

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

PARLIAMENT
OF KENYA
LIBRARY

DATE: 02 AUG 2023

ON

DAY

WED

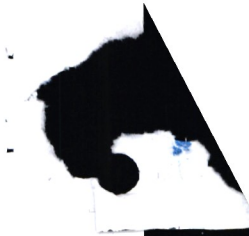
TABLED
BY:

CLERK-OF
THE-TABLE

Hon Naomi Waco, mp
Deputy Majority Whip
Fintayo Musundi

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

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





BUTERE CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

Table of Contents

Page

I. Key Constituency Information and Management	iii
II. NG-CDFC Chairman's Report	vii
III. Statement Of Performance Against Predetermined Objectives for FY2021/22	xii
IV. Environmental and Sustainability Reporting	xiv
V. Statement Of Management Responsibilities.....	xviii
VI. Report Of the Independent Auditors On The NGCDF- Butere Constituency	xx
VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022	1
VIII. Statement Of Assets and Liabilities As At 30 th June, 2022.....	2
IX. Statement Of Cash Flows for The Year Ended 30th June 2022	3
X. Summary Statement of Appropriation for The Year Ended 30 th June 2022	4
X. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2022	6
XI. Significant Accounting Policies	14
XII. Notes To the Financial Statements	20

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;

Butere Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The **Butere** Constituency NGCDF day-to-day management is under the following key organs:

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Nelson Alfayo
2.	Sub-County Accountant	Rose Ojwang
3.	Chairman NGCDFC	Francis Angatia
4.	Member NGCDFC	Margret Alukhaba

(d) Fiduciary Oversight Arrangements

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

(e) Butere Constituency NGCDF Headquarters

P.O. Box 326

BUTERE Building/House/Plaza

BUTERE Avenue/Road/Highway

BUTERE

(f) Butere Constituency NGCDF Contacts

Telephone: (254) 743322786

E-mail: buterengcdf.go.ke

Website: www.go.ke

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

(a) Butere Constituency NGCDF Bankers

Co-operative Bank
Mumias Branch
P.o Box
Butere

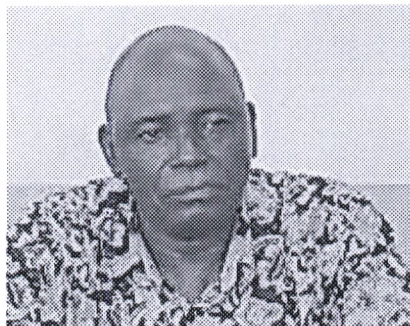
(b) Independent Auditors

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

(c) Principal Legal Adviser

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

II. NG-CDFC Chairman's Report



BUTERE NG-CDFC CHAIRMAN
MR. FRANCIS OTULA ANGATIA

I am pleased to present to you the annual report and financial statement for the year ended 30th June 2022. The financial statements set out below were prepared on cash basis of accounting regulated by the international public sector accounting standards.

Butere NGCDF aspires to be the best constituency in utilization of CDF funds through satisfying the community needs and promoting good governance in management of the fund. The establishment of the fund was centered on channeling funds to grass root communities by enabling them to implement projects on their own and of course identifying them through public participation.

We have had notable success in implementation of projects especially those that transform lives of our community in the constituency notably in areas of school infrastructure, security and bursary awards to needy students, majority of whom are in tertiary institutions.

In the current financial year, budget performance in comparison to the actual has been below 100% that is 86.4% because of delays in receiving the current financial year funds. The constituency received Kshs. 137,088,879 against a budgeted amount of Kshs 137,088,879.

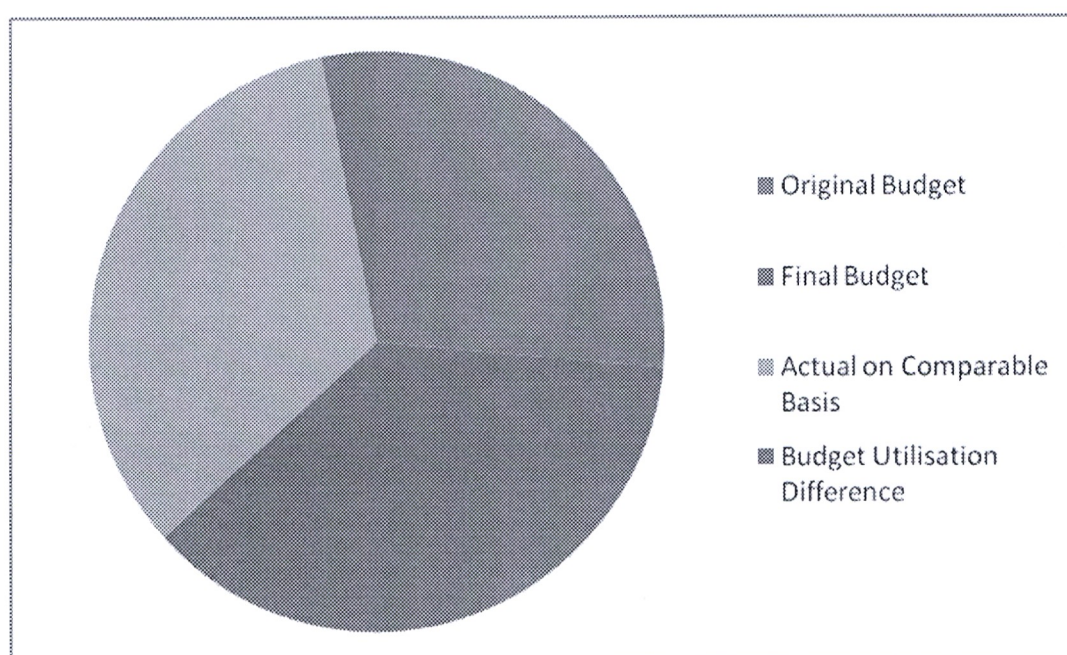
Despite the delay in disbursement of funds, we have been able to implement and complete more than 70% of projects. A number of new schools (both primary and secondary) were established by purchasing land and constructing classrooms. We were also able to expand infrastructure, mainly classrooms, administration blocks and dining halls in the existing schools.

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

However, despite the successes achieved, there were implementation challenges encountered along the way. As had been mention earlier there have been delays in disbursement of funds from the CDF Board. Some of the project management committees have low capacity to implement projects and hence there is need for training. Inadequate allocation by the NG-CDF Board makes it impossible to implement the intended number of projects that are proposed by the community. It also leads to little allocation to projects hence unable to complete all the budgeted projects in one financial year.

