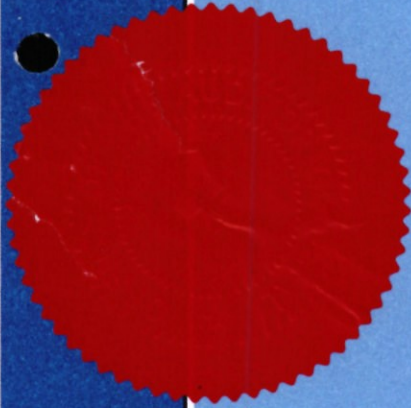


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2023**

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE:	14/06/2023	DAY:	TUESDAY
TABLED BY:	MUN ONGI BAYO		
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**WEST MUGIRANGO CONSTITUENCY
NATIONAL GOVERNMENT CONSTITTUENCIES DEVELOPMENT FUND**

ANNUAL REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023**

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

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

West Mugirango Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

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*West Mugirango Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

(f) West Mugirango Constituency NGCDF Bankers

Equity Bank

Account Name: West Mugirango Ng-Cdf Account
Nyamira Branch
1146215614

(g) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

I. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund
PFM-Public Finance Management
IPSAS-International Public Sector Accounting Standards.
PMC-Project Management Committees
FY-Financial Year

II. 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 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

- ✓ Transfers to Other Government Units
- ✓ Other grants and transfers
- ✓ Acquisition of Assets
- ✓ Oversight committee expenses
- ✓ Other Payments

COMPENSATION OF EMPLOYEES

The WEST MUGIRANGO NG-CDFC had allocated a total of Kshs. 3,287,680 towards salaries and remuneration of contractual employees during the year. There was opening balance of Kshs. 455,565 being b/d, thus, totalling to Kshs. 3,743,245. The NG-CDFC staff received salaries for the whole year totalling to Kshs. 1,973,160 leaving a balance of Kshs. 1, 770,085.

USE OF GOODS AND SERVICES

The West Mugirango NG-CDFC had a final budget of Kshs. 9,027,633 to cater for Communication, supplies and services, Printing, advertising and information supplies & services, Training expenses, Committee allowance and other committee expenses, Office and general supplies and services, Fuel , oil & lubricants, and Routine maintenance - vehicles and other transport equipment.

During the financial year under review, the committee incurred an expense of Kshs. 5,022,451 was incurred leaving a balance of Kshs. 4,005,182.

TRANSFERS TO OTHER GOVERNMENT UNITS

This is a composition of funds allocated to Primary schools, secondary schools and Tertiary institutions. During the year 2022/2023, the West Mugirango NG-CDFC had allocated a total of Kshs. 63,944,837, towards various project activities falling under Primary schools, secondary schools and Tertiary institutions. The committee had Kshs. 3,439,455 being the balance brought forward summing up to a total of Kshs. 67,434,292 that they subjected to expenditure.

On implementation, The NG-CDFC utilized a total of Kshs. 4,302,272 for various activities as proposed and approved in the codelist leaving a balance of Kshs. 63,132,020.

This information can be summarized diagrammatically as shown below;

III. NG-CDFC Chairman's Report



Richard Maoga Keoro
West Mugirango NG-CDFC Chairman

The NG-CDFC wishes to have in summary the budget performance against actual amounts for the current financial year based on economic classification and programmes. The NG-CDFC have improved in their budget performance despite the challenges encountered during the year. The performance in all the sectors i.e. Education, Security, Bursary and other projects implemented as per the Act achieved a desirable percentage in terms of utilization.

During the financial year under review, the West Mugirango NG-CDFC expected to operate under a total sum of Kshs. 162,722,718 from the NG-CDF Board. Of the total allocation of 145,037,603, the excess funding of Kshs. 17,635,115 formed part of the previous financial years' balances balance brought forward. However, the NG-CDFC managed to receive only Kshs. 91,000,000 leading to a working budget of Kshs. 108,635,115 after adding to amounts of Kshs. 17,635,115 being balance b/d. The committee, therefore, managed to implement a number of key projects as per the proposal including disbursement of Bursary funds to needy students in various institutions, and construction of classrooms in various institutions. By closure of the financial year, the NG-CDFC had remained with a balance of Kshs. 44,610,969 being cashbook balance for the year.

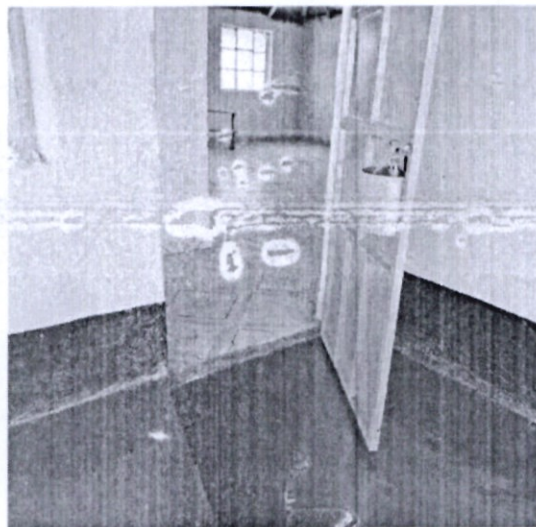
The West Mugirango NG-CDFC's disbursement of funds was purely guided by the budget proposal and the approved code lists attached to AIEs as sent to us from time to time. The entire proposal for the West Mugirango NG-CDFC could be broadly classified as follows;

- ✓ Compensation of Employees
- ✓ Committee allowances
- ✓ Other committee expenses
- ✓ Use of goods and services

Some of the projects implemented within the financial year included but not limited to;
ENCHORO DOK PRIMARY SCHOOL – Renovation of classrooms



WEST MUGIRANGO CONSTITUENCY
DEVELOPMENT FUND
ENCHORO DOK PRIMARY SCHOOL
RENOVATION OF 4th CLASSROOM
F. YEAR: 2022/23
PATRON: Hon. Prof. George Mubonyi





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IV. Statement Of Performance Against Predetermined Objectives for FY2022/23

Introduction

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

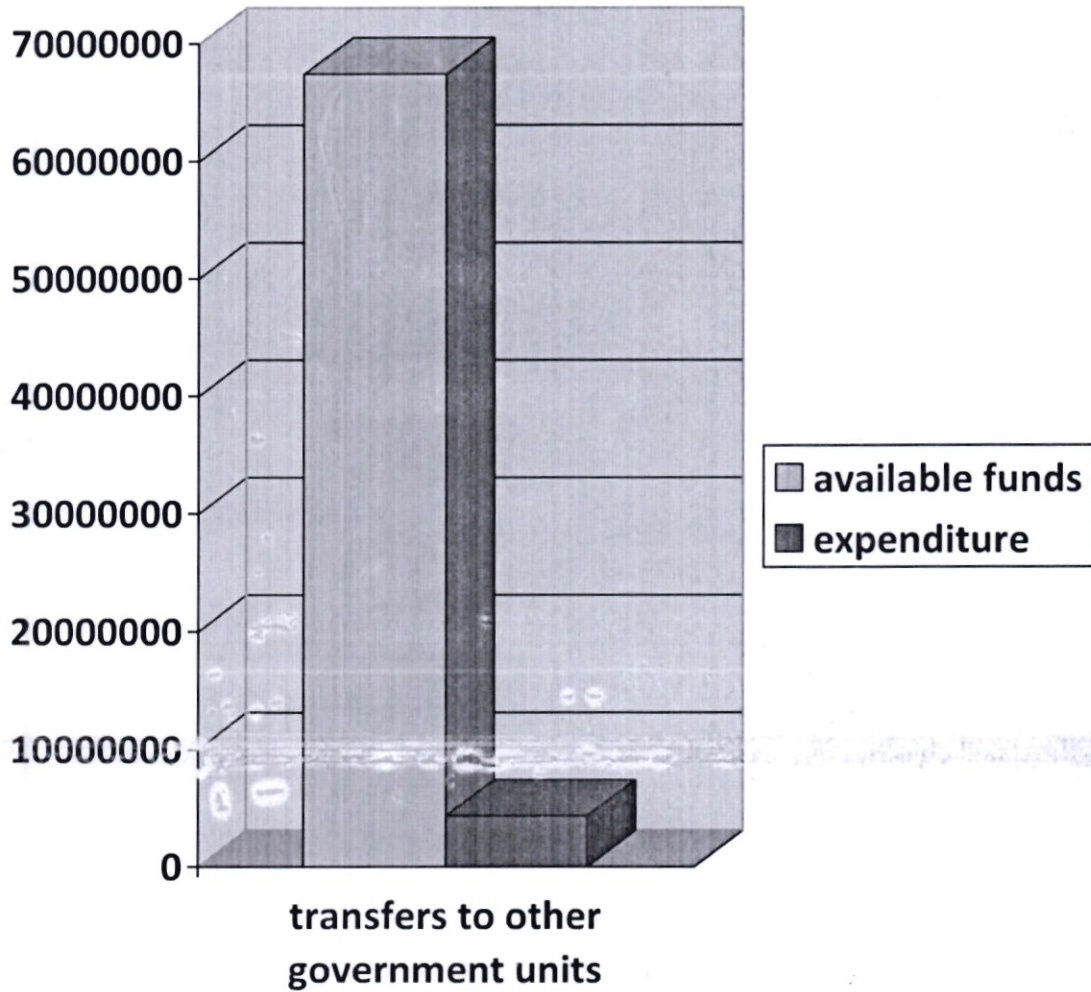
The key development objectives of *West Mugirango Constituency 2022-2027* plan are to:

- a) To empower the youths and harness their talent through youth and sports funding.
- b) To cater for any unforeseen occurrences in the constituency through emergency funding.
- c) To promote environmental sustainability through environmental funding
- d) To enhance security in the constituency through security funding.
- e) To promote performance management and smooth running of NG-CDF office through institutional strengthening

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	Improve performance and increase secondary and higher education transition rates	Develop and enhance schools' infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	This financial year NG-CDF West Mugirango allocated funds for construction of a total of 125 classrooms, 3 laboratories, 6 dormitories, 8 administration blocks, and 1 school bus. Some of these projects are complete while others are still under the implementation process as the rest await for funding



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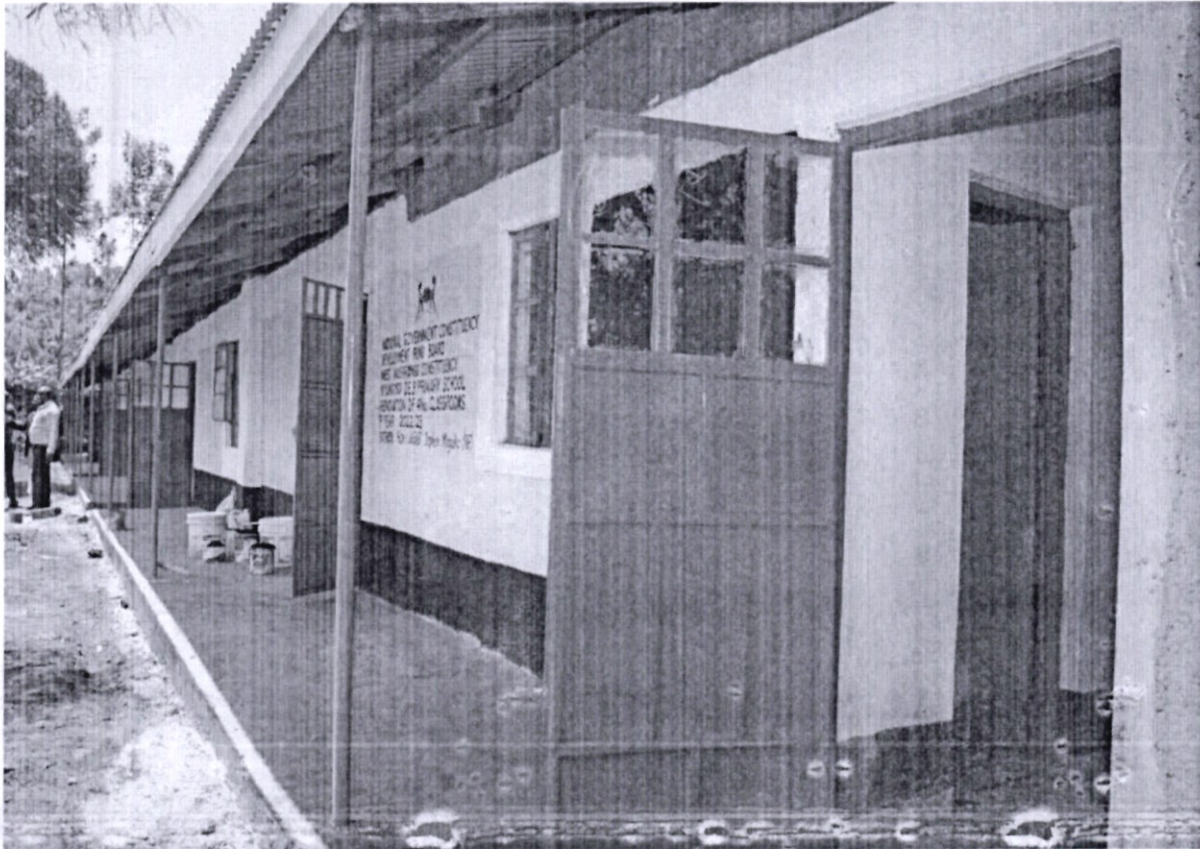
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TONGA PRIMARY SCHOOL - Renovation of classrooms



CHALLENGES:

- Delay of disbursement of funds from the NG-CDFD bard

Way forward

Board to release funds timely to enable implement projects early

R. Maoga

.....
Name: Richard Maoga Keoro
CHAIRMAN NGCDF COMMITTEE

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				after disbursement of funds from NG-CDF Board
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	3 chief's offices received funds for construction. All are under the implementation process.
Environment	Create a more sustainable and conserved environment through natural resources conservation initiatives	Equip schools and public facilities with sanitation	Number of sanitation facilities built in primary and secondary	1 primary school received funds for construction of toilets. The rest awaits funding after disbursement from NG-CDF Board
Sports	Empower and develop youth and special groups	Reduced dependence and spur economic growth through Sports	Number of youth groups benefitting from the sports programme	Effects of post COVID 19 affected proper implementation of sports activities.
Emergency	Cater for unforeseen urgencies	Reduced emergencies		PMCs for 4 projects received funding, the projects are still under implementation

V. Statement of Governance

The National Government Constituency Development Fund Committee is established under Section 43 of The National Government Constituencies Development Fund Act of 2015. The composition of the committee includes;

- (a) The national government official responsible for co-ordination of national government functions.
- (b) Two men each nominated as per the guidelines one of whom shall be a youth at the date of appointment.
- (c) Two women nominated as per the guidelines one of whom shall be a youth at the date of appointment.
- (d) One persons with disability nominated by a registered group representing persons with disabilities in the constituency as per the guidelines.
- (e) Two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act.
- (f) The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
- (g) One member co-opted by the Board in accordance with Regulations made by the Board.

Operation of the committee

The quorum of the Constituency Committee shall be one half of the total membership. The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

The Fund account manager seconded by the Board to the constituency shall be the custodian of all records and equipment of the constituency during the term of Parliament and during transitions occasioned by general elections or a by-election.

Whenever a vacancy occurs in the Constituency Committee by reason of resignation, incapacitation or demise of a member the vacancy shall be filled from the same category of persons where the vacancy has occurred within a period of one hundred and twenty days.

Meetings

The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings.

Removal from office

A member of the Constituency Committee may be removed from office on any one or more of the following grounds;

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

A decision to remove a member shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made. A vacancy arising as a result of the removal of a member under subsection shall be filled in the manner set out in the Act and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

Dissolution of Constituency Committee

A person may present a petition to the Board for the dissolution of a Constituency Committee setting out the alleged facts constituting any one or more of the following grounds for dissolution

- (a) serious violation of the Constitution or any other law including a contravention of Chapter Six.
- (b) gross misconduct, whether in performance of the member's or office holder's functions or otherwise.
- (c) incompetence
- (d) bankruptcy; or
- (e) any other cause as may be deemed justifiable.

