


REPUBLIC OF KENYA



 <b>THE NATIONAL ASSEMBLY</b> PAPERS LAID	
<b>REPORT</b>	
DATE: 02 DEC 2021	
DAY: Thur PM.	
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**THE AUDITOR-GENERAL**

**ON**

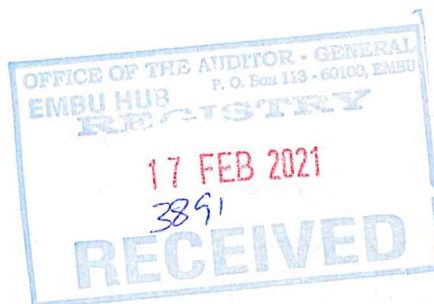
**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT  
FUND – TIGANIA WEST CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE, 2020**









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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**TIGANIA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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

**Reports and Financial Statements  
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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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



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**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.

**(b) Key Management**

The NGCDF Tigania West Constituency day-to-day management is under the following key organs:

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2020 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	Victoria Muthoni
4.	Member NGCDFC	

The chairperson position changed from James Mururu to Victoria Muthoni since the former had not been gazetted as a NGCDF member by the time these financial statement were being prepared.

**(d) Fiduciary Oversight Arrangements**

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

**(e) NGCDF Tigania West Constituency Headquarters**

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



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**(f) NGCDF Tigania West Constituency Contacts**

Telephone: (254) 0723257187  
E-mail: [cdftiganiawset@ngcdf.go.ke](mailto:cdftiganiawset@ngcdf.go.ke)  
Website: [www.go.ke](http://www.go.ke)

**(g) NGCDF Tigania West Constituency Bankers**

Equity Bank  
Meru Branch

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

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**II FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

**Introduction**

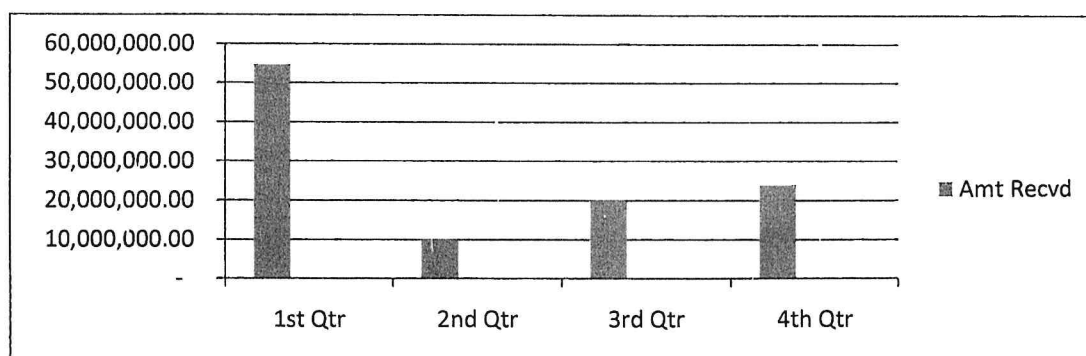
Tigania West Constituency is an electoral constituency in Kenya. It is one of the nine constituencies in Meru County. It borders Tigania East to the East, Buuri to the West, Imenti North to the South and Isiolo to the North. The constituency has five wards namely Athwana, Akithii, Kianjai, Nkomo and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

**Profile of wards in Tigania West Constituency**

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

**Budget Performance against the actual amounts**

**Fund Utilization**

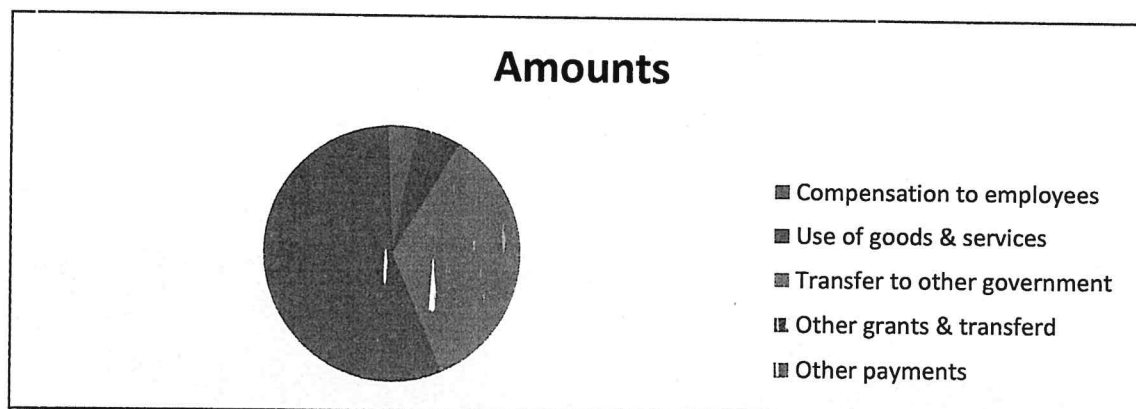


As it can be clearly seen, the funds received from the board in the first quarter refers to funds for 2017/2018 carried forward. Otherwise, the bulk of 2018/2019 funds were received in the 3<sup>rd</sup> and 4<sup>th</sup> quarters. As such it would serve the constituency better if the board can endeavour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



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**Fund Apportionment**

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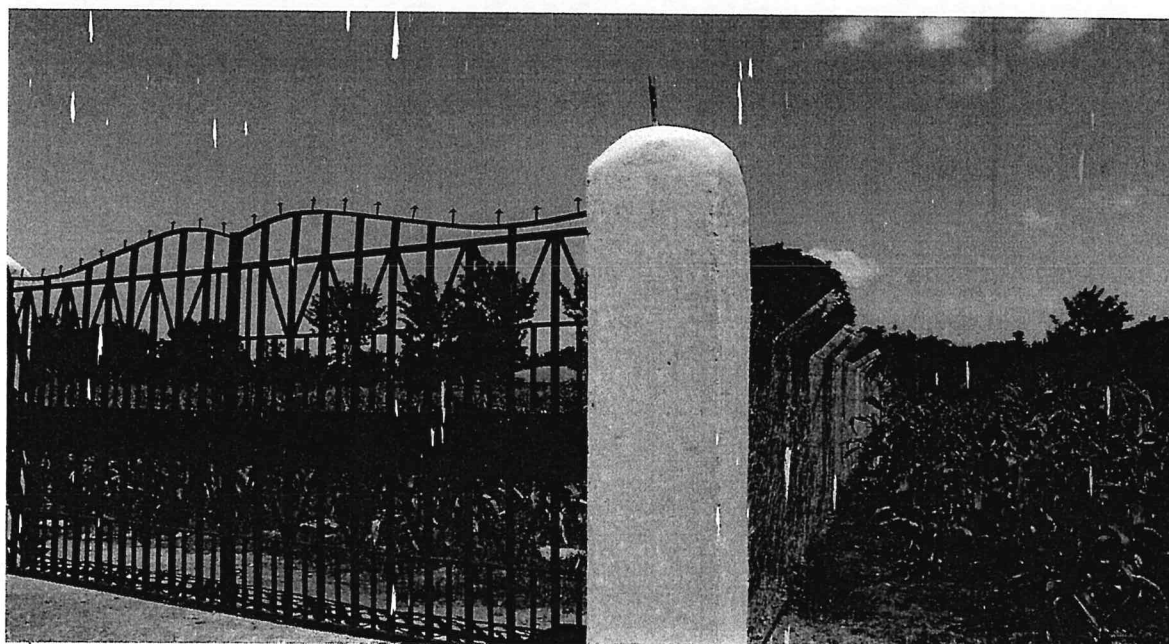


From the pie chart, a large chunk of the money was used in the area of other grants and transfer. This was prompted by the fact that, the NG-CDF prioritized award of bursaries. Transfer to other government units followed in allocation. This is a clear demonstration of how the committee takes development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

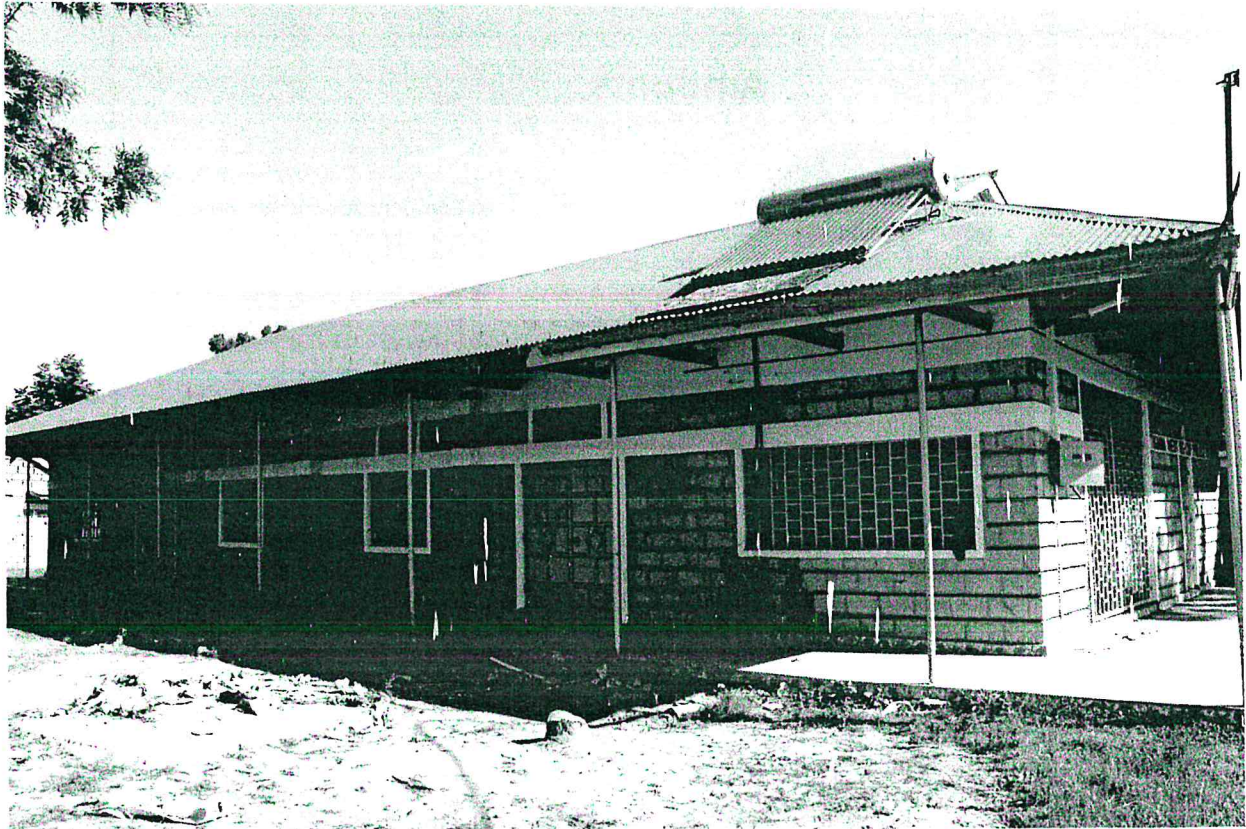




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*Figure 2 Kirindine Chiefs Office Social Hall project*



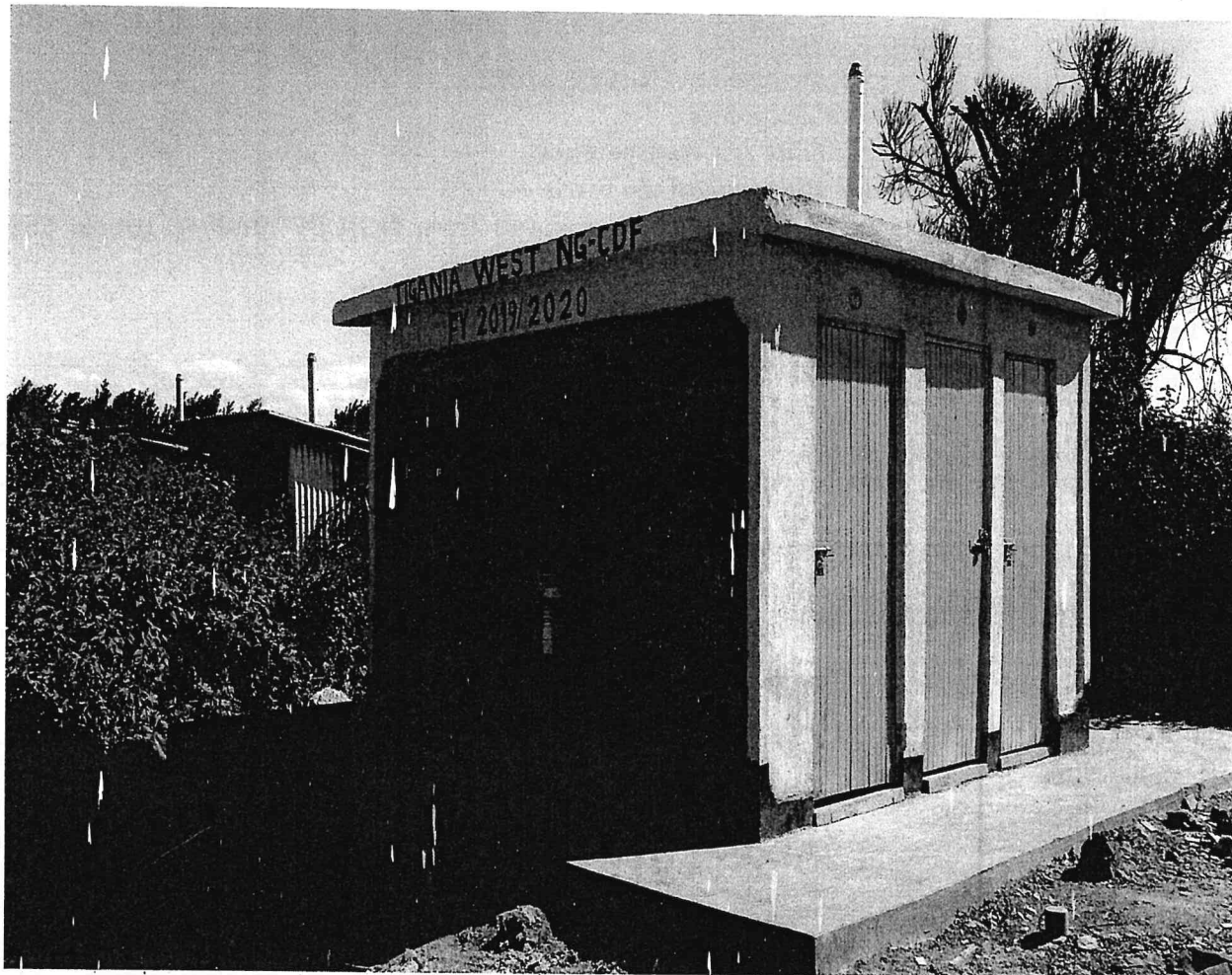
*Figure 3-Mutionjuri Primary School Classroom project*





