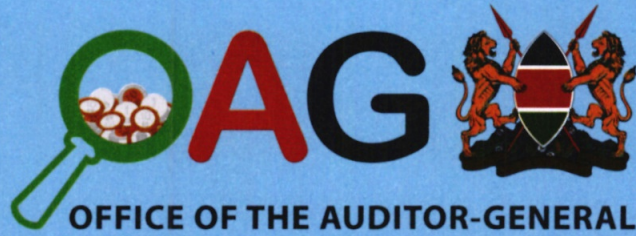


REPUBLIC OF KENYA



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REPORT

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DATE: 24 AUG 2023

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OF

Hon Kimani Ichungwah, MP
the leader of majority party
Anne Shubuko

CLERK AT
THE TABLE:

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT
FUND – WESTLANDS CONSTITUENCY**

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



09 AUG 2023

RECEIVED



WESTLANDS 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)

RECEIVED
WESTLANDS CONSTITUENCY
P.O. BOX 10723 - NAIROBI
KENYA

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

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	ix
IV. Environmental and Sustainability Reporting	xi
V. Statement Of Management Responsibilities.....	xv
VI. Report Of the Independent Auditors On The NGCDF- WESTLANDS Constituency	xvii
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	11
XII. Notes To the Financial Statements.....	17

I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

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 Westlands Constituency NGCDF day-to-day management is under the following key organs:

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

Westlands Constituency

National Government Constituencies Development Fund (NGCDF)

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

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	Risper Loisa
2.	Sub-County Accountant	Conelius Kimori
3.	Chairman NGCDFC	Elkia Bidija Adekhera
4.	Member NGCDFC	Roselida Upendo

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of WESTLANDS 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) Westlands Constituency NGCDF Headquarters

P.O. Box 13712-00800 Bhenga House
Off Kiuna Highrise, behind the Nairobi school
P.O. Box 13712-00800
Sarit Centre.
Nairobi, KENYA

(f) Westlands Constituency NGCDF Contacts

Telephone: (254) 713895337,
E-mail: cdwestlands@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Westlands Constituency NGCDF Bankers

Equity Bank, Kangemi Branch
A/c no. 1370261760659
P.O. Box 75104,
Nairobi, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDF Chairman's Report



Elkia Bidija Adekhera

The introduction of the IPSAS mode of preparing Financial Statements is a great milestone in achieving our end goal of ensuring development and proper utilization of funds. Accountability has been enhanced and the committee has been more empowered in decision making with regards to utilization of funds

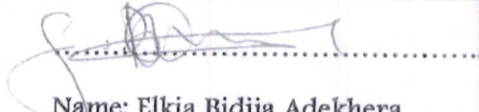
Westlands NG-CDF had an allocation of Kshs. 137,088,879 in the financial year 2021/2022. We were able to implement most of the projects. The constituency has so far received Kshs. 182,177,758 from the NG-CDF Board and disbursed the same to the beneficiaries.

The Westlands NG-CDF committee has worked tirelessly to ensure projects are completed in good time and that there is prudent use of the available funds.

During the financial year, 2021/2022, a considerable number of projects completed were for the financial year 2020 / 2021 due to some challenges faced. The challenges face during the year were: funds disbursement from the NGCDF Board delayed a little bit as well as the procurement process for the projects 2020/2021 tenders' cancellation because of the period of procurement becoming stale just to name but a few.

Westlands NGCDF was able to implement to completion most projects for primary and secondary schools respectively. The bursaries were also issued successfully

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



**Name: Elkia Bidija Adekhera
CHAIRMAN NGCDF COMMITTEE**

WESTLANDS CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
P.O. BOX 1000
NAIROBI

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 *Westlands Constituency 2018-2022* plan are to:

- a) Assess the performance of Westlands Constituency (WC) in the last five years.
- b) Review the previous strategic plan
- c) Analyse the strengths, weaknesses, opportunities and threats (SWOT),
- d) Conduct the political, economic, social, technological environmental and legal (PESTEL) analyses.
- e) Determine the key strategic pillars that will inform the operations of the constituency
- f) Outline strategies for the constituency's new scope of operation for optimum performance.
- g) Come up with a definitive SP document that informs Westlands constituency's strategic focus for the next 5 years.

