

REPUBLIC OF KENYA



*Enhancing Accountability*

# REPORT

OF


PARLIAMENT  
OF KENYA  
LIBRARY

## THE AUDITOR-GENERAL

ON

### NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – WEST MUGIRANGO CONSTITUENCY

FOR THE YEAR ENDED  
30 JUNE, 2024

 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
DAY: <u>Wednesday</u>	
TABLED BY:	<u>Hon. Owen Bayar, MP</u>
CLERK-AT THE-TABLE:	<u>Deputy leader of majority</u> <u>Rethen Nginyo</u>



---

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**  
**WEST MUGIRANGO CONSTITUENCY**  
**AMMENDED ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2024**

---

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

<b>Table of Contents</b>	<b>Page</b>
1. Acronyms and Definition of Key Terms .....	ii
2. Key Constituency Information and Management .....	iii
3. NG-CDFC Chairman’s Report.....	vii
4. Statement of Performance Against Predetermined Objectives for FY 2023/2024 .....	xi
5. Governance Statement .....	xiii
6. Environmental and Sustainability Reporting.....	xvii
7. Statement of Management Responsibilities.....	xx
8. Report of the Independent Auditors on the NGCDF- West Mugirango Constituency .....	xxiii
9. Statement of Receipts and Payments for the Year Ended 30th June 2024.....	1
10. Statement of Assets and Liabilities as at 30th June, 2024.....	2
11. Statement Of Cash Flows for the Year Ended 30th June 2024 .....	3
12. Summary Statement of Appropriation for The Year Ended 30 <sup>th</sup> June 2024.....	5
13. Budget Execution By Sectors And Projects For The Year Ended 30 <sup>th</sup> June 2024.....	7
14. Significant Accounting Policies.....	17
15. Notes To the Financial Statements .....	22
16. Annexes.....	34

## **1. Acronyms and Definition of Key Terms**

### **A. Acronyms**

AIE	Authority to Incur Expenditure
ARMC	Audit and Risk Management Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards.
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMC	Project Management Committee
PWD	Persons with Disability
FY	Financial Year

### **B. Definition of Key Terms**

**Fiduciary Management** - Members of Management directly entrusted with the entity's financial resources.

**Comparative Year**- Means the prior period.

## **2. Key Constituency Information and Management**

### **(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2023. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

### **Mandate**

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

- a) Recognize the constituency as a platform for the 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 realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

*National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) 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.

### **Vision**

Equitable Socio-economic development countrywide.

### **Mission**

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

### **Core Values**

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

## **Functions of NG-CDF Committee**

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

### **(b) Key Management**

The NGCDF West Mugirango Constituency's 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 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	Ms Diana Sastia Lenaibalaitia
2.	National Sub-County Accountant	Ms Consolatta Oyinda Auma
3.	Chairman NGCDFC	Mr. Richard Maoga Keoro
4.	Member NGCDFC	Ms Jane Omboga

### **(d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF West Mugirango Constituency. The reports and recommendations of ARMC, when adopted by the NGCDF Board, are forwarded to the Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

### **(e) NGCDF West Mugirango Constituency Headquarters**

P.O. Box 425  
West Mugirango NGCDF Building,  
Nyamira Town  
KENYA.

**(f) NGCDF West Mugirango Constituency Contacts**

Telephone: (254) 723 340 290  
E-mail: [cdwestmugirango@ngcdf.go.ke](mailto:cdwestmugirango@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) NGCDF West Mugirango Constituency Bankers**

1. Bank A. (Operations Account).  
Equity Bank, Nyamira Branch.  
P.O Box 650, NYAMIRA
2. Bank B. (Deposit account).  
Equity Bank Nyamira Branch  
P.O. Box 40600 Nyamira

**(h) Independent Auditor**

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

**(i) Principal Legal Adviser**

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

### **3. NG-CDFC Chairman's Report**

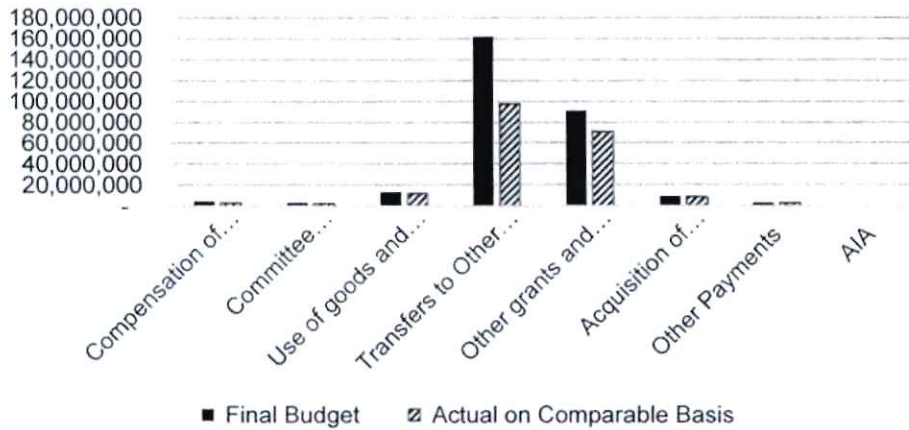


**Mr. Richard Maoga Keoro,  
Chairman – NGCDF West Mugirango Constituency.**

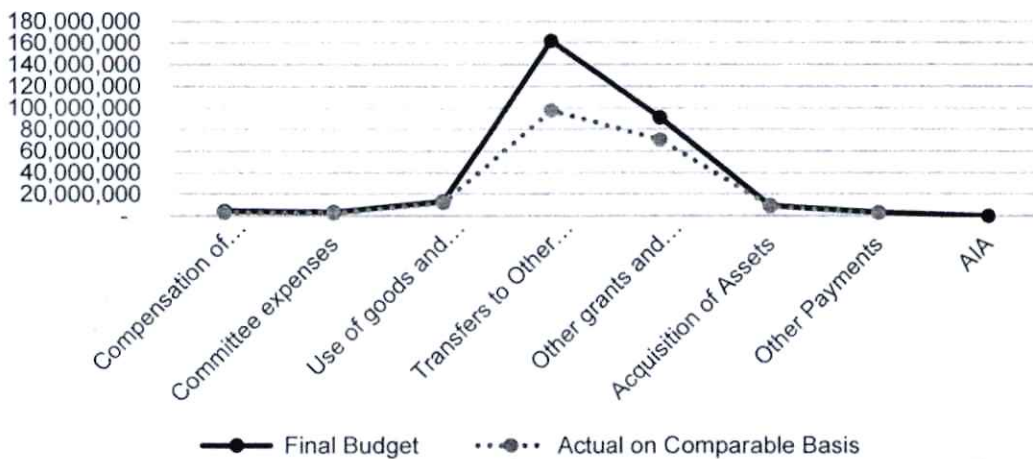
The 2023 2024 financial year was the first full year for the West Mugirango NGCDF Committee following the August, 2022. During the Financial year, there was an amendment to the NGCDF Act, 2015 In December, 2023 whose aim was to further align the NGCDF Act to the constitution, ensuring that the NGCDF undertakes projects that are exclusively national government functions. This amendment caused a delay In the submission of Project Proposals for the 2023 2024 Financial Year till January, 2024. Despite this delay and other economic challenges experienced during the financial year, we appreciate the fact that the Government of Kenya through the NGCDF Board was able to fund 84% of the year's budget as well as disburse a further Kshs. 54,087,603 owed from the 2022 2023 Financial year.

West Mugirango NG-CDF was allocated Kshs. 189,956,193 during the 2023 2024 Financial Year, representing an increase of 30% over the previous financial year's allocation. A bulk of the budget (75%) went to Bursaries, Primary and Secondary Schools and Tertiary Institutions, reflecting the importance placed on ensuring infrastructure is improved across our education institutions as well as ensuring that secondary students are supported to attend institutions of their choice and complete their education with minimal disruptions. Despite the delay in disbursement of funds The West Mugirango NGCDF was able to spend 69% of the funds available as follows;

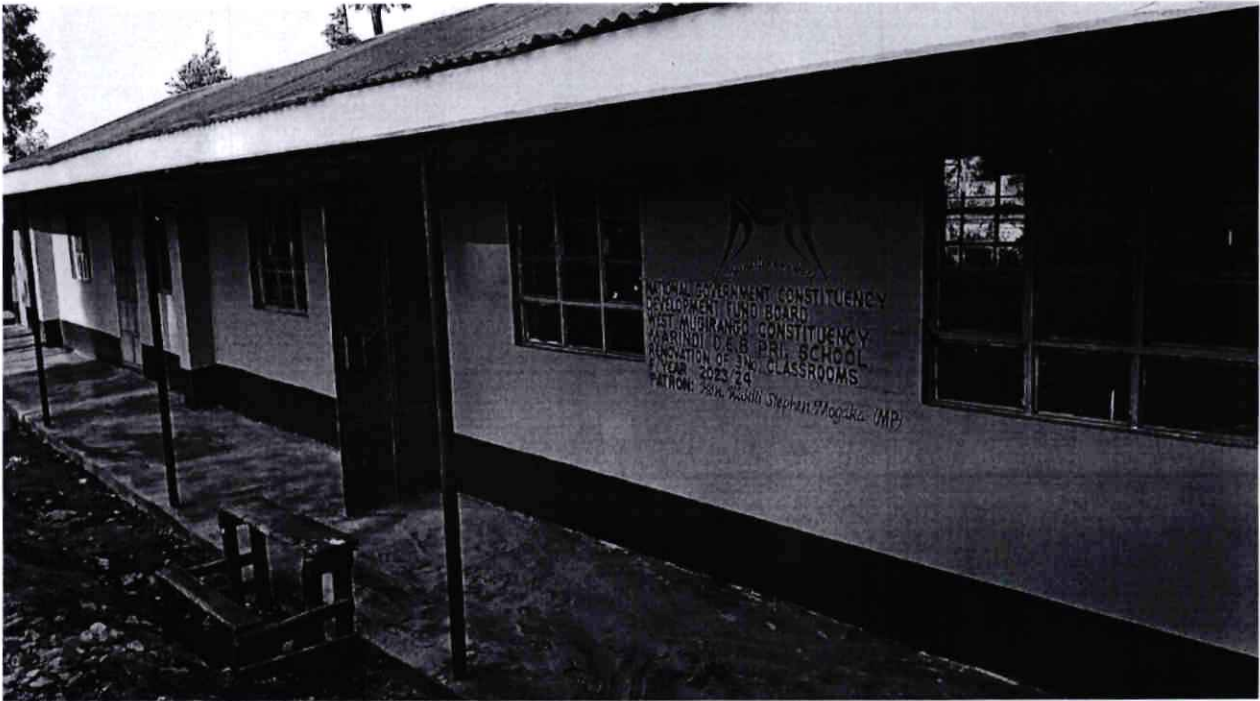
Bar Chart Showing Final Budget against Actual Comparable Basis



Line Chart Showing Budget against Expenditure



During the financial year we were also able to complete of the Administration Block and Lecture Halls Complex at the West Mugirango Forestry College, and begin the construction of two dorms which will be completed during the 2024 2025 Financial Year and be finally handed over to the Kenya Forestry College.