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*Figure 4-Nairiri Primary School Toilet Block Project*



*Figure 5-NGCDF office Borehole Project*



Emerging issues

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

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

**Implementation challenges and recommended way forward**

<b>Challenges</b>	<b>Way forward</b>
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



Victoria Muthoni

**CHAIRPERSON NGCDF COMMITTEE**

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**II. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETERMINED OBJECTIVES**

**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 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.



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- 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
- To reduce overreliance on agriculture through identification and promotion of alternative economic activities

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- 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 40  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, and career talks in public	Improved academic performance,  Reduction in dropout rates,  Reduced drug and substance abuse in schools,  Improved	Number of exchange programs,  Number of anti-drug abuse rallies,  Number of alumni days,  Number of benchmarking events,  Number of prize giving days,  Number of career talk days.	Number of exchange programs-0  Number of antidrug rallies-0  Number of alumni days-2  Number of prize giving days held 16  Number of

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	schools	transition rates		career talk days -0
	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 -8 Number of new classes - 25 Number of toilet blocks-12
	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-0 Number of mentorship session undertaken-0
	Identify, screen, sort, verify, award NG-CDF bursaries to the most deserving applicants equitably	Decreased dropout rates among students from poor student backgrounds	Number of beneficiaries of NG-CDF bursaries	Number of NGCDF bursary beneficiaries-7,682
	Unveil and operationalize monthly sublocational consultative	Improved security	Quarterly security reports submitted	



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	platforms			
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 consturcted/renovated- 13
	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-37
	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

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**III. 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.

**1) SUSTAINABILITY STRATEGY AND PROFILE**

The Tigania West NG-CDF Committee endeavored to work within the existing policy guidelines that helped in focusing on the service deliver and drive to better performance with the involvement of both internal and external stakeholders on matters development. The relevance of this was attributed to our vision, mission and core values as provided for in our strategic plan.

Model	Definition	Relevance to sustainable
Vision	A United, Hopeful, and Wealthy Community Engaged in Profitable Economic Activities	What the constituency is striving for in the future that
Mission	To Create Wealth and Efficient Systems through Optimized Factor Productivity and Performance Monitoring	This communicates what the office does to attain
Core values	Integrity, Nurturing, Vigilante, Enduring, Team Work, Strategic	These are the norms , principles and beliefs that the office upholds

To realize effective suitability, the constituency relied on the set targets as a sign of performance ambition. The Goals as provided in our strategic plan remained the focal point for inside and outside Stakeholders with a clear set of objectives for management, and a yardstick by which external audiences can judge our progress and achievements against their expectations. The frameworks under which we operated included projects identification, allocation of funds, approval, implementation and monitoring

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## 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 CDFC and staff so that we all work in accordance with this and within an environmentally aware culture
- ❖ Regularly communicating our environmental performance to our employees and other significant stakeholders
- ❖ Developing our management processes to ensure that environmental factors are considered during planning and implementation
- ❖ Monitoring and continuously improving our environmental performance.
- ❖ Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

### 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



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Conservation of	✓ To maximize use of available technologies to remove the need to use paper
Energy and Resources	✓ 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	✓ 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	✓ 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

### 3) EMPLOYEES WELFARE

#### Terms and conditions of service

This highlights the general rules governing employment of NG-CDFC staff in such matters as appointments, promotions and related matters.

#### Categories of Employment

Tigania West NG-CDFC offers only categories of employment, which are:

- Contract employees who are employed for 3 years on a renewable contract. Such employees are eligible for employee benefits in line with the statutory requirements.
- The office offers industrial attachment to students in colleges and universities for a period not exceeding three (3) months and are not eligible for any employee benefits in line with statutory requirements.

#### Recruitment Procedure

The Fund Account Manager declares vacancies in the office through the NG-CDFC, an approval is then sought for advertisement within the constituency to be done

The Advertisement contains the following:

- Job title
- Main purpose of the job
- A brief description of the key responsibilities of the job
- Education, experience, skills and competencies required for the job
- Location of the job
- Clear instructions on how to apply and information to be submitted in the application

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➤ Closing date for receipt of applications

**Appointment of a selection and Interview subcommittee**

A selection and interview subcommittee is appointed to oversee the selection strategy for application review, determination of testing methodology, administration of tests and scoring, and reference check criteria.

**Interviews**

Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

**Offer of Appointment**

A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time.

**Letters of Appointment**

A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairperson is then issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to.

**Orientation and Induction of employees**

The NG-CDFC ensures orientation and induction of new employees. This is carried out in order to familiarize the employees with the mandate, vision, mission and operations of the office and how their jobs contribute to this. Induction and orientation is done within the first three months of employment.

**Promotions**

In selecting candidates for promotion, regard is given to merit and extra ordinary ability as reflected in work performance and results after the annual performance appraisal. Recommendations for promotion is only made by the NG-CDFC resolution

**Health, safety and well being**

This provides guidelines on the health, safety and well-being of the office staff.

**Guidelines to General Safety**

The office has maintain healthy and safe working conditions for its employees to ensure there is no personal injury caused by accidents. All the staff must always consider safety to themselves and others when performing their duties. They should not compromise on quality, cause injury, ill health, loss or environmental damage.

**Emergency Preparedness**

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Every Department depending on the nature of work and services shall plan for foreseeable incidents such as accidents, explosions, fire, floods etc. and prepare and outline procedures to be followed in such events.

**Fire precautions**

The fire protection facilities have been provided both inside and outside the building and they are adequate and maintained annually. General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers. Provision of protective equipment and clothing.

The Fund Account Manager ensures that officers who are employed in any process involving exposure to wet or to any injurious or offensive substances are provided with adequate, effective and suitable protective clothing and appliances.

**Reporting of an Accident**

Immediately an accident or development of an occupational disease resulting in death or injury to an officer comes to the notice of the officer under whom he/she is directly deployed, the supervisor should make a claim for compensation in accordance with the procedure set out in the Occupational Safety and Health Act 2007 and Work Injury Benefits act 2007.

**Guidance and Counselling**

The current challenges in the workplace and family environment affects the performance and wellbeing of an officer. To address these challenges, the office undertakes guidance and counselling of the affected staff however, consultation with family members or support system may be sought when deemed necessary.

**Health Care Services**

The staff, including spouses and children, are eligible to affordable health care services and to benefit from the NHIF medical scheme as statutory deductions are done and remitted on a monthly basis.

**HIV/AIDS**

HIV and AIDS is a major challenge facing officers in and out of the Institute. It poses a big threat to the individual, the family and the public Service. It is in cognizance of this that the NGCDF has put in place care and support programs for the infected and affected officers to enable them remain productive.

HIV/AIDS shall be treated like any other challenging issue at the workplace. All officers of the NGCDF shall have a role to play in the wider struggle to mitigate the effects of the pandemic. An officer shall not be discriminated or stigmatized on the basis of HIV status. It is an offence for any person to discriminate another on the ground of actual, perceived or suspected HIV status.

It is the responsibility of the Fund Account Manager in liaison with NG-CDFC to minimize the risk of HIV/AIDS transmission by adopting first aid/universal infection control precautions at the workplace.

HIV/AIDS screening shall not be a requirement for job seekers, recruitment or for persons in employment. Screening shall be confidential, voluntary and shall be after counselling. There shall be no disclosure of HIV/AIDS test results of any related assessment results to any person without the written consent of the officers.



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**Drug and Substance Abuse**

Addiction to drugs or substance will be treated like any other disease. An officer who is determined to deal with drug and substance abuse problem by engaging in rehabilitation services will be referred by the office by a Government doctor for evaluation, within the limits and budgets endorsed by the NG-CDFC.

**Persons Living with Disability**

An employee with an impairment in his/her body will be expected to confirm their disability status with a doctor after medical examination. Once it is confirmed that he/she is disabled, the employee will register with the National Council for Person with Disabilities. The employee will then present the registration certificate from the National Council for Persons with Disabilities to the Institute which will then recognize them as employees living with disabilities

The office shall provide facilities and effect such modification, whether physical, administrative or otherwise, in the workplace as may be reasonably required to accommodate persons with disabilities

**Sexual harassment and other Forms of Harassment**

Any staff of the office should not harass another officer sexually through, direct or indirect request for favours, use of language whether written or spoken of a sexual nature, use visual material of a sexual nature and show physical behaviour of a sexual nature which directly or indirectly subjects the person to behaviour that is unwelcome or offensive.

Disciplinary action will be taken against an officer of the NGCDF for harassing another person. Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization.

The improper use of power based on administrative or managerial status (i.e. the use of a position to insult, bully, dominate, manipulate, disadvantage or discriminate) may also constitute harassment.

Bullying - which means repeated, deliberate and targeted conduct by a person towards a staff member which is offensive, intimidating or humiliating and which detrimentally affects that member's well-being.

**Reporting Harassment Cases**

Any staff who believes that they have experienced some form of harassment should report harassment cases as outlined in the office complaints procedures manual

**4) MARKET PLACE PRACTICES**

NG-CDFC fund was designed to support constituency-level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at the grassroots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions.

The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

**a) Responsible competition practice.**

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During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects. How the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

**b) Responsible Supply chain and supplier relations**

Payments to suppliers are done promptly upon presentation of requisite supporting documents.

**c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices**

Prequalification of tenderers is done continuously throughout the year. The prequalified tenderers are usually invited to bid at an appropriate time in accordance with the provisions of the Public Procurement and Disposal Act 2006.

**d) Product stewardship**

In order to safeguard consumer rights and interests, the Tigania West NG-CDF came up with a service charter and the complaints handling policy, principles and procedures brochure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

**5) COMMUNITY ENGAGEMENTS**

**Public Participation in Project Identification and Implementation and Monitoring**

The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the chairperson of the NG-CDFC shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency.

The NG-CDFC shall then deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from. There after the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board.

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.

Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability.

Effective public engagement is about recognising that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two-way information sharing tool. The more views gathered in the process of making a decision,

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the more likely the final product will meet the most needs and address the most concerns possible.

In summary stakeholders participation is important since:

- ✓ Providing information helps them understand the issues, options, and solutions available for the projects
- ✓ Consulting with the public aids in obtaining their feedback on alternatives or decisions
- ✓ Involving the public to ensures their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable .

#### **Public Awareness**

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

Public Awareness and Sensitisation Exercise Provide

- ❖ A menu of options for including individuals and organizational actors in identifying development priorities and selecting NG-CDF projects.
- ❖ Ensuring implementation of NG-CDF funded projects are transparent and known to everybody within the community.
- ❖ Increase accountability hence ensure local citizens gain skills and confidence to carryout social audits as means to enhanced accountability in management of other devolved funds apart from NG-CDF at constituency and other levels within the constituency.
- ❖ Increase public participation at all stages of project cycle funded under NG-CDF kitty
- ❖ Identify control and report any irregularities witnessed during NG-CDF project implementation cycle
- ❖ Measure the impact of the projects funded by NG-CDF
- ❖ Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non-state actors.
- ❖ Promote awareness creation on constitution and devolved governance system in Kenya

#### **Covid-19 Mitigation Measures**

Taking into consideration the current Corona Virus epidemic, in line with the Governments directive on reducing the chances of being infected or spreading COVID-19, the office resolved in aiding by taking the following precautionary measures.

- ❖ Printing of brochures disseminating information regarding Corona Virus protection measures in conjunction with the Deputy County Commissioners office
- ❖ Capacity Building and dissemination of information on Covid 19 through road trips across the constituency in conjunction with the Sub county public health office.
- ❖ Buying, testing and distribution of 380 thermo guns for the use in the constituency during meetings and gatherings under the management of the Deputy County Commissioner office.



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**IV. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

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

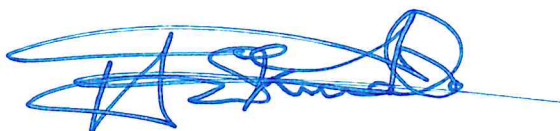
The Accounting Officer in charge of the NGCDF-Tigania West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Tigania West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-Tigania West Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The NGCDF-Tigania West Constituency financial statements were approved and signed by the Accounting Officer on 31/12/ 2020.



Fund Account Manager  
Harrison Wachira

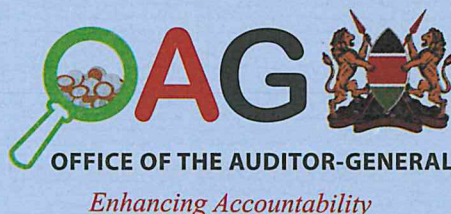


Sub-County Accountant  
Mercy Gitonga  
ICPAK Member Number: 21293



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## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TIGANIA WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020**

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### **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 25 to 89, which comprise of the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

#### **Basis for Qualified Opinion**

##### **1.0 Accuracies in the Financial Statements**

##### **1.1 Inaccuracies in Statement of Receipts and Payments Comparative Balances**

As reported in the previous year, the statement of receipts and payments and the statement of cash flows both reflect opening balances of transfer to other Government Units and other grants and transfers total of Kshs.37,039,315 and Kshs.58,957,299 respectively both totalling to Kshs.95,996,614. However, the opening balances in Note 6 and Note 7 to the financial statements, reflect transfer to other Government Units and other grants and transfers total of Kshs.36,788,315 and Kshs.57,253,507 respectively



both totalling to Kshs.94,041,822 resulting to an unexplained and unreconciled variance totalling to Kshs.1,954,792.