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	In FY 21/22 -we increased number of dormitories, at Hospital hill high school, Highridge girls - Bursary beneficiaries at all levels were as per the attached schedules

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

			bursary's beneficiaries at all levels	
Security	To have security officers in conducive environment		Numbers of usable physical infrastructure build in ACC office	Acc office parklands furnished
Environment	to enhance clean water supply	Provision of water tanks		Installation of water tanks at Loresho primary, Farasi lane primary school
Sports	to develop the talents of young people	Increased participation of youth in Sports tournaments	Increased number of girl's football teams during tournament their counterpart's boy's teams for the first time.	Bought uniforms to various schools..Loresho secondary, Parklands arya secondary
Emergency	To cater unforeseen occarrances		Numbers of usable physical infrastructure	Construction of perimeter wall at muguga primary school

INTEGRITY MANAGER
N.G.C.D.F. WESTLANDS
P.O. Box 10712 - 00809,
NAIROBI

IV. Environmental and Sustainability Reporting

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

- a. **Education and Training:** WESTLANDS 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

- For sufficient supply of water, water tanks were provided for needy primary and secondary schools.
- The constituency undertook sports tournament to enhance talents and promote unity within westlands constituency.

3. Employee welfare

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

WESTLANDS 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-

WESTLANDS 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.

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

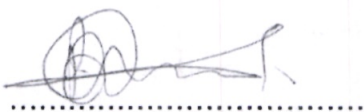
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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.

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



Risper Loisa
FAM

FUND ACCOUNT MANAGER
NG-CDF WESTLANDS
P. O. Box 13712 - 00800,
NAIROBI

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-WESTLANDS 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-WESTLANDS 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- WESTLANDS 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.

*Westlands 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 WESTLANDS 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

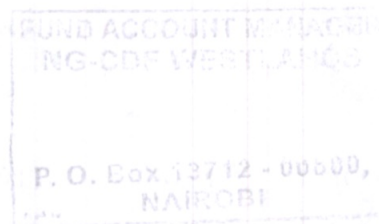
The NGCDF- WESTLANDS Constituency financial statements were approved and signed by the Accounting Officer on 20.04 2022,

.....
~~.....~~

Name: Elkia Bidija Adekhera
Chairman – NGCDF Committee

.....
~~.....~~

Name: Risper L. Loisa
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 - WESTLANDS CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the National Government Constituencies Development Fund - Westlands Constituency set out on pages 1 to 34, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the

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

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

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

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The statement of receipts and payments reflects comparative balances which are at variance with the certified financial statements balances as analysed below:

Item	Opening Balance 2021/2022 (Kshs.)	Closing Balance 2020/2021 (Kshs.)	Variance (Kshs.)
Transfer to Other Government Entities	63,598,524	56,963,874	6,634,650
Other Grants and Transfers	16,029,390	22,664,040	(6,634,650)
Transfer to Primary School	15,791,674	15,463,874	327,800
Transfer to Secondary School	47,806,850	41,500,000	6,306,850

In addition, Note 7 to the financial statements reflects other grants and transfers prior year balance of Kshs.16,029,390. However, omitted from this balance is the expenditure on environment projects amount of Kshs.720,000 and emergency projects amount of Kshs.5,514,650.

Further, Note 17.4 to the financial statements and as analysed under Annex 5 reflect Project Management Committee account balances totalling to Kshs.28,951,743 as at 1 July, 2021 while the certified financial statements reflect Kshs.42,197,586 resulting to a variance of Kshs.13,246,113 which was not explained or reconciled.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Unsupported Bursary to Tertiary Institutions

The statement of receipts and payments reflects an amount of Kshs.73,832,619 in respect of other grants and transfers as disclosed under Note 7 to the financial statements. Out of this amount, Kshs.15,880,556 and Kshs.45,588,860 was in respect of bursary to tertiary institutions and secondary schools respectively. A review of records provided for

audit review in respect of bursary to tertiary institutions revealed that Kshs.2,098 000 was paid as secondary schools bursary but was classified under bursary to tertiary institutions. In addition, the list of students and the amount paid attached to the payment voucher totaled to Kshs.1,998,600 as detailed in the attached Appendix. As a result, the bursary to tertiary institutions is overstated by Kshs.2,098,000. Further, the amounts disbursed to tertiary institutions were not supported with a schedule of benefiting institutions, names of respective students, registration or admission numbers, amounts, cheque numbers and dates amounts were released.

In the circumstances, the accuracy and propriety of the bursary expenditure totalling to Kshs.61,469,416 could not be confirmed.

3. Security Projects

The statement of receipts and payments reflects an amount of Kshs.73,832,619 in respect of other grants and transfers as disclosed under Note 7 to the financial statements. Included in this amount is Kshs.3,691,899 in respect of security projects. Examination of the approved project code list for security projects revealed that the project code list allocated Kshs.3,191,899 for construction of 2 rooms office with 2 inside flush toilets with completion to the roof. However, the activity carried out involved construction of 2 room offices with a board room. No approval from the Board was provided for the variation. The tender documents for the project were not provided, and therefore it was not possible to verify the project progress and status.

Physical verification carried out on 13 March, 2022 revealed that there was only one flush toilet instead of 2, as recommended and the visitors' seats were 3 not 10 as recommended.