Pic 1: West Mugirango Marindi Primary school – Renovation of three classes

Apart from funding for the education sector, we were able to invest heavily in the security sector and continued with our programme to ensure all Assistant Chief's in the Sub County get good offices and support the construction of new Chief's offices in two newly locations with the aim of bringing services closer to the people



**National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024**

---

Pic 2: Senator Kebaso Secondary School-Construction of a multipurpose hall



Pic 2: Bundo DOK Primary school; Construction of boy's pit latrine

We are continuing to invest very heavily in infrastructure in primary schools in support of the junior secondary schools, having taken full advantage of the conditional grant offered by the Ministry of Education which has ensured that Kshs, 29,188,766 was available to construct nineteen (19) Junior Secondary School classrooms across the constituency.

The biggest challenge that the West Mugirango NGCDF has faced during this past financial year has been allocating adequate funds for our bursary programme. The demand for bursary has continued being very high reflecting the fact that most of the constituents rely on subsistence farming and see education as the key towards securing a brighter future for their children. The Committee was for the first time forced to undertake a reallocation of funds from other projects to boost the Bursary kitty by Kshs. 5,000,000 which is still awaiting approval from the Board.

.....  
**Richard Maoga Keoro**  
**CHAIRMAN WEST MUGIRANGO NGCDF COMMITTEE**

#### 4. Statement of Performance against Predetermined Objectives for FY 2023/2024

##### 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 the *NGCDF West Mugirango Constituency 2023-2027* plan are to:

- a) Public Participation & Transparency and Accountability
- b) Universal Access to Educational Opportunities through upgrading of educational infrastructure in Primary, Secondary and Tertiary institutions.
- c) Improvement in Security Infrastructure.
- d) Conservation of the Environment to mitigate climate change.
- e) Mitigate disasters within the constituency.

##### Progress on the 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:

Sector	Objective	Outcome	Indicator	Performance
Education	100% Transition to Secondary and Tertiary institutions.	Improved transition to secondary schools and tertiary institutions	Increase in number of usable physical infrastructure build in secondary schools.  Development of tertiary institutions Number of bursary beneficiaries at all levels	In FY 23/24 we; Renovated (35) Classrooms and constructed (5) Classrooms and One high mast thunder arrestor and renovated (1) new administration blocks in the schools listed in the Schedules for Transfers to Primary Schools, Secondary Schools and

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

				<p>Tertiary Institutions.</p> <p>Gave Bursaries to 6,327 beneficiaries in Secondary Schools and 2,210 Students in Tertiary institutions.</p>
Security	Development of Police Posts in line with the new National Police Service structure in the Sub-County.	Improved access to security Services	New Police Buildings.	In FY 23/24 We; Budgeted for the Construction of One (1) new offices for Assistant County commissioner, and One (1) police post and purchase of furniture for administrative police office.
Disaster Management	Emergency Interventions at various levels	Mitigate Emergencies	Mitigate emergencies	In the FY 23/24 we undertook the following emergency interventions; Construct Latrines in One Secondary and one primary Schools. As well as renovate a multipurpose hall which had been undermined by flood water and supply of beds

## **5. Governance Statement**

### **a. NG-CDFC process of appointment**

Section 43(1), (2), (3) and (4) of the National Government Constituencies Development Fund (NG-CDF) Act state that:

1. There is established a National Government Constituency Development Fund Committee for every constituency..
2. Constituency Committee Shall comprise of;
  - a) The national government official responsible for co-ordination of national government functions.
  - b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
  - c) two women nominated in accordance with subsection (3) one of Whom shall be a youth at the date of appointment;
  - d) one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
  - e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;:
  - f) The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote..
  - g) one member co-opted by the Board in accordance with regulations made by the Board
3. The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.

The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the board.

The current NGCDFC members were gazetted in the Kenya Gazette (Special Issue) Vol. CXXIV- No. 254 dated 29<sup>th</sup> November, 2022 and the first meeting was held on 19<sup>th</sup> December, 2022.

The persons appointed are drawn from different groupings as follows:

- Male Adult- Richard Maoga Keoro-Chairman
- Male youth – Jared Nyairo - Member
- Female adult- Jane Omboga - Member
- Female youth- Bestinah Ochengo - Member
- PWD REP- Joseph Orengo- Member
- Co-opted Member- Nelvin Nyarango - Member
- Nominee of constituency Office- Lydia Mosomi – Secretary.
- Nominee of constituency Office- Daniel Nyairo - Member

**b. NG-CDFC Tenure**

Section 43 (8) states that the tenure of office of the what the act states that The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

**c. The Role of the Constituency Committee**

According to Section 11 (1) of the NGCDF Regulations, 2016 the roles of the Constituency Committee are as follows;

1. Build Capacity of the PMC's and sensitize members of the community on operations of the fund.
2. Consider project proposals from the ward.
3. Ensure all projects considered for funding meet the requirements of Section 24 of the NG-CDF Act, 2015 as amended in 2016.
4. Ensure project proposals submitted to the Board include detailed budget proposals, procurement plans & work plans.
5. Consult with relevant government departments to ensure cost estimates of projects are realistic.
6. Ensure all projects receive adequate funding and are completed within 3 years
7. Monitor the Implementation of projects.
8. 8. Ensure formation of PMC's, opening of bank accounts, project implementation and closure of projects.
9. Enter into performance contracting with the Board on an annual basis.
10. Receive returns from PMC's.
11. Receive and address all complaints concerning the implementation of projects.
12. Ensure the Committee does not enter into commitments for which funding has not been allocated.
13. Ensure projects are labelled in accordance with guidelines issued by the Board.

**d. Removal of a member**

According to Section 43 (13) of the NGCDF Act, 2015 as amended in 2023, a member may be removed for the following reasons;

- a) lack of integrity;
- b) gross misconduct;
- c) embezzlement of public funds;
- d) bringing the committee into disrepute through unbecoming personal public conduct;
- e) promoting unethical practises;
- f) causing disharmony within the committee;
- g) Physical or mental infirmity.

Where a vacancy arising as a result of the removal of a member under subsection (13) shall be filled in the manner set out in subsection (10) which states that the vacancy shall be filled from the same category of persons where the vacancy has occurred within a

period of one hundred and twenty days, and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

**e. NG-CDFC Induction and training**

During the financial year a training for the West Mugirango NGCDFC Members and the Constituency Office Managers was held in June, 2024 at the Ole Ken Hotel, Nakuru. This was a training jointly organized by the 42 Constituencies in the Nyanza Regions.

**f. Number of meetings:**

Section 43 (11) of the NGCDF Act, 2015 as amended in 2023 stipulates that the Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

In West Mugirango Constituency, the NG-CDF Committee conducted 17 meetings and 12 sub-committee meetings.

Name of committee member	Meetings Held										
	3/8/23	1/11/23	3/1/24	13/1/24	24/1/24	14/3/24	4/4/24	25/4/24	22/5/24	17/6/24	25/6/24
Richard Keoro	√	√	√	√	√	√	√	√	√	√	√
Jane Omboga	√	√	√	√	√	√	√	√	√	√	√
Bestinah Ochengo	√	√	√	√	√	√	√	√	√	√	√
Lydia Mosomi	√	√	√	√	√	√	√	√	√	√	√
Jared Nyairo	√	√	√	√	√	√	√	√	√	√	√
Daniel Nyandiko	√	√	√	√	√	√	√	√	√	√	√
Joseph Orengo	√	√	√	√	√	√	√	√	√	√	√
Nelvin Nyarango	√	√	√	√	√	√	√	√	√	√	√
Diana Lenaibalaitia	√	√	√	√	√	√	√	√	√	√	√
Florence Obunga	√	√	√	√	√	√	√	√	√	√	√

**g. Remuneration Rates**

The NGCDF Committee allowances are fixed by the Ministry of Planning and National Development Circular MPND/15/CONF/13/3/PART G Dated 23<sup>rd</sup> September, 2011. The circular fixes sitting allowances for ordinary members at Kshs. 5,000 per sitting and for the Chairman of the Committee at Kshs. 7,000 per sitting.

**h. Policy on conflict of interest**

The Members are required to declare any conflict during meetings, which whenever declared, would be recorded in the minutes and in the register.

**i. Succession plan**

Vacancies arising as a result of the removal or end of tenure of the members of the Constituency Committee, the vacancy shall be filled in the manner set out in section 43 and minutes of the meeting shall indicate the fact of the removal or appointment of members.

**j. Ethics and code of conduct**

The NG-CDFC members shall be of good conduct and adhere to chapter six of the constitution and shall not have any trail of criminal record. Members shall not indulge in any act in contravention the act and other law, policy regulations that govern operations of NG-CDF.

**k. Risk Management**

The constituency has a risk policy which they observe and are required to maintain a risk register. The committee has the following responsibilities;

1. Build Capacity of the PMC's and sensitize members of the community on operations of the fund.
2. Consider project proposals from the ward.
3. Ensure all projects considered for funding meet the requirements of Section 24 of the NG-CDF Act, 2015 as amended in 2016.
4. Ensure project proposals submitted to the Board include detailed budget proposals, procurement plans & work plans.
5. Consult with relevant government departments to ensure cost estimates of projects are realistic.
6. Ensure all projects receive adequate funding and are completed within 3 years
7. Monitor the Implementation of projects.
8. 8. Ensure formation of PMC's, opening of bank accounts, project implementation and closure of projects.
9. Enter into performance contracting with the Board on an annual basis.
10. Receive returns from PMC's.
11. Receive and address all complaints concerning the implementation of projects.
12. Ensure the Committee does not enter into commitments for which funding has not been allocated.

## **6. Environmental and Sustainability Reporting**

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

### **1. Sustainability strategy and profile -**

To ensure sustainability of West Mugirango NGCDF, the committee funds the following key sectors with the following sustainable priorities.

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

such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

- d. Sports:** The NG-CDF undertook sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy was taken in developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents. We organized a regional tournament for Siaya County during which winners of the previous year's competitions in men's and women's football participate, thereafter, during the month of December we organized a constituency wide tourney for men's and women's football, volleyball and netball. This sector is however no longer funded as per the NGCDF Act 2015 as amended in 2023.

## **2. Environmental performance**

The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion

## **3. Employee welfare**

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and

supported to continually build on their skills and knowledge. West Mugirango constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

#### **4. Market place practices-**

West Mugirango NGCDF is committed to fair and ethical market practices.

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

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

NGCDF has put in efforts to ensure:

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

## 5. Community Engagements-

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

### **Public Participation in Project Identification and Implementation and Monitoring**

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

**Public participation** is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision. The NGCDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

### **Public Awareness**

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

The West Mugirango NGCDF has continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



.....  
**Diana Lenaibalaitia**  
**Fund Account Manager.**



## 7. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF- 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, 2024. 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 *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, 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 *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

*National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

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

**Approval of the financial statements**

The NGCDF- West Mugirango Constituency financial statements were approved and signed by the Accounting Officer on 30<sup>th</sup> July,2024.



