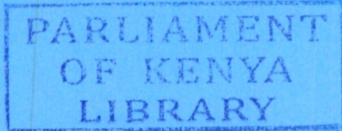
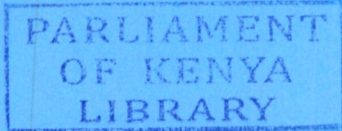
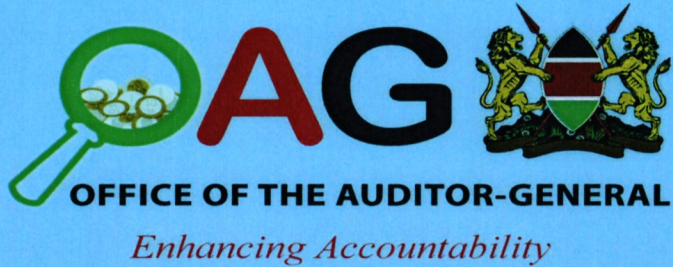



REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 06 OCT 2021	DAY: Wednesday
TABLED BY:	LOM
CLERK-AT THE-TABLE:	Samuel Kalama

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – TIGANIA WEST CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2019

000 700 0



Revised Template 30th June 2019



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –TIGANIA
WEST CONSTITUENCY**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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





**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
TIGANIA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
TIGANIA WEST CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2019**

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

Mandate

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
TIGANIA WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

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

(b) Key Management

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

- i. National Government Constituencies Development Fund Board (NGCDFB)
- ii. National Government Constituency Development Fund Committee (NGCDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Harrison Wachira
2.	Sub-County Accountant	Mercy Gitonga
3.	Chairman NGCDFC	James Mururu
4.	Member NGCDFC	-

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Tigania West Constituency Headquarters

P.O. Box 150-60602
NGCDF Building
Kirindine/Miathene Road
Kianjai, Kenya

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
TIGANIA WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

(f) NGCDF Tigania West Constituency Contacts

Telephone: (254) 0723257187

E-mail: cdftiganiawest.go.ke

Website: tiganiawestngcdf.go.ke

(g) NGCDF Tigania West Constituency Bankers

Equity Bank

Meru Branch

A/c 0140292799595

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
TIGANIA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

II.FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Introduction

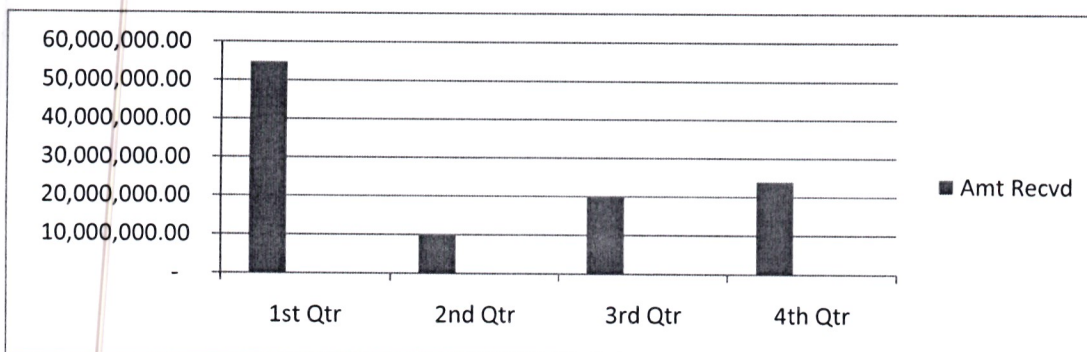
Tigania West Constituency is an electoral constituency in Kenya. It is one of the nine constituencies in Meru County. It borders Tigania East to the East, Buuri to the West, Imenti North to the South and Isiolo to the North. The constituency has five wards namely Athwana, Akithii, Kianjai, Nkomo and Mbeu.. The constituency has a population of approximately 135,980 persons with an area of 455.10 sq.km according to 2009 census.

Profile of wards in Tigania West Constituency

WARD	Locations/Sublocations	POPULATION	AREA IN SQ KMs
Athwana	Ntulili, Kibiru, Lachathuriu, Kuani, Matiru, Kandebene	18,127	149.60
Akithi	Mweronkanga, Limbine, MAANTHI, Karii, Mwili, Kaliati, Ntiba, Kitheo, Mucuune, Twale	35,646	74.10
Mbeu	Kiorimba, Macheгене, Kieru, Kibuline, Kimirii, Mbeu	20,972	51.0
Nkomo	Kunene, Limauru, Kilenchune, Ntombo, Kamaroo, Amwari	24,361	53.9
Kianjai	Kiandiu, Ithamare, Miathene, Kianjai, Mutionjuri, Machaku, Nairiri, Mituntu, Kalithiria, Urru, Thau, Muthiru, Lairangi, Mumui, Rei	36,874	126.50

Budget Performance against the actual amounts

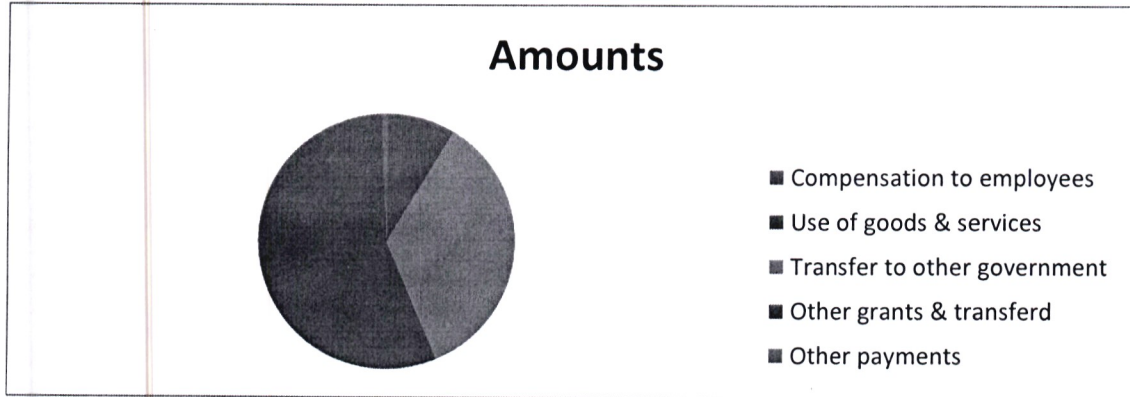
Fund Utilization



As it can be clearly seen, the funds received from the board in the first quarter refers to funds for 2017/2018 carried forward. Otherwise, the bulk of 2018/2019 funds were received in the 3rd and 4th quarters. As such it would serve the constituency better if the board can endeavour to release funds for the financial year in the good time, especially in the 2nd and 3rd quarters.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
TIGANIA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