An inventory record for the assets acquired was not maintained.

In the circumstances the completeness of projects expenditure amounting to Kshs.3,191,899 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 - Westlands 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 audit of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects a final expenditure budget of Kshs.251,608,630 against actual expenditure of Kshs.227,335,170 resulting in budget under-utilization of Kshs.24,273,460 equivalent to 10% of the approved budget amount.

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

2. Unresolved Prior Year Matters

In the audit of the previous year, several issues were raised. Page 33 and 34 of the financial statements on progress of follow up of Auditor's recommendations indicate that prior year observations had been resolved. However, there was no audit evidence availed to ascertain how the issues raised were resolved.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the 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 Irregular and Unsupported Expenditure

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflect transfers to other Government units totalling to Kshs.142,070,000, which include an amount of Kshs.80,470,000 disbursed to finance twelve (12) projects in secondary schools in Westlands Constituency.

Review of the payment vouchers, projects files, and other records revealed the following;

- i. The regret letters sent to the unsuccessful bidders did not indicate the winning bidder as required by Section 87(3) of the Public Procurement and Asset Disposal Act, 2015. Further, there was no record of delivery of the regret letters, contrary to Section 74 of the procurement law referred to above.
- ii. The contract awards were not published as is required by Section 138(1) of the Public Procurement and Asset Disposal Act, 2015 which states that "the Accounting Officer of a procuring entity shall publish and publicize all contract awards on their notice board at conspicuous places, and website if available within a period as prescribed".

- iii. There were no appointment letters and minutes in relation to the Inspection and Acceptance Committee, therefore it was not possible to confirm the legality of the committee.
- iv. It was not possible to confirm whether the project was approved by the National Environment Management Authority (NEMA) since no certificates, were provided for audit verification.

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

1.2 Irregularities in Project Implementation

The statement of receipts and payments reflects expenditure of Kshs.142,070,000 under transfers to other Government units, as disclosed under Note 6 to the financial statements. The amount includes Kshs.80,470,000 in respect of transfers to secondary schools. Out of this amount Kshs.20,000,000 was disbursed to High Ridge Girls Secondary School for the construction of a dormitory. Physical verification during the month of march, 2023 revealed that the dormitory was completed and all works done. However, only eight (8) windows of size 3800 x 1500 high were installed instead of eleven (11) as per the bill of quantities. Further, only two (2) steel doors of size 1800 x 2400 were installed instead of three (3). In addition, no explanation was provided on how the prime costs and provisional sums amounting to Kshs.7,400,000 were utilized.

In the circumstances, it was not possible to confirm that value for money was received in construction of the dormitory.

1.3 Incomplete Construction Works at Bohra Primary School

The statement of receipts and payments reflects expenditure of Kshs.142,070,000 under transfers to other Government units, as disclosed under Note 6 to the financial statements. The amount includes Kshs.61,600,000 in respect of transfers to primary schools. Out of this amount Kshs.5,350,000 was paid to Bohra Primary School for construction of two (2) classrooms on first floor, two (2) classrooms on second floor and a ramp to completion for a capacity of 100 students. However, physical verification carried out on the projects on 13 March, 2023 revealed that the ramp was not constructed and no reason was provided for the omission.

In view of the construction gaps referred to above, it was not possible to confirm that value for money was received in the construction project.

2. Unutilized Project Management Committee Funds

Note 17.4 other important disclosers and as disclosed in Annex 4 to the financial statements reflects Project Management Committee unutilized fund balances, totalling to Kshs.34,401,617. The Management failed to explain why the funds were not returned to the Constituency Main Account, contrary to Section 12(8) of the National Government Constituency Development Fund Act, 2015 which states that "All unutilized funds of the Project Management Committee shall be returned to the constituency account".

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and 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 operations.