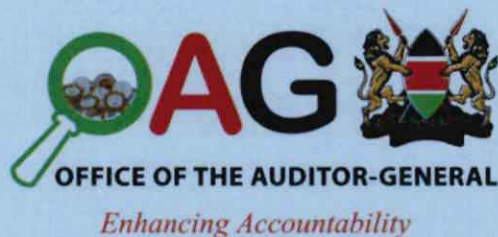
.....  
**Richard Maoga,**  
**Chairman – NGCDF Committee**



.....  
**Diana Lenaibalaitia,**  
**Fund Account Manager**

# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - WEST MUGIRANGO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024**

---

### **PREAMBLE**

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

## REPORT ON THE FINANCIAL STATEMENTS

### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - West Mugirango Constituency set out on pages 1 to 56, which comprise of the statement of assets and liabilities as at 30 June, 2024, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - West Mugirango Constituency as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2023), and the Public Finance Management Act, 2012.

### Basis for Qualified Opinion

#### Project Management Committee Bank Account Balances

Disclosure Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balances of Kshs.23,818,863. However, the cashbooks, bank reconciliation statements and certificates for the individual PMC accounts were not provided for audit review.

In the circumstances, the accuracy and completeness of Project Management Committee bank balances of Kshs.23,818,863 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - West Mugirango Constituency Management in accordance with ISSAI 130 on the 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.

## **Emphasis of Matter**

### **Budgetary Control and Performance**

The summary statement of appropriations reflects final receipts budget and actual on comparable basis of Kshs.286,649,630 and Kshs.240,285,168 respectively, resulting to under-funding of Kshs.46,364,462 or 16.17% of the budget. However, the Fund spent a balance of Kshs197,710,010 against the actual receipts of Kshs.240,285,168 resulting to an under-utilization of Kshs.42,575,158 or 17.72% of the actual receipts and Kshs.88,939,620 or 37% underfunding of the total budget.

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

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

### **Other Matter**

#### **Unresolved Prior Year Matters**

The audit report for the previous year highlighted several issues on the Report on Financial statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not resolved the issues or given explanation for the failure to do so.

### **Other Information**

Management is responsible for the Other Information set out on page ii to xxiii which comprise of Key Constituency Information and Management, NG-CDF Chairman report, Statement of performance against predetermined objectives, governance Statement, environmental and sustainability reporting, statement of management responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the fund financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this Other Information and I am required to report that fact. I have nothing to report in this regard.

# REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

## **Conclusion**

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

### **1.0 Transfer to other Government Units**

#### **1.1 Substandard Construction of Steel Gate**

The statement of receipts and payments as disclosed under Note 7 to the financial statements reflects Kshs.97,501,697 on transfers to other Government units. Included in this is the amount of Kshs.40,322,969 in respect of transfers to secondary schools. Review of documents revealed that Kshs.800,000 was disbursed to Kebirigo Boys High School for construction of a steel gate. However, physical inspection carried out in the month of November, 2024 revealed poor workmanship, the gate was broken down and not labelled. In addition, the contractor was not on site and management did not provide the procurement documents for audit scrutiny nor the interim and completion certificates for the project.

In the circumstances, the value for money on the project of Kshsh.800,000 could not be confirmed.

#### **2.0 Failure to Observe Ethnic Diversity in Staff Composition**

A review of the staff recruitment documents provided for audit revealed that eighty 80% of the ten staff employed by the entity were from the dominant community in the area. This is contrary to the provisions of Section 7(1) and (2) the National Cohesion and Integration Act, 2008 which provides that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public establishment shall have more than one-third of its staff from the same ethnic community.

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

#### **3.0 Unremitted National Industrial Training Authority Payments**

The statement of receipts and payments as disclosed under Note 4 to the financial statements reflects compensation of employees amounting to Kshs.3,190,888. Included in this component is an expenditure of Kshs.3,071,288 and Kshs.119,600 in respect staff salaries and employer contributions to National Social Security Schemes, respectively.

However, during the year the Fund did not remit employees deductions to the National Industrial Training Authority (NITA), against the industrial training Act section 5 (Cap 237) which requires the employers to pay NITA annually at a monthly rate of Kshs.50 per employee. The entity ought to have paid Kshs.5,100 to NITA, leading to understatement of employee cost by Kshs.5,100.

In the circumstances, the accuracy and completeness of compensation to employees amounting to Kshs.3,190,888 could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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, except for the effect(s) of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

#### **1.1 Weaknesses in Internal Controls**

The constituency had an internal audit function for reviewing the governance mechanisms of its operations for transparency and accountability with regard to the finances and assets of the entity as required by Regulations 160 and 162 of the Public Finance Management Regulations (National Government), 2015. However, internal audit reports on the state of risk management, control and governance, internal audit workplan, audit committee minutes for the year were not presented for audit review.

In the circumstances, the existence of an effective internal control and governance could not be confirmed.

#### **1.2 Weak Information Technology Internal Controls**

Review of the Information Technology Internal Controls revealed that Management had not developed an IT continuity and disaster recovery plan which would be resorted to in case of disruption of service. Besides, an approved IT strategic committee and strategic plan which is important in performing the oversight function and formulation of policies to

ensure that the IT investments and functions are directed towards achievement of the mandate of the Constituency were not developed.

In the circumstances, the reliability and effectiveness of the County Assembly's Information Technology internal controls could not be confirmed.

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

### **Responsibilities of the Management and Board of Management**

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

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

### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require

that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

Nairobi

24 December, 2024

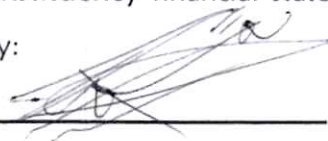
*National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

**9. Statement of Receipts and Payments for the Year Ended 30th June 2024**

	Note	2023 / 2024	2022 / 2023
		Kshs	Kshs
Receipts			
Transfers from NGCDF Board	1	197,679,334	91,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	3,500	-
<b>TOTAL RECEIPTS</b>		<b>197,682,834</b>	<b>91,000,000</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,775,688	1,973,160
Committee expenses	5	2,441,550	2761,800
Use of goods and services	6	12,622,632	5,831,934
Transfers to Other Government Units	7	97,501,697	4,302,272
Other grants and transfers	8	70,672,443	48,843,615
Acquisition of Assets	9	8,996,000	-
Other Payments	10	2,700,000	-
<b>TOTAL PAYMENTS</b>		<b>197,710,010</b>	<b>65,132,781</b>
<b>SURPLUS/DEFICIT</b>		<b>(27,176)</b>	<b>25,867,219</b>

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

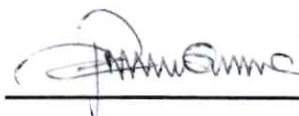
The Constituency financial statements were approved by the NGCDFC on 11<sup>th</sup> July 2024 and signed by:



**Chairman NG-CDF  
Committee  
Richard Maoga Keoro**



**Fund Accountant Manager  
Diana Lenaibalatia**



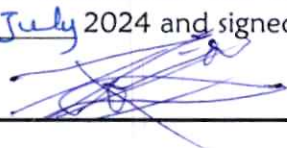
**National Sub-County  
Accountant  
Consolatta Oyinda Auma  
ICPAK M/No: 10523**

*National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

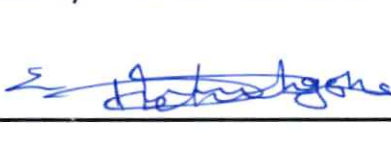
**10. Statement of Assets and Liabilities as at 30th June, 2024**

	Note	2023 / 2024	2022 / 2023
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	11A	42,575,159	42,602,334
Cash Balances (cash at hand)	11B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>42,575,159</b>	<b>42,602,334</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	12	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>42,575,159</b>	<b>42,602,334</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	13	-	-
Gratuity	14	-	-
<b>NET FINANCIAL SSETS</b>		<b>42,575,159</b>	<b>42,602,334</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	15	42,602,334	16,735,115
Prior year adjustments	16	-	-
Surplus/Defict for the year		(27,176)	25,867,219
<b>NET FINANCIAL POSITION</b>		<b>42,575,159</b>	<b>42,602,334</b>

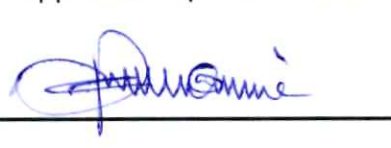
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on 11<sup>th</sup> July 2024 and signed by:



**Chairman NG-CDF  
Committee  
Richard Maoga Keoro**



**Fund Accountant Manager  
Diana Lenaibalatia**



**National Sub-County  
Accountant  
Consolatta Oyinda Auma  
ICPAK M/No: 10523**

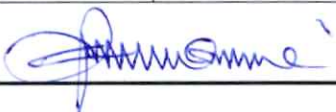
*National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

**11. Statement Of Cash Flows for the Year Ended 30th June 2024**

	Notes	2023 / 2024	2022 / 2023
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers from NGCDF Board	1	197,679,334	91,000,000
Other Receipts	3	3,500	-
		197,682,834	<b>91,000,000</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	2,775,688	1,973,160
Committee expenses	5	2,441,550	2761800
Use of goods and services	6	12,622,632	5,831,934
Transfers to Other Government Units	7	97,501,697	4,302,272
Other grants and transfers	8	70,672,443	48,843,615
		-	1420000
Other Payments	10	2,700,000	-
		188,714,010	<b>65,132,781</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	-
<b>Net Adjustments</b>		-	-
<b>Net cash flow from operating activities</b>		<b>8,968,825</b>	<b>25,867,219</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(8,996,000)	-
<b>Net cash flows from Investing Activities</b>		<b>(8,996,000)</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>(27,176)</b>	<b>25,867,219</b>
Cash and cash equivalent at BEGINNING of the year	11	42,602,334	16,735,115
Cash and cash equivalent at END of the year		42,575,159	<b>42,602,334</b>

  
Chairman NG-CDF  
Committee  
Richard Maoga Keoro

  
Fund Accountant Manager  
Diana Lenaibalatia

  
National Sub-County  
Accountant  
Consolata Oyinda Auma

*National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

ICPAK M/No: 10523

*[Handwritten signature]*

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**12. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2024**

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	B		c=a+b	D	e=c-d	f=d/c %
	2023 / 2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2023 / 2024	2023 / 2024		
<b>Receipts</b>							
Transfers from NG-CDF Board	189,956,193	42,602,334	54,087,603	286,646,130	240,281,668	46,364,462	84%
Proceeds from Sale of Assets	-	-	-	-	-	-	0%
Other Receipts	-	3,500	-	3,500	3,500	-	100%
<b>TOTAL RECEIPTS</b>	<b>189,956,193</b>	<b>42,605,834</b>	<b>54,087,603</b>	<b>286,649,630</b>	<b>240,285,168</b>	<b>46,364,462</b>	<b>84%</b>
<b>PAYMENTS</b>							
Compensation of Employees	3,766,440	72,399	744,000	4,582,839	2,775,688	1,807,152	61%
Committee expenses	2,700,000	558,710	-	3,258,710	2,441,550	817,160	
Use of goods and services	9,316,122	4,146,100	-	13,462,222	12,622,632	839,590	94%
Transfers to Other Government Units	97,406,800	33,131,636	31,337,175	161,875,611	97,501,697	64,373,914	60%
Other grants and transfers	67,366,831	2,693,489	21,006,428	91,066,748	70,672,443	20,394,305	78%
Acquisition of Assets	9,400,000	-	-	9,400,000	8,996,000	404,000	96%
Other Payments	-	2,000,000	1,000,000	3,000,000	2,700,000	300,000	90%
AIA	-	3,500	-	3,500	-	3,500	
<b>TOTAL</b>	<b>189,956,193</b>	<b>42,605,834</b>	<b>54,087,603</b>	<b>286,649,630</b>	<b>197,710,010</b>	<b>88,939,621</b>	<b>69%</b>

**Explanatory Notes.**

- a) Compensation of Employees was utilized at 69.6% because there was a delay of 6 months in bringing on board five new employees. They only worked for 9 months while we had budgeted for 12 months.
- b) Transfers to other government units was utilized at 60.4% due to delay in preparation and approval of project proposals resulting in a delay in disbursement of funds due to the amendment of the NGCDF Act, 2015 in December, 2023.
- c) Other Grants and Transfers was utilized at 77.3% due to delay in preparation and approval of project proposals resulting in a delay in disbursement of funds due to the amendment of the NGCDF Act, 2015 in December, 2023. Only the bursary component had been approved by mid-January, 2024.
- d) The delay of funds from the exchequer resulted to the delay of disbursement of fund by Board to the Constituency hence receipt of 83.8% of the total budget.