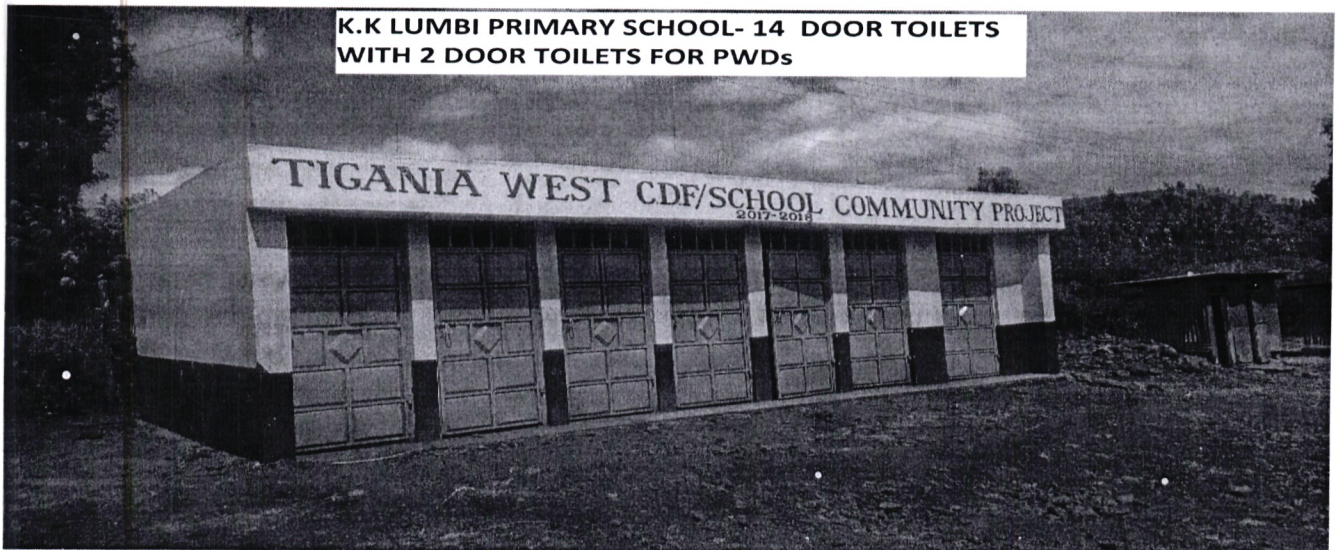
Fund Apportionment



From the pie chart, a large chunk of the money was used in the area of other grants and transfer. This was prompted by the fact that, the NG-CDF prioritized award of bursaries. Transfer to other government units followed in allocation. This is a clear demonstration of how the committee takes development projects seriously.

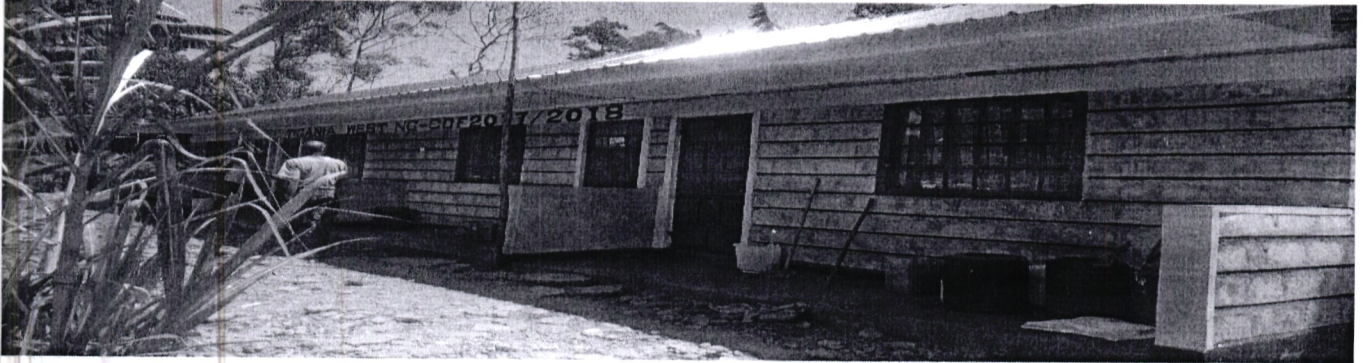
Tigania west NG-CDF has been working all way to benefit the people living within the constituency. It has been working in education sector whereby they have been providing new standard classroom, bursaries to the needy students, also, on security sector, AP staff houses have been funded to have safe shelters for the security personnel in the constituency and many more other achievements like water projects etc.

The following are images of the complete and functioning projects within Tigania west constituency through CDF funding;