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance

with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

18 July, 2023

Appendix – Overstated Bursary to Tertiary Institutions

Name of School	Students Name	Amount (Kshs.)
Kapsabet Boys High School	Njuguini Abdulwaheed Kariuki	50,000
Maryhill Girls High School	Terryann Muthoni	50,000
St Patricks Iten High School	Duncan Odhiambo	40,000
Asumbi Girls High School	Wafula Ann Namakuru	40,000
Lenana School	Wanjeri Maxwell Kamuna	50,000
Lugulu Girls High School	Shisungu Naise Khavai	40,000
Chavakali High School	Samuel Levi	40,000
State House Girls High School	Rehema Maombi	40,000
Utumishi Boys Academy	Joel Macharia	50,000
The Kenya High School	June M Kang'ombe	50,000
The Kenya High School	Tamara Waithera	50,000
Chavakali High School	Edmond Kabala	40,000
Kabare Girls High School	Irene Mueni	30,000
Ober Boys High School	Manyala Adrian Johnson	30,000
Mama Ngina Girls High School	Njoroge Claudia Wambui	30,000
St Marys Kibabii High School	Anindo Seth Opuka	40,000
Muthetheni High School	Githuho Michelle Mary Ngeno	30,000
Dagoretti High School	Egesa Mathias Oundo	30,000
Aquinas Girls High School	Omondi Clinton Jerry	30,000
Muthale Girls Secondary School	Nyang'au Christine Kwamboka	30,000
Asumbi Girls High School	Oigara Angelina Bisari	50,000
Kakamega School	Malele Namai Elly	50,000
Maryhill Girls High School	Kariuki Sherylyne Wambui	50,000
Mangu High School	Kimiri Caleb Waweru	50,000
Kagumo High School	Kingori Benjamin Constant	40,000
St Josephs Kitale Girls Secondary School	Wafula Mercy Bahati	30,000
Friends Kaimosi Boys High School	Elvis Wambulwa	30,000
Karoti Girls High School	Onyinkwa Stacy Moraa	30,000
Ruchu Girls High School	Ndurya Virginia Nyambura	30,000
Hospital Hill High School	Wanyonyi Hillary Masinde	30,000
Parklands Arya Girls High School	Muguga Catherine Adega	30,000
Musingu High School	Kutswa Harmony Baraka	30,000
Lenana School	Miguel Lusasi	40,000

St Annes Musoli Girls Secondary School	Lovian Deizu Agesa	30,000
Nyakongo High School	Oigara Meshack Abuta	30,000
Mutomo Girls Secondary School	Kahin Remy Kalu	30,000
Good Shepherd Minor Seminary	Lemooge Brian Losieku	30,000
Karoti Girls High School	Muigah Wendy L Wanjiru	30,000
Friends School Kamusinga	Neemrod Orina Nyamongo	50,000
Maryhill Girls High School	Ann Mwendu Kioko	40,000
Kisumu Girls High School	Magdaline Gesare	40,000
Farasi Lane Secondary School	Morris Kinyua Nyakio	13,000
Parklands Arya Girls High School	Mule Teresia Nsisa	40,000
St Georges Girls Secondary School NRB	Wanjiku Hilda Nyambura	35,000
Mua Hills Girls High School	Musyoka Pamela Mbithe	40,000
St Mary's School	Oduor Nashon Wandere	40,000
Sironga Girls High School	Vivian M Adamba	40,000
St Georges Girls Secondary School NRB	No name	40,000
Chianda High School	Moindi Christian Adera	40,600
Bunyore Girls High School	Babra Akech Owino	50,000
Kakamega School	Ifedha Arnold	40,000
Nairobi School	Emmanuel Okoth	30,000
St Georges Girls Secondary School NRB	Kerubo Trizzah Elsie	30,000
Total		1,998,600


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

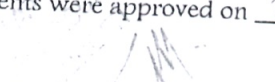
VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022

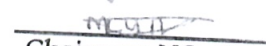
	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	182,177,758	161,367,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	158,000
Total Receipts		182,177,758	161,525,724
Payments			
Compensation Of Employees	4	3,678,382	3,369,375
Use Of Goods and Services	5	7,754,169	9,228,636
Transfers To Other Government Units	6	142,070,000	63,598,524
Other Grants and Transfers	7	73,832,619	16,029,390
Acquisition Of Assets	8	-	4,820,400
Other Payments	9	-	73,845
Total Payments		227,335,170	97,120,170
Surplus/(Deficit)		<u>(45,157,411)</u>	<u>64,405,555</u>

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

The Constituency financial statements were approved on 20.4. 2022 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Risper L. Loisa

Name: Conelius Omony
ICPAK M/No: 17636

Name: Elkia Bidija Adekhera


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

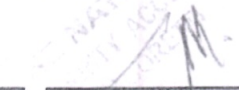
VIII. Statement of Assets and Liabilities As At 30th June, 2022

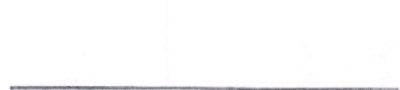
	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	24,273,460	69,430,872
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		24,273,460	69,430,872
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		24,273,460	69,430,872
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities			
Net Financial Assets		<u>24,273,460</u>	<u>69,430,872</u>
Represented By			
Fund Balance B/Fwd	13	69,430,872	5,025,317
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		(45,157,411)	64,405,555
Net Financial Position		<u>24,273,460</u>	<u>69,430,872</u>

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 20th 2022 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Risper L. Loisa

