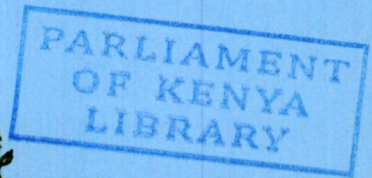


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 22 FEB 2022	DAY: TUESDAY
TABLED BY:	LOM
CLERK-AT THE TABLE:	Mainah Wanjiku

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2020**



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) WEST
MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, 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.

(b) Key Management

The NGCDF West Mugirango Constituency 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 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	: ROBERT SEREM
2.	Sub-County Accountant	: ANDREW ANYAL
3.	Chairman NGCDFC	: VERONICAH KERUBO
4.	Member NGCDFC	: THOMAS MAANGI

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -West Mugirango Constituency. 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) NGCDF West Mugirango Constituency Headquarters

P.O. Box 425-40500
NGCDF Building
Nyamira County Headquarters adjacent to county headquarters building
Nyamira, Kenya

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WEST MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

(f) NGCDF West Mugirango Constituency Contacts

Telephone: (254) 721431120
E-mail: cdwestmugirango.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF West Mugirango Constituency Bankers

Kenya Commercial Bank
Nyamira Branch
PO Box 403-40500 Nyamira

(h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 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.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

As we present the 2019/20 financial year financial statements, I am pleased to report that the budget overall performance of 58% was commendable bearing in mind that the second and third quarter of the year was affected by the Corona Virus Disease of 2019 commonly referred as covid19. This in turn affected operation of the fund.

The committee did well and disburse funds and or made payments using funds received. It did well for projects and programmes specifically under security, environment, education, and sports, however on bursaries it is below bar for the committee had planned for bursaries to institutions to be paid in April 2020 but the schools, colleges and universities were abruptly closed indefinitely as a result of Covid 19 and thus the process was altered altogether. The NGCDF committee sittings and operations as field work was scaled down for month of April, May and partly June

The fund in the year had a total cumulative budget of Ksh 198,464,131 which comprised of Kenya shillings 137,367,724 year allocation and Kshs 61,096,407 balances from the previous year.

The fund received Kshs 116,540, 876 from the Board in addition to opening balance of Ksh 6,055,531 as at beginning of the year thus having within its disposal Kenya shillings 122596407 and managed to spend Kenya shillings 115,994,898 which represents 95% of what was available for spending.

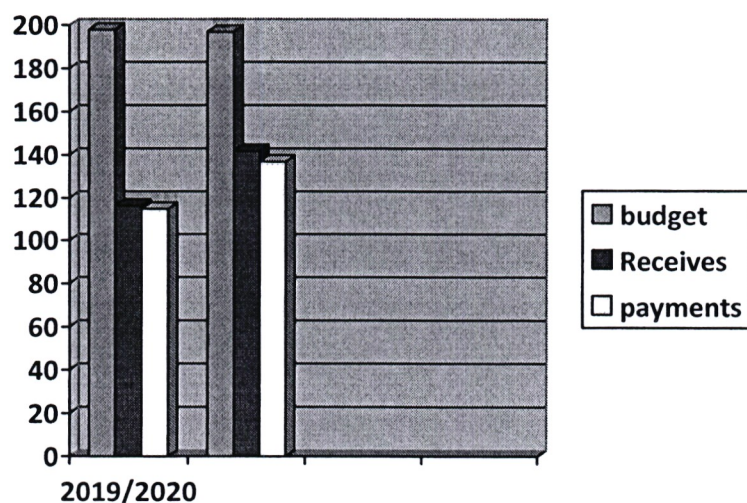
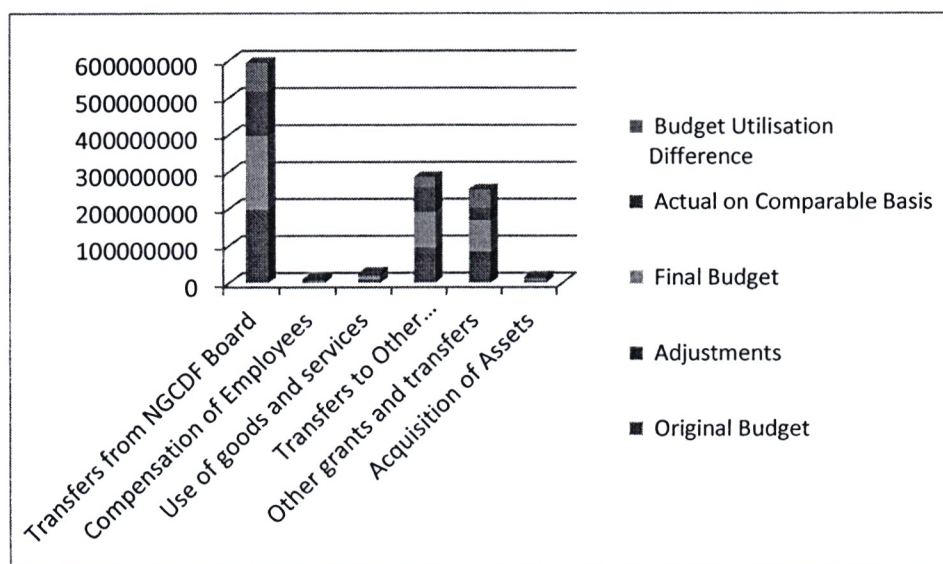


Figure a) showing the budgets in comparison with receipts and payments in millions shillings.





The budget performance under each of the following programs is as outlined above chart.

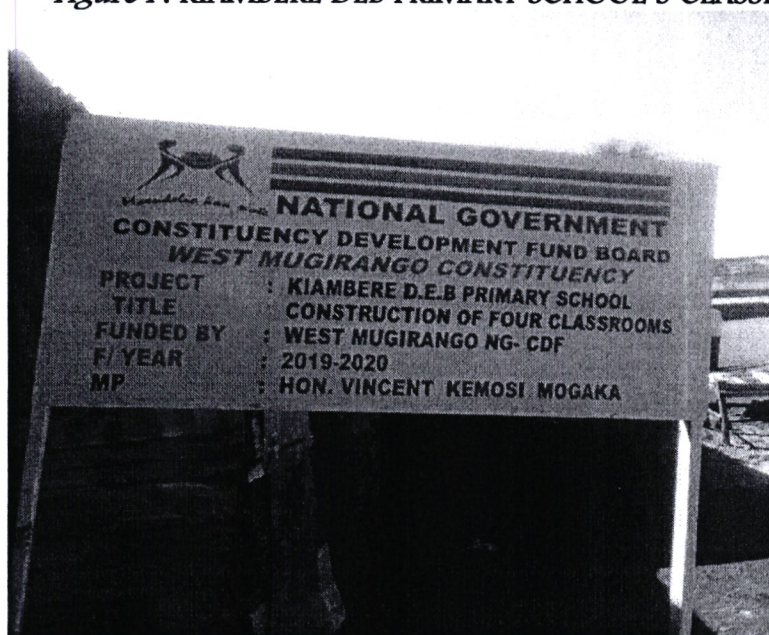
On education some of the flagship project undertaken were:

- The construction of 5 classrooms at Kiambere DEB primary School which is complete as per the photo in *figure I*
- Delivered two school buses for Bosiango Secondary and Gianchore Secondary and one such a bus is shown in *figure II*
- Completion of library at st Josephs Kemasare and completion of a dormitory at Gekomoni secondary

The fund was able to undertake a friendly football tournament where the Boys and Girls teams were involve as shown in the *figure III and figure IV* On environment the fund implemented 100% all the projects approved under the programme and a photo of one such a project is as shown in *figure V*



Figure 1: KIAMBERE DEB PRIMARY SCHOOL 5 CLASSROOMS.