Further, Note 5 to the financial statements reflects use of goods and services opening balance of Kshs.6,478,312. However, the same item in the 2018/2019 financial statements reflected a total of Kshs.6,578,312 resulting to an unexplained and unreconciled variance totalling to Kshs.100,000.

In the circumstances, the accuracy, completeness and validity of the above comparative balances for the year ended 30 June, 2020 could not be confirmed.

## 1.2 Inaccuracies in Summary Statement of Appropriation

The summary statement of appropriation - recurrent and development combined reflects three (3) expenditure items balances that deferred on comparable basis with the budget execution by programmes and sub-programmes resulting to an unexplained and unreconciled variance totalling to Kshs.9,362,595 as shown below:

Item	Balances in the Summary Statements of Appropriation (Kshs.)	Balances in the Budget Execution by Programmes and Sub- Programmes (Kshs.)	Variance (Kshs.)
Total Adjustments	61,729,417	64,850,282	3,120,865
Total Final Budget	199,097,141	202,218,006	3,120,865
Total Budget Utilization Difference	79,218,124	82,338,989	3,120,865
<b>Total</b>			<b>9,362,595</b>

Further, the Management did not prepare separate summary statements of appropriation for recurrent and development as required by the Public Sector Accounting Standards Board (PSASB).

Consequently, the accuracy, completeness and validity of the two (2) sets of financial statements for the year ended 30 June, 2020 could not be confirmed.

## 2. Unsupported Committee Bank Balances

Note 17.4 to the financial statements reflects Project Management Committee (PMC) bank balances totalling to Kshs.11,937,092 as at 30 June, 2020. However, a recast of the balances gave a total of Kshs.11,977,369 resulting to an unexplained and unreconciled variance of Kshs.40,277.

Further, the respective cashbooks and bank reconciliation statements were not provided.



In the circumstances, the accuracy, completeness and validity of the PMC bank balances totalling to Kshs.11,937,092 as at 30 June, 2020 could not be confirmed.

### **3. Other Grants and Other Payments**

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and other payments totalling to Kshs.58,651,790. The following observations were noted:

#### **3.1. Unsupported Environment Projects**

The balance includes environment projects expenditure amounting to Kshs.2,747,354 paid to a supplier for the supply of 86,420 assorted seedlings. However, a distribution list to the intended beneficiaries, store's issue vouchers (S.11 forms) and an environmental impact assessment report were not provided.

In addition, request for quotations was used without justification contrary to the first schedule of the Public Procurement and Disposal (Amendment) Regulations, 2013 which caps the maximum amount for use of request for quotation for goods for class C procurement entity to Kshs.500,000.

Consequently, the accuracy, completeness and validity of the expenditure totalling to Kshs.2,747,354 for the year ended 30 June, 2020 could not be confirmed.

#### **3.2. Unsupported Bursary**

The balance includes Bursary to Secondary Schools amount of Kshs.18,690,235, Tertiary Institutions amount of Kshs.5,934,500 and Special Schools amount of Kshs.344,000 all totalling to Kshs.24,968,735. However, bursaries totalling to Kshs.696,200 were not acknowledged by the recipient institutions or accounted for by the Management.

In the circumstance, the accuracy, completeness and validity of bursaries totalling to Kshs.696,200 for the year ended 30 June, 2020 could not be confirmed.

### **4. Unsupported Project Implementation Status Report**

Note 6, Note 7, and Note 8 to the financial statements, the statement of receipts and payments reflects transfers to other Government Entities amount of Kshs.49,653,030, other grants and other payments amount of Kshs.58,651,790 and acquisition of assets amount of Kshs.4,312,700 all totalling to Kshs.112,617,520 spent on projects implementation in the year under review. The Project Implementation Status Report provided reflected completed projects amounting to Kshs.27,331,415, on-going projects amounting to Kshs 66,108,947 and new projects amounting to Kshs.42,362,366 all totalling to Kshs.135,802,728. However, the Report was not analyzed in sectors. It was therefore not possible to carry out projects analysis for the year under review.

In the circumstances, the accuracy, completeness and validity of the expenditure amounting to Kshs.135,802,728 for the year ended 30 June, 2020 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. Budgetary Control and Performance**

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis totalling to Kshs.199,097,141 and Kshs.129,729,416 respectively, resulting to an under-funding of Kshs.69,367,725 or 35% of the budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis totalling to Kshs.199,097,141 and Kshs.119,879,017 respectively, resulting to an under expenditure of Kshs.79,218,124 or 40% of the budget.

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

#### **2. Unresolved Prior Year Matters**

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

### **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

#### **Conclusion**

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

## **Basis for Conclusion**

### **1. Irregular Expenditure**

The Management incurred an expenditure, under transfers to primary schools, for changing the electricity powered water pump to solar powered pump of 5.5Kw amounting to Kshs.2,300,000 and rehabilitation and commissioning of a borehole amounting to Kshs.2,000,000 both totalling to Kshs.4,300,000 at Lubunu Primary School. The tender for the works was awarded to a contractor at a contract sum of Kshs.4,410,010.

However, request for quotation was used to award the contract without justification contrary to the first schedule of the Public Procurement and Disposal (Amendments) Regulations, 2013 which caps the maximum amount for use of request for quotation for works for class C procurement entity to Kshs.500,000.

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

### **2. Irregular Emergency Projects**

The Management incurred an expenditure, under emergency projects, amounting to Kshs.500,000 for the completion of Kirindine Social Hall. Physical verification in December, 2020 revealed that the funds were used to complete the flooring.

Further, the Management incurred an expenditure on office furniture and repairs in the Deputy County Commissioner's Office amounting to Kshs.1,000,000.

However, no evidence was provided to confirm that the above projects were emergency in nature. This is contrary to Section 8(3) of the National Government Constituencies Development Fund Act, 2015 which states that an emergency shall be construed to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents.

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

### **3. Irregular Procurement**

The Management incurred an expenditure amounting to Kshs.5,558,642 for the construction of an office block which comprised of three (3) offices, a reception, three (3) cells, an armory and an interview room at Miathene Police Post. The construction works was awarded to a contractor at a contract price of Kshs.5,518,744. However, request for quotation method of procurement was used without justification contrary to the first schedule of the Public Procurement and Disposal (Amendments) Regulations, 2013 which caps the maximum amount for use of request for quotation for works for class C procurement entity to Kshs.500,000. Further, physical verification in December, 2020 revealed that the project was complete but was not in use.



In the circumstances, the validity and value for money for the expenditure of Kshs.5,558,642 incurred could not be confirmed.

#### **4. Unutilized Project - Miathene Administration Police Staff Quarters**

During the year, the Management incurred an expenditure amounting to Kshs.360,000 for completion of three (3) staff quarters at Miathene Administration Police Post. As reported in the previous year, the Management had funded the project for a total of Kshs.2,500,000 bringing the funding to a total of Kshs.2,860,000. However, during physical verification in December, 2020 the project had not been occupied.

In the circumstances, I am unable to confirm whether value for money totalling to Kshs.2,860,000 for the construction of AP staff quarters has been realized.

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

#### **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

##### **Conclusion**

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

##### **Basis for Conclusion**

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

##### **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related

to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in

which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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

  
Nancy Gathungu  
AUDITOR-GENERAL

Nairobi

04 November, 2021





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**TIGANIA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**VI. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	123,040,876	108,784,483
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	10,000
<b>TOTAL RECEIPTS</b>		<b>123,040,876</b>	<b>108,794,483</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,947,360	3,214,067
Use of goods and services	5	4,314,137	6,578,312
Transfers to Other Government Units	6	49,653,030	37,039,315
Other grants and transfers	7	58,651,790	58,957,299
Acquisition of Assets	8	4,312,700	-
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>119,879,017</b>	<b>105,788,993</b>
<b>SURPLUS/(DEFICIT)</b>		<b><u>3,161,859</u></b>	<b><u>3,005,490</u></b>

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 31/12/2020 and signed by:



Fund Account Manager  
Harrison Wachira



Sub-County Accountant  
Mercy Gitonga  
ICPAK Member Number: 21293



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**TIGANIA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**As at June 30, 2020**

**VII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2020**

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances ( as per the cash book)	10A	9,850,399	6,688,540
Cash Balances (cash at hand)	10B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>9,850,399</b>	<b>6,688,540</b>
Accounts Receivable			
Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>9,850,399</b>	<b>6,688,540</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable			
Retention	12A	-	-
Deposits (Gratuity)	12B	-	-
<b>TOTAL FINANCIAL LIABILITIES</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSETS</b>		<b><u>9,850,399</u></b>	<b><u>6,688,540</u></b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	6,688,540	3,683,050
Prior year adjustments	14	-	-
Surplus/Deficit for the year		3,161,859	3,005,490
<b>NET FINANCIAL POSITION</b>		<b><u>9,850,399</u></b>	<b><u>6,688,540</u></b>

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 31/12/2020 and signed by:



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Harrison Wachira



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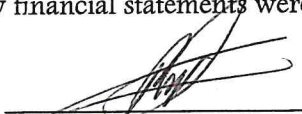
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
**TIGANIA WEST CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**VIII. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

		2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	123,040,876	108,784,483
Other Receipts	3	-	10,000
<b>Total receipts</b>		<b>123,040,876</b>	<b>108,794,483</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	2,947,360	3,214,067
Use of goods and services	5	4,314,137	6,578,312
Transfers to Other Government Units	6	49,653,030	37,039,315
Other grants and transfers	7	58,651,790	58,957,299
Other Payments	9	-	-
<b>Total payments</b>		<b>115,566,317</b>	<b>105,788,993</b>
<b>Total Receipts Less Total Payments</b>		<b>7,474,559</b>	<b>3,005,490</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/(Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
<b>Net cash flow from operating activities</b>		<b>7,474,559</b>	<b>3,005,490</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(4,312,700)	-
<b>Net cash flows from Investing Activities</b>		<b>(4,312,700)</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>3,161,859</b>	<b>3,005,490</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	<b>6,688,540</b>	<b>3,683,050</b>
<b>Cash and cash equivalent at END of the year</b>		<b><u>9,850,399</u></b>	<b><u>6,688,540</u></b>

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 31/12/2020 and signed by:

  
Fund Account Manager  
Harrison Wachira

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

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

**Reports and Financial Statements  
For the year ended June 30, 2020**

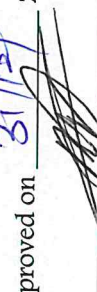
**IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from NG-CDF Board	137,367,724	61,729,417	199,097,141	129,729,416	69,367,725	65%
Proceeds from Sale of Assets						
Other Receipts						
<b>TOTAL RECEIPTS</b>	<b>137,367,724</b>	<b>61,729,417</b>	<b>199,097,141</b>	<b>129,729,416</b>	<b>69,367,725</b>	<b>65%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,753,600	1,497,937	5,251,537	2,947,360	2,304,177	56%
Use of goods and services	6,689,495	6,895,100	13,584,595	4,314,137	9,270,458	31%
Transfers to Other Government Units	54,725,383	38,700,000	93,425,383	49,653,030	43,772,353	53%
Other grants and transfers	67,704,245	14,626,380	82,330,625	58,651,790	23,678,836	71%
Acquisition of Assets	4,495,000		4,495,000	4,312,700	182,300	96%
Other Payments-Sale of tenders	0	10,000	10,000		10,000	
<b>TOTAL</b>	<b>137,367,724</b>	<b>61,729,417</b>	<b>199,097,141</b>	<b>119,879,017</b>	<b>79,218,124</b>	<b>60%</b>

The overall performance of the fund stood at 60% as at 30<sup>th</sup> June 2020. Compensation to employees was at 56%, use of goods and services at 31%, transfer to other government units at 53% and other grants and transfers at 71%. This was attributed to slow disbursement of funds from the board, coupled with disruption occasioned by the Covid 19 pandemic. The disbursement from the board stood at 65%. The actual transfer from the board is composed of sh 123,729,416 actually received from the board and opening cash book balance of sh 6,688,540.

