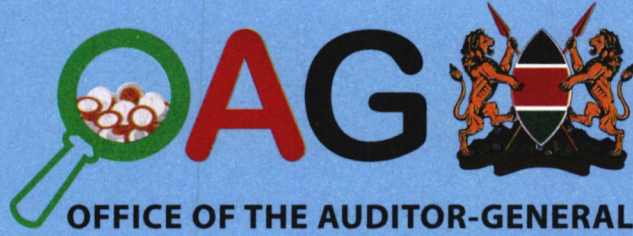


REPUBLIC OF KENYA



Enhancing Accountability

REPORT

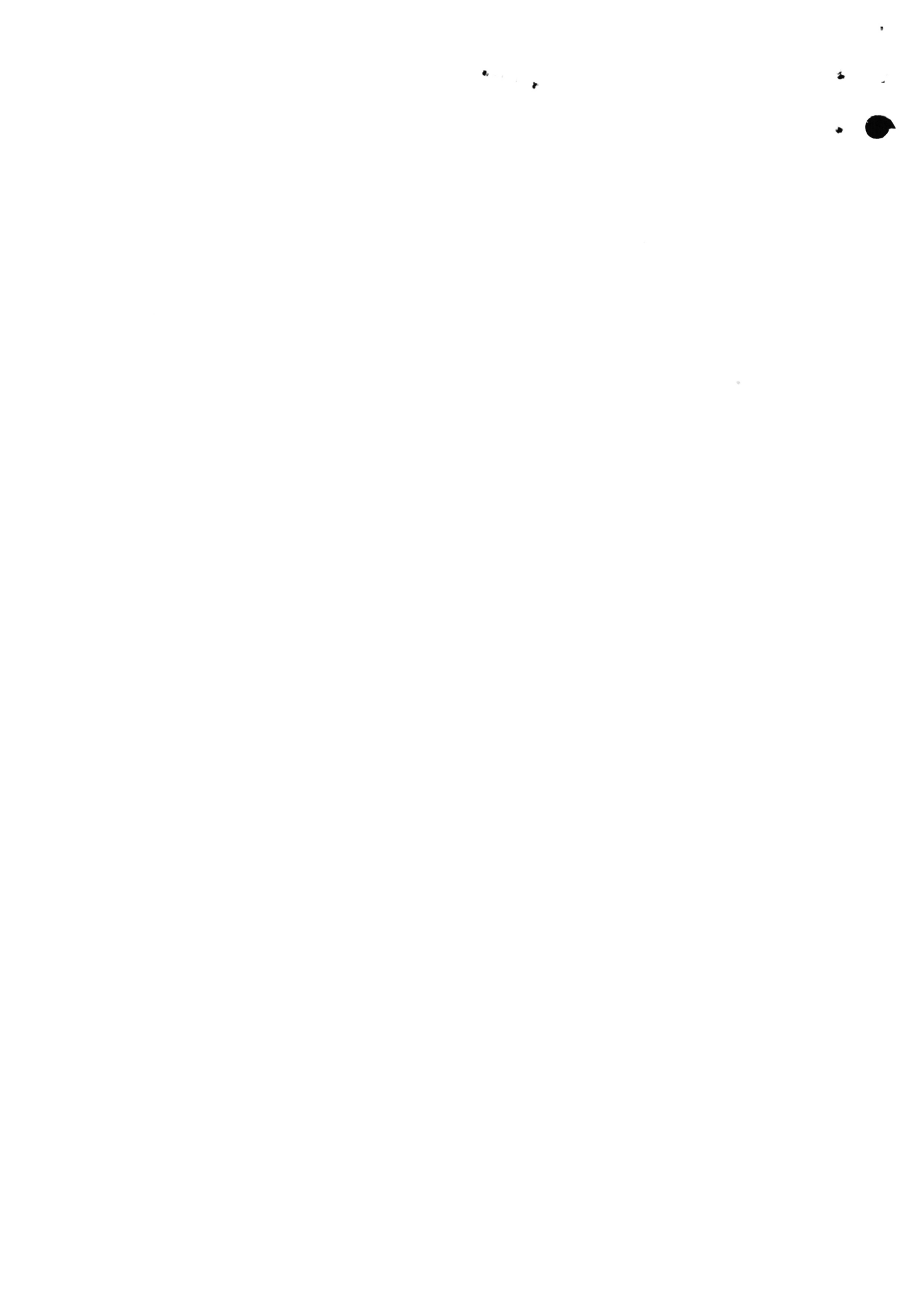
PARLIAMENT OF KENYA LIBRARY		THE NATIONAL ASSEMBLY	
DATE: 28 JUL 2023		DAY: WED	
TABLED BY:	HON NAOMI WAGO, MP Deputy Majority Whip		
CLERK-AT THE-TABLE:	Finlays Muriuki		

THE AUDITOR-GENERAL

ON

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

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



Revised Template 30th June 2022



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI

18 JUN 2023

RECEIVED



WEST MUGIRANGO CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The WEST MUGIRANGO Constituency NGCDF day-to-day management is under the following key organs:

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

ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Robert Serem
2.	Sub-County Accountant	Andrew Anyal
3.	Chairman NGCDFC	Thomas Maangi
4.	Member NGCDFC	Veronicah Kerubo

(d) Fiduciary Oversight Arrangements

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

(e) West Mugirango Constituency NGCDF Headquarters

P.O. Box 425-40500
NGCDF Building
Nyamira County Head Quarters, KENYA

(f) West Mugirango Constituency NGCDF Contacts

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

(g) West Mugirango Constituency NGCDF Bankers

WEST MUGIRANGO Bank

EQUITY BANK

NYAMIRA Branch

P.o Box 650- 40500

NYAMIRA

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

II. NG-CDFC Chairman's Report



Summary of budget performance against actual amounts for current year base on sectors

Include among others the following:

- *O the total approved year budget of kshs 183,879,761 for which the fund had for spending it spend kshs 168,907,972 on its approved programmes which represent 91. 0%.*
- *On this transfers to other government entities or units that is primary, secondary schools and Tertiary institutions spending stands at Kshs 74,522,022 representing 98.5% of its budget.*
- *Other grants and transfers that catered for bursaries, emergencies, sports & environment stands at Kshs 78,482,977 spending representing 88.20% on its budget*
- *The use of goods and services comprising of utilities, committees expenses, among others utilized Kshs 12,395,709 representing 86.8 %*
- *Compensation of Employees at Kshs 3,247,331 represents 87.7% of budget*

Graphically, the above is illustration below

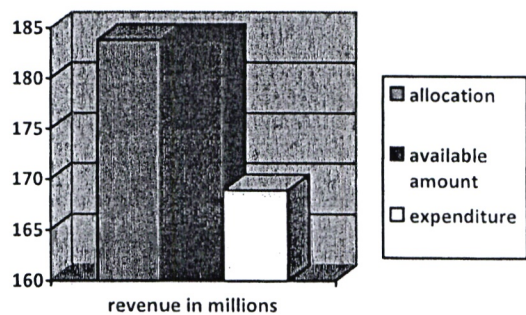


Fig 1. Shows budget for the year amounts received and expenditures there off.

