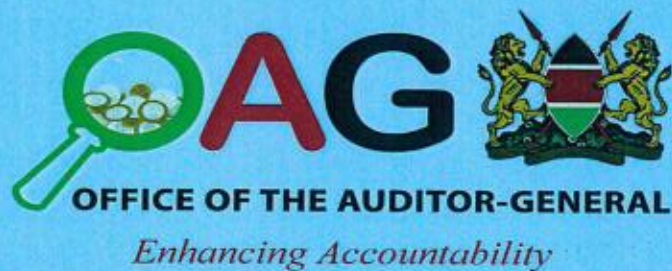


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2021**



TIGANIA WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021

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

***Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	2
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE.....	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES	12
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING	17
V. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	21
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>NGCDF- TIGANIA WEST CONSTITUENCY</i> ..	22
VII. STATEMENT OF RECEIPTS AND PAYMENTS.....	23
VIII. STATEMENT OF ASSETS AND LIABILITIES	24
IX. SUMMARY STATEMENT OF APPROPRIATION.....	26
X. BUDGET EXECUTION BY SECTORS AND PROJECTS	29
XI. SIGNIFICANT ACCOUNTING POLICIES.....	47
XII. NOTES TO THE FINANCIAL STATEMENTS.....	50

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Tigania West Constituency Headquarters

P.O. Box 150-60602
NGCDF Building
Tigania West Sub County
Kianjai, KENYA

***Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

(f) NGCDF Tigania West Constituency Contacts

Telephone: (254) 0723257187
E-mail: cdftiganiawset@ngcdf.go.ke
Website: www.tiganiawestngcdf.go.ke

(g) NGCDF Tigania West Constituency Bankers

Equity Bank
P.O. Box 400-60200
Meru
Meru Branch

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE



Introduction

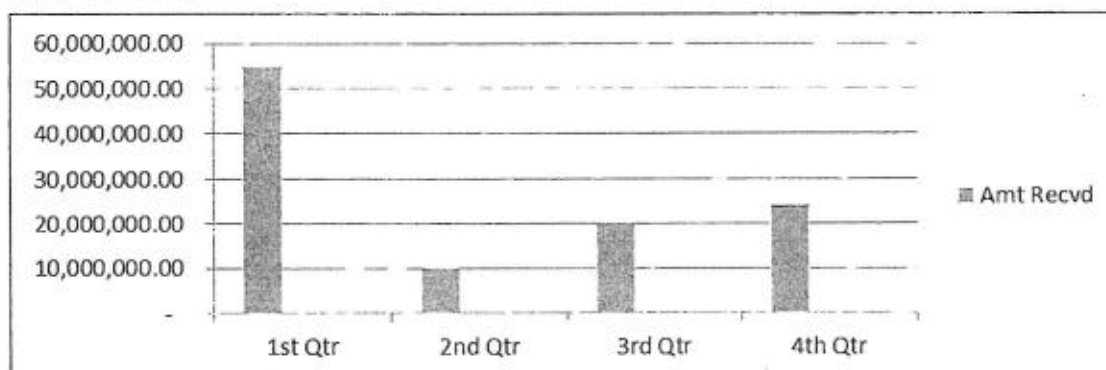
Tigania West Constituency is an electoral constituency in Kenya. It is one of the nine constituencies in Meru County. It borders Tigania East to the East, Buuri to the West, Imenti North to the South and Isiolo to the North. The constituency has five wards namely Athwana, Akithii, Kianjai, Nkomo and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

Profile of wards in Tigania West Constituency

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

Budget Performance against the actual amounts

Fund Utilization

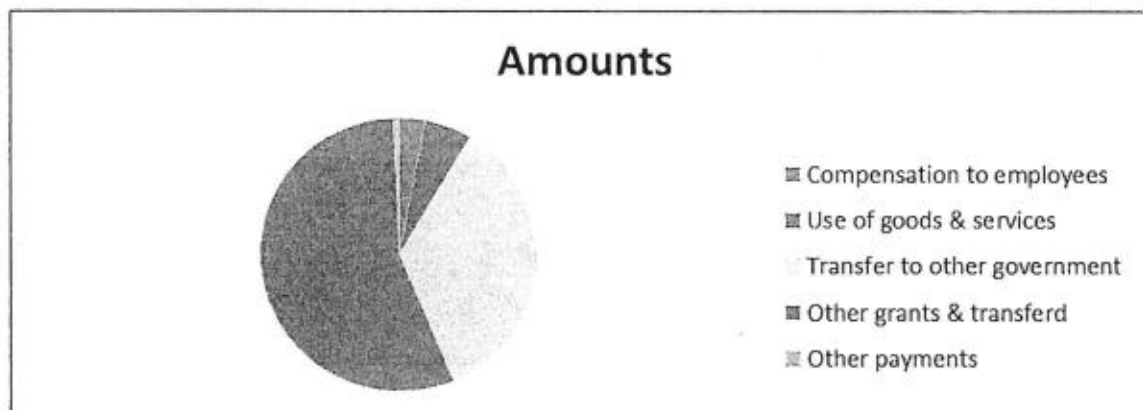


As it can be clearly seen, the funds received from the board in the first quarter refers to funds for 2017/2018 carried forward. Otherwise, the bulk of 2018/2019 funds were received in the 3rd and

***Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

4th quarters. As such it would serve the constituency better if the board can endeavour to release funds for the financial year in the good time, especially in the 2nd and 3rd quarters.

Fund Apportionment



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

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

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

Figure 1-Kandebene Assistant Chief's Office.



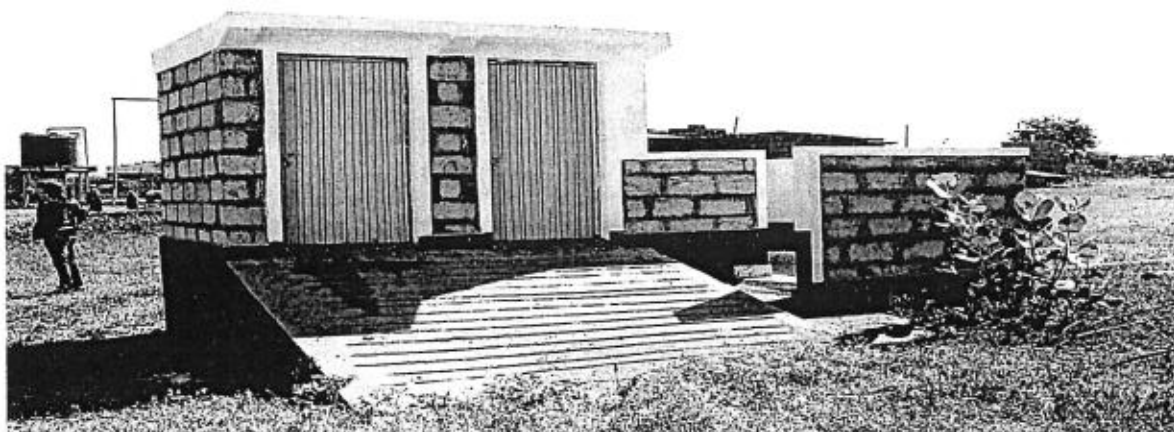


Figure 2: Renovation of four classrooms at Maanthi Pry Sch

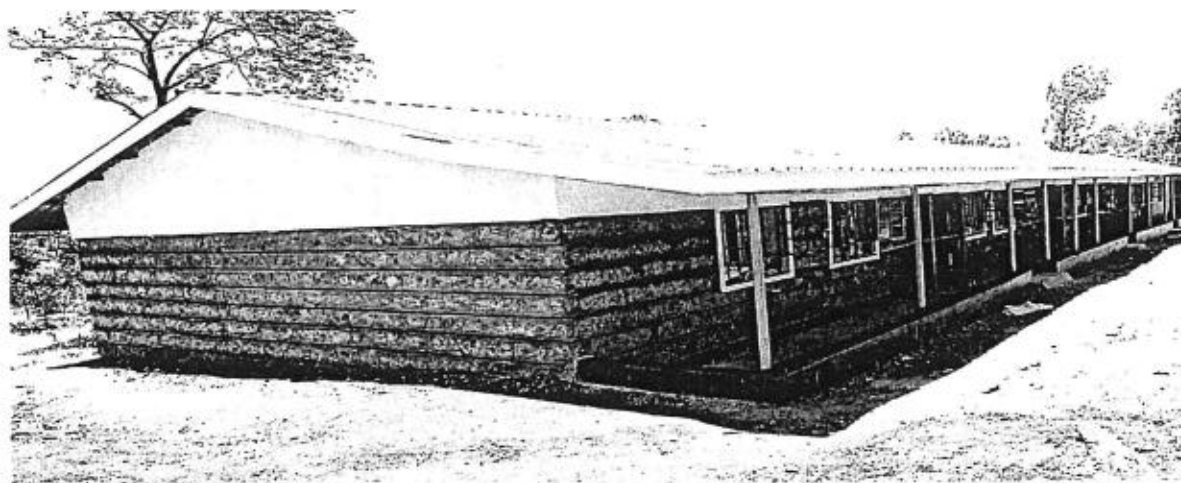


Figure 3: Mukindu Pry Sch borehole project.