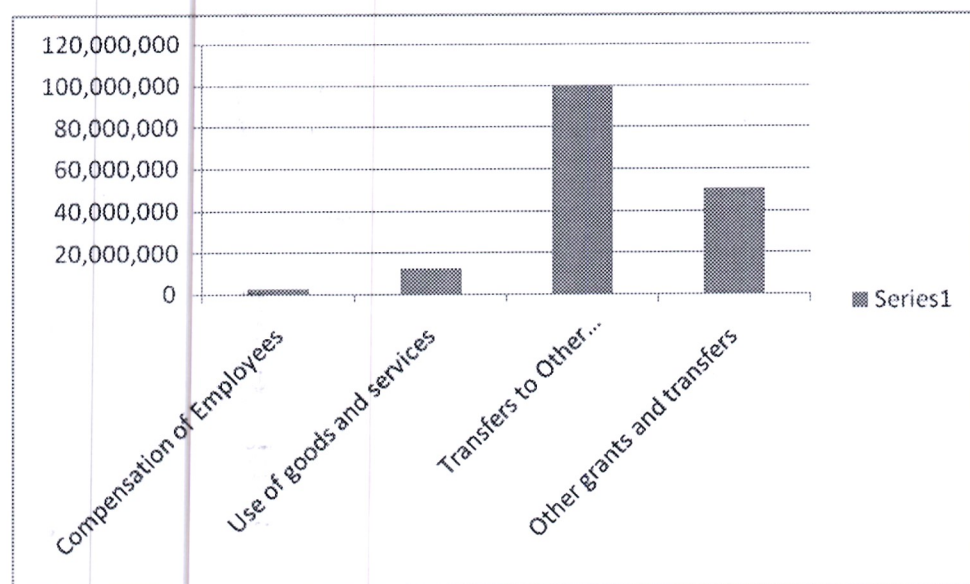
a. Pie chart showing utilization difference against total budget.

Original Budget	137,088,879
Final Budget	190,564,749
Actual on Comparable Basis	174,453,851
Budget Utilization Difference	16,110,898



b. Bar graph showing total expenditure on different votes

Compensation of Employees	2,488,200
Use of goods and services	12,331,607
Transfers to Other Government Units	99,770,000
Other grants and transfers	50,252,419

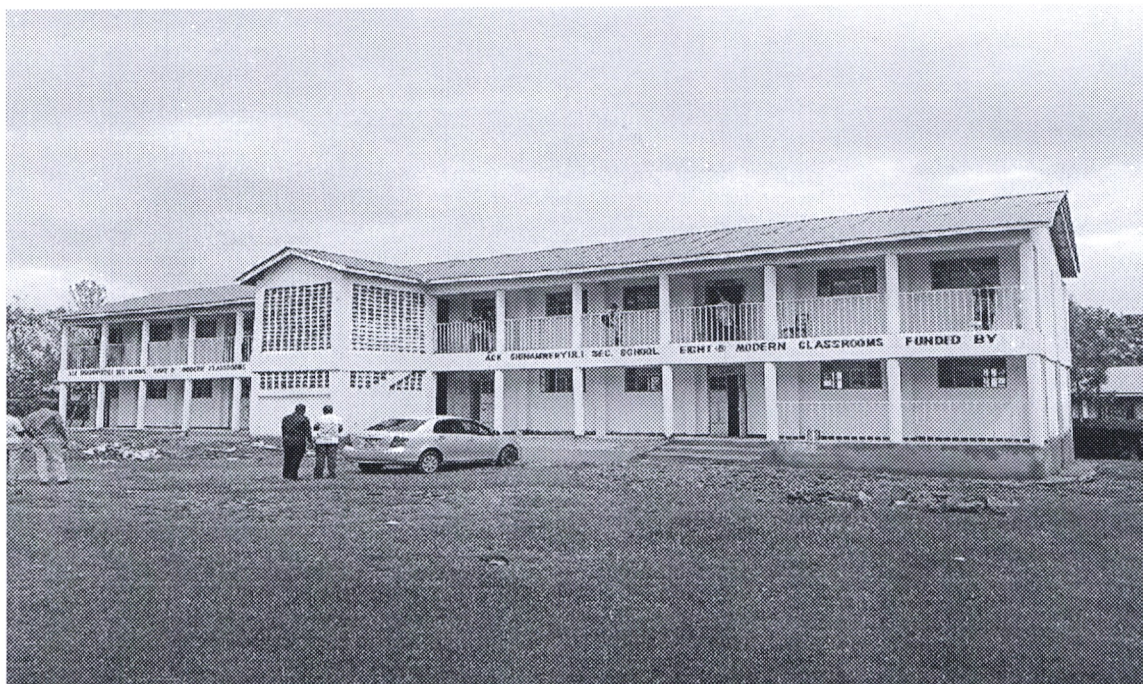


c. NGCDF projects funded fy 2021/2022



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

Butere primary school construction of 8 classrooms is almost complete at 90%.



Shinamwenyuli Secondary school construction of 8 classrooms is almost complete at 95%.



Shikunga Secondary School, purchase of school bus.

Butere Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

SECTOR	STATUS	REMARKS
Security: Construction of police station and posts, Assistant and chiefs offices, DCC office, and ACC's offices	Most of the building are 80% complete and in partly use	Security level of Butere constituency has greatly improved and therefore boosting the economy of the area.
Education: Construction of classrooms, dormitory, and laboratories in primary and secondary schools	Almost all Primary Schools have received facelift to accommodate the increased number of students	Most of dilapidated structures in most of the institutions have been renovated or demolished, this has greatly improved on the learning environment of the students.

Challenges

Butere NGCDF is faced with a number of challenges like:

1. Procurement process takes long process to get completed therefore delaying on implementation of the process.
2. The constituency has no public land on which projects can be developed, land has to be acquired for each project to be undertaken. This consumes a substantial amount of the budget allocation. It is difficult to obtain land at strategic points where it is desired to locate projects especially if the owners are not willing to give up the land.
3. As a mandatory requirement management is required to liaise with line ministries i.e Public Works and Procurement departments for preparation of Bills of Quantities and approval of projects. Many a times the officers are engaged with a lot of work in both National and County governments, hence it takes long before they clear CDF assignments

.....
Name: FRANCIS OTULA ANGATIA
CHAIRMAN NGCDF COMMITTEE

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

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 ***Butere Constituency 2018-2022*** plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

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	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels	In FY 21/22 -we increased number of classrooms, dormitories, etc from 16 to 26 in the following schools/institutions 1. Butere Primary 2. Marenzo Primary 3. Iufumbo secondary 4. Lunza Secondary 5. Shinamwenyuli Secondary 6. Shibembe Secondary 7. Shiraha Secondary 8. Bulanda Primary Among others - Bursary beneficiaries at all levels were as per the attached schedules
Security	Equip, facilitate and enhance	Develop and enhance	Number of usable physical	Constructed chief offices that is from 13 to 15

	capacity of provincial administration and other security organs in order to improve service delivery	provincial administration and other security organs infrastructure to enhance service delivery	infrastructure built in locations, sub locations and police stations	Number of assistant chiefs' offices increased from 5 to 6
Environment	Improved and sustainable and conserved environment through natural resources conservation initiatives	Provide tree seedlings to schools to improve the forest cover	10,000 Number of trees planted	Number of trees planted increased from 0 to 10,000
Sports	Empower and develop youth and special groups to	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	Number of youth groups benefitting from the sports programme increased from 35 to 40

IV. Environmental and Sustainability Reporting

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

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

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

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

2. Environmental performance

- *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. Butere 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. Butere 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-

Butere NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Butere 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.

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



.....
Name: NELSON ALFAYO

FAM

V. Statement of Management Responsibilities

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

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

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

Butere Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

The Accounting Officer in charge of the NGCDF Butere 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- Butere Constituency financial statements were approved and signed by the Accounting Officer on 21/9 2022.

.....

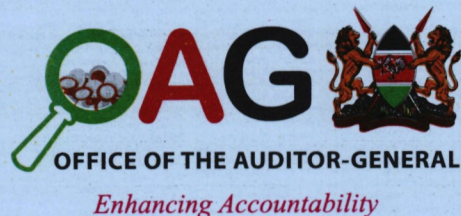

Name: Francis Otula Angatia
Chairman – NGCDF Committee

.....