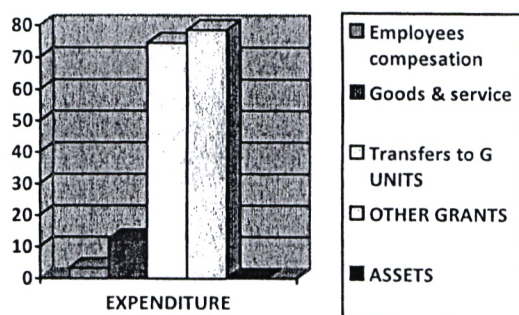
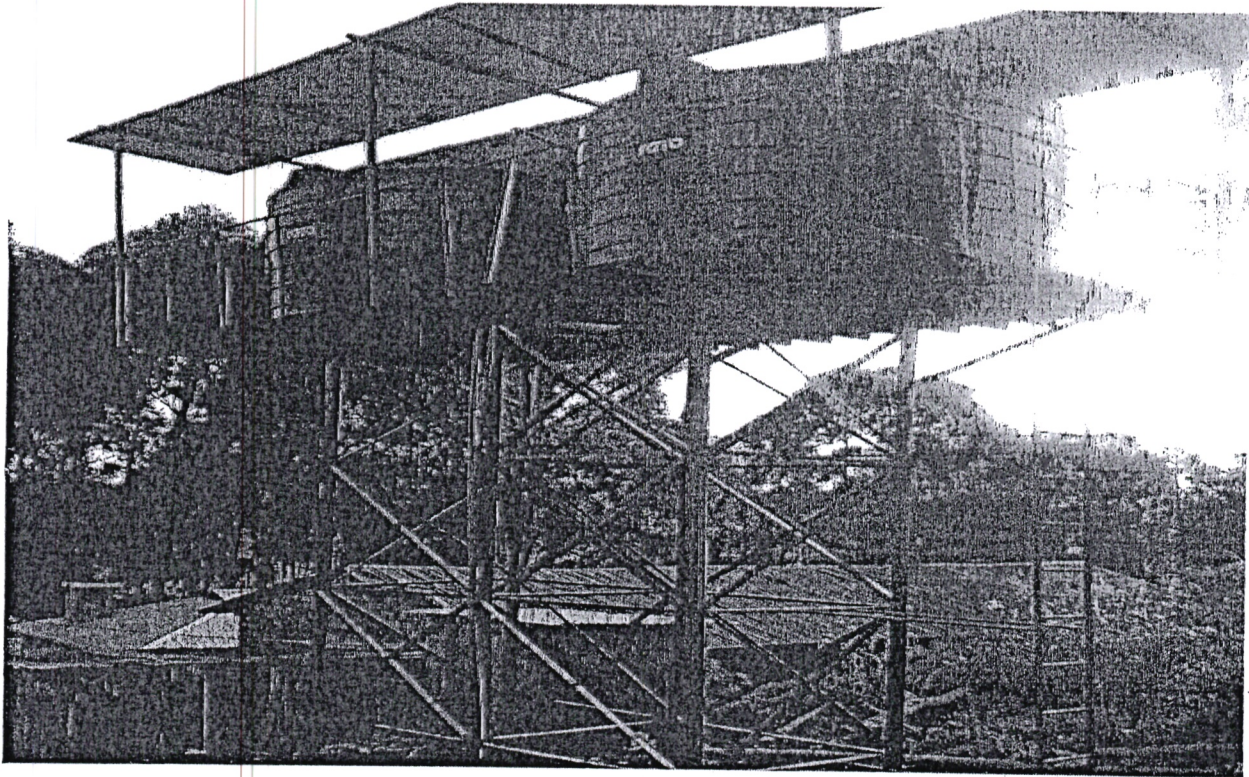


FIG 2 shows sector expenditures in millions shilling.

Details of Key achievements.

The fund was used to develop and complete two water projects powered by solar at St Tiberius Nyamotentemi and St Peters Nyaisa Secondary schools that it has helped a lot and saved time students used t use go fetch waters from down streams



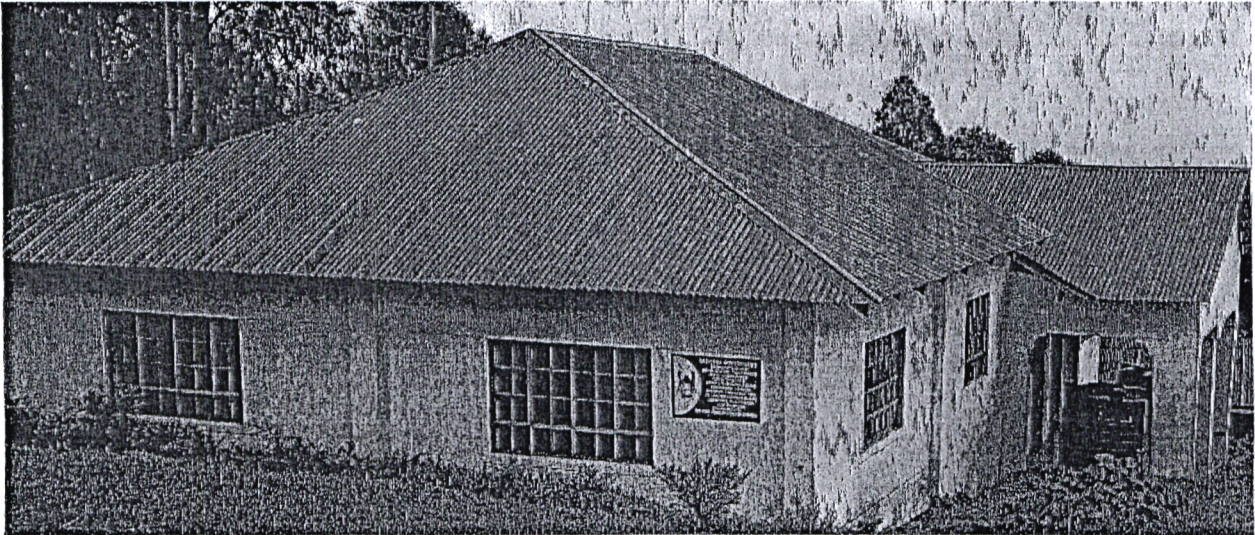
ST TIBERIUS NYAMOTENTEMI SECONDARY SCHOOL WATER PROJECT.

The fund did buy three new brand buses for Marindi, St. Josephs Kemasare, and Bonyunyu secondary school this has motivated students and teachers and has increased enrolment there off and performance is expected to improve



BONYUNYU SECONDARY SCHOOL BUS

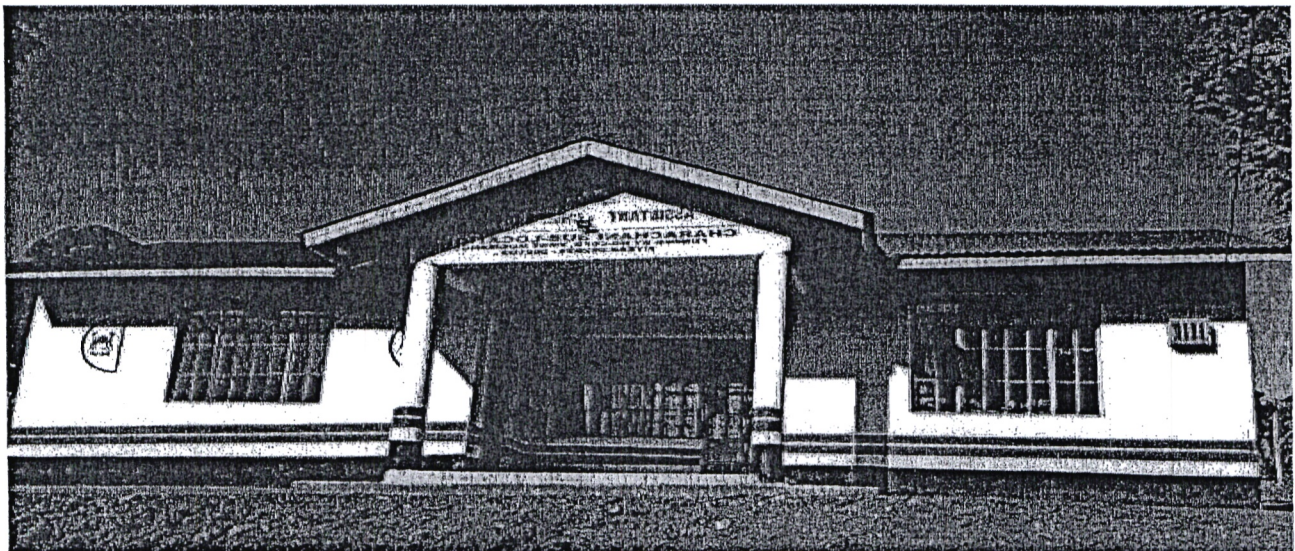
Also we were able to build and complete the administration block for Bondeka Secondary School



