

REPUBLIC OF KENYA



Enhancing Accountability

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OF KENYA
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REPORT

DATE: 10 AUG 2023

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BY

OF

CLERK AT

THE TABLE:

Titrus
Hon Owen Baya, MP
Deputy leader, majority party
Westside Cheber

THE AUDITOR-GENERAL

ON

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

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



MUMIAS WEST 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)

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

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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;

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- 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 Mumias West 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)

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(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	Christine Muyaka
2.	Sub-County Accountant	Rose A. Ojwang
3.	Chairman NGCDFC	Idd Abbas Keya
4.	Member NGCDFC	Hawa Mumia

(d) Fiduciary Oversight Arrangements

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

P.O. Box 1087 - 50102
Mumias West NGCDF Office Building
Mumias - Bungoma Road
MUMIAS, KENYA

(f) Mumias West Constituency NGCDF Contacts

Telephone: (254) 720334928
E-mail: cdfmumiaswest@ngcdf.go.ke
Website: [www.cdfmumiaswest go.](http://www.cdfmumiaswest.go.ke)

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(g) Mumias West Constituency NGCDF Bankers

Cooperative Bank of Kenya
0114 1498664400
Mumias Branch
P. O. Box 905 - 50102
Mumias, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC Chairman’s Report



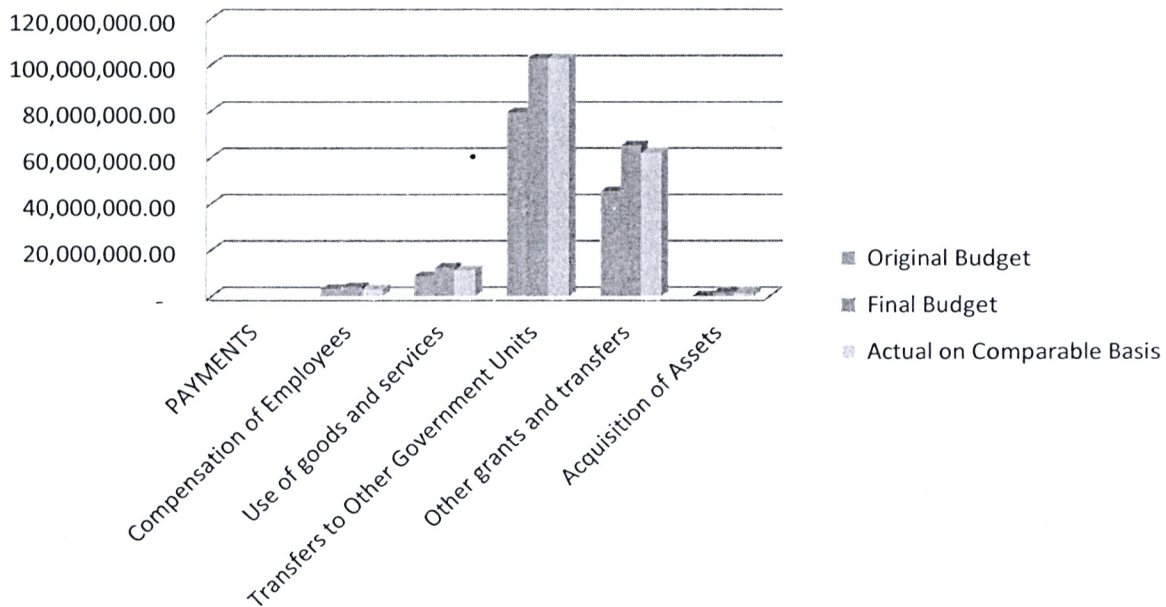
**IDD ABBAS KEYA
CHAIRMAN MUMIAS WEST
NGCDF COMMITTEE**

I am pleased to present to you the Chairman’s Report on performance of Mumias West NG- CDF for the Year 2021/2022

Budget Performance

The budget performance against the actual amounts achieved an average of 96.6.0 % utilization for the economic classification and programmes represented as follows:

BUDGET PERFORMANCE



Mumias West Constituency

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Key Achievements of the Fund

Below we present our achievement per sector

Bursary

The fund was able to sponsor 4,018 students under the bursary program that enabled the needy beneficiaries stay in the various education institutions there by accessing education despite their socio-economic status.

The fund contributed towards the government agenda on Universal Health Coverage through sponsoring of KMTCC students.

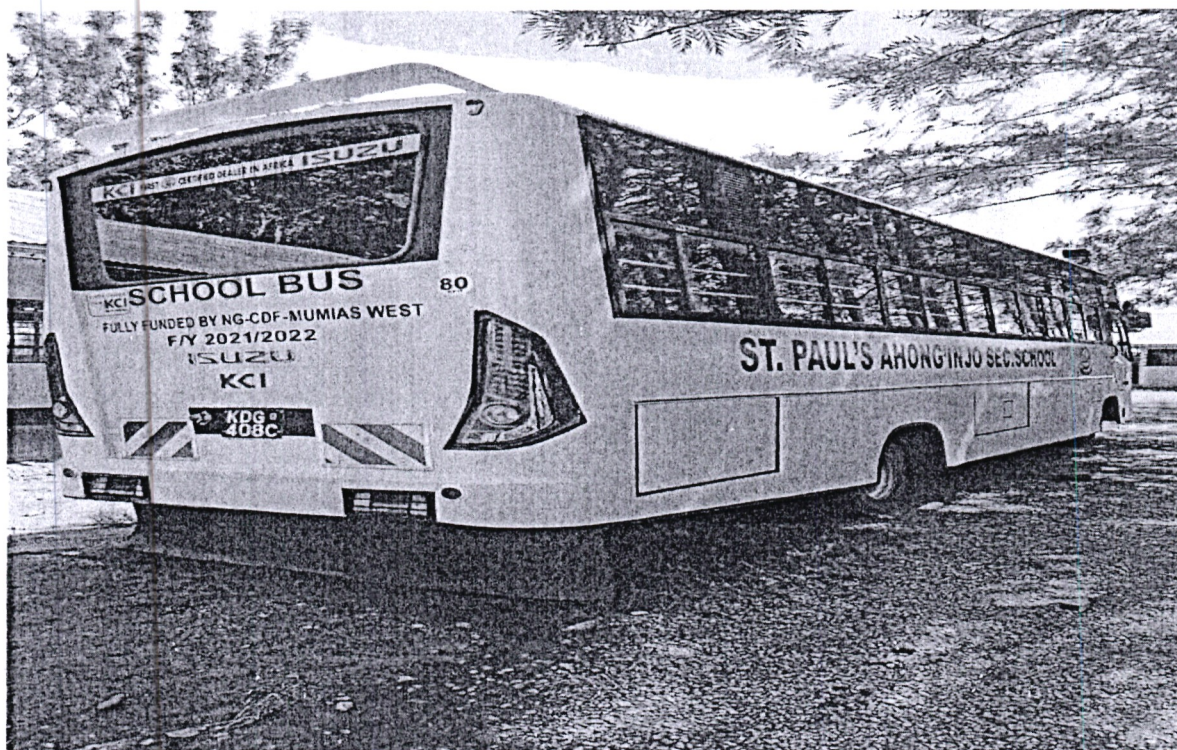
Education

The fund contributed towards the government policy on 100% transition by provision of infrastructure including classrooms in, (*Diagram 1*) St. Pauls' Along'injo Secondary School (*Diagram 2*), St. Vincent Butende Secondary School (*Diagram 3*), Butobe Secondary school, (*Diagram 4*), Mumias Muslim Primary school and (*Diagram 5*), Ingusi Primary School