Name: Nelson Alfayo
Finance Account Manager

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 – BUTERE CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Butere Constituency set out on pages 1 to 45, which

Report of the Auditor-General on National Government Constituencies Development Fund – Butere Constituency for the year ended 30 June, 2022

comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Stale Cheques

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.10,319,335 as disclosed in Note 10A to the financial statements. However, the bank reconciliation statement for the Fund's bank account for the month June, 2022 reflects unpresented cheques totalling Kshs.12,750,358 out of which cheques amounting to Kshs.1, 077,474 had become stale as at 30 June, 2022 and had not been reversed in the cash book.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.10,319,335 as at 30 June, 2022 could not be confirmed.

2. Unsupported Project Management Committee (PMC) Balances

Note 17.4 to the financial statements reflects PMC bank balances totalling Kshs.495,769 which, as shown under Annex 5 to the financial statements, comprise of bank balances held in 71 bank accounts maintained by various Project Management Committees. However, cash books, bank confirmation certificates and bank reconciliation statements were not provided to support the balances. Further, a recomputation of the balances revealed a recomputed balance of Kshs.8,709,415. The variance of Kshs.8,213,646 has not been explained or reconciled.

In the circumstances, the accuracy and completeness of the PMC bank balances of Kshs.495,769 could not be confirmed.

3. Unsupported Expenditure on Use of Goods and Services

Included in the statement of receipts and payments is use of goods and services amount of Kshs.11,867,599 as disclosed in Note 5 to the financial statements. However, the amount includes payments for training expenses, committee expenses, other committee expenses, committee allowances and hospitality amounting to Kshs.9,022,100 for which payment vouchers and related supporting documents were not provided for audit review.

In the circumstances, the propriety of the expenditure amounting to Kshs.9,022,100 could not be confirmed

4. Unsupported Bursaries

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects expenditure of Kshs.50,023,419 in respect of other grants and transfers, which includes amounts of Kshs.18,006,464 and Kshs.15,083,400 as bursaries to secondary schools and tertiary institutions respectively. However, a list of beneficiaries, acknowledgement receipts from recipient institutions and committee approvals were not provided to support the amounts.

In the circumstances, the propriety of the expenditure of Kshs.33,089,864 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects receipts budget and actual on comparable basis amounts of Kshs.190,564,749 and Kshs.174,453,851 respectively, resulting to under-funding of Kshs.16,110,898 or 8% of the budget. Similarly, the statement reflects actual expenditure of Kshs.164,149,218 against approved budget of Kshs.190,564,749 resulting to under-performance of Kshs.26,415,531 or 14% of the budget.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

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

Basis for Conclusion

1. Transfers to Other Government Units

1.1 Disbursements to Primary Schools

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects an amount of Kshs.99,770,000 in respect of transfers to other Government units which includes Kshs.37,270,000 as disbursements to primary schools. However, review of project expenditure records and physical verification of the projects carried out in the month of March, 2023 on five (5) projects allocated a total of Kshs.8,000,000 revealed the following shortcomings: procurement documents including inspection and acceptance committee reports, project Bills of Quantities, contract agreements, tender opening registers, PMC bank statements were not provided for audit review.

In addition, out of the 5 projects, only one (Shinamwenyu primary school) was complete and in use while the other four were incomplete, and the respective contractors had abandoned site.

In the circumstances, value for money was not obtained from the projects.

1.2 Disbursements to Secondary Schools

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects an amount of Kshs.99,770,000 in respect of transfers to other Government units which includes Kshs.62,500,000 being disbursements to secondary schools. However, review of project expenditure records and physical verification done in the month of March, 2023 on five (5) projects allocated a total of Kshs.15,600,000 revealed the following shortcomings: procurement documents including inspection and acceptance committee reports, project Bills of Qualities, contract agreements, tender opening registers, PMC bank statements and were not provided for audit review.

In addition, out of the five (5) projects, only one (Shinamwenyuli secondary school) had been completed and was in use while the other four (4) were incomplete and the respective contractors had abandoned site.

In the circumstances, value for money was not obtained from the projects.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

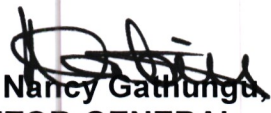
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a

basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 June, 2023

Butere Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

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

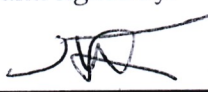
	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	166,566,860	161,367,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		166,566,860	161,367,724
Payments			
Compensation Of Employees	4	2,488,200	2,856,455
Use Of Goods and Services	5	11,867,599	9,892,840
Transfers To Other Government Units	6	99,770,000	110,440,972
Other Grants and Transfers	7	50,023,419	46,086,654
Acquisition Of Assets	8	-	-
Other Payments	9	-	-
Total Payments		164,149,218	169,276,921
Surplus/(Deficit)		2,417,642	(7,909,197)

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

The Constituency financial statements were approved on 21/9/ 2022 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: HELSA A. H. M. U.

Name: ROSE C. J. WANGI
ICPAK M/No: 17031

Name: FRANCIS A. K. A. A. A.

Butere Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

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

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	10,319,335	7,886,991
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		10,319,335	7,886,991
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		10,319,335	7,886,991
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities			
Net Financial Assets		10,319,335	7,886,991
Represented By			
Fund Balance B/Fwd	13	7,886,991	15,796,188
Prior Year Adjustments	14	14,702	-
Surplus/Deficit for The Year		2,417,642	(7,909,197)
Net Financial Position		10,319,335	7,886,991

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

The Butere Constituency financial statements were approved on 21/9 2022 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: NELOM NYMO

Name: ROSE A. ODWANG
ICPAK M/No: 17031

Name: FRANCIS ANGATA

Butere Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

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

	Notes	2021 - 2021	2020 - 2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	166,566,860	161,367,724
Other Receipts	3	-	-
		166,566,860	161,367,724
Payments for operating activities			
Compensation of Employees	4	2,488,200	2,856,455
Use of goods and services	5	11,867,599	9,892,840
Transfers to Other Government Units	6	99,770,000	110,440,972
Other grants and transfers	7	50,023,419	46,086,654
Other Payments	9	-	-
		164,149,218	169,276,921
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	14,702	-
Net Adjustments		14,702	-
Net cash flow from operating activities		2,432,344	(7,909,197)
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		2,432,344	(7,909,197)
Cash and cash equivalent at BEGINNING of the year	10	7,886,991	15,796,188
Cash and cash equivalent at END of the year		10,319,335	7,886,991

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

The Butere Constituency financial statements were approved on 21/9/2022 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: HELSH MUKATO

Name: ROSE OJWANGA
ICPAK M/No: 17031

Name: FRANCIS ANGATIA

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

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
		a	b				
Receipts	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	137,088,879	7,886,991	45,088,879	190,064,749	174,453,851	15,610,898	45,088,879
Proceeds From Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	-	0.0%
Totals	137,088,879	7,886,991	45,588,879	190,564,749	174,453,851	16,110,898	91.5%
Payments							
Compensation Of Employees	3,500,000	1,574,904	-	5,074,904	2,488,200	2,586,704	49.0%
Use Of Goods and Services	8,837,999	2,819,573	230,028	11,887,599	11,867,599	20,000	99.8%
Transfers To Other Government Units	85,224,600		28,860,898	114,085,498	99,770,000	14,315,498	87.5%
Other Grants and Transfers	39,526,280	3,492,514	15,997,953	59,016,747	50,023,419	8,993,328	84.8%
Acquisition Of Assets	-	-	-	-	-	-	0.0%
Other Payments	-	-	-	-	-	-	0.0%
Funds Pending Approval**							
Totals	137,088,879	7,886,991	45,088,879	190,064,749	164,149,218	25,915,531	86.4%

- (a) 49.0% for compensation of employees which was below 90% as there was still at the Board for FY 2021/2022
(b) 87.5% for transfers to Transfers To Government entities which was below 90% as there was still at the Board for FY 2021/22.