BONDEKA SECONDARY SCHOOL OFFICE BLOCK

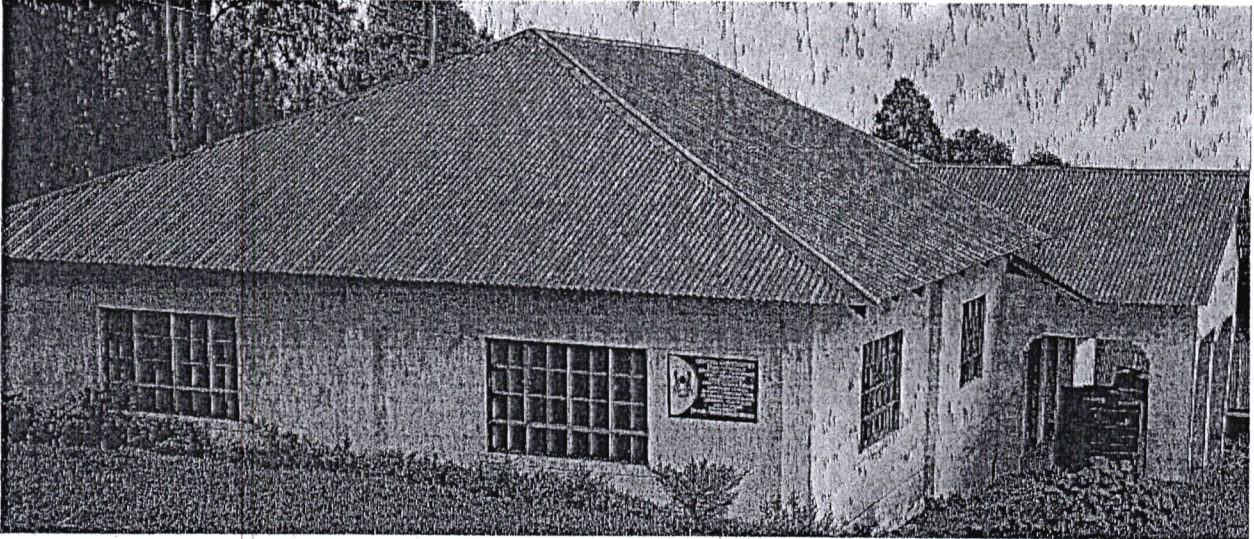
The fund was used to complete two science laboratories at Nyanchuru and Omosasa Secondary school performance is expected to improve and enrolment likely to go up in the subsequent intakes

Purchase of land, building and furnishing of Charachani assistant chief;s office is notably one on the most commendable achievement under security beside installation of security streets lights at Nyamira township at Konate junction, Nyamira town stage and Rangenyio centres



CHARACHANI ASSIST CHIEFS OFFICE

Also we were able to build and complete the administration block for Bondeka Secondary School



BONDEKA SECONDARY SCHOOL OFFICE BLOCK

The fund was used to complete two science laboratories at Nyanchuru and Omosasa Secondary school performance is expected to improve and enrolment likely to go up in the subsequent intakes

Purchase of land, building and furnishing of Charachani assistant chief;s office is notably one on the most commendable achievement under security beside installation of security streets lights at Nyamira township at Konate junction, Nyamira town stage and Rangenyo centres



CHARACHANI ASSIST CHIEFS OFFICE

Over six thousand student in secondary school , colleges and universities benefited in the bursary awards

The implementation challenges and way

- Low capacity of PMC- Project Management Committee Members
- Project Management Committee Members (Pmcs) want to be paid for the works they do in managing of the projects
- The NGCDF members wanting salary instead of the allowances, the want to be paid gratuity at the end of the term, capacity building and training on relevant laws
- The NGCDFc want frequent meetings beyond the twenty four provided for by the law.
- Bursary cheques outstanding for long and Beneficiary institutions rarely acknowledge bursary receipts, to correct this use of the courier services to deliver cheques to institution
- The technical personnel from government technical department are very few , and devolved under county government and rarely get time to assist in NGCDF programs
- The cost of building materials did sky rocket during the year and thus affected the projects costs the contractors profit were high affected to address it the projects activity was adjusted to meet the available amounts. Most contractors had requested for variations in case activities were not adjusted instead.
-

Recommendations

Continuous training is being done through the capacity building programmes.
A project sum of 5% of is normally budgeted for during project implementation
The Act does not provide for the salaries however the sitting allowance is provided in the law.
NGCDFc employed clerks of works, the NGCDF board to enter in to collaboration with county government to assist technical staff.

Way forward

Aligning the NGCDF Act with the constitution.

.....

Name: Thomas Maangi
CHAIRMAN NGCDF COMMITTEE

III. Statement of Performance against Predetermined Objectives for FY2021/22

Introduction

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

The key development objectives of *West Mugirango Constituency 2018-2022* plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Number of usable physical infrastructure build in primary, secondary, and tertiary institutions Number of bursary's beneficiaries at all levels	In FY 21/22 -we increased number of classrooms, by 5 dormitories by one, laboratories by two in the following schools/institutions Nyakeore secondary dormitory, Nyachururu & Omosasa Secondary schools Science laboratories. And bought 3 new buses to Marindi, Kemasare & Bonyunyu Secondary schools -Bursary beneficiaries at all levels were as per the attached schedules for over six thousand beneficiaries
Security	To boost the morale of officers and security of the people in the constituency	Good working conditions for officers and improve security for the people	number of usable physical infrastructure build and furnished the chiefs camp, number of security light	In FY 21/22 -The fund built furnished 3 number of security and administrators offices in Bogichora Divisional Head quarters, Charachani Assistant Chiefs office & Nyamaiya ACCs office and installed high

West Mugirango Constituency

National Government Constituencies Development Fund (NGCDF)

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

			installed and recorded reduced crime rate in the areas	most security lights at 3 market centres in Nyamira township,
Sports	Promote people cohesion and integration through sports	Peace and cohesion in the constituency promoted	The number of teams and youths engaged, Reduced crimes and other vices among the youths	Sports tournament undertaken where the 15 teams that participated were awarded with uniforms and balls
Emergency	Support community address emerging issues	Stability and continuity of service/ programme	No of physical facilities built in schools to avert a disaster	In the year 2021/2022 twenty Number of support facilities (toilet blocks) built to restore order and restoration of water flow at Ikonge primary school.
Environment	Promote sustainable environment	Conducive and sustainable environment.	The number of teams water spring protected No. of trees seedling planted	Planted trees in three public institution and protected water spring in more than twenty points

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

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

2. Environmental performance

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

3. Employee welfare

We invest in providing the best working environment for our employees. 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 Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

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

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

Public Awareness

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

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



.....
Name: Robert Serem

FAM

V. Statement of Management Responsibilities

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

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

The Accounting Officer in charge of the NGCDF- 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, 2022, 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.

West Mugirango Constituency

National Government Constituencies Development Fund (NGCDF)

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

The Accounting Officer in charge of the NGCDF 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 __22/04/_ 2023.

.....
Name: Thomas Maangi
Chairman – NGCDF Committee

.....
Name: Robert Serem
Finance Account Manager

REPUBLIC OF KENYA

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



Enhancing Accountability

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, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - West Mugirango Constituency set out on pages 1 to 47, which comprise the statement of assets and liabilities as at 30 June, 2022, and the statement of receipt and payments, statement of cash flows and statement of comparison

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

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

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

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final payments budget and actual on comparable basis amounts of Kshs.185,641,087 and Kshs.168,905,972 respectively, resulting to under-expenditure of Kshs.16,735,115 (or 9% of the budget).

The under-expenditure adversely affected planned activities and service delivery to the residents of West Mugirango Constituency.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Report on Lawfulness and Effectiveness in the Use of Public Resources, 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. Dysfunctional Borehole at Mongorisia Primary School

The statement of receipts and payments reflects transfers to other government units balance of Kshs.74,522,022 which includes transfers to Srimary schools' amount of Kshs.7,544,048, out of which Kshs.5,500,000 was transferred to Mongorisia Primary School for drilling and equipping a borehole. However, field verification at the time of audit on 15 March, 2023 revealed that the project was complete but not functional. Management explained that after completion, the borehole functioned for a short period of time and then broke down.

In the circumstance, value for money from the expenditure of Kshs.5,500,000 could not be confirmed and the expected benefits from the project may not be realized.