The NGCDF-Tigania West Constituency financial statements were approved on 31/12/20 2020 and signed by:

  
Fund Account Manager  
Harrison Wachira

  
Sub-County Accountant  
Mercy Gitonga

ICPAK Member Number: 21293



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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	3,753,600	1,497,935	5,251,535	3,753,600	1,497,935
1.2 Committee allowances	1,920,000	1,488,000	3,408,000	1,920,000	1,488,000
1.3 Use of goods and services	2,448,464	178,985	2,627,449	690,974	1,936,475
<b>Sub totals</b>	<b>8,122,064</b>	<b>3,164,920</b>	<b>11,286,984</b>	<b>6,364,574</b>	<b>4,922,410</b>
<b>2.0 Monitoring and evaluation</b>					
2.1 Capacity building	1,021,031		1,021,031	-	1,021,031
2.2 Committee allowances	3,100,000	1,397,915	4,497,915	500,000	3,997,915
2.3 Use of goods and services					-
<b>Sub totals</b>	<b>4,121,031</b>	<b>1,397,915</b>	<b>5,518,946</b>	<b>500,000</b>	<b>5,018,946</b>
<b>3.0 Emergency</b>					
<b>3.1 Primary Schools</b>					
3.1.1 ACK Mumui Primary School	400,000		400,000	400,000	-
3.1.2 Nkiluthu Primary School	523,148		523,148	523,148	-
3.1.3 Mweronkoro Primary School	246,852		246,852	246,852	-
3.1.4 Makandi Primary School	300,000		300,000	300,000	-
3.1.5 Kirukire Primary School	170,000		170,000	170,000	-
3.1.6 Kalimba Primary School	50,000		50,000	50,000	-
3.1.7 Kibuline Primary School		80,000	80,000	80,000	
3.1.8 Kieru Primary School		600,000	600,000	600,000	
3.1.9 Kieru Primary School		80,000	80,000	80,000	
3.1.10 Kamanoro Primary School		120,000	120,000	120,000	
3.1.11 Kianjai Circuit Boarding Primary School		80,000	80,000	80,000	
3.1.12 Kimuthii Primary School		200,000	200,000	200,000	
3.1.13 Mituntu Primary School		180,000	180,000	180,000	
3.1.14 Kianjai Primary School		300,000	300,000	300,000	
3.1.15 Thanantu Primary School		200,000	200,000	200,000	



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

**Reports and Financial Statements  
For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
3.1.16 Kianjai Primary School		150,000	150,000	150,000	
3.1.17 Kithiiri Primary School		108,000	108,000	108,000	
3.1.18 Thinyaine Primary School		250,000	250,000	250,000	
3.1.19 Lairangi Primary School		200,000	200,000	200,000	
3.2 Secondary schools		-	-	-	-
3.2.1 Kunene Day Secondary School	50,000		50,000	50,000	-
3.2.2 Ururu Day Secondary School	50,000		50,000	50,000	-
3.2.3 Laciathurui Day Secondary School	200,000		200,000	200,000	-
3.2.4 Kibulene Secondary School	600,000		600,000	600,000	-
3.2.5 Lairangi Day Secondary School		300,000	300,000	300,000	-
3.3 Tertiary institutions		-	-	-	-
3.4 Security projects		-	-	-	-
3.4.1 Kirindine Chiefs Office	500,000		500,000	500,000	-
3.4.2 NGCDF COVID 19 Tigania West	4,108,241		4,108,241	4,108,241	-
3.4.3 Maanthi Assistant Chiefs Office		1,000,000	1,000,000	1,000,000	
3.4.4 Tigania West DCC		1,000,000	1,000,000	1,000,000	
<b>Sub totals</b>	<b>7,198,241</b>	<b>4,848,000</b>	<b>12,046,241</b>	<b>12,046,241</b>	<b>-</b>
<b>4.0 Bursary and Social Security</b>					
4.1 Primary Schools					
4.2 Secondary Schools	33,845,008	3,171,860	37,016,868	21,819,176	15,197,692
4.3 Tertiary Institutions	3,320,000		3,320,000	3,320,000	-
4.4 Universities	5,000,000		5,000,000	5,000,000	-
4.5 Social Security	270,000	256,569	526,569	-	526,569
<b>Sub totals</b>	<b>42,435,008</b>	<b>3,428,429</b>	<b>45,863,437</b>	<b>30,139,176</b>	<b>15,724,261</b>
<b>5.0 Sports</b>					
5.1 Sports Activity	2,747,354	2,180,818	4,928,172	-	4,928,172
<b>Sub totals</b>	<b>2,747,354</b>	<b>2,180,818</b>	<b>4,928,172</b>		<b>4,928,172</b>
<b>6.0 Environment</b>					
6.1 Environment Conservation	2,747,354		2,747,354.00	2,747,354.00	-

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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
<b>Sub totals</b>	<b>2,747,354</b>		<b>2,747,354.00</b>	<b>2,747,354.00</b>	<b>-</b>
<b>7.0 Primary Schools Projects</b>					
7.1 Kaamu Primary School	50,000		50,000	50,000	-
7.2 Maitha Primary School	100,000		100,000	100,000	-
7.3 MCK Mwerondu Primary School	100,000		100,000	100,000	-
7.4 Kimuthii Primary School	50,000		50,000	50,000	-
7.5 Laciathurui Primary School	780,000		780,000	780,000	-
7.6 Nkiluthu Primary School	600,000		600,000	600,000	-
7.7 Mweronkoro Primary School	600,000		600,000	600,000	-
7.8 Mwerondu Primary School	600,000		600,000	600,000	-
7.9 Lubunu Primary School	2,300,000		2,300,000	2,300,000	-
7.10 Mwanika Primary School	798,030		798,030	798,030	-
7.11 ACK Mumui Primary School	100,000		100,000	100,000	-
7.12 Mutionjuri Primary School	1,055,000		1,055,000	1,055,000	-
7.13 Ithamare Primary School	1,000,000		1,000,000	-	1,000,000
7.14 Kithiru Primary School	1,000,000		1,000,000	-	1,000,000
7.15 Machaku Primary School	1,000,000		1,000,000	-	1,000,000
7.16 Mwili Primary School	1,000,000		1,000,000	-	1,000,000.00
7.17 Twale Primary School	1,000,000		1,000,000	-	1,000,000.00
7.18 Mumui Primary School	1,000,000		1,000,000	-	1,000,000.00
7.19 Kiare Primary School	1,000,000		1,000,000	-	1,000,000.00
7.20 Kimirii Primary School	1,000,000		1,000,000	-	1,000,000.00
7.21 Antubeiga Primary School	1,000,000		1,000,000	-	1,000,000.00
7.22 Maanthi Primary School	1,000,000		1,000,000	-	1,000,000.00
7.23 Kithiri Primary School	1,000,000		1,000,000	-	1,000,000.00
7.24 Kianjai Primary School	1,000,000		1,000,000	-	1,000,000.00
7.25 Mweronkanga Primary School	1,000,000		1,000,000	-	1,000,000.00
7.26 Thau Primary School	1,000,000		1,000,000	-	1,000,000.00
7.27 Kibiru Primary School	1,000,000		1,000,000	-	1,000,000.00

Reports and Financial Statements

For the year ended June 30, 2020

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
7.28 Uringu Primary School	2,000,000		2,000,000	2,000,000.00	-
7.29 Limbine Primary School	2,000,000		2,000,000	-	2,000,000.00
7.30 Mituntu Primary School	500,000		500,000	-	500,000.00
7.31 Urru Primary School	4,500,000		4,500,000	-	4,500,000.00
7.32 Nkurare Primary School	4,500,000		4,500,000	-	4,500,000.00
7.33 Mukindu Primary School	4,500,000		4,500,000	-	4,500,000.00
7.34 Kk Lumbi Primary School		-	-	-	4,500,000.00
7.35 Mwanika Primary School		2,000,000	2,000,000	2,000,000	-
7.36 Lubunu Primary School		2,000,000	2,000,000	2,000,000	-
7.37 Kanthiari Primary School		3,500,000	3,500,000	3,500,000	-
7.38 Muramba Primary School		3,500,000	3,500,000	3,500,000	-
7.39 Mituntu Primary School		3,500,000	3,500,000	3,500,000	-
7.40 Mck Mwerundu Primary School		3,500,000	3,500,000	3,500,000	-
7.41 Kaamu Primary School		1,000,000	1,000,000	1,000,000	-
7.42 Makandi Primary School		1,000,000	1,000,000	1,000,000	-
7.43 Kibuline Primary School		1,000,000	1,000,000	1,000,000	-
7.44 Gimpine Primary School		1,000,000	1,000,000	1,000,000	-
7.45 Rwongo Rwa Nyanki Primary School		1,000,000	1,000,000	1,000,000	-
7.46 Kirukire Primary School		1,000,000	1,000,000	1,000,000	-
7.47 Mck Mwerundu Primary School		1,000,000	1,000,000	1,000,000	-
7.48 Ntiba Primary School		1,000,000	1,000,000	1,000,000	-
7.49 Kalimba Primary School		1,000,000	1,000,000	1,000,000	-
7.50 Mutionjuri Primary School		2,500,000	2,500,000	2,500,000	-
7.51 Kamanoro Primary School		100,000	100,000	100,000	-
7.52 Kk Lumbi Primary School		100,000	100,000	100,000	-
7.53 Mweronkoro Primary School		100,000	100,000	100,000	-
7.54 Mwithanga Primary School		100,000	100,000	100,000	-
Sub totals	40,133,030	29,900,000	70,033,030	39,033,030	31,000,000
8.0 Secondary Schools Projects					



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

**Reports and Financial Statements**

**For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
8.1 Kaamu Day Secondary School	100,000		100,000	100,000	-
8.2 St Augustine Luuria Secondary School	150,000		150,000	150,000	-
8.3 Mucuune Day Secondary School	70,000		70,000	70,000	-
8.4 Amatu Day Secondary School	100,000		100,000	100,000	-
8.5 Mithene High School	2,000,000		2,000,000	-	2,000,000
8.6 Ntoombo Day Secondary School	1,000,000		1,000,000	-	1,000,000
8.7 Kiorimba Day Secondary School	1,000,000		1,000,000	-	1,000,000
8.8 Kibulene Secondary School	1,000,000		1,000,000	-	1,000,000
8.9 KK Rwanjwe Day Secondary School	1,000,000		1,000,000	-	1,000,000
8.10 Kitheo Secondary School	1,000,000		1,000,000	1,000,000	-
8.11 Atwana Secondary School	1,000,000		1,000,000	-	1,000,000
8.12 Mituntu Girls Secondary School	1,000,000		1,000,000	1,000,000	-
8.13 Kunene Day Secondary School		500,000	500,000	500,000	-
8.14 Mutionjuri Day Secondary School		1,000,000	1,000,000	1,000,000	-
8.15 Kianjai Girls Secondary School		3,200,000	3,200,000	3,200,000	-
8.16 Kiandiu Day Secondary School		1,000,000	1,000,000	1,000,000	-
8.17 St Augustine Luuria Secondary School		1,000,000	1,000,000	1,000,000	-
8.18 Thinyaine Day Secondary School		1,000,000	1,000,000	1,000,000	-
8.19 Amatu Day Secondary School		600,000	600,000	600,000	-
8.20 Mituntu Day Secondary School		150,000	150,000	150,000	-
8.21 Nkurare Day Secondary School		150,000	150,000	150,000	-
8.22 Ururu Day Secondary School		100,000	100,000	100,000	-
8.23 Ntoombo Secondary School		100,000	100,000	100,000	-
			-		-
<b>Sub totals</b>	<b>9,420,000</b>	<b>8,800,000</b>	<b>18,220,000</b>	<b>11,220,000</b>	<b>7,000,000</b>
<b>9.0 Tertiary institutions Projects</b>					
9.1 KMTC Mithene	5,000,000		5,000,000	-	5,000,000
<b>Sub totals</b>	<b>5,000,000</b>		<b>5,000,000</b>		<b>5,000,000</b>
<b>10.0 Security Projects</b>					

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

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Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
10.1 Kirindine Chiefs Office	5,400,000		5,400,000	5,400,000	-
10.2 Mithene Police Post	3,818,642		3,818,642	3,818,642	-
10.3 Tigania West AP Post	710,000		710,000	110,000	600,000
10.4 Kilenchune Chiefs Office	80,000		80,000	80,000	-
10.5 Maili Tatu AP Post	315,000		315,000	-	315,000
10.6 Kimirii 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 Mucuune Assistant Chiefs Office	200,000		200,000	-	200,000
10.9 Kitheo Chiefs Office	1,200,000		1,200,000	-	1,200,000
10.10 Machaku Assistant Chiefs Office	1,100,000		1,100,000	-	1,100,000
10.11 Kandebe Assistant Chiefs Office	1,000,000		1,000,000	1,000,000	-
10.12 Kuani Assistant Chiefs Office	200,000		200,000	-	200,000
10.13 Kibuline Ap		500,000	500,000	500,000	-
10.14 Machegene Ap		700,000	700,000	700,000	-
10.15 Kiare Assistant Chiefs Office		1,000,000	1,000,000	1,000,000	-
10.16 Kianjai Assistant Chiefs Office		1,000,000	1,000,000	1,000,000	-
10.17 Mithene Police Post		2,100,000	2,100,000	2,100,000	-
10.18 Tigania Police Station		1,000,000	1,000,000	1,000,000	-
10.19 Limbine Assistant Chiefs Office		1,000,000	1,000,000	1,000,000	-
<b>Sub totals</b>	<b>15,323,642</b>	<b>7,300,000</b>	<b>22,623,642</b>	<b>17,708,642</b>	<b>4,915,000</b>
11.0 Acquisition of assets					
11.1 Motor Vehicles (including motorbikes)			-		-
11.2 Construction of CDF office			-		-
11.3 Purchase of furniture and equipment	120,000		120,000	120,000	-
11.4 Purchase of computers			-		-
11.5 Purchase of land			-		-
11.6 Development of constituency website		330,200	330,200		330,200
11.7 Drilling, equipping and commissioning of a borehole		3,500,000	3,500,000		3,500,000



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

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Programme/Sub-programme	Original Budget 2019/2020 Kshs	Adjustments Kshs	Final Budget 2019/2020 Kshs	Actual on comparable basis 30/06/2020 Kshs	Budget utilization difference Kshs
Sub totals	120,000	3,830,200	3,950,200	120,000	3,830,200
12.0 Others					
12.1 Strategic Plan			-		-
12.2 Innovation Hub			-		-
Sub totals	-			-	-
Grand Totals	137,367,724	64,850,282	202,218,006	119,879,017	82,338,989



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TIGANIA WSET CONSTITUENCY**  
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**X. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of Compliance and Basis of Preparation**

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

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

**2. Reporting Entity**

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

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

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

**Tax Receipts**

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

**Transfers from the Exchequer**

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

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**SIGNIFICANT ACCOUNTING POLICIES**

**External Assistance**

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

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

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

During the year ended 30<sup>th</sup> June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

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

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

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

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**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**9. Pending Bills**

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

**10. Unutilized Fund**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
TIGANIA WEST CONSTITUENCY**  
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**SIGNIFICANT ACCOUNTING POLICIES**

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2020.