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

(d) 84.8% for transfers to other Government entities which was below 90% as there was still at the Board for FY 2021/22.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	25,915,531
Less undisbursed funds receivable from the Board as at 30 th June 2022	15,610,898
	10,304,633
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	14702
Cash and Cash Equivalents at the end of the FY 2021/2022	10,319,335

The Butere Constituency financial statements were approved on 21/9 2022 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: Abdulla M. M. M.

Name: ROSE A. ODWANG
ICPAK M/No: 17031

Name: FRANCIS AGUTTA

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

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,500,000	1,574,904	-	5,074,904	2,488,200	2,586,704
1.2 Committee allowances	1,000,000	2,220,300	-	3,220,300	3,220,300	-
1.3 Use of goods and services	3,725,332	287,484	230,028	4,242,844	4,242,844	0
Total	8,225,332	4,082,688	230,028	12,538,048	9,951,344	2,586,704
2.0 Monitoring and evaluation						
2.1 Capacity building	2,112,666	54,851	-	2,167,517	2,167,517	-
2.2 Committee allowances	1,000,000	106,000	-	1,106,000	1,106,000	-
2.3 Use of goods and services	1,000,000	150,938	-	1,150,938	1,130,938	20,000
Total	4,112,666	311,789	-	4,424,455	4,404,455	20,000
3.0 Emergency						
3.1 Primary Schools				-	-	-
Emergency Reserve	542,207		(307,793)	234,414		234,414
3.1 Primary Schools				-		
EBULAFU PRIMARY SCHOOL	1,100,000	-	-	1,100,000	1,100,000	-
SHIBUCHE PRIMARY SCHOOL	1,500,000	-	-	1,500,000	1,500,000	-
BULANDA AC PRIMARY SCHOOL	700,000	-	-	700,000	700,000	-
BUMAMU PRI SCHOOL	1,300,000	-	-	1,300,000	1,300,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022					
MUREKO POLICE POST	300,000	-	-	300,000	300,000	-
MUYUNDI PRIMARY SCH	300,000	-	-	300,000	300,000	-
NYENYESI PRIMARY SCH	1,000,000	-	-	1,000,000	1,000,000	-
WINTech LIMITED	430,605	-	-	430,605	430,605	-
COMMISSIONER OF DOMESTIC TAXES	7,758	-	-	7,758	7,758	-
COMMISSIONER OF INCOME TAX	11,637	-	-	11,637	11,637	-
Total	7,192,207	-	(307,793)	6,884,414	6,650,000	234,414
4.0 Bursary and Social Security						
4.1 Secondary Schools	10,250,518	3,492,514	11,604,040	25,347,072	18,006,464	7,340,608
4.2 Tertiary Institutions	12,100,001	-	4,401,706	16,501,707	15,083,400	1,418,307
4.3 Social Security				-		-
4.4 Special Needs				-	-	
Total	22,350,519	3,492,514	16,005,746	41,848,779	33,089,864	8,758,915
5.0 Sports						
5.1	2,741,778	-	-	2,741,778	2,741,778	-
Total	2,741,778	-	-	2,741,778	2,741,778	-
6.0 Environment						
Buboko Primary School	100,000	-	-	100,000	100,000	-
Bulanda Primary School	141,777	-	-	141,777	141,777	-
Ebukhokoro Primary School	100,000	-	-	100,000	100,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022					
Emarende Primary School	100,000	-	-	100,000	100,000	-
Ematskha Primary School	100,000	-	-	100,000	100,000	-
Emauko Primary School	100,000	-	-	100,000	100,000	-
Emukangu Primary School	100,000	-	-	100,000	100,000	-
Emusunguri Primary School	100,000	-	-	100,000	100,000	-
Eshibuche Primary School	100,000	-	-	100,000	100,000	-
Eshikomere Primary School	100,000	-	-	100,000	100,000	-
Eshiyanza Primary School	100,000	-	-	100,000	100,000	-
Ibokolo Primary School	100,000	-	-	100,000	100,000	-
Ikokwa Primary School	100,000	-	-	100,000	100,000	-
Imanyika Primary School	100,000	-	-	100,000	100,000	-
Inaya Primary School	100,000	-	-	100,000	100,000	-
Ituti Primay School	100,000	-	-	100,000	100,000	-
Lufumbo primary School	100,000	-	-	100,000	100,000	-
Mahondo Primary School	100,000	-	-	100,000	100,000	-
Manyala Primary School	100,000	-	-	100,000	100,000	-
Manyulia Primary School	100,000	-	-	100,000	100,000	-
Mutoma Primary School	100,000	-	-	100,000	100,000	-
Muyundi Primary School	100,000	-	-	100,000	100,000	-
Shibembe Primary School	100,000	-	-	100,000	100,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022					
Shiraha Primary School	100,000	-	-	100,000	100,000	-
Shitoyi Primary School	100,000	-	-	100,000	100,000	-
Shitsitswi Primary School	100,000	-	-	100,000	100,000	-
Shiyiro Primary School	100,000	-	-	100,000	100,000	-
		-	-	-	-	-
Total	2,741,777	-	-	2,741,777	2,741,777	-
7.0 Primary Schools Projects						
Bulanda Primary School	720,000	-	-	720,000	720,000	-
Butere primary school		-	2,400,000	2,400,000	2,400,000	-
Butere Primary School	720,000	-	-	720,000	720,000	-
Ebutayi Primary School	600,000	-	-	600,000	600,000	-
Ebuyoka Primary School	2,000,000	-	-	2,000,000	2,000,000	-
Ekendero Primary School	500,000	-	-	500,000	500,000	-
Elukokho Primary School	1,500,000	-	-	1,500,000	1,500,000	-
Emakhola Primary School	2,000,000	-	-	2,000,000	2,000,000	-
Ematawa Primary School	600,000	-	-	600,000	600,000	-
Ematende primary school	300,000	-	-	300,000	300,000	-
Ematsakha Primary School	720,000	-	-	720,000	720,000	-
Emauko Primary School	600,000	-	-	600,000	600,000	-
Emukangu Primary School	720,000	-	-	720,000	720,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022					
Emukhokoro Primary School	600,000	-	-	600,000	600,000	-
Emunuku Primary School	600,000	-	-	600,000	600,000	-
Emusunguri Primary School	500,000	-	-	500,000	500,000	-
Eshianini Primary School	2,000,000	-	-	2,000,000	2,000,000	-
Eshibimbi Primary School	600,000	-	-	600,000	600,000	-
Eshibuche Primary School	600,000	-	-	600,000	600,000	-
Eshikholobe Primary School	400,000	-	-	400,000	400,000	-
Eshirakalu Primary School	600,000	-	-	600,000	600,000	-
Eshirembe Primary School	600,000	-	-	600,000	600,000	-
Eshisisia Primary School	600,000	-	-	600,000	600,000	-
Eshitari Primary School	1,500,000	-	-	1,500,000	1,500,000	-
Eshiyanza Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Imanga Primary School	600,000	-	-	600,000	600,000	-
Inaya Primary School	2,000,000	-	-	2,000,000	2,000,000	-
Iranda Primary School	600,000	-	-	600,000	600,000	-
Mahondo Primary School	600,000	-	-	600,000	600,000	-
Manyulia Primary School	600,000	-	-	600,000	600,000	-
Marenyo Primary School	720,000	-	-	720,000	720,000	-
Marenyo Primary school	-	-	800,000	800,000	800,000	-
Shianda Primary School	500,000	-	-	500,000	500,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022					
Shianda Primary school				-		-
Shibembe Primary School	2,000,000	-	-	2,000,000	2,000,000	-
Shibuche Primary school				-		-
Shikanga Primary School	600,000	-	-	600,000		600,000
Shikangu Primary School	600,000	-	-	600,000	600,000	-
Shinamwenyuli Primary School	2,000,000	-	-	2,000,000	2,000,000	-
Shinyulu Primary School	500,000		450,000	950,000	950,000	-
Shishebu Primary School	1,500,000	-	-	1,500,000	1,500,000	-
Shitsitswi Primary School	1,500,000	-	-	1,500,000	1,500,000	-
St Marks Bulanda Primary school			900,000	900,000	900,000	-
Total	34,900,000	-	4,550,000	39,450,000	38,850,000	600,000
8.0 Secondary Schools Projects						
Shibanga secondary				-		-
Shiraha secondary			2,400,000	2,400,000	2,400,000	-
Bukolwe Secondary School	600,000	-	-	600,000		600,000
Bumamu Secondary School	3,000,000	-	-	3,000,000	3,000,000	-
Butere Secondary School	3,000,000	-	-	3,000,000	3,000,000	-
Eshiyanza Secondary School	1,000,000	-	-	1,000,000	1,000,000	-
Ibokolo Secondary School	1,000,000	-	-	1,000,000	1,000,000	-
Imanga Secondary School	2,000,000	-	-	2,000,000	2,000,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2021/2022					
Ituti Secondary School	5,000,000	-	-	5,000,000	5,000,000	-
Lufumbo Girls Secondary School	2,700,000	-	-	2,700,000	2,700,000	-
Lunza Girls Secondary School	2,500,000	-	-	2,500,000	2,500,000	-
Masaba Secondary school		-	1,500,000	1,500,000	1,500,000	-
Mukoye Girls Secondary School	1,000,000	-	-	1,000,000	1,000,000	-
Mutoma Secondary School	3,000,000	-	-	3,000,000	3,000,000	-
Shibembe Secondary School	2,000,000	-	-	2,000,000	2,000,000	-
Shibembe secondary school		-	1,400,000	1,400,000	1,400,000	-
Shikunga Secondary School	9,762,300	-	-	9,762,300	9,760,000	2,300
Shinamwenyuli Secondary School	2,000,000	-	-	2,000,000	2,000,000	-
Shinamwenyuli secondary school	-	-	1,900,000	1,900,000	1,900,000	-
Shitsitswi Secondary School	9,762,300	-	-	9,762,300	9,760,000	2,300
Shitsitswi Secondary school	-	-	1,000,000	1,000,000	1,000,000	-
St Marks Bulanda Secondary School	2,000,000	-	-	2,000,000	2,000,000	-
Total	50,324,600	-	8,200,000	58,524,600	57,920,000	604,600
9.0 Tertiary institutions Projects				-		-
Total	-		-	-	-	-
10.0 Security Projects				-		-
10.1 Emutoma Chiefs Office	1,500,000	-	-	1,500,000	1,500,000	-
10.2 Lunza Assistant Chiefs Office	1,500,000	-	-	1,500,000	1,500,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
10.3Shiraha Police Post	1,500,000			1,500,000	1,500,000	-
Eshienjera Assistant chiefs office			300,000	300,000	300,000	-
Total	4,500,000	-	300,000	4,800,000	4,800,000	-
11.0 Acquisition of assets				-		-
Total	-	-	-	-	-	-
12.0 Other payments				-		-
Total	-	-	-	-	-	-
13.0 unallocated fund						
Unapproved projects						-
Emunuku Primary School	-	-	2,314,498	2,314,498		2,314,498
Shibuche primary school	-	-	5,292,055	5,292,055		5,292,055
Imanga secondary school	-	-	4,000,000	4,000,000	3,000,000	1,000,000
Shinyulu Primary school	-	-	4,004,345	4,004,345		4,004,345
Muluwa Secondary school	-	-	500,000	500,000		500,000
AIA						-
PMC savings					3,000,000	
Total	137,088,879	7,886,991	45,088,879	16,110,898	16,110,898	13,110,898
				190,064,749	164,149,217	25,915,532