2. Inaccuracies in Summary of Fixed Asset Register

The summary of fixed asset register as disclosed in annex 4 to the financial statements reflects total assets balance of Kshs.63,680,023, while the fixed assets register provided for audit shows total assets amount of Kshs.51,129,024, resulting in an unreconciled variance of Kshs.4,550,999. In addition, the summary shows that the cost of office equipment, furniture and fittings increased by 4,000,000 from Kshs.5,076,286 as at 30 June, 2021 to Kshs.9,076,286 as at 30 June, 2022. Further, the cost of ICT equipment, software and other ICT assets increased by Kshs.500,000 from 336,422 to 836,422 during the same period. However, the increases of Kshs.4,000,000 and Kshs.500,000 are not reflected as additions to the acquisition of assets of Kshs.257,933 disclosed in Note 8 to the financial statements contrary to Regulation 143 on register of assets which provide that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws and that the register of land and buildings shall record each parcel of land and each building and the terms on which it is held, with reference to the conveyance, address, area, dates of acquisition, disposal or major change in use, capital expenditure, lease hold terms, maintenance contracts and other pertinent management details

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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


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

report. However, future events or conditions may cause the Fund to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

10 July, 2023

West Mugirango Constituency

National Government Constituencies Development Fund (NGCDF)

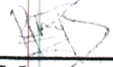
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

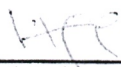
	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	182,177,758	167,867,724
Proceeds From Sale of Assets	2	0	0
Other Receipts	3	<u>1,761,227</u>	<u>955,776</u>
Total Receipts		183,938,985	168,823,500
Payments			
Compensation Of Employees	4	3,247,331	1,775,775
Use Of Goods and Services	5	12,395,709	9,312,839
Transfers To Other Government Units	6	74,522,022	93,511,981
Other Grants and Transfers	7	78,482,549	64,498,343
Acquisition Of Assets	8	257,933	3,812,463
Other Payments	9	0	<u>0</u>
Total Payments		168,905,972	172,911,401
Surplus/(Deficit)		<u>15,033,013</u>	<u>(4,087,901)</u>

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


The Constituency financial statements were approved on __22/04/_ 2023 and signed by:


Fund Account Manager

Name: Robert Serem


National Sub-County
Accountant

Name: Andrew Anyal
ICPAK M/No:17446


Chairman NG-CDF
Committee

Name: Thomas Maangi


*West Mugirango Constituency
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VIII. Statement of Assets and Liabilities As At 30th June, 2022


	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	17,635,115	2,601,674
Cash Balances (Cash at Hand)	10B	00	00
Total Cash and Cash Equivalents		<u>17,635,115</u>	<u>2,601,674</u>
Accounts Receivable			
Outstanding Imprests	11	00	00
Total Financial Assets		<u>17,635,115</u>	<u>2,601,674</u>
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	900,000	899,572
Gratuity	12B	00	00
Total Financial Liabilities		900,000	899,572
Net Financial Assets		<u>16,735,115</u>	<u>1,702,102</u>
Represented By			
Fund Balance B/Fwd	13	1,702,102	5,668,870
Prior Year Adjustments	14	0	121,133
Surplus/Deficit for The Year		15,033,013	(4,087,901)
Net Financial Position		<u>16,735,115</u>	<u>1,702,102</u>

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

The Constituency financial statements were approved on _22/04/ 2023 and signed by:


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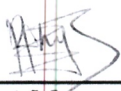
*West Mugirango Constituency
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IX. Statement of Cash Flows for the Year Ended 30th June 2022


	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	182,177,758	167,867,724
Other Receipts	3	<u>1,761,227</u>	<u>955,776</u>
Total Receipts		183,938,985	168,823,500
Payments			
Compensation Of Employees	4	3,247,331	1,775,775
Use Of Goods and Services	5	12,395,709	9,312,839
Transfers To Other Government Units	6	74,522,022	93,511,981
Other Grants and Transfers	7	78,482,977	64,498,343
Other Payments	9	00	00
Total Payments		168,648,039	169,098,938
Total Receipts Less Total Payments		15,290,946	(275,438)
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	00	00
Increase/(Decrease) In Accounts Payable	16	428	121,133
Prior Year Adjustments	14	00	00
Net Cash Flow from Operating Activities		15,291,374	(154,305)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	00	00
Acquisition Of Assets	8	(257,933)	(3,812,463)
Net Cash Flows from Investing Activities		(257,933)	(3,812,463)
Net Increase In Cash And Cash Equivalent		15,033,441	(3,966,768)
Cash & Cash Equivalent At Start Of The Year	10	2,601,674	6,568,442
Cash & Cash Equivalent At End Of The Year	10	<u>17,635,115</u>	<u>2,601,674</u>

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


The Constituency financial statements were approved on __22/04/_ 2023 and signed by:


Fund Account Manager

Name: Robert Serem


National Sub-County
Accountant

Name: Andrew Anyal
ICPAK M/No:17446


Chairman NG-CDF
Committee

Name: Thomas Maangi

*West Mugirango Constituency
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X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from NG-CDF Board	137,088,879	1,702,102	45,088,879	183,876,861	183,876,861	-	100.0%
Proceeds from Sale of Assets			-	-	-	-	0.0%
Other Receipts		1,761,227	-	1,761,227	1,761,227	-	100.0%
TOTAL RECEIPTS	137,088,879	3,463,329	45,088,879	185,641,087	185,641,087	-	100.0%
PAYMENTS				-			
Compensation of Employees	1,869,269		1,833,626	3,702,895	3,247,331	455,564	87.7%
Use of goods and services	10,468,729	488,793	3,316,773	14,274,295	12,395,709	1,878,586	86.8%
Transfers to Other Government Units	60,200,000	113,132	15,372,000	75,685,132	74,522,022	1,163,110	98.5%
Other grants and transfers	64,550,881	144,401	24,308,547	89,003,401	78,482,977	10,520,852	88.2%
Acquisition of Assets	-	-	257,933	257,933	257,933	-	100.0%
Other Payments	-	-	-	-	-	-	0.0%
AIA	-	-	-	-	-	-	-
Unallocated funds	-	2,717,003	-	2,717,003	-	2,717,003	
TOTAL	137,088,879	3,463,329	45,088,879	185,641,087	168,905,972	16,735,115	91.0%

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

Explanatory Notes .

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

2,717,003 on other receipts is the AIA receipt from rent of office space and reversed cheques not yet issued

(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

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- (c) Compensation of Employees is at 87.7 % since gratuity factored for the ONE year was not paid for it was not due
 (d) Use of goods and services at 86.8% since the committee operations and payment of utilities has to continue before next funds is received
 (e) Other grants and transfers at 88.2 % since the entire amount of emergency was not fully utilized, the bursary vetting of applicants had not been completed.

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


Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	16,735,115
Less undisbursed funds receivable from the Board as at 30 th June 2022	0
	16,735,115
Add Accounts payable	900,000
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	17,635,115

The Constituency financial statements were approved on _22/04/_ 2023 and signed by:



Fund Account Manager

Name: Robert Serem



National Sub-County Accountant

Name: Andrew Anyal
 ICPAK M/No:17446



Chairman NG-CDF Committee

Name: Thomas Maangi

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

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	1,869,269	-	1,833,626	3,702,895	3,247,331	455,564
1.2 Committee allowances	3,340,000		621,297	3,961,297	2,988,000	973,297
1.3 Use of goods and services	3,016,063	-	526,440	3,542,503	3,507,709	34,794
Total	6,356,063	-	1,147,737	7,503,800	6,495,709	1,008,091
2.0 Monitoring and evaluation				-		-
2.1 Capacity building	1,271,226	488,793	35,162	1,795,181	1,150,000	645,181
2.2 Committee allowances	1,349,000		-	1,349,000	1,130,000	219,000
2.3 Use of goods and services	1,492,440		2,133,874	3,626,314	3,620,000	6,314
Total	4,112,666	488,793	2,169,036	6,770,495	5,900,000	870,495