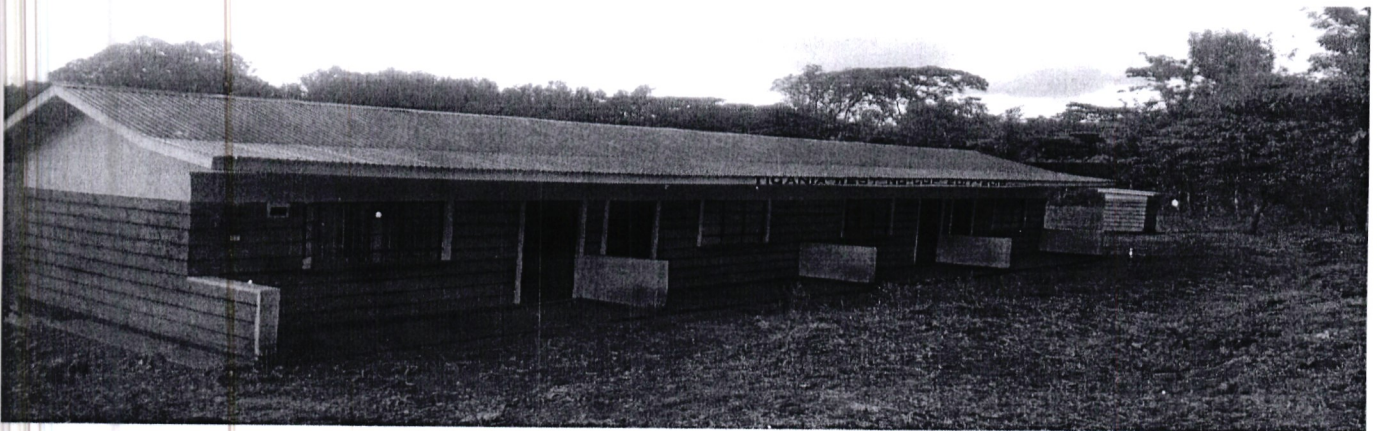


**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
TIGANIA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

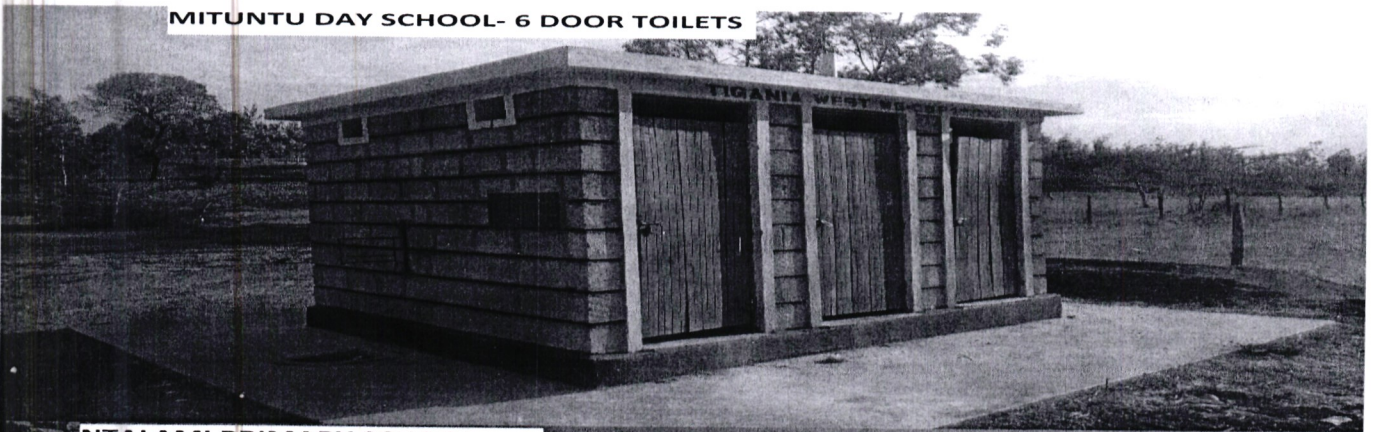
KIANDIU AP POST



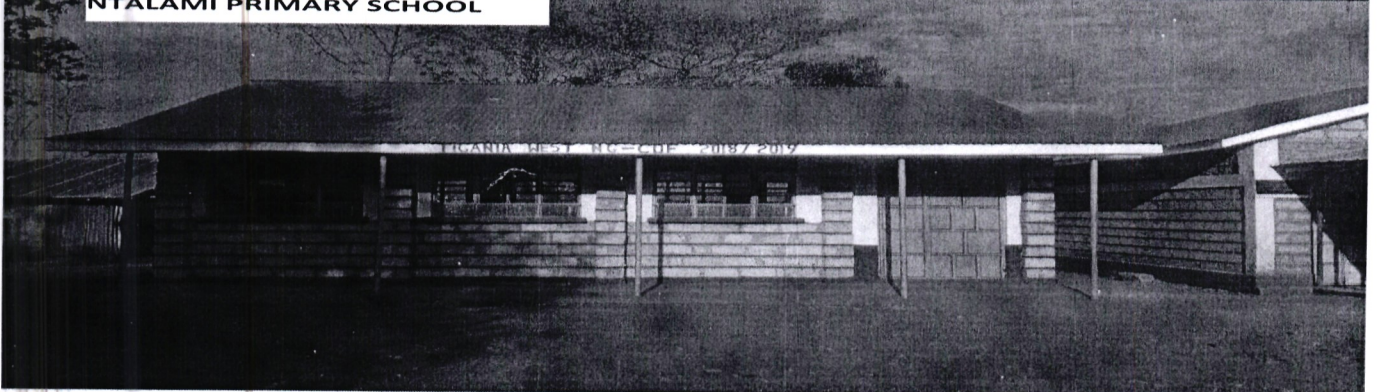
MIATHENE AP POST



MITUNTU DAY SCHOOL- 6 DOOR TOILETS



NTALAMI PRIMARY SCHOOL



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
TIGANIA WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

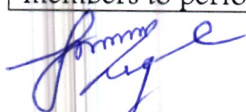
Emerging issues

NG-CDF is a fund which attracts interest from all and sundry. People are more often than not, like establishing themselves with this fund. With this interest in the peoples, many issues emerges and requires concerted efforts to overcome.

- a) Everybody wants to be involved in NG-CDF work
- b) High expectation from the people
- c) High level of accountability and transparency
- d) Efficient and effective utilization of the funds
- e) With devolved function having been removed from NG-CDF funding, people feels the mandate of NG-CDF has been watered down.

Implementation challenges and recommended way forward

Challenges	Way forward
Inadequate capacity of both NGCDF committee members and staff	The NGCDF committee and the board to conduct regular training
Insufficient competent support staff	The board should consider hiring account assistants and clerks of works directly
Too much unnecessary interference of NGCDFC works	Sensitization workshops should be held in order to define roles of different stakeholders
Slow approval of budget process	The board should endeavour to act on the proposals within 14 days of presentation
Erratic release of funds from the board	The board should endeavour to release funds in two instalments instead of many small disbursements
Unreliable availability of technical departments of government notably works office	Proper collaboration between NGCDF office works office should be established
Inadequate capacity of Project Management Committee	Enough funds should be set aside for training PMCs
Poor communication structure	A clear communication policy should be established
Poor facilitation of NG-CDF committee members to perform their duties	The board should consider enhancing the sitting allowances and daily subsistence of NG-CDF members



James Mururu
CHAIRMAN NGCDF COMMITTEE

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
TIGANIA WEST CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2019**

III. STATEMENT OF ENTITY 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-Tigania 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, 2019. 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-Tigania 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Tigania West Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

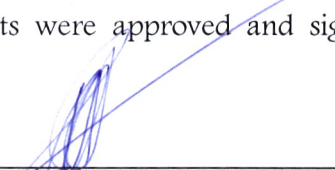
The Accounting Officer in charge of the NGCDF-Tigania West Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the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

Approval of the financial statements

The NGCDF-Tigania West Constituency financial statements were approved and signed by the Accounting Officer on 12/03/ 2020.



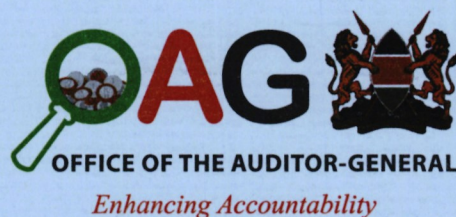
Fund Account Manager
Name: Harrison Wachira



Sub-County Accountant
Name: Mercy Gitonga
ICPAK Member Number: 21293

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – TIGANIA WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Tigania West Constituency set out on pages 9 to 41, which comprise the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund – Tigania West Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Inaccuracy of the Financial Statements

1.1 Variances Between the Notes and the Financial Statements

The statement of receipts and payments and the statement of cash flows both reflect a total expenditure totalling to Kshs.105,788,993 which includes transfer to other Government Units and other grants and transfers amounting to Kshs.37,039,315 and Kshs.58,957,299 respectively both totalling to Kshs.95,996,614. However, Note 6 and

Note 7 to the financial statements reflect amounts of Kshs.36,779,315 and Kshs.57,253,517 for the same items respectively both totalling to Kshs.94,032,832 resulting to unreconciled variance amounting to Kshs.1,963,782.

In the circumstances, the accuracy, completeness and validity of expenditure totalling to Kshs.95,996,614 for the year ended 30 June, 2019 could not be confirmed.

1.2 Inaccuracies in Comparative Balances

Note 6 and Annex 4 to the financial statements reflect a total balance of Kshs.24,856,039 comparative balances for the year under review. However, the audited 2017/2018 financial statements reflect Kshs.25,564,502 on the same items resulting to an unexplained and unreconciled variance of negative Kshs.965,815.

In the circumstances, the accuracy of the comparative balance totalling to Kshs.24,856,039 for the year ended 30 June, 2019 could not be confirmed.

1.3 Casting Errors

The summary statement of appropriation and Annex 4 reflect total balance of Kshs.78,032,019 on three (3) items. However, the re-casted balances totalled to Kshs.81,601,784 on the same items resulting to an unreconciled and unexplained variance amounting to Kshs.3,589,761 as follows;

Item	Financial statements/annex (Kshs.)	Financial Statements Balances (Kshs.)	Re-casted Balance (Kshs.)	Variances (Kshs.)
Total payments - Budget utilization difference	Summary statement of appropriation (Combined)	61,739,415	61,729,417	9,998
Project management committee (PMC) Bank balances	Annex 4	3,036,565	3,940,061	903,496
Project management committee (PMC) Bank comparative balances	Annex 4	13,256,039	15,932,306	2,676,267
Total		78,032,019	81,601,784	3,589,761

In the circumstances, the accuracy of the Kshs.78,032,019 in respect to the three items for the year ended 30 June, 2019 could not be confirmed.

1.4 Unutilized Funds

The summary statement of appropriation: recurrent and development combined reflects adjustments for the year totalling to Kshs.58,477,532 being the unspent funds

in the previous financial year. However, Note 10.2 to the financial statements for the audited 2017/2018 financial statements reflects unspent funds balance of Kshs.61,103,532 resulting to an unreconciled and unexplained variance amounting to Kshs.2,626,000.

In the circumstances, the accuracy of adjustments for the year totalling to Kshs.58,477,532 for the year ended 30 June, 2019 could not be confirmed.

1.5 Stale Cheques

As disclosed in Note 10A to the financial statements, the statements of assets and liabilities reflects cash book balances amount of Kshs.6,688,540. The balance includes unrepresented cheques totalling to Kshs.3,285,392. However, the balance includes stale cheques amounting to Kshs.33,000 as at 30 December, 2019 and which had not been reversed in the cashbook or replaced and therefore understating the cash book balances.