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

Unutilized funds consist of bank balances in the constituency account and funds not yet disbursed by the Board to the constituency at the end of the financial year. These balances are available for use in the subsequent financial year to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(2) of 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 2022 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

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

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
B 104710		20,000,000
B 104798		40,000,000
B 104536		9,367,724
B104999		9,000,000
B124906		10,000,000
B128052		6,900,000
B119761		12,000,000
B128362		6,000,000
B132107		13,000,000
B138775		6,000,000
B126360		7,100,000
B126070		10,000,000
B140506		12,000,000
B140853	28,977,981	
B 105739	24,000,000	
B105375	34,000,000	
B105591	10,000,000	
B128777	12,000,000	
B132462	5,000,000	
B154378	16,000,000	
2015/16	500,000	
B154274	27,088,879	
B895002	9,000,000	
Total	166,566,860	161,367,724

Butere Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022****Notes To the Financial Statements (Continued)****2. Proceeds From Sale of Assets**

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

3. Other Receipts

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

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,059,800	2,564,735
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees		-
Employer Contributions Compulsory national social security schemes	428,400	291,720
Total	2,488,200	2,856,455

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

Notes To the Financial Statements (Continued)

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	59,713	20,000
Water & sewerage charges	12,331	21,314
Communication, supplies and services	470,000	-
Domestic travel and subsistence	-	184,250
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,055,000	1,000,000
Hospitality supplies and services	2,167,517	-
Committee Expenses	4,110,800	1,607,000
Other committee expenses	1,106,000	-
Bank Charges	60,000	-
Committee allowance	2,750,300	-
Insurance costs		4,924,300
Specialized materials and services	-	-
Other operating expenses	-	1,803,400
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	75,938	332,576
Total	11,867,599	9,892,840

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

Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	37,270,000	45,341,472
Transfers To Secondary Schools (See Attached List)	62,500,000	65,099,500
Transfers To Tertiary Institutions (See Attached List)		
Total	99,770,000	110,440,972

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	18,006,464	20,376,000
Bursary – tertiary institutions (see attached list)	15,083,400	10,977,100
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)		
Security projects (see attached list)	4,800,000	1,900,000
Sports projects (see attached list)	2,741,777	2,741,777
Environment projects (see attached list)	2,741,778	2,741,777
Emergency projects (see attached list)	6,650,000	7,350,000
Total	50,023,419	46,086,654

8. Acquisition Of Assets

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

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

Notes To the Financial Statements (Continued)

9. Other Payments

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

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	10,319,335	7,886,991
<i>Name Of Bank, Account No.</i>	-	-
Total	10,319,335	7,886,991
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