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

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	88,939,621
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2024	46,364,462
	42,575,159
Increase/(decrease) Accounts payable	0
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2024	42,575,159

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**13. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2024**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,766,440	72,399	744,000	4,582,839	2,775,688	1,807,152
1.2 Committee allowances	1,400,000	558,710	-	1,958,710	1,278,000	680,710
1.3 Use of goods and services	5,355,268	4,146,100	-	9,501,368	9,310,132	191,236
<b>Sub-total</b>	<b>10,521,708</b>	<b>4,777,209</b>	<b>744,000</b>	16,042,917	<b>13,363,820</b>	<b>2,679,098</b>
2.0 Monitoring and evaluation				-		-
2.1 Capacity building	460,854			460,854		460,854
2.2 Committee allowances	1,300,000			1,300,000	1,163,550	136,450
2.3 Use of goods and services	3,500,000			3,500,000	3,312,500	187,500
<b>Sub-total</b>	<b>5,260,854</b>	-	-	5,260,854	<b>4,476,050</b>	<b>784,804</b>
3.0 Constituency Oversight Committee (Itemize as per budget)				-		-

*National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
3.1				-		-
				-		-
<b>Sub-total</b>	-	-	-	-	-	-
4.0 Emergency	9,229,569			9,229,569	5,406,424	3,823,145
4.1 Primary Schools				-		-
4.2 Secondary schools				-		-
4.3 Tertiary institutions				-		-
4.4 Security projects				-		-
<b>Sub-total</b>	<b>9,229,569</b>	-	-	9,229,569	<b>5,406,424</b>	<b>3,823,145</b>
5.0 Bursary and Social Security				-		-
5.1 Primary Schools				-		-
5.2 Secondary Schools	22,000,000	941,737	1,056,000	23,997,737	23,986,238	11,499
5.3 Tertiary Institutions	23,201,308		3,113,347	26,314,655	21,653,400	4,661,255
5.4 Universities				-		-
5.5 Education Support Programmes				-		-
5.6 Social Security				-		-
<b>Sub-total</b>	<b>45,201,308</b>	<b>941,737</b>	<b>4,169,347</b>	50,312,392	<b>45,639,638</b>	<b>4,672,754</b>
6.0 Sports				-		-
		251,752	350,000	601,752	601,752	-
		1,500,000		1,500,000	1,500,000	-

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
6.1				-		-
6.2				-		-
<b>Sub-total</b>	-	<b>1,751,752</b>	<b>350,000</b>	2,101,752	<b>2,101,752</b>	-
7.0 Environment				-		-
Nyangoso Pri School	258,100			258,100	-	258,100
KENYENYA SDA PRI. SCHOOL			287,081	287,081	287,081	-
				-		-
7.2				-		-
<b>Sub-total</b>	<b>258,100</b>	-	<b>287,081</b>	545,181	<b>287,081</b>	<b>258,100</b>
8.0 Primary Schools Projects				-		-
(List all the Projects)				-		-
Kebirigo Pri School	1,778,366			1,778,366		1,778,366
Moi Kabondo Pri School	1,713,660			1,713,660		1,713,660
Nyakeore Primary School	1,713,660			1,713,660		1,713,660
Endabu Pri School	1,713,660			1,713,660		1,713,660
Bosose Pri Chool	1,713,660			1,713,660		1,713,660
Geta Pri School	1,713,660			1,713,660		1,713,660
Kabatia Pri School	1,713,660			1,713,660		1,713,660
Tente Pri School	1,713,678			1,713,678		1,713,678
Masosa Pri School	1,538,829			1,538,829		1,538,829
Omokonge Pri School	1,223,835			1,223,835		1,223,835

*National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Ekenyoro Pri School	1,538,829			1,538,829		1,538,829
Kianyabongere Pri School	1,538,829			1,538,829		1,538,829
Mobamba Pri School	1,538,829			1,538,829		1,538,829
Getaari Pri School	1,538,829			1,538,829		1,538,829
Ekerama Pri School	1,538,829			1,538,829		1,538,829
Igena Itambe Pri School	1,538,829			1,538,829		1,538,829
Nyamira Pri School	16,626,955			16,626,955		16,626,955
Bundo Pri School	3,499,917			3,499,917		3,499,917
Nyairicha Pri School	1,881,340			1,881,340		1,881,340
Bomondo Pri School	2,598,745			2,598,745		2,598,745
Bundo Pri School	1,685,033			1,685,033	1,685,033	-
Geseneno Pri School	1,873,962			1,873,962	1,873,962	-
Bonyaiguba Pri School	1,848,651			1,848,651	1,848,651	-
Matierio Pri School	1,854,451			1,854,451	1,854,451	-
Ratandi Pri School	1,863,673			1,863,673	1,863,673	-
Nyakoria Pri School	1,883,474			1,883,474	1,883,474	-
Nyachogochogo Pri School	1,857,235			1,857,235	1,857,235	-
Nyainogu Pri School	1,873,962			1,873,962	1,873,962	-
Marindi Pri School	1,874,736			1,874,736	1,874,736	-
Kenyenye Pri School	1,875,087			1,875,087	1,875,087	-
Kemasare Pri School	2,598,745			2,598,745	2,598,745	-

*National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Mangongo Pri School	2,598,745			2,598,745	2,598,745	-
Nyamira Pri School	2,000,000			2,000,000		2,000,000
Nyabisimba Pri School	1,874,623			1,874,623		1,874,623
Egesieri Pri School		2,340,662	359,338	2,700,000	2,700,000	-
NYAMWETERUKO PRI. SCHOOL		2,250,000		2,250,000	2,250,000	-
Masosa Pri School		2,250,000		2,250,000	2,250,000	-
Omokonge Pri School		600,000		600,000	600,000	-
MOTAGARA PRIMARY SCH		900,000		900,000	900,000	-
GETARE PRI. SCHOOL		600,000		600,000	600,000	-
BUGO PRI. SCHOOL		600,000		600,000	600,000	-
Bosose Pri Chool		200,000		200,000	200,000	-
Nyamira Pri School		3,600,000		3,600,000	3,600,000	-
TINGA DOK PRI. SCHOOL		900,000		900,000	900,000	-
Kebirigo Pri School		900,000		900,000	900,000	-
Kebirigo Pri School		900,000		900,000	900,000	-
RIRUMI PRI. SCHOOL		900,000		900,000	900,000	-
RIRUMI PRI. SCHOOL		900,000		900,000	900,000	-
NYACHURURU PAG PRI. SCHOOL		900,000		900,000	900,000	-
NYACHURURU PAG PRI. SCHOOL		900,000		900,000	900,000	-

*National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Nyangoso Pri School		900,000		900,000	900,000	-
Nyangoso Pri School		900,000		900,000	900,000	-
TONGA OMONURI PRI. SCHOOL		900,000		900,000	900,000	-
TONGA OMONURI PRI. SCHOOL		600,000		600,000	600,000	-
ENCHORO PRI. SCHOOL		900,000		900,000	900,000	-
ENCHORO PRI. SCHOOL		900,000		900,000	900,000	-
Tente Pri School		900,000		900,000	900,000	-
Tente Pri School		900,000		900,000	900,000	-
Nyairicha Pri School		940,670		940,670	940,670	-
SIRONGA PRIMARY SCHOOL		500,000		500,000	500,000	-
Omokonge Pri School		138,000		138,000	138,000	-
NYAKORIA PRIMARY SCHOOL		940,670		940,670	940,670	-
omosasa pri school		2,600,000		2,600,000	2,600,000	-
				-		-
				-		-
				-		-
				-		-
<b>Sub-total</b>	<b>77,938,976</b>	<b>33,131,636</b>	<b>359,338</b>	<b>111,429,950</b>	<b>55,707,094</b>	<b>54,251,222</b>

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
9.0 Secondary Schools Projects (List all the Projects)				-		-
Ekenyoro Sec School	3,511,842			3,511,842	3,511,842	-
Senetor Kebaso Sec. School	2,414,290			2,414,290	2,414,290	-
St. Tiberius Sec. School	1,471,634			1,471,634	1,471,634	-
ST. PETERS NYAISA SECONDARY SCHOOL	3,645,263			3,645,263		3,645,263
Senetor Kebaso Sec. School			3,150,000	3,150,000	3,150,000	-
Gesore Sec. School	3,373,017			3,373,017	3,373,017	-
KEBIRIGO HIGH SCHOOL	2,698,682			2,698,682	2,698,682	-
KEBIRIGO HIGH SCHOOL	1,873,388			1,873,388	1,873,388	-
KEBIRIGO HIGH SCHOOL	479,708			479,708		479,708
ST. PETERS NYAISA SECONDARY SCHOOL			3,000,000	3,000,000	3,000,000	-
GEKOMONI SEC SCHOOL			5,900,000	5,900,000	5,900,000	-
NYAKEORE SECONDARY SCHOOL			2,985,387	2,985,387	2,985,387	-
NYAMAIYA SEC. SCHOOL			2,985,387	2,985,387	2,985,387	-
GESORE SEC SCHOOL			2,985,387	2,985,387	2,985,387	-
NYAMIRA BOYS			2,985,387	2,985,387		2,985,387
BOMORITO SEC. SCHOOL			611,735	611,735	611,735	-

*National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
BOMORITO SEC. SCHOOL			900,000	900,000	900,000	-
ST. TIBERIUS NYAMOTENTEMI SEC. SCHOOL			1,222,600	1,222,600	1,222,600	-
KIANUNGU SEC. SCHOOL			1,947,254	1,947,254	1,911,254	36,000
KEBIRIGO HIGH SCHOOL			800,000	800,000	800,000	-
ST. CHARLS LWANGA SEC			1,504,700	1,504,700		1,504,700
				-		-
				-		-
<b>Sub-total</b>	<b>19,467,824</b>	<b>-</b>	<b>30,977,837</b>	<b>50,445,661</b>	<b>41,794,603</b>	<b>8,651,058</b>
10.0 Tertiary institutions Projects (List all the Projects)				-		-
10.1				-		-
10.2				-		-
10.3				-		-
<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11.0 Security Projects				-		-
KENYENYA POLICE POST			2,000,000	2,000,000	2,000,000	-
NYAMIRA POLICE STATION			3,000,000	3,000,000	3,000,000	-