Security

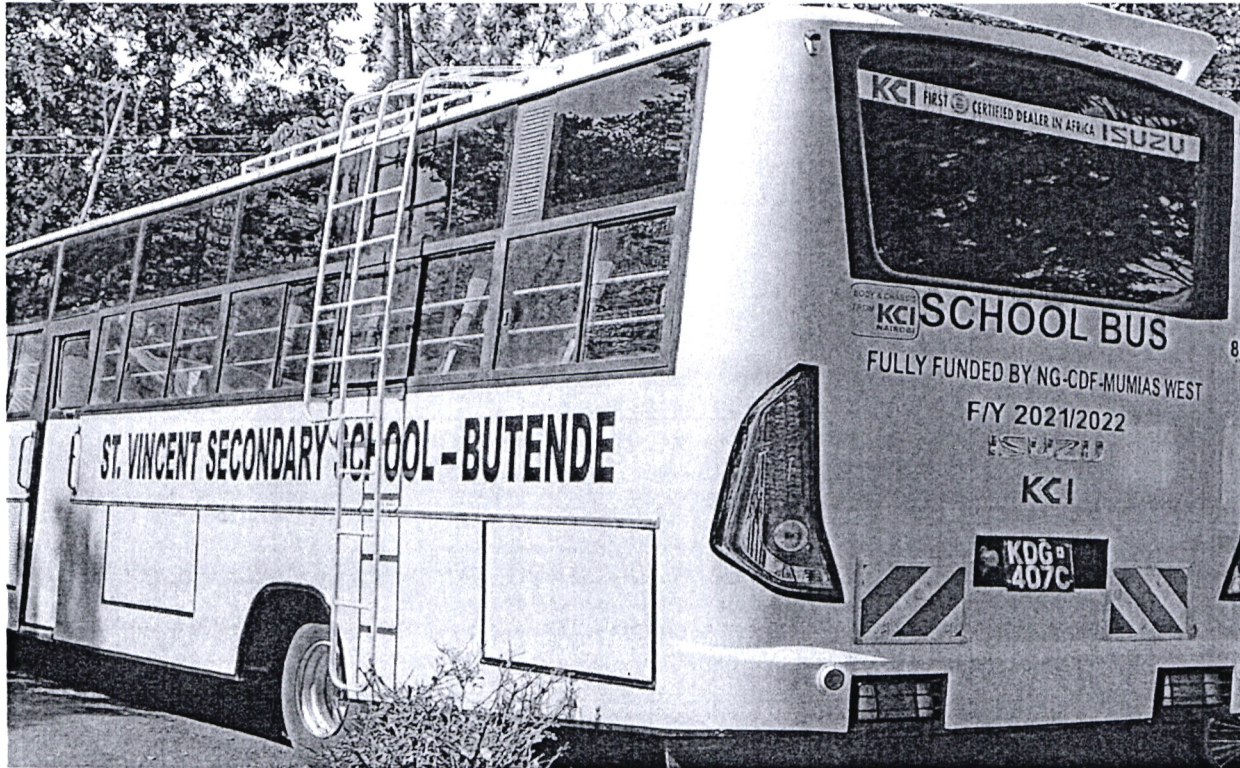
The fund also contributed towards enhancing of security in the constituency by provision of Administration Block at Musanda Divisional Headquarters (*Diagram 6*).

Diagram 1



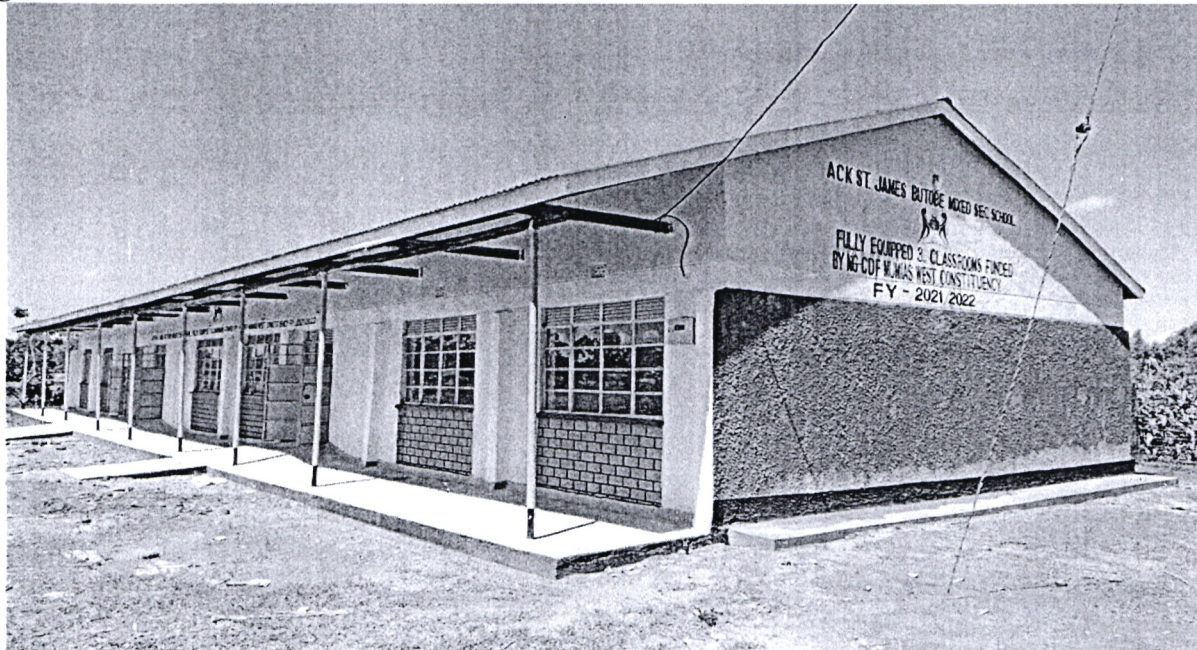
St Pauls'Along'injo Secondary School- Purchase of School Bus