In the circumstances, the accuracy of the cash and cash equivalents balances totalling to Kshs.6,688,540 reflected in the statements of assets and liabilities as at 30 June, 2019 could not be confirmed.

2.0 Unsupported Bursaries

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and other payments totalling to Kshs.57,253,517 which includes bursaries totalling to Kshs.37,339,035. However, the Management did not provide acknowledgement and official receipts for bursaries totalling to Kshs.7,495,000 by the beneficiary institutions.

In the circumstances, the accuracy, completeness and validity of bursaries amounting to Kshs.7,495,000 for the year ended 30 June, 2019 could not be confirmed.

3.0 Unsupported Bank Account Balance

Note 15.4 to the financial statements reflects Project Management Committee (PMC) account amount of Kshs.3,036,565. However, the respective project management committee cashbooks and certificate of bank balances were not provided.

In the circumstances, the accuracy, completeness and validity of the PMC account balances of Kshs.3,036,565 as at 30 June, 2019 could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund – Tigania 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.

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.167,518,408 and Kshs.112,477,532 respectively resulting to an under-funding of Kshs.55,040,876 or 33% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.167,518,409 and Kshs.105,788,993 respectively resulting to an under expenditure of Kshs.61,739,415 or 37% of the budget.

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

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: PSASB/1/12 Vol.1(44) of 25 June, 2019.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Non-compliance with the Public Sector Accounting Standards Board Requirements

The financial statements did not provide a page for the report of the Auditor-General, separate summary statements of appropriation for recurrent and development were

missing, the financial statements did not include dates and summary of fixed assets register and the Project Management Committee (PMC) bank balances were both referenced as Annex 4 instead of separately. This is contrary to Public Sector Accounting Standards Board (PSASB) reporting template issued in June, 2019.

In the circumstances, the presentation of the financial statements for the year under review is not in accordance with the prescribed (PSASB) format.

2.0 Irregular Funding of Projects

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and other payments totalling to Kshs.57,253,517. The balance includes an amount of Kshs.2,400,000 for Kuru Bridge in Kianjai-Maua Road and Kionde Kamachia Drift in Kionde-Kamachia Road.

However, projects in roads sectors have been devolved to the County Government and therefore the expenditure is contrary to the Constitution of Kenya, 2010 Fourth Schedule Part 2 of Section 5(a) which states that the functions and powers of the Counties include county transport, including county roads.

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

3.0 Delay in Projects' Implementation

Review of the project implementation status report revealed that out of ninety-seven (97) projects budgeted at a cost of Kshs.138,996,668, forty (40) projects budgeted at a cost of Kshs.42,680,028 were on going at the end of financial year under review.

Consequently, the residents of Tigania West Constituency may not have received the planned benefits from implementation of the projects

4.0 Unutilized Project

During the year under review Management spent an amount of Kshs.2,500,000 for the construction of four (4) administration police staff quarters and a pit latrine for Miathene police post. However, physical verification carried out in December, 2019 revealed that though the project was complete it was not utilized.

In the circumstances, value for money for the expenditure of Kshs.2,500,000 in respect to construction of administration police staff quarters and a pit latrine has not been realized.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement

resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

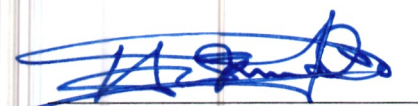
14 September, 2021

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
TIGANIA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

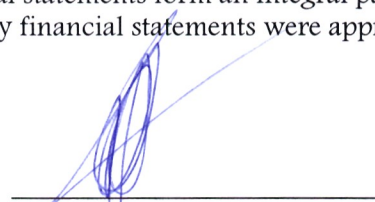
IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018 - 2019	2017 - 2018
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF board	1	108,784,483	47,560,837
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	<u>10,000</u>	<u>164,000</u>
TOTAL RECEIPTS		108,794,483	47,724,837
PAYMENTS			
Compensation of employees	4	3,214,067	1,777,891
Use of goods and services	5	6,578,312	8,173,021
Transfers to Other Government Units	6	37,039,315	12,437,139
Other Grants And Transfers	7	58,957,299	28,083,357
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		105,788,993	50,471,408
SURPLUS/(DEFICIT)		<u>3,005,491</u>	<u>(2,746,571)</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Tigania West Constituency financial statements were approved on 12/03/2020 and signed by:



Fund Account Manager
 Name: Harrison Wachira



Sub-County Accountant
 Name: Mercy Gitonga
 ICPAK Member Number: 21293

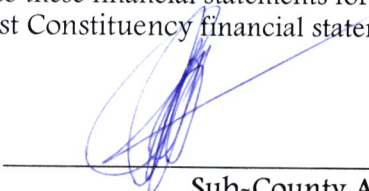
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
TIGANIA WEST CONSTITUENCY
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V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018-2019	2017-2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	6,688,540	3,683,049
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		6,688,540	3,683,049
Current Receivables			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		6,688,540	3,683,049
FINANCIAL LIABILITIES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		6,688,540	3,683,049
REPRESENTED BY			
Fund balance b/fwd	13	3,683,049	6,429,620
Surplus/Deficit for the year		3,005,491	2,746,571
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		6,688,540	3,683,049

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Tigania West Constituency financial statements were approved on 12/03/2020 and signed by:


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Name: Harrison Wachira


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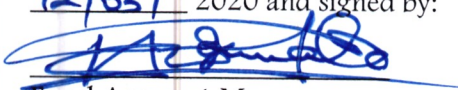
**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)
TIGANIA WEST CONSTITUENCY**

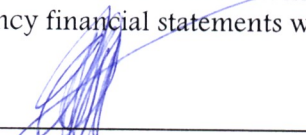
**Reports and Financial Statements
For the year ended June 30, 2019**

VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from NGCDF Board	1	108,784,483	47,560,837
Other Receipts	3	<u>10,000</u>	<u>164,000</u>
Total receipts		108,794,483	47,724,837
Payments			
Compensation of Employees	4	3,214,067	1,777,891
Use of goods and services	5	6,578,312	8,173,021
Transfers to Other Government Units	6	37,039,315	12,437,139
Other grants and transfers	7	58,957,299	28,083,357
Other Payments	9	-	-
Total payments		(105,788,993)	(50,471,408)
Total Receipts Less Total Payments		3,005,491	(2,746,571)
Adjusted for:			
Outstanding imprest	11	-	-
Retention Payable	12A	-	-
Gratuity Payable	12B	-	-
Prior year adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		3,005,491	(2,746,571)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		3,005,491	(2,746,571)
Cash and cash equivalent at BEGINNING of the year	13	3,683,049	6,429,620
Cash and cash equivalent at END of the year		<u>6,688,540</u>	<u>3,683,049</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Tigania West Constituency financial statements were approved on 12/03/ 2020 and signed by:


Fund Account Manager
Name: Harrison Wachira


Sub-County Accountant
Name: Mercy Gitonga
ICPAK Member Number: 21293

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TIGANIA WEST CONSTITUENCY


**Reports and Financial Statements
For the year ended June 30, 2019**


VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from CDF Board	109,040,876	58,467,532	167,508,408	112,467,532	55,040,876	67.1%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts (AIA)	-	10,000	10,000	10,000	-	
TOTAL RECEIPTS	109,040,876	58,477,532	167,518,408	112,477,532	55,040,876	67.1%
PAYMENTS						
Compensation of Employees	4,233,600	478,403	4,712,003	3,214,067	1,497,936	68.2%
Use of goods and services	5,580,078	7,893,334	13,473,413	6,578,312	6,895,101	48.8%
Transfers to Other Government Units	54,048,993	21,690,322	75,739,315	37,039,315	38,700,000	48.9%
Other grants and transfers	45,178,204	28,405,475	73,583,679	58,957,299	14,626,380	80.1%
Acquisition of Assets	-	-	-	-	-	
Other Payments	-	10,000	10,000	-	10,000	
TOTAL	109,040,876	58,477,532	167,518,408	105,788,993	61,739,415	63.2%

The overall performance of the fund stood at 63.2% as at 30th June 2019. Compensation to employees was at 68.2%, use of goods and services at 48.8%, transfer to other government units at 48.9% and other grants and transfers at 80.1%. This was attributed to slow disbursement of funds from the board. This stood at sh 112m out of expected budget of 167m. A total of 44m was disbursed between March and April, which is a challenge to absorb all of that fund by June. The bulk of funds disbursed in December 2018 and March 2019 was prioritized in bursary vote head, the reason why performance in other grants and transfer is relatively better.