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
			Kshs	Kshs	Kshs	Kshs
NYAIGWA/MIRUKA POLICE PPOST			2,000,000	2,000,000	2,000,000	-
KIAMBELE POLICE STATION			2,000,000	2,000,000	2,000,000	-
NYAMIRA COUNTY COMMISSIONOR'S RESIDENCE			700,000	700,000	700,000	-
BONYAMATUTA CHACHE CHIEF'S OFFICE			500,000	500,000	500,000	-
NYAMIRA DIVISION ACC'S OFFICE			1,000,000	1,000,000	1,000,000	-
REREC			5,000,000	5,000,000	5,000,000	-
Kenya ACC	3,940,000			3,940,000		3,940,000
Central Infrastructure Protection Unit	300,000			300,000	300,000	-
DCC,S	737,548			737,548	737,548	-
Nyasore Police Post	2,700,306			2,700,306		2,700,306
REREC	5,000,000			5,000,000		5,000,000
				-		-
				-		-
11.2				-		-
11.3				-		-
<b>Sub-total</b>	<b>12,677,854</b>	<b>-</b>	<b>16,200,000</b>	<b>28,877,854</b>	<b>17,237,548</b>	<b>11,640,306</b>
12.0 Acquisition of assets				-		-

*National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
12.1 Motor Vehicles (including motorbikes)	9,400,000			9,400,000	8,996,000	404,000
12.2 Construction of CDF office				-		-
12.3 Purchase of furniture and equipment				-		-
12.4 Purchase of computers				-		-
12.5 Purchase of land				-		-
<b>Sub-total</b>	<b>9,400,000</b>	<b>-</b>	<b>-</b>	<b>9,400,000</b>	<b>8,996,000</b>	<b>404,000</b>
13.0 Others				-		-
13.1 Strategic Plan		2,000,000	1,000,000	3,000,000	2,700,000	300,000
13.2 Innovation Hub				-		-
<b>Sub-total</b>	<b>-</b>	<b>2,000,000</b>	<b>1,000,000</b>	<b>3,000,000</b>	<b>2,700,000</b>	<b>300,000</b>
Funds pending approval**				-		-
PMC Savings				-		-
AIA	-	3,500	-	3,500		3,500
<b>Sub total</b>		<b>3,500</b>	<b>-</b>	<b>3,500</b>	<b>-</b>	<b>3,500</b>
<b>Total</b>	<b>189,956,193</b>	<b>42,605,834</b>	<b>54,087,603</b>	<b>286,649,630</b>	<b>197,710,010</b>	<b>88,939,621</b>

#### **14. 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;

- Receivables that include imprests
- Payables that include gratuity and retentions.

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

##### **2. Reporting Entity**

The financial statements are for the NGCDF 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. Recognition of Receipts**

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

##### **a. Transfers from the National Government Constituency Development Fund (NG-CDF)**

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

##### **b. Proceeds from the Sale of Assets**

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

**c. Other receipts**

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

**d. Unutilized Funds from PMCs.**

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

**e. External Assistance**

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

**5. Recognition of payments**

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

**a) Compensation of Employees**

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

**b) 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.

**c) Acquisition of Fixed Assets**

The payment on the 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.

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

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

**6. In-kind contributions**

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

**7. 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 an insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

**8. 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.

**9. Accounts Payable**

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

## **10. Pending Bills**

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

## **11. 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 the NGCDF Act, 2015

## **12. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2023 for the period 1<sup>st</sup> July 2023 to 30<sup>th</sup> June 2024 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

## **13. Comparative Figures**

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

## **14. 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 30<sup>th</sup> June 2024.

## **15. Prior Period Errors**

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by i. restating the comparative

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restate 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.

**16. Related Party Transactions**

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

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**15. Notes To the Financial Statements**

**1. Transfers from NGCDF Board**

Description	2023/ 2024	2022 / 2023
NGCDF Board	Kshs	Kshs
Normal Allocation	Kshs	Kshs
AIE No. B185295		7,000,000
AIE No. B185442		6,000,000
AIE No B185815		15,000,000
AIE No B205638		12,000,000
AIE No. B205935		12,000,000
AIE No. B206221		5,000,000
AIE No. B207714		18,000,000
AIE No. B207950		16,000,000
AIE No. B214458	54,087,603	
AIE No. B225263	40,000,000	
AIE No. B226259	23,591,731	
AIE No. B233927	40,000,000	
AIE No. B214951	40,000,000	
<b>TOTAL</b>	<b>197,679,334</b>	<b>91,000,000</b>

**2. Proceeds From Sale of Assets**

	2023 / 2024	2022 / 2023
	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	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Others (specify)	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

**3. Other Receipts**

	2023 / 2024	2022 / 2023
	Kshs	Kshs
Interest Received	0	0
Rent	0	0
Receipts from sale of tender documents	0	0
Hire of plant/equipment/facilities	3,500	0
Unutilized funds from PMCs account	0	0
Other Receipts Not Classified Elsewhere ( <i>specify</i> )	0	0
<b>Total</b>	<b>3,500</b>	<b>0</b>

**4. Compensation Of Employees**

	2023 / 2024	2022/ 2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,656,088	1,353,001
<b>Personal allowances paid as part of salary</b>		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	519,599
Employer Contributions Compulsory national social security schemes	119,600	100,560
Employer Contributions Compulsory Housing levy		
Employer Contributions Compulsory NITA		
<b>TOTAL</b>	<b>2,775,688</b>	<b>1,973,160</b>

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**5. Committee Expenses**

	<b>2023 / 2024</b>	<b>2022 / 2023</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>A. NG CDFC</b>		
Sitting allowance	1,278,000	1,496,300
Other committee expenses	1,163,550	1,265,500
<b>Sub total</b>	<b>2,441,550</b>	<b>2,761,800</b>
<b>B. Constituency Oversight Committee</b>		
Allowances	-	520,000
Other committee expenses	-	900,000
<b>Sub total</b>	<b>-</b>	<b>1,420,000</b>
<b>Total (A+B)</b>	<b>2,441,550</b>	<b>4,181,800</b>

**6. Use of Goods and services**

	<b>2023 / 2024</b>	<b>2022/ 2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	64,599	392,780
Communication, supplies and services	57,700	232,921
Domestic travel and subsistence	1,475,563	1,133,000
Printing, advertising and information supplies & services	1,806,580	80,000
Rentals of produced assets	-	-
Training expenses	105,000	
Hospitality supplies and services	1,761,000	995,062
Insurance costs	-	168,456
Specialized materials and services	887,000	
Office and general supplies and services	3,152,690	449,000
Fuel , oil & lubricants	1,315,245	1,034,755
Other operating expenses	1,997,255	1,017,267
Bank Charges	-	34,593
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	274,100
Routine maintenance- other assets	-	20,000
<b>TOTAL</b>	<b>12,622,632</b>	<b>5,831,934</b>

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**7. Transfer To Other Government Units**

Description	2023 / 2024	2022/ 2023
	Kshs	Kshs
Transfers to Primary Schools	55,707,094	644,048
Transfers to Secondary Schools	41,794,603	3,629,500
Transfers to Tertiary Institutions	-	28,724
<b>TOTAL</b>	<b>97,501,697</b>	<b>4,302,272</b>

**8. Other Grants and Other transfers**

	2023 / 2024	2022/ 2023
	Kshs	Kshs
Bursary - Secondary ( see attached list)	23,986,238	20,636,773
Bursary -Tertiary ( see attached list)	21,653,400	20,250,819
Bursary- Special Schools	-	250,000
Bursary education support programme	-	-
Social Security programmes (NHIF)	287,081	
Security Projects ( see attached list)	17,237,548	
Sports Projects ( see attached list)	2,101,752	-
Environment Projects ( see attached list)	-	287,082
Emergency Projects ( see attached list)	5,406,424	7,418,941
Roads Projects	-	-
<b>TOTAL</b>	<b>70,672,443</b>	<b>48,843,615</b>

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**9. Acquisition Of Assets**

	<b>2023 / 2024</b>	<b>2022/ 2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	0
Purchase of Vehicles and Other Transport Equipment	8,996,000	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialized Plant, Equipment and Machinery	0	0
Rehabilitation and renovation of plant, machinery and equipment	0	0
Acquisition of Land	0	0
Acquisition Intangible Assets	0	0
<b>Total</b>	<b>8,996,000</b>	<b>0</b>

**10. Other Payments**

	<b>2023 / 2024</b>	<b>2022/ 2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Strategic Plan	2,700,000	-
ICT Hubs	-	-
		-
<b>TOTAL</b>	<b>2,700,000</b>	<b>-</b>

**11. Cash and Cash Equivalents**

<b>Name of Bank and Account No.</b>	<b>2023 / 2024</b>	<b>2022/ 2023</b>
	<b>Kshs</b>	<b>Kshs</b>
	<b>(30/6/2024)</b>	<b>(30/6/2023)</b>
<b>11A: Bank Accounts (Cash Book Bank Balance)</b>		
Equity Bank Nyamira Branch A/C No. 0520281007299	42,575,159	42,602,334
<b>TOTAL</b>	<b>42,575,159</b>	<b>42,602,334</b>
<b>11B: CASH IN HAND)</b>		
	-	-

***National Government Constituencies Development Fund (NGCDF)***  
***West Mugirango Constituency***  
***Annual Report and Financial Statements for The Year Ended June 30, 2024***

<b>TOTAL</b>	-	-
--------------	---	---

**National Government Constituencies Development Fund (NGCDF)**  
**West Mugirango Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**

12. 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>
FAM WEST MUGIRANGO CONSTITUENCY	-	-	-	-
FAM WEST MUGIRANGO CONSTITUENCY	-	-	-	-
FAM WEST MUGIRANGO CONSTITUENCY	-	-	-	-
FAM WEST MUGIRANGO CONSTITUENCY	-	-	-	-
<b>Total</b>	-	-	-	-

13. Retention

	<b>2023 / 2024</b>	<b>2022/ 2023</b>
	<b>KShs</b>	<b>KShs</b>
Retention as at 1 <sup>st</sup> July (A)	0	900,000
Retention held during the year (B)	0	0
Retention paid during the Year (C)	0	0
<b>Closing Retention as at 30<sup>th</sup> June D= A+B-C</b>	<b>0</b>	<b>900,000</b>

Retentions aging analysis.