VI. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

In this policy statement West Mugirango NG-CDF commits to:

- Comply with all relevant environmental legislation, regulations and approved codes of practice
- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air, and water
- Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources
- Managing and disposing of all wastage in a responsible manner;
- Providing training for our CDFC and staff so that we all work in accordance with this and within an environmentally aware culture
- Regularly communicating our environmental performance to our employees and other significant stakeholders
- Developing our management processes to ensure that environmental factors are considered during planning and implementation
- Monitoring and continuously improving our environmental performance.
- Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. West Mugirango constituency invests in capacity

building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

West Mugirango NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and

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policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

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

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

Public Awareness

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

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



Name: Diana Sastia
Fund Account Manager.

VII. Statement Of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-West Mugirango Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-West Mugirango Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- West Mugirango Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

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for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- West Mugirango Constituency financial statements were approved and signed by the Accounting Officer on 18/9/ 2023.

R. Maoga

.....
Name: Richard Maoga Keoro
Chairman – NGCDF Committee

Diana Sastia

.....
Name: Diana Sastia
Fund Account Manager

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 - WEST MUGIRANGO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

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

Adverse Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - West Mugirango Constituency set out on pages 1 to 42, which comprise of the statement of assets and liabilities as at 30 June, 2023, 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the National Government Constituencies Development Fund - West Mugirango Constituency as at 30 June, 2023 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 do not comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Adverse Opinion

1. Inaccuracy in Compensation of Employees Amount

The statement of receipts and payments reflects compensation of employees amount of Kshs.1,973,160 which includes expenditure of Kshs.1,353,001, Kshs.519,599 and Kshs.100,560 in respect of Fund's basic staff salaries, gratuity to contractual employees and employer contributions to compulsory National Social Security Schemes respectively as disclosed in Note 4 to the financial statements. However, review of the payroll schedules provided for audit revealed compensation of employees amount of Kshs.2,016,592 resulting to an unreconciled variance of Kshs.43,432.

In the circumstances, the accuracy and completeness of compensation of employees expenditure of Kshs.1,913,160 could not be confirmed.

2. Unsupported Use of Goods and Services Expenditure

The statement of receipts and payments reflects an amount of Kshs.5,831,934 in respect of use of goods and services as disclosed in Note 6 to the financial statements. However, review of the expenditure schedules revealed an amount of Kshs.5,002,451 in respect of use of goods and services resulting to an unexplained variance of Kshs.829,483.

In the circumstances, the accuracy and completeness of use of goods and services expenditure of Kshs.5,831,934 could not be confirmed.

3. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers of Kshs.48,843,615 which includes bursaries issued to secondary schools, tertiary institutions and special schools amounting to Kshs.20,636,773, Kshs.20,250,819 and Kshs.250,000 respectively, totalling Kshs.41,137,592 as disclosed in Note 8 to the financial statements. However, review of the supporting expenditure schedules revealed bursary disbursed to secondary schools amounting to Kshs.19,892,773 resulting to an unexplained variance of Kshs.744,000. Further, review of bursary beneficiaries' details

revealed that an amount of Kshs.780,500 was disbursed to two hundred and eighty-one (281) students who shared admission numbers.

In the circumstances, the accuracy, completeness and regularity of bursary disbursements of Kshs.41,137,592 could not be confirmed.

4. Emergency Projects

The statement of receipts and payments reflects other grants and transfers of Kshs.48,843,615 which includes an amount of Kshs.7,418,941 in respect of emergency projects as disclosed in Note 8 to the financial statements. However, the following anomalies were noted;

4.1 Misstated Transfers to Emergency Projects

Included in the amount for other grants and transfers of Kshs.48,843,615 is an amount of Kshs.7,418,941 in respect of emergency projects as disclosed in Note 8 to the financial statements. However, review of the supporting expenditure schedules revealed an amount of Kshs.7,923,362 in respect of emergency projects resulting to an unexplained variance of Kshs.504,421.

4.2 Unaccounted Transfer to Kenyambi Primary School

Review of the previous year audited financial statements revealed that a local company was awarded a tender on 17 August, 2021 for the construction of 3 doors pit latrine at Kenyambi Primary School at a cost of Kshs.399,817 which was completed and handed over on 06 September, 2021. However, an additional emergency funding of Kshs.257,933 was transferred to the school for completion of the same project which had initially been handed over during the year under review. Further, the project file, Project Management Committee minutes files, expenditure returns, bank statements and supporting documents confirming that the project was emergency in nature were not provided for audit. In addition, physical inspection carried out in the month of March, 2024 revealed that the project was complete, in use and was labelled as completed during the financial year 2021/2022 hence the emergency expenditure was not accounted for.

4.3 Unsupported Emergency Payments

Review of the emergency projects supporting schedule revealed that three (3) payments totalling Kshs.516,600 were made in favour of two legal firms, three (3) payments totalling Kshs.504,421 were made in favor of the Fund Account Manager and four (4) direct payments amounting to Kshs.2,919,831 were made in favour of local firms. However, the supporting documents including the payment vouchers, Project Management Committee minutes, procurement documents, expenditure returns and documents confirming the expenditure was emergency in nature were not provided for audit.

In the circumstances, the accuracy, completeness and regularity of transfers to emergency projects amounting to Kshs.4,703,206 could not be confirmed.

5. Inaccuracy of Unutilized Funds Balance

Note 19.3 to the financial statements reflects unutilized funds comparative balance of Kshs.16,735,115. However, re-computation of the unutilized funds balance revealed a comparative balance of Kshs.15,572,005 resulting to an unreconciled variance of Kshs.1,163,110. Further, Note 19.3 to the financial statements reflects a Nil comparative balance in respect of amounts due to other Government entities which differs with the previous year's audited financial statements balance of Kshs.1,163,110.

In the circumstances, the accuracy and completeness of unutilized funds comparative balance of Kshs.16,735,115 could not be confirmed.

6. Unsupported Transfers to Primary and Secondary Schools

The statement of receipts and payments reflects transfers to other Government units of Kshs.4,302,272 which includes amounts of Kshs.644,048, Kshs.3,629,500 and Kshs.28,724 in respect of transfers to primary schools, secondary schools and tertiary institutions respectively, as disclosed in Note 7 to the financial statements. However, the following anomalies were noted;

6.1 Transfer to Girigiri Primary School

Review of transfers to other Government units supporting schedule revealed a transfer of Kshs.600,000 to Girigiri Primary School for the construction of four (4) doors Girls' toilets with one chamber for persons with disabilities as per the approved code list for the financial year 2022/2023. An additional request of Kshs.900,000 was made to the school from the emergency allocation for the construction of eight (8) doors Boys' pit latrine which had collapsed. However, the Bills of Quantities and drawings for the two projects were merged into one project by the Quantity Surveyor resulting to a total cost of Kshs.1,201,551 for constructing eight (8) doors pit latrine instead of twelve (12) doors pit latrine. Further, physical inspection carried out in the month of March, 2024 revealed that Management constructed eight (8) doors pit latrine instead of the twelve (12) doors pit latrine resulting to an unaccounted transfer of Kshs.644,048.

6.2 Transfers to Bondeka and Senator Kebaso Secondary Schools

Review of transfer to other Government units supporting schedule revealed transfers of Kshs.2,417,000 and Kshs.1,000,000 to Bondeka and Senator Kebaso Secondary Schools for completion of five (5) roomed administration block and completion of 1,000 students 'capacity multipurpose hall respectively. However, the supporting documents including Bills of Quantities, total disbursements for projects and project status report were not provided for audit. Further, physical inspection carried out in the month of March, 2024 revealed that the administration block at Bondeka Secondary School was complete but not in use.

In the circumstances, the accuracy and regularity of transfers to other Government units of Kshs.4,302,272 could not be confirmed.