The NGCDF-Tigania West Constituency financial statements were approved on 12/03/2020 and signed by:


Fund Account Manager
 Name: Harrison Wachira


Sub-County Accountant
 Name: Mercy Gitonga
 ICPAK Member Number: 21293

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TIGANIA WEST CONSTITUENCY
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VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/sub program	Original Budget	Adjustments	Final Budget	Actual On comparable basis	Budget utilization difference
1.0 Administration & recurrent					
Office administration -Employees remuneration		1,966,402.10	1,966,402.10	1,966,402.10	-
Office administration -goods & services		409,645.04	409,645.04	230,660.00	178,985.04
Employees' salaries	2,745,600.00		2,745,600.00	1,247,664.90	1,497,935.10
Committee expenses	1,488,000.00		1,488,000.00		1,488,000.00
Capacity building	500,000.00		500,000.00	500,000.00	-
Goods & services	1,808,852.00		1,808,852.00	1,808,852.00	-
Sub total	6,542,452.00	2,376,047.14	8,918,499.14	5,753,579.00	3,164,920.14
2.0 Monitoring & evaluation					
Monitoring & Evaluation -Committee expenses		561,828.00	561,828.00		561,828.00
Monitoring & Evaluation -Capacity building		442,482.00	442,482.00	442,482.00	-
Monitoring & Evaluation -Committee expenses		341,379.00	341,379.00		341,379.00
Committee expenses	2,621,226.25		2,621,226.25	2,126,518.00	494,708.25
Capacity building	650,000.00		650,000.00	650,000.00	-
Sub total	3,271,226.25	1,345,689.00	4,616,915.25	3,219,000.00	1,397,915.25
3.0 emergency projects					
Emergency	5,738,993.45		5,738,993.45	5,738,993.45	-
Emergency		4,568,965.52	4,568,965.52		4,568,965.52
Emergency		568,965.51	568,965.51	248,937.55	320,027.96
4.0 Bursary and social benefits					

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TIGANIA WEST CONSTITUENCY
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Bursary secondary	20,000,000.00			20,000,000.00	20,000,000.00	-
Bursary tertiary	10,260,000.00			10,260,000.00	10,260,000.00	-
Social benefit	256,568.82			256,568.82	256,568.82	
Bursary- Secondary school		4,624,625.46		4,624,625.46	4,624,625.46	-
Bursary- Tertiary school		597,413.00		597,413.00	597,413.00	-
Bursary- Special schools		679,986.54		679,986.54	679,986.54	-
Sub total	36,255,562.27	11,039,956.03		47,295,518.30	42,149,956.00	5,145,562.30
5.0 sports activities						
Buying of sports kits for registered teams in Tigania West , organizing tournaments and buying sports trophies	2,180,817.50			2,180,817.50		2,180,817.50
Buying of sport kits and sponsoring tournament		1,736,206.00		1,736,206.00	1,736,206.00	-
Buying of sport kits and sponsoring tournament		227,586.00		227,586.00	227,586.00	-
Sub total	2,180,817.50	1,963,792.00		4,144,609.50	1,963,792.00	2,180,817.50
6.0 Environment conservation						
Environ		227,586.00		227,586.00	227,586.00	-
Environment conserva	2,180,817.50			2,180,817.50	2,180,817.50	-
Sub total	2,180,817.50	227,586.00		2,408,403.50	2,408,403.50	-
7.0 primary school projects						
Kamarima Primary secondary		500,000.00		500,000.00	500,000.00	-
Ack mumui primary school	1,000,000.00			1,000,000.00	1,000,000.00	-
Baraimu primary school		3,000,000.00		3,000,000.00	3,000,000.00	-
Kanjai primary school		3,000,000.00		3,000,000.00	3,000,000.00	-

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TIGANIA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Mwili primary school			3,000,000.00	3,000,000.00	3,000,000.00	-
Kirukire primary school			3,000,000.00	3,000,000.00	3,000,000.00	-
Nkiluthu primary school			3,000,000.00	3,000,000.00	3,000,000.00	-
Laciathurui primary school			1,200,000.00	1,200,000.00	1,200,000.00	-
Kiare primary school			1,000,000.00	1,000,000.00	1,000,000.00	-
Ntalami primary school			2,000,000.00	2,000,000.00	2,000,000.00	-
Kimirii Primary sch			200,000.00	200,000.00	200,000.00	-
Kimirii Primary sch			50,000.00	50,000.00	50,000.00	-
Kamarima primary school			500,000.00	500,000.00	500,000.00	-
Kk lumbi primary school			448,277.83	448,277.83	448,277.80	0.03
Kaliati primary school			900,000.00	900,000.00	900,000.00	-
Mweronkoro primary school			3,000,000.00	3,000,000.00	3,000,000.00	-
Mwanika primary school	2,000,000.00			2,000,000.00		2,000,000.00
Lubunu primary school	2,000,000.00			2,000,000.00		2,000,000.00
Kanthiari primary school	3,500,000.00			3,500,000.00		3,500,000.00
Muramba primary school	3,500,000.00			3,500,000.00		3,500,000.00
Mituntu primary school	3,500,000.00			3,500,000.00		3,500,000.00
Mck mwerondu primary school	3,500,000.00			3,500,000.00		3,500,000.00
Kaamu primary school	1,000,000.00			1,000,000.00		1,000,000.00
Mukindu primary school	1,000,000.00			1,000,000.00	1,000,000.00	-

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TIGANIA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

Makandi primary school	1,000,000.00		1,000,000.00			1,000,000.00
Kaliati primary school		81,037.00		81,037.00	81,037.00	-
Kaliati primary school	800,000.00			800,000.00	800,000.00	-
Kimirii primary school	450,000.00			450,000.00	450,000.00	-
Kibuline primary school	1,000,000.00			1,000,000.00		1,000,000.00
Kamaruki primary school	1,000,000.00			1,000,000.00	1,000,000.00	-
Gimpine primary school	1,000,000.00			1,000,000.00		1,000,000.00
Rwongo rwa nyanki primary school	1,000,000.00			1,000,000.00		1,000,000.00
Kirukire primary school	1,000,000.00			1,000,000.00		1,000,000.00
Limoro primary school	1,000,000.00			1,000,000.00	1,000,000.00	-
Maitha primary school	1,000,000.00			1,000,000.00	1,000,000.00	-
Mek mwerendu primary school	1,000,000.00			1,000,000.00		1,000,000.00
Ntiba primary school	1,000,000.00			1,000,000.00		1,000,000.00
Kalimba primary school	1,000,000.00			1,000,000.00		1,000,000.00
Kaliati Primary School		100,000.00		100,000.00	100,000.00	-
Kamuthanga Primary School		100,000.00		100,000.00	100,000.00	-
Kianjai primary school		600,000.00		600,000.00	600,000.00	-
Mutionjuri primary school		2,500,000.00		2,500,000.00		2,500,000.00
Kamanoro primary school	100,000.00			100,000.00		100,000.00
Kk lumbi primary school	100,000.00			100,000.00		100,000.00