	<b>2023 / 2024</b>	<b>% of the total Retention</b>	<b>2022 / 2023</b>	<b>% of the total Retention</b>
Under one year	0	%	0	%
1-2 years	0	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
<b>Total</b>	<b>0</b>		<b>0</b>	

*National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

**14. Gratuity**

	2023 / 2024	2022/ 2023
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	0	0
Gratuity held during the year (B)		
Gratuity paid during the Year (C)		
<b>Closing Gratuity as at 30<sup>th</sup> June D= A+B-C</b>	<b>0</b>	<b>0</b>

**Gratuity aging analysis**

	2023 / 2024	% of the total Gratuity	2022 / 2023	% of the total Gratuity
Under one year	0	%	0	%
1-2 years	0	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
<b>Total</b>	<b>0</b>		<b>0</b>	

*The total above should be equal to the Gratuity closing figures)*

**15. Fund Balance B/F**

	(1 <sup>st</sup> July 2023)	(1 <sup>st</sup> July 2022)
	Kshs	Kshs
Bank accounts	42,602,334	16,735,115
Cash in hand	-	-
Imprest	-	-
<b>TOTAL</b>	<b>42,602,334</b>	<b>16,735,115</b>

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	900,000	0	900000
Cash in hand	0	0	0
Imprests	0	0	0
Retentions	0	0	0
Gratuity	0	0	0
Others ( <i>specify</i> )	0	0	0
<b>Total</b>	<b>900,000</b>	<b>0</b>	<b>900,000</b>

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

17. Changes In Accounts Receivable – Outstanding Imprests

	2023 / 2024	2022/ 2023
	KShs	KShs
Municipality of Nyamira <sup>1st</sup> July (A)	2,945,800	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
Closing accounts in account receivables D= A+B-C	2,945,800	0
<b>Net changes in accounts Receivables D - A</b>	<b>0</b>	<b>0</b>

18. Changes In Accounts Payable – Gratuities and Retentions

	2023 / 2024	2022/ 2023
	KShs	KShs
Gratuities and Retentions as at 1 <sup>st</sup> July (A)	0	900,000
Gratuities and Retentions held during the year (B)	0	0
Gratuities and Retentions paid during the Year (C)	0	0
Closing account payables D= A+B-C	0	900,000
<b>Net changes in accounts payables D-A</b>	<b>0</b>	<b>0</b>

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**19. Other Important Disclosures**

**19.1: Pending Accounts Payable (See Annex 1)**

	<b>2023 / 2024</b>	<b>2022/ 2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**Aging Analysis for Pending Accounts Payables**

	<b>2023 / 2024</b>	<b>% of the total</b>	<b>2022 / 2023</b>	<b>% of the total</b>
Under one year	0	%		%
1-2 years	0	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
<b>Total</b>	<b>0</b>		<b>0</b>	

**19.2: Pending Staff Payables (See Annex 2)**

	<b>2023 / 2024</b>	<b>2022/ 2023</b>
	<b>Kshs</b>	<b>Kshs</b>
NGCDFC Staff	0	0
Others ( <i>specify</i> )	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**Aging Analysis for staff Payables**

	<b>2023 / 2024</b>	<b>% of the total</b>	<b>2022 / 2023</b>	<b>% of the total</b>
Under one year	0	%	0	%
1-2 years	0	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
<b>Total</b>	<b>0</b>		<b>0</b>	

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**19.3: Unutilized Fund (See Annex 3)**

	<b>2023 / 2024</b>	<b>2022/ 2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	1,807,152	1770085
Committee expenses	817,160	1130496
Use of goods and services	839,590	1924559
Amounts due to other Government entities (see attached list)	64,373,914	60,977,837
Amounts due to other grants and other transfers (see attached list)	20,394,305	26,139,081
Acquisition of assets	404,000	-
Others ( <i>specify</i> )	300,000	2,000,000
Funds pending approval	3,500	2717003
Oversight committee expenses		30,876
<b>Total</b>	<b>88,936,121</b>	<b>96,689,937</b>

**19.4: PMC account balances (See Annex 5)**

	<b>2023 / 2024</b>	<b>2022/ 2023</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account balances	23,834,192	2,086,518
<b>Total</b>	<b>23,834,192</b>	<b>2,086,518</b>

**19.5 Related Party Transactions**

	<b>2023 / 2024</b>	<b>2022/ 2023</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Committee Members Remuneration</b>		
Sitting allowance of committee Members during the year	1,278,000	1,496,300
<b>Transaction with the NGCDF Board</b>		
Receipts from the NGCDF Board during the year	<b>197,679,334</b>	<b>91,000,000</b>
<b>Total</b>	<b>198,957,334</b>	<b>92,496,300</b>

***National Government Constituencies Development Fund (NGCDF)***  
***West Mugirango Constituency***  
***Annual Report and Financial Statements for The Year Ended June 30, 2024***

---



16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	B	C	d=a-c	
<b>Construction of buildings</b>					
1.	0	0	0	0	0
2.	0	0	0	0	0
<b>Sub-Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Construction of civil works</b>					
3.	0	0	0	0	0
4.	0	0	0	0	0
5.	0	0	0	0	0
<b>Sub-Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Supply of goods</b>					
6.	0	0	0	0	0
7.	0	0	0	0	0
<b>Sub-Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Supply of services</b>					
8.	0	0	0	0	0
<b>Sub-Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**Annex 2 - Analysis of Pending Staff Payables**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2024	Comments
<b>NG-CDFC Staff</b>				
1.	0	0	0	0
2.	0	0	0	0
3.	0	0	0	0
<b>Sub-Total</b>	0	0	0	0
<b>Grand Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**National Government Constituencies Development Fund (NGCDF)**  
**West Mugirango Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**  
**Annex 3 – Unutilized Fund**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2023/2024</b>	<b>Outstanding Balance 2022/2023</b>	<b>Comments</b>
<b>Compensation of employees</b>	Being compensation of Employees	1,807,152	<b>816,399</b>	Ongoing
<b>Use of goods &amp; services</b>	Use of Goods and services	1,656,750	<b>4,704,810</b>	Ongoing
<b>Amounts due to other Government entities</b>				
Egesieri Pri School	Transfer of fund for renovations of classes		2,700,000	Complete
NYAMWETERUKO PRI. SCHOOL	Transfer of fund for renovations of classes		2,250,000	Complete
Masosa Pri School	Transfer of fund for renovations of classes		2,250,000	Complete
Omokonge Pri School	Transfer of fund for renovations of classes		600,000	Complete
MOTAGARA PRIMARY SCH	Transfer of fund for renovations of classes		900,000	Complete
GETARE PRI. SCHOOL	Transfer of fund for renovations of classes		600,000	Complete
BUGO PRI. SCHOOL	Transfer of fund for renovations of classes		600,000	Complete
Boxose Pri School	Transfer of fund for renovations of classes		200,000	Complete

**National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2023/2024</b>	<b>Outstanding Balance 2022/2023</b>	<b>Comments</b>
Nyamira Pri School	Transfer of fund for renovations of classes		3,600,000	Complete
TINGA DOK PRI. SCHOOL	Transfer of fund for renovations of classes		900,000	Complete
Kebirigo Pri School	Transfer of fund for renovations of classes		900,000	Complete
Kebirigo Pri School	Transfer of fund for renovations of classes		900,000	Complete
RIRUMI PRI. SCHOOL	Transfer of fund for renovations of classes		900,000	Complete
RIRUMI PRI. SCHOOL	Transfer of fund for renovations of classes		900,000	Complete
NYACHURURU PAG PRI. SCHOOL	Transfer of fund for renovations of classes		900,000	Complete
NYACHURURU PAG PRI. SCHOOL	Transfer of fund for renovations of classes		900,000	Complete
Nyangoso Pri School	Transfer of fund for renovations of classes		900,000	Complete
Nyangoso Pri School	Transfer of fund for renovations of classes		900,000	Complete
TONGA OMONURI PRI. SCHOOL	Transfer of fund for renovations of classes		900,000	Complete
TONGA OMONURI PRI. SCHOOL	Transfer of fund for renovations of classes		600,000	Complete

**National Government Constituencies Development Fund (NGCDF)**

**West Mugirango Constituency**

**Annual Report and Financial Statements for The Year Ended June 30, 2024**

Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
ENCHORO PRI. SCHOOL	Transfer of fund for renovations of classes		900,000	Complete
ENCHORO PRI. SCHOOL	Transfer of fund for renovations of classes		900,000	Complete
Tente Pri School	Transfer of fund for renovations of classes		900,000	Complete
Tente Pri School	Transfer of fund for renovations of classes		900,000	Complete
NYAMOTENTEMI PRIMARY SCHOOL	Transfer of fund for renovations of classes		1,471,634	Complete
Nyairicha Pri School	Transfer of fund for renovations of classes		940,670	Complete
SIRONGA PRIMARY SCHOOL	Transfer of fund for renovations of classes		500,000	Complete
Omokonge Pri School	Transfer of fund for renovations of classes		138,000	Complete
NYAKORIA PRIMARY SCHOOL	Transfer of fund for renovations of classes		940,670	Complete
omosasa pri school	Transfer of fund for renovations of classes		2,600,000	Complete
KENYENYA SDA PRI. SCHOOL	Transfer of fund for renovations of classes		287,081	Complete
Senetor Kebaso Sec. School	Transfer of fund for renovations of classes		3,150,000	Complete

**National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024**

Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
ST. PETERS NYAISA SECONDARY SCHOOL	Transfer of fund for renovations of classes		3,000,000	Complete
GEKOMONI SEC SCHOOL	Transfer of fund for renovations of classes		5,900,000	Complete
NYAKEORE SECONDARY SCHOOL	Transfer of fund for renovations of classes		2,985,387	Complete
NYAMAIYA SEC. SCHOOL	Transfer of fund for renovations of classes		2,985,387	Complete
GESORE SEC SCHOOL	Transfer of fund for renovations of classes		2,985,387	Complete
NYAMIRA BOYS	Transfer of fund for renovations of classes		2,985,387	Submitted for reallocation
BOMORITO SEC. SCHOOL	Transfer of fund for renovations of classes		611,735	Complete
BOMORITO SEC. SCHOOL	Transfer of fund for renovations of classes		900,000	Complete
ST. TIBERIUS NYAMOTENTEMI SEC. SCHOOL	Transfer of fund for renovations of classes		1,222,600	Complete
KIANUNGU SEC. SCHOOL	Transfer of fund for renovations of classes		1,947,254	Complete
KEBIRIGO HIGH SCHOOL	Transfer of fund for renovations of classes		800,000	Complete
ST. CHARLS LWANGA SEC	Transfer of fund for renovations of classes		1,504,700	Submitted for reallocation

**National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024**

Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Kebirigo Pri School	Transfer of fund for renovations of classes	1,778,366		New project
Moi Kabondo Pri School	Transfer of fund for renovations of classes	1,713,660		New project
Nyakeore Primary School	Transfer of fund for renovations of classes	1,713,660		New project
Endabu Pri School	Transfer of fund for renovations of classes	1,713,660		New project
Bosome Pri Chool	Transfer of fund for renovations of classes	1,713,660		New project
Geta Pri School	Transfer of fund for renovations of classes	1,713,660		New project
Kabatia Pri School	Transfer of fund for renovations of classes	1,713,660		New project
Tente Pri School	Transfer of fund for renovations of classes	1,713,678		New project
Masosa Pri School	Transfer of fund for renovations of classes	1,538,829		New project
Omokonge Pri School	Transfer of fund for renovations of classes	1,223,835		New project
Ekenyoro Pri School	Transfer of fund for renovations of classes	1,538,829		New project
Kianyabongere Pri School	Transfer of fund for renovations of classes	1,538,829		New project