BOSIANGO SECONDARY SCHOOL BUS: Figure II



GIRLS FOOTBALL TEAM. *figure III*

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WEST MUGIRANGO CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**



BOYS FOOTBALL TEAM : figure IV



PROTECTED WATER SPRING towards Environmental conservation. *figure V*

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WEST MUGIRANGO CONSTITUENCY**

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The implementation challenges and recommended way forward.

The first emerging issue was the end of tenure of the NGCDF committee as at 8th December 2019, the office holders however, reconstituting of the committee was done as advised by the board and their term was renewed as at May 2020

The other issue was the emergence of Covid19 slowed down the committee operation from the mid-month of March 2020 until mid of June 2020 when it operations resumed at slow level when we tried to observe the government protocol on the conducting business as we try to address the Covid 19. Field work, meetings and completion of the bursary process was greatly affected.

The NGCDFC did used Kenya Shilling Five hundred Thousand (500,000) from Emergency to buy hand washing containers that were distributed to public places to help address the Covid-19 disaster.

The NGCDFC did not receive funds on time from the NGCDF Board thus slowed down implementation of projects. The committee hasten the preparation and submission of projects proposals to beat the required timelines.

The PMCs being poor in records keeping and surrender of required returns however the NGCDFC did continuous trainings and capacity building.

Sign



CHAIRMAN NGCDF COMMITTEE

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WEST MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

Introduction

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

The key development objectives of NGCDF-West Mugirango Constituency's *2018-2022* Strategic plan are to:

- a) Development through a consultative process
- b) To strengthen the community's capacity in the development process
- c) Prioritize and rank constituency development needs through critical thinking.
- d) Develop effective strategies to achieve the desired vision and objectives of the constituency
- e) Implementation of approved projects/programmes in priority manner

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:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WEST MUGIRANGO CONSTITUENCY

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For the year ended June 30, 2020

Constituency Program	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 beneficiaries at all levels	In FY 19/20 -we increased number of: Classrooms, by four in Kiambere primary, the fund renovated 18 classrooms in 9 primary schools Laboratory at Bosiango secondary was completed Dormitory at Gekomoni Secondary, Bonyunyu Secondary, Geta Secondary where beds were bought Library at St Joseph Kemasare, - Bursary beneficiaries at all levels were as per the attached schedules
Security	The provide housing , office space for the security personnel, & administrators To foster security in the constituency	Reduce crime rates, enhanced office space Improve the moral of the security personnel	Number of usable physical infrastructure builds for security personnel, & administrators. Number of security lights installed	Five security offices completed at Motobo, Kerra, Kebirigo, Nyagachi and Kiambere Two security lights installed at Kebirigo market & Miruka market
Environment	To protect water springs	Increase grass/forest cover, and control erosion	Number of usable water spring protected	Twenty Eight water springs protected as per the annexed list



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WEST MUGIRANGO CONSTITUENCY

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For the year ended June 30, 2020

Sports	The have twenty five boys and four girls registered football teams participate in a friendly football tournament	Engaging youths boys and ladies in the sporting activities to promote talents, foster unity and togetherness	Number of teams that participated in tournament.	Twenty five boys teams engaged in football league Four girls teams engaged in the play
Disaster Management	Capacity builds the staff, community, PMC on disaster management.	Avert disaster	Number of structures with ramps, exit points, alarms installed Awareness created	Training of stakeholders done

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WEST MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – West Mugirango Constituency 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 -

The fund is guided by its strategic plan of 2017 to 2020, the GoK medium term plans, the presidential directive and the social development goals. The principal guide dance is the complete the projects started by the fund within a period of at most three years

2. Environmental performance

During the capacity building exercise the stakeholders are sensitized on the environmental aspects, how to dispose waste generate from building materials, need to improve on forest cover in public land. The NGCDF did fund twenty eight water springs to assist improve the grass coverage and control erosion.

3. Employee welfare

The staff engaged at the NGCDFC is seven where there are three female and four male that is within the accepted requirements more so we have one member of disability engaged. The fund did not engage additional staff in the year. The staff is given annual leave, capacity build on areas of their job performance, the safety, identification of risk and mitigation

4. Market place practices-

- a) Responsible competition practice. Tenders are advertised openly for wider range of the service providers to participate, the disadvantaged groups of youths, women and PWDs are given an opportunity to participate. Capacity building of the stakeholders on the need for transparency, honesty, integrity and fairness in dealing with public funds. There is a suggestion box to report any form of complaint or concern which are addressed
- b) The suppliers and or contractors are paid in time after the delivery of service, that the cost of the projects/goods and services offered are within acceptable limits of one getting the normal profits, that projects needing substantial amounts of funds are undertaken in phases and within the available amounts. The retention to contracts being released on time after the lapse of time and all remedy done if any.
- c) Responsible marketing and advertisement: Use of the social media platforms, advertisement by posters for project that are approved for funding and with finance already received in the constituency account.
- d) Product stewardship- The schools building are constructed to the standard as provided by the ministry of education, the water springs done to the standards provided by the public health and engineers so as to include stairs, and galvanized pipes that are anti-rusting

5. Community Engagements-

Organising of sports tournaments where winning teams are rewarded with cash and trophies and all participating teams giving uniforms and tokens of appreciation, ensuring that a fields that host the finals has goal posts erected; refurbishment of water spring within communities as a way of protecting environment and enabling access of water

Providing the immediate community with water whenever a borehole water project is done for supply of water to a school or public institution

The fund did procured and supplied water Jerri cans and delivered to public places to address the corona virus disease 2019

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WEST MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

VI. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 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-West Mugirango 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, 2020. 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-West Mugirango 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-West Mugirango Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the NGCDF-West Mugirango Constituency confirms that the entity 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 entity'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

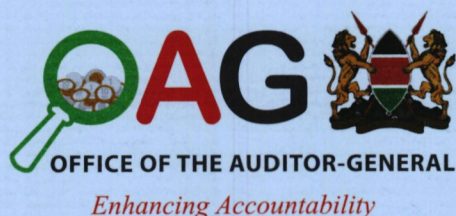
The NGCDF-West Mugirango Constituency financial statements were approved and signed by the Accounting Officer on 13/04/2021.


Fund Account Manager
Name: ROBERT SEREM


Sub-County Accountant
Name: ANDREW ANYAL
ICPAK Member Number: 17446

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - WEST MUGIRANGO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - West Mugirango Constituency set out on pages 18 to 55, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined 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 effects of the matter 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 - West Mugirango Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the 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 Bank Balances

As disclosed in Note 10A to the financial statements, the statement of assets and liabilities reflects bank balances totalling to Kshs.6,568,443. The balance includes stale cheques amounting to Kshs.608,677. However, the cheques were not reversed in the cashbook as at 30 June, 2020.

In the circumstances, the accuracy, validity and completeness of the bank balances totalling to Kshs.6,568,443 reflected in the statement of assets and liabilities as at 30 June, 2020 could not be confirmed.

2. Inaccuracies in Un-Utilized Fund

Note 17.3 to the financial statements reflects unutilized fund totalling to Kshs.81,657,727. However, the summary statement of appropriation - recurrent and

development combined reflects budget utilization difference and which relates to unutilized fund amount of Kshs.82,469,233 resulting to an unreconciled and unexplained variance amounting to Kshs.811,506.