7. Unsupported Project Management Committee Bank Accounts Balance

Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank balance of Kshs.2,086,518. However, the cashbooks, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy and completeness of Project Management Committee bank balance of Kshs.2,086,518 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.161,822,718 and Kshs.108,635,115 respectively, resulting to an under-funding of Kshs.53,187,603 or 33% of the budget. However, the Fund spent a balance of Kshs.65,132,871 against actual receipts of Kshs.108,635,115, resulting to an under-utilization of Kshs.43,502,244 or 40% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional 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

Unresolved Prior Year Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that, public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-Remittance of Tax

Note 19 to the financial statements reflects Nil balance for pending accounts payable. However, review of information from the Kenya Revenue Authority revealed that the Fund did not remit a total of Kshs.891,891 to the Commissioner of Revenue in respect of committee allowances contrary to Section 35(5) of the Income Tax Act, 2010.

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

2. Projects Implementation Status

Review of the project implementation status report revealed that eighty-nine (89) projects were approved for implementation at a cost of Kshs.145,087,039. Out of the eighty-nine (89) projects, only seven (7) projects costing Kshs.4,189,273 were implemented. However, eighty-two (82) projects costing Kshs.77,366,670 in respect of primary and secondary school projects and other security projects had not started.

In the circumstances, value for money was not obtained from the eighty-two (82) not started projects.

3. Irregularities on Implementation of Emergency Projects

Note 8 to the financial statements reflects emergency projects expenditure of Kshs.7,418,941. Review of the emergency projects supporting schedule revealed that an amount of Kshs.3,110,000 was transferred to four (4) schools for construction of pit latrines. However, the projects were not supported by letters from Sub-County Public Health Officers showing the need for the facilities, inspection reports for the toilets and photos of collapsed toilets to confirm that the expenditure was emergency in nature. This was contrary to Section 8(3) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Further, review of supporting documents revealed that a contract was awarded to a local contractor for construction of 3-doors dog unit at Nyamira Police Station at a contract sum of Kshs.499,830. Further, additional emergency funding to the police station of Kshs.400,000 was made for completion of kennels, purchase and installation of 10,000

litres PVC tank, construction of tank base and pipe works. However, physical inspection carried out in the month of March, 2024 revealed that the kennels were labeled to have been completed in the previous financial year 2021/2022 and the construction of tank base and pipework at a contract sum of Kshs.149,400 was incomplete and the contractor had abandoned the site.

In the circumstances, value for money was not obtained from the emergency projects.

4. Failure to Report on Emergency Utilization

The statement of receipts and payments reflects other grants and transfers amounting to Kshs.48,843,615 which includes emergency expenditure of Kshs.7,418,941 as disclosed in Note 8 to the financial statements. However, Management did not provide documentary evidence indicating that the emergency expenditure was reported to the Board using the prescribed format. This was contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which provides that the utilization of emergency reserve shall be reported to the Board within 30 days of the occurrence of emergency in the format prescribed by the Board.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that, internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Lack of Strategic Plan

During the year under review, the Fund did not prepare a Strategic Plan. This is contrary to Section(2)(g) of the Public Finance Management Act, 2012, which states that in the performance of a function under Sub-Section (1), an Accounting Officer shall prepare a strategic plan for the Fund in conformity with the Medium-Term Fiscal Framework and Fiscal Policy objectives of the National Government.

In the circumstances, it may not be possible for the Fund to align its activities to national strategic objectives.

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 its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how 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 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 Management.
- Conclude on the appropriateness of 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 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 June, 2024

*West Mugirango Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

IX. Statement of Receipts and Payments for the Year Ended 30th June 2023

	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Transfers from NGCDF Board	1	91,000,000	182,177,758
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	1,761,227
TOTAL RECEIPTS		91,000,000	183,938,985
PAYMENTS			
Compensation of employees	4	1,973,160	3,247,331
Committee Expenses	5	2,761,800	4,118,000
Use of goods and services	6	5,831,934	8,277,709
Transfers to Other Government Units	7	4,302,272	74,522,022
Other grants and transfers	8	48,843,615	78,482,549
Acquisition of Assets	9	-	257,933
Oversight Committee Expenses	10	1,420,000	-
Other Payments	11	-	-
TOTAL PAYMENTS		65,132,781	168,905,972
SURPLUS/DEFICIT		25,867,219	15,033,013

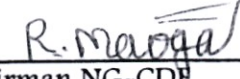
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NGCDFC on 18 SEP 2023 and signed

by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF
Committee

Name: Diana Sastia

Name: Consolata Auma Oyinda
ICPAK M/No: 10523

Name: Richard Maoga Keoro

*West Mugirango Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

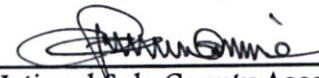
X. Statement Of Assets and Liabilities As At 30th June, 2023

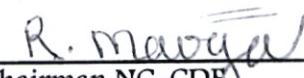
	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	42,602,334	17,635,115
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		42,602,334	17,635,115
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		42,602,334	17,635,115
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	900,000
Gratuity	14B	-	-
NET FINANCIAL SSETS		42,602,334	16,735,115
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	16,735,115	1,702,102
Prior year adjustments	16		
Surplus/Deficit for the year		25,867,219	15,033,013
NET FINANCIAL POSITION		42,602,334	16,735,115

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

The Constituency financial statements were approved by NG CDFC on 18 sep 2023 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF
Committee

Name: Diana Sastia

Name: Consolata Auma Oyinda
ICPAK M/No: 10523

Name: Richard Maoga Keoro

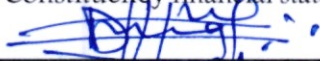
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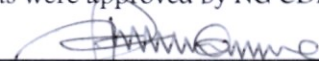
XI. Statement Of Cash Flows for The Year Ended 30th June 2023

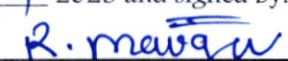
	Notes	2022/2023	2021/2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	91,000,000	182,177,758
Other Receipts	3	-	1,761,227
		91,000,000	183,938,985
Payments for operating activities			
Compensation of Employees	4	1,973,160	3,247,331
Committee Expenses	5	2,761,800	4,118,000
Use of goods and services	6	5,831,934	8,277,709
Transfers to Other Government Units	7	4,302,272	74,522,022
Other grants and transfers	8	48,843,615	78,482,549
Oversight Committee Expenses	10	1,420,000	-
Other Payments	11	-	-
		65,132,781	168,648,039
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	428
Net Adjustments		-	428
Net cash flow from operating activities		25,867,219	15,291,374
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(257,933)
Net cash flows from Investing Activities		-	(257,933)
NET INCREASE IN CASH AND CASH EQUIVALENT		25,867,219	15,033,441
Cash and cash equivalent at BEGINNING of the year	12	16,735,115	2,601,674
Cash and cash equivalent at END of the year		42,602,334	17,635,115

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

The Constituency financial statements were approved by NG CDFC on 18/9 2023 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF
Committee

Name: Diana Sastia

Name: Consolata Auma Oyinda
ICPAK M/No: 10523

Name: Richard Maoga Keoro

*West Mugirango Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023*

XII. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipts/Payments	Original Budget		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	B				
	2022-2023	Opening Balance (C/Bk) and AIA	2022-2023	2022-2023	e=c-d	f=d/c %
Receipts						
Transfers from NG-CDF Board	145,087,603	14,973,833	160,061,491	108,635,115	51,426,376	67.9%
Proceeds from Sale of Assets			-	-	-	0.0%
Other Receipts		1,761,227	1,761,227	-	1,761,227	0.0%
TOTAL RECEIPTS	145,087,603	16,735,115	161,822,718	108,635,115	53,187,603	67.1%
PAYMENTS						
Compensation of Employees	3,287,680	455,565	3,743,245	1,973,160	1,770,085	52.7%
Committee Expenses	2,700,000	1,152,296	3,892,296	2,761,800	1,130,496	71.0%
Use of goods and services	7,070,204	686,289	7,756,493	5,831,934	1,924,559	75.2%
Transfers to Other Government Units	63,994,837	1,285,272	65,280,109	4,302,272	60,977,837	6.6%
Other grants and transfers	64,584,006	10,398,690	74,982,696	48,843,615	26,139,081	65.1%
Acquisition of Assets		0	-	-	-	#DIV/0!
Oversight Committee Expenses	1,450,876	0	1,450,876	1,420,000	30,876	97.9%
Other Payments	2,000,000	0	2,000,000	-	2,000,000	0.0%
Funds pending approval	-	2,717,003	2,717,003	-	2,717,003	0.0%
TOTAL	145,087,603	16,735,115	161,822,718	65,132,781	96,689,937	40.2%

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


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Explanatory Notes.


