NHIF in respect of contributions for vulnerable community members amounting to Kshs.4,722,000 during the year under social security programs. Included in the figure of Kshs.4,452,000 paid to NHIF Project Management Committee is Kshs.1,000,000 which was paid on 18 June 2020 vide voucher no.14 that had not been authorized by the sub county accountant. The authenticity of the transaction could also not be determined since there was no acknowledgement of receipt of payment by NHIF.</p>			
	<p>Risk</p> <p>Lack of supporting documents and absence of approval by the accountant puts doubt to the authenticity of the transaction.</p>		Resolved	2 Weeks
	<p>Recommendation</p> <p>The Fund manager must ensure that all payments are approved and authorized by the designated officers as this will give an assurance that the expenditures are authentic and within the governing laws.</p>	<p>The payment was not authorized because of unavailability of current list of beneficiaries. But the list was attached and the voucher is duly signed and properly authorized.</p>		
	4.8 Variations in Ledger and Financial Statement figures under Bursaries – Kshs.1,060,423			
	<p>Observation</p> <p>Bursaries to secondary school reflects a figure of Kshs.12,529,427 as indicated under note 7 to the financial statements. However the supported ledger has a figure of Kshs.13,589,850 giving a variance of Kshs.1,060,423.</p>	<p>This is a result of stale cheques reversed back to the books and payment made in the following financial year.</p>	Resolved	2 Weeks
	<p>Risk</p> <p>The variances means that the financial statement do not reflect the true state of affairs.</p>			

Mombasa East Constituency
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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>position of the entity. Recommendation The management should reconcile the ledger figures to agree with the figures in the financial statements</p>			
	<p>4.9 Irregular Procurement of Emergency activities – Kshs.1,566,650</p> <p>Observation</p> <ol style="list-style-type: none"> 1. Accord medical supplies Ltd was paid Kshs.812,000 vide PV.NO. 123 dated 15th April, 2020 from the emergency kitty in respect of the supply and delivery of 25Nos. infrared forehead thermometers and 100Nos boxes of 3ply face masks to the NGCDF office. The facemasks were Kshs.4,000 per box and the cost of thermometers were Kshs.16,500 each. 2. Jumbo Quality Products Ltd was paid Kshs.754,650 vide PV.Nos.194 and 105 date 26-06-2020 d to Supply and deliver 30no. cabinets and 22no. hand wash and supply of reemgular 250litres tanks handwashing set. <p>The following irregularities were noted in respect of the above payments:</p> <ul style="list-style-type: none"> 1. No requisition was made for the procured items hence we cannot determine their end users. 2. No counter receipts attached i.e S11 and S13. Thus we could not confirm how the items were received and their distribution process. 3. No inspection and acceptance report attached as evidence that the required items were delivered in their right quantity and specifications. <p>Risk Lack of a competitive procurement process in the award of the tenders to supply the goods by the constituency may have resulted in lack of economy and efficiency in the use of public funds.</p>	<p>The emerging of COVID-19 came as a surprise to many and there was need for acquisition of personal protective equipment. The whole world was in panic there was minimal suppliers of this equipment which was in high demand became scarce and the few suppliers available inflated the price. There was minimal in movement, lockdown among other regulation given. Even the procurement department had no prequalified suppliers hence advised we do single sourcing. Committee is committed to adhere to procurement laws</p>	Resolved	2 Weeks