*National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Mobamba Pri School	Transfer of fund for renovations of classes	1,538,829		New project
Getaari Pri School	Transfer of fund for renovations of classes	1,538,829		New project
Ekerama Pri School	Transfer of fund for renovations of classes	1,538,829		New project
Igena Itambe Pri School	Transfer of fund for renovations of classes	1,538,829		New project
Nyamira Pri School	Transfer of fund for renovations of classes	16,626,955		New project
Bundo Pri School	Transfer of fund for Construction of high mast thunder arrester	3,499,917		New project
Nyairicha Pri School	Transfer of fund for renovations of classes	1,881,340		New project
Bomondo Pri School	Transfer of fund for Construction of classes	2,598,745		New project
Nyamira Pri School	Transfer of fund for renovations of classes	2,000,000		New project
Nyabisimba Pri School	Transfer of fund for renovations of classes	1,874,623		New project
St. Tiberius Sec. School	Transfer of fund for renovations of classes			New project

*National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Outstanding Balance 2023/2024</b>	<b>Outstanding Balance 2022/2023</b>	<b>Comments</b>
ST. PETERS NYAISA SECONDARY SCHOOL	Transfer of fund for Completion of Dinning Hall	3,645,263		Ongoing
KEBIRIGO HIGH SCHOOL	Transfer of fund Purchase of banquette seats	479,708		New project
NYAMIRA BOYS	Transfer of fund for Construction of dorm	2,985,387		Awaits reallocation approval
KIANUNGU SEC. SCHOOL	Transfer of fund for renovations of classes	36,000		New project
ST. CHARLS LWANGA SEC	Transfer of fund for renovations of Admin block	1,504,700		Awaits reallocation approval
<b>Sub-Total</b>		<b>62,902,280</b>	<b>64,755,892</b>	
<b>Amounts due to other grants and other transfers</b>				
Emergency	To cater for unforeseen events	3,823,145		Ongoing
Bursary Secondary	Payment of bursaries to needy student	11,499	1,997,737	Ongoing
Bursary Tertiary	Payment of bursaries to needy student	4,661,255	3,113,347	Ongoing

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
Environment	Planting of trees	258,100		
Sports			2,101,752	Complete
KENYENYA POLICE POST			2,000,000	Complete
NYAMIRA POLICE STATION			3,000,000	Complete
NYAIGWA/MIRUKA POLICE PPOST			2,000,000	Complete
KIAMBELE POLICE STATION			2,000,000	Complete
NYAMIRA COUNTY COMMISSIONOR'S RESIDENCE			700,000	Complete
BONYAMATUTA CHACHE CHIEF'S OFFICE			500,000	Complete
NYAMIRA DIVISION ACC'S OFFICE			1,000,000	Complete
REREC			5,000,000	Complete
13.1 Strategic Plan			3,000,000	Complete
Kenya ACC	Construction of ACC Office	3,940,000		New project
Nyasore Police Post	Construction of Admin block at police station	2,700,306		New project
REREC	Electricity connectivity	5,000,000		New project

*National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Name	Brief Transaction Description	Outstanding Balance 2023/2024	Outstanding Balance 2022/2023	Comments
<b>Sub-Total</b>		<b>20,394,305</b>	<b>26,412,836</b>	
<b>Acquisition of assets</b>	Purchase of motorcycle 150cc	<b>404,000</b>		New project
<b>Oversight Committee Expenses(itemize)</b>				
<b>Others (specify)</b>				
13.1 Strategic Plan	Strategic plan printing	<b>300,000</b>		Ongoing
<b>Sub-Total</b>		<b>300,000</b>		
PMC Saving				
AIA	Receipt for hire of hall	<b>3,500</b>		Awaits Approval
		<b>3,500</b>		
<b>Grand Total</b>		<b>88,939,621</b>	<b>96,689,937</b>	

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

---

**Annex 4 – Summary of Fixed Asset Register**

<b>Asset class</b>	<b>Historical Cost b/f (Kshs)</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost (Kshs) At Year End</b>
Land				-
Buildings and structures	44,916,316			44,916,316
Transport equipment	8,800,000	8,996,000		17,796,000
Office equipment, furniture and fittings	9,076,286			9,076,286
ICT Equipment, Software and Other ICT Assets	836,422			836,422
Other Machinery and Equipment				-
Heritage and cultural assets				-
Intangible assets				-
<b>Total</b>	<b>63,629,024</b>	<b>8,996,000</b>		<b>72,625,024</b>

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**Annex 5 –PMC Bank Balances as at 30<sup>th</sup> June 2024**

PMC	Bank	Account number	Bank Balance 2023/2024	Bank Balance 2022/2023
GESORE SEC	EQUITY BANK	520298729428	256,020	-
NYAMAIYA SEC SCHOOL	EQUITY BANK	520284630273	4,285	-
ST.TIBERIUS NYAMOTENTEMI	EQUITY BANK NYAMIRA	520260749040	1,474,212	2,962
NYAKEMINCHA	EQUITY BANK	520283957355	13,573	
BONDEKA ELCK SEC	EQUITY BANK	520261748342	121,529	1,446,197
KIAMBERE POLICE	EQUITY BANK	520284748141	-	-
NYACHURURU PAG PRY	EQUITY BANK	520284565999	195	-
MOIKABONDO PRY	EQUITY BANK	520262020330	3,405	-
GEKOMONI SEC SCH	EQUITY BANK	520284651662	282,700	-
ENCHORO DOK PRIMARY	EQUITY BANK	520164454542	45,011	
NYAIGESA PRY	EQUITY BANK	520194341025	5,876	5,876
MARINDI PRIMARY	EQUITY BANK NYAMIRA	520282036988	1,095,277	8,472
CHARACHANI ASS CHIEF OFFICE	EQUITY BANK	520282354016	1,396	1,396
OTANYORE PRY	EQUITY BANK	520279040744	637	637
ST PETERS NYAKEMINCHA	EQUITY BANK	520297016816	32,972	32,972
KENYENYA SDA PRY	EQUITY BANK	520284630510	1,875,588	-
MAKAIRO SEC.	EQUITY BANK	520297004688	1,303	-

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

PMC	Bank	Account number	Bank Balance 2023/2024	Bank Balance 2022/2023
NYAKORIA PRY	EQUITY BANK	520285382936	1,883,474	-
NYAMIRA COUNTY COMMISSIONER	EQUITY BANK	520284846885	268,464	-
KEBIRIGO HIGH SCH	EQUITY BANK	520285112268	489,984	-
GESENEO PRY	EQUITY BANK	520285381270	1,873,962	-
NYACHOGOCHOGO PRIMARY	EQUITY BANK	520285381454	1,857,235	-
NYAMIRA SOUTH DEPUTY COMMISSIONERS OFF	EQUITY BANK	520285388082	105,394	-
RATANDI DEB PRIMARY	EQUITY BANK	520285388955	105,394	-
CIPU ADMINISTRATION POLICE	EQUITY BANK	520285405149	300,000	-
SIRONGA DEB	EQUITY BANK	520285420138	500,000	-
BOMONDO C.O.G PRY	EQUITY BANK	520285494862	500,000	-
ENCHORO SECONDARY SCHOOL	COOPERATIVE	1141348475400	975	975
IKOBE DOK PRY	COOPERATIVE	11339349226300	1,270	-
MARINDI SEC SCHOOL	COOPERATIVE	1139349815500	3,115	3,115
NYAMWETUREKO PRIMARY SCHOOL	CO-OPERATIVE	1139349779900	3,672	3,672
SASATI PRIMARY SCHOOL	CO-OPERATIVE	1141348073600	1,383	1,383
BOGICHORA DIVISIONAL OFFICE	EQUITY BANK	520279559499	2,441	2,441
EKORO PRY SCHOOL	EQUITY	520280193300	628	628
ETONO PRY SCHOOL	EQUITY	520164375172	2,418	2,418
GESIAGA PRY SCHOOL	EQUITY	520194145496	403	403
KEBIRIGO CHIEF'S CAMP	EQUITY	520278972975	-	479
KEBIRIGO PRY SCHOOL BOREHOLE	EQUITY	520278910045	408	408
KEMASARE PRIMARY	EQUITY	520102920026	358	358
KENYAMBI PRIMARY SCHOOL	EQUITY	520194239821	(89)	(89)
KIAMBERE PRY SCHOOL	EQUITY	520192990182	1,102	1,102
KIANGINDA SECONDARY SCHOOL	EQUITY	520280991311	160	160
BOMORITO WATER SPRING	FAMILY	26000026810	160	112

**National Government Constituencies Development Fund (NGCDF)**  
**West Mugirango Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**

PMC	Bank	Account number	Bank Balance 2023/2024	Bank Balance 2022/2023
BONYANCHANI WATER SPRING	EQUITY	26000026778	112	433
BONYUNYU WATER SPRING	FAMILY	26000026761	433	124
EGESIERI WATER SPRING	FAMILY	26000027406	124	38
EKERAMA WATER SPRING	FAMILY	26000027703	38	38
GEETERI WATER SPRING	FAMILY	26000027739	38	78
GESIAGA WATER SPRING	FAMILY	26000026745	78	301
GESURURA WATER SPRING	FAMILY	26000026742	301	27
GETIONGO WATER SPRING	FAMILY	26000027164	27	38
KENYAMBI WATER SPRING	FAMILY	26000026757	38	2
KIONGONGI WATER SPRING	FAMILY	26000027696	2	198
MABUTI WATER SPRING	FAMILY	26000027573	198	198
MARARA WATER SPRING	FAMILY	26000026739	198	0
MARINDI WATER SPRING	FAMILY	26000026809	0	124
MOBAMBA WATER SPRING	FAMILY	26000026797	124	64
NYABINYINYI WATER SPRING	FAMILY	26000026776	64	140
NYABIRORU WATER SPRING	FAMILY	26000026969	140	90
NYAKEMINCHA WATER SPRING	FAMILY	26000026782	90	1,873
NYAKUNGUMI WATER SPRING	FAMILY	26000027743	1,873	478
NYAKUNGURU WATER SPRING	FAMILY	26000026807	478	5
OMOSASA WATER SPRING	FAMILY	26000026777	5	33
RATETI WATER SPRING	FAMILY	26000027595	33	198
RIAKIMAI PRY SCHOOL	FAMILY	26000026534	198	18,670
RIAMOKURUMI WATER SPRING	FAMILY	26000026744	18,670	118
RIAMONGE WATER SPRING	FAMILY	26000026738	118	16
RIASORANA WATER SPRING	FAMILY	26000026758	16	124
RIATINGOYE WATER SPRING	FAMILY	26000026783	124	24