Name: Conelius Omony
ICPAK M/No: 17636

Name: Elkia Bidija Adekhera


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


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

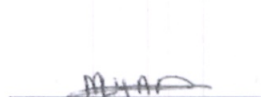
	Notes	2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	182,177,758	161,367,724
Other Receipts	3	-	158,000
Total Receipts		182,177,758	161,525,724
Payments			
Compensation Of Employees	4	3,678,382	3,369,375
Use Of Goods and Services	5	7,754,169	9,228,636
Transfers To Other Government Units	6	142,070,000	63,598,524
Other Grants and Transfers	7	73,832,619	16,029,390
Other Payments	9	-	73,845
Total Payments		227,335,170	92,299,770
Total Receipts Less Total Payments			
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		(45,157,411)	69,225,955
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		(45,157,411)	69,225,955
Cash & Cash Equivalent At Start Of The Year	10	69,430,872	5,025,317
Cash & Cash Equivalent At End Of The Year	10	24,273,460	69,430,872

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

The Constituency financial statements were approved on 20.4 2022 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Risper L. Loisa

Name: Conelius Omony
ICPAK M/No: 17636

Name: Elkia Bidija Adekhera

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

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	137,088,879	69,430,872	45,088,879	251,608,630	251,608,630	0	100.0%
Proceeds From Sale of Assets				0			0.0%
Other Receipts		158,000		158,000		158,000	0.0%
Totals	137,088,879	69,588,872	45,088,879	251,766,630	251,608,630	158,000	99.9%
Payments							
Compensation Of Employees	3,842,431	166,771		4,009,202	3,678,382	330,820	91.7%
Use Of Goods and Services	8,182,902	92,379		8,275,281	7,754,169	521,112	93.7%
Transfers To Other Government Units	74,570,000	44,428,072	45,088,879	164,086,951	142,070,000	22,016,951	86.6%
Other Grants and Transfers	50,493,546	24,585,650		75,079,196	73,832,619	1,246,577	98.3%
Acquisition Of Assets							
Other Payments							
Funds Pending Approval**		158,000		158,000		158,000	0.0%
Totals	137,088,879	69,430,872	45,088,879	251,608,630	227,335,170	24,273,460	90.4%

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

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

- (a) *The under-utilization under of Transfers to other Government Units at 86.6% was generally due to the fact that WESTLANDS NGCDF received only part of the budgeted funds during the financial year. With this it meant that full budget implementation was not practical.*
- (b) *The difference between the original and the final budget was brought about by the opening cashbook and AIA balance and funds not yet received from the Board at the closure of the financial year. These funds were available for utilization during the financial year under review and thus the difference in the budget.*

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

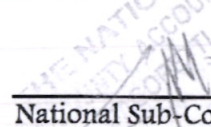
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	24,273,460
Less undisbursed funds receivable from the Board as at 30 th June 2022	0
	24,273,460
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	24,273,460

The Constituency financial statements were approved on 20.4.2022 and signed by:




Fund Account Manager

Name: Risper L. Loisa



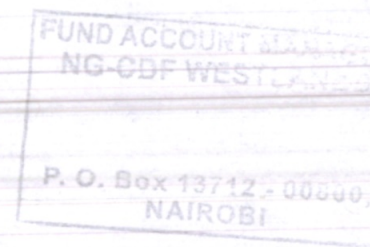
National Sub-County Accountant

Name: Conelius Omony
ICPAK M/No: 17636



Chairman NG-CDF Committee

Name: Elkia Bidija Adekhera



Westlands 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	Actual on comparable basis	Budget utilization difference
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2021/2022	30/06/2022	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,842,431	997,306		4,839,737	3,678,382	1,161,355
1.2 Committee allowances	1,724,768	48,821		1,773,589	1,754,668	18,920
1.3 Use of goods and services	2,658,134	17,282		2,675,416	2,625,282	50,134
Total	8,225,333	1,063,409		9,288,742	8,058,332	1,230,409
2.0 Monitoring and evaluation						
2.1 Capacity building	1,400,000	15,244		1,415,244	1,413,344	1,900
2.2 Committee allowances	1,200,000	2,516		1,202,518	872,518	330,000
2.3 Use of goods and services	1,200,000	8,514		1,208,514	1,088,357	120,157
Total	3,800,000	26,276		3,826,276	3,374,219	452,057
3.0 Emergency						
3.1 Emergency	7,192,207	1,570,336		8,762,543	2,000,000	6,762,543
3.2 Secondary schools						
3.3 Tertiary institutions						
3.4 Security projects						
Total	7,192,207	1,570,336		8,762,543	2,000,000	6,762,543
4.0 Bursary and Social Security						
4.1 Primary Schools						