Mumias East Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

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>Recommendation The management should ensure that the procurement process is competitive and ensure adherence with the laws on public procurement</p> <p>4.10 Summary of Fixed Assets Figures – Kshs.298,885</p>			
	<p>Observation The summary of fixed assets reported as Kshs.15,952,201 under annex 4 in the financial statements has been understated. From the payments vouchers available for audit, it was noted that certain assets that include the office table, executive chair, visitors waiting chair, stackable visitors chair, office furniture (cabinets) were purchased during the year for Kshs.298,885 but were omitted from the list of additional assets purchased during the year. This results in understatement of the figures for summary of fixed assets. In addition, the management did not maintain a fixed assets register but only had a list of the assets kept.</p>		Resolved	2 Weeks
	<p>Risk Lack of a complete and updated asset register means that the assets figure as reported is inaccurate and may also lead to loss of the omitted assets through theft and pilferage.</p>	Financial report has been adjusted to reflect true position		
	<p>Recommendation The management should prepare and maintain an updated fixed assets register as required and not just listing of the assets</p>			
	<p>4.11 Delay in Completion of Projects</p>			
	<p>Observation The Projects Implementation Status Report for NG-CDF Mumias East Constituency revealed that the management of the fund had approved to implement 77 projects. It revealed that the management had approved to implement 77 projects. It revealed that the management had approved to implement 77 projects. It revealed that the management had approved to implement 77 projects.</p>	Delayed in funding from the board has led to delay in implementation of the projects. This is due to current situation around the world of COVID-19 that restricted movement and holding of meeting for approval both in national and constituency level. The fund is a 2018	Resolved	2 Weeks

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

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the year 2019/20. Out of the 77 projects (36% performance) had been completed. Nineteen (19) projects (25%) were ongoing and twenty-nine (29) projects (38%) were not stated as at the time of audit.
 See the summary in the table below.

Item	Environment	Security	Emergency	Construction Education (Primary, Secondary & Tertiary Projects)	Sports
Number of Projects	20	8	6	40	1
Amount Allocated	2,603,3890	11,730,000	3,190,900	46,862,651	2,603,389
Remainders	1	-	-	-	-
Not stated	20	2	-	7	-
Ongoing	0	4	-	15	-
Complete	0	2	6	17	1
% OF COMPLETE PROJECTS	0%	25%	100%	43%	100%

Risk
 Delay in implementation and completion of the projects means that the constituents of Mumias East may not accrue the full benefits of the fund.

Recommendation

Mumias East Constituency
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)																																								
	<p>The management of the Constituency should try to ensure that all planned projects are completed according to the approved plan.</p> <p>4.12 Unsupported payment in fuel and lubricant payments KShs 750,000</p> <p>Observation</p> <p>The audit of fuel and lubricants revealed that Hass Petroleum (K) Limited was paid a total of KShs 750,000 as shown in various invoices. However, no detailed schedule for fuel consumption by Mumias East NGCDF vehicles that drew the fuel were attached for audit verification. In addition, the delivery notes, fuel register, statement from supplier, LPO, contract agreement, inspection and acceptance were also not available for audit verification.</p> <p>See the detailed in the table below for the various payments under this item:</p> <table border="1"> <thead> <tr> <th>Date</th> <th>Particulars</th> <th>P.V. No</th> <th>Amount (KShs)</th> </tr> </thead> <tbody> <tr> <td>18/01/2020</td> <td>Fuel and Lubricants</td> <td>77</td> <td>100,000</td> </tr> <tr> <td>12/06/2020</td> <td>Payment of fuel</td> <td>149</td> <td>50,000</td> </tr> <tr> <td>11/09/2019</td> <td>Payment of fuel</td> <td>10</td> <td>100,000</td> </tr> <tr> <td>18/03/2020</td> <td>Fuel and Lubricants</td> <td>98</td> <td>100,000</td> </tr> <tr> <td>10/12/2019</td> <td>Fuel and Lubricants</td> <td>46</td> <td>100,000</td> </tr> <tr> <td>10/12/2019</td> <td>Payment of fuel</td> <td>58</td> <td>100,000</td> </tr> <tr> <td>08/07/2019</td> <td>Fuel and Lubricants</td> <td>1</td> <td>100,000</td> </tr> <tr> <td>01/10/2019</td> <td>Payment of fuel</td> <td>32</td> <td>100,000</td> </tr> <tr> <td></td> <td>TOTAL</td> <td></td> <td>750,000</td> </tr> </tbody> </table>	Date	Particulars	P.V. No	Amount (KShs)	18/01/2020	Fuel and Lubricants	77	100,000	12/06/2020	Payment of fuel	149	50,000	11/09/2019	Payment of fuel	10	100,000	18/03/2020	Fuel and Lubricants	98	100,000	10/12/2019	Fuel and Lubricants	46	100,000	10/12/2019	Payment of fuel	58	100,000	08/07/2019	Fuel and Lubricants	1	100,000	01/10/2019	Payment of fuel	32	100,000		TOTAL		750,000	<p>Management comments</p> <p><i>All attachments have been attached to payment vouchers i.e. detail orders, LPO and Committee minutes to approve payment. A separate file has been maintained for accountability.</i></p>	Resolved	2 Weeks
Date	Particulars	P.V. No	Amount (KShs)																																									
18/01/2020	Fuel and Lubricants	77	100,000																																									
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10/12/2019	Payment of fuel	58	100,000																																									
08/07/2019	Fuel and Lubricants	1	100,000																																									
01/10/2019	Payment of fuel	32	100,000																																									
	TOTAL		750,000																																									
	<p>Risk</p> <p>In the absence of the fuel register, statements from the supplier of fuel, LPO, and the contract agreement, the procured fuel can not be accounted for.</p> <p>Recommendation</p> <p>The management should ensure that all expenditure is sufficiently supported by the appropriate documentation and authorization and the management should ensure adherence to the procurement regulations.</p> <p>4.13 Irregular payment towards the completion of a town laboratory at St. A for the records that is incomplete but due to the</p>		Resolved	2 Weeks																																								