11: Outstanding Imprests

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

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

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

Notes to the Financial Statement Continued

12A. Retention

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

12B. Gratuity

	2021-2022	2020-2021
	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	-	-

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	7,886,991	15,796,189
Cash in hand		
Imprest		
Total	7,886,991	15,796,189

Butere Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Notes To the Financial Statements (Continued)

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements		Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Adjustments Kshs	Kshs
Bank account Balances	14,702		-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	14,702	-	-

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

15. Changes in Accounts Receivable – Outstanding Imprests

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

16. Changes in Accounts Payable – Deposits and Retentions

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

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

Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	2,586,704	462,585
Use of goods and services	20,000	7,040,992
Amounts due to other Government entities (see attached list)	1,204,600	20,101,028
Amounts due to other grants and other transfers (see attached list)	8,993,329	9,260,367
Acquisition of assets		
Funds pending approval	13,110,898	16,110,898
Total	25,915,531	52,975,870

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

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	495,769	561,092
Total	495,769	561,092

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

Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

Annex 2 - Analysis of Pending Staff Payables

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

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees				
1.1 Compensation of employees	Payment of staff salaries	2,347,100	1,100,100	Awaiting CDFC approval for use
NHIF	Payment of staff nhif	115,000	71,800	Awaiting CDFC approval for use
NSSF	Payment of staff nssf	124,604	403,004	Awaiting CDFC approval for use
		2,586,704	1,574,904	
Use of goods & services				
1.2 Committee allowances	Payment of Committee sitting allowances, transport, conferences	-	2,320,300	Awaiting CDFC approval for use
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.	20,000	748,520	Awaiting CDFC approval for use
2.0 Monitoring and evaluation				Awaiting CDFC approval for use
2.1 Capacity building	Undertake Training of the PMCs/CDFCs and staff on CDF Related issues	-	54,851	Awaiting CDFC approval for use
2.2 Committee allowances	Payment of Committee field allowances, Benchmarking Tour transport, accommodation, meals and related costs.	0	239,000	Awaiting CDFC approval for use

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

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
2.3 Use of goods and services	Payment of Committee field allowances, Benchmarking Tour transport, accommodation, meals and related costs.	20,000	150,938	Awaiting CDFC approval for use
		20,000	3,513,609	
Amounts due to other Government entities				
Butere primary school	Construction of 8no. Storey building	-	2,400,000	Awaiting CDFC approval for use
Marenyo Primary school	Construction of 8no. Storey building	-	800,000	Awaiting CDFC approval for use
Shianda Primary school	Renovation of two classrooms	-	528	Awaiting CDFC approval for use
Shikanga Primary School	Renovation of two classrooms	600,000		Awaiting CDFC approval for use
Shinyulu Primary School	Renovation of two classrooms	-	450,000	Awaiting CDFC approval for use
St Marks Bulanda Primary school	Construction of 8no. Storey building	-	900,000	Awaiting CDFC approval for use
Muluwa Secondary school	Renovation of two classrooms		500,000	Awaiting CDFC approval for use
8.0 Secondary Schools Projects (List all the Projects)				
Shibanga secondary	Renovation of two classrooms	-	500	Awaiting CDFC approval for use
Shiraha secondary	Construction of 8no. Storey building	-	2,400,000	Awaiting CDFC approval for use
Bukolwe	Renovation of two classrooms	600,000		
Masaba Secondary school	Construction of admin block	-	1,500,000	Awaiting CDFC approval for use
Shibembe secondary school	Construction of 8no. Storey	-		Awaiting CDFC approval for use

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

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
	building		1,400,000	use
Shikunga Secondary School	Purchase of school bus	2,300		Awaiting CDFC approval for use
Shinamwenyuli secondary school	Construction of 8no. Storey building	-	1,900,000	Awaiting CDFC approval for use
Shitsitswi Secondary School	Purchase of school bus	2,300		Awaiting CDFC approval for use
Shitsitswi Secondary school	Construction of 2 no classrooms	-	1,000,000	Awaiting CDFC approval for use
		1,204,600	13,251,028	
Sub-Total				
Amounts due to other grants and other transfers				
Emergency Reserve	To cater for emergency occurrences	234,414	(307,793)	Awaiting CDFC approval for use
4.2 Secondary Schools	Payment of bursary to needy students	7,340,608	9,177,361	Awaiting CDFC approval for use
4.3 Tertiary Institutions	Payment of bursary to needy students	1,418,307	9,355,864	Awaiting CDFC approval for use
Eshienjera Assistant chiefs office		-	300,000	Awaiting CDFC approval for use
Sub-Total		8,993,329	18,525,432	
Acquisition of assets				

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

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Others (<i>specify</i>)				
Sub-Total				
Funds pending approval				
Emunuku Primary School	Construction of roadby grading and gravelling	2,314,498	2,314,498	Awaiting disbursement of Funds from NGCDF Board
Imanga Sec School	Construction of 8no. Storey building	1,000,000	4,000,000	Awaiting CDfC approval for use
Shibuche primary school	Construction of roadby grading and gravelling	5,292,055	5,292,055	Awaiting disbursement of Funds from NGCDF Board
Muluwa Sec school	Renovation of two classrooms	500,000	500,000	
Shinyulu Primary school	Construction of roadby grading and gravelling	4,004,345	4,004,345	Awaiting disbursement of Funds from NGCDF Board
		13,110,898	16,110,898	
Grand Total		25,915,531	52,975,871	
Emunuku Primary School	Construction of roadby grading and gravelling	2,314,498	2,314,498	Awaiting disbursement of Funds from NGCDF Board
Imanga Sec School	Construction of 8no. Storey building	1,000,000	4,000,000	Awaiting CDfC approval for use
Shibuche primary school	Construction of roadby grading and gravelling	5,292,055	5,292,055	Awaiting disbursement of Funds from NGCDF Board
Muluwa Sec school	Renovation of two classrooms	500,000	500,000	
Shinyulu Primary school	Construction of roadby grading and gravelling	4,004,345	4,004,345	Awaiting disbursement of Funds from NGCDF Board
		13,110,898	16,110,898	
Grand Total		25,915,531	52,975,871	

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

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land				
Buildings and structures	8,148,132	0	0	8,148,132
Transport equipment	4,057,402	0	0	4,057,402
Office equipment, furniture and fittings	1,340,171	0	0	1,340,171
ICT Equipment, Software and Other ICT Assets	1,495,634	0	0	1,495,634
Other Machinery and Equipment	20,880,000	0	0	20,880,000
Intangible assets	175,000	0	0	175,000
Office Vehicle (GKB 080V)	6,699,000	0	0	6,699,000
Total	42,795,339			42,795,339