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.2 Secondary Schools	20,376,339	19,179,981	88,879	39,645,199	42,588,860	(2,943,661)
4.3 Tertiary Institutions	13,500,000	5,065,856		18,565,856	15,880,556	2,685,300
4.4 Social Security	1,200,000	694,000		1,894,000	1,635,639	258,361
4.5 Vocational institution	1,500,000	1,500,000		3,000,000	3,000,000	-
Total	36,576,339	26,439,837	88,879	63,105,055	63,105,055	-
5.0 Sports						
5.1	2000,000	2,330,801		4,330,801	3,685,308	645,493
5.2						
5.3						
Total	2,000,000	2,330,801		4,330,801	3,685,308	645,493
6.0 Environment						
Enviromental Activities	725,000			725,000	717,500	7,500
Highridge Girls secondary school		144,000		144,000	144,000	-
Farasi Lane primary school		144,000		144,000	144,000	-
Aghakan primary school		144,000		144,000	144,000	-
Highridge Primary school		200,856.59		200,856.59	200,857	-
Kangemi chiefs office		205,000		205,000		205,000
Total	725,000	837,857		1,562,857	1,350,357	212,500
7.0 Primary Schools Projects (List all the Projects)						
7.1 Aga Khan Primary school	9,500,000			9,500,000	9,500,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.2 Highrige Primary School	2,000,000			2,000,000	2,000,000	-
7.3 Hospital Hill Primary	2,000,000			2,000,000	2,000,000	-
7.4 Kabete Vetlab Primary school	10,000,000			10,000,000	10,000,000	-
7.5 Kangemi Primary School	10,000,000	10,000,000		20,000,000	20,000,000	-
7.6 Kihumbuini Primary school	4,500,000			4,500,000	4,500,000	-
7.7 Lower Kabete Primary School	1,400,000			1,400,000	1,400,000	-
7.8 New Kihumbuini Primary School	500,000			500,000	500,000	-
7.9 Bohra Primary	1,850,000	3,500,000		5,350,000	5,350,000	-
7.10 Loresho Primary school	850,000	3,500,000		4,350,000	4,350,000	-
7.11 Westlands Primary School						
7.12 Visa Oshwal Primary						
7.13 Karura Primary school						
7.14 Cheleta Primary school		2,000,000		2,000,000	2,000,000	-
7.15 Farasi Lane Primary school						
Total	42,600,000	19,000,000	-	61,600,000	61,600,000	-
61						
8.0 Secondary Schools Projects (List all the Projects)						
8.1 Parklands Arya Girls Secondary	2,000,000			2,000,000	2,000,000	-
8.2 Vetlab Secondary School	10,000,000	5,000,000		15,000,000	12,500,000	2,500,000
8.3 Farasi Lane Secondary school	3,000,000		5,000,000	8,000,000	8,000,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.4 Loresho Secondary school	12,500,000	5,000,000		17,500,000	12,500,000	5,000,000
8.5 North Highridge Secondary school	740,000			740,000	740,000	-
8.65 North Highridge Secondary school	1,230,000			1,230,000	1,230,000	-
8.75 North Highridge Secondary school		3,500,000		3,500,000	3,500,000	-
8.85 Highridge Secondary school						-
8.9 Vetlab Secondary School	2,500,000			2,500,000		2,500,000
8.10 Hospital hill Secondary school			20,000,000	20,000,000	20,000,000	-
8.11 Highridge Girls Secondary school			20,000,000	20,000,000	20,000,000	-
8.12 Cheleta secondary school						
8.13 Kangemi High school						
Total	31,970,000	13,500,000	45,000,000	90,470,000	80,470,000	10,000,000
9.0 Tertiary institutions Projects (List all the Projects)						
9.1						
Total	-	-	-	-	-	-
10.0 Security Projects						
10.1 Highridge ACC Office PMC	500,000			500,000	500,000	-
10.2 Westlands DCC Office	3,500,000			3,500,000		3,500,000
10.3 Highridge Div. Headq. ACC Office		3,191,899		3,191,899	3,191,899	-
10.5 Kangemi Chiefs Office		1,000,000		1,000,000		1,000,000
Total	4,000,000	4,191,899	-	8,191,899	3,691,899	4,500,000
11.0 Acquisition of assets						

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.1 Motor Vehicles (including motorbikes)	-	22,200		22,200	-	22,200
11.2 NG-CDF Motor cycle		290,257		290,257		290,257
11.3 Purchase of furniture and equipment						
11.4 Purchase of computers						
11.5 Purchase of land						
Total	-	312,457		312,457	-	312,457
12.0 Others						
12.1 Strategic Plan						-
12.2 Innovation Hub						-
12.2						-
Total	-	-				-
Unallocated Funds						
AIA		158,000		158,000		158,000
Total	137,088,879	69,430,872	45,088,879	251,608,630	277,335,170	24,273,460

(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-WESTLANDS 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.