(a) Following delayed receipt of funds from NG-CDF Board, the committee underutilized almost all the sectors except acquisition of assets.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	96,689,937
Less undisbursed funds receivable from the Board as at 30 th June 2023	51,426,376
	45,263,561
Increase/(decrease) Accounts payable	(900,000)
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2023	42,602,334

The Constituency financial statements were approved by NG CDFC on 18/9 2023 and signed by:


 Fund Account Manager


 National Sub-County Accountant


 Chairman NG-CDF
 Committee

Name: Diana Sastia

Name: Consolata Auma Oyinda
 ICPAK M/No: 10523

Name: Richard Maoga Keoro

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XIII. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,287,680	455,564		3,743,244	1,973,160	1,770,084
1.2 Committee allowances	1,400,000	1,192,296		2,592,296	1,496,300	1,095,996
1.3 Use of goods and services	2,886,105	346,063		3,232,168	3,153,659	78,509
Total	7,573,785	1,993,923	-	9,567,708	6,623,119	2,944,589
2.0 Monitoring and evaluation				-		-
2.1 Capacity building	1,552,628	121,226		1,673,854	1,373,854	300,000
2.2 Committee allowances	1,300,000	219,000		1,519,000	1,265,500	253,500
2.3 Use of goods and services	2,631,471			2,631,471	800,000	1,831,471
Total	5,484,099	340,226	-	5,824,325	3,439,354	2,384,971
3.0 Emergency				-		-
3.1 Primary Schools		1,251,381		1,251,381	1,251,381	-
3.2 Secondary schools				-		-
3.3 Tertiary institutions				-		-
3.4 Security projects				-		-
3.5 Unutilised	7,636,190			7,636,190	6,671,981	964,209
Total	7,636,190	1,251,381	-	8,887,571	7,923,362	964,209

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.0 Bursary and Social Security				-		-
4.1 Secondary Schools	18,000,000	3,546,209		21,546,209	20,636,773	909,436
4.2 Tertiary Institutions	18,000,000	4,701,100		22,701,100	20,250,819	2,450,281
4.3 Social Security	6,000,000			6,000,000	-	6,000,000
4.4 Special Needs	271,901			271,901	250,000	21,901
Total	42,271,901	8,247,309	-	50,519,210	41,137,592	9,381,618
5.0 Sports				-		-
Sport Activities	2,901,752	1		2,901,753	-	2,901,753
				-		-
Total	2,901,752	1	-	2,901,753	-	2,901,753
6.0 Environment				-		-
Kenyanya SDA Primary School	287,081			287,081	-	287,081
Nyamira Administration Police	287,082			287,082	287,082	-
				-		-
Total	574,163	-	-	574,163	287,082	287,081
7.0 Primary Schools Projects				-		-
Rateti primary		44,048		44,048	44,048	-
Nyamira Primary School	3,600,000			3,600,000		3,600,000
Motagara Primary School	900,000			900,000		900,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Rk) and AIA	Previous Years' Outstanding Disbursements			
Tente Primary School	1,800,000			1,800,000		1,800,000
Tinga Dok Primary School	900,000			900,000		900,000
Riruma Primary School	1,800,000			1,800,000		1,800,000
Bosose Primary School	200,000			200,000		200,000
Sironga Primary School	500,000			500,000		500,000
Omosasa Primary School	2,600,000			2,600,000		2,600,000
Nyangoso Primary School	1,800,000			1,800,000		1,800,000
Omokonge School	600,000			600,000		600,000
Enchoro primary school	1,800,000			1,800,000		1,800,000
Kibirigo Primary School	1,800,000			1,800,000		1,800,000
Nyanchururu Primary School	1,800,000			1,800,000		1,800,000
Nyamwetuereko Primary School	2,250,000			2,250,000		2,250,000
Girigiri Primary School				600,000	600,000	-

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	600,000					
Tongo Primary School	1,500,000			1,500,000		1,500,000
Masosa Primary School	2,250,000			2,250,000		2,250,000
Getaari Primary School	600,000			600,000		600,000
Bugo Primary School	600,000			600,000		600,000
Egesieri Primary School	2,700,000			2,700,000		2,700,000
				-		-
Total	30,600,000	44,048	-	30,644,048	644,048	30,000,000
8.0 Secondary Schools Projects				-		-
Bondeka Elck sec. school		20,000		20,000	20,000	
Bosiango Sec. School		20,000		20,000	20,000	
Bonyunyu sec school		38,000		38,000	38,000	-
Marindi sec. school		38,000		38,000	38,000	-
St. Joseph Kemasare		38,000		38,000	38,000	-
Geetari Sec. school		9,750		9,750	9,750	-
St. Peter Nyagonho		9,750		9,750	9,750	
Gesore sec. school		9,750		9,750	9,750	-
Kuura sec. school		9,750		9,750	9,750	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Makairo sec. school		9,750		9,750	9,750	-
Nyameru sec. school		9,750		9,750	9,750	-
Senetor Kebaso sec. school		1,000,000		1,000,000	1,000,000	-
Nyakeore sec. school	2,985,387			2,985,387		2,985,387
Nyamaiya Sec. School	2,985,387			2,985,387		2,985,387
Gesore sec. school	2,985,387			2,985,387		2,985,387
Nyamira Boys Sec. School	2,985,387			2,985,387		2,985,387
Kebirigo Sec. School	800,000			800,000		800,000
Gekomoni Sec. School	5,900,000			5,900,000		5,900,000
Senetor Kebaso sec. school	3,150,000			3,150,000		3,150,000
Bondeka Elck sec. school	2,417,000			2,417,000	2,417,000	-
St. Charles Lwanga Nyansabakwa	1,504,700			1,504,700		1,504,700
Bomorito Sec. School	1,511,735			1,511,735		1,511,735
St. Tiberius Nyamotentemi. Sec.	1,222,600			1,222,600		1,222,600
St. Peter Nyaisa sec. school	3,000,000			3,000,000		3,000,000
Kianungu Sec. School	1,947,254			1,947,254		1,947,254
			-	-	-	-
Total	33,394,837	1,212,500	-	34,607,337	3,629,500	30,977,837
9.0 Tertiary institutions Projects				-		-
West mugirango TTI		28,724		28,724	28,724	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	-	28,724	-	28,724	28,724	-
10.0 Security Projects						
Konate junction centre security mast		300,000		300,000		300,000
Nyamira town stage security mast		300,000		300,000		300,000
Rangenyo centre security mast		300,000		300,000		300,000
Kenya Police Post	2,000,000			2,000,000		2,000,000
Nyaigesa/Miruka Police Post	2,000,000			2,000,000		2,000,000
Kiambere Police Station	2,000,000			2,000,000		2,000,000
Nyamira County Commissioner Resi	700,000			700,000		700,000
Nyamira Police Station	3,000,000			3,000,000		3,000,000
Bomanyamatuta Chief Office	500,000			500,000		500,000
Nyamira Assistant County Commissioner	1,000,000			1,000,000		1,000,000
Total	11,200,000	900,000	-	12,100,000	-	12,100,000
11.0 Acquisition of assets						
Construction of CDF office		-		-		-
Purchase of furniture				-		-
				-		-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	-	-	-	-	-	-
12. Oversight Committee Expenses				-		-
COC Members Allowance	550,876			550,876	520,000	30,876
Other COC Expenses	900,000			900,000	900,000	-
				-		-
Total	1,450,876	-	-	1,450,876	1,420,000	30,876
13.0 Other payments				-		-
Strategic Plan	2,000,000			2,000,000	-	2,000,000
				-		-
Total	2,000,000	-	-	2,000,000	-	2,000,000
14.0 unallocated fund				-		-
Unapproved projects		2,717,003		2,717,003		2,717,003
AIA				-		-
PMC savings		-		-		-
Total	-	2,717,003	-	2,717,003	-	2,717,003
	45,087,603	16,735,115	-	161,822,718	65,132,781	96,689,937

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

XIV. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 08 June 2022 for the period 1st July 2022 to 30th June 2023 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.