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

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

PMC	Bank	Account number	Date account Opened	Bank Balance 2021/22	Bank Balance 2020/21
MUYUNDI PRIMARY SCHOOL	CO-OPERATIVE BANK	1141067300401	04/05/2020	1,999	
MASABA PRIMARY SCHOOL	CO-OPERATIVE BANK	1141234856701	02/07/2020	973	
SHIBEMBE PRIMARY SCHOOL	CO-OPERATIVE BANK	1141068366800	30/09/2020	112,454	
EMUKANGU PRIMARY SCHOOL	CO-OPERATIVE BANK	1139067539401	13/10/2020	717	
MASABA ACCESS ROAD	CO-OPERATIVE BANK	1141798989200	17/03/2021	1,375	
MUTOMA PRIMARY	CO-OPERATIVE BANK	1141068041900	02/08/2020	3,754	
EMATENDE PRIMARY SCHOOL	CO-OPERATIVE BANK	1139233150300	29/06/2021	3,588	
MABOLE BOYS SEC SCH	CO-OPERATIVE BANK	1141233025000	29/12/2020	1,618	
MANYALA SECONDARY SCH	CO-OPERATIVE BANK	1141498324100	31/03/2021	3,736	
SHINAMWENYULI PRIMARY	CO-OPERATIVE BANK	1139067628401	02/07/2020	65,815	
BUBOKO PRIMARY	CO-OPERATIVE BANK	1139233495000	02/08/2020	1,411	
ESHIYIRO PRIMARY SCH	CO-OPERATIVE BANK	1141234559200	30/09/2020	13,778	
BUTERE PRIMARY SCHOOL	CO-OPERATIVE BANK	1141498087001	13/10/2020	2,146	
EMARENYO PRIMARY SCH	CO-OPERATIVE BANK	1141498971101	29/12/2020	54,059	
EMUTONDO PRIMARY	CO-OPERATIVE BANK	1141498112200	29/01/2021	1,503	
MUKOYE GIRLS SEC SCH	CO-OPERATIVE BANK	1141234589500	29/01/2021	3,060	
SHIANDA PRIMARY SCH	CO-OPERATIVE BANK	1141067767100	17/03/2021	25,335	

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

PMC	Bank	Account number	Date account Opened	Bank Balance 2021/22	Bank Balance 2020/21
MULUWA PRIMARY	CO-OPERATIVE BANK	1141067526700	31/03/2021	177,109	
SHIBIMBI PRIMARY SCH	CO-OPERATIVE BANK	1141234121800	14/06/2021	725	
BUKOLWE SECONDARY	CO-OPERATIVE BANK	1141068168800	29/06/2021	575	
MATIBIRA PRIMARY	CO-OPERATIVE BANK	1141498130500	30/11/2020	323	
MARENYO AP HOUSES	CO-OPERATIVE BANK	1141499909700	05/05/2021	1,338	
EMUSUNGURI PRIMARY	CO-OPERATIVE BANK	1141234049900	02/08/2020	21,945	
ELUKOKHO PRIMARY SCH	CO-OPERATIVE BANK	1141067534800	02/07/2020	29,070	
SHIBANGA PRIMARY	CO-OPERATIVE BANK	1141234121901	02/08/2020	2,285	
BUTAYI PRIMARY	CO-OPERATIVE BANK	1141234384100	30/09/2020	429,837	
ST PAULS SHIKUNGA SEC	CO-OPERATIVE BANK	1141068430000	13/10/2020	3,880,757	
PROV ADMIN AP HOUSE	CO-OPERATIVE BANK	1141498674900	29/12/2020	851	
BULANDA MIXED SEC SCH	CO-OPERATIVE BANK	1141068018900	02/07/2020	9,003	
LUKOHE PRIMARY SCHOOL	CO-OPERATIVE BANK	1141068228200	30/09/2020	546	
EBUKHOKORO PRIMARY SCH	CO-OPERATIVE BANK	1141067305901	13/10/2020	122,623	
ESHIENJERA SUB-LOCATION	CO-OPERATIVE BANK	1141798965000	02/08/2020	739	
BUCHENYA PRIMARY SCHOOL	CO-OPERATIVE BANK	1141798939500	30/11/2020	8,576	
MABOLE CHIEFS OFFICE	CO-OPERATIVE BANK	1141798933100	29/12/2020	2,975	
ST STEPHEN ESHIYANZA	CO-OPERATIVE BANK	1141799014800	29/01/2021	303,135	

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

PMC	Bank	Account number	Date account Opened	Bank Balance 2021/22	Bank Balance 2020/21
BUBALA ASS CHIEFS OFFICE	CO-OPERATIVE BANK	1141798958200	29/01/2022	1,649	
MUKOYE PRIMARY SCH	CO-OPERATIVE BANK	1139068485500	17/03/2021	81,911	
BUTERE TOWNSHIP CHIEFS OFFICE	CO-OPERATIVE BANK	1141798947000	31/03/2021	7,809	
BUKURA PRIMARY SCH	CO-OPERATIVE BANK	1141498620900	18/03/2021	1,712	
EBUKUTI PRIMARY SCH	CO-OPERATIVE BANK	1141283175400	18/03/2021	7,778	
SHIYIRO ACCESS ROAD	CO-OPERATIVE BANK	1141234049900	18/03/2021	21,954	
ESHIREMBE PRIMARY	CO-OPERATIVE BANK	1141067526300	18/03/2021	604,919	
SHITARI LOCATION OFFICE	CO-OPERATIVE BANK	1141798940000	30/03/2021	1,079	
SHIKUNGA PRIMARY	CO-OPERATIVE BANK	1141234890400	30/03/2021	17,586	
MANYALA ACCESS ROAD	CO-OPERATIVE BANK	1141798989000	30/11/2020	1,375	
EMASHERE PRIMARY SCH	CO-OPERATIVE BANK	1141799038600	30/11/2020	363	
MASABA SEC SCHOOL	CO-OPERATIVE BANK	1141498483700	30/11/2020	1,868	
SHIATSALA PRIMARY SCH	CO-OPERATIVE BANK	1141498946300	29/12/2020	3,283	
ITUTI SECONDARY SCHOOL	CO-OPERATIVE BANK	1141234734100	29/12/2020	8,576	
SHIBUCHE PRI SCHOOL	CO-OPERATIVE BANK	1141067196300	29/12/2020	493	
ETATIRA PRIMARY	CO-OPERATIVE BANK	1141068198900	29/12/2020	74,809	
SHINAMWELI SEC SCHOOL	CO-OPERATIVE BANK	1141233925600	28/05/2021	39,662	
MUSERE PRIMARY SCHOOL	CO-OPERATIVE BANK	1139233609600	28/05/2021	358	

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

PMC	Bank	Account number	Date account Opened	Bank Balance 2021/22	Bank Balance 2020/21
NYENYESI PRIMARY SCH	CO-OPERATIVE BANK	1141233494800	28/05/2021	1,447	
ESHIANINI PRIMARY	CO-OPERATIVE BANK	1141499522500	02/08/2020	746	
SHIRAHA MIXED SEC	CO-OPERATIVE BANK	1141498642400	16/09/2020	43,939	
IMANGA SEC SCHOOL	CO-OPERATIVE BANK	1141233011300	29/09/2020	1,586	
SHITSITSWI PRIMARY SCH	CO-OPERATIVE BANK	1141234122101	27/10/2020	85,177	
ESHIREMBE PRIMARY SCH	CO-OPERATIVE BANK	1141067526300	27/10/2020	604,919	
EKENDERO PRIMARY SCH	CO-OPERATIVE BANK	1141498641900	18/01/2021	137,293	
LUNZA SECONDARY SCHOOL	CO-OPERATIVE BANK	1141499537800	29/01/2021	138,949	
ST CECELIA LIFUMBO GIRLS	CO-OPERATIVE BANK	1141498728701	29/01/2021	555,841	
ESHIKOMERE PRIMARY SCH	CO-OPERATIVE BANK	1141234740100	26/02/2021	1,176	
LUNZA CHIEFS OFFICE	CO-OPERATIVE BANK	1141799329300	26/02/2021	93,975	
SHITSITSWI PRIMARY SCH	CO-OPERATIVE BANK	1141234122101	26/02/2021	85,177	
ESHIANINI PRIMARY	CO-OPERATIVE BANK	1141499522500	26/02/2021	746	
ESHIKOMERE PRIMARY SCH	CO-OPERATIVE BANK	1141234740100	31/03/2021	1,176	
LUNZA SECONDARY SCHOOL	CO-OPERATIVE BANK	1141499537800	08/04/2021	138,949	
ST CECELIA LIFUMBO GIRLS	CO-OPERATIVE BANK	1141498728701	18/03/2021	555,841	
IMANGA SEC SCHOOL	CO-OPERATIVE BANK	1141233011300	18/03/2021	1,586	
LUNZA CHIEFS OFFICE	CO-OPERATIVE BANK	1141799329300	18/03/2021	93,975	
BUBALA ASS CHIEFS OFFICE	COOPERATIVE BANK	1141798958200	18/03/2021		345