Diagram 2



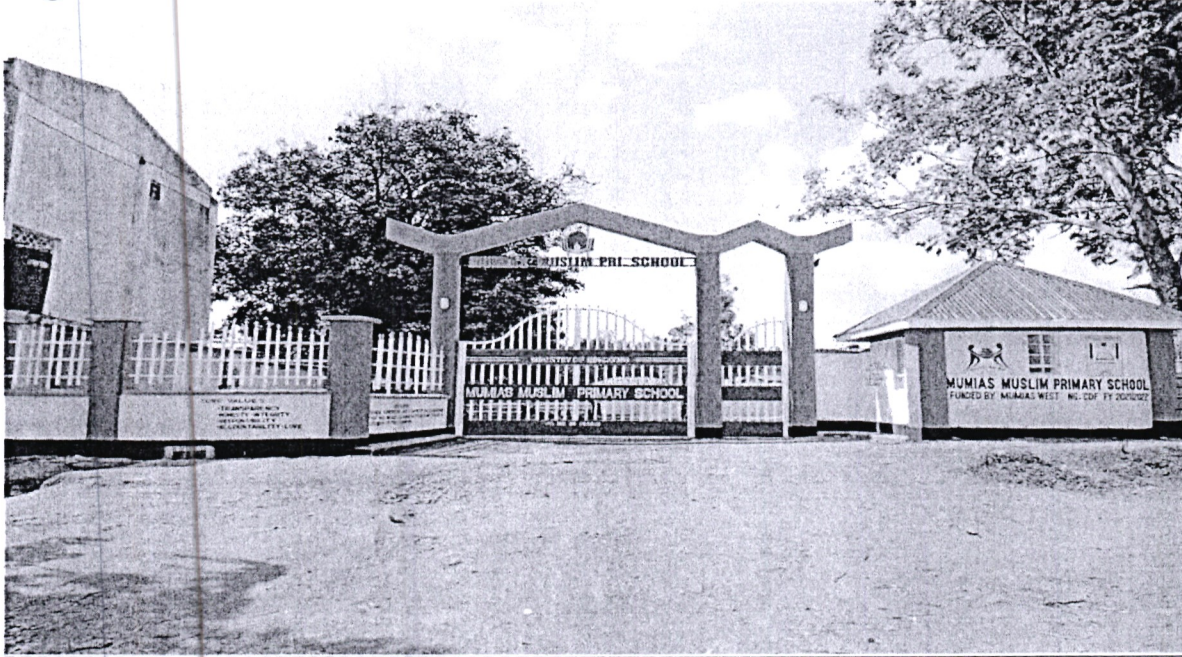
St. Vincent Butende Secondary School- Purchase of School Bus

Diagram 3



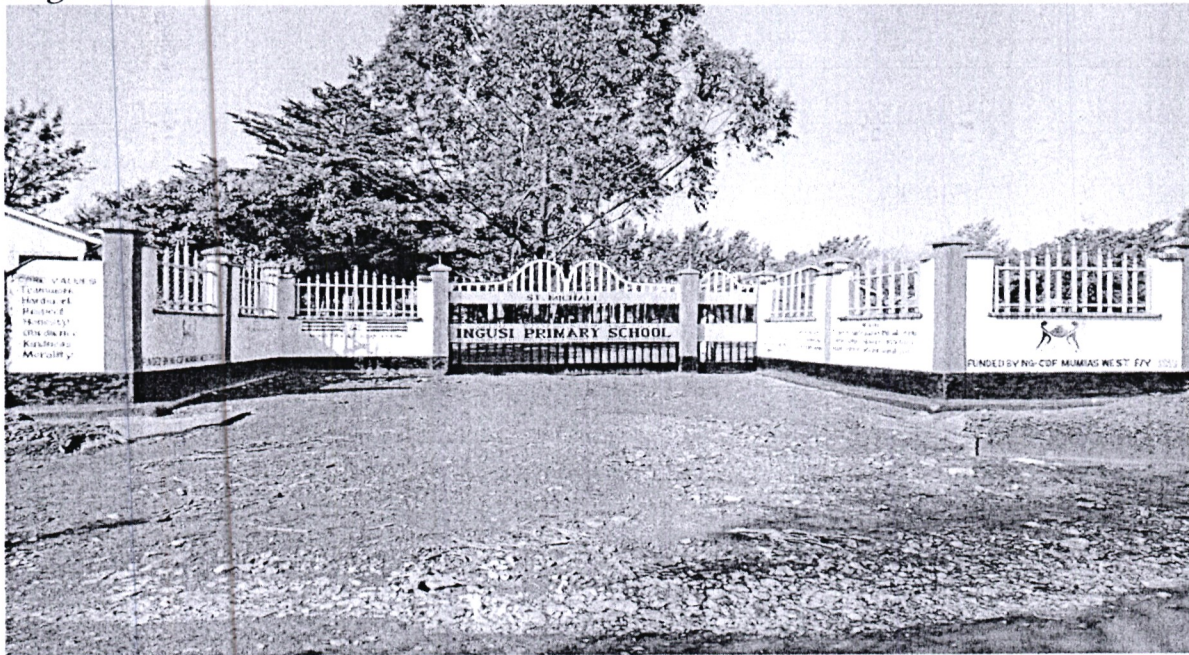
ACK Butobe Secondary School- Construction of 3 No. classrooms

Diagram 4



Mumias Muslim Primary School- Construction of Gate and fence

Diagram 5



Ingusi Primary School- Construction of Gate and fence

Diagram 6



Musanda Divisional Headquarter- Construction of Administration Block

Emerging issues

- i. Introduction of CBC Programme has led to demand for more classrooms in secondary schools to take care of Junior secondary section.
- ii. Litigation case on unconstitutionality of CDF Act.

Challenges

- i. Delay in release of funds by the exchequer close to the financial year end that has led to delays in implementation of projects

Way forward

- i. NG CDF committee to prioritize high impact projects in consideration for disbursement of funds once receipt from the exchequer.

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Mumias West Constituency

National Government Constituencies Development Fund (NGCDF)

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Name

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 *Mumias West Constituency 2018-2022* plan are to:

- a) To improve access to quality education
- b) To harness youth talent and empower them
- c) To enhance security in the constituency
- d) To promote environmental sustainability in the constituency
- e) To cater for any unforeseen occurrences in the constituency
- f) To improve tracking of implementation CDF programmes
- g) To promote performance management and smooth running of the CDF office

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 Program	Objective	Outcome	Indicator	Performance
Education	To improve access to quality education and to have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	-number of usable physical infrastructure build in primary, secondary, and tertiary institutions -number of bursary beneficiaries at all levels	In FY 21/22 -we increased number of classrooms by 30, laboratories by 1, Gate and fence by 20. - Bursary beneficiaries at all levels increased by 4500.
Security	To enhance security in the constituency	-Increased security coverage, -Reduced incidences of	-Number of usable physical infrastructure build in police stations, AP camps	In FY 21/22 -we increased number of police posts by 2 and Divisional office

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Constituency Program	Objective	Outcome	Indicator	Performance
		crime	and chiefs offices	by 1.
Environment	To promote environmental sustainability and improve access to clean and safe water.	-Planting of tree seedlings in schools and public institutions, Installation of Roof-water harvesting tanks in schools and public institutions	Number of tree seedlings planted Number of Roof-water harvesting tanks installed	We increased Number of tree seedlings by 6000 We increased Roof-water harvesting tanks by 10
Sports	To empower the youth and harness their talent	Funding of youth sports initiative	No. of sporting initiatives supported	We increased the number of youths sporting initiatives by 1
Emergency	Catering for any unforeseen occurrences in the constituency	Handling emergencies promptly when they arise	Number of emergency projects funded.	We increased the number emergency projects by 15

IV. Environmental and Sustainability Reporting

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

- a. **Education and Training:** Mumias West 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

Mumias West constituency is committed to managing its operations in a responsible, environmentally sound and sustainable manner. Our main concern is to achieve continuous improvement in our environmental performance. NGCDF has achieved environmental conservation through:

- *Organizing tree planting day in schools where students and teachers are involved in the exercise usually done once in a year.*
- *Organizing Sensitization workshops for youth and the public community on the impact of drugs and also through construction of police stations supported by NG-CDF.*
- *Sponsoring sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *Sensitizing 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. Mumias West 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. Mumias West constituency invests in capacity

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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-

Mumias West 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-

Mumias West 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.