**14. Errors**

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

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

**15. Related Party Transactions**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**XI. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO B005015			43,405,173
AIE NO B005087			11,379,310
AIE NO B030304			10,000,000
AIE NO B005487			12,000,000
AIE NO B007491			8,000,000
AIE NO B047059			24,000,000
AIE NO B041070		50,405,876	
AIE NO B041226		4,000,000	
AIE NO B041345		18,000,000	
AIE NO B047344		4,635,000	
AIE NO B047761		5,000,000	
AIE NO B104497		15,000,000	
AIE NO B104163		15,000,000	
AIE NO B096648		11,000,000	
<b>TOTAL</b>		<b>123,040,876</b>	<b>108,784,483</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2019-2020	2018-2019
	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	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

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

**3. OTHER RECEIPTS**

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	
Rents	-	
Receipts from Sale of tender documents	-	10,000
Other Receipts Not Classified Elsewhere	-	
	-	
<b>Total</b>	-	10,000

**4. COMPENSATION OF EMPLOYEES**

	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of Contractual employees	2,590,470	2,077,800
Basic wages of Casual labour	25,000	10,000
Personal allowances paid as part of salary		
Leave allowance		49,000
Pension and other social security contributions (Gratuity)	257,050	1,061,067
Employer Contributions Compulsory national social security schemes	74,840	16,200
<b>Total</b>	<b>2,947,360</b>	<b>3,214,067</b>



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

**5. USE OF GOODS AND SERVICES**

	2019-2020	2018-2019
	Kshs	Kshs
Committee Expenses-allowances	793,000	936,000
Electricity	35,963	27,149
Water and sewerage	4,520	2,050
Utilities, supplies and services		9,450
Communication, supplies and services	8,320	40,910
Domestic travel and subsistence	65,470	93,900
Printing, advertising and information supplies & services	57,000	97,642
Rentals of produced assets		
Training expenses	50,150	1,877,000
Hospitality supplies and services	54,349	30,860
Insurance costs		
Other committee expenses	2,250,500	1,842,000
Specialized materials and services		119,800
Fuel, oil & lubricants	600,000	600,000
Bank services & commission	32,720	46,763
Office and general supplies and services		
Other operating expenses		
Routine maintenance – vehicles and other transport equipment	294,224	75,138
Routine maintenance – other assets	67,921	79,650
Strategic plan		700,000
<b>Total</b>	<b>4,314,137</b>	<b>6,478,312</b>

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

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities		
Transfers to primary schools (see attached list)	37,433,030	28,929,315
Transfers to secondary schools (see attached list)	12,220,000	7,859,000
Transfers to tertiary institutions		
Transfers to health institutions		
<b>TOTAL</b>	<b>49,653,030</b>	<b>36,788,315</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	18,690,235	22,698,025
Bursary – tertiary institutions (see attached list)	5,934,500	14,641,000
Bursary – special schools (see attached list)	344,000	583,000
Mock & CAT		
Security projects (see attached list)	16,708,642	9,700,000
Roads projects		2,400,000
Sports projects (see attached list)	2,180,818	-
Health projects		135,147
Environment projects (see attached list)	2,747,354	2,408,404
Emergency projects (see attached list)	12,046,241	4,687,931
<b>Total</b>	<b>58,651,790</b>	<b>57,253,507</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**8. ACQUISITION OF ASSETS**

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings		
Purchase of Vehicles and Other Transport Equipment		
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 ICT Equipment, Software and Other ICT Assets	535,700	
Purchase of photocopier	180,000	
Purchase of Specialised Plant, Equipment and Machinery	3,500,000	
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Acquisition of Land		
Acquisition of Intangible Assets		
<b>Total</b>	<b>4,312,700</b>	<b>~</b>

**9. OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	~	~
ICT Hub	~	
<b>Total</b>	<b>~</b>	<b>~</b>



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

**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>Equity Bank, Tigania West NGCDF A/C 0140292799595</i>	9,850,399	6,688,540
<b>Total</b>	<b>9,850,399</b>	<b>6,688,540</b>
<b>10B: CASH IN HAND</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<i>[Provide cash count certificates for each]</i>		

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

**11: OUTSTANDING IMPRESTS**

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

**12A. RETENTION**

	<b>2019 - 2020</b>	<b>2018-2019</b>
	<i>Kshs</i>	<i>Kshs</i>
<b>Total</b>		

**12B. GRATUITY DEPOSITS**

	<b>2019 - 2020</b>	<b>2018-2019</b>
	<i>Kshs</i>	<i>Kshs</i>
<b>Total</b>		

**13. BALANCES BROUGHT FORWARD**

	<b>2019-2020</b>	<b>2018-2019</b>
	<i>Kshs</i>	<i>Kshs</i>
Bank accounts	6,688,540	6,335,208
Cash in hand		
Imprest		
<b>Total</b>	6,688,540	6,335,208

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**14. PRIOR YEAR ADJUSTMENTS**

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	~	~	~
Cash in hand	~	~	~
Accounts Payables	~	~	~
Receivables	~	~	~
Others ( <i>specify</i> )	~	~	~
	~	~	~

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST**

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)	-	-
Imprest issued during the year (B)	3,334,690	-
Imprest surrendered during the Year (C)	3,334,690	-
Net changes in account receivables D= A+B-C	-	-

**16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	~	~
Deposit and Retentions held during the year (B)	~	~
Deposit and Retentions paid during the Year (C)	~	~
Net changes in account receivables D= A+B-C	-	-



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

**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings		
Construction of civil works		
Supply of goods		
Supply of services		

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	1,532,700	853,120
Others ( <i>specify</i> )		
	1,532,700	853,120

**17.3: UNUTILIZED FUND (See Annex 3)**

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	2,304,177	1,497,936
Use of goods and services	9,270,458	6,895,101
Amounts due to other Government entities (see attached list)	43,772,353	38,700,000
Amounts due to other grants and other transfers (see attached list)	23,678,836	14,626,380
Acquisition of assets	182,300	
Others –Sale of tender	10,000	10,000
	79,218,124	61,729,417

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

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

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17.4: PMC account balances (See Annex 5)

	2019-2020	2018-2019
	Kshs	Kshs
PMC account Balances (see attached list)	11,937,092	3,036,565
	11,937,092	3,036,565

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

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To- Date c	Outstanding Balance 2020 d=a-c	Comments
<b>Construction of buildings</b>					
1.	-			-	
<b>Sub-Total</b>	-			-	
<b>Construction of civil works</b>					
2.	-			-	
<b>Sub-Total</b>	-			-	
<b>Supply of goods</b>					
3.	-			-	
<b>Sub-Total</b>	-			-	
<b>Supply of services</b>					
4.	-			-	
<b>Sub-Total</b>	-			-	
<b>Grand Total</b>	-			-	



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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
<b>Senior Management</b>					d=a-c	
1. Priscilla Kathambi		166,800	01/03/2018		166,800	
2. Kelvin Munene		252,900	01/02/2018		252,900	
3. Eric Murithi		232,200	01/02/2018		232,200	
4. Agnes Ntongai		254,400	01/02/2018		254,400	
5. Antony Murerwa		228,300	01/02/2018		228,300	
6. Peter Njati		184,800	01/02/2018		184,800	
7. Fridah Kendi		168,300	01/10/2018		168,300	
8. Jason Mwiti		45,000	01/02/2020		45,000	
<b>Sub-Total</b>		<b>1,532,700</b>			<b>1,532,700</b>	
<b>Middle Management</b>						
		-			-	
		-			-	
<b>Sub-Total</b>						
<b>Unionisable Employees</b>						
		-			-	
		-			-	
<b>Sub-Total</b>						
<b>Others (specify)</b>						
		-			-	
		-			-	
<b>Sub-Total</b>						
<b>Grand Total</b>		<b>1,532,700</b>			<b>1,532,700</b>	

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**ANNEX 3 – UNUTILIZED FUND**

NAME	BRIEF TRANSACTION DESCRIPTION	OUTSTANDING BALANCE 2019/20	OUTSTANDING BALANCE 2018/19	COMMENT
<b>AMOUNT DUE TO COMPENSATION OF EMPLOYEES</b>				
Employees' Salaries	Paying NG-CDFC Salaries, gratuity and PAYE	2,304,177	1,497,935	
Sub Total		2,304,177	1,497,935	
<b>AMOUNT DUE TO OTHER TRANSFERS AND GRANTS</b>				
BURSARY SECONDARY	Sponsoring needy students in secondary schools	11,293,836		
	Towards provision of annual medical insurance cover for 45 vulnerable families including Orphans and Vulnerable Children (OVCs), poor older persons, Persons with Disabilities (PWDs) and destitute families in partnership with NHIF as shall be identified within the Constituency	270,000		
SOCIAL SECURITY				
EMERGENCY	To cater for any unforeseen occurrences in the constituency during the financial year	5,008,241		
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		
KIMIRI 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,	300,000		

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NAME	BRIEF TRANSACTION DESCRIPTION	OUTSTANDING BALANCE 2019/20	OUTSTANDING BALANCE 2018/19	COMMENT
MUCUUNE ASS CHIEF'S OFFICE	Construction of 2 doors toilet block and urinal channel	200,000		
KITHEO CHIEF'S OFFICE	Construction of a chief's office	1,200,000		
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 ACTIVITY	Buying uniforms to registered teams and organizing tournaments in the constituency	1,700,000		
Emergency			4,568,966	
Emergency			320,028	
Social Benefit			256,569	
Buying Of Sports Kits For Registered Teams In Tigania West, Organizing Tournaments And Buying Sports Trophies			2,180,818	
Kibuline Ap			500,000	
Machegene Ap			700,000	



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NAME	BRIEF TRANSACTION DESCRIPTION	OUTSTANDING BALANCE 2019/20	OUTSTANDING BALANCE 2018/19	COMMENT
Kiare Assistant Chiefs Office			1,000,000.00	
Kianjai Assistant Chiefs Office			1,000,000.00	
Miathene Police Post			2,100,000.00	
Tigania Police Station			1,000,000.00	
Limbine Assistant Chiefs Office			1,000,000.00	
<b>Sub Total</b>		<b>23,678,836</b>	<b>14,626,380</b>	
<b>AMOUNT DUE TO TRANSFER TO OTHER GOVERNMENT ENTITIES</b>				
ITHAMARE PRI SCH	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		
MAWILI 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		

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NAME	BRIEF TRANSACTION DESCRIPTION	OUTSTANDING BALANCE 2019/20	OUTSTANDING BALANCE 2018/19	COMMENT
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		
MAANTIII PRI SCH	Renovation of 4 Classrooms BY FLOORING, PLASTERING, PUTTING WINDOWS, DOORS AND REPAIR OF LEAKING ROOFS	1,000,000		
KITHIRI 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 TOILET (SH 600,000)	2,000,000		
MITUNTU PRI SCH	Rehabilitation of 2 classrooms by flooring, plastering, repair of leaking roofs, windows and doors	500,000		
URRU PRI SCHOOL	Drilling, equipping and commissioning of a solar powered borehole	3,272,353		
NKURARE PRIMARY SCHOOL	Drilling, equipping and commissioning of a solar powered borehole	4,500,000		

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MUKINDU PRIMARY SCHOOL	Drilling, equipping and commissioning of a solar powered borehole	4,500,000		
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	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		
Kk Lumbi Primary School			0	
Mwanika Primary School			2,000,000	
Lubunu Primary School			2,000,000	



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NAME	BRIEF TRANSACTION DESCRIPTION	OUTSTANDING BALANCE 2019/20	OUTSTANDING BALANCE 2018/19	COMMENT
Kanithiari Primary School			3,500,000.00	
Muramba Primary School			3,500,000.00	
Mituntu Primary School			3,500,000.00	
Mck Mwerondu Primary School			3,500,000.00	
Kaamu Primary School			1,000,000.00	
Makandi Primary School			1,000,000.00	
Kibuline Primary School			1,000,000.00	
Gimpine Primary School			1,000,000.00	
Rwongo Rwa Nyanki Primary School			1,000,000.00	
Kirukire Primary School			1,000,000.00	
Mck Mwerondu Primary School			1,000,000.00	
Ntiba Primary School			1,000,000.00	
Kalimba Primary School			1,000,000.00	
Mutionjuri Primary School			2,500,000.00	
Kamanoro Primary School			100,000.00	
Kk Lumbi Primary School			100,000.00	
Mweronkoro Primary School			100,000.00	

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NAME	BRIEF TRANSACTION DESCRIPTION	OUTSTANDING BALANCE 2019/20	OUTSTANDING BALANCE 2018/19	COMMENT
Mweronkoro Primary School			100,000.00	
Mwithanga Primary School			100,000.00	
Kunene Day Secondary School			100,000.00	
Mutionjuri Day Secondary School			500,000.00	
Kianjai Girls Secondary School			1,000,000.00	
Kiandiu Day Secondary School			3,200,000.00	
St Augustine Luuria Secondary School			1,000,000.00	
Thinylene Day Secondary School			1,000,000.00	
Amatu Day Secondary School			600,000.00	
Mituntu Day Secondary School			150,000.00	
Nkurare Day Secondary School			150,000.00	
Urru Day Secondary School			100,000.00	
Ntoombo Secondary School			100,000.00	
<b>Sub Total</b>		<b>43,772,353</b>	<b>38,700,000</b>	
<b>Amount Due To Use Of Goods And Services</b>				
COMMITTEE EXPENSES				
	Committee monitoring and evaluation facilitation, conducting awareness forums	3,800,000		

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NAME	BRIEF TRANSACTION DESCRIPTION	OUTSTANDING BALANCE 2019/20	OUTSTANDING BALANCE 2018/19	COMMENT
CAPACITY BUILDING	Facilitating inter constituency visit, training of CDPC, PMCs and NGCDF staff and seminars	2,021,031		
GOODS & SERVICES	Procure one PA system with one generator (Sh400,000), one high resolution camera (sh 120,000) and one projector (sh 45,000) Stationery, office cleaning, tea, newspapers, courier services, advertisements, publications	3,449,427		
Office Administration-Goods & Services			178,985	
Committee Expenses			1,488,000	
Monitoring & Evaluation-Committee Expenses			561,828	
Monitoring & Evaluation-Committee Expenses			341,379	
Committee Expenses			494,708	
Constituency Website			330,200	
Ng-Cdf Office			3,500,000	
Sub Total		9,270,458	6,895,100	
Acquisition of Assets				
Acquisition of Assets		182,300		
Sub total		182,300		
AIA				
Sale of tenders		10,000	10,000	
Sub Total		10,000	10,000	



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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	~	~	~	~
Buildings and structures	3,700,000	~	~	3,700,000
Transport equipment	6,147,044	~	~	6,147,044
Office equipment, furniture and fittings	383,240	97,000	~	480,240
ICT Equipment, Software and Other ICT Assets	94,945	535,700	~	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	~	~	~	~
<b>Total</b>	<b>10,325,229</b>	<b>4,312,700</b>	<b>~</b>	<b>14,637,929</b>

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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