Significant Accounting Policies Continued

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 2023.

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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XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022/2023	2021/2022
NGCDF Board	Kshs	Kshs
AIE NO. B 105328		33,000,000
AIE NO. B 105639		34,000,000
AIE NO. B 105682		10,000,000
AIE NO. B 105961		22,000,000
AIE NO. B 128738		5,000,000
AIE NO. B 154244		12,000,000
AIE NO. B 163900		12,000,000
AIE NO. B 154462		18,000,000
AIE NO. B 155515		24,088,879
AIE NO. B 888517		12,088,879
AIE NO. B 185295	7,000,000	
AIE NO. B 185442	6,000,000	
AIE NO. B 185815	15,000,000	
AIE NO. B 205638	12,000,000	
AIE NO. B 205935	12,000,000	
AIE NO. B 206221	5,000,000	
AIE NO. B 207714	18,000,000	
AIE NO. B 207950	16,000,000	
	91,000,000	182,177,758

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2. Proceeds From Sale of Assets

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Others (specify)	0	0
Total	0	0

3. Other Receipts

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Interest Received	0	-
Rents	0	1,605,915
Receipts from sale of tender documents	0	-
Hire of plant/equipment/facilities	0	23,500
Other Receipts Not Classified Elsewhere	0	131,812
Total	0	1,761,227

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,353,001	1,679,425
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	36,646
Gratuity to contractual employees	519,599	1,361,340
Employer Contributions Compulsory national social security schemes	100,560	169,920
Total	1,973,160	3,247,331

5. Committee Expenses

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Sitting allowance	1,496,300	2,988,000
Other committee expenses	1,265,500	1,130,000
Total	2,761,800	4,118,000

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6. Use of Goods and services

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Utilities, supplies and services	392,780	1,445,261
Communication, supplies and services	232,921	102,859
Domestic travel and subsistence	1,133,000	2,620,000
Printing, advertising and information supplies & services	80,000	-
Rentals of produced assets	-	-
Training expenses	-	1,150,000
Hospitality supplies and services	995,062	-
Insurance costs	168,456	-
Specialised materials and services	-	-
Office and general supplies and services	449,000	320,000
Fuel , oil & lubricants	1,034,755	1,000,000
Other operating expenses	1,017,267	1,000,000
Bank Charges	34,593	140,840
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	274,100	448,808
Other committee expenses		
Committee allowance		
Routine maintenance- other assets	20,000	50,000
Total	5,831,934	8,277,768

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Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022/2023	2021/2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	644,048	7,544,048
Transfers To Secondary Schools (See Attached List)	3,629,500	66,949,250
Transfers To Tertiary Institutions (See Attached List)	28,724	28,724
Total	4,302,272	74,522,022

8. Other Grants and Other transfers

	2022/2023	2021/2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	20,636,773	23,871,700
Bursary – tertiary institutions (see attached list)	20,250,819	17,106,000
Bursary – special schools (see attached list)	250,000	360,000
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)		19,716,470
Sports projects (see attached list)		2,741,776
Environment projects (see attached list)	287,082	5,441,777
Emergency projects (see attached list)	7,418,941	9,244,826
Roads projects (see attached list)		
Total	48,843,615	78,482,549

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Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	2022/2023	2021/2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	257,933
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets		
Total	-	257,933

10. Oversight Committee Expenses

	2022/2023	2021/2022
	Kshs	Kshs
COC Members allowance	520,000	-
Other COC expenses	900,000	-
Total	1,420,000	-

11. Other Payments

	2022/2023	2021/2022
	Kshs	Kshs
Strategic plan	0	0
ICT Hub	0	0
	0	0

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022/2023	2021/2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank A/C no. 1146215614</i>	42,602,334	17,635,115
<i>Name of Bank, account No. (Deposits account)</i>		
Total	42,602,334	17,635,115
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		Kshs	Kshs	Kshs
<i>Name of Officer</i>	dd/mm/yy	0	0	0
<i>Name of Officer</i>	dd/mm/yy	0	0	0
<i>Name of Officer</i>	dd/mm/yy	0	0	0
<i>Name of Officer</i>	dd/mm/yy	0	0	0
<i>Name of Officer</i>	dd/mm/yy	0	0	0
<i>Name of Officer</i>	dd/mm/yy	0	0	0
Total		0	0	0

[Include an annex if the list is longer than 1 page.]

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Notes to the Financial Statement Continued

14. Retention and Gratuity

14 A. Retention	<i>2022/2023</i>	<i>2021/2022</i>
	KShs	KShs
Retention as at 1 st July (A)	900,000	899,572
Retention held during the year (B)	-	900,000
Retention paid during the Year (C)	900,000	899,572
Closing Retention as at 30 th June D= A+B-C	-	900,000

14 B. Gratuity	<i>2022/2023</i>	<i>2021/2022</i>
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

15. Fund Balance B/F

	<i>(1st July 2022)</i>	<i>(1st July 2021)</i>
	Kshs	Kshs
Bank accounts	17,635,115	1,702,102
Cash in hand		
Imprest		
Total		
Less		
Payables: - Retention		
Payables – Gratuity		
Fund Balance Brought Forward	17,635,115	1,702,102

[Provide short appropriate explanations as necessary]

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16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	900,000		900,000
Cash in hand	-	-	-
Accounts Payables		-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	900,000	-	900,000

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

17. Changes In Accounts Receivable – Outstanding Imprests

	2022/2023	2021/2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	0	0
Imprest issued during the year (B)	0	0
Imprest surrendered during the Year (C)	0	0
closing accounts in account receivables D= A+B-C	0	0
Net changes in accounts Receivables D – A	0	0

18. Changes In Accounts Payable – Deposits and Retentions

	2022/2023	2021/2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	900,000	
Deposit and Retentions held during the year (B)		900,000
Deposit and Retentions paid during the Year (C)	900,000	-
closing account payables D= A+B-C	-	900,000
Net changes in accounts payables D-A	(900,000)	

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Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
Total	0	0

19.2: Pending Staff Payables (See Annex 2)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
NGCDFC Staff	0	0
Others (<i>specify</i>)	0	0
Total	0	0

19.3: Unutilized Fund (See Annex 3)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
Compensation of employees	1,770,083	455,564
Committee expense	1,130,496	1,878,586
Use of goods and services	1,924,559	0
Amounts due to other Government entities (see attached list)	60,977,837	0
Amounts due to other grants and other transfers (see attached list)	26,139,081	10,520,852
Acquisition of assets	-	0
Oversight Committee Expenses	30,876	0
Other Payments (<i>specify</i>)	2,000,000	0
Funds pending approval	2,717,003	2,717,003
Total	96,689,937	16,735,115

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18.4: PMC account balances (See Annex 5)

	<i>2022/2023</i>	<i>2021/2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	2,086,518.30	11,888,420
Total	2,086,518.30	11,888,420

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XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
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.					
Sub-Total					
Grand Total					

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
1.1 Compensation of employees	Payment of Staff salaries and gratuity	1,770,084	0	Funds yet to be released
1.2 Committee allowances	Payment of Committee allowances	876,997	0	Funds yet to be released
1.3 Use of goods and services	Purchase goods and services	72,302	0	Funds yet to be released
2.1 Capacity building	Capacity building	300,000	0	Funds yet to be released
2.2 Committee allowances	Payment of Committee allowances	253,500	0	Funds yet to be released
2.3 Use of goods and services	Purchase of goods and services	1,831,471	0	Funds yet to be released
Emergency	To cater for unforeseen activities	964,209	0	Funds yet to be released
4.1 Secondary Schools	Payment of bursary to needy students	3,099,054	0	Funds yet to be released
4.2 Tertiary Institutions	Payment of bursary to needy students	3,450,281	0	Funds yet to be released
4.3 Social Security	Payment of NHIF to vulnerable members of the community	6,000,000	0	Funds yet to be released
4.4 Special Needs	Payment of bursary to needy students	21,901	0	Funds yet to be released
Sport Activities	To carry out sports tournaments	2,901,753	0	Funds yet to be released
Kenyan SDA Primary School	Purchase and installation of 10,000L water tank	287,081	0	Funds yet to be released
Nyamira Primary School	Construction of 3 classrooms	3,600,000	0	Funds yet to be released
Motagara Primary School	Renovation of 4 class rooms by reroofing	900,000	0	Funds yet to be released