In the circumstances, the accuracy, completeness and validity of the unutilized funds balance totalling to Kshs.81,657,727 as at 30 June, 2020 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 - West Mugirango Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.198,464,131 and Kshs.122,596,407 respectively, resulting to an under-funding amounting to Kshs.75,867,724 or 38% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.198,464,131 and Kshs.115,994,898 respectively, resulting to an under expenditure amounting to Kshs.82,469,233 or 42% of the budget.

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

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury and Planning Circular reference No. AG.4/16/3 Vol.1(9) dated 24 June, 2020.

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. Unsatisfactory Implementation of Projects

1.1 Access Road to Rateti Secondary and Primary Schools

The Management disbursed an amount of Kshs.2,439,248 for site clearance, culvert and drainage works, grading and gravelling of the access road to Rateti Primary and Secondary Schools. However, some sections of the road were not properly done and had been eroded. In addition, certificates of completion were not provided.

1.2 Access Road to Ndemo-Ikurucha Tea Buying Centre Road

The Management disbursed a sum of Kshs.2,485,344 for construction of access road to Ndemo-Ikurucha Tea Buying Centre. The works were in respect of site clearance, culvert and drainage works, grading and gravelling. However, the certificate of completion was provided and as such the expenditure could not be confirmed.

1.3 Completion of Borehole at Ikonge DOK Primary School

The Management disbursed a total of Kshs.4,000,000 to Ikonge DOK Primary School for pump installation, plumbing works, piping, welding and fixing solar panels, power house, water tank with a capacity of twenty thousand (20,000) litres. However, the final certificate of completion was not provided.

1.4 Construction of Classrooms at Kiambere Primary School

The Management disbursed a sum of Kshs.4,000,000 to Kiambere Primary School for sub-structure, super structure, external walling, roofing, windows, doors, finishing floor wiring. However, the final certificate of completion was not provided.

1.5. Construction of Bogichora Divisional Headquarters and Keera Chiefs Office

The Management disbursed a sum of Kshs.4,699,005 for the construction of Bogichora Divisional Headquarters at a cost of Kshs.4,169,256 and Keera Chiefs Office at a cost of Kshs.529,749 in Bogichora ward. However, physical verification of the projects in the month of January, 2021, revealed that the title deed of the land on which the projects had been constructed was not provided casting doubts on the ownership of the projects.

Consequently, the validity and value for money of the above expenditures for the year ended 30 June, 2020 could not be confirmed.

2. Irregular Emergency Expenditure

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers totalling to Kshs.33,949,594. The balance includes expenditure on emergency projects totalling to Kshs.3,753,600. It was noted that expenditures worth Kshs.1,780,600 incurred under emergency did not meet the threshold as defined in the CDF Regulations 8(3), 2016.

Consequently, the Management is 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 overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless 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 financial reporting process, reviewing the effectiveness of how the Fund 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 January, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WEST MUGIRANGO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	116540876	108784483
Proceeds from Sale of Assets	2	00	00
Other Receipts	3	00	00
TOTAL RECEIPTS		116540876	108784483
PAYMENTS			
Compensation of employees	4	1587927	1825211
Use of goods and services	5	7892653	18320824
Transfers to Other Government Units	6	67915583	39600000
Other grants and transfers	7	33949594	59056022
Acquisition of Assets	8	4649141	17984671
Other Payments	9	0	0
TOTAL PAYMENTS		115994898	136786728
SURPLUS/(DEFICIT)		<u>545,978</u>	<u>28002245</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-West Mugirango Constituency financial statements were approved on 13/04/2021 and signed by:


Fund Account Manager
Name: ROBERT SEREM


National Sub-County Accountant
Name: ANDREW ANYAL
ICPAK Member Number: 17446

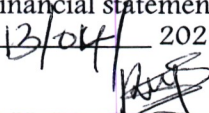


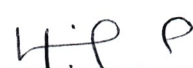
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WEST MUGIRANGO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020	2018-2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	6568443	6055531
Cash Balances (cash at hand)	10B	00	00
Total Cash and Cash Equivalents		6568443	6055531
Accounts Receivable			
Outstanding Imprests	11	00	00
TOTAL FINANCIAL ASSETS		6568443	6055531
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	778439	811506
Deposits (Gratuity)	12B	0	0
TOTAL FINANCIAL LIABILITES		778439	811506
NET FINANCIAL ASSETS		5790004	5244025
REPRESENTED BY			
Fund balance b/fwd	13	5244025	33151270
Prior year adjustments	14	0	95000
Surplus/Defict for the year		545,978	(28002245)
NET FINANCIAL POSITION		5,790,003	5244025

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- West Mugirango Constituency financial statements were approved on 13/04/2021 and signed by:


Fund Account Manager
Name: ROBERT SEREM


National Sub-County Accountant
Name: ANDREW ANYAL
ICPAK Member Number: 17446

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WEST MUGIRANGO CONSTITUENCY**

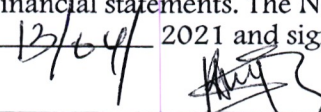
Reports and Financial Statements

For the year ended June 30, 2020

IX. STATEMENT OF CASHFLOW

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	116540876	108784483
Other Receipts	3	00	00
Total receipts		116540876	108784483
Payments for operating expenses			
Compensation of Employees	4	1587927	1825211
Use of goods and services	5	7892653	18320824
Transfers to Other Government Units	6	67915583	39600000
Other grants and transfers	7	33949594	59056022
Other Payments	9	00	00
Total payments		111345757	118802057
Total Receipts Less Total Payments		5195119	(10017574)
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	0	0
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	(33067)	811506
Prior year adjustments	14	0	95000
Net cash flow from operating activities		5162052	9111068
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	9	(4649141)	(17984671)
Net cash flows from Investing Activities		(4649141)	(17984671)
NET INCREASE IN CASH AND CASH EQUIVALENT		512911	(27095739)
Cash and cash equivalent at BEGINNING of the year	13	<u>6055531</u>	33151270
Cash and cash equivalent at END of the year		<u>6568442</u>	<u>6055531</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- West Mugirango Constituency financial statements were approved on 13/04/2021 and signed by:


Fund Account Manager
Name: ROBERT SEREM


National Sub-County Accountant
Name: ANDREW ANYAL
ICPAK Member Number: 17446

Reports and Financial Statements
For the year ended June 30, 2020

X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	137367724	61096407	198464131	122596407	75867724	62
Proceeds from Sale of Assets	0	0	0	0	0	0
Other Receipts	0	0	0	0	0	0
PAYMENTS						
Compensation of Employees	3166000	381803	3547803	1587927	1959876	45
Use of goods and services	9197094	124627	9321721	7892653	1429068	85
Transfers to Other Government Units	60400000	35163503	95563503	67915583	27647920	71
Other grants and transfers	61904630	22408438	84313068	33949594	50363474	40
Acquisition of Assets	2700000	3018036	5718036	4649141	1068895	81
Other Payments	0	0	0	0	0	
TOTALS	137367724	61096407	198464131	115994898	82469233	58

- i. *Compensation Employees at 45% since gratuity is not yet paid for it is no due but was budgeted for*
- ii. *Use of goods and services at 85% since training of PMC was shelved because of Covid 19*
- iii. *Transfers to Other Government Units at 71% since some funds were still held at the NGCDF Board by end of the year*
- iv. *Other grants and transfers at 40% since bursaries were not fully paid for because schools were closed as a result of Covid 19, the entire emergency fund not spend*

The NGCDF- WEST MUGIRANGO Constituency financial statements were approved on 13/07/2021 and signed by:


Fund Account Manager
Name: ROBERT SEREM


Sub-County Accountant
Name: ANDREW ANYAL
ICPAK Member Number: 17446

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST MUGIRANGO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	137367724	61096407	198464131	122596407	75867724	62
Proceeds from Sale of Assets	0	0	0	0	0	0
Other Receipts	0	0	0	0	0	0
PAYMENTS						
Compensation of Employees	3166000	381803	3547803	1587927	1959876	45
Use of goods and services	9197094	124627	9321721	7892653	1429068	85
TOTALS	12363094	506430	12869524	9480580	3388944	74

- i. *Compensation Employees at 45% since gratuity is not yet paid for it is no due but was budgeted for*
 ii. *Use of goods and services at 85% since training of PMC was shelved because of Covid 19*

The NGCDF- WEST MUGIRANGO Constituency financial statements were approved on 13/06/ 2021 and signed by:


 Fund Account Manager
 Name: ROBERT SEREM


 Sub-County Accountant
 Name: ANDREW ANYAL
 ICPAK Member Number: 17446

Reports and Financial Statements
For the year ended June 30, 2020

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Transfers from NGCDF Board	137367724	61096407	198464131	122596407	75867724	62
Proceeds from Sale of Assets	0	0	0	0	0	0
Other Receipts	0	0	0	0	0	0
PAYMENTS						
Transfers to Other Government Units	60400000	35163503	95563503	67915583	27647920	71
Other grants and transfers	61904630	22408438	84313068	33949594	50363474	40
Acquisition of Assets	2700000	3018036	5718036	4649141	1068895	81
Other Payments	0	0	0	0	0	
TOTALS	125004630	60589977	185594607	106514318	79080289	58

- i. Transfers to Other Government Units at 71% since *some funds were still held at the NGCDF Board by end of the year*
 ii. Other grants and transfers at 40% since bursaries were not fully paid for because schools were closed as a result of Covid 19, the entire emergency fund not spend

The NGCDF-WEST MUGIRANGO Constituency financial statements were approved on 13/6/2021 and signed by:

Fund Account Manager
Name: ROBERT SEREM

Sub-County Accountant
Name: ANDREW ANYAL
ICPAK Member Number: 17446

REPORTS AND FINANCIAL STATEMENTS
For the year ended June 30, 2020

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	3166000	381803	3547803	1587927	1959876
1.2 Committee allowances	2560000	0	2560000	2357144	202856
1.3 Use of goods and services	2516063	00	2516063	2463038	53025
Subtotal	8242063	381803	8623866	6408109	2215757
2.0 Monitoring and evaluation					
2.1 Capacity building	1271226	71226	1342452	220,000	1122452
2.2 Committee allowances	1349000	47088	1396088	1372088	24000
2.3 Use of goods and services	1500805	6313	1507118	1480383	26735
Sub-totals	4121031	124627	4245658	3,072,471	1173187
3.0 Emergency	7198241	784956	7983197	3753600	4229597
3.10 Primary Schools	0	0	0	0	0
3.11 EKERAMA PRY SCH	0	0	0	250,000	0
3.20 Secondary schools	0	0	0	0	0
3.21 GETA PAG SEC SCH	0	0	0	200,000	0
3.22 VEMAC INV LT-GEKOMONI	0	0	0	523000	0
3.23 BONVUNYU SECONDARY	0	0	0	500,000	0
3.3 Tertiary institutions	0	0	0	0	0
3.31 PETER OMWENGA-WM TTI	0	0	0	149,000	0
3.4 Security projects	0	0	0	0	0
3.5 OTHERS	0	0	0	0	0
3.51 AOKO ONDIEKI & CO ADV	0	0	0	210,000	0
3.52 BENOA MOTOR REPAIR	0	0	0	486,200	0
3.53 BENOA MOTOR REPAIR	0	0	0	500,420	0

WATER AND SANITATION COMMUNITIES DEVELOPMENT FUND (WCCDF) – WEST MUGIRANGU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
3.54 SMART SERVICE STATION	0	0	0	300,000	0
3.55 MIRUMA ENTERPRISES	0	0	0	75,000	0
3.56 BENOA MOTOR REPAIR	0	0	0	59,980	0
3.57 AVS CONSTRUCTION CO. LTD	0	0	0	500000	0
Totals emergencies	7198241	784956	7983197	3753600	4229597
4.0 Bursary and Social Security	37,341,931	4092589	41434520	6648000	34786520
4.1 Primary Schools	0	0	0	0	0
4.2 Secondary Schools	19500000	1082783	20582783	3429000	17153783
4.3 Tertiary Institutions	14500000	3009806	17509806	3219000	14290806
4.4 Universities	0	0	0	0	0
4.5 Social Security	3000000	0	3000000	0	3000000
4.6 Bursary special school	341,931	0	341931	0	341931
Totals Bursary and Social Security	37,341,931	4092589	41434520	6648000	34786520
5.0 Sports					0
5.1 Constituency sports	2747354	2180818	4928172		0
5.11 FELIDER ENTERPRISES	0	0	0	1,780,000	0
5.12 W MUGIRANGU F. LEAGUE	0	0	0	400,817	0
5.13 WM FRIENDLY LEAGUE	0	0	0	400,000	0
Totals sports	2747354	2180818	4928172	2,580,817	2347355
6.0 Environment					41363472
6.01 Water Catchment protection	2,747,354	2,180,818	4,928,172	4,928,172	0
6.02 KONATE WATER SPRING	145000	0	145000	145000	0
6.03 MOTOBO WATER SPRING	145000	0	145000	145000	0
6.04 OROSIAGA WATER SPRING	150000	0	150000	150000	0
6.05 RIAKERUBO WATER SPRING	150000	0	150000	150000	0
6.06 RIONDA WATER SPRING	150000	0	150000	150000	0

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST MUGIRANGU CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
6.07 RIONGOCHO WATER SPRING	145000	0	145000	145000	0
6.08 EBATE WATER SPRING	145000	0	145000	145000	0
6.09 RIAMITSI WATER SPRING	145000	0	145000	145000	0
6.10 RIATENGERA WATER SPRING	145000	0	145000	145000	0
6.11 RIATENGERA WATER SPRING	5000	0	5000	5000	0
6.12 RIANYABWARI WATER SPRING	150000	0	150000	150000	0
6.13 RIANYANGIETE WATER SPRING	150000	0	150000	150000	0
6.14 RIARISIA WATER SPRING	145000	0	145000	145000	0
6.15 RIMCHONGA WATER SPRING	145000	0	145000	145000	0
6.16 RIOBUKI WATER SPRING	150,000	0	150,000	150,000	0
6.17 KEBUKO WATER SPRING	145354	0	145354	145354	0
6.18 RIOMAGWA WATER SPRING	145000	0	145000	145000	0
6.19 RIOCHENGE WATER SPRING	150000	0	150000	150000	0
6.20 NYATWANGA WATER SPRING	242000	0	242000	242000	0
6.21 IKOBE WATER SPRING	0	131202	131202	131202	0
6.22 IKOBE WATER SPRING	0	250,000	250,000	250,000	0
6.23 NYAKEORE WATER SPRING	0	131202	131202	131202	0
6.24 GETAARE WATER SPRING	0	131202	131202	131202	0
6.25 GIANCHORE WATER SPRING	0	131202	131202	131202	0
6.26 MASOSA WATER SPRING	0	131202	131202	131202	0
6.27 NYAISA WATER SPRING	0	131202	131202	131202	0
6.28 NYANGOSO WATER SPRING	0	131202	131202	131202	0
6.29 GETA WATER SPRING	0	131202	131202	131202	0
6.30 IBUCHA WATER SPRING	0	131202	131202	131202	0
6.31 NYAMAIIYA WATER SPRING	00	250000	250000	250000	0
6.32 BOGICHORA WARD W SP	0	500000	500000	500000	0
TOTALS	2,747,354	2,180,818	4,928,172	4,928,172	0