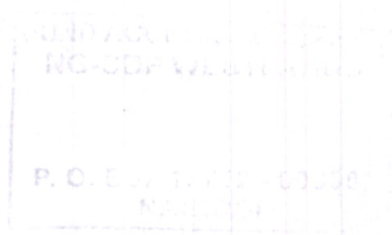
Acquisition of Fixed Assets

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 xx June 20xx 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.

*Westlands 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
NGCDF Board		
AIE NO. B104782		45,000,000
AIE NO. B104851		24,367,724
AIE NO. B124696		9,000,000
AIE NO. B119726		13,000,000
		6,900,000
AIE NO. B119685		10,000,000
		6,000,000
AIE NO. B132371		6,000,000
AIE NO. B140771		12,000,000
AIE NO. B126332		7,100,000
AIE NO. B119685		10,000,000
AIE NO. B126040		12,000,000
AIE NO. B105585	44,000,000	
AIE NO. B105962	22,000,000	
AIE NO. B105329	33,000,000	
AIE NO. B128739	5,000,000	
AIE NO. B154351	12,000,000	
AIE NO. B154245	12,000,000	
AIE NO. B154463	18,000,000	
AIE NO. B155516	24,088,879	
AIE NO. A888518	12,088,879	
TOTAL	182,177,758	161,367,724

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

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	-	158,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	158,000

*Westlands 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)*

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,799,240	3,257,055
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	144,664	-
Leave allowance	-	-
Gratuity to contractual employees	556,278	-
Employer Contributions Compulsory national social security schemes	178,200	112,320
Total	3,678,382	3,369,375

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	-	-
Utilities, supplies and services	1,916,761	1,794,107
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,707,563	2,062,605
Hospitality supplies and services	-	-
Other committee expenses	2,093,813	-
Committee allowance	-	535,000
Office rent	1,800,000	1,350,000
Insurance costs	166,577	-
Specialized materials and services	-	-
Fuel, oil and lubricant	52,055	-
Office and general supplies and services	-	3,331,504

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

Other operating expenses	-	155,420
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Bank service commission and charges	17,400	-
Total	7,754,169	9,228,636

*Westlands 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)	61,600,000	15,791,674
Transfers To Secondary Schools (See Attached List)	80,470,000	47,806,850
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	142,070,000	63,598,524

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	45,588,860	1,280,000
Bursary – tertiary institutions (see attached list)	15,880,556	9,737,300
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	1,635,639	1,248,000
Security projects (see attached list)	3,691,899	2,664,000
Sports projects (see attached list)	3,685,308	1,100,090
Environment projects (see attached list)	1,350,357	-
Emergency projects (see attached list)	2,000,000	-
Total	73,832,619	16,029,390

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	-	4,820,400
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	-	4,820,400

*Westlands 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	-	73,845
ICT Hub	-	-
	-	73,845

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	24,273,460	69,430,872
<i>Equity Bank, Account No. 1370261760659</i>		
Total	24,273,460	69,460,872
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

11: Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>
		<i>Kshs</i>
<i>Name of Officer</i>	-	
<i>Name of Officer</i>	-	

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

Notes to the Financial Statement Continued

12A. Retention

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

	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	-	-

[Provide short appropriate explanations as necessary.]

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	-	-

[Provide short appropriate explanations as necessary]

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	69,430,872	5,025,317
Cash in hand		
Imprest		
Total	69,430,872	5,025,317

[Provide short appropriate explanations as necessary]

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs

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

Bank account Balances	69,430,872		69,430,872
Cash in hand	-	-	-
Accounts Payables	(-)	-	(-)
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	69,430,872	-	69,430,872

*** 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-A		

*Westlands 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- Ishuga Limited (Office Rent)	74,000	-
Total	74,000	-

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	1,161,355	997,306
Use of goods and services	521,112	92,379
Amounts due to other Government entities (see attached list)	10,000,000	64,428,072
Amounts due to other grants and other transfers (see attached list)	12,120,536	43,854,510
Acquisition of assets	312,457	312,457
Funds pending approval	158,000	158,000
Others		4,677,027
Total	24,273,460	114,519,751

*Westlands 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)	34,401,617	28,951,743
Total	34,401,617	28,951,743

Westlands 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
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

FUND ACCOUNT MANAGER
 NG-CDF WESTLANDS
 P. O. Box 10712 - 00100,
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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				

Westlands 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		1,161,355	997,306	
Use of goods & services		521,112	92,380	
Amounts due to other Government entities		10,000,000	64,428,072	
Sub-Total		11,682,467	65,517,758	
Amounts due to other grants and other transfers		12,120,536	43,854,510	
Sub-Total		12,120,536	43,854,510	
Acquisition of assets		312,457	312,457	
Others (<i>specify</i>)			4,677,026	
Sub-Total		312,457	4,989,483	
Funds pending approval				
Grand Total		24,273,460	114,519,751	