*Annular East Constituency
National Government Constituencies Development Fund (NGCDF)
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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>Mary's Shitoto Girls Secondary School Kshs. 900,000</p> <p>Observation During audit it was noted that a second interim payment on account of Kshs 900,000 paid vide voucher no.095 dated 10/03/2020 in respect of completion of twin laboratory at St. Mary's Shitoto Girls Secondary School was made to Kapura General Contractors.</p> <p>The invoice for the works done were supposed to include, rainwater collection, doors, finishes, fittings, plumbing works, electrical works as well as the completion of the fume chamber in the laboratory.</p> <p>However, as at the time of audit, the following incomplete elements of the contract were observed in the twin laboratory project.</p> <p>There were incomplete work tops, rainwater goods, plumbing and electrical works and fittings. The soak pit drainage and fume chambers works were also still pending</p> <p>Risk Value for money may never be achieved as a result of incomplete works.</p> <p>Recommendation Payments should only be made for completed projects or sections of projects with a certificate of completion issued.</p>	<p><i>national exams period 2019 and the science students were lacking place to do practical exams. PMC requested the contractor to do partial finishes on the slab, work tops and plumbing works. In the financial year 2019/2021 the committee had allocated Kshs.410,000 to complete the pending works.</i></p>												
	<p>4.14 Irregularities on Construction Works at KMTC - Shianda - Kshs. 33,485,000</p> <p>Observation A total sum of Kshs. 33,485,000 was paid to Shianda KMTC for implementation of various works as tabulated in the table below:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Description</th> <th>Date</th> <th>Voucher No</th> <th>Cheque No</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>KMTC Shianda</td> <td>12/02/2019</td> <td>022</td> <td>4103</td> <td>15,900,000.00</td> </tr> </tbody> </table>	Description	Date	Voucher No	Cheque No	Amount	KMTC Shianda	12/02/2019	022	4103	15,900,000.00	<p>The following anomalies were noted in relation to the project: A total sum of Kshs. 33,485,000 was spent on the project against an approved budget of Kshs. 21,985,000 resulting in over expenditure of Kshs. 11,500,000. There was unapproved contract variation which included the construction of six door pit larrines which were not in the approved design and bills of quantities.</p> <p><i>Financial year 2019/2020 budget to KMTC Shianda was Kshs. 21,985,000</i></p>	Resolved	2 Weeks
Description	Date	Voucher No	Cheque No	Amount										
KMTC Shianda	12/02/2019	022	4103	15,900,000.00										