<u>PMC</u>	<u>BANK</u>	<u>BRANCH</u>	<u>ACC NUMBER</u>	<u>A/C BALANCE 30/06/2020</u>	<u>A/C BALANCE 30/06/2019</u>
Ack Mumui Primary School	NBK	KIANJAI	01285130700600	525,314	-
Amatu Day Secondary School	NBK	Kianjai	01022206768700	86,300	7,560
Antubeiga Ap Camp	NBK	Kianjai	01281130716300	78,596	78,596
Gimpine Pry Sch	NBK	Kianjai	01285124394900	395	269
Ithatene Pry Sch	NBK	Kianjai	01282077559200	556	556
Kaamu Day Secondary School	NBK	Kianjai	01025040509800	15,503	-
Kaamu Primary School	NBK	Kianjai	01022127709800	14,454	2,265
Kaboto Pry Sch				-	-
Kaliati Dispensary	NBK	Kianjai	01285124362800	-	-
Kaliati Mixed Day	EQUITY	Meru	01040295301247	-	-
Kalimba Primary School	NBK	Kianjai	01022218502200	51,798	-
Kamanoro Primary School	NBK	Kianjai	01281124378300	625	126,788
Kamaroo Day Sec	NBK	Kianjai	01025082026900	420	420
Kamaruki Pry Sch	NBK	Kianjai	01024112919400	2,396	999,250
Kamitongu Pry Sch	NBK	Kianjai	01025119548600	351	351
Kamuthanga Pry	NBK	Kianjai	01285124321800	15	15

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<b>PMC</b>	<b>BANK</b>	<b>BRANCH</b>	<b>ACC NUMBER</b>	<b>A/C BALANCE 30/06/2020</b>	<b>A/C BALANCE 30/06/2019</b>
Kanjalu Pry Sch	NBK	Kianjai	01285130745600	1,249	1,249
Kanthiari Primary School	NBK	Kianjai	01024112919900	1,270	-
Karii Dispensary	NBK	Kianjai	01285124361700	-	506
Karii Pry Sch	NBK	Kianjai	01024119574300	25,498	25,498
Kiandiu Chief's Camp	NBK	Kianjai	01282077559100	-	0
Kiandiu Day Sec Sch	NBK	Kianjai	01285124352900	350	350
Mutionjuri Assistant Chief	NBK	Kianjai	01520218451900	-	-
Amwari primary	NBK	Kianjai	01022206086500		3,450
Kianjai Circuit Boarding Primary School	NBK	Kianjai	01022219426800	1,275	-
Kianjai Girls Secondary School	NBK	Kianjai	01285124321600	9,392	-
Kianjai Primary School	NBK	Kianjai	01281124396200	3,344	-
Kiare Assistant Chief	NBK	Kianjai	01020220081500	(2,466)	-
Kiare Pry Sch	NBK	Kianjai	01024124335700	6,883	6,883
Kibiru Day Sec Sch	NBK	Kianjai	01025119536500	145	145
Kibuline Ap Post	NBK	Kianjai	01520218652000	-	-
Kibuline Primary School	NBK	Kianjai	01285130700100	83,252	-
Kibuline Secondary School	NBK	Kianjai	01021039014901	151,630	-



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Kieru Pry Sch	NBK	Kianjai	01285124390600	4,827	615
Kilenchune Chiefs Office	NBK	Kianjai	01285112967200	101,930	-
Kimachia Chief's Camp	NBK	Kianjai	01285112911500	2,317	2,317
Kimachia Sec Sch	NBK	Kianjai	01025019087500	1,950	1,950
Kimanchia Primary Sch	NBK	Kianjai	01285130743600	1,000	1,000
Kimerei Pry Sch	NBK	Kianjai	01024039233401	2,337	2,336
Kimuthii Primary School	NBK	Kianjai	01022206735900	3,401	34,901
Kirindine Chiefs Office	NBK	Kianjai	01020213987100	132,614	-
Kirukire Day Sec	NBK	Kianjai	01025077675700	500	231,770
Kirukire Pry	NBK	Kianjai	01281088289900	16,986	-
Kitheo Pry Sch	NBK	Kianjai	01224401621000	-	-
Kitheo Secondary School	NBK	Meru	01248039885800	15,856	-
Kithiiri Primary School				-	-
Kithiru Pry Sch	NBK	Kianjai	01281077651200	2,776	2,776
Kk Lumbi Pry Sch	NBK	Kianjai	01224040162500	39,456	63,255
Kunene Day Secondary School				-	-
Kunene Pry Sch	NBK	Kianjai	01281077603900	1	0

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PMC	BANK	BRANCH	ACC NUMBER	A/C BALANCE 30/06/2020	A/C BALANCE 30/06/2019
Laciathurui Day	NBK	Kianjai	01025088265108	125,670	-
Laciathurui Primary School	NBK	Kianjai	01248040457100	40	-
Lairangi Day Secondary School	NBK	Kianjai	01025082031400	810	-
Lairangi Primary School	EQUITY	Meru	0140101407797	-	-
Limbine Chiefs Office	NBK	Kianjai	01020220974600	-2,522	-
Limbine Pry Sch	NBK	Kianjai	01281124326300	83	83
Lubunu Primary School	NBK	Kianjai	01020218572100	75,995	-
Lubunu Sec Sch	NBK	Kianjai	01285124327300	3,990	3,990
Maanthi Assistant Chief Office	NBK	Kianjai	01520220330600	246	-
Machaku Mixed Day Sec	NBK	Kianjai	0124639976800	-	205
Machegene Ap Post	NBK	Kianjai	01520220217000	293	-
Machegene Mixed Day Sec	NBK	Meru	012540304900	-	37,771
Maitha Primary School	NBK	Kianjai	01024112949900	39,316	-
Makandi Pry Sch	NBK	Kianjai	01285124388100	94	93
Manyiri Pry Sch	NBK	Kianjai	01281124340100	500	500
Mck Mwerundu Primary School	NBK	Kianjai	01022218012600	1,000	-
Mck Urru Primary	NBK	Kianjai	01248040178800	2,279	2,278

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Miathene Police Post	NBK	Kianjai	01020211645000	184,336	-
Mituntu Day Secondary School	NBK	Kianjai	01025130723200	3,996	3,496
Mituntu Girls Secondary School	NBK	Kianjai	01025112927900	34,769	-
Mituntu Primary School	NBK	Kianjai	01025062292300	9,930	-
Mucuune Day Secondary School	NBK	Meru	01022216209700	3,987	-
Mucuune Dispensary	NBK	Kianjai	01281124373000	534	534
Mucuune Pry Sch	NBK	Kianjai	01285124326100	550	550
Mukindu Pry Sch	NBK	Kianjai	01024040508400	4,521,181	1,000,080
Muramba Primary School	NBK	Kianjai	01024112928100	1,000	-
Murichia Pry Sch	NBK	Kianjai	01242040256600	0.00	-
Mutionjuri Day Secondary School	NBK	Kianjai	01022218496300	3,743	-
Mutionjuri Primary School	NBK	Kianjai	01022206824800	8,205	1,813
Mwanika Primary School	NBK	Kianjai	01024112961900	67,864	-
Mwerondu Primary School	NBK	Kianjai	01022218012600	1,000	-
Mweronkanga Primary School	NBK	Kianjai	01022218012600	540.00	-
Mweronkoro Pry	NBK	Kianjai	01285101158700	6,098	1,818
Mwili Asst Chief	NBK	Kianjai	01281062226600	-	-



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Mwili Pry Sch	NBK	Kianjai	01024119569400	4,523	1,000
Mwithanga Primary School	NBK	Kianjai	01024019096500	156	-
Nairiri Primary School	NBK	Kianjai	01022225431700	33,832	-
Ngcdf Covid 19 (Tigania West)	NBK	Kianjai	01021226877800	4,108,516	-
NGCDF Office	NBK	Kianjai	01520218619700	-	-
Nkiluthu Pry	NBK	Kianjai	01024112923400	102,805	-
Nkurare Pry Sch	NBK	Kianjai	01285130727500	684,395	0
Nkurare Secondary School	NBK	Kianjai	01025124374300	6,034	6,034
Ntiba Day Sec	NBK	Kianjai	01281124323300	-	-
Ntiba Primary School	NBK	Kianjai	01022219630800	2,840	-
Ntoombo Secondary School	NBK	Kianjai	01047130792900	121	160
Rwongo Rwa Nyanki	NBK	Kianjai	01285130745400	92,069	716
St Augustine Luuria Secondary School	NBK	Kianjai	01022218737500	3,272	-
Thanantu Pry	NBK	Kianjai	01256100075200	866	366
Thau Mixed Day Sch	NBK	Kianjai	01285124328500	1,290	2,010
Thinyaine Primary School	NBK	Kianjai	01022221249000	46,045	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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PMC	BANK	BRANCH	ACC NUMBER	A/C BALANCE 30/06/2020	A/C BALANCE 30/06/2019
Thinyaine Secondary School	NBK	Kianjai	01025119533600	863	-
Tigania Police Station	NBK	Kianjai	01521218637200	20,375	-
Tigania West Ap Post	NBK	Kianjai	01285130760100	1,152	-
Tigania West Dcc	NBK	Kianjai	01020209264200	(5,634)	-
Tigania West Environment Management Comm	NBK	Kianjai	01285124371100	13,501	10,107
Tigania West Sports Committee	NBK	Kianjai	01285124365000	325,177	-
Tigania West Water Resources	NBK	Kianjai	01281119568600	371,60	371
Twale Pry Sch	NBK	Kianjai	01285130746400	504	504
Uringu Primary				7,059	-
Uringu Sec Sch	NBK	Kianjai	01025112915100	4,330	4,330
Urru Day Secondary School	NBK	Kianjai	01021077517200	2,816	-
Urru Pry Sch	NBK	Kianjai	0124840178800	2,279	2,278
Mituntu Day	NBK	Kianjai	01025130723300	0	3,496
Karii Primary	NBK	Kianjai	01024119574300	0	25,498
Amwari Primary	NBK	Kianjai	01022206086500	0	3,450
Mwili Primary	NBK	Kianjai	01024119569400	0	3,523
Kamaruki Primary	NBK	Kianjai	01024112919400	0	92,670
Kirukire Mixed	NBK	Kianjai	01024112919400	0	231,770
-	-	-	-	<u>11,937,092</u>	<u>3,036,565</u>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –TIGANIA WEST CONSTITUENCY**  
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**PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation.)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Bursaries totalling to Ksh 15,461,850 (62.4%) were acknowledged by the respective beneficiaries through letters of acknowledgement or issue of official receipts leaving a balance of Kshs 9,317,550 (37.6%) unacknowledged by the beneficiary	The office usually disburses bursaries directly to the beneficiaries who signs in the cheque dispatch register. The bursary cheques are usually attached to the cheque with clear instruction to the principal to acknowledge receipt. A follow up is done through calling and sometimes physically getting them in schools nearby. The office has improved on administration of bursary by delivering cheques directly to schools in Meru, Tharaka Nithi, Embu, Isiolo, Kiambu and Nairobi counties. This constitutes 70% of all our beneficiaries. The rest are either being disbursed to the beneficiaries or through the courier services	Harrison Wachira-FAM	Not yet resolved	Dec 2020
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	The constituency absorbed all the funds which was disbursed by the board. The bulk of the unutilized funds was yet to be disbursed. The constituency will endeavour to review it's budget making	Harrison Wachira-FAM	Not yet resolved	Dec 2020



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –TIGANIA WEST CONSTITUENCY**  
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	planned were not implemented	process with a view to formulating a realistic budget that would be actualized for service delivery to the citizens of Tigania West Constituency			
1.3	Tigania West underspent its budget by Ksh 58,303,532 (46%) of the total budgeted expenditure	The constituency absorbed all the funds which was disbursed by the board. The bulk of the unutilized funds was yet to be disbursed. The constituency will endeavour to relook at its budgeting mechanism with a view to focusing on areas which will improve service delivery to the citizens of Tigania West Constituency	Harrison Wachira-FAM	Not yet resolved	Dec 2020
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)	Harrison Wachira-FAM	Not yet resolved	Dec 2020
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	Harrison Wachira-FAM	Not yet resolved	Dec 2020

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –TIGANIA WEST CONSTITUENCY**  
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4	Tender opening and award for purchase of tree seedlings were done on the same day	<p>accountant number 21293</p> <p>As stated in the Project Management Committee (PMC) minutes of 12<sup>th</sup> March 2018 (copies attached) the reasons for opening and awarding at the same time was because it was rather a straightforward procurement. All bidders had indicated their willingness and ability to supply, supervise planting and oversee nurturing of trees seedlings for a period of 3 months. The suppliers/ bidders are well known within Tigania West and the tree seedlings varieties to be planted could be easily identifiable. Therefore, the only criteria relevant in awarding the tender was the price quoted. The PMC was able to achieve value for money in an open, transparent, competitive and economical process.</p>	Harrison Wachira-FAM	Not yet resolved	Dec 2020

The NGCDF-Tigania West Constituency financial statements were approved on 31/12/2020 and signed by:

  
Fund Account Manager  
Harrison Wachira

  
Sub-County Accountant  
Mercy Gitonga

ICPAK Member Number: 21293



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –TIGANIA WEST CONSTITUENCY**  
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**LIST OF BURSARY AWARDED TO STUDENTS IN SECONDARY SCHOOLS**

Particular	Sector	Date	PV No	CQ No	Amount	Cumulative Amount
MT KENYA UNIVER	Bursary - Secondary	11.03.20	243	9796	72,000	72,000
MT KENYA UNIVER	Bursary - Secondary	11.03.20	243	9797	992,000	1,064,000
AKITHI GIRLS	Bursary - Secondary	14.01.2020	227	9626	50,000	1,114,000
ATHWANA SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9628	40,000	1,154,000
CARDINAL OTUNGA SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9630	10,000	1,164,000
CHOGORIA BOYS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9631	15,000	1,179,000
GIKUMENE GIRLS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9632	30,300	1,209,300
GIKUMENE BOYS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9633	50,000	1,259,300
IGEMBE BOYS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9634	10,000	1,269,300
IKUU BOYS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9635	36,500	1,305,800
KK LUMBI SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9636	4,000	1,309,800
KAAGA BOYS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9637	10,000	1,319,800
KAAGA GIRLS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9638	20,500	1,340,300
KAKAMEGA HIGH	Bursary -	14.01.2020	227	9639	25,000	1,365,300