REPORTS AND FINANCIAL STATEMENTS
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
7.0 Primary Schools Projects (List all the Projects)					
7.01 Ibucha Primary School	763,513	0	763,513	0	763,513
7.02 Etono Primary School	500,000	0	500,000	0	500,000
7.03 Ekoro Primary School	500,000	0	500,000	0	500,000
7.04 Kuura Primary School	500,000	0	500,000	0	500,000
7.05 Rirumi Primary School	500,000	0	500,000	0	500,000
7.06 Nyainogu Primary School	500,000	0	500,000	0	500,000
7.07 Nyairicha Primary School	500,000	0	500,000	0	500,000
7.08 Bonyaiguba Primary School	600,000	0	600,000	0	600,000
7.09 Omokonge Primary School	500,000	0	500,000	0	500,000
7.10 Kiambere Primary School	4,000,000	0	4,000,000	4,000,000	0
7.11 Otanyore Primary School	2,000,000	0	2,000,000	2,000,000	0
7.12 Ramba Primary School	2,000,000	0	2,000,000	2,000,000	0
7.13 Ikonge Primary	1,436,487	0	1,436,487	1,436,487	0
7.14 Nyabisimba Primary School	0	400,000.00	400,000.00	400,000.00	0
7.15 Matierio Primary School	0	400,000.00	400,000.00	400,000.00	0
7.16 Nyairicha Special School	0	400,000.00	400,000.00	400,000.00	0
7.17 Ikonge Primary School	0	400,000.00	400,000.00	400,000.00	0
7.18 Motagara Primary School	0	400,000.00	400,000.00	400,000.00	0
7.19 Gianchore Primary School	0	400,000.00	400,000.00	400,000.00	0
7.20 Kenyambi Primary School	0	400,000.00	400,000.00	400,000.00	0
7.21 Nyantaro Primary School	0	400,000.00	400,000.00	400,000.00	0
7.22 Sasati Primary School	0	400,000.00	400,000.00	400,000.00	0
7.23 Ramba Primary School	0	2,000,000.00	2,000,000.00	2,000,000.00	0
7.24 Mongoris Primary School	0	750,000.00	750,000.00	750,000.00	0

Reports and Financial Statements
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
7.25 Rateti Primary School	0	2,500,000.00	2,500,000.00	2,439,248.00	60752
7.264 Ikurucha Primary School	0	2,500,000.00	2,500,000.00	2,486,344.00	13656
Pedav Enterprises	0	0	0	30,000	-30000
7.27 Ikonge Primary	0	2563503	2563503	2563503	0
SUB TOTALS	14,300,000	13,913,503	28,213,503	23,305,582	4,907,921
8.0 Secondary Schools Projects (List all the Projects)					
8.01 Bomorito Secondary School	1,500,000	0	1,500,000	0	1,500,000
8.02 Geta Secondary School	1,200,000	0	1,200,000	0	1,200,000
8.03 Omosasa Secondary School	1,000,000	0	1,000,000	0	1,000,000
8.04 Seneta Kebaso Secondary	1,200,000	0	1,200,000	0	1,200,000
8.05 St Peters Nyakenincha, Secondary School	7,100,000	0	7,100,000	3500000	3600000
8.06 Our Lady of Mercy Rangenyo girls, Secondary School	7,100,000	0	7,100,000	3500000	3600000
8.07 Embonga Secondary School	7,100,000	0	7,100,000	3500000	3600000
8.08 Nyaigwa girls Secondary School	7,100,000	0	7,100,000	3500000	3600000
8.09 Gekomoni Secondary School	600,000	0	600,000	600000	0
8.10 St Joseph's Kemasare Secondary School	700,000	0	700,000	700,000	0
8.11 Marindi Secondary School	1,500,000	0	1,500,000	1,500,000	0
8.12 Nyaigwa Girls Secondary School	0	500,000.00	500,000.00	500,000.00	0
8.13 Nyamotentemi Secondary School	0	1,000,000.00	1,000,000.00	1,000,000.00	0
8.14 Rangenyo Girls Secondary School	0	600,000.00	600,000.00	600,000.00	0
8.15 Bosiangi Secondary School	0	500,000.00	500,000.00	500,000.00	0
8.16 Ekenyoro Secondary School	0	500,000.00	500,000.00	500,000.00	0

Reports and Financial Statements
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
8.17 Nyachogochogo Secondary School	0	300,000.00	300,000.00	300,000.00	0
8.18 Gianchore Secondary School	0	6,800,000.00	6,800,000.00	6,780,000.00	20000
8.19 Bosiango Secondary School	0	6,800,000.00	6,800,000.00	6,780,000.00	20000
8.20 Mongoris Secondary School	0	750,000.00	750,000.00	750,000.00	0
SUB TOTALS	36,100,000	17,750,000	53,850,000	34,510,000	19,340,000
9.0 Tertiary institutions Projects (List all the Projects)					
9.10 West Mugirango Technical and Vocation College	10,000,000	0	10000000	10,000000	0
9.20 West Mugirango Technical and Vocation College	0	3,500,000	3500000	1000000	3400000
SUB TOTALS	10,000,000	3,500,000	13500000	10,100,000	3400000
10.0 Security Projects					
10.2 Bogichora Division Headquarters	0	3,000,000.00	3,000,000.00	3,000,000.00	0
10.3 Bogichora Division Headquarters	0	1169256	1169256	1169256	0
10.4 High Mast Lighting System	0	6,000,000.00	6,000,000.00	6,000,000	0
10.5 Shirling high mast Electricity flood light	0	3,000,000	3,000,000	0	3,000,000
10.6 Kiambere Police Post/ chief's office	2,760,000	0	2,760,000	2,760,000	0
10.7 Motobo chief's camp/ Ap Post	600,000	0	600,000	600,000	0
10.8 Kebirigo chief's camp/ Ap Post	920,000	0	920,000	920,000	0
10.9 Keera chief's camp	529,749.76	0	529,749.76	529,749.00	.76
1091 Nyagachi chief's camp	1,060,000	0	1,060,000	1,060,000	0

Reports and Financial Statements
For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
10.92 Makairo Market Electricity high mast flood light	3,000,000	0	3,000,000	0	3,000,000
10.93 Nyamatoke Market Electricity high mast flood light	3,000,000	0	3,000,000	0	3,000,000
SUB TOTALS	11,869,749.76	13,169,256	25,039,005.76	16,039,005	9,000,000.76
11.0 Acquisition of assets					
11.1 Construction of CDF office water	0	1,262,262.58	1,262,262.58	1252909	9353.58
11.2 Construction of CDF office fence	0	944268	944268	910124	34144
11.3 West Mugirango NGCDF office	27000000	0	2700000	2486108	213892
Sub-Totals	27000000	2,206,530.58	4,906,530.58	4649141	257389.58
12.0 Others					
12.1 Strategic Plan	0	0	0	0	0
12.2 Innovation Hub	0	0	0	0	0
12.2					

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

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 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-West Mugirango 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.

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST MUGIRANGO CONSTITUENCY

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For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Entity 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 Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

9. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they 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 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.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST MUGIRANGO CONSTITUENCY

Reports and Financial Statements

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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 2019.