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*Westlands 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	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost
	(Kshs)			(Kshs)
	2020/2021			2021/2022
Land				
Buildings and structures				
Transport equipment	4,820,400.00			4,820,400.00
Office equipment, furniture and fittings	1,303,519.00			1,303,519.00
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment	15,688.00			15,688.00
Heritage and cultural assets				
Intangible assets				
Total	6,139,607.00			6,139,607.00

Westlands 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 NAME	Account number	Bank	Bank Balance 2021/22	Bank Balance 2020/21
PMC				
KABETE VETLAB SECONDARY SCHOOL	13700282180820	COOPERATIVE BANK	673,819	
WESTLANDS PRIMARY SCHOOL	1205528369	KCB SARIT CENTRE		
KIHUMBUINI PRIMARY SCHOOL	1370278458011	EQUITY BANK	0.39	
KIHUMBUINI PRIMARY SCHOOL	1370282179951	EQUITY BANK	704,814	16,900
NEW KIHUMBUINI PRIMARY SCHOOL	1370277568647	EQUITY BANK	247,102	391,022
HIGHRIDGE PRIMARY SCHOOL	0550278438699	EQUITY BANK	1,095	1,095
LORESHO SECONDARY SCHOOL	1370278933728	EQUITY BANK	13,000	1,795,622
FARASI LANE SECONDARY SCHOOL	0550282109863	EQUITY BANK	2,687,481	1,630,896
NORTH HIGHRIDGE SECONDARY SCHOOL	0550278498177	EQUITY BANK	218,917	3,097,299
NORTH HIGHRIDGE PRIMARY SCHOOL	0550278662302	EQUITY BANK	436,467	436,467
NORTH HIGHRIDGE SECONDARY SCHOOL	1271931699	KCB SARIT CENTRE		
LORESHO SECONDARY SCHOOL	1370282049399	EQUITY BANK	2,147,582	
KANGEMI HIGH SCHOOL	1370278999484	EQUITY BANK	40,440	97,232
BOHRA PRIMARY SCHOOL	1370878984897	EQUITY BANK		
BOHRA PRIMARY SCHOOL	1370279742499	EQUITY BANK	4,572,194	17,013,191
BOHRA PRIMARY SCHOOL	1370272924891	EQUITY BANK	831,761	64,555
VISA OSHWAL PRIMARY SCHOOL	1197722653	KCB -SARIT CENTRE		
PARKLANDS ARYA GIRLS	01129587170200	COOPERATIVE BANK		

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

PARKLANDS POLICE STATION	0550279437205	EQUITY BANK	1,397	
CHELETA PRIMARY SCHOOL	1340280705804	EQUITY BANK	2,014	145,000
KABETE VET LAB SEC SCHOOL	1370278981139	EQUITY BANK	552,116	3,299,784
KANGEMI CHIEFS OFFICE	1370280459067	EQUITY BANK	64,186	139,158
KABETE VET LABS PRIMARY SCHOOL	1370278953290	EQUITY BANK	6,788,642	2,595
HIGHRIDGE ACC1 OFFICE	0550280559210	EQUITY BANK	1,446,886	
KANGEMI PRIMARY SCHOOL	1370280603643	EQUITY BANK	10,845,766	
RUNDA POLICE STATION	0550280840976	EQUITY BANK	115,940	
HOSPITAL HILL PRIMARY	0550282139230	EQUITY BANK	2,010,000	
LOWER KABETE PRIMARY SCHOOL	0550278948265	EQUITY BANK		820,928
Total			34,401,617	28,951,743

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	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Report of the Auditor General for the year ended 30 June 2018	1. Stale Cheque Bank reconciliation statement as at 30 June 2018 reflects unrepresented cheques totalling ksh 19,144,493 which include stale cheques amounting to ksh 2,049,546.08. However, no explanation has been given for failure to reverse the stale cheques in the cash book.	The management has authorised all stale cheques to be reversed and re-issued accordingly.	Risper Loisa - FAM	Resolved	June 30 2019
	2. Unconfirmed bank balances The project management committee bank balances of ksh 1,624,421 held at cooperative and equity banks as at 30 June 2018 were not supported by bank statements and certificates of bank balances as that date.	The management has written to all PMCs to submit their bank balance certificates to the office.	Risper Loisa - FAM	Resolved	June 30 2019
	3. Net Financial Position The statement of assets and liabilities as at 30 June 2019 reflects total financial assets of ksh	The management has amended the financial statement for the year ended 30 June 2018	Risper Loisa - FAM	Resolved	22 may 2018

*Westlands 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	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	14,760,929 and a nil liabilities. However, contrary to the guidelines issued by the public sector accounting standards board, the net financial position of Kshs 14,760,929 has instead been presented as net liabilities				

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Risper L. Loisa
Fund Account Manager.