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
3.0 Emergency				-		-
3.1 Primary Schools	7,192,207		3,304,000	10,496,207	9,244,826	1,251,381
3.2 Secondary schools				-		-
3.3 Tertiary institutions				-		-
3.4 Security projects				-		-
3.5 Unutilised				-		-
Total	7,192,207	-	3,304,000	10,496,207	9,244,826	1,251,381
4.0 Bursary and Social Security				-		-
4.1 Secondary Schools	25,000,000		1,737,757	26,737,757	23,871,700	2,866,057
4.2 Tertiary Institutions	12,000,000		11,309,413	23,309,413	17,106,000	6,203,413
4.3 Social Security				-		-

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National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.4 Special Needs	200,000		360,000	560,000	360,000	200,000
Total	37,200,000	-	13,407,170	50,607,170	41,337,700	9,269,470
5.0 Sports				-		-
Sport Activities	2,741,776	1		2,741,777	2,741,776	1
Total	2,741,776	1		2,741,777	2,741,776	1
				-		-
6.0 Environment				-		-
Bomorito water spring	200,000			200,000	200,000	-
Egesieri water spring	200,000			200,000	200,000	-
Ekerama water spring	200,000			200,000	200,000	-
Geeteri water spring	200,000			200,000	200,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Getiongo water spring	200,000			200,000	200,000	-
Kiongongi water spring	200,000			200,000	200,000	-
Mabuti water spring	200,000			200,000	200,000	-
Mangongo primary school	100,000			100,000	100,000	-
Marara water spring	200,000			200,000	200,000	-
Nyabinyinyi water spring	200,000			200,000	200,000	-
Nyakungumi water spring	200,000			200,000	200,000	-
Rateti water sprng	200,000			200,000	200,000	-
Sironga primary school	100,000			100,000	100,000	-
Tonga water spring	200,000			200,000	200,000	-
West Mugirango Technical College	100,000			100,000	100,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on-comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Riamonge Water Spring			144,400	144,400	144,400	-
Bonyanchani Water Spring			144,400	144,400	144,400	-
Riamokurumi Water Spring			144,400	144,400	144,400	-
Marindi Water Spring			144,400	144,400	144,400	-
Marara Water Spring			144,400	144,400	144,400	-
Nyabinyinyi Water Spring			144,400	144,400	144,400	-
Nyakemincha Water Spring			144,400	144,400	144,400	-
Mobamba Water Spring			144,400	144,400	144,400	-
Nyakunguru Water Spring			144,400	144,400	144,400	-
Omosasa Water Spring			144,400	144,400	144,400	-
Kenyambi Water Spring			144,400	144,400	144,400	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Riatingoye Water Spring		144,400	-	144,400	144,400	-
Bonyunyu Water Spring			144,400	144,400	144,400	-
Gesurura Water Spring			144,400	144,400	144,400	-
Bomorito Water Spring			144,400	144,400	144,400	-
Nyabiroru Water Spring			144,400	144,400	144,400	-
Riongera Water Spring			144,400	144,400	144,400	-
Riasorana Water Spring			144,400	144,400	144,400	-
Gesiaga Water Spring			142,577	142,577	142,577	-
Total	2,700,000	144,400	2,597,377	5,441,777	5,441,777	-
7.0 Primary Schools Projects				-		-
Riakimai Primary School	600,000			600,000	600,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Enchoro primary school	500,000			500,000	500,000	-
Ibucha primary school	550,000			550,000	550,000	-
Sasati primary school	350,000			350,000	350,000	-
Rateti primary		44,408	-	44,408	44,048	360
MONGORIS PRIMARY SCHOOL			5,500,000	5,500,000	5,500,000	-
Total	2,000,000	44,408	5,500,000	7,544,408	7,544,048	360
8.0 Secondary Schools Projects						
Bonyunyu sec school	8,500,000	-		8,500,000	8,462,000	38,000
Makairo sec. school	300,000			300,000	300,000	-
Marindi sec. school	8,500,000			8,500,000	8,462,000	38,000
St. Joseph Kemasare	8,500,000	-		8,500,000	8,462,000	38,000

*West Mugirango Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
St. Peter Nyaisa sec. school	3,000,000			3,000,000	3,000,000	-
St. Peter Nyaisa sec. school	7,000,000			7,000,000	7,000,000	-
St. Peter Nyakemincha sec. school	1,000,000			1,000,000	1,000,000	-
St. Tiberius Nyamotentemi. Sec.	7,000,000			7,000,000	7,000,000	-
Bondeka Elek sec. school	2,500,000			2,500,000	2,500,000	-
Geetari Sec. school	300,000			300,000	290,250	9,750
Gesore sec. school	300,000			300,000	290,250	9,750
Kuura sec. school	300,000			300,000	290,250	9,750
Makairo sec. school	300,000			300,000	290,250	9,750
Nyachururu sec.school	3,000,000			3,000,000	3,000,000	-
Nyakeore sec. school	1,500,000			1,500,000	1,500,000	-

*West Mugirango Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Nyameru sec. school	300,000			300,000	290,250	9,750
Omosasa sec.school	600,000			600,000	600,000	-
Senetor Kebaso sec. school	3,300,000		1,000,000	4,300,000	3,300,000	1,000,000
St. Charles Lwanga Nyansabakwa	2,000,000			2,000,000	2,000,000	-
Gianchore sec school		20,000	-	20,000	20,000	-
Bosiango sec school		20,000	-	20,000	20,000	-
Nyamotentemi sec. school			2,000,000	2,000,000	2,000,000	-
Geetari Sec. school			3,436,000	3,436,000	3,436,000	-
Gesore sec. school			3,436,000	3,436,000	3,436,000	-
Total	58,200,000	40,000	9,872,000	68,112,000	66,949,250	1,162,750
9.0 Tertiary institutions Projects				-		-

*West Mugirango Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
West Mugirango TTI		28,724	-	28,724	28,724	-
Total	-	28,724	-	28,724	28,724	-
10.0 Security Projects				-		-
Gesero chief office	400,000			400,000	400,000	-
Gianchore chief camp	2,300,000		1,800,000	4,100,000	4,100,000	-
Konate junction centre security mast	3,000,000			3,000,000	3,000,000	-
Nyamaiya assistant county commissiner	400,000			400,000	400,000	-
Nyamira town stage security mast	3,000,000			3,000,000	3,000,000	-
Rangenyo centre security mast	3,000,000			3,000,000	3,000,000	-
Bogichora divisional head quarter	616,898			616,898	616,898	-
Charachani Assistant chiesf	2,000,000			2,000,000	2,000,000	-

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Charachani Assistant chief			3,200,000	3,200,000	3,200,000	-
Total	14,716,898	-	5,000,000	19,716,898	19,716,898	-
11.0 Acquisition of assets				-		-
Construction of CDF office	-	-	257,933	257,933	257,933	-
Purchase of furnitiure			-	-		-
Total	-	-	257,933	257,933	257,933	-
12.0 Other payments				-		-
Total	-	-	-	-	-	-
13.0 unallocated fund				-		-
Unallocated funds		1,761,227	-	1,761,227		1,761,227
AIA	-	955,776	-	955,776	-	955,776

*West Mugirango Constituency
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Programme/Sub-programme	Original	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
	Budget 2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	-	2,717,003	-	2,717,003	-	2,717,003
	137,088,879	3,463,329	45,088,879	185,641,087	168,905,972	16,735,115

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

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National Government Constituencies Development Fund (NGCDF)
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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022 Kshs	2020-2021 Kshs
NGCDF Board		
AIE NO. B 104758		20,000,000
AIE NO. B 104577		6,500,000
AIE NO. B 823747		35,000,000
AIE NO. B 104848		14,367,724
AIE NO. B 124695		9,000,000
AIE NO. B 119684		8,500,000
AIE NO. B 119723		12,000,000
AIE NO. B 128317		6,900,000
AIE NO. B 132077		6,000,000
AIE NO. B 132370		6,000,000
AIE NO. B 126039		12,000,000
AIE NO. B 126331		7,000,000
AIE NO. B 103126		12,600,000
AIE NO. B 140770		12,000,000
AIE NO. B 105328	33,000,000	
AIE NO. B 105639	34,000,000	
AIE NO. B 105682	10,000,000	
AIE NO. B 105961	22,000,000	
AIE NO. B 128738	5,000,000	
AIE NO. B 154244	12,000,000	
AIE NO. B 163900	12,000,000	
AIE NO. B 154462	18,000,000	
AIE NO. B 155515	24,088,879	
AIE NO. B 888517	12,088,879	
TOTAL	182,177,758	167,867,724