*Mumias West Constituency
National Government Constituencies Development Fund (NGCDF)
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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.

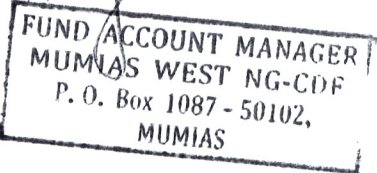
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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.

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

CHRISTINE MUYAKA
Name *Christine Muyaka*
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-Mumias West 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.

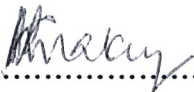
The Accounting Officer in charge of the NGCDF-Mumias West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting 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- Mumias West 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.

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

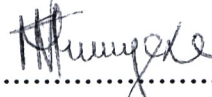
The Accounting Officer in charge of the NGCDF Mumias West Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used 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

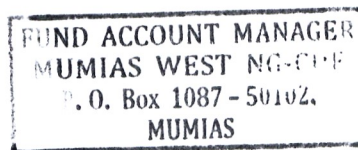
The NGCDF- Mumias West Constituency financial statements were approved and signed by the Accounting Officer on 24.03.2023.



.....
Name: IDD ABBAS KEYA
Chairman – NGCDF Committee



.....
Name: CHRISTINE MUYAKA
Finance Account Manager



REPUBLIC OF KENYA



Enhancing Accountability

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HEADQUARTERS
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - MUMIAS WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Mumias West Constituency set out on pages 1 to

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

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

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

Basis for Qualified Opinion

Variations between Financial Statements and Supporting Schedules Amounts

Variations were noted between amounts reflected in the financial statements and supporting schedules on two components as indicated below:

Component	Amounts as per the Financial Statements (Kshs.)	Amounts as per the Supporting Schedules (Kshs.)	Variance (Kshs.)
Compensation of employees	2,200,195	3,095,421	(895,226)
Use of goods and services - routine maintenance – vehicles and other transport equipment	219,369	418,369	(199,000)

In the circumstances, the accuracy and completeness of the respective balances could not be confirmed.

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

Key Audit Matters

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

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, I confirm that, nothing 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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of Ownership Documents for Assets

Annex 4 to the financial statements on summary of fixed assets register reflects a fixed assets balance of Kshs.33,253,398 which includes transport equipment and land valued at Kshs.6,330,760 and Kshs.2,000,000 respectively. However, log books for the three (3) motor vehicles and title deed for the one piece of land were not provided for audit review.

In the circumstances, Management and those charged with Governance did not effectively manage the assets of the Fund.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of 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 policies and procedures may deteriorate.


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

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 July, 2023

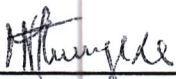

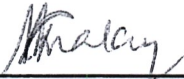
Mumias West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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	98,750,000
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	201,000	183,000
Total Receipts		182,378,758	98,933,000
Payments			
Compensation Of Employees	4	2,200,195	3,513,629
Use Of Goods and Services	5	10,952,905	5,208,195
Transfers To Other Government Units	6	101,779,600	64,674,257
Other Grants and Transfers	7	62,836,499	31,676,818
Acquisition Of Assets	8	1,435,118	4,527,510
Other Payments	9	0	-
Total Payments		179,204,317	109,600,409
Surplus/(Deficit)		3,174,441	(10,667,409)

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 24-03-2023 and signed by:

		
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee
Name: <u>CHRISTINE MUYAKA</u>	Name: _____ ICPAK M/No:17031	Name: <u>IMANI ABBAS KETA</u>

FUND ACCOUNT MANAGER
MUMIAS WEST NG-CDF
P. O. Box 1087 - 50102,
MUMIAS

N.T.S.C.A
MUMIAS WEST

Mumias West Constituency

National Government Constituencies Development Fund (NGCDF)

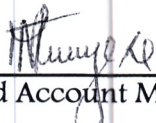
Annual Report and Financial Statements for The Year Ended June 30, 2022

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


	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	7,226,237	4,051,797
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		7,226,237	4,051,797
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		7,226,237	4,051,797
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		7,226,237	4,051,797
Represented By			
Fund Balance B/Fwd	13	4,051,797	14,719,206
Prior Year Adjustments	14	-	
Surplus/Deficit for The Year		3,174,441	(10,667,409)
Net Financial Position		7,226,237	4,051,797

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 24-03 2023 and signed by:


Fund Account Manager

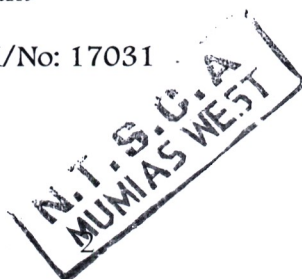
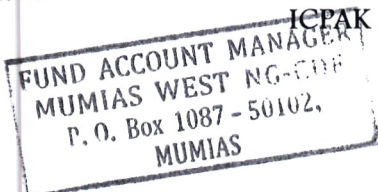
Name: CHRISTINE MUXAKA


National Sub-County
Accountant

Name:
ICPAK M/No: 17031


Chairman NG-CDF Committee

Name: IDDI ABBAS KEYA



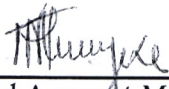
Mumias West Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

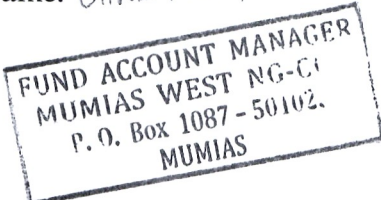
	Notes	2021 – 2021	2021 – 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	182,177,758	98,750,000
Other Receipts	3	201,000	183,000
Total Receipts		182,378,758	98,933,000
Payments			
Compensation Of Employees	4	2,200,195	3,513,629
Use Of Goods and Services	5	10,952,905	5,208,195
Transfers To Other Government Units	6	101,779,600	64,674,257
Other Grants and Transfers	7	62,836,499	31,676,818
Other Payments	9	-	-
Total Payments		177,769,199	105,072,899
Total Receipts Less Total Payments			
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		4,609,559	(6,139,899)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(1,435,118)	(4,527,510)
Net Cash Flows from Investing Activities		(1,435,118)	(4,527,510)
Net Increase In Cash And Cash Equivalent		3,174,441	(10,667,409)
Cash & Cash Equivalent At Start Of The Year	10	4,051,797	14,719,206
Cash & Cash Equivalent At End Of The Year	10	7,226,237	4,051,797