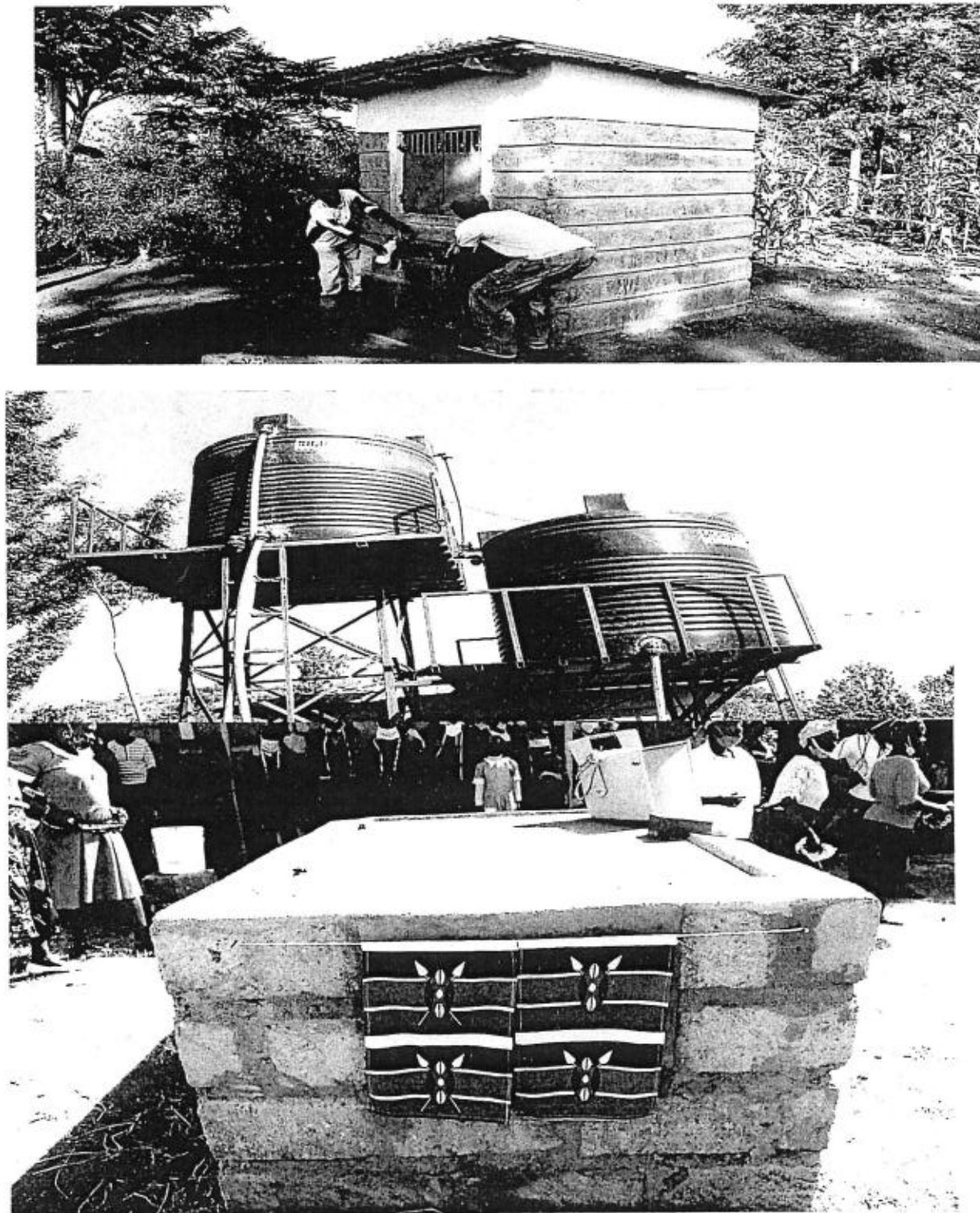




Figure 4-Mweronkanga Pry Sch Classroom Project

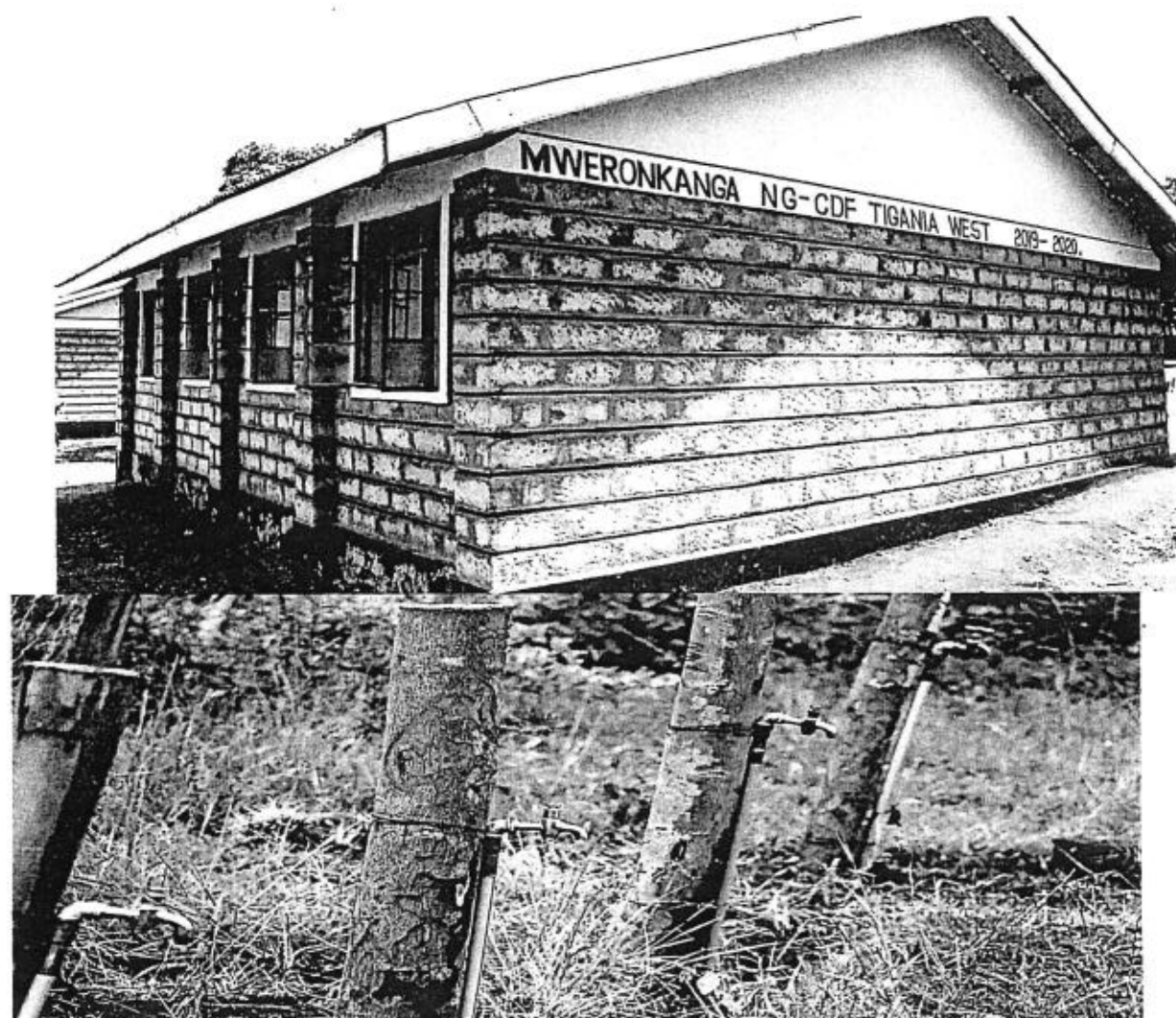
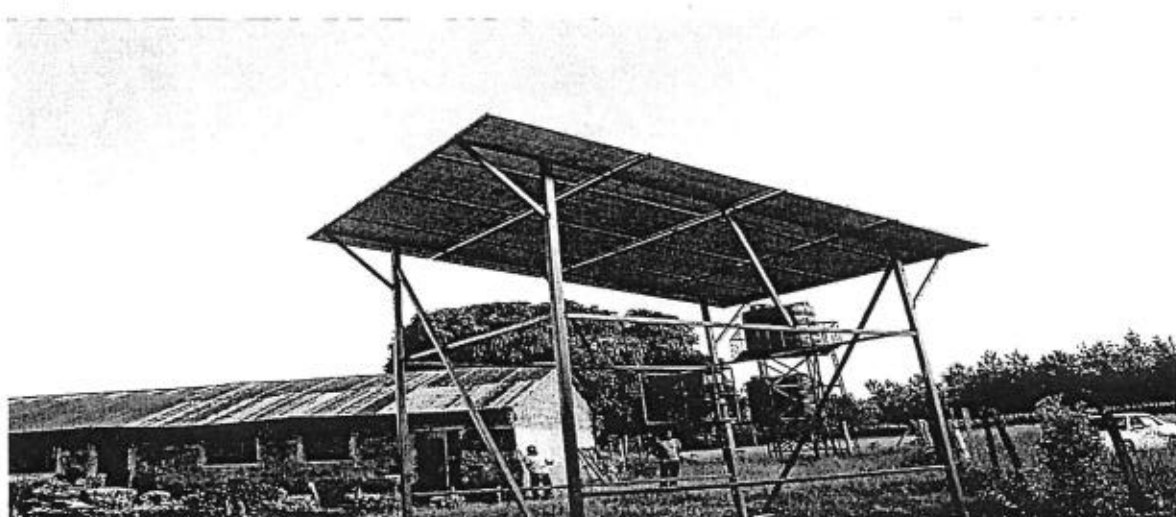
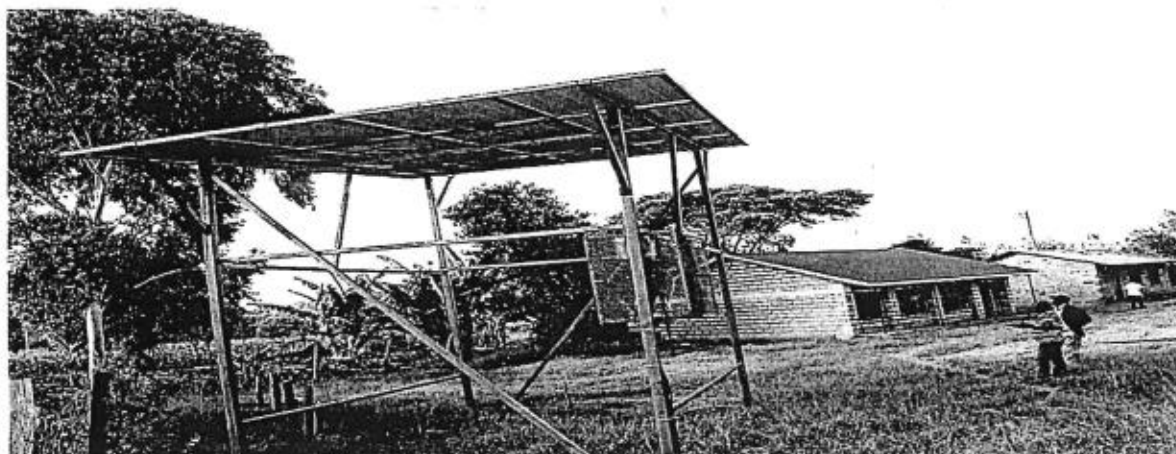


Figure 5: Kanjai Primary School Solarisation of a Borehole



Emerging issues

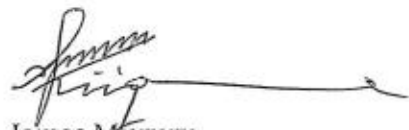
NG-CDF is a fund which attracts interest from all and sundry. People are more often than not, like establishing themselves with this fund. With this interest in the peoples, many issues emerges and requires concerted efforts to overcome.

- a) Everybody wants to be involved in NG-CDF work
- b) High expectation from the people
- c) High level of accountability and transparency
- d) Efficient and effective utilization of the funds
- e) With devolved function having been removed from NG-CDF funding, people feels the mandate of NG-CDF has been watered down.
- f) Poverty continues to be a challenge to the development of both rural and urban areas, as the country grows there is need for continuity of the fund and its expansion to cater for more development gaps in constituencies.

*Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Implementation challenges and recommended way forward

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


James Mururu

CHAIRPERSON NGCDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES

Introduction

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.

Tigania West is a constituency whose latent for growth is promising. The constituency stands feet high on the potent of the capable constituents, its geographical location and the existence of natural resources. The recognition of its potential development and growth majorly depends on its process of planning for and regulating physical and economic development that capitalizes on reliable opportunities and prudent financial and administrative threads.

In underscoring the planning of the constituency, the National Government Constituency Development Fund Committee (NG-CDFC) in its strategic plan (2018-2022) outlined key strategic objectives that were to be used to spur development in the constituency. The plan sort to contribute towards the identification of how and where development programmes identified will be implemented especially in the economic activities with special focus on:

- 1) Education, training and career development.
- 2) Deviance eradication, peaceful communities, and secure environment.
- 3) Agribusiness, land, water, and environmental conservation.
- 4) Administration and development coordination.
- 5) Infrastructure development.
- 6) Gender, health, heritage, social welfare, and youth.

It was anticipated that this will help in achieving a united, hopeful, and wealthy community engaged in profitable economic activities among others.

The key development objectives of NGCDF-Tigania West Constituency's 2018-2022 plan are:

- To streamline operations and coordination as well as mobilize resources for impactful development
 - To realize an effective and efficient constituency-wide development coordination and public participation mechanism for optimal results from utilization of various resources
 - To streamline identification, verification and award of tenders, supervision and inspection of all projects to ascertain value for money and compliance with best practices
 - To identify and nurture cultural and heritage-based talents on requisite products, development, for social economic gains.
 - To encourage philanthropy and collaborative approaches to problem solving through identification, commissioning, and apportionment of responsibility
 - To facelift the sub county headquarters, the stadium and the adjoining CBD in keeping with the stage of development
- To harness the benefits and evolving potential for land productivity through improved water use efficiency, product preservation and efficient marketing
 - To counter desertification and soil erosion through various proven approaches application of available technology, and partnerships.