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TIGANIA WEST CONSTITUENCY
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For the year ended June 30, 2019

Mweronkoro primary school	100,000.00			100,000.00		100,000.00
Mwithanga primary school	100,000.00			100,000.00		100,000.00
Sub total	33,650,000.00	28,179,314.83	61,829,314.83	31,929,314.80		29,900,000.03
8.0 secondary school projects						
Kaamu day secondary school	1,000,000.00		1,000,000.00	1,000,000.00		-
Kunene day secondary school	500,000.00		500,000.00	500,000.00		500,000.00
Kirukire day secondary school	360,000.00		360,000.00	360,000.00		-
Mutionjuri day secondary school	1,000,000.00		1,000,000.00	1,000,000.00		1,000,000.00
Kianjai girls secondary school	3,200,000.00		3,200,000.00	3,200,000.00		3,200,000.00
Kiandiu day secondary school	1,000,000.00		1,000,000.00	1,000,000.00		1,000,000.00
Kiandiu day secondary school		400,000.00	400,000.00	400,000.00		-
St augustine Iuuria secondary school	1,000,000.00		1,000,000.00	1,000,000.00		1,000,000.00
Mucuune day secondary school	1,000,000.00		1,000,000.00	1,000,000.00		-
Thinyaine day secondary school	1,000,000.00		1,000,000.00	1,000,000.00		1,000,000.00
Amatu day secondary school	600,000.00		600,000.00	600,000.00		600,000.00
Mituntu day secondary school		100,000.00	100,000.00	100,000.00		-
Mituntu day secondary school	150,000.00		150,000.00	150,000.00		150,000.00
Nkurare day secondary school	150,000.00		150,000.00	150,000.00		150,000.00
Urru day secondary school	100,000.00		100,000.00	100,000.00		100,000.00
Ntoombo secondary school	100,000.00		100,000.00	100,000.00		100,000.00
Urru Day secondary						

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TIGANIA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019

Uringu sec sch		650,000.00	650,000.00	650,000.00	-
Uringu sec sch		400,000.00	400,000.00	400,000.00	-
Thau day sec school		700,000.00	700,000.00	700,000.00	-
		500,000.00	500,000.00	500,000.00	-
Sub total	11,160,000.00	2,750,000.00	13,910,000.00	5,110,000.00	8,800,000.00
9.0 health inst project					
Mutionjuri dispensary		135,147.00	135,147.00	135,147.00	-
Sub total	-	135,147.00	135,147.00	135,147.00	-
10.0 security projects					
Kibuline AP	500,000.00		500,000.00		500,000.00
Machegene AP	700,000.00		700,000.00		700,000.00
Kirindine Chiefs Office	3,000,000.00		3,000,000.00	3,000,000.00	-
Kiare Assistant Chiefs Office	1,000,000.00		1,000,000.00		1,000,000.00
Kianjai Assistant Chiefs Office	1,000,000.00		1,000,000.00		1,000,000.00
Miathene Police Post	2,100,000.00		2,100,000.00		2,100,000.00
Tigania Police Station	1,000,000.00		1,000,000.00		1,000,000.00
Limbine Assistant Chiefs Office	1,000,000.00		1,000,000.00		1,000,000.00
Miathene Police Station		2,500,000.00	2,500,000.00	2,500,000.00	-
Limoro AP camp		300,000.00	300,000.00	300,000.00	-
Kiandiu AP post		2,000,000.00	2,000,000.00	2,000,000.00	-
Antubeiga AP post		600,000.00	600,000.00	600,000.00	-

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TIGANIA WEST CONSTITUENCY
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Kilenchune Chiefs Office		200,000.00	200,000.00	200,000.00	-
Tigania West AP staff houses		300,000.00	300,000.00	300,000.00	-
Maili tatu		1,000,000.00	1,000,000.00	1,000,000.00	-
Sub total	10,300,000.00	6,900,000.00	17,200,000.00	9,900,000.00	7,300,000.00
11.0 Acquisition of Asset					
Sub total	-	-	-	-	-
12.0 roads projects					
Kianda drift		750,000.00	750,000.00	750,000.00	-
Kuuru Marega bridge		1,650,000.00	1,650,000.00	1,650,000.00	-
Sub total	-	2,400,000.00	2,400,000.00	2,400,000.00	-
13.0 other projects					
NG-CDF office	3,500,000.00		3,500,000.00		3,500,000.00
Constituency website		450,000.00	450,000.00	119,800.00	330,200.00
Strategic plan		700,000.00	700,000.00	700,000.00	-
Sub total	3,500,000.00	1,150,000.00	4,650,000.00	819,800.00	3,830,200.00
Grand total	109,040,875.52	58,467,532.00	167,608,407.52	105,788,992.30	61,719,415.22

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
GILGIL CONSTITUENCY**

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IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Tigania 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.

Tax Receipts

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

Transfers from the Exchequer

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

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SIGNIFICANT ACCOUNTING POLICIES

External Assistance

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

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

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

During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
TIGANIA WEST CONSTITUENCY**

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SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

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

6. Cash and Cash Equivalents

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

7. Accounts Receivable

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

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

9. Pending Bills

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

10. Unutilized Fund

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

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SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law. Included in the adjustments are the unutilized funds.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

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

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

15. Related Party Transactions

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
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X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Normal disbusment		2018-2019	2017-2018
AIE NO		Kshs	Kshs
B005015	03.07.18	43,405,172.80	
B005087	11.07.18	11,379,310.35	
B030304	24.12.18	10,000,000.00	
B005487	29.03.19	12,000,000.00	
B007491	29.03.19	8,000,000.00	
B047059	14.05.19	24,000,000.00	
A892525	31.01.18		5,500,000.00
A892809	08.03.18		4,155,665.00
A892979	09.05.18		37,905,172.00
Condition grants		-	-
Receipt from other constituency		-	-
Total		108,784,483	47,560,837

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	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	-	-
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECIEPTS

	2018-2019	2017-2018
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	10,000	164,000
Other Receipts Not Classified Elsewhere	-	-
Total	10,000	164,000

4. COMPENSATION OF EMPLOYEES

	2018-2019	2017-2018
	Kshs	Kshs
Basic wages of contractual employees	2,077,800	1,719,891
Basic wages of casual labour	10,000	30,000
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	49,000	28,000
Other personnel payments	-	-
Employer contribution to NSSF	16,200	-
Gratuity paid	1,061,067	-
Gratuity accrued	-	-
Total	3,214,067	1,777,891

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2018-2019	2017-2018
	Kshs	Kshs
Utilities, supplies and services	9,450	229,540
Electricity	27,149	23,345
Water and sewerage	2,050	2,715
Office rent	-	-
Communication, supplies and services	40,910	16,230
Domestic travel and subsistence	93,900	130,375
Printing, advertising and information supplies & services	97,642	-
Rentals of produced assets	-	-
Training expenses	1,877,000	682,000
Hospitality supplies and services	30,860	54,220
Other Committee Expenses	1,842,000	2,024,150
Committee sitting allowance	936,000	1,152,380
Insurance costs	-	-
Specialized materials and services	119,800	-
Office and general supplies and services	-	-
Fuel, oil and lubricants	600,000	800,000
Other operating expenses	-	-
Bank services, commission and Charges	46,763	25,834
Security operations	-	-
Routine maintenance – vehicles and other transport equipment	75,138	94,272
Routine maintenance – other assets	79,650	137,960
Strategic plan	700,000	2,800,000
Total	6,578,312	8,173,021