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Tente Primary School	Construction of 3 classrooms	1,800,000	0	Funds yet to be released
Tinga Dok Primary School	Renovation of 4 class rooms by reroofing	900,000	0	Funds yet to be released
Riruma Primary School	Construction of 3 classrooms	1,800,000	0	Funds yet to be released
Bosose Primary School	Rehabilitation of 4 door pit latrine	200,000	0	Funds yet to be released
Sironga Primary School	Renovation of 4 class rooms by reroofing	500,000	0	Funds yet to be released
Omosasa Primary School	Construction of 4 classrooms	2,600,000	0	Funds yet to be released
Nyangoso Primary School	Construction of 3 classrooms	1,800,000	0	Funds yet to be released
Omokonge School	Renovation of 3 class rooms by reroofing	600,000	0	Funds yet to be released
Enchoro primary school	Construction of 3 classrooms	1,800,000	0	Funds yet to be released
Kibirigo Primary School	Construction of 3 classroom	1,800,000	0	Funds yet to be released
Nyanchururu Primary School	Construction of 3 classrooms	1,800,000	0	Funds yet to be released
Nyamwutureko Primary School	Completion of Administration block	2,250,000	0	Funds yet to be released
Tongo Primary School	Construction of 5 classrooms	1,500,000	0	Funds yet to be released
Masosa Primary School	Construction of 4 classrooms	2,250,000	0	Funds yet to be released
Getaari Primary School	Renovation of 5 class rooms by reroofing	600,000	0	Funds yet to be released

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Bugo Primary School	Renovation of 5 class rooms by reroofing	600,000	0	Funds yet to be released
Egesieri Primary School	Construction of Administration block	2,700,000	0	Funds yet to be released
Nyakeore sec. school	Construction of Administration block	2,985,387	0	Funds yet to be released
Nyamaiya Sec. School	Construction of Administration block	2,985,387	0	Funds yet to be released
Gesore sec. school	Construction of 4 classrooms	2,985,387	0	Funds yet to be released
Nyamira Boys Sec. School	Construction of 4 classrooms	2,985,387	0	Funds yet to be released
Kebirigo Sec. School	Construction of 4 classrooms	800,000	0	Funds yet to be released
Gekomoni Sec. School	Construction of 4 classrooms	5,900,000	0	Funds yet to be released
Senetor Kebaso sec. school	Construction of 4 classrooms	3,150,000	0	Funds yet to be released
St. Charles Lwanga Nyansabakwa	Construction of 4 classrooms	1,504,700	0	Funds yet to be released
Bomorito Sec. School	Construction of 4 classrooms	1,511,735	0	Funds yet to be released
St. Tiberius Nyamotentemi. Sec.	Construction of 4 classrooms	1,222,600	0	Funds yet to be released
St. Peter Nyaisa sec. school	Construction of 4 classrooms	3,000,000	0	Funds yet to be released
Kianungu Sec. School	Construction of 4 classrooms	1,947,254	0	Funds yet to be released
Konate junction centre security mast	Purchase and installation of security mast	300,000	0	Funds yet to be released
Nyamira town stage security mast	Purchase and installation of security mast	300,000	0	Funds yet to be released
Rangenyo centre security mast	Purchase and installation of security mast	300,000	0	Funds yet to be released
Kenyanya Police Post	Construction of administration block	2,000,000	0	Funds yet to be released
Nyaigesa/Miruka Police Post	Construction of	2,000,000	0	Funds yet to be released

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
	administration block			
Kiambere Police Station	Construction of administration block	2,000,000	0	Funds yet to be released
Nyamira County Commissioner Resi	Renovation of county commissioner's office	700,000	0	Funds yet to be released
Nyamira Police Station	Construction of administration block	3,000,000	0	Funds yet to be released
Bomanyamatuta Chief Office	Construction of chief's office	500,000	0	Funds yet to be released
Nyamira Assistant County Commissioner	Renovation of county commissioner's office	1,000,000	0	Funds yet to be released
COC Members Allowance	COC Allowances	30,876	0	Funds yet to be released
Strategic Plan	Preparation of Constituency strategic plan	2,000,000	0	Funds yet to be released
Unapproved projects	Unapproved projects	1,761,226	0	Awaiting approval
TOTAL		98,698,572		

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021/22	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2022/23
Land	0	0	0	0
Buildings and structures	44,916,316	0	0	44,916,316
Transport equipment	8,800,000	0	0	8,800,000
Office equipment, furniture and fittings	9,076,286	0	0	9,076,286
ICT Equipment, Software and Other ICT Assets	836,422	0	0	836,422
Other Machinery and Equipment	0	0	0	0
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
Total	63,680,023	0	0	63,680,023

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 Annex 5 –PMC Bank Balances As At 30th June 2023

PMC	Account number	Bank	Bank Balance 2022/23	Bank Balance 2021/2022
ENCHORO SECONDARY SCHOOL	1141348475400	CO-OPERATIVE	975.00	975.00
MARINDI SEC SCHOOL	1139349815500	CO-OPERATIVE	3,115.00	3,115.00
NYAMWETUREKO PRIMARY SCHOOL	1139349779900	CO-OPERATIVE	3,672.00	3,672.00
SASATI PRIMARY SCHOOL	01141348073600	CO-OPERATIVE	1,382.50	1,382.00
BOGICHORA DIVISIONAL OFFICE	0520279559499	EQUITY	2,440.50	2,440.50
BONDEKA SECONDARY SCHOOL	0520279040744	EQUITY	1,446,196.50	373,495.50
CHARACHANI ASSISTANT CHIEFS OFFICE	520282354016	EQUITY	1,396.00	975,800.00
EKORO PRY SCHOOL	0520280193300	EQUITY	627.50	627.50
ETONO PRY SCHOOL	0520164375172	EQUITY	2,417.50	2,417.50
GESIAGA PRY SCHOOL	0520194145496	EQUITY	402.50	402.00
KEBIRIGO CHIEF'S CAMP	0520278972975	EQUITY	479.00	479.00
KEBIRIGO PRY SCHOOL	0520278910045	EQUITY	407.50	407.50
KEMASARE PRIMARY	0520102020026	EQUITY	358.00	358.00
KENYAMBI PRIMARY SCHOOL	0520184239821	EQUITY	(88.90)	(86.05)
KIAMBERE PRY SCHOOL	0520192990182	EQUITY	1,102.40	1,102.40
KIANGINDA SECONDARY SCHOOL	0520280991311	EQUITY	160.00	160.00
MAKAIRO SECONDARY SCHOOL	0520297004688	EQUITY	0	8,472.00
MARINDI PRIMARY SCHOOL	0520282036988	EQUITY	8,472.00	8,472.00
NYAIGESA PRIMARY SCHOOL	0520194341025	EQUITY	5,875.80	5,875.80
NYAMOTENTEMI SECONDARY	0520260749040	EQUITY	2,962.00	4,316,589.00
OTANYORE PRY SCHOOL	0520279040744	EQUITY	637.00	637.00
ST PETERS NYAKEMINCHA SEC	0520297016816	EQUITY	32,972.00	1,046,680.00
BOMORITO WATER SPRING	026000026810	FAMILY	112.00	112.00
BONYANCHANI WATER SPRING	026000026778	FAMILY	433.00	433.00
BONYUNYU WATER SPRING	026000026761	FAMILY	124.00	124.00
EGESIERI WATER SPRING	26000027406	FAMILY	38.00	38.00
EKERAMA WATER SPRING	26000027703	FAMILY	37.57	37.57
GEETERI WATER SPRING	26000027739	FAMILY	78.00	78.00
GESIAGA WATER SPRING	026000026745	FAMILY	301.00	301.00
GESURURA WATER SPRING	026000026742	FAMILY	27.00	27.00