-
- To protect and preserve water basins through controlled utilization of water resources, conservation, and preservation of water.
 - To deliberately invest in harnessing surface runoff through construction of a variety of dams and other surface reservoir structures
 - To explore possibilities for and realization of underground water use through sinking of boreholes and distribution to various users
 - To encourage uptake of agriculture by youth through investment in elaborate irrigation infrastructure for high value crops targeted at reliable local and foreign markets
 - To mitigate unpredictable pests and disease outbreaks through investments in reliable surveillance, monitoring and effective response systems.
 - To stabilize agricultural produce market prices through investment in preservative infrastructure for community based product handling
 - To realize a land registry within the headquarters of the sub-county for effective and efficient management of existing and emerging land issues
 - To improve the standards of basic education through stakeholder participation in effective performance monitoring, infrastructural development and staffing
 - To partner with like-minded stakeholders in improving education at various levels through adoption of homegrown interventions
 - To improve performance in education at various levels through differentiated and multi-stakeholder participation in performance monitoring and integration of befitting solutions.
 - To streamline the process of identification, verification and recruitment of beneficiaries of the NG-CDF bursary
 - To embrace public participation in identification and response to the education infrastructure-related needs
 - To encourage stakeholder consultations in defining and responding to personnel needs for an optimally functional basic education system.
 - To improve the physical and supportive infrastructure for enhanced efficiency and effectiveness in service delivery and promotion of related economic activities
 - To improve road network through proper grading and maintenance and where possible tarmacking of both main and feeder roads across the constituency
 - To enhance electrical connectivity and other energy sources to households and institutions to engage in more economic activities and promote competitiveness.
 - To integrate ICT into development processes to harness opportunities towards youth empowerment and competitiveness of the local economy.
 - To enhance telecommunication infrastructure for effective and reliable connectivity through collaboration with sector stakeholders
 - To contain deviance through public participation in placement of security personnel and resolving supportive infrastructure needs
 - To improve related physical infrastructure for effective and efficient delivery of security services cross the domains of the society
 - To minimize insecurity related losses through elaborate consultative and collaborative crime prevention and control response initiatives
 - To eradicate drug and substance abuse through preventive sensitization campaign, articulate intelligence gathering, apprehension and follow up rehabilitation
 - To resolve conflicts affecting the communities along the disputed boundaries of the constituency
 - To attain socio-economic wellbeing at individual and corporate levels through uptake of diversified economic options and prudent resource use

Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

- To reduce overreliance on agriculture through identification and promotion of alternative economic activities
- To progressively attain economic independence through increased participation in various economic activities and exploitation of the variety of declared public funds
- To harness youth potential through talent and sports development and enhance participation in productive social economic activities
- To improve the male gender contribution to the household income through increased participation in economic activities and reduced dependence on efforts of others.
- To improve preventive health care and service delivery through periodic multi-stakeholder need assessment and development of structured and consultative inefficiency redressing mechanisms

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicators	Performance
Education	Involve the parents, teachers, students, and alumni associations in identifying the problems ailing the education sector and develop realistic solutions	Improved academic performance, Improved transition rates, Equal opportunities for boy and girl child, Reduced dropout rates.	Number of alumni associations involved, Number of parents involved, Transition rates across all levels, Constituency's national exam performance in the county	Number of alumni associations established are 46 Transition rate increased from 65% to 96% Constituency national exam performance improved from 6.7 to 7.4
	Set aside and plan for exchange programs, prize giving days, alumni associations' days, benchmarking, drug and substance abuse rallies,	Improved academic performance, Reduction in dropout rates, Reduced drug and substance abuse in	Number of exchange programs, Number of anti-drug abuse rallies, Number of alumni days, Number of benchmarking events, Number of prize giving	Number of exchange programs-0 Number of antidrug rallies-0 Number of alumni days-4 Number of

Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

	and career talks in public schools	schools, Improved transition rates	days, Number of career talk days.	prize giving days held 29 Number of career talk days -2
	Upgrade and construct new infrastructure for public primary and secondary schools to modern standards	Improved learning environment in public primary and secondary schools	Number of classes renovated, Number of new classes constructed, Number of toilet blocks upgraded, Number of new toilet blocks constructed	Number of classes renovated -31 Number of new classes - 22 Number of toilet blocks-18
	Recruit adequate teaching staff in public primary and secondary schools to solve teacher shortages	Improved performance in public primary and secondary schools	Number of teachers recruited	Number of teachers recruited-19
	Implement mentorship programs in public primary and secondary schools to encourage improved performance and seriousness in education	Improved performance, Increased Transition rates, Decrease in dropout rates	Number of pupils mentored, Number of mentorship sessions undertaken	Number of pupils mentored-414 Number of mentorship session undertaken-2
	Identify, screen, sort, verify, award NG-CDF bursaries to the most deserving applicants equitably	Decreased dropout rates among students from poor students backgrounds	Number of beneficiaries of NG-CDF bursaries	Number of NGCDF bursary beneficiaries-5,447
	Unveil and operationalize	Improved	Quarterly security reports	

Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

	monthly sublocational consultative platforms	security	submitted	
Security	Upgrade and build new security infrastructure across Tigania West constituency	Improved security	Number of AP camps upgraded/constructed, Number of chiefs'/ass. Chiefs' offices renovated/built, number of police lines renovated/built.	Number of Ap . camps, Chiefs office constructed/re novated- 11
	Increase the National Police Reservists (NPRs) and expand the community policing through Nyumba Kumi initiative	Reduced cattle rustling in the Rwaanda area	Number of NPR Officers deployed	Number of NPR officers deployed-35
	Expand anti-drugs and substance abuse campaigns across all sublocations through apprehension and rehabilitation	Reduced drugs and substance abuse in the constituency	Number of anti-drugs and substance abuse campaigns, Number of brewers/traffickers/addicts apprehended and rehabilitated	Number of antiOdrug and substance abuse campaigns-0 Number of brewers apprehended- 28

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF – Tigania West Constituency just like any Government entity has the responsibility of ensuring public involvement in project identification, prioritization of projects and adequate allocation of funds to the projects. In undertaking the aforementioned, the Tigania West NG-CDF Committee always highlights Corporate Responsibility as a tool with relevance for public policy actualization with the aim of enhancing sustainable and inclusive development programmes in the constituency. The financial prudence has a lot of weight in development agenda which drives on a delicate thread of enormous community expectations. In enhancing the financial trust in various sectors, we assessed the risks factors, long term and short term performance. We further looked at performance on responsible leadership with clear undertone on the interest of the constituents and stakeholders and sufficient respect for environmental, social and governance issues.

This is aimed at ensuring efficient and effective management of public resources at the grassroots level thus transformation of livelihoods. It remains our purpose and the driving force behind everything we do. It's what guides us to deliver our strategies, 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.

Sustainability strategy and profile -

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels

FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Environment Policy and Action Plan

Protection of the environment in which we live and operate is part of Tigania West NG-CDF initiatives. Care for the environment is one of our key responsibilities and an important aspect in the way in which carry out our operations.

Our Environment Policy

In this policy statement, Tigania West 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 CDFO 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

Our Environmental Action Plan

Tigania West NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts.

These four areas together with our approach and targets for each are shown below:

Impact Area	Approach
Capacity	✓ Promote environmental awareness by sensitizing the Tigania West NG-CDFC, NG-CDFC staff and PMCs on good conservation practices
Building	✓ To encourage, through regular communication to Tigania West NG-CDFC, staff , and other stakeholders changes in individual behaviour to reduce usage

*Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Conservation of Energy and Resources	<ul style="list-style-type: none"> ✓ To maximize use of available technologies to remove the need to use paper ✓ To encourage our clients to engage with us using electronic means where possible ✓ To maximize on rain water harvesting ✓ To make energy efficiency a key factor in the selection of any new
Environmental Protection and Conservation	<ul style="list-style-type: none"> ✓ To promote use of volt guards to control power surges ✓ We have constructed culverts and gabions to prevent soil erosion ✓ To encourage tree planting in the constituency to improve the forest cover
Pollution Control and Waste Management	<ul style="list-style-type: none"> ✓ To ensure that all paper waste is recycled ✓ To ensure segregation of waste ✓ To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks

In 2020/2021 Financial year, the office has endeavoured to undertake the following environmental initiatives

- Engaged our stakeholders including NGCDF supported students, NGCDF members and staff in trees planting exercise.
- Sensitized youths on the impact of drugs and substance abuse during inauguration of NGCDF projects
- Organized a constituency tournament where the community was brought together and sensitized on environment conservation matters
- Organized a one day NGCDF staff day out to sensitize the local community on proper farming methods that lead to soil conservation as well as crop and animal husbandry

3. Employee welfare

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

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

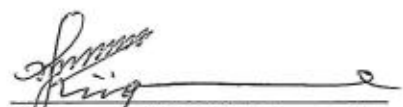
The Accounting Officer in charge of the NGCDF-Tigania West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

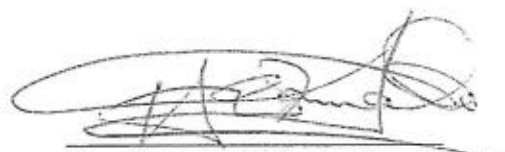
The Accounting Officer in charge of the NGCDF-Tigania West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Tigania West Constituency further confirms the completeness of the accounting records maintained for the *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 Tigania West Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Tigania West Constituency financial statements were approved and signed by the Accounting Officer on 02/08/2022.


Chairman NGCDF Committee
Name: James Mururu


Fund Account Manager
Name: Harrison Wachira

REPUBLIC OF KENYA

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Enhancing Accountability

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TIGANIA WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

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 intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Tigania West Constituency set out on pages 23 to 77, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and

Report of the Auditor-General on National Government Constituencies Development Fund - Tigania West Constituency for the year ended 30 June, 2021

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Tigania West Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unacknowledged Bursary Disbursements

The statement of receipts and payments reflects Kshs.65,036,160 relating to other grants and transfers, which as disclosed under Note 7 to the financial statements includes an amount of Kshs.42,773,500 comprising of Kshs.25,096,500, Kshs.17,337,000 and Kshs.340,000 for bursary to secondary schools, tertiary institutions and special schools respectively. However, review of records revealed Kshs.1,543,000 had not been acknowledged as received by the beneficiary institutions contrary to Section 10 of the National Government Constituencies Development Fund Act, 2015 which provides that the sums set aside under Section 8 and 9 shall be properly accounted for and proper books of accounts shall be kept and returns made to the Constituency Committee for that constituency on how the sum has been used.

In the circumstance, the accuracy and accountability for the bursary disbursements of Kshs.1,543,000 and whether it benefited the intended beneficiaries 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 - Tigania West Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The summary statement of appropriation for the year, reflects final receipt budget of Kshs.216,316,002 and actual receipts of Kshs.171,227,123 resulting to a budget shortfall of Kshs.45,088,879. In addition, the statement reflects final expenditure budget of Kshs.216,316,003, and actual expenditure of Kshs.170,504,609, resulting to under expenditure of Kshs.45,811,394.

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

2.0 Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. However, the Management has not resolved all the issues or given explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed. I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal controls 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 controls may not prevent or detect misstatements and instances of noncompliance. 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 Fund's 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

05 September, 2022

*Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 – 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	161,367,724	123,040,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	9,000	-
TOTAL RECEIPTS		161,376,724	123,040,876
PAYMENTS			
Compensation of employees	4	2,879,482	2,947,360
Use of goods and services	5	9,573,241	4,314,137
Transfers to Other Government Units	6	92,361,226	49,653,030
Other grants and transfers	7	65,036,160	58,651,790
Acquisition of Assets	8	654,500	4,312,700
Other Payments	9	-	-
TOTAL PAYMENTS		170,504,609	119,879,017
SURPLUS/DEFICIT		(9,127,885)	3,161,859

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Tigania West Constituency financial statements were approved on 02/08/2022 and signed by:



Fund Account Manager
Name: Harrison Wachira



**National Sub-County
Accountant**
Name: Mercy Gitonga
ICPAK M/No: 21293



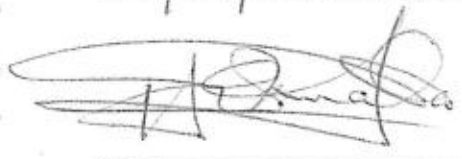
Chairman NG-CDF Committee
Name: James Mururu


*Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

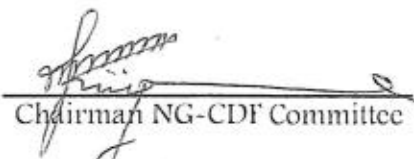
VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2020-2021	2019-2020
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	792,174	9,850,399
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		792,174	9,850,399
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		792,174	9,850,399
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		792,174	9,850,399
REPRESENTED BY			
Fund balance b/fwd 1st July...		9,850,399	6,688,540
Prior year adjustments	14	69,660	
Surplus/Deficit for the year		(9,127,885)	3,161,859
NET FINANCIAL POSITION		792,174	9,850,399