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 24.03.2023 and signed by:

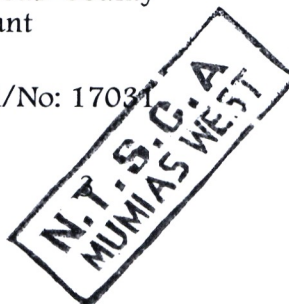

Fund Account Manager

Name: CHRISTINE MUYAKA




National Sub-County Accountant

Name:
ICPAK M/No: 17031




Chairman NG-CDF Committee

Name: ABDI ABBAS NEYA

Mumias West Constituency

National Government Constituencies Development Fund (NGCDF)

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

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

Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis D	Budget utilization difference e=c-d	% of Utilization f=d/c %
	A	B	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements ^t				
Receipts	2021/2022		Kshs	Kshs	2021/2022	30/06/2022		
Transfers From NGCDF Board	137,088,879	4,051,797	4,051,797	45,088,879	186,229,555	186,229,555	(0)	100.0%
Proceeds From Sale of Assets					-	-	-	0.0%
Other Receipts- sale of Tender Documents		201,000	201,000		201,000	201,000	-	100.0%
Totals	137,088,879	4,252,797	4,252,797	45,088,879	186,430,555	186,430,555	(0)	100.0%
Payments								
Compensation Of Employees	3,300,000	819,289	819,289	330,000	4,449,289	2,200,195	2,249,094	55.5%
Use Of Goods and Services	8,737,999	605,354	605,354	3,082,999	12,426,352	10,952,905	1,473,448	88.1%
Transfers To Other Government Units	79,369,600	-	-	22,410,000	101,779,600	101,779,600	0	100.0%
Other Grants and Transfers	45,381,280	2,079,162	2,079,162	18,155,762	65,616,204	62,836,499	2,779,705	95.7%
Acquisition Of Assets	300,000	325,990	325,990	1,110,118	1,736,108	1,435,118	300,990	82.7%
AIA	-	-	-	-	-	-	0	0.0%
Unallocated Funds-AIA	201,000	222,000	222,000	-	423,000	-	423,000	0.0%
TOTAL	137,289,879	4,051,796	4,051,796	45,088,879	186,430,555	179,204,317	7,226,237	96.6%

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

Explanatory Notes .

- (a) Compensation of Employees had 55.5% level of utilization translating to budget utilization difference of Kes. 2,249,094; these funds includes Kes. 895,226 as provision for staff gratuity and Kes. 868,869 to care of employees' salaries before receiving funds from the NG CDF Board for the next financial year, it cushions against penalties arising from late payment of PAYE and NHIF deductions.
- (b) Use of goods and services had 88.7.1% level of utilization translating to budget utilization difference of Kes. 1,473,448; for office running expenses before receiving funds from the NG CDF Board for the next financial year.
- (c) Acquisition of Assets had 82.7.9% level of utilization translating to budget utilization difference of Kes. 300,990 for purchase of Furniture which was at procurement level by close of the financial year.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	7,226,237
Less undisbursed funds receivable from the Board as at 30th June 2022	(0)
Add Accounts payable	7,226,237
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	7,226,237

The Constituency financial statements were approved on 24/03/2023 and signed by:

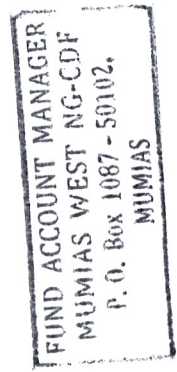
Christine Muxaka
Fund Account Manager

[Signature]
National Sub-County Accountant

[Signature]
Chairman NG-CDF Committee

Name: CHRISTINE MUXAKA

Name: IDD1 ABBAS KEYA



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

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
	2021/2022 Kshs	Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,300,000	819,289	330,000	4,449,289	2,200,195	2,249,094
1.2 Committee allowances	1,368,000	-	68,000	1,436,000	1,185,840	250,160
1.3 Use of goods and services	3,257,333	605,354	1,132,333	4,995,020	4,059,883	935,137
2.0 Monitoring and evaluation						
2.1 Capacity building	1,200,000	-	1,200,000	2,400,000	2,370,350	29,650
2.2 Committee allowances	1,920,000	-	620,000	2,540,000	2,295,992	244,008
2.3 Use of goods and services	992,666	-	62,666	1,055,333	1,040,840	14,493
3.0 Emergency						
3.1 Primary Schools	2,605,838	2,079,162	4,907,207	9,592,207	9,592,207	-
3.2 Secondary schools	1,012,012	-	-	1,012,012	1,012,012	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	3,569,000	-	-	3,569,000	3,569,000	-
3.5 Unutilised	5,357	-	-	5,357	-	5,357
4.0 Bursary and Social Security						
4.1 Secondary Schools		-			19,725,070	1,246,048

*Mumias West 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			
	14,706,118		6,565,000	20,971,118		
4.2 Tertiary Institutions	10,000,000	-	3,000,000	13,000,000	11,545,700	1,454,300
4.3 Social Security	-	-	-	-	-	-
4.4 Special Needs	300,000	-	-	300,000	226,000	74,000
5.0 Sports						
5.1	2,741,778	-	2,741,778	5,483,556	5,483,556	-
6.0 Environment						
Elukala Primary School	287,500	-		287,500	287,500	-
Eshihaka Fry	287,500	-		287,500	287,500	-
Eshikalame Fry	507,500	-		507,500	507,500	-
Mumias School for the Deaf Fry	508,678	-		508,678	508,678	-
Muslim Fry	287,500	-		287,500	287,500	-
Butobe Sec	287,500	-		287,500	287,500	-
Mumias ITI,	287,500	-		287,500	287,500	-
St Feters' Boys High School	287,500	-		287,500	287,500	-
MW Environment project	-	-	1,241,778	1,241,778	1,241,778	
7.0 Primary Schools Projects (List all the Projects)						

**Mumias West 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			
Bukaya Primary School	350,000	-	-	350,000	350,000	-
Buchifi Primary School	300,000	-	1,400,000	1,700,000	1,700,000	-
Buchifi Primary School	170,000	-	-	170,000	170,000	-
Bumia Primary School	200,000	-	-	200,000	200,000	-
Bumia Primary School	150,000	-	-	150,000	150,000	-
Bumala Primary School	145,000	-	-	145,000	145,000	-
Butende Primary School	120,000	-	-	120,000	120,000	-
Butobe Primary School	150,000	-	-	150,000	150,000	-
Ebubaka Primary School	200,000	-	1,500,000	1,700,000	1,700,000	-
Ebumanyi Primary School	150,000	-	570,000	720,000	720,000	-
Ebuyenjere Primary School	350,000	-	-	350,000	350,000	-
Elukala Primary School	40,000	-	-	40,000	40,000	-
Emulaka Primary School	100,000	-	-	100,000	100,000	-
Eshibina Primary School	60,000	-	670,000	730,000	730,000	-
Eshihaka Primary School	900,000	-	-	900,000	900,000	-
Eshikalame Primary School	1,000,000	-	-	1,000,000	1,000,000	-
Eshisundusia Primary School	60,000	-	-	60,000	60,000	-