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

PMC	Bank	Account number	Bank Balance 2023/2024	Bank Balance 2022/2023
RIONGERA WATER SPRING	FAMILY	26000026741	24	-
TONGA WATER SPRING	FAMILY	26000027734	-	38
BOBEMBE GIRLS BOARDING PRY SCHOOL	FAMILY	1225991374	38	897
BOMORITO PRY SCHOOL	FAMILY	1163915025	897	3,890
BOMORITO SEC SCHOOL	KCB	1118481372	187	1,328
BONYAIGUBA PRY SCHOOL	KCB	1236369599	1,849,524	1,103
TONGA OMUNURI SDA PRY	KCB	1236379128	603	-
BOSIANGO SEC SCHOOL	KCB	1103231618	1,103	957
BUNDO DOK PRY SCHOOL	KCB	1163523224	1,793,605	2,628
EGESIERI PRIMARY SCHOOL	KCB	1236406842	2,162	1,229
EKENYORO TECHNICAL SCHOOL	KCB	1171397399	1,229	880
EMBONGA PRY SCHOOL	KCB	1171623844	880	1,467
GUCHA SDA PRY	KCB	1253566712	16,449	-
EMBONGA SEC SCHOOL	KCB	1162469684	-	-
ENCHORO PRY SCHOOL	KCB	1182243924	-	1,597
GEKOMONI PRIMARY SCHOOL	KCB	1183801955	1,597	1,428
BUGO PRIMARY SCHOOL	KCB	1253329346	8,832	
GESERO CHIEFS OFFICE	KCB	1253818754	1,428	1,715
GETA PRY SCHOOL	KCB	1147191255	199	199
GETA SECONDARY SCH	KCB	1146236395	199	1,362
GETAARI SEC SCHOOL	KCB	1280474998	1,363	3,045
GIANCHORE CHIEFS CAMP	KCB	1288616392	3,045	2,169
IBUCHA PRY SCHOOL	KCB	1163919233	2,169	1,259
IGENAITAMBE PRI SCHOOL	KCB	1259687198	1,484	1,684
IKONGE PRY SCHOOL	KCB	1268111023	1,684	3,970
IKURUCHA PRIMARY SCHOOL	KCB	1102926043	3,971	1,041

**National Government Constituencies Development Fund (NGCDF)**  
**West Mugirango Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**

PMC	Bank	Account number	Bank Balance 2023/2024	Bank Balance 2022/2023
KABATIA PRY SCHOOL	KCB	1163137383	1,423	1,423
KEBIRIGO PRY SCHOOL	KCB	1198579420	108,415	2,651
KEERA CHIEF'S CAMP	KCB	1253697779	2,651	987
KENYENYA PRI SCHOOL	EQUITY	1283357488	1,875,587	8,849
KENYENYA SEC SCHOOL	EQUITY	1281435775	8,849	-
KIAMBERE CHIEF'S CAMP	KCB	1261492641	-	2,005
KIANUNGU SECONDARY	KCB	1164217771	10,181	140,618
KUURA PRY SCHOOL	KCB	1280639776	140,618	49
MANGONGO PRIMARY SCHOOL	KCB	1183757670	5,171	5,371
MASOSA SECONDARY SCHOOL	KCB	1103245813	5,371	83
MONGORIS PRY SCHOOL	KCB	1273522281	83	1,300
MOTAGARA PRIMARY	KCB	1147935165	61,409	-
MOTOBO CHIEF'S CAMP	KCB	1254144544	1,300	1,284
NYABISIMBA PRY SCHOOL	KCB	1271185180	1,284	2,279
NYACHURURU SECONDARY SCHOOL	KCB	1162694939	2,279	212
NYAGACHI CHIEF'S CAMP	KCB	1261477197	212	3,652
NYAIGWA GIRLS SEC SCHOOL	KCB	1183526415	3,652	960
NYAINOGU PRY SCHOOL	KCB	1280896418	1,874,329	597
NYAIRICHA PRY SCHOOL	KCB	1253814465	72	302
NYAISA PRY SCHOOL	KCB	1162794062	1,106	1,106
NYAKEORE SEC SCHOOL	KCB	1280392622	50,923	1,802
NYAMERU SECONDARY SCHOOL	KCB	1212780566	1,802	691
NYAMIRA POLICE STAION	KCB	1287026176	41,380	288,242
NYAMIRA PRY SCHOOL	KCB	1280597526	105	12
NYAMWETUREKO D.O.K PRIMARY	KCB	1313115339	8,744	-
NYANGOSO DEB PRY SCHOOL	KCB	1259465950	3,313	3,513

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

PMC	Bank	Account number	Bank Balance 2023/2024	Bank Balance 2022/2023
ST JOSEPH KEMASARE SECONDARY	KCB	1270334387	1,448	-
OMOKONGE PRY SCHOOL	KCB	1253522189	4,357	4,557
OMOSASA PRY SCHOOL	KCB	1171604041	281,257	2,583
OMOSASA SECONDARY SCHOOL	KCB	1184303207	2,583	423
OTANYORE PRIMARY SCHOOL	KCB	1260758451	2,443	2,643
OUR LADY OF MERCY RANGENYO	KCB	1103318179	2,643	2,236
RAMBA PRY SCHOOL	KCB	1275564542	2,236	1,069
RATETI DEB PRY SCHOOL	KCB	1285502108	1,807	2,007
GETAARI PRIMARY	KCB	1183802021	258	-
RIAKIMAI PRIMARY	KCB	1171613962	2,007	-
RIASINDANI PRY SCHOOL	KCB	1103318764	-	-
RIRUMI PRY SCHOOL	KCB	1236408020	6,565	12,940
BOSIANGO PRIMARY SCHOOL	KCB	12533330263	1,979	-
SENATOR KEBASO SEC SCH	KCB	1153915154	2,440,985	530
MOBAMBA DOK PRIMARY	KCB	12533411217	735	-
SIRONGA PRY SCHOOL	KCB	1182326218	3,638	3,638
ST CHARLES LWANGANYANSABAKWA SEC	KCB	1253399522	8,542	8,742
ST PETERS NYAISA SECONDARY SCHOOL	KCB	1289274649	2,934	1,109
MASOSA AIC PRIMARY	KCB	1253774870	41	
TENTE PRY SCHOOL	KCB	1252117086	23	1,835
TONGA DEB PRY SCHOOL	KCB	1236368967	1,835	-
ENDABU PRIMARY SCHOOL	KCB	1253561826	15	-
NYAMERU ELCK PRI SCHOOL	KCB	1162563893	2,326	-
TINGA DOK PRY	KCB	1163330019	4,584	
BOSOSE ELCK PRIMARY	KCB	1259703576	1,057	-
WEST MUGIRANGO FRIENDLY LEAGUE	KCB	1243767448	830	830
			<b>23,819,863</b>	<b>2,086,518</b>

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

**Annex 6: Progress On Follow Up of Auditor Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p><b>Transfer to GiriGiri Primary School</b></p> <p>The statement of receipts and payments reflects transfers to other government units of Kshs. 4,302,272 which includes an amount of Kshs. 644,048, Kshs. 3,629,500 and Kshs. 28,724 in respect of transfers to primary schools, transfers to secondary schools and transfers to tertiary institutions and as disclosed in Note 7 to the financial statements. Review of the supporting schedule revealed payments of an amount of Kshs. 600,000 to Girigiri primary school for construction of four (4) No. doors girls' toilets with one chamber for persons with disabilities as per approved code list for financial year 2022/2023. An additional request and payment of Kshs. 900,000 was made to the School from Emergency vote for the construction of 8 No. doors boys' pit latrine which had collapsed.</p>	<p>The Kshs. 644,048 were disbursed to two project Rateti Primary School Kshs. 44,048 and Giri Giri Primary School Kshs. 600,000. Attached is the bank statement showing the much disbursed and much paid.</p>	<p>Not Resolved</p>	<p>December 2024</p>

*National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>However, the bills of quantities and drawings for the two projects was merged into one project by quantity surveyor assistant giving rise to total cost of Kshs. 1,201,551 for construction of 8 No doors pit latrine instead of 12 No. doors pit latrines. Audit verification on 21 March 2024 revealed that the Management constructed 8 No. doors pit latrine instead of the 12 No. doors pit latrine resulting to unaccount for Kshs. 644,048.</p>			
	<p><b>Transfer to Bondeka and Senetor Kebaso Secondary School</b> The statement of receipts and payments reflects transfers to other government units of an amount of Kshs. 4,302,272 which includes an amount of Kshs. 644,048, Kshs. 3,629,500 and Kshs. 28,724 in respect of transfers to primary schools, transfers to secondary schools and transfers to tertiary institutions and as disclosed in Note 7 to the financial statements. Review of the supporting schedule of transfers to secondary schools revealed those payments of an amount of Kshs.</p>	<p>The supporting documents including bills of quantities, total disbursements for projects and project status report during the year under review were misplace during audit however the file have since been retrieve for audit review. Attached is the project file. Letter from the school administration, copy of bills of quantities and pictorial evidence confirming the use of the administration block at Bondeka</p>	Not Resolved	December 2024

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	2,417,000 was made to Bondeka Secondary school for completion of 5No. roomed administration block and an amount of Kshs. 1,000,000 to Senator Kebaso Secondary School for completion of 1,000 No. students 'capacity multipurpose hall. However, the supporting documents including bills of quantities, total disbursements for projects and project status report during the year under review were not provided for audit verification. Audit verification done on 21 March 2024 revealed that the administration block at Bondeka Secondary School was complete but not in use.	Secondary School has been attached for audit review		
	<b>Unsupported Emergency Projects</b> Review of the Emergency project supporting schedule revealed three (3) payments of amount totalling to Kshs. 516,600 made in favour of two legal firms, three payments totalling to 504,421 made in favour of fund account manager and four direct payments amounting to 2,919,831 were made in favour of local firms. However, the supporting documents including the	In the NG-CDF budget preparation, the item legal fee is not provided for; this is because the management of NG-CDF at the constituency is expected to work within the law so as to avoid any law suit arising, however circumstance came in play and West Mugirango NG-CDF was sued.		December 2024

*National Government Constituencies Development Fund (NGCDF)*  
*West Mugirango Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>payment vouchers, PMC minutes, expenditure returns and documents confirming the expenditure were emergency in nature were not provided for audit review. Further the schedule did not include the dates the payments were made.</p>	<p>The same was communicated to NG-CDF Board who recommended the engagement of legal firm as attached</p> <p>The payment in favour of Fund Account Manager were misclassified as Emergency. Attached is the amended financial statement correcting the misclassification</p> <p>The payment vouchers, procurement documents, PMC minutes, expenditure returns and documents confirming the expenditure where emergency in nature were misplaced but has since been retrieve</p>		
	<p><b>Unaccounted for Payment to Kenyambi Primary School</b>            Review of the previous financial year 2021/2022 financial audited financial statement revealed that a local company Shanice and Shanice Services Limited was awarded tender on 17 August 2021 for construction of 3No. doors pit latrine</p>	<p>The project was completed and handed over to the user department but due to heavy rain in the area and the nature of soil composition, the pit latrine collapsed which necessitated use of Emergency fund to rehabilitate it. Attached is the communication</p>	<p>Not resolved</p>	<p>December 2024</p>

*National Government Constituencies Development Fund (NGCDF)  
West Mugirango Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>The statement of receipts and payments reflects Other grants and transfers of an amount of Kshs.48, 604,036 which include transfers bursary to secondary schools of an amount of Kshs.19, 892,773, bursary to tertiary institutions of an amount of Kshs.20, 250,819 and Bursary to special schools of Kshs.250, 000. However, review of bursary beneficiaries revealed that amounts totaling to Kshs.780, 500 were disbursed to two hundred and eighty-one (281) students who shared admission numbers.</p>	<p>were erroneously indicated in the schedules to school and the excess moneys were cancelled and some replace/redirected to other needy student. Attached is the school administration confirming the correction of the error</p>		

  
 .....  
**Diana Sastia**  
**Fund Account Manager.**



1950  
1951  
1952  
1953  
1954  
1955  
1956  
1957  
1958  
1959  
1960