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2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Total	00	00

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received		-
Rents	1,605,915	953,276
Hire of plant/equipment/facilities	23,500	2,500
Unutilized funds from PMCs	121,812	0
Other Receipts Not Classified Elsewhere	10,000	0
Total	1,761,227	955,776

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,679,425	1,650,416
Leave allowance	36,646	41,359
Gratuity to contractual employees	1,361,340	00
Employer Contributions Compulsory national social security schemes	169,920	84,000
Total	3,247,331	1,775,775

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	1,445,261	50,509
Communication, supplies and services	102,800	61,550
Domestic travel and subsistence	2,620,000	-
Training expenses	1,150,000	1,550,000
Other committee expenses	1,130,000.00	-
Committee allowance	2,988,000	4,350,000
Specialised materials and services	-	182,400
Office and general supplies and services	320,000	704,005
Fuel , oil & lubricants	1,000,000	-
Other operating expenses	1,000,000	82,385
Bank service commission and charges	140,840	-
Routine maintenance - vehicles and other transport equipment	448,808	2,331,990
Routine maintenance- other assets	50,000	-
TOTAL	12,395,709	9,312,839

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Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	7,544,048	31,102,705
Transfers To Secondary Schools (See Attached List)	66,949,250	56,038,000
Transfers To Tertiary Institutions (See Attached List)	28,724	6,371,276
Total	74,522,022	93,511,981

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	23,871,700	23,957,000
Bursary -Tertiary (see attached list)	17,106,000	14,877,000
Bursary- Special Schools	360,000	30,000
Security Projects (see attached list)	19,716,470	11,995,212
Sports Projects (see attached list)	2,741,776	5,089,131
Environment Projects (see attached list)	5,441,777	0
Emergency Projects (see attached list)	9,244,826	8,550,000
TOTAL	78,482,549	64,498,343

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Construction of Buildings	00	1,699,963
Refurbishment of Buildings	257,933	00
Purchase of Specialized Plant, Equipment and Machinery	00	2,112,500
Total	257,933	3,812,463

Notes To the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	00	00
ICT Hub	00	00
	0	0

Notes to the Financial Statement Continued

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)		
Name Of Bank: EQUITYNYAMIRA BRANCH, Account No. 0520281007299	17,635,115	2,601,674
Total	17,635,115	2,601,674
10 B: Cash on Hand		
Location 1	00	00
Other Locations (Specify)	00	00
Total	0	0

11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
ROBERT SEREM	VAROIUOS	8,220,000	8,220,000	00
Total				

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12A. Retention

	2021-2022	2020-2021
	KShs	KShs
Retention as at 1 st July (A)	899,572	778,439
Retention held during the year (B)	900,000	1,517,158
Retention paid during the Year (C)	899,572	1,396,025
Closing Retention as at 30 th June D= A+B-C	900,000	899,572

Notes to the Financial Statement Continued

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	00	00

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	1,702,102	5,790,004
Total	1,702,102	5,790,004

Notes to the Financial Statement Continued

14. Prior Year Adjustments

Description of the error	Balance b/f FY 2020/2021 as per Audited Financial statements Kshs	Adjustments Kshs	Adjusted Balance** b/f FY 2021/2022 Kshs
Total	0	-	0

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	00	00
Imprest issued during the year (B)	8,220,000	8,220,000
Imprest surrendered during the Year (C)	8,220,000	8,220,000
Closing accounts in account receivables D= A+B-C	00	00
Changes in Account Receivables E= D-A	00	00

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	899,572	778,439
Deposit and Retentions held during the year (B)	900,000	1,517,158
Deposit and Retentions paid during the Year (C)	-	1,396,025
closing account payables D= A+B-C	900,000	899,572
Changes in Accounts Payable D-A	428	121,133

- Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Total	0	0

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
Total	0	0

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	455,564	3,033,370
Use of goods and services	1,878,585	1,604,958
Amounts due to other Government entities (see attached list)	1,163,110	14,485,132
Amounts due to other grants and other transfers (see attached list)	10,520,852	27,232,252
Acquisition of assets 16735115	0	257,933
Funds pending approval	2,717,003	955,776
Total	16,735,115	47,569,421

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	11,888,420	17,466,531
Total	11,888,420	17,466,531

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Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				

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

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	Salaries & gratuity	455,564	3,033,370	To be paid in 2022/2023 f year
Use of goods & services	Committee allowances, supplies, fuel	1,878,586	1,604,913	To be paid in 2022/2023 f year
Amounts due to other Government entities		0		
Gianchore Secondary School	Purchase of School bus	0	20,000	Paid in 2021/2022 financial year
Bosiango Secondary School	Purchase of School bus	0	20,000	Paid in 2021/2022 financial year
RATETI PRIMARY SCHOOL	Maintenance of rateti road access	360	44408	Paid in 2021/2022 financial year
NYAMOTENTEMI SECONDARY SCHOOL	Construction of 3 classrooms	0	2,000,000	Paid in 2021/2022 financial year
ST PETERS NYAKEMINCHA SECONDARY SCHOOL	Purchase of School bus s	0	5,500,000	Paid in 2021/2022 financial year to Nyamwetuereko
GEETARI SECONDARY	Purchase of School bus s	0	3,436,000	Paid in 2021/2022 financial year
GESORE SECONDARY SCHOOL	Purchase of School bus	0	3,436,000	Paid in 2021/2022 financial year
West Mugirango tvc	Water works	0	28,724	Paid in 2021/2022 financial year
Senator Kebaso secondary school	Construction of office block	1,000,000	0	To be paid in 2022/2023 f year
Geetari Sec. school	Purchase of School bus	9,750	0	To be paid in 2022/2023 f year for labelling
Gesore sec. school	Purchase of School bus	9,750	0	To be paid in 2022/2023 f year for labelling
Kuura sec. school	Purchase of School bus	9,750	0	To be paid in 2022/2023 f year for labelling
Makairo sec. school	Purchase of		0	To be paid in 2022/2023 f year

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
	School bus	9,750		for labelling
Nyameru sec. school	Purchase of School bus	9,750	0	To be paid in 2022/2023 f year for labelling
Bonyunyu sec school	Purchase of School bus	38,000	0	To be paid in 2022/2023 f year
Marindi sec. school	Purchase of School bus	38,000	0	To be paid in 2022/2023 f year
St. Joseph Kemasare	Purchase of School bus	38,000	0	To be paid in 2022/2023 f year
Sub-Total				
Amounts due to other grants and other transfers				
Shivling Mkt High Mast Light	High Mast Light	0	204	paid
Makairo Mkt High Mast Light	High Mast Light	0	204	paid
Nyamatoki Mkt High Mast Light	High Mast Light	0	3,880	Paid for labelling
Nyamira South Sub county	Furniture	0	500	Paid for labelling
Charachani Assistant chiefs office	Office	0	3,200,000	Paid in year 2021/2022
Siamani Chief's office	office	0	1,800,000	Paid in year 2021/2022 to Gianchore chief's camp
Bursary Secondary	Bursary	2,866,057	1,615,925	
Bursary tertiary	Bursary	6,203,413	11,413,806	Paid in year 2021/2022
Bursary special	Bursary	200,000	584,197	Paid in year 2021/2022
Nhif social security	Bursary	0	3,000,000	Paid in year 2021/2022 after reallocation to bursaries
Emergency	Emergency	1,251,381	2,871,804	Paid in year 2021/2022

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Environment	Spring protection	0	2,741,777	Paid in year 2021/2022
sports	sports	1	1	
Sub-Total				
Acquisition of assets				
West Mugirango NGCDF office	Balance office	0	257,390	Paid in 2021/2022 f year
West Mugirango NGCDF office- furniture	Balance furniture	0	543	
Others (<i>specify</i>)				
Sub-Total				
Unallocated fund				
AIA	AIA office rent	2,595,191	955,776	
PMC savings	Reversed cheques	121,812	0	
Grand Total		16,735,115	47,569,422	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	0	0	0	
Buildings and structures	44,658,383	257,933	0	44,916,316
Transport equipment	8,800,000	0	0	8,800,000
Office equipment, furniture and fittings	5,076,286	0	0	9,076,286
ICT Equipment, Software and Other ICT Assets	336,422	0	0	836,422
Other Machinery and Equipment	0	0	0	0
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
Total	58,871,091	0	0	63,680,023