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Tigania West Constituency financial statements were approved on 02/08/ 2022 and signed by:


Fund Account Manager
Name: Harrison Wachira


National Sub-County
Accountant
Name: Mercy Gitonga
ICPAK M/No: 21293

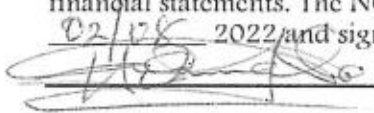

Chairman NG-CDF Committee
Name: James Mururu

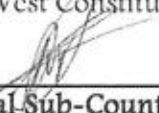
Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

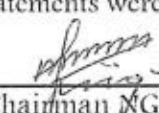
STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	161,367,724	123,040,876
Other Receipts	3	9,000	-
		161,376,724	123,040,876
Payments for operating activities			
Compensation of Employees	4	2,879,482	2,947,360
Use of goods and services	5	9,573,241	4,314,137
Transfers to Other Government Units	6	92,361,226	49,653,030
Other grants and transfers	7	65,036,160	58,651,790
Other Payments	9	-	-
		169,850,109	115,566,317
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	69,660	-
Net Adjustments		69,660	-
Net cash flow from operating activities		(8,403,725)	7,474,559
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(654,500)	(4,312,700)
Net cash flows from Investing Activities		(654,500)	(4,312,700)
NET INCREASE IN CASH AND CASH EQUIVALENT		(9,058,225)	3,161,859
Cash and cash equivalent at BEGINNING of the year	10	9,850,399	6,688,540
Cash and cash equivalent at END of the year		792,174	9,850,399

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Tigania West Constituency financial statements were approved on 02/08/2022 and signed by:


Fund Account Manager
Name: Harrison Wachira


National Sub-County
Accountant
Name: Mercy Gitonga
ICPAK M/No: 21293


Chairman NG-CDF Committee
Name: James Mururu

IX. SUMMARY STATEMENT OF APPROPRIATION

Receipts/Payments	Original Budget a	Adjustments b		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements				
RECEIPTS	2020/2021			2020/2021	30/06/2021		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Transfers from NG-CDF Board	137,088,879	9,850,399	69,367,724	216,307,002	171,218,123	45,088,879	79%
Proceeds from Sale of Assets							0%
Other Receipts			9,000	9,000	9,000		100%
TOTAL RECEIPTS	137,088,879	9,850,399	69,376,724	216,316,002	171,227,123	45,088,879	79%
PAYMENTS							
Compensation of Employees	5,753,600	1,497,935	806,242	8,057,777	2,879,482	5,178,295	36%
Use of goods and services	6,584,399	8,352,464	917,994	15,854,857	9,573,241	6,281,616	60%
Transfers to Other Government Units	56,663,940		58,877,286	115,541,226	92,361,226	23,180,000	80%
Other grants and transfers	66,886,940		8,101,703	74,988,643	65,036,160	9,952,483	87%
Acquisition of Assets	1,200,000		654,500	1,854,500	654,500	1,200,000	35%
Other Payments							
Funds pending approval			19,000	19,000		19,000	0%
TOTAL	137,088,879	9,850,399	69,376,725	216,316,003	170,504,609	45,811,394	79%

-
- a) Utilization of Transfer from NGCDF Board is at 79%. Out of a total of sh 216,307,002 budget, the constituency had not received a total sh 45,088,879 which is at 21% of the total budget. Out of the total funds received, the constituency had a cash book balance of sh 792,174.
- b) Compensation to employees is at 36%. The constituency had prioritized just enough funds to pay salaries on month to month basis. There was no salary arrears as at 30th June 2021. Of the funds of sh 5,247,955 which had not been disbursed from the board in respect to compensation to employees, a total of sh 2,076,300 is earmarked to pay maturing gratuity.
- c) Use of goods is at 60%. The committee allocated used sh 9,573,241 out of a budget of sh 15,383,657. The balance of sh 5,809,416 representing 38% of the budget of use of goods had not been received from the board.
- d) Other grants and transfer is at 87%. The prioritized funds was mainly bursary and the remaining percentage was still pending from the board.
- e) Acquisition of assets is at 35%. The balance of sh 1,200,000 is in regards to NGCDF borehole which the committee deferred to use the funds which is still owing from the board.

*Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	45,811,394
Less undisbursed funds receivable from the Board as at 30th June 2021	45,088,879
	722,515
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	69,660
Cash and Cash Equivalents at the end of the FY 202021	792,175

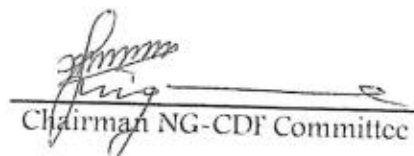
The NGCDF-Tigania West Constituency financial statements were approved on 02/08/2022 and signed by:



Fund Account Manager
Name: Harrison Wachira



National Sub-County Accountant
Name: Mercy Gitonga
ICPAK M/No: 21293



Chairman NG-CDF Committee
Name: James Mururu

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments		Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,753,600	1,497,935	806,242	8,057,777	2,879,482	5,178,295
1.2 Committee allowances	1,500,000	1,488,000	-	2,988,000	1,778,000	1,210,000
1.3 Use of goods and services	971,733	1,936,475	827,036	3,735,244	3,076,241	659,003
Total	8,225,333	4,922,411	4,922,411	18,070,154	7,733,723	7,047,298
2.0 Monitoring and evaluation						
2.1 Capacity building	1,012,666	1,021,031		2,033,697	2,095,000	(61,303)
2.2 Committee allowances	3,100,000	3,906,957	90,958	7,097,915	2,624,000	4,473,915
2.3 Use of goods and services				-		-
Total	4,112,666	4,927,988	90,958	9,131,612	4,719,000	4,412,612
3.0 Emergency						
3.1 Primary Schools	6,902,000			6,902,000	6,902,000	-
3.2 Secondary schools	170,206			170,206	170,206	-
3.3 Tertiary institutions				-	-	-
3.4 Security projects	120,000			120,000	120,000	-
3.5 Unutilised			40,993	40,993	-	40,993

It is a witness to the National Government Constituencies Development Fund (NGCDF) Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	7,192,206	0	40,993	7,233,199	7,192,206	40,993
4.0 Bursary and Social Security						
4.1 Primary Schools						
4.2 Secondary Schools	27,514,494			27,514,494	25,096,500	2,417,994
4.3 Tertiary Institutions	15,977,532		994,964	16,972,496	17,337,000	(364,502)
4.4 Social Security			198,000	198,000	198,000	-
4.5 Special Needs	498,000			498,000	340,000	158,000
Total	43,990,026	0	1,192,964	45,182,990	42,971,500	2,211,490
5.0 Sports						
5.1 Sport Activity 1	700,000			700,000	700,000	-
5.2 Sport Activity 2	896,000			896,000	896,000	-
5.3 Sport Activity 3	1,151,354			1,151,354	1,151,354	-
Total	2,747,354	0	0	2,747,354	2,747,354	0
6.0 Environment						
MIATHENE BOYS HIGH	35,000			35,000	35,000	-
ST LUKES SECONDARY SCHOOL	35,000			35,000	35,000	-
KANJALU GIRLS HIGH SCHOOL	35,000			35,000	35,000	-
AKITHIII GIRLS SECONDARY SCHOOL	35,000			-	-	-

**National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
				35,000	35,000	-
KIMACHIA SECONDARY SCHOOL	35,000			35,000	35,000	-
KIBULINE SECONDARY SCHOOL	35,000			35,000	35,000	-
ATHWANA HIGH SCHOOL	35,000			35,000	35,000	-
KIANJAI BOYS SECONDARY SCHOOL	35,000			35,000	35,000	-
KITHEO SECONDARY SCHOOL	35,000			35,000	35,000	-
URINGU GIRLS SECONDARY SCHOOL	35,000			35,000	35,000	-
MITUNTU GIRLS SECONDARY SCHOOL	35,000			35,000	35,000	-
ST FRANCIS OF ASSIS SECONDARY SCHOOL	35,000			35,000	35,000	-
MUCUUNE MIXED DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
THINYAINE DAY SECONDARY SCHOOL	75,000			75,000	75,000	-
KUNENE MIXED DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
MLATHENE DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
URRU MIXED DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
ST JOHN'S NCHOORO SECONDARY SCHOOL	75,000			75,000	75,000	-
KIANJAI GIRLS SECONDARY SCHOOL	35,000			35,000	35,000	-
LUBUNU SECONDARY SCHOOL	35,000			35,000	35,000	-
THAU MIXED SECONDARY SCHOOL	75,000			75,000	75,000	-

Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
MACHEGENE DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
MUTIONJURI DAY SECONDARY SCHOOL	75,000			75,000	75,000	-
LACIATHURIU DAY SECONDARY SCHOOL	75,000			75,000	75,000	-
MACHAKU MIXED DAY SECONDARY SCHOOL	75,000			75,000	75,000	-
KALIATI MIXED DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
NKANGA SECONDARY SCHOOL	75,000			75,000	75,000	-
KAAMU DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
TWALE DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
KIBIRU MIXED DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
KITHIRI DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
MAKANDI DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
NAIRIRI DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
KK LUMBI DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
KIRUKIRE DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
KAMAROO DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
AMWARI DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
LAIRANGI DAY SECONDARY SCHOOL	75,000			75,000	75,000	-
KK KWANJWE DAY SECONDARY SCHOOL	35,000			35,000	35,000	-

**National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
MWANIKA SECONDARY SCHOOL	75,000			75,000	75,000	-
KIORIMBA DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
MCK NTIBA SECONDARY SCHOOL	35,000			35,000	35,000	-
AMATU DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
KAMITONGU DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
MITUNTU DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
ST AUGUSTINE LUURIA DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
KIANDIU DAY SECONDARY SCHOOL	75,000			75,000	75,000	-
NTOOMBO DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
KIANJAI DAY SECONDARY SCHOOL	35,000			35,000	35,000	-
KIANJAI CIRCUIT PRIMARY SCHOOL	35,000			35,000	35,000	-
NKURARE PRIMARY SCHOOL	39,460			39,460	39,460	-
KK NKEGECIA PRIMARY SCHOOL	39,460			39,460	39,460	-
NKILUTHU PRIMARY SCHOOL	39,460			39,460	39,460	-
LIMORO PRIMARY SCHOOL	39,460			39,460	39,460	-
MCK MWERONDU PRIMARY SCHOOL	39,460			39,460	39,460	-
KAMANORO PRIMARY SCHOOL	39,460			39,460	39,460	-
LUBUNTU PRIMARY SCHOOL	39,460			39,460	39,460	-

Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
ITHATENE PRIMARY SCHOOL	39,460			39,460	39,460	-
ACK REI PRIMARY SCHOOL	39,460			39,460	39,460	-
LACIATHURIU PRIMARY SCHOOL	39,460			39,460	39,460	-
CCM MWERONDU PRIMARY SCHOOL	39,460			39,460	39,460	-
KAMUTHANGA PRIMARY SCHOOL	39,460			39,460	39,460	-
LIMBINE PRIMARY SCHOOL	44,914		2,746	47,660	47,660	-
MURAMBA PRIMARY SCHOOL	39,460			39,460	39,460	-
KIBIRU PRIMARY SCHOOL	39,460			39,460	39,460	-
Total	2,747,354	0	2,746	2,750,100	2,750,100	0
7.0 Primary Schools Projects						
ACK MUMUI PRI SCHOOL	1,035,000			1,035,000	1,035,000	-
ACK REI PRIMARY SCHOOL	35,000		600,000	635,000	635,000	-
ALL SAINT MWITHU PRIMARY SCHOOL	35,000			35,000	35,000	-
AMATU PRIMARY SCHOOL	35,000			35,000	35,000	-
AMWARI PRIMARY SCHOOL	35,000			35,000	35,000	-
ANTUBEIGA PRIMARY SCHOOL	35,000			35,000	35,000	-
BARAIMU PRIMARY SCHOOL	35,000			35,000	35,000	-
CCM LUUKIA PRIMARY SCHOOL	35,000			35,000	35,000	-