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SCHOOL	Secondary							
KANGARU GIRLS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9640	20,500		1,385,800	
KANGETA GIRLS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9641	10,000		1,395,800	
KANJALU GIRLS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9642	147,500		1,543,300	
KANYAKINE BOYS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9643	47,500		1,590,800	
KARUGWA GIRLS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9644	10,000		1,600,800	
KIBULINE SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9647	20,000		1,620,800	
KIMACHIA SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9648	40,000		1,660,800	
KIRIGARA GIRLS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9649	21,400		1,682,200	
KIRUKIRE MIXED DAY SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9650	5,000		1,687,200	
KISIMA GIRLS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9651	27,000		1,714,200	
KITHEO SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9652	50,000		1,764,200	
KUNENE DAY SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9653	13,000		1,777,200	
LIMURU GIRLS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9654	30,200		1,807,400	
MACHAKU DAY SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9655	7,000		1,814,400	
MAKURI GIRLS	Bursary - Secondary	14.01.2020	227	9656	21,000		1,835,400	

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MARAA GIRLS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9657	15,500	1,850,900
MAUA GIRLS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9657	42,000	1,892,900
MARYHILL GIRLS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9658	10,000	1,902,900
MERU SCHOOL	Bursary - Secondary	14.01.2020	227	9660	20,000	1,922,900
MLATHENE BOYS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9661	228,000	2,150,900
MIKINDURI GIRLS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9662	10,000	2,160,900
MITUNTU GIRLS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9663	20,500	2,181,400
MOI HIGH SCHOOL, MBIRURI	Bursary - Secondary	14.01.2020	227	9664	10,000	2,191,400
MUMBI GIRLS	Bursary - Secondary	14.01.2020	227	9665	10,000	2,201,400
MUTHAMBI GIRLS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9666	10,000	2,211,400
NDAGENE BOYS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9667	10,000	2,221,400
NJIA BOYS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9668	64,700	2,286,100
NKUBU BOYS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9670	40,000	2,326,100
NKUENE GIRLS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9671	20,000	2,346,100
NTUNENE GIRLS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9673	10,000	2,356,100
RUGA GIRLS SECONDARY	Bursary -	14.01.2020	227	9675	10,000	2,366,100

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SCHOOL	Secondary						
RWARE GIRLS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9676	20,000	2,386,100	
ST LUKES BOYS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9678	141,000	2,527,100	
ST MARY GORETTI SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9679	10,000	2,537,100	
THINYAINE DAY SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9680	11,000	2,548,100	
NYAGENE GIRLS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	227	9683	15,500	2,563,600	
NJIRI HIGH SCHOOL	Bursary - Secondary	14.01.2020	228	9684	20,935	2,584,535	
MIATHENE BOYS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	230	9690	20,000	2,604,535	
KITHATU GIRLS SECONDARY SCHOOL	Bursary - Secondary	14.01.2020	230	9692	10,000	2,614,535	
MOI GIRLS SECONDARY SCHOOL, NAIROBI	Bursary - Secondary	14.01.2020	230	9693	31,700	2,646,235	
AKAIGA SECONDARY SCHOOL	Bursary - Secondary	24.06.20	213	9853	5,000	2,651,235	
AKITHI GIRLS SECONDARY SCHOOL	Bursary - Secondary	24.06.20	213	9854	425,000	3,076,235	
AMATU DAY SECONDARY SCHOOL	Bursary - Secondary	24.06.20	213	9855	78,000	3,154,235	
AMWARI DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9856	116,000	3,270,235	
ATHWANA SECONDARY SCHOOL	Bursary - Secondary	24.06.20	213	9857	922,000	4,192,235	
BISHOP LAWI	Bursary - Secondary	24.06.20	213	9858	22,000	4,214,235	



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BUTULA HIGH SCHOOL	Bursary - Secondary	24.06.20	213	9859	10,000	4,224,235
KAAMU MIXED DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9862	122,000	4,346,235
KALIATI DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9864	98,000	4,444,235
KAMAROO MIXED DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9865	152,000	4,596,235
KAMITONGU MIXED DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9866	50,000	4,646,235
KANGARU SCHOOL	Bursary - Secondary	24.06.20	213	9867	20,000	4,666,235
KANJALU GIRLS	Bursary - Secondary	24.06.20	213	9868	240,000	4,906,235
KANJALU GIRLS	Bursary - Secondary	24.06.20	213	9869	900,000	5,806,235
KIANDIU MIXED DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9870	38,000	5,844,235
KIANJAI BOYS	Bursary - Secondary	24.06.20	213	9871	120,000	5,964,235
KIANJAI GIRLS	Bursary - Secondary	24.06.20	213	9872	250,000	6,214,235
KIBIRU DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9873	130,000	6,344,235
KIBULINE SEC SCHOOL	Bursary - Secondary	24.06.20	213	9874	485,000	6,829,235
KIBULINE SEC SCHOOL	Bursary - Secondary	24.06.20	213	9876	866,000	7,695,235
KIMANCHIA SEC SCHOOL	Bursary - Secondary	24.06.20	213	9877	885,000	8,580,235
KIORIMBA MIXED DAY	Bursary -	24.06.20	213	9878	226,000	8,806,235

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SEC SCHOOL	Secondary						
KIRUKIRE DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9879	134,000	8,940,235	
KITHEO SEC SCHOOL	Bursary - Secondary	24.06.20	213	9880	420,000	9,360,235	
KITHEO SEC SCHOOL	Bursary - Secondary	24.06.20	213	9881	815,000	10,175,235	
KITHIRI SEC SCHOOL	Bursary - Secondary	24.06.20	213	9882	146,000	10,321,235	
KK LUMBI DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9883	114,000	10,435,235	
KK RWANJWEE S S	Bursary - Secondary	24.06.20	213	9884	232,000	10,667,235	
KUNENE MIXED DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9887	78,000	10,745,235	
LACIATHURIU DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9889	166,000	10,911,235	
LAILUBA DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9890	14,000	10,925,235	
LAIRANGI MIXED DAY SEC SCH	Bursary - Secondary	24.06.20	213	9891	90,000	11,015,235	
LUBUNU DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9892	154,000	11,169,235	
MACHAKU DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9893	78,000	11,247,235	
MACHEGENE SEC SCHOOL	Bursary - Secondary	24.06.20	213	9894	78,000	11,325,235	
MAKANDI DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9895	150,000	11,475,235	
MAREGA MIXED DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9896	2,000	11,477,235	

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MATERI GIRLS	Bursary - Secondary	24.06.20	213	9898	10,000	11,487,235
MIATHENE BOYS	Bursary - Secondary	24.06.20	213	9899	945,000	12,432,235
MIATHENE BOYS	Bursary - Secondary	24.06.20	213	9900	105,000	12,537,235
MIATHENE DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9901	146,000	12,683,235
MITUNTU DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9902	162,000	12,845,235
MITUNTU GIRLS	Bursary - Secondary	24.06.20	213	9903	930,000	13,775,235
MUCUUNE DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9904	152,000	13,927,235
MUTHARA DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9905	34,000	13,961,235
MUTIONJURI DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9906	164,000	14,125,235
MWANIKI MIXED DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9907	92,000	14,217,235
MWERONKORO DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9908	128,000	14,345,235
NAIRIRI SEC SCHOOL	Bursary - Secondary	24.06.20	213	9909	104,000	14,449,235
NAIROBI SCHOOL	Bursary - Secondary	24.06.20	213	9910	10,000	14,459,235
NGINE MIXED DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9911	2,000	14,461,235
NKANGA MIXED DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9912	102,000	14,563,235
NTIBA MIXED DAY SEC	Bursary -	24.06.20	213	9913	134,000	14,697,235



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SCHOOL	Secondary						
NTOOMBO DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9914	80,000	14,777,235	
RWARERA DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9916	6,000	14,783,235	
ST AUGUSTINE LUURIA DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9918	78,000	14,861,235	
ST FRANCIS OF ASSISS	Bursary - Secondary	24.06.20	213	9919	835,000	15,696,235	
ST JOHNS NCHOORO DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9920	106,000	15,802,235	
ST JOSEPH	Bursary - Secondary	24.06.20	213	9921	10,000	15,812,235	
ST LUKES SEC SCHOOL	Bursary - Secondary	24.06.20	213	9922	750,000	16,562,235	
THAU DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9924	112,000	16,674,235	
THINYAINE DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9925	146,000	16,820,235	
TWALE DAY SEC SCHOOL	Bursary - Secondary	24.06.20	213	9926	78,000	16,898,235	
URINGU GIRLS	Bursary - Secondary	24.06.20	213	9931	300,000	17,198,235	
URRU MIXED DAY SEC SCH	Bursary - Secondary	24.06.20	213	9932	76,000	17,274,235	
WASO SEC SCHOOL	Bursary - Secondary	24.06.20	213	9933	6,000	17,280,235	
AKITHI GIRLS SECONDARY SCHOOL	Bursary - Secondary	24.06.20	213	9942	765,000	18,045,235	
MIATHENE BOYS	Bursary - Secondary	25.07.19	167	9477	100,000	18,145,235	

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LAIRANGI MIXED SECONDARY SCHOOL	Bursary - Secondary	25.07.19	167	9478	120,000	18,265,235
KIBIRU DAY SECONDARY SCHOOL	Bursary - Secondary	25.07.19	167	9479	154,000	18,419,235
MWERONKORO SECONDARY SCHOOL	Bursary - Secondary	25.07.19	167	9480	86,000	18,505,235
KANJALU GIRLS SECONDARY SCHOOL	Bursary - Secondary	25.07.19	167	9481	100,000	18,605,235
MUCUUNE DAY SECONDARY SCHOOL	Bursary - Secondary	25.07.19	167	9482	50,000	18,655,235
ST FRANCIS SECONDARY SCHOOL	Bursary - Secondary	25.07.19	167	9483	5,000	18,660,235
AKITHI GIRLS SECONDARY SCHOOL	Bursary - Secondary	25.07.19	167	9484	5,000	18,665,235
KIRUKIRE DAY SECONDARY SCHOOL	Bursary - Secondary	25.07.19	167	9485	5,000	18,670,235
KANGARU SCHOOL	Bursary - Secondary	25.07.19	167	9486	5,000	18,675,235
ST PIUS SEMINARY SECONDARY SCHOOL	Bursary - Secondary	25.07.19	167	9489	5,000	18,680,235
FRIENDS SCH KERIGE	Bursary - Secondary	30.09.19		9532	5,000	18,685,235
WAMBA BOYS	Bursary - Secondary	30.09.19		9533	5,000	18,690,235
<b>LIST OF BURSARY AWARDED TO STUDENTS IN SPECIAL SCHOOLS</b>						
<b>Particular</b>	<b>Sector</b>	<b>Date</b>	<b>PV No</b>	<b>CQ No</b>	<b>Amount</b>	<b>Cumulative Amount</b>
ATHI SPECIAL SCHOOL	Bursary- Special Schools	14.01.2020	227	9627	4,000	4,000
NJIRI HIGH SCHOOL	Bursary- Special	14.01.2020	227	9669	37,000	41,000

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Schools							
ST LUCYS SCHOOL FOR THE BLIND	Bursary- Special Schools	14.01.2020	227	9677	8,000	49,000	
KUNENE SPECIAL SCHOOL	Bursary- Special Schools	24.06.20	213	9888	295,000	344,000	
<b>LIST OF BURSARY AWARDED TO STUDENTS IN TERTIARY INSTITUTIONS</b>							
Particular	Sector	Date	PV No	CQ No	Amount	Cumulative Amount	
AFRICAN INT UNI	Bursary -Tertiary	11.03.20	243	9718	16,000	16,000	
AFRICAN NAZARENE	Bursary -Tertiary	11.03.20	243	9719	24,000	40,000	
ALUPE UNIVER	Bursary -Tertiary	11.03.20	243	9720	16,000	56,000	
BARATON UNI	Bursary -Tertiary	11.03.20	243	9721	8,000	64,000	
BUGEMA UNI	Bursary -Tertiary	11.03.20	243	9722	8,000	72,000	
BUKURA UNIVE	Bursary -Tertiary	11.03.20	243	9723	8,000	80,000	
CATHOLIC UNIV	Bursary -Tertiary	11.03.20	243	9724	56,000	136,000	
CHUKA UNIVER	Bursary -Tertiary	11.03.20	243	9725	824,000	960,000	
COOPERATIVE UNIVER	Bursary -Tertiary	11.03.20	243	9726	56,000	1,016,000	
DAYSTAR UNIVER	Bursary -Tertiary	11.03.20	243	9727	16,000	1,032,000	
DEDAN KIMATHI UN	Bursary -Tertiary	11.03.20	243	9728	120,000	1,152,000	
EA UNIVER	Bursary -Tertiary	11.03.20	243	9729	32,000	1,184,000	
EGERTON UNIV	Bursary -Tertiary	11.03.20	243	9730	104,000	1,288,000	
GARRISA UNIVER	Bursary -Tertiary	11.03.20	243	9731	8,000	1,296,000	
GRETSA UNIVER	Bursary -Tertiary	11.03.20	243	9732	16,000	1,312,000	
JARAMOGI UNIV	Bursary -Tertiary	11.03.20	243	9733	128,000	1,440,000	
JOMO KENYATTA UNIV	Bursary -Tertiary	11.03.20	243	9734	144,000	1,584,000	
KABARAK UNIVER	Bursary -Tertiary	11.03.20	243	9735	128,000	1,712,000	
KARATINA UNIVER	Bursary -Tertiary	11.03.20	243	9737	104,000	1,816,000	
KCA UN IVER	Bursary -Tertiary	11.03.20	243	9738	96,000	1,912,000	