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

PMC	Account number	Bank	DATE	Bank Balance 2021/22	Bank Balance 2020/21
SASATI PRIMARY SCHOOL	01141348073600	COOPERATIVE	01/07/2022	1,382	-
Marindi Sec School	1139349815500	CO-OPERATIVE	01/07/2022	3,115	328,365
NYAMWETUREKO PRIMARY SCHOOL	1139349779900	CO-OPERATIVE	01/07/2022	3,672	6,410,527
ENCHORO SECONDARY SCHOOL	1141348475400	COOPERATIVE	01/07/2022	975	-
			01/07/2022		
			01/07/2022		
Bogichora Divisional Office	0520279559499	EQUITY	01/07/2022	2,440	629,249
BONDEKA SECONDARY SCHOOL	0520261748342	EQUITY	01/07/2022	373,495	-
CHARACHANI ASSISTANT CHIEFS OFFICE	520282354016	EQUITY	01/07/2022	975,800	
Ekoru pry school	0520280193300	EQUITY	01/07/2022	627	637
Etono pry school	0520164375172	EQUITY	01/07/2022	2,417	-
GESIAGA PRY SCHOOL	0520194145496	EQUITY	01/07/2022	402	250,698
Kebirigo Chief's Camp	0520278972975	EQUITY	01/07/2022	479	228,482
Kebirigo pry school	0520278910045	EQUITY	01/07/2022	407	1,437
KEMASARE PRIMARY	0520102920026	EQUITY	01/07/2022	358	627
KENYAMBI PRIMARY SCHOOL	0520194239821	EQUITY	01/07/2022	86	
Kiambere Pry School	0520192990182	EQUITY	01/07/2022	1,102	407
KIANGINDA SECONDARY SCHOOL	0520280991311	EQUITY	01/07/2022	160	250,362
MAKAIRO SECONDARY SCHOOL	0520297004688	EQUITY	01/07/2022		249,100
MARINDI PRIMARY SCHOOL	0520282036988	EQUITY	01/07/2022	8,472	
MARINDI PRIMARY SCHOOL	0520282036988	EQUITY	01/07/2022	8,472	
NYAIGESA PRIMARY SCHOOL	0520194341025	EQUITY	01/07/2022	5,875	
NYAMOTENTEMI SECONDARY	0520260749040	EQUITY	01/07/2022	4,316,589	48,162
Otanyore pry school	0520279040744	EQUITY	01/07/2022	637	20,599
ST PETERS NYAKEMINCHA SEC	0520297016816	EQUITY	01/07/2022	1,046,680	
			01/07/2022		
BOMORITO WATER SPRING	026000026810	FAMILY	01/07/2022	112	-
BONYANCHANI WATER SPRING	026000026778	FAMILY	01/07/2022	433	-

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PMC	Account number	Bank	DATE	Bank Balance 2021/22	Bank Balance 2020/21
BONYUNYU WATER SPRING	026000026761	FAMILY	01/07/2022	124	
EGESIERI WATER SPRING	26000027406	FAMILY	01/07/2022	38	
EKERAMA WATER SPRING	26000027703	FAMILY	01/07/2022	37	
GEETERI WATER SPRING	26000027739	FAMILY	01/07/2022	78	-
GESIAGA WATER SPRING	026000026745	FAMILY	01/07/2022	301	
GESURURA WATER SPRING	026000026742	FAMILY	01/07/2022	27	-
GETIONGO WATER SPRING	26000027164	FAMILY	01/07/2022	38	-
KENYAMBI WATER SPRING	026000026757	FAMILY	01/07/2022	2	
KIONGONGI WATER SPRING	26000027696	FAMILY	01/07/2022	198	
MABUTI WATER SPRING	26000027573	FAMILY	01/07/2022	198	
MARARA WATER SPRING	026000026739	FAMILY	01/07/2022	0.23	-
MARINDI WATER SPRING	026000026809	FAMILY	01/07/2022	124	-
MOBAMBA WATER SPRING	026000026797	FAMILY	01/07/2022	64	-
NYABINYINYI WATER SPRING	026000026776	FAMILY	01/07/2022	140	-
NYABIRORU WATER SPRING	026000026969	FAMILY	01/07/2022	90	-
NYAKEMINCHA WATER SPRING	026000026782	FAMILY	01/07/2022	1,873	-
NYAKUNGUMI WATER SPRING	26000027743	FAMILY	01/07/2022	478	
NYAKUNGURU WATER SPRING	026000026807	FAMILY	01/07/2022	4	-
OMOSASA WATER SPRING	026000026777	FAMILY	01/07/2022	33	-
RATETI WATER SPRING	26000027595	FAMILY	01/07/2022	198	
RIAKIMAI PRY SCHOOL	026000026534	FAMILY	01/07/2022	18,670	
RIAMOKURUMI WATER SPRING	026000026744	FAMILY	01/07/2022	118	-
RIAMONGE WATER SPRING	026000026738	FAMILY	01/07/2022	16	250,000
RIASORANA WATER SPRING	026000026758	FAMILY	01/07/2022	124	-
RIATINGOYE WATER SPRING	026000026783	FAMILY	01/07/2022	24	-
RIONGERA WATER SPRING	026000026741	FAMILY	01/07/2022	-	-
TONGA WATER SPRING	26000027734	FAMILY	01/07/2022	38	
			01/07/2022		
Bobembe Girls Boarding Pry school	1225991374	KCB	01/07/2022	1,023	1,149
Bomorito pry school	1163915025	KCB	01/07/2022	4,016	4,142
BOMORITO SEC SCHOOL	1118481372	KCB	01/07/2022	183,392	605,033

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PMC	Account number	Bank	DATE	Bank Balance 2021/22	Bank Balance 2020/21
Bonyaiguba pry school	1236369599	KCB	01/07/2022	1,229	1,355
Bosiango sec School	1103231618	KCB	01/07/2022	1,083	1,083
BUNDO DOK PRY SCHOOL	1163523224	KCB	01/07/2022	2,754	-
EGESIERI PRIMARY SCHOOL	1236406842	KCB	01/07/2022	1,355	972,880
Ekenyoro Technical School	1171397399	KCB	01/07/2022	1,132	2,258
Embonga Pry School	1171623844	KCB	01/07/2022	1,593	32
Embonga sec School	1162469684	KCB	01/07/2022	3,384	-
Enchoro Pry School	1182243924	KCB	01/07/2022	1,723	-
GEKOMONI PRIMARY SCHOOL	1183801955	KCB	01/07/2022	1,553	94
GESERO CHIEFS OFFICE	1253818754	KCB	01/07/2022	1,841	
Geta Pry School	1147191255	KCB	01/07/2022	325	1,614
GETA SECONDARY SCH	1146236395	KCB	01/07/2022	1,614	1,740
Getaari sec school	1280474998	KCB	01/07/2022	3,171	-
GIANCHORE CHIEFS CAMP	1288616392	KCB	01/07/2022	2,295	418,496
Ibucha pry school	1163919233	KCB	01/07/2022	1,385	527
Igenaitambe Pri School	1259687198	KCB	01/07/2022	1,810	32,446
Ikonge pry school	1268111023	KCB	01/07/2022	4,096	4,222
IKURUCHA PRIMARY SCHOOL	1102926043	KCB	01/07/2022	1,205	1,849
Kabatia Pry School	1163137383	KCB	01/07/2022	1,549	250,195
KEBIRIGO PRY SCHOOL	1198579420	KCB	01/07/2022	2,777	252
Keera Chief's Camp	1253697779	KCB	01/07/2022	1,113	370,151
Kenyanya pri School	1283357488	KCB	01/07/2022	8,975	8,975
Kenyanya Sec School	1281435775	KCB	01/07/2022	-	1,000
Kiambere Chief's Camp	1261492641	KCB	01/07/2022	2,131	2,383
KIANUNGU SECONDARY	1164217771	KCB	01/07/2022	142,439	1,399,943
Kuura pry school	1280639776	KCB	01/07/2022	49	175
MANGONGO PRIMARY SCHOOL	1183757670	KCB	01/07/2022	5,497	271,550
MASOSA SECONDARY SCHOOL	1103245813	KCB	01/07/2022	2,464	1,400,529
Mongoris Pry School	1273522281	KCB	01/07/2022	1,426	629,249
Motobo Chief's camp	1254144544	KCB	01/07/2022	1,410	1,662
Nyabisimba Pry School	1271185180	KCB	01/07/2022	2,405	2,657
NYACHURURU SECONDARY SCHOOL	1162694939	KCB	01/07/2022	114,955	