*Mumias West 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			
Etenje Primary School	120,000	-	-	120,000	120,000	-
Ingusi Primary School	300,000	-	1,500,000	1,800,000	1,800,000	-
Iranda Primary School	400,000	-	-	400,000	400,000	-
Iyabo Primary School	200,000	-	-	200,000	200,000	-
Khungwani Primary School	200,000	-	-	200,000	200,000	-
Lukoye Primary School	170,000	-	1,570,000	1,740,000	1,740,000	-
Lureko Primary Sch	890,000	-	2,500,000	3,390,000	3,390,000	-
Matawa Primary School	1,230,000	-	3,000,000	4,230,000	4,230,000	-
Mumias Deaf Primary School	500,000	-	-	500,000	500,000	-
Mumias Muslim Primary School	530,000	-	2,700,000	3,230,000	3,230,000	-
Nyapeta Primary School	160,000	-	-	160,000	160,000	-
Nyapora Primary School	600,000	-	700,000	1,300,000	1,300,000	-
Ugana Primary School	100,000	-	-	100,000	100,000	-
Wang'nyang Primary School	100,000	-	-	100,000	100,000	-
Ahong'injo Primary School	600,000	-	-	600,000	600,000	-
Buchifi Primary School	700,000	-	-	700,000	700,000	-
Ebubala Primary School	550,000	-	-	550,000	550,000	-

*Mumias West 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			
Ebuchirinya Primary School	400,000	-	-	400,000	400,000	-
Ebuyenjere Primary School	800,000	-	-	800,000	800,000	-
Ebuyeshera Primary School	1,200,000	-	-	1,200,000	1,200,000	-
Elukala Primary School	5,300,000	-	-	5,300,000	5,300,000	-
Emaungu Primary School	600,000	-	-	600,000	600,000	-
Emuberi Primary School	600,000	-	-	600,000	600,000	-
Emulaka Primary School	650,000	-	-	650,000	650,000	-
Emukhuwa Primary School	600,000	-	-	600,000	600,000	-
Etenje Primary School	1,800,000	-	-	1,800,000	1,800,000	-
Ichinga Primary School	1,500,000	-	-	1,500,000	1,500,000	-
Ihonje Primary School	1,100,000	-	-	1,100,000	1,100,000	-
Lukongo Primary School	600,000	-	-	600,000	600,000	-
Milimani Primary School	600,000	-	-	600,000	600,000	-
Mumias Complex Primary School	1,500,000	-	-	1,500,000	1,500,000	-
Mumias Central Primary School	1,500,000	-	-	1,500,000	1,500,000	-
Musanda Primary School	1,550,000	-	-	1,550,000	1,550,000	-
Nyapora Primary School	650,000	-	-	650,000	650,000	-

*Mumias West 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			
Nyakwakwa Primary School	1,000,000	-	4,000,000	5,000,000	5,000,000	-
Mumias Muslim Primary School 8.0 Secondary Schools Projects (List all the Projects)	1,100,000	-	-	1,100,000	1,100,000	-
Bumia Girls Secondary school	300,000	-	-	300,000	300,000	-
Butobe Secondary School	100,000	-	-	100,000	100,000	-
Lukongo Secondary School	350,000	-	-	350,000	350,000	-
St. Peters' Boys High School	3,000,000	-	-	3,000,000	3,000,000	-
Shibale Secondary School	1,900,000	-	-	1,900,000	1,900,000	-
St. Romano Matawa Secondary School	1,000,000	-	-	1,000,000	1,000,000	-
Ahong'injo Secondary School	9,762,300	-	-	9,762,300	9,762,300	-
Butende Secondary School	9,762,300	-	-	9,762,300	9,762,300	-
Butobe Secondary School	5,100,000	-	-	5,100,000	5,100,000	-
Emukhuwa Girls Secondary School	650,000	-	-	650,000	650,000	-
Milimani Girls Secondary School	700,000	-	-	700,000	700,000	-
Musanda Secondary School	2,400,000	-	-	2,400,000	2,400,000	-
St. Christopher Nyapora Secondary School	1,900,000	-	2,300,000	4,200,000	4,200,000	-
Sheikh Badru Secondary School	1,000,000	-	-	1,000,000	1,000,000	-

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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			
Iyabo Sec School	1,000,000	-	-	1,000,000	1,000,000	-
9.0 Tertiary institutions Projects (List all the Projects)						
Mumias West TTI	600,000	-	-	600,000	600,000	-
Mumias West TTI	5,000,000	-	-	5,000,000	5,000,000	-
10.0 Security Projects						
Musanda Divisional Office	5,600,000	-	-	5,600,000	5,600,000	-
Khungema Police Post	250,000	-	-	250,000	250,000	-
Lukongo Police Post	600,000	-	-	600,000	600,000	-
Nyalenya police post	250,000	-	-	250,000	250,000	-
Imanga Police Post	1,000,000	-	-	1,000,000	1,000,000	-
11.0 Acquisition of assets						
11.2 Construction of CDF office			960,118	960,118	960,118	-
11.3 Purchase of furniture and equipment	300,000	325,990	150,000	775,990	475,000	300,990
12.2 Unallocated Funds						
AIA	201,000	222,000		423,000	-	423,000
Total	137,289,879	4,051,797	45,088,879	186,430,555	179,204,317	7,226,237

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-Mumias West Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board - AIE NO...		
B104650		6,750,000.00
B121624		9,000,000.00
B119586		10,000,000.00
B119978		13,000,000.00
B128219		6,900,000.00
B129181		6,000,000.00
B129181		6,000,000.00
B138944		13,000,000.00
B126236		6,100,000.00
B105031		10,000,000.00
B140674		12,000,000.00
B105226	34,000,000	
B105522	44,000,000	
B105882	24,000,000	
B128667	6,000,000	
B128951	14,000,000	
B154147	17,000,000	
B164378	20,000,000	
B155549	12,088,879	
B 089058	11,088,879	
TOTAL	182,177,758	98,750,000

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2. Proceeds From Sale of Assets

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

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts Sale of Tender Documents	201,000	183,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
Other Receipts Not Classified Elsewhere (specify)	-	-
TOTAL	201,000	183,000

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,046,563	1,842,636
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	1,519,793
Employer Contributions Compulsory national social security schemes	153,632	151,200
TOTAL	2,200,195	3,513,629

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Notes To the Financial Statements (Continued)