*National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
				35,000	35,000	-
CCM MWERONDU PRIMARY SCHOOL	1,035,000			1,035,000	1,035,000	-
CHAIKURU PRIMARY SCHOOL	35,000			35,000	35,000	-
EAPC MUKINDU PRIMARY SCHOOL	35,000			35,000	35,000	-
GIMFINE PRIMARY SCHOOL	1,535,000			1,535,000	35,000	1,500,000
ITHAMARE PRIMARY SCHOOL	1,335,000			1,335,000	35,000	1,300,000
ITHATENE PRIMARY SCHOOL	35,000		600,000	635,000	635,000	-
KAAMU PRIMARY SCHOOL	35,000			35,000	35,000	-
KAAMU PRIMARY SCHOOL	150,000			150,000	150,000	-
KALIATI PRIMARY SCHOOL	35,000		600,000	635,000	635,000	-
KALIMBA PRIMARY SCHOOL	1,035,000			1,035,000	1,035,000	-
KAMANORO PRIMARY SCHOOL	35,000			35,000	35,000	-
KAMARIMA PRIMARY SCHOOL	35,000			35,000	35,000	-
KAMAROO PRIMARY SCHOOL	1,335,000		600,000	1,935,000	635,000.00	1,300,000
KAMARUKI PRIMARY SCHOOL	1,435,000			1,435,000	1,435,000	-
KAMITONGU PRIMARY SCHOOL	35,000			35,000	35,000	-
KAMUTHANGA PRIMARY SCHOOL	35,000			35,000	35,000	-

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
KANJAI PRIMARY SCHOOL	35,000		1,254,872	1,289,872	1,289,872	-
KANJALU BOARDING PRIMARY SCHOOL	1,535,000			1,535,000	35,000.00	1,500,000
KANJALU PRIMARY SCHOOL	35,000			35,000	35,000	-
KANTHARI PRIMARY SCHOOL	35,000			35,000	35,000	-
KARI PRIMARY SCHOOL	35,000			35,000	35,000	-
KANTHARI PRIMARY SCHOOL	210,000		1,258,748	1,468,748	1,468,748	-
KIANDIU PRIMARY SCHOOL	35,000			35,000	35,000	-
KIANJAI PRIMARY SCHOOL	1,000,000			1,000,000	1,000,000	-
KIARE PRIMARY SCHOOL	35,000			35,000	35,000	-
KIARE PRIMARY SCHOOL	150,000			150,000	150,000	-
KIBIRU PRIMARY SCHOOL	35,000			35,000	35,000	-
KIBULINE PRIMARY SCHOOL	3,856,415			3,856,415	356,415	3,500,000
KIERU PRIMARY SCHOOL	1,035,000			1,035,000	35,000	1,000,000
KIMACHIA PRIMARY SCHOOL	35,000		600,000	635,000	635,000	-
KIMEREI PRIMARY SCHOOL	35,000			35,000	35,000	-
KIMUTHII PRIMARY SCHOOL	35,000			35,000	35,000	-
KIRUKIRE PRIMARY SCHOOL	35,000		1,199,842	1,234,842	1,234,842	-

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National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
KITHEO PRIMARY SCHOOL	35,000			35,000	35,000	-
KITHIRI PRIMARY SCHOOL	35,000			35,000	35,000	-
KK LUMBI PRIMARY SCHOOL	35,000			35,000	35,000	-
KK NKENGECA PRIMARY SCHOOL	35,000			35,000	35,000	-
KK RWANJWE PRIMARY SCHOOL	35,000			35,000	35,000	-
KK THARANE PRIMARY SCHOOL	1,035,000			1,035,000	1,035,000	-
KUNENE PRIMARY SCHOOL	35,000			35,000	35,000	-
LAERIA PRIMARY SCHOOL	35,000		1,000,000	1,035,000	1,035,000	-
LACIATHURU PRIMARY SCHOOL	35,000		1,195,656	1,230,656	1,230,656	-
LAIRANGI PRIMARY SCHOOL	35,000			35,000	35,000	-
LIBUNU PRIMARY SCHOOL	2,250,000			2,250,000	2,250,000	-
LIMBINE PRIMARY SCHOOL	35,000			35,000	35,000	-
LIMORO PRIMARY SCHOOL	35,000			35,000	35,000	-
LUBUNU PRIMARY SCHOOL	35,000			35,000	35,000	-
MAANTHI PRIMARY SCHOOL	35,000			35,000	35,000	-
MACHAKU PRIMARY SCHOOL	35,000			35,000	35,000	-
MAITHA PRIMARY SCHOOL	35,000			35,000	35,000	-
MAKANDI PRIMARY SCHOOL	35,000			35,000	35,000	-

Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
MANYERI PRIMARY SCHOOL	4,535,000			35,000	35,000	-
MCK KIBULINE PRIMARY SCHOOL	35,000			4,535,000	4,535,000	-
MCK MWERONDU PRIMARY SCHOOL	1,035,000			35,000	35,000	-
MCK RWONGO KWANYANKI PRIMARY SCHOOL	35,000			1,035,000	1,035,000	-
MCK URRU PRIMARY SCHOOL	35,000			35,000	35,000	-
MITUNTU PRIMARY SCHOOL	35,000			35,000	35,000	-
MUCUUNE PRIMARY SCHOOL	35,000			35,000	35,000	-
MUMUJI PRIMARY SCHOOL	35,000			35,000	35,000	-
MURAMBA PRIMARY SCHOOL	35,000		1,223,636	1,258,636	1,258,636	-
MURICHIA PRIMARY SCHOOL	35,000			35,000	35,000	-
MUTTONJURI PRI SCHOOL	2,000,000			2,000,000		2,000,000
MUTTONJURI PRIMARY SCHOOL	222,525			222,525	222,525	-
MWANIKA PRIMAARY SCHOOL	35,000			35,000	35,000	-
MWANIKA PRIMAARY SCHOOL	430,000			430,000	430,000	-
MWERONDU PRIMARY SCHOOL	650,000			650,000	650,000	-
MWERONKANGA PRIMARY SCHOOL	35,000			35,000	35,000	-
MWERONKORO PRIMARY SCHOOL	35,000			35,000	35,000	-

**National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
MWILI PRIMARY SCHOOL	35,000		1,194,744	1,229,744	1,229,744	-
MWITTHANGA PRIMARY SCHOOL	35,000			35,000	35,000	-
NAIRIRI PRIMARY SCHOOL	35,000		1,200,000	1,235,000	1,235,000.00	-
NKILUTHU PRIMARY SCHOOL	35,000			35,000	35,000	-
NKURARE PRIMARY SCHOOL	35,000			35,000	35,000	-
NTALAMI PRIMARY SCHOOL	35,000			35,000	35,000	-
NTIBA PRIMARY SCHOOL	35,000			35,000	35,000	-
NTOOMBO PRIMARY SCHOOL	35,000			35,000	35,000	-
RWONGO RWA NYAKI PRIMARY SCHOOL	80,000			80,000	80,000	-
ST RITA PRIMARY SCHOOL	35,000			35,000	35,000	-
THANANTU PRIMARY SCHOOL	35,000			35,000	35,000	-
THAU PRIMARY SCHOOL	35,000			35,000	35,000	-
THINYAINE PRIMARY SCHOOL	35,000			35,000	35,000	-
TWALE PRIMARY SCHOOL	35,000			35,000	35,000	-
URINGU PRIMARY SCHOOL	35,000			35,000	35,000	-
KITHIRU PRIMARY SCHOOL	35,000			35,000	35,000	-
MURAMBA DAY PRIMARY SCHOOL	350,000			350,000	350,000	-
LAIRANGI PRIMARY SCHOOL	1,100,000					

*National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
				1,100,000		1,100,000
MWERONKORO PRIMARY SCHOOL	150,000			150,000		150,000
LIMORO PRIMARY SCHOOL	150,000			150,000		150,000
ITHATENE PRIMARY SCHOOL	300,000			300,000		300,000
KITHEO PRIMARY SCHOOL	150,000			150,000		150,000
MURICHIA PRIMARY SCHOOL	150,000			150,000		150,000
KIANJAI PRIMARY SCHOOL	150,000			150,000		150,000
RWONGO RWA NYAKI PRIMARY SCHOOL	150,000			150,000		150,000
ACK MUMUJI PRI SCHOOL	300,000			300,000		300,000
KITHIRI PRIMARY SCHOOL	150,000			150,000		150,000
MWITHU PRIMARY SCHOOL	300,000			300,000		300,000
CHAIKURU PRIMARY SCHOOL	150,000			150,000		150,000
BARAIMU PRIMARY SCHOOL	300,000		1,299,788	1,599,788	1,299,788	300,000
ITHAMARE PRI SCH			1,000,000	1,000,000	1,000,000	
KITHIRU PRI			1,000,000	1,000,000	1,000,000	
MACHAKU PRI			1,000,000	1,000,000	1,000,000	
MWILI PRIMARY			1,000,000	1,000,000	1,000,000	
TWALE PRIMARY			1,000,000	1,000,000		

**National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
MUMUJI PRIMARY			1,000,000	1,000,000	1,000,000	
KIARE PRIMARY			1,000,000	1,000,000	1,000,000	
KIMIRII PRIMARY			1,000,000	1,000,000	1,000,000	
ANTUBEIGA PRI SCH			1,000,000	1,000,000	1,000,000	
MAANTHI PRI SCH			1,000,000	1,000,000	1,000,000	
KITHIRI PRI SCH			1,000,000	1,000,000	1,000,000	
KIANJAI PRIMARY SCH			1,000,000	1,000,000	1,000,000	
MWESONKANGA PRI			1,000,000	1,000,000	1,000,000	
THAU PRI SCHOOL			1,000,000	1,000,000	1,000,000	
KIBIRU PRIMARY			1,000,000	1,000,000	1,000,000	
LIMBINE PRI SCH			2,000,000	2,000,000	2,000,000	
MITUNTU PRI SCH			500,000	500,000	500,000	
URUKU PRI SCHOOL			2,350,000	2,350,000	2,350,000	
NKURARE PRIMARY SCHOOL			4,500,000	4,500,000	4,500,000	
MUKINDU PRIMARY SCHOOL			4,500,000	4,500,000	4,500,000	
Total	35,183,940	0		77,861,226		15,600,000

**National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	2020/2021		42,677,286		62,261,226	
8.0 Secondary Schools Projects						
KIANDIU DAY SEC SCHOOL	1,000,000			1,000,000	1,000,000	-
KITHIRI DAY SEC SCHOOL	1,200,000			1,200,000		1,200,000
MIATHENE DAY SEC SCHOOL	1,200,000			1,200,000		1,200,000
MUTIONJURI DAY SEC SCHOOL	1,500,000			1,500,000		1,500,000
MWANIKA DAY SEC SCHOOL	280,000			280,000		280,000
MWERONKORO DAY SEC SCHOOL	1,200,000			1,200,000		1,200,000
NKURARE DAY SEC SCHOOL	1,000,000			1,000,000	1,000,000	-
THAU DAY SEC SCHOOL	1,200,000			1,200,000		1,200,000
THINYAINE DAY SEC SCHOOL	100,000			100,000	100,000	-
URINGU GIRLS SECONDORY SCHOOL	300,000			300,000	300,000	-
KAMITONGU SECONDARY SCHOOL			1,000,000	1,000,000	1,000,000	-
KIANJAI GIRLS SEC			3,200,000	3,200,000	3,200,000	-
MIATHENE HIGH			2,000,000	2,000,000	2,000,000	-
NTOOMBO DAY SEC				1,000,000		-