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

PMC	Bank	Account number	Date account Opened	Bank Balance 2021/22	Bank Balance 2020/21
BUKOLWE PRIMARY SCH	COOPERATIVE BANK	1139233302000	30/03/2021		545
EBUBALA PRIMARY SCH	COOPERATIVE BANK	1239727348	30/03/2021		24,424
ESHITSITWI PRIMARY SCHOOL	COOPERATIVE BANK	1141234122101	30/11/2020		35,663
BUCHENYA PRIMARY SCHOOL	COOPERATIVE BANK	114179839500	30/11/2020		1,345
BUTUNYI PRI SCHOOL	COOPERATIVE BANK	1141234129300	30/11/2020		2,242
ESHINAMWENYULI PRIMARY SCH	COOPERATIVE BANK	1139067628401	29/12/2020		6,464
BULANDA PRIMARY SCHOOL	COOPERATIVE BANK	1141068037100	29/12/2020		8,765
ETATIRA PRIMARY	COOPERATIVE BANK	1141068198900	29/12/2020		9,799
BUTERE PRI SCH	COOPERATIVE BANK	1141498087000	29/12/2020		56,456
LUNZA PRIMARY SCHOOL	COOPERATIVE BANK	1141067828900	28/05/2020		87,688
MABOLE PRIMARY SCHOOL	COOPERATIVE BANK	1141798580000	28/05/2020		36,455
MUKOYE PRIMARY SCH	COOPERATIVE BANK	1139068485500	16/03/2020		45,456
EMASHERE PRIMARY SCH	COOPERATIVE BANK	1141799038600	28/05/2020		245,445
Total				495,769	561,092

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

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Bursary - At the time of audit, there was no evidence of the Constituency Committee having formed a bursary sub-committee. - No bursary application forms were availed as per the requested sample - It was not possible to tell how many application forms were issued out and how many were returned for vetting and finally approval by the sub-committee. - There was no evidence of the successful applicants, if any, having been categorized using the given criteria: orphans (total or partial), self-sponsored without guardians or parents and the socially and economically disadvantaged. - Payment vouchers not availed Interlife School of Research. Geohim Electricals St Michael Trinity ECDE Dineva Professional College	The said committee exist and the minutes of formation is attached The said application forms are available and attached to this response for review There is a minute that deliberated on the said issue as attached Thi was done through a minuted resolution as attached The mentioned vouchers have been attached for review as attached	Resolved	1 Week

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

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)
	Kenya Coast National Polytechnic Dominion Training Institute The Esmart College of Professional Studies. Friends College- Kaimosi JaramogiOdinga Odinga University Agag Computer College Sang'alo Institute			
2	Sports At the time of audit, there was no evidence of the Constituency Committee having formed a sports committee. No work plan from the committee was availed to show exactly was to be funded by the Constituency Committee No evidence of the sports committee having accounted for funds allocated to them.	The said sub-committee is available as in the minute attached A workplan showing how the funds were appropriated is available as attached Necessary documents for accountability have been attached	Resolved	1 Week
3	Emergency Josuo Investment ltd 1. No Local Purchase Order (LPO) was attached to the payment voucher. 2. No goods received note (GRN) was attached to the payment voucher 3. List of distribution 2. Eshikangu Primary School land purchase -No land search -Agreement not signed by the buyer	The said documents have been availed as attached. The mentioned land search is available in the file and attached here.	Resolved	1 Week

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

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)
	-No land was seen physically -Payment of ksh 275,000 to former headteacher	The agreement that was fully signed is also availed The amount paid to head teacher was meant for facilitation of legal fee, valuation survey and administrative purpose.		
	Projects Accountability, Nyenyesi Primary School.	The relevant documents have been attached for your review. However, on labeling, it was an oversight and the relevant individuals have been instructed to ensure that is done	Resolved	1 Week
4	Use of Goods & Services No invitation letters No minutes No provision of a gazette notice on the appointment of Committee members No schedules for meetings to show number of meetings No evidence whatsoever of Circulation of notices and Agendas of the meetings No board minutes approving rates payable to committee No imprest warrants attached to the payment vouchers No imprest register No Monitoring & Evaluation reports	The said documents have been attached for your perusal	Resolved	1 Week
5	Transfers to Secondary Schools • Shiraha Secondary School	☐ Due to economic conditions, the public works	Resolved	1 Week

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

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)
	A site visit revealed there were works in progress as the contractor was not on site and that the contractor deviated from the specifications in the BQ which provided for terrazzo floor.	officer provided for variation within the specified percentage hence there is need for more funds for projects completion.		
	Projects Inspection			
	A site visit revealed that the contractor was not on site despite some works still outstanding. Eshikomere Primary schools The project is complete but not in use however, the floors are dilapidated, handing over was not done, branding has not been done	The project currently in use and was handed over. However, the poor floor conditions is due to bad sand type in the area hence the cause	Resolved	1 Week
6	Lunza Secondary school The project is not complete a clear indication of a stalled project with amount being allocated of Ksh.1,350,000.No contractor was found on site	This is an ongoing project awaiting for more funds from the NG-CDF BOARD.	Resolved	1 Week
	Lufumbo Secondary School The project is not complete a clear indication of a stalled project with amount being allocated of Ksh.1,350,000.No contractor was found on site	This is an ongoing project awaiting for more funds from the NG-CDF BOARD.	Resolved	1 Week
	Imanga Secondary School The project is not complete a clear indication of a stalled project with amount being allocated of Ksh.4,550,000.No contractor was found on site	The project is ongoing and awaiting for more funds.The amount stated is for slabbing and walling	Resolved	1 Week
	Lunza Chiefs Office The project is complete but not in use. Handing over reports	The project is currently in use and handing over report attached	Resolved	1 Week

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

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)
	were not availed.			
	Project Inspection Status Delayed implementation of projects denies residents intended benefits	The delay is due to delay in disbursement of funds from the board.	Resolved	1 Week
7	Environmental Projects All beneficiaries who benefited from the seedlings a year ago ie FY 2019/2020 are the same beneficiaries included in the PIS for the year under review. The same institutions were allocated again because during the previous year the schools were closed and therefore the planted trees were not monitored hence dried. As a result of that, the management saw the need of replanting to ensure success of the project.		Resolved	1 Week
8	Inaccuracies in the Financial Statements The statement of receipts and payments reflect a figure of Ksh. 110,440,972. as Transfers to other government entities to Primary School (Ksh45,341,472). However, the project implementation status availed for audit revealed that Ksh. 82,050,000 was disbursed to primary schools leading to an overstatement of Ksh. 36,708,528.		Resolved	1 Week

.....

Name: NELSON ALFAYO
Fund Account Manager.