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	103,292	354,320
Electricity	72,093	39,225
Water & sewerage charges	53,097	40,548
Office rent	-	-
Communication, supplies and services	388,599	375,916
Domestic travel and subsistence	1,148,208	336,132
Printing, advertising and information supplies & services	-	800
Rentals of produced assets	-	-
Training expenses	-	0
Hospitality supplies and services	1,415,389	266,790
Other committee expenses	-	0
Committee allowance	4,802,440	2,355,600
Insurance costs	-	-
Specialised materials and services	124,420	26,049
Office and general supplies and services	881,747	567,720
Fuel , oil & lubricants	1,155,332	509,222
Other operating expenses	77,320	33,650
Bank service commission and charges	26,818	24,160
Security operations	320,000	-
Routine maintenance - vehicles and other transport equipment	219,369	263,163
Routine maintenance- other assets	164,781	14,900
TOTAL	10,952,905	5,208,195

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to Primary Schools	54,955,000	51,405,000
Transfers to Secondary Schools	41,224,600	12,769,257
Transfers to Tertiary Institutions	5,600,000	500,000
TOTAL	101,779,600	64,674,257

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Notes To the Financial Statements (Continued)

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	19,725,070	10,126,904
Bursary – tertiary institutions (see attached list)	11,545,700	8,633,400
Bursary – special schools (see attached list)	226,000	76,000
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	7,700,000	6,280,514
Sports projects (see attached list)	5,483,555	-
Environment projects (see attached list)	3,982,955	1,500,000
Emergency projects (see attached list)	14,173,219	1,460,000
Social Hall	-	3,600,000
Total	62,836,499	31,676,818

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	960,118	3,900,000
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	475,000	627,510
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	1,435,118	4,527,510

9. Other Payments

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

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Notes To the Financial Statements (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)		
<i>Co-operative Bank, Mumias Branch-1141498664400</i>	7,226,237	4,051,797
Total	7,226,237	4,051,797
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

11: Outstanding Imprests

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

12A. Retention

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

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12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	1,175,615
Gratuity held during the year (B)	-	344,178
Gratuity paid during the Year (C)	-	1,519,793
Closing Gratuity as at 30 th June D= A+B-C	-	-

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	4,051,797	14,719,206
Cash in hand	-	0
Imprest	0	0
Total	4,051,797	14,719,206

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Notes to the Financial Statements (Continued)

14. Prior Year Adjustments

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

15. Changes in Accounts Receivable – Outstanding Imprests

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

16. Changes in Accounts Payable – Deposits and Retentions

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

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17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff Gratuity	895,226	-
Others (<i>specify</i>)	-	-
Total	895,226	-

17.3: Unutilized Funds (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	2,249,094	819,289
Use of goods and services	1,473,447	605,354
Amounts due to other Government entities (see attached list)	0	-
Amounts due to other grants and other transfers (see attached list)	2,779,705	2,079,162
Acquisition of assets	300,990	325,990
Others (AIA)	423,000	222,000
Funds pending approval	0	45,088,879
TOTAL	7,226,236	49,140,674

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	29,524,021	35,909,162
Total	29,524,021	35,909,162

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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
Construction of buildings	A	B	C	d=a-c	
1.					
Sub-Total					
Construction of civil works					
2.					
Sub-Total					
Supply of goods					
3.					
Sub-Total					
Grand Total					

Annex 2 – Analysis Of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance	Comments
Florence Kutindi	Accounts Assistant	29.03.2021	211,757	
Polycarp Omwakwe	Clerk of Works	01.03.2021	183,645	
Frankline Khakame	Clerical Officer	29.03.2021	151,676	
Josephat Ngamia	Driver	01.02.2021	120,496	
Beatrice Adhiambo	Office Assistant	01.02.2021	109,468	
Stephen Otieli	Grounds Man	01.05.2021	118,184	
Grand Total			895,226	

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Annex 3 – Unutilized Funds

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Admin & Recurrent	Compensation of employees	2,249,094	819,289	
	Committee Allowances	250,160	605,354	
	Use of goods & services	935,137	0	
Sub-Total		3,434,391	1,424,643	
Monitoring and evaluation	Capacity building	29,650		
	Committee Allowances	244,008		
	Use of goods & services	14,493		
Sub-Total		288,151		
Amounts due to other grants and other transfers				
Bursary Funds	Secondary Schools	1,246,048	0	
Bursary Funds	Tertiary Institutions	1,454,300	0	
Bursary Funds	Special Needs	74,000		
Emergency Funds	Emergency Projects	5,357	2,079,162	
Sub-Total		2,779,705	2,079,162	
Acquisition of assets				
Office Equipment	Office Equipment	300,990	325,990	
Sub-Total		300,990	325,990	
Others (<i>specify</i>)				
AIA	AIA	423,000	222,000	
Sub-Total		423,000	222,000	
Funds pending approval		-	45,088,879	
Grand Total		7,226,237	49,140,676	

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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	2,000,000	-	0	2,000,000
Buildings and structures	18,551,515	960,118	0	19,511,633
Transport equipment	6,330,760	-	0	6,330,760
Office equipment, furniture and fittings	2,627,510	475,000	0	3,102,510
ICT Equipment, Software and Other ICT Assets	1,646,500	-	0	1,646,500
Other Machinery and Equipment	167,995	-	0	167,995
Heritage and cultural assets	-	-	0	-
Intangible assets	494,000	-	0	494,000
Total	31,818,280	1,435,118	0	33,253,398

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

PMC	Bank	Account number	Date A/C Opened	Bank Balance 2021/22	Bank Balance 2020/21
Ack Millimani Girls High School	Coop Bank - Mumias	01141067109400	14/03/2014	86,013	25,913
Ahong'injo Pri School	Coop Bank - Mumias	01141067542500	15/03/2017	4,481	6,894
Buchifi Primary School	Coop Bank - Mumias	01141067546600	30/09/2011	368,940	1,139,629
Bukaya Primary School	Coop Bank - Mumias	01141067184500	21/10/2011	145,788	1,105,824
Butobe Primary School	Coop Bank - Mumias	01141234570900	22/09/2011	80,568	1,124,664
Ebubaka Primary School	Coop Bank - Mumias	01141068446700	15/10/2011	332,081	1,037,132
Ebubala Pri School	Coop Bank - Mumias	01141498804300	26/04/2014	54,896	30,967
Ebuyenjere Primary School	Coop Bank - Mumias	01141067166600	05/12/2011	146,083	495,573
Emuberi Primary Sch	Coop Bank - Mumias	01141234632400	07/11/2011	230,430	221,692
Emukhuwa Primary Sch.	Coop Bank - Mumias	01141067546400	28/10/2011	149,434	98,627
Eshikalame Primary Sch	Coop Bank - Mumias	01141067542700	31/10/2011	978,769	7,772,880
Etenje Primary Sch.	Coop Bank - Mumias	01141067574500	30/10/2010	129,711	33,773
Ichinga Muslim Pri. Sch. Dev. Fund	Coop Bank - Mumias	01141067156200	24/04/2019	357,649	357,649
Ingusi Primary Sch	Coop Bank - Mumias	01141067542600	26/06/2014	43,324	1,040,978
Iyabo Primary Sch	Coop Bank - Mumias	01141067543300	01/10/2012	28,707	626,656
Ihorije Primary School	Coop Bank - Mumias	01141498103600	01/10/2012	235,500	233,071
Khungwani Primary Sch	Coop Bank - Mumias	01141067262800	06/09/2011	150,428	26,652