Note: Preparation and commissioning of Strategic plan has been reclassified from ‘Other payments’ to ‘Use of goods and service’ since it is largely administrative in nature.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

	2018-2019	2017-2018
	Kshs	Kshs
Transfers to primary schools	28,929,315	7,600,000
Transfers to secondary schools)	7,859,000	4,000,000
Transfers to tertiary institutions	-	-
TIVET	-	-
TOTAL	36,779,315	11,600,000

7. OTHER GRANTS AND OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bursary – secondary schools	22,698,035	14,129,900
Bursary – tertiary institutions	14,641,000	10,359,500
Bursary – special schools	583,000	290,000
Mock & CAT	-	-
Water projects	-	760,000
Security projects	9,700,000	236,798
Health projects	135,147	
Road projects	2,400,000	379,820
Sports projects	-	-
Environment projects	2,408,404	1,927,339
Emergency projects	4,687,931	-
Total	57,253,517	28,083,357

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

Non Financial Assets	2018-2019	2017-2018
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of bicycle and motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
Total	-	-

9. OTHER PAYMENTS

	2018-2019	2017-2018
	Kshs	Kshs
ICT Hub	-	-
TOTAL	-	-

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, & currency	Account No.	2018-2019	2017-2018
		Kshs	Kshs
<i>Equity Bank, Meru Branch</i>	<i>A/C 0140292799595</i>	6,688,540	3,683,049
Total		6,688,540	3,683,049

10B: CASH IN HAND

Location 1	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/19)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>		-	-	-
Total				-

12A. RETENTION

		2018 - 2019	2017-2018
Supplier	PV No.	Kshs	Kshs
Supplier 1		-	-
Total		-	-

12B. STAFF GRATUITY OUTSTANDING

	2018 - 2019	2017-2018
	Kshs	Kshs
Senior staff	-	-
Middle level	-	-
Total	-	-

13. BALANCES BROUGHT FORWARD

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	6,335,208	6,429,620
Cash in hand	-	-
Imprest	-	-
Total	6,335,208	6,429,620

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. PRIOR YEAR ADJUSTMENTS

	2018-2019	2017-2018
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

15.2: PENDING STAFF PAYABLES (See Annex 2)

	2018/19	Kshs 2017/18
Senior management	-	-
Middle management	853,120	1,715,312
Unionisable employees	-	-
Others (<i>specify</i>)	-	-
	853,120	1,715,312

15.3: UNUTILIZED FUND (See Annex 3)

	Kshs	Kshs
Compensation of employees	1,497,936	2,419,123
Use of goods and services	6,895,101	4,345,123
Amounts due to other Government entities (see attached list)	38,700,000	28,398,278
Amounts due to other grants and other transfers (see attached list)	14,626,380	25,940,202
Acquisition of assets	-	-
Others -Sale of tenders	10,000	-
	61,729,416	61,103,532

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15.4: PMC account balances (See Annex 5)

	2018-2019	2017-2018
	Kshs	Kshs
PMC account Balances (see attached list)	3,036,565	13,127,363
	3,036,565	13,127,363

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TIGANIA WEST CONSTITUENCY
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TIGANIA WEST CONSTITUENCY
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
Sub-Total						
Middle Management						
PRICILLA KATHAMBI		266,000	01/03/18		82,460	
KELVIN MUNENE		510,000	01/02/18		158,100	
ERIC MURITHI		510,000	01/02/18		158,100	
AGNES NTONGAI		476,000	01/02/18		147,560	
ANTONY MURERWA		425,000	01/02/18		131,750	
PETER NJATI		340,000	01/02/18		105,400	
FRIDAH KENDI		225,000	01/10/18		69,750	
4.						
Sub-Total		2,752,000			853,120	
Others (specify)						
5.						
6.						
7.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TIGANIA WEST CONSTITUENCY
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ANNEX 3 – UNUTILIZED FUNDS

NAME	BRIEF TRANSACTION DESCRIPTION	OUTSTANDING BALANCE 2018/19	OUTSTANDING BALANCE 2017/18	COMMENT
AMOUNT DUE TO COMPENSATION OF EMPLOYEES				
Employees Salaries		1,497,935.10	2,419,123	
Sub Total		1,497,935.10	2,419,123	
AMOUNT DUE TO OTHER TRANSFERS AND GRANTS				
Emergency		4,568,965.52		
Emergency		320,027.96		
Social Benefit		256,568.82		
Buying Of Sports Kits For Registered Teams In Tigania West , Organizing Tournaments And Buying Sports Trophies		2,180,817.50		
Kibulime Ap		500,000.00		
Machegene Ap		700,000.00		
Kiare Assistant Chiefs Office		1,000,000.00		
Kianjai Assistant Chiefs Office		1,000,000.00		
Miathene Police Post		2,100,000.00		
Tigania Police Station		1,000,000.00		
Limbine Assistant Chiefs Office		1,000,000.00		
Sub Total		14,626,379.80	25,940,202	
AMOUNT DUE TO TRANSFER TO OTHER GOVERNMENT ENTITIES				
Kk Lumbi Primary School		0.03		
Mwanika Primary School		2,000,000.00		
Lubunu Primary School		2,000,000.00		
Kanthiari Primary School		3,500,000.00		
Muramba Primary School		3,500,000.00		
Mituntu Primary School		3,500,000.00		
Mick Mwerondu Primary School		3,500,000.00		
Kaamu Primary School		1,000,000.00		
Makandi Primary School		1,000,000.00		

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Kibuline Primary School		1,000,000.00	
Gimpine Primary School		1,000,000.00	
Rwongo Rwa Nyanki Primary School		1,000,000.00	
Kirukire Primary School		1,000,000.00	
Mek-Mwerondu Primary School		1,000,000.00	
Ntiba Primary School		1,000,000.00	
Kalimba Primary School		1,000,000.00	
Mutionjuri Primary School		2,500,000.00	
Kamanoro Primary School		100,000.00	
Kk Lumbi Primary School		100,000.00	
Mweronkoro Primary School		100,000.00	
Mwithanga Primary School		100,000.00	
Kunene Day Secondary School		500,000.00	
Mutionjuri Day Secondary School		1,000,000.00	
Kianjai Girls Secondary School		3,200,000.00	
Kiandu Day Secondary School		1,000,000.00	
St Augustine Luuria Secondary School		1,000,000.00	
Thinyaine Day Secondary School		1,000,000.00	
Amatu Day Secondary School		600,000.00	
Mituntu Day Secondary School		150,000.00	
Nkurare Day Secondary School		150,000.00	
Urru Day Secondary School		100,000.00	
Ntoombo Secondary School		100,000.00	
Sub Total		38,700,000.03	28,398,278
Amount Due To Use Of Goods And Services			
Office Administration-Goods & Services		178,985.04	
Committee Expenses		1,488,000.00	
Monitoring & Evaluation-Committee Expenses		561,828.00	
Monitoring & Evaluation-Committee Expenses		341,379.00	
Committee Expenses		494,708.25	
Constituency Website		330,200.00	
Ng-Cdf Office		3,500,000.00	
Sub Total		6,895,100.29	4,345,929
Grand Total		61,729,415.00	61,103,532

NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – TIGANIA WEST CONSTITUENCY
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land	-	-	-	-
Buildings and structures	3,700,000	-	-	3,700,000
Transport equipment	6,147,044	-	-	6,147,044
Office equipment, furniture and fittings	383,240	-	-	383,240
ICT Equipment, Software and Other ICT Assets	94,945	-	-	94,945
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	10,325,229	-	-	10,325,229

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –
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ANNEX 4 –PMC BANK BALANCES AS AT 30TH JUNE 2019