14. Errors

Material prior period errors shall be 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

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST
MUGIRANGO CONSTITUENCY**

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NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO. B 005263	1		54,784,483
AIE NO. B 030223	2		10,000,000
AIE NO. B 006260	3		13,000,000
AIE NO. A699008	4		7,000,000
AIE NO. B 047071	5		24,000,000
AIE NO BO47197	1	36,360,058	
AIE NO BO47346	2	12,180,818	
AIE NO BO41246	3	4,000,000	
AIE NO BO47672	4	20,000,000	
AIE NO BO49203	5	7,000,000	
AIE NO B104185	6	14,000,000	
AIE NO B 096521	7	23,000,000	
TOTAL		116,540,876	108,784,483

2. PROCEEDS FROM SALE OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	00
Receipts from the Sale Plant Machinery and Equipment	00	000
Total	0	0

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST
MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	00	00
Rents	00	00
Receipts from Sale of tender documents	00	00
Other Receipts Not Classified Elsewhere	00	00
Total	0	0

4. COMPENSATION OF EMPLOYEES

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	1474566	1,238,651
Personal allowances paid as part of salary	35757	00
Pension and other social security contributions (Gratuity)	0	586560
Employer Contributions Compulsory national social security schemes	77604	00
Total	1,587,927	1,825,211

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST
MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses	3,983,000	13,056,400
Utilities, supplies and services	47,140	20,000
Communication, supplies and services	0	19,403
Domestic travel and subsistence	52,200	200,000
Printing, advertising and information supplies & services	300,000	307,759
Rentals of produced assets	0	121,559
Training expenses	220,000	1,200,000
Hospitality supplies and services	0	15,776
Insurance costs	0	00
Specialized materials and services	130,000	00
Office and general supplies and services	1,066,023	310,400
Other operating expenses	0	152,737
Routine maintenance – vehicles and other transport equipment	637,590	2,916,790
Fuel , oil & lubricants	135,000	0
Other operating expenses	0	0
Bank service commission and charges	18,700	0
Other Operating Expenses	88,000	0
Routine maintenance- other assets	0	0
Total	7,892,653	18,320,824

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST
MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities	00	00
Transfers to primary schools (see attached list)	23,305,583	27,900,000
Transfers to secondary schools (see attached list)	34,510,000	11,700,000
Transfers to tertiary institutions (see attached list)	10,100,000	0
Transfers to health institutions (see attached list)	00	00
TOTAL	67,915,583	39,600,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	3,429,000	15,349,500
Bursary – tertiary institutions (see attached list)	3,219,000	20,217,217
Bursary – special schools (see attached list)	0	0
Mock & CAT (see attached list)	0	1,980,000
Security projects (see attached list)	16,039,005	7,700,000
Sports projects (see attached list)	2,580,817	2,007,926
Environment projects (see attached list)	4,928,172	2,391,379
Emergency projects (see attached list)	3,753,600	9,410,000
Total	33,949,594	59,056,022

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST
MUGIRANGO CONSTITUENCY**

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For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	00	00
Construction of Buildings, fence	910,124.00	15,054,012.00
Refurbishment of Buildings	2,486,108.00	450,000.00
Purchase of Vehicles and Other Transport Equipment	00	00
Overhaul of Vehicles and Other Transport Equipment	00	00
Purchase of Household Furniture and Institutional Equipment	1,252,909	2,480,659
Purchase of Office Furniture and General Equipment	00	00
Purchase of ICT Equipment, Software and Other ICT Assets	00	00
Purchase of Specialised Plant, Equipment and Machinery	00	00
Rehabilitation and Renovation of Plant, Machinery and Equip.	00	00
Acquisition of Land	00	00
Acquisition of Intangible Assets	00	00
Total	4,649,141	17,984,671

9. OTHER PAYMENTS

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	0	0
ICT Hub	0	0
	00	00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST
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Reports and Financial Statements

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Kenya Commercial Bank, Nyamira Branch . West Mugirango NG-CDF -A/C no.1103318764</i>	6,568,443.00	6,055,531
Total	6,568,443.00	6,055,531
10B: CASH IN HAND		
Location 1	00	00
Location 2	00	00
Location 3	00	00
Other Locations (<i>specify</i>)	00	00
Total	00	00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST
MUGIRANGO CONSTITUENCY**

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For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	dd/mm/yy	000	000	000
<i>Name of Officer or Institution</i>	dd/mm/yy	000	000	000
<i>Name of Officer or Institution</i>	dd/mm/yy	000	000	000
<i>Name of Officer or Institution</i>	dd/mm/yy	000	000	000
<i>Name of Officer or Institution</i>	dd/mm/yy	000	000	000
<i>Name of Officer or Institution</i>	dd/mm/yy	000	000	000
Total				000

12A. RETENTION

	2019 - 2020	2018-2019
	Kshs	Kshs
Supplier 1. Gianchore constuction	000	284,483
Supplier 2. Gijjo Invest	000	238,943
Supplier 3. Sleaf International	000	288,080
4. RET-SPEARWAYS	32,965	
5. RET-VEMAC INV LTD	199,138	
6. RET SPEARWAYS	53,777	
7. RET FELIDER	243,925	
8. RET AVS CON	248,634	
Total	778,439	811,506

12B. GRATUITTY DEPOSITS

	2019 - 2020	2018-2019
	Kshs	Kshs
Name 1	00	00
Name 2	00	00
Name 3	00	00
Total	00	00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST
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Reports and Financial Statements

For the year ended June 30, 2020

13. BALANCES BROUGHT FORWARD

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	6568443	6055531
Cash in hand	00	00
Imprest	00	00
Total	6568443	6055531

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	6055531	000	33151270
Cash in hand	0	000	000
Accounts Payables	0	000	000
Receivables	(811506)	000	95000
Others (<i>specify</i>)	0	000	000
	5244025	000	33246270

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	0	0
Imprest issued during the year (B)	5,101,223	13056400
Imprest surrendered during the Year (C)	5,101,223	13056400
Net changes in account receivables D= A+B-C	0	0

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	811,506	0
Deposit and Retentions held during the year (B)	1,479,774	811,506
Deposit and Retentions paid during the Year (C)	1,512,841	0
Net changes in account receivables D= A+B-C	778,439	811,506

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST
MUGIRANGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	00	00
Construction of civil works	00	00
Supply of goods	00	75000
Supply of services	00	00
	00	75000

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	00	00
Others (<i>specify</i>)	00	00
	00	0

17.3: UNUTILIZED FUND (See Annex 3)

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	1959876	381803
Use of goods and services	1429068	124627
Amounts due to other Government entities (see attached list)	27647920	29100000
Amounts due to other grants and other transfers (see attached list)	50363474	24644181
Acquisition of assets	257389	1262263
Others (<i>specify</i>)	0	4677027
	81657727	60189901

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST
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Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	19,848,610	5800000
	19,848,610	5800000

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST MUGIRANGO
CONSTITUENCY
Reports and Financial Statements
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To- Date c	Outstanding Balance 2020 d=a-c	Comments
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST MUGIRANGO
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount a	Date Payable Contracted b	Amount Paid To- Date c	Outstanding Balance 2020 d=a-c	Comments
Senior Management						
1.		0	0	0	0	
2.		0	0	0	0	
3.						
Sub-Total						
Middle Management		0	0	0	0	
4.		0	0	0	0	
5.						
6.						
Sub-Total						
Unionisable Employees		0	0	0	0	
7.		0	0	0	0	
8.						
9.						
Sub-Total						
Others (specify)						
10.						
11.						
12.						
Sub-Total						
Grand Total						