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PMC	Bank	Account number	Date A/C Opened	Bank Balance 2021/22	Bank Balance 2020/21
Lureko Primary Sch - CDF	Coop Bank - Mumias	01141499543000	06/02/2016	88,831	1,638,428
Lukoye Community ECD Sch	Coop Bank - Mumias	01141498097300	26/09/2012	207,940	1,070,321
Milimani Primary School	Coop Bank - Mumias	01141067730700	15/07/2011	66,264	133,960
Mumias Central Primary School	Coop Bank - Mumias	01141234298100	07/01/2011	143,628	1,459
Mumias Sugar Complex Pri. Sch.	Coop Bank - Mumias	01141499543500	06/02/2016	146,786	11,160
Mumias Muslim Girl's Sec. Sch	Coop Bank - Mumias	01141234419900	30/05/2011	5,015	5,015
Mumias Muslim Pri. Sch. Dev. Fund	Coop Bank - Mumias	01141068261600	28/04/2014	677,753	1,317,623
V Mumias Primary Sch. For the Deaf	Coop Bank - Mumias	01141498449900	07/03/2013	904,759	2,667,074
Mumias Township Primary School	Coop Bank - Mumias	01141068453800	09/09/2011	43,403	801,037
Musanda Primary School	Coop Bank - Mumias	01141068368600	25/10/2011	110,616	160,616
Musanda Secondary School	Coop Bank - Mumias	01141067093800	05/07/2012	1,824,964	24,964
Nyapeta primary School	Coop Bank - Mumias	01141234845500	26/04/2012	180,988	500,953
Nyakwaka Primary School	Coop Bank - Mumias	01141234741100	29/03/2018	567,226	1,246,035
Ranjiri Primary School	Coop Bank - Mumias	01141499529400	26/01/2016	42,253	42,253
Sheikh Badru Sec School	Coop Bank - Mumias	01141499790800	03/09/2016	407,370	-
Shibale Primary School	Coop Bank - Mumias	01141067324900	06/10/2011	582,610	232,610
Shisundusia Primary School	Coop Bank - Mumias	01141499512200	13/01/2016	5,764	867,892
St.Cyprian Ebuyeshera School	Coop Bank - Mumias	01141498094500	24/09/2012	555,674	1,191,453

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PMC	Bank	Account number	Date A/C Opened	Bank Balance 2021/22	Bank Balance 2020/21
St.Elias Iyabo Sec. School	Coop Bank - Mumias	01141498103400	01/10/2012	1,068,074	68,074
St.Elizabeth Bumia Girls' Sch	Coop Bank - Mumias	01141068321200	10/04/2012	93,307	554,186
St.Elizabeth Lureko Girls' Sec. Sch	Coop Bank - Mumias	01141068371700	29/09/2011	32,561	32,561
St.Joseph's Ugana Secondary School	Coop Bank - Mumias	01141498109200	04/10/2012	256,160	256,160
St.John Bumala Sec School	Coop Bank - Mumias	01141798719600	25/03/2019	6,757	6,757
St.Michael Ingusi Sec School	Coop Bank - Mumias	01141233055500	26/03/2019	233,226	233,226
St.Patrick's Lushey Primary Sch	Coop Bank - Mumias	01141067543800	07/09/2011	446,736	903
St.Peters Boys Mumias Pri Sch	Coop Bank - Mumias	01141067562500	08/03/2017	114,457	114,457
St.Romano's Matawa Sec. Sch	Coop Bank - Mumias	01141234424300	03/06/2011	1,007,228	77,417
Utende Primary School	Coop Bank - Mumias	01141067544300	18/10/2011	169,717	728,717
Wang'nyang' Primary School	Coop Bank - Mumias	01141068175200	26/09/2011	235,115	2,474,452
Musanda Divisional HQs	Coop Bank - Mumias	01141798773300	15/05/2019	8,556,785	2,574,646
Nyalenya A.P Camp	Coop Bank - Mumias	01141499511800	13/01/2016	122,503	1,450,602
Mumias West CDF Sports Project	Coop Bank - Mumias	01141498779200	21/03/2014	1,731,985	19,857
Mumias West T.T.Institute	Coop Bank - Mumias	01141499091500	11/12/2014	5,364,765	25,720
TOTAL				29,524,021	35,909,162

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	The statement of assets and liabilities reflects a comparative amount under Fund balance brought forward of Kshs. 15,438,972 which is at variance with the balance of Kshs. 14,263,356 shown as closing balance in the audited financial statements for the year ended 30 June 2020 Consequently, the accuracy of the balance of Kshs.15, 438,912 could not be confirmed.	We agree with your findings and we have subsequently corrected the error and understatement of assets and liabilities in the amended Financial statement to indicate Kshs. 14,263,356. Hence we confirm the accuracy of the opening balance in statement of assets and liabilities in the financial statement.	Not Resolved	3 months
2.	The statement of receipts and payments reflects an amount of Kshs.64,674,257 under transfers to other Government units. However, the statement of cash flows reflects a corresponding balance of Kshs.6, 674,257. The resultant variance of Kshs.58,000,000 was not explained or reconciled. Consequently, the accuracy of the statement of cash flows could not be confirmed	We acknowledge the above findings, and have subsequently corrected the error under the statement of cash flows in the amended financial statement to reflect Kshs.64,674,257. Hence we confirm the accuracy of the cash flows in the financial statement.	Not Resolved	3 months
3.	The statement of receipts and payments reflects an amount of Kshs.31,676818 in respect to	The office has been sending bursary cheques to various institutions	Not Resolved	3 months

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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>other grants and transfers which, as disclosed in Note 7, includes amounts of Kshs.10,126,904, Kshs.8,633,400 and Kshs.76,000, totaling kshs.18,836,304 to the financial statements, includes amounts of Kshs.10,126,904,Ksh. 8,633,400 a, being bursary disbursement to secondary schools, tertiary institutions and special schools respectively. However, acknowledgement receipts from the respective institutions were not provided for audit review.</p> <p>Consequently, propriety of the disbursements amounting to Kshs.18,836,304 could not be confirmed.</p>	<p>through Post Office registered mail and with instructions on cover letters to acknowledge receipt of the funds. However, the response has not been very good as observed by the auditors. We will strive to improve on this in future while devising new strategies to ensure that the institutions acknowledge our disbursements. We have attached various acknowledgements received from some compliant institutions for your review.</p>		

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CHRISTINE MUYAKA
Name
Fund Account Manager.

**FUND ACCOUNT MANAGER
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P. O. Box 1087 - 5th flz,
MUMIAS**