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
	2020/2021	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	2020/2021	30/06/2021	
KIORIMBA DAY SEC			1,000,000		1,000,000	
KIBULINE SECONDARY			1,000,000	1,000,000	1,000,000	-
KK RWANJWE DAY SEC SCH			1,000,000	1,000,000	1,000,000	-
ATHWANA SEC SCH			1,000,000	1,000,000	1,000,000	-
Total	8,980,000	0	11,200,000	20,180,000	13,600,000.00	6,580,000
9.0 Tertiary institutions Projects				-		-
KMTC MIATHENE	4,600,000.00		5,000,000	9,600,000	9,600,000	-
KARUMO TECHNICAL TRAINING INSTITUTE	1,000,000.00			1,000,000		1,000,000
KMTC MIATHENE	3,400,000.00			3,400,000	3,400,000	-
KMTC MIATHENE	3,500,000.00			3,500,000	3,500,000	-
Total	12,500,000	0	5,000,000	17,500,000	16,500,000	1,000,000
10.0 Security Projects				-		-
KANDEBENE ASSISTANT	250,000		1,000,000	1,250,000.00	1,250,000	-
KARI ASS CHIEF'S OFFICE	1,000,000			1,000,000.00		1,000,000
KIANJAI ASS CHIEF'S OFFICE	400,000			400,000.00		400,000

**National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
KIBULINE POLICE POST	2,000,000			2,000,000.00		2,000,000
KIRINDINE CHIEFS OFFICE	650,000			650,000	650,000	-
KUNENE ASS CHIEF'S OFFICE	1,000,000			1,000,000		1,000,000
LIMAURO ASS CHIEF'S OFFICE	300,000			300,000		300,000
MIATHENE CHIEFS OFFICE	700,000			700,000	700,000	-
MIATHENE POLICE POST	410,000			410,000	410,000	-
MITUNTU CHIEF'S OFFICE	1,000,000			1,000,000		1,000,000
MUMUI ASS CHIEF'S OFFICE	1,000,000			1,000,000		1,000,000
NTULILI ASS CHIEF'S OFFICE	1,000,000			1,000,000		1,000,000
TIGANIA POLICE STATION	500,000			500,000	500,000	-
LIMORO AP			300,000	300,000	300,000	-
10.3 Tigania West AP Post			600,000	600,000	600,000	-
10.5 Maili Tatu AP Post			315,000	315,000	315,000	-
10.6 Kimiriri Assistant Chiefs Office			1,000,000	1,000,000	1,000,000	-
10.7 Kaliati Assistant Chiefs Office			300,000	300,000	300,000	-
10.8 Mucuuu Assistant Chiefs Office			200,000	200,000	200,000	-
10.9 Kithuo Chiefs Office				1,200,000		-

**National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
			1,200,000		1,200,000	
10.10 Machaku Assistant Chiefs Office			1,100,000	1,100,000	1,100,000	-
TIGANIA WEST DCC OFFICE			650,000	650,000	650,000	-
10.12 Kuani Assistant Chiefs Office			200,000	200,000	200,000	-
Total	10,210,000	0	6,865,000	17,075,000	9,375,000	7,700,000
11.0 Acquisition of assets				-		-
11.1 Motor Vehicles	0		-	-	-	-
11.2 Construction of CDF office	0		-	-	-	-
11.3 Purchase of furniture and equipment	0		-	-	-	-
11.6 Development of constituency website				-	-	-
11.7 Drilling, equipping and commissioning of a borehole	1,200,000			1,200,000	-	1,200,000
11.4 Purchase of computers	0		-	-	-	-
11.5 Purchase of PA system			654,500	654,500	654,500.00	-
Total	1,200,000	-	654,500	1,854,500	654,500.00	1,200,000
12.0 Other payments				-		-
Total	0	-	-	-	-	-
13.0 unallocated fund						

Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Unapproved projects						
AIA				19,000		19,000
PMC savings						
Total	0	-	-	19,000	-	19,000
	137,088,879	9,850,399	72,646,858	216,316,003	170,504,609	45,811,394

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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.

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.

6. Cash and Cash Equivalents.

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

7. Accounts Receivable

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

8. Accounts Payable

***Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

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.

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 30th June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2021.

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.

Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
NGCDF Board		
BO41070		50,405,876
BO41226		4,000,000
BO41345		18,000,000
BO47344		4,635,000
BO47761		5,000,000
B104497		15,000,000
B104163		15,000,000
BO96648		11,000,000
BO96928	15,000,000.00	
B104681	19,000,000.00	
A823733	33,367,724.10	
B104880	2,000,000.00	
B124676	9,000,000.00	
B119664	8,500,000.00	
B119703	12,000,000.00	
B128296	6,900,000.00	
B132056	6,000,000.00	
B132350	6,000,000.00	
B126019	13,000,000.00	
B126311	7,000,000.00	
B105106	11,600,000.00	
B140750	12,000,000.00	
	161,367,724	123,040,876

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

*Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts Sale of Tender Documents	9,000	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere (specify)	-	-
TOTAL	9,000	-

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,775,802	2,590,470
Basic wages for casual labour	-	25,000
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	257,050
Employer Contributions Compulsory national social security schemes	103,680	74,840
TOTAL	2,879,482	2,947,360

*Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Utilities, supplies and services	9,450	-
Electricity	14,866	35,963
Water & sewerage charges	-	4,520
Office rent		-
Communication, supplies and services	465,580	8,320
Domestic travel and subsistence	100,750	65,470
Printing, advertising and information supplies & services	472,730	57,000
Rentals of produced assets	-	-
Training expenses	2,624,000	50,150
Hospitality supplies and services	152,550	54,349
Other committee expenses	2,095,000	2,250,500
Committee allowance	1,778,000	793,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	-	-
Fuel , oil & lubricants	600,000	600,000
Other operating expenses	-	-
Bank service commission and charges	67,710	32,720
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	471,100	294,224
Routine maintenance- other assets	721,505	67,921
TOTAL	9,573,241	4,314,137

*Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to Primary Schools	63,261,226	37,433,030
Transfers to Secondary Schools	12,600,000	12,220,000
Transfers to Tertiary Institutions	16,500,000	-
TOTAL	92,361,226	49,653,030

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary - Secondary	25,096,500	18,690,235
Bursary -Tertiary	17,337,000	5,934,500
Bursary- Special Schools	340,000	344,000
Mocks & CAT	-	-
Social Security programmes (NHIF)	198,000	-
Security Projects	9,375,000	16,708,642
Sports Projects	2,747,354	2,180,818
Environment Projects	2,750,100	2,747,354
Emergency Projects	7,192,206	12,046,241
TOTAL	65,036,160	58,651,790

*Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of office furniture and General Equipment	-	97,000
Purchase of computers ,printers and other IT equipment	-	535,700
Purchase of ICT Equipment, Software and Other ICT Assets	-	180,000
Purchase of Specialized Plant, Equipment and Machinery	654,500	3,500,000
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
TOTAL	654,500	4,312,700

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

*Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Equity Bank, Meru Branch . Tigania West NG-CDF</i>	792,174	9,850,399
Equity Bank	-	-
	-	-
TOTAL	792,174	9,850,399
Equity Bank	-	-
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

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

12A. RETENTION

	2020-2021	2019-2020
	KShs	KShs
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

	2020-2021	2019-2020
	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	-	-

[Provide short appropriate explanations as necessary]

Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	9,850,399	6,688,540
Cash in hand	-	-
Imprest	-	-
Total	9,850,399	6,688,540

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	69,660	69,660
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
TOTAL	-	69,660	69,660

The above figure of sh 69,660 refers to amount deducted in favour of Commissioner of Domestic Tax in respect to terminal benefit of a NGCDF staff who exited. The amount was deducted in 2019/2020 Financial year but reversed in 2020/2021 financial year as the itax system posed some challenges in clearing it.

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST*

	2020-2021	2019-2020
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	7,564,580	3,334,690
Imprest surrendered during the Year ©	7,564,580	3,334,690
closing accounts in account receivables D= A+B-C	-	-

Tigania West Constituency

National Government Constituencies Development Fund (NGCDF)

Reports and Financial Statements for The Year Ended June 30, 2021

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 – 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year ©	-	-
Closing account payable D= A+B-C	-	-

Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	2,076,300	1,532,700
Others (<i>specify</i>)	-	-
	2,076,300	1,532,700

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	5,178,295	2,304,177
Use of goods and services	6,281,616	9,270,458
Amounts due to other Government entities (see attached list)	7,718,652	43,772,353
Amounts due to other grants and other transfers (see attached list)	25,886,031	23,678,836
Acquisition of assets	727,800	182,300
Others (<i>Sale of Tender</i>)	19,000	10,000
Funds pending approval	-	-
	45,811,394	79,218,124

Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	34,321,258	11,937,092
	34,321,258	11,937,092

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
Construction of buildings	a	b	c	d=a-c	
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1. Pricilla Kathambi	Office assistant	01/03/2018	242,400.00	Contract renewed
2. Kelvin Munene	Account Assistant	01/02/2018	390,600.00	Contract renewed
3. Agnes Ntongai	Record Management Officer	01/02/2018	366,000.00	Contract renewed
4. Antony Murerwa	Driver	01/02/2018	278,700.00	Contract renewed
5. Peter Njati	Watch man	01/02/2018	267,600.00	Contract renewed
6. Floridah Kendi	Secretary	01/10/2018	269,100.00	Contract renewed
7. Jason Mwiti	ICT officer	01/02/2020	153,900.00	
8. Edward Kimathi	Clerk of works	01/07/2020	108,000.00	
Sub-Total			2,076,300.00	
Grand Total			2,076,300.00	

*Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees	Paying NG-CDFC Salaries, gratuity and PAYE	5,178,295	2,304,177	
Use of goods & services	Paying office running expenses, buying of assets	6,281,616	9,270,458	
Amounts due to other Government entities				
GIMPIE PRIMARY SCHOOL	Construction of a block of 6 pit latrines(sh 600,000) and rehabilitation of 3 classrooms by flooring, plastering, putting doors and windows veranda, repairing leaking roofs, painting and electrical wiring (sh 900,000)	1,500,000		
ITHAMARE PRIMARY SCHOOL	Rehabilitation Of 4 Classrooms By Flooring, Plastering, Putting Doors And Windows Veranda, Repairing Leaking Roofs, Painting And Electrical Wiring (Sh 1.3m)	1,300,000		
KAMAROO PRIMARY SCHOOL	Rehabilitation of 4 classrooms by flooring, plastering, putting doors and windows veranda, repairing leaking roofs, painting and electrical wiring (sh 1.3m)	1,300,000		
KANJALU BOARDING PRIMARY SCHOOL	completion of 3 storeyed classrooms by roofing, plastering, flooring, putting windows and doors, wiring and painting in partnership with the school	1,500,000		
KIBULINE PRIMARY SCHOOL	rehabilitation of a borehole by cleaning, casing, changing the pump, installing solar system, water tank and distribution network within the school (sh 3.5m)	3,500,000		
KIERU PRIMARY SCHOOL	Construction of one complete classroom to completion	1,000,000		
MUTIONJURI PRI SCHOOL	Construction of two new classrooms to completion	2,000,000		
LAIRANGI PRIMARY SCHOOL	Rehabilitation Of 4 Classrooms By Flooring, Plastering, Putting Doors And Windows Veranda, Repairing Leaking Roofs, Painting And Electrical Wiring	1,100,000		
MWERONKORO PRIMARY SCHOOL	Construction and delivery of 25 desk	150,000		
LIMORO PRIMARY SCHOOL	Construction and delivery of 25 desk	150,000		
ITHATENE PRIMARY SCHOOL	Construction and delivery of 50 desk	300,000		
KITHEO PRIMARY SCHOOL	Construction and delivery of 25 desk	150,000		
MURICHIA PRIMARY SCHOOL	Construction and delivery of 25 desk			

***Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
KIANJAI PRIMARY SCHOOL	Construction and delivery of 25 desk	150,000		
RWONGO RWA NYAKI PRIMARY SCHOOL	Construction and delivery of 25 desk	150,000		
ACK MUMUI PRI SCHOOL	Construction and delivery of 50 desk	300,000		
KITHIIRI PRIMARY SCHOOL	Construction and delivery of 25 desk	150,000		
MWITTHU PRIMARY SCHOOL	Construction and delivery of 50 desk	300,000		
CHAIKURU PRIMARY SCHOOL	Construction and delivery of 25 desk	150,000		
BARAIMU PRIMARY SCHOOL	Construction and delivery of 50 desk	300,000		
ITHAMARE Primary	Renovation of 4 classrooms by flooring, plastering, putting windows, doors and repair of leaking roofs		1,000,000	
KITHIRU PRI	Construction of 1 new classroom to completion		1,000,000	
MACHAKU PRI	Construction of 1 new classroom to completion		1,000,000	
MWILI PRIMARY	Construction of 1 new classroom to completion		1,000,000	
TWALE PRIMARY	Construction of 1 new classroom to completion		1,000,000	
MUMUI PRIMARY	Renovation of 4 Classrooms BY FLOORING, PLASTERING, PUTTING WINDOWS, DOORS AND REPAIR OF LEAKING ROOFS		1,000,000	
KIARE PRIMARY	Construction of 1 new classroom to completion		1,000,000	
KIMIRI PRIMARY	Construction of 1 new classroom to completion		1,000,000	
ANTUBEIGA PRI SCH	Renovation of 4 Classrooms BY FLOORING, PLASTERING, PUTTING WINDOWS, DOORS AND REPAIR OF LEAKING ROOFS		1,000,000	
MAANTHI PRI SCH	Renovation of 4 Classrooms BY FLOORING, PLASTERING, PUTTING WINDOWS, DOORS AND REPAIR OF LEAKING ROOFS		1,000,000	
KITHIIRI PRI SCH	Construction of 1 new classroom to completion		1,000,000	
KIANJAI PRIMARY SCH	Construction of 1 new classroom to completion		1,000,000	
MWERONKANGA PRI	Construction of 1 new classroom to completion		1,000,000	
THAU PRI SCHOOL	Construction of 1 new classroom to completion		1,000,000	
KIBIRU PRIMARY	Construction of 1 new classroom to completion		1,000,000	
URINGU PRIMARY	Construction of 2 new classroom to completion		2,000,000	
LIMBINE PRI SCH	Rehabilitation of 5 classrooms by flooring, plastering, repair of leaking roofs, windows and doors (SH 1,400,000) AND CONSTRUCTION OF 6 DOORS		2,000,000	

Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
MITUNTU PRI SCH	TOILET (SH 600,000) Rehabilitation of 2 classrooms by flooring, plastering, repair of leaking roofs, windows and doors			
URRU PRI SCHOOL	Drilling, equipping and commissioning of a solar powered borehole		500,000	
NKURARE PRIMARY SCHOOL	Drilling, equipping and commissioning of a solar powered borehole		3,272,353	
MUKINDU PRIMARY SCHOOL	Drilling, equipping and commissioning of a solar powered borehole		4,500,000	
KITHIIRI DAY SEC SCHOOL	Construction of phase one of lab	1,200,000		
MIATHENE DAY SEC SCHOOL	Construction of 12 new pit latrines	1,200,000		
MUTIONJURI DAY SEC SCHOOL	Construction of second wing of science lab	1,500,000		
MWANIKA DAY SEC SCHOOL	Fencing of 0.5 acre of land with concrete poles and barbed wire	280,000		
MWERONKORO DAY SEC SCHOOL	Rehabilitation of 4 classrooms by flooring, plastering, putting doors and windows veranda, repairing leaking roofs, painting and electrical wiring	1,200,000		
THAU DAY SEC SCHOOL	Completion of construction of an administration block by walling, roofing, flooring, putting windows and doors, veranda, wiring, painting in partnership with the school community.	1,200,000		
MIATHENE HIGH	Construction of foundation and walling to completion of a twin laboratory with 80 benches which is being constructed in partnership with the school community at a total cost of sh 5,000,000		2,000,000	
NTOOMBO DAY SEC	Construction of 1 new classroom to completion		1,000,000	
KIORIMBA DAY SEC	Construction of 1 new classroom to completion		1,000,000	
KIBULINE SECONDARY	Construction of 1 new classroom to completion		1,000,000	
KK RWANJWE DAY SEC SCH	Construction of 1 new classroom to completion		1,000,000	
ATHWANA SEC SCH	Construction of foundation and walling of a multipurpose hall of 400 sitting capacity, a partnership project with the school community. The school community will undertake the work from lintel to completion. The total cost is estimated at sh 3,000,000			
KARUMO TECHNICAL TRAINING INSTITUTE	Rehabilitation of a borehole by cleaning, casing and repairing distribution network	1,000,000		
KMTC MIATHENE	Construction of 4 modern classrooms to completion for KMTC which was approved via letter ref KMTC/TR/9/VOL 11/(68) dated 23rd Sep 2011		5,000,000	
Sub-Total		23,180,000	43,772,353	

**Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021**

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Amounts due to other grants and other transfers				
EMERGENCY	To cater for any unforeseen occurrences in the constituency during the financial year	40,993	5,008,241	
4.2 Secondary Schools	Sponsoring needy students in secondary schools	2,417,994	11,293,836	
4.3 Tertiary Institutions	Sponsoring needy students in tertiary institution	(364,504)		
SOCIAL SECURITY	Paying NHIF for vulnerable people in the constituency		270,000	
4.5 Special Needs	Sponsoring needy students in special school	158,000		
KARII ASS CHIEF'S OFFICE	Construction of a new assistant chief office (sh 750,000) and a 2 doors pit latrine with urinal channel (sh 250,000)	1,000,000		
KIANJAI ASS CHIEF'S OFFICE	Rehabilitation of assistant chiefs office houses by plastering, flooring, windows, doors, wiring and ceiling and construction of a new 2 doors pit latrine with urinal channel	400,000		
KIBULINE POLICE POST	Construction of 4 new staff houses to completion	2,000,000		
KUNENE ASS CHIEF'S OFFICE	Construction of a new assistant chief office (sh 750,000) and a 2 doors pit latrine with urinal channel (sh 250,000)	1,000,000		
LIMAURO ASS CHIEF'S OFFICE	Rehabilitation of assistant chiefs office houses by plastering, flooring, windows, doors, wiring and ceiling	300,000		
MITUNTU CHIEF'S OFFICE	Construction of a new assistant chief office (sh 750,000) and a 2 doors pit latrine with urinal channel (sh 250,000)	1,000,000		
MUMUI ASS CHIEF'S OFFICE	Construction of a new assistant chief office (sh 750,000) and a 2 doors pit latrine with urinal channel (sh 250,000)	1,000,000		
NTULILI ASS CHIEF'S OFFICE	Construction of a new assistant chief office (sh 750,000) and a 2 doors pit latrine with urinal channel (sh 250,000)	1,000,000		
TIGANIA WEST AP POST	Construction of a 4 doors toilet block		600,000	
MAILI TATU AP CAMP	Complete construction of 2 ap staff houses by verandah, keying, painting (sh 150,000) & 2 door toilets and urinal channel (sh 200,000)		315,000	
KIMIRII ASS CHIEF'S OFFICE	Construction of assistant chief office, 2 doors toilet and urinal channel		491,759	
KALIATI ASS – CHIEF'S OFFICE	Complete construction of assistant chief office by putting a verandah, plastering, windows, doors (sh 100,000) and construction of a 2 doors toilet and a urinal channel (sh 200,000)		300,000	
MUCUUNE ASS CHIEF'S OFFICE	Construction of 2 doors toilet block and urinal channel		200,000	
KITHEO CHIEFS OFFICE	Construction of a chiefs office		1,200,000	

Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
MACHAKU ASS-CHIEF'S OFFICE	Rehabilitation of assistant chief office by flooring, plastering, windows and doors (sh 200,000) and construction of a mini dias for public meeting (sh900,000)		1,100,000	
KANDEBENE ASS-CHIEF'S OFFICE	Construction of assistant chief office, 2 doors toilet and urinal channel		1,000,000	
KUANI ASS CHIEF'S OFFICE	Fencing of 0.5 acres land using concrete poles and wire mesh		200,000	
Sports activities			1,700,000	
Sub-Total		9,952,483	23,678,836	
Acquisition of assets				
11.7 Drilling, equipping and commissioning of a borehole	Solarization of a borehole	1,200,000		
Buying of office equipments			182,300	
Others (specify)				
Funds pending approval	Sale of tender	19,000	10,000	
Sub-Total		1,219,000		
Grand Total		45,811,394	79,218,124	

*Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	-	-	-	-
Buildings and structures	3,700,000	-	-	3,700,000
Transport equipment	6,147,044	-	-	6,147,044
Office equipment, furniture and fittings	480,240	654,500	-	1,134,740
ICT Equipment, Software and Other ICT Assets	630,645	-	-	630,645
Purchase of photocopiers	180,000	-	-	180,000
Other Machinery and Equipment	3,500,000	-	-	3,500,000
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	14,637,929	654,500	-	15,292,429

Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	BANK	BRANCH	ACC NUMBER	A/C BALANCE 30/06/2021	A/C BALANCE 30/06/2020
ACK Mumui Primary School	NBK	Kianjai	1285130700600	1,078,569	525,314
ACK REI PRIMARY SCHOOL	NBK	Kianjai	1022232208400	599,275	-
Amatu Day Secondary School	NBK	Kianjai	1022206768700	3,300	86,300
Antubeiga Ap Camp	NBK	Kianjai	1281130716300	78,596	78,596
ANTUBEIGA PRIMARY SCHOOL	NBK	Kianjai	01281124324200	810	-
ATHWANA SEC SCH	NBK	Kianjai	0102539021200	13,552	-
BARAIMU PRIMARY SCHOOL	NBK	Kianjai	01224040162200	15,246	-
CCM MWERONU PRIMARY	NBK	Kianjai	01022237947400	-	-
Gimpine Pry Sch	NBK	Kianjai	1285124394900	395	395
ITHAMARE PRIMARY SCHOOL	NBK	Kianjai	1024112924800	1,484	-
Ithatene Pry Sch	NBK	Kianjai	1282077559200	556	556
Kaamu Day Secondary School	NBK	Kianjai	1025040509800	15,503	15,503
Kaamu Primary School	NBK	Kianjai	1022127709800	5,414	14,454
KALIATI ASSISTANT CHIEF	NBK	Kianjai	15020208670600	322	-
KALIATI PRIMARY SCHOOL	NBK	Kianjai	01256039237000	2,626	-
Kalimba Primary School	NBK	Kianjai	1022218502200	1,051,798	51,798
Kamanoro Primary School	NBK	Kianjai	1281124378300	625	625
Kamaroo Day Sec	NBK	Kianjai	1025082026900	420	420
KAMAROO PRIMARY SCHOOL	NBK	Kianjai	1285124377700	1,581	-
Kamaruki Pry Sch	NBK	Kianjai	1024112919400	1,402,275	2,396
Kamitongu Pry Sch	NBK	Kianjai	1025119548600	455	351
Kamuthanga Pry	NBK	Kianjai	1285124321800	15	15
KANDEBENE ASSISTANT CHIEFS OFFICE	NBK	Kianjai	01021228369100	3	-

*Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021*

KANJAI PRIMARY SCHOOL	NBK	Kianjai	1248040459200	254	-
Kanjalu Pry Sch	NBK	Kianjai	1285130745600	1,249	1,249
Kanthiari Primary School	NBK	Kianjai	1024112919900	-	1,270
Karii Pry Sch	NBK	Kianjai	1024119574300	25,498	25,498
KIANDIU DAY SEC	NBK	Kianjai	01022218323300	1,001,047	-
Kiandiu Day Sec Sch	NBK	Kianjai	1285124352900	350	350
Kianjai Circuit Boarding Primary School	NBK	Kianjai	01022219426800	1,275	1,275
Kianjai Girls Secondary School	NBK	Kianjai	1285124321600	8,132	9,392
Kianjai Primary School	NBK	Kianjai	01281124396200	873	3,344
Kiare Assistant Chief	NBK	Kianjai	1020220081500	(2,465)	(2,465)
Kiare Pry Sch	NBK	Kianjai	1024124335700	51	6,883
Kibiru Day Sec Sch	NBK	Kianjai	1025119536500	146	145
KIBIRU PRIMARY SCHOOL	NBK	Kianjai	01022230707400	40,991	-
Kibuline Ap Post	NBK	Kianjai	1520218652000	-	-
Kibuline Primary School	NBK	Kianjai	1285130700100	15,452	83,252
Kibuline Secondary School	NBK	Kianjai	01021039014901	22,854	151,630
Kieru Pry Sch	NBK	Kianjai	1285124390600	4,827	4,827
Kilenchune Chiefs Office	NBK	Kianjai	1285112967200	101,930	101,930
Kimachia Chief's Camp	NBK	Kianjai	1285112911500	2,317	2,317
Kimachia Primary Sch	NBK	Kianjai	1285130743600	2,102	1,000
Kimachia Sec Sch	NBK	Kianjai	1025019087500	10,950	1,950
Kimerei Pry Sch	NBK	Kianjai	1024039233401	3,942	2,337
KIMIRII ASSISTANT CHIEF OFFICE	NBK	Kianjai	01021227765200	140,432	-
Kimuthii Primary School	NBK	Kianjai	1022206735900	3,401	3,401

Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

KIORIMBA DAY SECONDARY SCHOOL	NBK	Kianjai	01025134510800	1,838	-
Kirindine Chiefs Office	NBK	Kianjai	1020213987100	-	132,614
Kirukire Day Sec	NBK	Kianjai	1025077675700	500	500
Kirukire Pry	NBK	Kianjai	1281088289900	759	16,986
KITHEO CHIEFS OFFICE	NBK	Kianjai	01021229035900	1	-
Kitheo Pry Sch	NBK	Kianjai	1224040162100	-	-
Kitheo Secondary School	NBK	Kianjai	1248039885800	15,856	15,856
KITHIURI PRIMARY SCHOOL	NBK	Kianjai	01022230398000	862	-
Kithiru Pry Sch	NBK	Kianjai	1281077651200	738	2,776
Kk Lumbi Pry Sch	NBK	Kianjai	1224040162500	456	39,456
KK RWANJWE DAY SECONDARY SCHOOL	NBK	Kianjai	01285124342600	8,132	-
KK THARAINI PRIMARY SCHOOL	NBK	Kianjai	01024112929200	1,007,555	-
KMTC MIATHENE	NBK	Kianjai	01285124348800	6,485,772	-
KUANI ASSISTANT CHIEFS	NBK	Kianjai	1020237160100	319,275	-
Kunene Pry Sch	NBK	Kianjai	1281077603900	1	1
LAARIA PRIMARY SCHOOL	NBK	Kianjai	1281077650300	14,095	-
Laciathurui Day	NBK	Kianjai	01025088265100	1,753	125,670
Laciathurui Primary School	NBK	Kianjai	1248040457100	4,761	40
Lairangi Day Secondary School	NBK	Kianjai	01025082031400	810	810
Limbine Chiefs Office	NBK	Kianjai	1020220974600	(2,522)	(2,522)
Limbine Pry Sch	NBK	Kianjai	1281124326300	191	83
LIMORO AP CAMP	NBK	Kianjai	01285112926800	6,061	-
Lubunu Primary School	NBK	Kianjai	1020218572100	-	75,995
Lubunu Sec Sch	NBK	Kianjai	1285124327300	3,990	3,990
Maanthi Assistant Chief Office	NBK	Kianjai	1520220330600	246	246

***Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

MAANTHI PRIMARY SCHOOL	NBK	Kianjai	01022229942500	417	-
MACHAKU ASSISTANT CHIEF OFFICE	NBK	Kianjai	01021229028600	196	-
Machaku Mixed Day Sec	NBK	Kianjai	124639976800	206	-
MACHAKU PRIMARY SCHOOL	NBK	Kianjai	01022231558400	150,153	-
Machegene Ap Post	NBK	Kianjai	1520220217000	293	293
Machegene Mixed Day Sec	NBK	Kianjai	1025040304900	979	-
MAILI TATU AP POST	NBK	Kianjai	01020209678300	275	-
Maitha Primary School	NBK	Kianjai	1024112949900	19,316	39,316
Makandi Pry Sch	NBK	Kianjai	1285124388100	94	94
Manyiri Pry Sch	NBK	Kianjai	1281124340100	4,500,500	500
Mck Mwerendu Primary School	NBK	Kianjai	1022218012600	1,002,277	1,000
Mck Urru Primary	NBK	Kianjai	1248040178800	6,754,279	2,278
MIATHENE CHIEFS OFFICE	NBK	Kianjai	12021239165600	-	-
MIATHENE HIGH SCHOOL	NBK	Kianjai	01020227917000	1	-
Miathene Police Post	NBK	Kianjai	1020211645000	-	184,336
MIATHENE PRIMARY SCHOOL	NBK	Kianjai	01285130745600	1,249	-
Mituntu Day Secondary School	NBK	Kianjai	1025130723300	3,996	3,996
Mituntu Girls Secondary School	NBK	Kianjai	1025112927900	16,769	34,769
Mituntu Primary School	NBK	Kianjai	1025062292300	-	9,930
MUCUUNE ASSISTANT CHIEFS OFFICE	NBK	Kianjai	01021230707500	342	-
Mucuune Day Secondary School	NBK	Kianjai	1022216209700	3,987	3,987
Mucuune Dispensary	NBK	Kianjai	1281124373000	534	534
Mucuune Pry Sch	NBK	Kianjai	1285124326100	550	550
Mukindu Pry Sch	NBK	Kianjai	1024040508400	6,835	4,521,181
MUMUI PRIMARY	NBK	Kianjai	01022231175500	-	-

***Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

Muramba Primary School	NBK	Kianjai	1024112928100	-	1,000
Murichia Pry Sch	NBK	Kianjai	1242040256600	-	-
Mutionjuri Assistant Chief	NBK	Kianjai	1520218451900	-	-
Mutionjuri Day Secondary School	NBK	Kianjai	1022218496500	3,743	3,743
Mutionjuri Primary School	NBK	Kianjai	1022206824800	8,585	8,205
Mwanika Primary School	NBK	Kianjai	1024112961900	864	67,864
Mweronkanga Primary School	NBK	Kianjai	01022218012600	1,002,277	540
Mweronkoro Pry	NBK	Kianjai	1285101158700	6,098	6,098
Mwili Asst Chief	NBK	Kianjai	1281062226600	-	-
MWILI PRIMARY SCHOOL	NBK	Kianjai	01020229803200	24	-
Mwili Pry Sch	NBK	Kianjai	1024119569400	3,523	4,523
Mwithanga Primary School	NBK	Kianjai	1024019096500	156	156
Nairiri Primary School	NBK	Kianjai	01022225431700	11,694	33,832
Ngcdf Covid 19 Tigania West)	NBK	Kianjai	1021226877800	456	4,108,516
NGCDF Office	NBK	Kianjai	1520218619700	-	-
Nkiluthu Pry	NBK	Kianjai	1024112923400	102,805	102,805
NKURARE DAY	NBK	Kianjai	01025124374300	1,006,034	-
Nkurare Pry Sch	NBK	Kianjai	1285130727500	445	684,395
Nkurare Secondary School	NBK	Kianjai	1025124374300	1,006,034	6,034
Ntiba Day Sec	NBK	Kianjai	1281124323300	-	-
Ntiba Primary School	NBK	Kianjai	1022219630800	2,840	2,840
Ntoombo Secondary School	NBK	Kianjai	1047130792900	441	121
Rwongo Rwa Nyanki Primary	NBK	Kianjai	1285130745400	15,994	92,069
St Augustine Luuria Secondary School	NBK	Kianjai	1022218737500	3,272	3,272

***Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

Thanantu Pry	NBK	Kianjai	1256100075200	866	866
Thau Mixed Day Sch	NBK	Kianjai	1285124328500	1,290	1,290
THAU PRIMARY SCHOOL	NBK	Kianjai	01022211689800	2,957	-
Thinayine Primary School	NBK	Kianjai	01022221249000	325	46,045
Thinayine Secondary School	NBK	Kianjai	1025119533600	1,363	863
Tigania Police Station	NBK	Kianjai	1521218637200	20,375	20,375
TIGANIA WEST AP	NBK	Kianjai	01021236452200	288,453	-
Urru AP	NBK	Kianjai	1285130760100	1,152	1,152
Tigania West Dcc	NBK	Kianjai	1020209264200	655	(5,634)
Tigania West Environment Management Comm	NBK	Kianjai	1285124371100	14,501	13,501
Tigania West Sports Committee	NBK	Kianjai	1285124365000	180,691	325,177
Tigania West Water Resources	NBK	Kianjai	1281119568600	372	372
TIGANIA WEST WATER TANKS	NBK	Kianjai	01020236806600	4,618,855	-
Twale Pry Sch	NBK	Kianjai	1285130746400	7,108	504
Uringu Primary	NBK	Kianjai	1285130749600	7,059	7,059
Uringu Sec Sch	NBK	Kianjai	1025112915100	4,330	4,330
Urru Day Secondary School	NBK	Kianjai	1021077517200	2,816	2,816
Urru Pry Sch	NBK	Kianjai	124840178800	-	2,278.86
				34,321,258	11,937,092

PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Bursaries totalling to Ksh 15,461,850 (62.4%) were acknowledged by the respective beneficiaries through letters of acknowledgement or issue of official receipts leaving a balance of Kshs 9,317,550 (37.6%) unacknowledged by the beneficiary	The office usually disburses bursaries directly to the beneficiaries who signs in the cheque dispatch register. The bursary cheques are usually attached to the cheque with clear instruction to the principal to acknowledge receipt. A follow up is done through calling and sometimes physically getting them in schools nearby. The office has improved on administration of bursary by delivering cheques directly to schools in Meru, Tharaka Nithi, Embu, Isiolo, Kiambu and Nairobi counties. This constitutes 70% of all our beneficiaries. The rest are either being disbursed to the beneficiaries or through the courier services	Not yet resolved	Dec 2021
1.2	The fund failed to actualize its budget by KSH 61,214,102 (56%), an indication that most of the programs and activities that had been planned were not implemented	The constituency absorbed all the funds which was disbursed by the board. The bulk of the unutilized funds was yet to be disbursed. The constituency will endeavour to review its budget making process with a view to formulating a realistic budget that would be actualized for service delivery to the citizens of Tigania West Constituency	Not yet resolved	Dec 2021
1.3	Tigania West underspent its budget by Ksh 58,303,532 (46%) of the total budgeted expenditure	The constituency absorbed all the funds which was disbursed by the board. The bulk of the unutilized funds was yet to be disbursed. The	Not yet resolved	Dec 2021

Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021

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)
		constituency will endeavour to relook at its budgeting mechanism with a view to focusing on areas which will improve service delivery to the citizens of Tigania West Constituency		
2	The constituents did not get the expected services equivalent to Ksh 2,000,000 and Ksh 12,375,002 for on going projects and projects not started totalling to ksh 14,375,002	The projects which were on going had just received funds late. At times of audit, implementation had already started and was progressing well. The ones which had not started were in the process of procurement while others were earmarked for reallocation (constituency innovation hub)	Not yet resolved	Dec 2021
3	No supporting documents showing audit issues for previous year were resolved and that the Fund Accountant did not indicate her ICPAK number	The office after receiving draft report filed response for consideration. No response was received hence concluded the issues may have been resolved. However, on retrospect, the office wishes to change the status into 'Awaiting response from the OAG) The Fund Accountant is a registered accountant number 21293	Not yet resolved	Dec 2021
4	Tender opening and award for purchase of tree seedlings were done on the same day	As stated in the Project Management Committee (PMC) minutes of 12 th March 2018 (copies attached) the reasons for opening and awarding at the same time was because it was rather a straightforward procurement. All bidders had indicated their willingness and ability to supply, supervise planting and oversee nurturing of trees seedlings for a period of 3 months. The suppliers/ bidders are well known within Tigania West and the tree seedlings varieties	Not yet resolved	Dec 2021

***Tigania West Constituency
National Government Constituencies Development Fund (NGCDF)
Reports and Financial Statements for The Year Ended June 30, 2021***

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)
		to be planted could be easily identifiable. Therefore, the only criteria relevant in awarding the tender was the price quoted. The PMC was able to achieve value for money in an open, transparent, competitive and economical process.		

The above audit issues refers to 2017/2018 financial year. The certificates for the years 2018/2019 and 2019/2020 have not yet been released.