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PMC	Account number	Bank	Bank Balance 2022/23	Bank Balance 2021/2022
GETIONGO WATER SPRING	26000027164	FAMILY	38.00	38.00
KENYAMBI WATER SPRING	026000026757	FAMILY	2.00	2.00
KIONGONGI WATER SPRING	26000027696	FAMILY	198.00	198.00
MABUTI WATER SPRING	26000027573	FAMILY	198.00	198.00
MARARA WATER SPRING	026000026739	FAMILY	0.23	0.23
MARINDI WATER SPRING	026000026809	FAMILY	124.00	124.00
MOBAMBA WATER SPRING	026000026797	FAMILY	64.00	64.00
NYABINYINYI WATER SPRING	026000026776	FAMILY	140.49	140.49
NYABIRORU WATER SPRING	026000026969	FAMILY	90.00	90.00
NYAKEMINCHA WATER SPRING	026000026782	FAMILY	1,873.00	1,873.00
NYAKUNGUMI WATER SPRING	26000027743	FAMILY	478.00	478.00
NYAKUNGURU WATER SPRING	026000026807	FAMILY	4.76	4.76
OMOSASA WATER SPRING	026000026777	FAMILY	33.00	33.00
RATETI WATER SPRING	26000027595	FAMILY	198.00	198.00
RIAKIMAI PRY SCHOOL	026000026534	FAMILY	18,670.00	18,670.00
RIAMOKURUMI WATER SPRING	026000026744	FAMILY	118.00	118.00
RIAMONGE WATER SPRING	026000026738	FAMILY	16.00	16.00
RIASORANA WATER SPRING	026000026758	FAMILY	124.00	124.00
RIATINGOYE WATER SPRING	026000026783	FAMILY	24.00	24.00
RIONGERA WATER SPRING	026000026741	FAMILY	-	-
TONGA WATER SPRING	26000027534	FAMILY	38.00	38.00
BOBEMBE GIRLS BOARDING PRY SCHOOL	1225991374	KCB	897.00	1,023.00
BOMORITO PRY SCHOOL	1163915025	KCB	3,890.00	4,016.00
BOMORITO SEC SCHOOL	1118481372	KCB	1,328.00	183,392.00
BONYAIGUBA PRY SCHOOL	1236369599	KCB	1,103.00	1,229.00
BOSIANGO SEC SCHOOL	1103231618	KCB	957.00	1,083.00
BUNDO DOK PRY SCHOOL	1163523224	KCB	2,628.75	2,754.75
EGESIERI PRIMARY SCHOOL	1236406342	KCB	1,229.00	1,355.00
EKENYORO TECHNICAL SCHOOL	1171397399	KCB	880.00	1,132.00
EMBONGA PRY SCHOOL	1171623844	KCB	1,467.10	1,593.10
EMBONGA SEC SCHOOL	1162469684	KCB	-	3,384.50
ENCHORO PRY SCHOOL	1182243924	KCB	1,597.00	1,723.00
GEKOMONI PRIMARY SCHOOL	1183801935	KCB	1,427.50	1,553.50

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PMC	Account number	Bank	Bank Balance 2022/23	Bank Balance 2021/2022
	1253818754	KCB	1,715.00	1,841.00
	1147191775	KCB	199.00	325.00
	1146236355	KCB	1,362.50	1,614.50
	1280474998	KCB	3,045.00	3,171.00
	1288616392	KCB	2,169.00	2,295.00
	1163919233	KCB	1,259.05	1,385.05
	1259687198	KCB	1,684.00	1,810.00
	1268111023	KCB	3,970.60	4,096.60
	1102926043	KCB	1,040.70	1,205.65
	1163137383	KCB	1,423.00	1,549.00
	1198579720	KCB	2,651.00	2,777.00
	1253697779	KCB	987.00	1,113.00
	1283357488	KCB	8,849.00	8,975.00
	1281435775	KCB	-	-
	1261492641	KCB	2,005.00	2,131.00
	1164217771	KCB	140,618.00	142,439.00
	1280639776	KCB	49.00	49.00
	1183757670	KCB	5,371.00	5,497.00
	1103245813	KCB	82.50	2,464.50
	1273522721	KCB	1,300.00	1,426.00
	1254144544	KCB	1,284.00	1,410.00
	1271185180	KCB	2,279.00	2,405.00
	116261939	KCB	212.40	114,955.40
	1261477197	KCB	3,651.70	3,777.70
	1183526415	KCB	959.60	1,085.00
	1280896418	KCB	597.00	723.00
	1253814465	KCB	302.00	428.00
	1162794062	KCB	1,106.00	1,232.00
	1280392622	KCB	1,802.00	1,928.00
	1212780566	KCB	691.00	691.00
	1287026176	KCB	288,242.00	250,000.00
	1280597526	KCB	12.00	12.00
	1259465950	KCB	3,513.00	3,639.00

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PMC	Account number	Bank	Bank Balance 2022/23	Bank Balance 2021/2022
OMOKONGE PRY SCHOOL	1253522189	KCB	4,557.00	4,683.00
OMOSASA PRY SCHOOL	1171604041	KCB	2,582.50	2,708.50
OMOSASA SECONDARY SCHOOL	1184303207	KCB	423.00	10,922.00
OTANYORE PRIMARY SCHOOL	1260758451	KCB	2,643.00	2,769.00
OUR LADY OF MERCY RANGENYO	1103318179	KCB	2,235.50	2,361.50
RAMBA PRY SCHOOL	1275564542	KCB	1,069.00	1,195.00
RATETI DEB PRY SCHOOL	1285502108	KCB	2,007.00	2,133.00
RIAKIMAI PRIMARY	1171613962	KCB	-	500.00
RIASINDANI PRY SCHOOL	1103318764	KCB	0	
RIRUMI PRY SCHOOL	1236408020	KCB	12,940.00	13,066.00
SENATOR KEBASO SEC SCH	1153915154	KCB	529.50	3,303,212.50
SIRONGA PRY SCHOOL	1182326218	KCB	3,637.55	253,263.55
ST CHARLES LWANGANYANSABAKWA SEC	1253399522	KCB	8,742.00	8,994.00
ST PETERS NYAISA SECONDARY SCHOOL	1289274649	KCB	1,109.00	725,860.00
TENTE PRY SCHOOL	1252117086	KCB	1,835.00	1,961.00
TONGA DEB PRY SCHOOL	1236368067	KCB	-	4,783.00
WEST MUGIRANGO FRIENDLY LEAGUE	1243767448	KCB	828.00	954.00
			2,086,518.30	11,880,639.00

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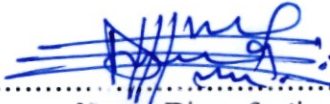
Annex 6: Progress On Follow Up of Auditor Recommendations

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)
SNY/WEST MUG NGCDF/2021/2022/(20)	<p>Omission in the Statement of Cash Flows</p> <p>The statement of cash flows does not reflect total receipts less total payments amounts of Kshs.15,290,946 and Kshs.(275,438) for the 2021/2022 and 2020/2021 financial years respectively.</p> <p>In the circumstances, the statement of financial position is incomplete.</p>	<p>The figures of total receipts less total payments amounting Kshs.15,290,946 and Kshs.(275,438) for the 2021/2022 and 2020/2021 financial years respectively has been inserted in the amended financial statement copy provided..</p>	Resolved	
SNY/WEST MUG NGCDF/2021/2022/(20)	<p>Errors in the Statement of Assets and Liabilities</p> <p>The statement of assets and liabilities reflects total financial liabilities balances as at 30 June, 2022 and 30 June, 2021 of Kshs.16,735,115 and Kshs.1,702,102 , instead of Kshs.900,000 and Kshs.899,572 respectively. Similarly, the statement reflects nil balances against total financial assets as at both dates, instead of</p>	<p>The correction has been made in the amended statement copy provided to reflect as follows in the statement</p>	Resolved	

*West Mugirango Constituency
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	Kshs.16,735,115 and Kshs.1,702,102 respectively. In the circumstances, the statement of financial position is inaccurate.			



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Name: Diana Sastia
Fund Account Manager.