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST MUGIRANGO
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**Reports and Financial Statements
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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees	Payment of employees' salaries & gratuity	1959876	0	To be spend in 20/21
Use of goods & services	Payment of allowance and for payment of goods & services	1429668	0	To be spend in 20/21
Amounts due to other Government entities				
Ibucha Primary School	Construction of a classroom	763,513	0	To be funded in 2020/21
Etono Primary School	Renovations of two classrooms	500,000	0	To be funded in 2020/21
Ekoru Primary School	Renovations of two classrooms	500,000	0	To be funded in 2020/21
Kuura Primary School	Renovations of two classrooms	500,000	0	To be funded in 2020/21
Rirumi Primary School	Renovations of two classrooms	500,000	0	To be funded in 2020/21
Nyainogu Primary School	Renovations of two classrooms	500,000	0	To be funded in 2020/21
Nyairicha Primary School	Renovations of two classrooms	500,000	0	To be funded in 2020/21
Bonyaiguba Primary School	Renovations of three classrooms	600,000	0	To be funded in 2020/21
Omokonge Primary School	Renovations of two classrooms	500,000	0	To be funded in 2020/21
Rateti Primary School	Road access improvement	0	30752	Balances after spending
Ikurucha Primary School	Road access improvement	0	13656	Balances after spending
Bomorito Secondary School	Construction of tuition block	1,500,000	0	To be funded in 2020/21
Geta Secondary School	Construction of Dormitory	1,200,000	0	To be funded in 2020/21
Omosasa Secondary School	Construction of classrooms	1,000,000	0	To be funded in 2020/21
Seneta Kebaso Secondary	Construction of Multipurpose hall	1,200,000	0	To be funded in 2020/21
St Peters Nyakeminincha, Sec School	Purchase of Bus -51 seater	3600000	0	To be funded in 2020/21
Our Lady of Mercy Rangenyo girls, Secondary School	Purchase of Bus -51 seater	3600000	0	To be funded in 2020/21
Embonga Secondary School	Purchase of Bus -51 seater	3600000	0	To be funded in 2020/21

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – WEST MUGIRANGO
CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**

Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Nyaigwa girls Secondary School	Purchase of Bus - 51 seater	3600000	0	To be funded in 2020/21
8.14 Gianchore Secondary School	Purchase of Bus - 51 seater	0	20000	Balances after spending
8.15 Bosiango Secondary School	Purchase of Bus-51 seater	0	20000	Balances after spending
West Mugirango TVC	Drilling of Borehole-51 seater	0	3400000	To be funded in 2020/21
		24,163,513	3484408	27,647,921
			0	
Sub-Total				
Amounts due to other grants and other transfers				
Shivling high mast Electricity flood light	Installation of high mast electricity system	0	3,000,000	To be funded in 2020/21
Makairo Market Electricity high mast flood light	Installation of high mast electricity system	3,000,000		To be funded in 2020/21
Nyamatoke Market Electricity high mast flood light	Installation of high mast electricity system	3,000,000		To be funded in 2020/21
4.2 Bursary Secondary Schools	Bursary payments to needy students	17153783		To be funded in 2020/21
4.3 Bursary Tertiary Institutions	Bursary payments to needy students	14195806		To be funded in 2020/21
4.5 Social Security	NHIF payment to 500 needy persons	3000000		To be funded in 2020/21
4.6 Bursary special school	Bursary payments to needy students	341,931		To be funded in 2020/21
5.1 Constituency sports	Constituency friendly league	2347355		To be funded in 2020/21
5.0 Emergency	Emergency	4229597		To be funded in 2020/21
		47,268,472	3,000,000	50,268,472
Sub-Total				
Sub-Total				
Acquisition of assets				
11.1 Construction of CDF office water	Construction of office water system		9354	
11.2 Construction of CDF office fence	Construction fence & gate		34144	

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Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
1.1.3 NGCDF office		213892		
Sub-totals		213892	43498	257390
Others (specify)				
		0	0	
Sub-Total				
Grand Total				

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	0	0	0	0
Buildings and structures	46,354,652	3,396,232	0	42,958,420
Transport equipment	8,800,000	0	0	8,800,000
Office equipment, furniture and fittings	8,216,695	1,252,909	0	6,963,786
ICT Equipment, Software and Other ICT Assets	836,422	0	0	836,422
Other Machinery and Equipment	5,000	0	0	5,000
Heritage and cultural assets	0	0	0	0
Intangible assets	50,999	0	0	50999
Total	64,263,768	4,649,141	0	59,614,627

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
KONATE WATER SPRING	FAMILY	026000025124	145000	0
MOTOBO WATER SPRING	EQUITY	0520279879267	77000	0
OROSIAGA WATER SPRING	FAMILY	026000025000	150000	0
RIAKERUBO WATER SPRING	FAMILY	026000025019	150000	0
RIONDA WATER SPRING	FAMILY	026000025023	150000	0
RIONGOCHO WATER SPRING	FAMILY	026000025022	145000	0
EBATE WATER SPRING	FAMILY	026000025029	145000	0
RIAMITSI WATER SPRING	FAMILY	026000025095	145000	0
RIATENGERA WATER SPRING	FAMILY	026000025082	150000	0
RIANYABWARI WATER SPRING	FAMILY	026000025020	150000	0
RIANYANGIETE WATER SPRING	FAMILY	026000025122	150000	0
RIARISIA WATER SPRING	FAMILY	026000025081	145000	0
RIMCHONGA WATER SPRING	FAMILY	026000024997	145000	0
RIOBUKI WATER SPRING	FAMILY	026000025131	150,000	0
KEBUKO WATER SPRING	FAMILY	026000025096	145354	0
RIOMAGWA WATER SPRING	FAMILY	026000025018	145000	0
RIOCHENGE WATER SPRING	FAMILY	026000025028	150000	0
NYATWANGA WATER SPRING	FAMILY	026000025128	242000	0
BOGICHORA DIV OFFICE	EQUITY	0520279559499	4169256	0
MONGORIS SECONDARY	KCB	1236709411	750000	0
OTANYORE PRIMARY SCH	EQUITY	0520279040744	2000000	0
IKONGE PRIMARY SCHOOL	KCB	1268111023	4000000	0
RAMBA PRY SCHOOL	KCB	1275564542	4000000	0
MONGORIS PRIMARY	KCB	1273522281	750000	0

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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
MARINDI SECONDARY	COOP	01139349815500	1500000	0
MOIKABONDO PRIMARY	EQUITY	0520262020330	0	400,000
MAKAIRO PRIMARY	EQUITY	0520263313523	0	400,000
GESORE SECONDARY	EQUITY	0520298729428	0	500,000
NYANGOSO DEB PRIMARY	KCB	1259465950	0	400,000
MANG'ONG'O PRIMARY	KCB	1183757670	0	400,000
OTANYORE PRIMARY	KCB	1260758451	0	500,000
BONYAIGUBA PRIMARY	KCB	1236369599	0	400,000
IGENAITAMBE PRIMARY	KCB	1259687198	0	400,000
BOSOSE PRIMARY	KCB	1259703576	0	400,000
NYAMERU SECONDARY	KCB	1212780566	0	500,000
GETA SECONDARY	KCB	1146236395	0	500,000
MARANI SECONDARY	KCB	1184142904	0	500,000
GEKOMONI SECONDARY	KCB	1236402944	0	500,000
Total			19,848,610	5,800,000

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

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)
1	1. Prior Year Adjustment The statement of assets and liabilities reflect prior year adjustment balance of Kshs 95,000. The management statement of the prior year adjustment is in respect of the bank balance. The supporting schedules for the adjustment was not provided for audit review. Consequently, the accuracy and completeness of the prior year adjustment could not be confirmed.	RESPONSE: The supporting schedules for the adjustment is hereby tabulated below and the copy of cashbook where adjustment was made is provided annexes A. These were previous years bursary payments that were reversed and not paid out and banking as outlined below.	Robert Serem FAM		30/09/2020
1.1	1.0 Transfers to Other Government Units 1.1 Purchase of Water Tank at Ekerema Primary school Included in the transfer to other Government unit figure of Kshs. 39,600,000 is Kshs.27,900,000 in respect	RESPONSE: The signpost indicating the project was put at the school entrance as per the attached copy ANNEX I.	Robert Serem FAM		30/09/2020