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PMC	Account number	Bank	DATE	Bank Balance 2021/22	Bank Balance 2020/21
Nyagachi Chief's Camp	1261477197	KCB	01/07/2022	3,777	4,029
Nyaigwa Girls Sec School	1183526415	KCB	01/07/2022	1,085	1,085
Nyainogu pry school	1280896418	KCB	01/07/2022	723	975
Nyairicha pry school	1253814465	KCB	01/07/2022	428	23,920
Nyaisa Pry School	1162794062	KCB	01/07/2022	1,232	1,484
Nyakeore sec school	1280392622	KCB	01/07/2022	1,928	16,180
NYAMERU SECONDARY SCHOOL	1212780566	KCB	01/07/2022		250,279
Nyamira Pry School	1280597526	KCB	01/07/2022	12	264
Nyangoso DEB pry school	1259465950	KCB	01/07/2022	3,639	3,891
Omokonge pry school	1253522189	KCB	01/07/2022	4,683	4,935
Omosasa Pry School	1171604041	KCB	01/07/2022	2,708	44,907
OMOSASA SECONDARY SCHOOL	1184303207	KCB	01/07/2022	10,922	10,041
Otanyore Primary school	1260758451	KCB	01/07/2022	2,769	501,375
Our Lady of Mercy Rangenyo	1103318179	KCB	01/07/2022	2,361	2,613
Ramba pry school	1275564542	KCB	01/07/2022	1,195	2,739
Rateti DEB Pry School	1285502108	KCB	01/07/2022	2,133	-
RIAKIMAI PRIMARY	1171613962	KCB	01/07/2022	500	67,469
Riasindani Pry School	1103318764	KCB	01/07/2022		2,800
Nyamira police staion	1287026176	KCB	01/07/2022	250,000	-
Rirumi pry school	1236408020	KCB	01/07/2022	13,066	13,318
SENATOR KEBASO SEC SCH	1153915154	KCB	01/07/2022	3,303,212	3,716
Sironga Pry School	1182326218	KCB	01/07/2022	253,263	-
ST CHARLES LWANGANYANSABAKWA SEC	1253399522	KCB	01/07/2022	8,994	-
ST PETERS NYAISA SECONDARY SCHOOL	1289274649	KCB	01/07/2022	725,860	375
Tente Pry School	1252117086	KCB	01/07/2022	1,961	2,213
TONGA DEB PRY SCHOOL	1236368967	KCB	01/07/2022	4,783	603,659
West Mugirango Friendly League	1243767448	KCB	01/07/2022	954	-
Total			01/07/2022	11,888,420	16,618,568

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>Basis for Qualified Opinion</p> <p>1. Committee Allowances</p> <p>Included in the figure for the use of goods and services of Kshs 9,312,839 is Kshs 4,350,000 in respect of committee allowance for the year ended 30 June 2021. However, the examination of records and documents noted that the payments were not supported by signed and dated committee attendance sheet/register as well as the committee minutes and monitoring and evaluation reports.</p> <p>Consequently, the validity and accuracy of the committee allowance balance of Kshs.4,350,000 as at 30 June 2021 could not be confirmed.</p>	<p>RESPONSE: The committee minutes and monitoring and evaluation reports of the year is hereby attached and going forward we shall introduce the register in place of schedules attached in annex I</p>	<p><i>Not Resolved</i></p>	<p>30/09/2022</p>

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>2. Sports Projects Expenditure</p> <p>Included in the reported figure of other grants and transfers of Kshs. 64,498,343 under Note 7 is expenditure of Kshs 5,089,131 towards sports projects out of which payments totaling Kshs 2,631,793 were not supported with sufficient and appropriate documentation and information.</p> <p>In addition, the appointment and existence of the project management committee as required by Regulation 15(1) of the National Government Constituency Development Fund regulations 2016 could not be confirmed, since the management did not provide either the minutes appointing the PMC or the minutes of deliberations of their deliberations for audit verification.</p> <p>As result, it was not possible to ascertain validity and accuracy expenditures on sports projects amounting to Kshs.2,631,793 as at 30 June 2021.</p>	<p>RESPONSE: The sports PMC has being in existence for long with Teresa Moraa, Geoffrey Openda, Egra ongo, Clinton Gisemba, and Evans Momanyi Kshs 2,631,793 expenditures and bank statement is hereby attached in annex II</p>	<p><i>Not Resolved</i></p>	<p>30/09/2022</p>
	<p>Other Matters</p>	<p>RESPONSE: Overall under receipts of KSHS</p>	<p><i>Resolved</i></p>	<p>23/08/2022</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	<p>Budgetary Control and Performance</p> <p>The statement of comparison of budget and actual amounts for the year under review reflects total budgeted receipts of Kshs.220,480,822 and actual receipts of Kshs. 175,391,943 resulting to overall under receipts of Kshs. 45,088,879 or 20%.</p> <p>Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.220,480,822 and Kshs.172,911,401 respectively resulting in an underperformance amounting to Kshs.47,569,421 or 22%.</p> <p>The underfunding and under expenditure affected the planned activities and may have impacted negatively on service delivery to the residents of West Mugirango constituency</p>	<p>45,088,879 or 20%.the fund were received in the succeeding year 2021/2022 and spend on the line items.</p>		
	<p>Basis for Conclusion</p> <p>1. Purchase of Secondary School Buses</p> <p>Included in transfers and other government</p>	<p>RESPONSE: The buses were cleared by the NTSA before they were let to the road for usage and the copies of report is herby attached, We hereby avail</p>	<p><i>Not Resolved</i></p>	<p>30/10/2022</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	<p>entities figure is Kshs. 93,511,981 reflected in the statement of receipts and payments is transfer to Secondary school's expenditure of Kshs.56,038,000 out of which expenditure amounting to Kshs.42,898,000 was disbursed to twelve(12) secondary schools for purchase of a school buses. However, the delivery notes, inspection and acceptance certificates and log books for two (2) buses for Gesore secondary school and Makairo secondary purchased at a cost of Kshs.7,452,000 were not provided for audit verification.</p> <p>As a result, it was not possible to establish the propriety in the expenditure of Kshs.7,452,000 towards the purchase of school buses.</p>	<p>copy of the said logbook of Gesore secondary school ANNEX III we shall avail for Makairo Secondary school ones delivered.</p>		
	<p>Bursary Disbursement</p> <p>The statement of receipts and payments reflects other grants and payments amount of Kshs. 64,498,343 which includes bursary to schools and institutions amounting to Kshs. 38,864,000. However, no evidence was provided to confirm that the bursary subcommittee as constituted co-opted two members, one whom must be the area education officer or representative of the of</p>	<p>RESPONSE: We had issuance register for bursary applications forms at sub-location levels but going forwarded will introduce receipt registers for application receipted.</p>	<p><i>Resolved</i></p>	<p>23/08/2022</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	<p>Ministry of Education, in contravention of the provisions of the CDF Board circular reference VOL1/111, dated 13 September 2010 which requires formation of a subcommittee of Constituency Development Fund to manage the bursary scheme including two co-opted members one of whom must be an education officer or an officer seconded from the Ministry of Education.</p> <p>In addition, it was observed that the Constituency did not have a register in which the details of completed application forms were being entered into.</p> <p>As a result, there was lack of transparency and accountability in the management of bursary application, vetting and approval processes.</p>			

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 Name: Robert Serem
 Fund Account Manager.