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	KMTC Shaurda 1/19/2019	027	4099	1,905,000.00	Reallocation was done of the office vehicle Toyota Landcruiser Kshs 7,000,000 for FY 2018 2019 and addition reallocation of poultry Project of Kshs 1,500,000 to KMTC Shionda Board approved circular available	
	KMTC Shaurda 5/5/2020	092	4343	6,000,000.00	Project progress reports which include site instructions and approvals by the engineer were not availed for audit.	
	KMTC Shionda 10/2/2020	097	4353	15,580,000.00	Project file presented for Audit had site instructions attached copies	
	It is noted that no ambulance was purchased for the institution as indicated in the budget and scope of work which was budgeted at Kshs 4,500,000. The committee were to seek the authority of the board to change of activities from purchase of an ambulance to Water works Kshs 1,800,000					
	Acquisition of furniture Kshs. 700,000					
	Electrical works Kshs. 1,000,000					
	And Solar power Kshs. 1,000,000					
	Unsupported cash withdrawals from the Shionda KMTC PMC account amounting to Kshs 3,127,920.00					
	The project management committee are entitled to 5% administration cost which the assisted them in preparation of documentation, their meetings facilitation, casual security personnel, facilitation for hosting other technical officers when they visit the site based on consent in relevant ministries for consultation, official ground breaking and official dinner among					
	The scope of works is as indicated below:					
	Landscaping (survey works, machine works-grading & intensive leveling, retaining wall ksh. 1,000,000					
	Drainage works, stone pitching, water channels and construction of septic tank Kshs.2,000,000					
	Fencing with angle line and chain link of the 10.5-acre piece of land- Kshs. 4,100,000					
	Construction 4 door flush toilet Ablution block for male& female ksh 1,000,000.00					
	Purchase of furniture 100 lecture chairs, 20 lecturer's desks, 10 office cabinets and curtains and sheers for Admin block. Ksh. 2,000,000.00					
	Purchase of kitchen accessories ie: energy saving boilers and improving the kitchen facilities worktops and ventilations 1,000,000.00.					
	Additional fund for ongoing construction 2No.dormitories each with capacity of 160 persons Kshs 2,800,000 (male works, ceiling, glazing)					

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)
	<ul style="list-style-type: none"> 9 No classes: tile works and ceiling, glazing and elevations Ksh. 3,300,000 * Additional fund for ongoing construction of admin block 13 units to completion (painting works)– Kshs285,000 * Purchase of Ambulance Kshs. 4,500,000.00 	<p>others.</p> <p>A separate file has been maintained for accountability</p>		
	<p>The following anomalies were noted in relation to the project: A total sum of Kshs. 33,485,000 was spent on the project against an approved budget of Kshs. 21,985,000 resulting in over expenditure of Kshs. 11,500,000. There was unapproved contract variation which included the construction of six door pit latrines which were not in the approved design and bills of quantities. Project progress reports which include site instructions and approvals by the engineer were not availed for audit. It was also noted that no ambulance was purchased for the institution as indicated in the budget and scope of work which was budgeted at Kshs 4,500,000. Unsupported cash withdrawals from the Shitanda KMITC PMIC account amounting to Kshs 3,127,930.00. (See appendix 1 for list of cash withdrawals)</p> <p>Risk</p> <p>Unsupported payments resulting from cash withdrawals means the payments may have been unjustifiable whereas lack of supervision of the project by a qualified engineer may have resulted in poor workmanship</p> <p>Recommendation</p> <p>The management should implement projects in accordance with the procurement laws in order to ensure that projects are undertaken lawfully and in an economical manner.</p>			

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10/20/2007
 10/20/2007
 10/20/2007

Backlog	Comments	Management comments	Starts	Stop date
HR	Observations from Auditee		(Revised)	10/20/2007
FOUO			Revised	10/20/2007
Reg			Revised	10/20/2007

Additional time for ongoing formation of laws over 13 months. Expenses for 13 months for 13 months.

Decrease in number of staff from 13 to 10.

1. Many examples were noted in relation to the single...
 2. The 2007-2008...
 3. The 2008-2009...
 4. The 2009-2010...

5. The 2010-2011...
 6. The 2011-2012...
 7. The 2012-2013...

8. The 2013-2014...
 9. The 2014-2015...
 10. The 2015-2016...