NAME	BANK	ACCOUNT	KSH	
			2019-2018	2017-2018
THANANTU PRIMARY	NBK	1256100075200	366	953,356.00
KAAMU PRIMARY	NBK	01022127709800	2265	1,000,250.00
NTOOMBO DAY	NBK	01047130792900	160	533,679.00
KIMUTHII PRIMARY	NBK	01022206735900	34,901	501,735.00
MITUNTU DAY	NBK	01025130723300	3,496	999,326.00
AMATU DAY	NBK	01022206768700	7,560	955,750.00
MUTIUNJURI PRIMARY	NBK	01022206824800	1,813	460,127.00
NKURARE DAY	NBK	01025124374300	6,034	977,324.00
KAMANORO PRIMARY	NBK	01281124378300	126,788	565,095.00
KARII PRIMARY	NBK	01024119574300	25,498	719,699.00
AMWARI PRIMARY	NBK	01022206086500	3,450	1,001,750.00
T.W. ENVIRONMENT	NBK	01285124371100	10,107	339,823.00
MWILI PRIMARY	NBK	01024119569400	3,523	3,000,423.00
URINGU SEC SCH	NBK	01025112915100	4,330	2,450
KIRUKIRE DAY SEC	NBK	01025077675700	231,770	500
KAMARUKI SEC SCH	NBK	01024112919400	999,250	455
MWERONKORO PRY	NBK	01285101158700	1,818	215,460
TIGANIA WEST WATER RESOURCES	NBK	01281119568600	371	528,176.10
KIBIRU DAY SEC SCH	NBK	01025119536500	145	805
KUNENE PRY SCH	NBK	01281077603900	0	330,647.00
KITHIRU PRY SCH	NBK	01281077651200	2,776	2776
KIMEREI PRY SCH	NBK	01024039233401	2,336	250
KARII PRY SCH	NBK	01024119574300	25,498	17,148
KAMITONGU PRY SCH	NBK	01025119548600	351	1,011
MUCUUNE DISPENSARY	NBK	01281124373000	534	534
ANTUBEIGA AP CAMP	NBK	01281130716300	78,596	706
KIMACHIA CHIEF'S CAMP	NBK	01285112911500	2,317	2317
MUKINDU PRY SCH	NBK	01024040508400	1,000,080	303
KIANDIU CHIEF'S CAMP	NBK	01282077559100	0	171
MANYIRI PRY SCH	NBK	01281124340100	500	500
KAMUTHANGA PRY	NBK	01285124321800	15	30.00
THANANTU PRY	NBK	01256100075200	366	356
KIARE PRY SCH	NBK	01024124335700	6,883	2112
KIANDIU SEC SCH	NBK	01285124352900	350	30,850
KAMAROO DAY SEC	NBK	01025082026900	420	1080
LUBUNU SEC SCH	NBK	01285124327300	3,990	192,650
KIMACHIA SEC SCH	NBK	01025019087500	1,950	269,950
THAU MIXED DAY SCH	NBK	01285124328500	2,010	



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KARII DISPENSARY	NBK	01281077605300	506	506
LIMBINE PRY SCH	NBK	01281124326300	83	290,819.06
MCK URRU PRIMARY	NBK	01248040178800	2,278	2,278.06
GIMPINE PRY SCH	NBK	01285124394900	269	269.00
KIERU PRY SCH	NBK	01285124390600	615	615.00
MAKANDI PRY SCH	NBK	01285124388100	93	93.80
NKURARE PRY SCH	NBK	01285130727500	0	45,005.00
ITHATENE PRY SCH	NBK	01282077559200	556	556.20
RWONGO RWA NYANKI	NBK	01285130745400	716	716.50
KANJALU PRY SCH	NBK	01285130745600	1,249	1249.20
TWALE PRY SCH	NBK	01285130746400	504	504.00
KIMANCHIA	NBK	01285130743600	1,000	750,500.00
MACHEGENE MIXED DAY SEC	NBK	0102540304900	37,771	108,178.00
KK LUMBI PRY SCH	NBK	01224040162500	63,255	118,026
URRU PRY SCH	NBK	0124840178800	2,278	2,333.86
MACHAKU MIXED DAY SEC	NBK	0124639976800	205	205.74
MWILI PRY SCH	NBK	0124840498900	1,000	1,000.00
MUCUUNE PRY SCH		01285124326100	550	550.00
MITUNTU MIXED		01025130723300	3,496	999,326
KIRUKIRE MIXED		01025077675700	231,770	0
KAMARUKI PRIMARY		01024112919400	999,250	0
			3,036,565	13,256,039

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
1.1	Bursaries totalling to Ksh 15,461,850 (62.4%) were acknowledged by the respective beneficiaries through letters of acknowledgement or issue of official receipts leaving a balance of Kshs 9,317,550 (37.6%) unacknowledged by the beneficiary	The office usually disburses bursaries directly to the beneficiaries who signs in the cheque dispatch register. The bursary cheques are usually attached to the cheque with clear instruction to the principal to acknowledge receipt. A follow up is done through calling and sometimes physically getting them in schools nearby. The office has improved on administration of bursary by delivering cheques directly to schools in Meru, Tharaka Nithi , Embu, Isiolo , Kiambu and Nairobi counties. These constitutes 70% of all our beneficiaries. The rest are either being disbursed to the beneficiaries or through the courier services	Harrison Wachira-FAM	Awaiting response from OAG	Dec 2019
1.2	The fund failed to actualize its budget by KSH 61,214,102 (56%), an indication that most of the programs and activities that had been planned were not implemented	The constituency absorbed all the funds which was disbursed by the board. The bulk of the unutilized funds was yet to be disbursed. The constituency will endeavour to review it's budget making process with a view to formulating a realistic budget that would be actualized for service delivery to the citizens of Tigania West Constituency	Harrison Wachira-FAM	Awaiting response from OAG	Dec 2019
1.3	Tigania West underspent its budget by Ksh 58,303,532 (46%) of the total budgeted expenditure	The constituency absorbed all the funds which was disbursed by the board. The bulk of the unutilized funds was yet to be disbursed. The constituency will endeavour to relook at its budgeting mechanism with a view to focusing on areas which will improve service delivery to the citizens of Tigania West Constituency	Harrison Wachira-FAM	Awaiting response from OAG	Dec 2019
2	The constituents did not get the expected services	The projects which were on going had just received funds late. At	Harrison Wachira-	Awaiting response	Dec 2019

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	equivalent to Ksh 2,000,000 and Ksh 12,375,002 for on going projects and projects not started totalling to ksh 14,375,002	times of audit, implementation had already started and was progressing well. The ones which had not started were in the process of procurement while others were earmarked for reallocation (constituency ^o innovation hub)	FAM	from OAG	
3	No supporting documents showing audit issues for previous year were resolved and that the Fund Accountant did not indicate her ICPAK number	The office after receiving draft report filed response for consideration. No response was received hence concluded the issues may have been resolved. However, on retrospect, the office wishes to change the status into 'Awaiting response from the OAG) The Fund Accountant is a registered accountant number 21293	Harrison Wachira-FAM	Awaiting response from OAG	Dec 2019
4	Tender opening and award for purchase of tree seedlings were done on the same day	As stated in the Project Management Committee (PMC) minutes of 12 th March 2018 (copies attached) the reasons for opening and awarding at the same time was because it was rather a straightforward procurement. All bidders had indicated their willingness and ability to supply, supervise planting and oversee nurturing of trees seedlings for a period of 3 months. The suppliers/ bidders are well known within Tigania West and the tree seedlings varieties to be planted could be easily identifiable. Therefore, the only criteria relevant in awarding the tender was the price quoted. The PMC was able to achieve value for money in an open, transparent, competitive and economical process.	Harrison Wachira-FAM	Awaiting response from OAG	Dec 2019



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