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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)
	of transfer to primary schools which in turn includes Kshs.1,500,000 for the purchase of two(2) water storage tanks with the erection of raisers and distribution of water at Ekerema primary school. Physical verification of the project on 6th Feb 2020 revealed that the water tanks are complete and in use but were not branded Consequently, the regularity of the expenditure of Kshs.1,500,000 could not be confirmed.				
2	2. Purchase of Water Tanks and Completion of Borehole at Kebirigo primary Included in the transfer to other Government unit figure of Kshs. 39,600,000 is Kshs.27,900,000 in respect of transfer to primary schools which in turn includes Kshs 2,000,000 for completion of water borehole, installation	RESPONSE: The report from WARMA was obtained is copy annexed as annex II here in and has been forwarded to the sub county water engineer to analyze, interpret and prepare the BoQ to be used for tendering and hopefully it will be completed by the time of the next audit and your	Robert Serem FAM		30/09/2020



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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)
	of submersible pump, purchase of water storage tanks (2No 5000 litres) erection of raisers and distribution of water at kebirigo primary school and Kebirigo secondary. During the review and examination, it was noted that the project has not started and the fund has not been utilized, the delay was due to report from the Water Resources Management authority (WERMA). Consequently, the value for money could not be confirmed and the residents denied service delivery.	team to visit.			
1.3	1.3 Construction of Tuition Block at Nyachururu Secondary School Included in the transfer to other Government unit figure of Kshs. 39,600,000 is Kshs.11,700,000 in respect of transfer to Secondary schools which in turn includes Kshs 1,000,000 for the construction of tuition block at Nyachururu Secondary School. Physical	Response: The project cost is KES 13, 893,424 as per the form of tender annexed III here in and the amount allocated KES 1,000,000 could not complete it, however in the subsequent years the school will be allocated funds for continuation up to	Robert Serem FAM		

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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)
	verification of the project on 10th February 2020 revealed the project incomplete despite the funds having been disbursed to the school. Further, project implementation committee did not retain the 10% retention which is mandatory to cater for defect liabilities and certificate of completion not issued on the work done. Consequently, the value for money and regularity of the expenditure of Kshs.1,000,000 could not be confirmed.	completion. The PMC will be informed of need to keep retention funds as required by law.. The report of the project by the county architecture on inspection of project that had not been provided is hereby annexed as annex IV			
3	3. Renovation of Classrooms at Embonga Secondary School Included in the transfer to other Government unit figure of Kshs. 39,600,000 is Kshs.11,700,000 in	RESPONSE; A sign post was erected showing the project was funded by NGCDF (copy annexed V) the branding on the wall of the project which had not been done has been done and copy annexed VI herein	Robert Serem FAM		



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	respect of transfer to Secondary schools which in turn includes Kshs 700,000 for renovation of four classrooms, walling, roofing, plastering, and electrical work at Embonga Secondary School . Physical verification of the project on 10th February 2020 revealed the project was labour base and certificate of completion has not been issued. Although the project is complete and in use but not branded as per the requirements and regulations governing the fund. Consequently, the value for money and regularity of the expenditure of Kshs.700,000 could not be confirmed.				
2	2. Other Grant and Transfers	RESPONSE; The primary beneficiaries of the project are pupils and teachers	Robert Serem FAM		30/09 /2020



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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)
	2.1 Drilling of Boreholes at Otangore and Kebiringo Primary Schools Included in the expenditure of other grants and other payments of Ksh. 59,056,022 is an expenditure of Ksh. 4,000,000 which relates to the drilling of boreholes in two (2) primary schools namely Otangore and Kebiringo contrary to Section 24 of the NG-CDF Act since it is a devolve function. Consequently, the validity and regularity of the expenditure could not be confirmed.	which form part of the education sector. The Primary objective of the projects is to provide water to the school's populations as to make learning conducive.			
2	2. Security and Environment Projects During the year under review the committee budgeted to undertake thirteen (13) projects. Under environment for planting of assorted trees in ten (10) primary Schools with a total budget of Kshs.1,000,000 and security namely construction of three project namely chiefs camp	RESPONSE: There was a dispute between community members on where to put up the project between Etono area and Otanyore area and thus could not be implemented. Since an agreement has been reached	Robert Serem FAM		



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	and police post totaling Kshs.5,700,000 bring the total budget to Kshs. 6,700,000. However, physical verification revealed that only two (2) projects under security expenditure totaling Kshs. 2,700,000 were implemented leaving eleven (11) projects worth Kshs 4,000,000 not been implemented. Consequently, the citizens were denied services due to un-implemented projects.	and the funds for security project (Bochira Divisional headquarters -KES 3,000,000) has since been disbursed to the PMC to implement the project and will form the audit for 2019/2020 financial year. Payment voucher copy annexed VI The planting of assorted trees in 10 schools had not been implemented since the NGCDFC had requested for reallocation to water springs which was approved on 24/10/2019 as per the annexed VII NGCDF Board letter. The new projects reallocated to (Bogichora ward water spring KES 500,000 IKOBE water spring KES 250,000 Nyamaiya ward water spring KES 250,000) has since			

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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)
		received funds as per attached PVs ANNEX VIII and are been implemented and its expenditures will form the reporting of 2019/2020 and thus the auditing of year ending 2020.			
2.3	2.3 Emergency Projects Included in the expenditure of other grants and other payments of Ksh. 59,056,022 emergency projects expenditure of Kshs. 9,410,000 which in turn includes an amount of Kshs. 3,970,000 spent on four (4) projects which did not meet the threshold of the emergency under The NGCDF Act 2015 Part II,8,(3). Consequently, the value for money and regularity of the expenditure of Kshs.,3,970,000 could not be confirmed.	RESPONSE: As per the NGCDF minute resolution to their own opinion they considered the projects urgent and could not wait for allocation of funds and funding in the 2019/2020 without be detrimental to the community. However, in the subsequent years the emergency funding projects will be ensured it meets the threshold required.	Robert Serem FAM		
3	3. Budget Performance Analysis The West Mugirango NGCDF management had	RESPONSE: Of the total budget of 196,976,629, Kshs	Robert Serem FAM		

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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)
	budgeted for receipts of Kshs.196,976,629 but received Kshs.141,935,953 and thus, resulting in under-realization of Kshs.55,040,876 or 72% of the final approved budget. In addition, the West Mugirango NG-CDF spent a total of Kshs.136,786,728 against a budget of Kshs.196,976,629 leading to under expenditure of Kshs.60,189,901 or 69 %. The under-utilization of the budget negatively affected the efficiency and effectiveness of service delivery to the constituents.	55,040,876 was still held at the Board but KES 48,540,876 has since been received as tabulated below and copy annexed IX and spend on intended projects as tabulated in the unutilized funds as shown in the financial statement and will form the reporting of 2019/2020 The receipts are 10/09/2019, AIE no B047197 for 36,360,058 and 07/11/2019 AIE no B047346 for 12,180,818 The outstanding Kes 6,500,000 was meant for a public library the NGCDFc did not secure title deed for the land to be constructed and has been proposed to other projects for which Kshs 3,500,000 has been approved for west Mugirango TTI borehole annex X and Kshs 3,000,000 for Shivling high			

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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)
		mast lighting system that is yet to be approved by Board.			