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KEMU	Bursary -Tertiary	11.03.20	243	9739	144,000	2,056,000
KU	Bursary -Tertiary	11.03.20	243	9740	456,000	2,512,000
KIBABII UNIVER	Bursary -Tertiary	11.03.20	243	9741	24,000	2,536,000
KIRINYAGA UNIVER	Bursary -Tertiary	11.03.20	243	9742	120,000	2,656,000
KIRIRI UNIVER	Bursary -Tertiary	11.03.20	243	9743	48,000	2,704,000
KISII UNIVER	Bursary -Tertiary	11.03.20	243	9744	120,000	2,824,000
LAIKIPIA UNIVERSITY	Bursary -Tertiary	11.03.20	243	9745	112,000	2,936,000
LUKENYA UNIVERS	Bursary -Tertiary	11.03.20	243	9746	32,000	2,968,000
MAASAI UNIVERSIT	Bursary -Tertiary	11.03.20	243	9747	88,000	3,056,000
MACHAKOS UNIVER	Bursary -Tertiary	11.03.20	243	9748	152,000	3,208,000
MGT UNIVER	Bursary -Tertiary	11.03.20	243	9749	16,000	3,224,000
MARIST UNIVER	Bursary -Tertiary	11.03.20	243	9750	16,000	3,240,000
MASENO UNIVER	Bursary -Tertiary	11.03.20	243	9751	152,000	3,392,000
MASINDE MURILO UNI	Bursary -Tertiary	11.03.20	243	9752	136,000	3,528,000
MERU UNIV	Bursary -Tertiary	11.03.20	243	9753	392,000	3,920,000
MOI UNIVER	Bursary -Tertiary	11.03.20	243	9754	224,000	4,144,000
MULTIMEDIA UNIVER	Bursary -Tertiary	11.03.20	243	9756	56,000	4,200,000
MURANGA UNIVERSITY	Bursary -Tertiary	11.03.20	243	9757	208,000	4,408,000
PIONEER UNIVERSITY	Bursary -Tertiary	11.03.20	243	9758	24,000	4,432,000
PRESBYTERIAN UNIVER	Bursary -Tertiary	11.03.20	243	9759	16,000	4,448,000
PWANI UNIVERSITY	Bursary -Tertiary	11.03.20	243	9760	112,000	4,560,000
RONGO UNIVERS	Bursary -Tertiary	11.03.20	243	9761	56,000	4,616,000
SCOTT CHRISTIAN UNIV	Bursary -Tertiary	11.03.20	243	9762	8,000	4,624,000
SE KENYA UNI	Bursary -Tertiary	11.03.20	243	9764	32,000	4,656,000
ST PAUL UNIV	Bursary -Tertiary	11.03.20	243	9765	32,000	4,688,000
TAITA TAVETA UNI	Bursary -Tertiary	11.03.20	243	9766	56,000	4,744,000
TECH UNIVERSITY KENYA	Bursary -Tertiary	11.03.20	243	9767	128,000	4,872,000

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TECH UNIVERSITY MSA	Bursary -Tertiary	11.03.20	243	9768	112,000	4,984,000
TOM MBOYA UNIV	Bursary -Tertiary	11.03.20	243	9769	16,000	5,000,000
USIU	Bursary -Tertiary	11.03.20	243	9770	8,000	5,008,000
UNV OF EA BARATON	Bursary -Tertiary	11.03.20	243	9771	48,000	5,056,000
UOELD	Bursary -Tertiary	11.03.20	243	9772	80,000	5,136,000
UOEMB	Bursary -Tertiary	11.03.20	243	9773	232,000	5,368,000
UNI OF KABIANGA	Bursary -Tertiary	11.03.20	243	9774	24,000	5,392,000
UON	Bursary -Tertiary	11.03.20	243	9775	272,000	5,664,000
UZIMA UNI	Bursary -Tertiary	11.03.20	243	9776	16,000	5,680,000
ZETECH UNIVE	Bursary -Tertiary	11.03.20	243	9777	48,000	5,728,000
UNIVER OF KABIANGA	Bursary -Tertiary	11.03.20	243	9779	8,000	5,736,000
CQ REVERSAL	Bursary -Tertiary	11.12.19		9236	(7,000)	5,729,000
MANAGEMENT	Bursary -Tertiary	11.12.19		9615	7,000	5,736,000
UNIVERSITY OF AFRICA	Bursary -Tertiary	14.01.2020	227	9645	10,000	5,746,000
KENYA UTALII COLLEGE	Bursary -Tertiary	14.01.2020	227	9646	15,000	5,761,000
KENYATTA UNIVERSITY	Bursary -Tertiary	14.01.2020	227	9681	15,000	5,776,000
UZIMA UNIVERSITY	Bursary -Tertiary	14.01.2020	227	9682	8,500	5,784,500
ATHWANA YOUTH	Bursary -Tertiary	24.06.20	213	9860	10,000	5,794,500
POLYTECHNIC	Bursary -Tertiary	24.06.20	213	9861	10,000	5,804,500
CATHOLIC UNIVERSITY	Bursary -Tertiary	24.06.20	213	9863	15,000	5,819,500
OF E.A	Bursary -Tertiary	24.06.20	213	9885	10,000	5,829,500
CHUKA UNIVERSITY	Bursary -Tertiary	24.06.20	213	9886	10,000	5,839,500
KAIMOSI ITC	Bursary -Tertiary	24.06.20	213	9897	10,000	5,849,500
KMTC MAKUENI	Bursary -Tertiary	24.06.20	213	9915	10,000	5,859,500
KMTC CHUKA	Bursary -Tertiary	24.06.20	213	9917	10,000	5,869,500
MASENO UNIVERSITY	Bursary -Tertiary	24.06.20	213			
RIFT VALLEY TTI	Bursary -Tertiary	24.06.20	213			
SIGALAGALA NATONAL	Bursary -Tertiary	24.06.20	213			
POLYTECHNIC	Bursary -Tertiary	24.06.20	213			

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ST PAULS UNIVERSITY	Bursary -Tertiary	24.06.20	213	9923	10,000	5,879,500
UNIVERSITY OF ELDORET	Bursary -Tertiary	24.06.20	213	9927	10,000	5,889,500
UON	Bursary -Tertiary	24.06.20	213	9928	15,000	5,904,500
UON	Bursary -Tertiary	24.06.20	213	9929	10,000	5,914,500
UON	Bursary -Tertiary	24.06.20	213	9930	10,000	5,924,500
DEDAN KIMATHI UNIVERSITY	Bursary -Tertiary	25.07.19	167	9488	5,000	5,929,500
JKUAT	Bursary -Tertiary	25.07.19	167	9490	5,000	5,934,500
<b>LIST OF PROJECTS FUNDED UNDER EMERGENCY RESERVE</b>						
<b>Particular</b>	<b>Sector</b>	<b>Date</b>	<b>PV No</b>	<b>CQ No</b>	<b>Amount</b>	<b>Cumulative Amount</b>
KUNENE DAY	Emergency	11.03.20	245	9781	50,000	50,000
URRU DAY	Emergency	11.03.20	246	9782	50,000	100,000
KALIMBA DAY	Emergency	11.03.20	247	9783	50,000	150,000
LACIATHURUI DAY	Emergency	11.03.20	248	9784	200,000	350,000
KIRUKIRE PRY	Emergency	11.03.20	249	9785	170,000	520,000
KIRINDINE CHIEFS OFFI	Emergency	11.03.20	250	9786	500,000	1,020,000
ACK MUMUI PRY	Emergency	11.03.20	251	9787	400,000	1,420,000
NKILUTHU PRY	Emergency	11.03.20	252	9788	523,148	1,943,148
MWERONKORO PRY	Emergency	11.03.20	253	9789	246,852	2,190,000
manager (ngcdf COVID 19 TIGANIA WEST)	Emergency	24.06.20	209	9846	4,108,241	6,298,241
MAKANDI PRIMARY SCHOOL	Emergency	24.06.20	210	9847	300,000	6,598,241
KIBULINE SECONDARY SCHOOL	Emergency	30.10.19	191	9544	600,000	7,198,241
KIBULINE PRIMARY SCHOOL	Emergency	25.07.19	170	9496	80,000	7,278,241
KIERU PRIMARY SCHOOL	Emergency	18.07.19	154	9456	600,000	7,878,241
KIERU PRIMARY SCHOOL	Emergency	18.07.19	149	9451	80,000	7,958,241



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KAMANORO PRIMARY SCHOOL	Emergency	18.07.19	150	9452	120,000	8,078,241
KIANJAI CIRCUIT BOARDING PRIMARY SCHOOL	Emergency	18.07.19	158	9460	80,000	8,158,241
KIMUTHII PRIMARY SCHOOL	Emergency	18.07.19	144	9440	200,000	8,358,241
MITUNTU PRIMARY SCHOOL	Emergency	18.07.19	151	9453	180,000	8,538,241
KIANJAI PRIMARY SCHOOL	Emergency	18.07.19	157	9459	300,000	8,838,241
THANANTU PRIMARY SCHOOL	Emergency	18.07.19	152	9454	200,000	9,038,241
KIANJAI PRIMARY SCHOOL	Emergency	18.07.19	155	9457	150,000	9,188,241
KITHIRI PRIMARY SCHOOL	Emergency	11.07.19	139	9433	108,000	9,296,241
THINYAINE PRIMARY SCHOOL	Emergency	11.07.19	140	9434	250,000	9,546,241
LAIRANGI PRIMARY SCHOOL	Emergency	11.07.19	142	9436	200,000	9,746,241
LAIRANGI DAY SECONDARY SCHOOL	Emergency	11.07.19	143	9437	300,000	10,046,241
MAANTHI ASSISTANT CHIEF OFFICE	Emergency	11.07.19	141	9435	1,000,000	11,046,241
TIGANIA WEST DCC	Emergency	18.07.19	153	9455	1,000,000	12,046,241
<b>LIST OF PROJECTS TRANSFERRED FOR THE USE IN ENVIRONMENT CONSERVATION</b>						
<b>Particular</b>	<b>Sector</b>	<b>Date</b>	<b>PV No</b>	<b>CQ No</b>	<b>Amount</b>	<b>Cumulative Amount</b>
TIGANIA WEST ENVIRONMENT MANAGEMENT COMM	Environment	11.12.19	222	9611	2,747,354	2,747,354
<b>LIST OF FUNDS TRANSFERRED FOR SECURITY PROJECTS</b>						
<b>Particular</b>	<b>Sector</b>	<b>Date</b>	<b>PV No</b>	<b>CQ No</b>	<b>Amount</b>	<b>Cumulative Amount</b>

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KIRINDINE CHIEFS OFFICE	Security	11.03.20	255	9792	3,200,000	3,200,000
MACHEGENE AP POST	Security	11.07.19	129	9423	700,000	3,900,000
KIBULINE AP POST	Security	11.07.19	138	9432	500,000	4,400,000
KILENCHUNE CHIEFS OFFICE	Security	11.12.19	217	9607	80,000	4,480,000
TIGANIA WEST AP POST	Security	11.12.19	218	9608	110,000	4,590,000
KIRINDINE CHIEFS OFFICE	Security	11.12.19	223	9613	2,200,000	6,790,000
MIATHENE POLICE POST	Security	11.12.19	224	9614	3,818,642	10,608,642
MIATHENE POLICE POST	Security	18.07.19	159	9461	2,100,000	12,708,642
TIGANIA POLICE STATION	Security	30.08.19	173	9499	1,000,000	13,708,642
KIARE ASSISTANT CHIEF	Security	30.09.19	182	9523	1,000,000	14,708,642
KIANJAI ASSISTANT CHIEF	Security	30.09.19	183	9524	1,000,000	15,708,642
LIMBINE CHIEFS OFFICE	Security	30.09.19	188	9536	1,000,000	16,708,642
<b>LIST OF FUNDS TRANSFERRED FOR SPORTING ACTIVITIES</b>						
<b>Particular</b>	<b>Sector</b>	<b>Date</b>	<b>PV No</b>	<b>CQ No</b>	<b>Amount</b>	<b>Cumulative Amount</b>
TIGANIA WEST SPORTS COMMITTEE	Sports	25.07.19	169	9493	2,180,818	2,180,818
<b>LIST OF FUNDS TRANSFERRED TO PRIMARY SCHOOLS</b>						
<b>Particular</b>	<b>Sector</b>	<b>Date</b>	<b>PV No</b>	<b>CQ No</b>	<b>Amount</b>	<b>Cumulative Amount</b>
LUBUNU PRIMARY SCHOOL	Transfers to Primary Schools	09.12.19	196	9579	2,000,000	2,000,000
KIBULINE PRIMARY SCHOOL	Transfers to Primary Schools	09.12.19	197	9580	1,000,000	3,000,000
MITUNTU PRIMARY SCHOOL	Transfers to Primary Schools	09.12.19	198	9581	2,000,000	5,000,000
KAAMU PRIMARY SCHOOL	Transfers to Primary Schools	09.12.19	201	9591	50,000	5,050,000

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MAITHA PRIMARY SCHOOL	Transfers to Primary Schools	09.12.19	202	9592	100,000	5,150,000
MCK MWERONDU PRIMARY SCHOOL	Transfers to Primary Schools	09.12.19	203	9593	100,000	5,250,000
KIMUTHII PRIMARY SCHOOL	Transfers to Primary Schools	09.12.19	204	9594	50,000	5,300,000
LACIATHURUI PRIMARY SCHOOL	Transfers to Primary Schools	09.12.19	205	9595	780,000	6,080,000
NKILUTHU PRIMARY SCHOOL	Transfers to Primary Schools	09.12.19	206	9596	600,000	6,680,000
MWERONKORO PRIMARY SCHOOL	Transfers to Primary Schools	09.12.19	207	9597	600,000	7,280,000
MCK MWERONDU PRIMARY SCHOOL	Transfers to Primary Schools	09.12.19	208	9598	600,000	7,880,000
MWANIKA PRIMARY SCHOOL	Transfers to Primary Schools	09.12.19	209	9599	798,030	8,678,030
ACK MUMUI PRIMARY SCHOOL	Transfers to Primary Schools	09.12.19	210	9600	100,000	8,778,030
MWERONDU PRIMARY SCHOOL	Transfers to Primary Schools	11.07.19	124	9417	1,000,000	9,778,030
KAMANORO PRIMARY SCHOOL	Transfers to Primary Schools	11.07.19	130	9424	100,000	9,878,030
KK LUMBI PRIMARY SCHOOL	Transfers to Primary Schools	11.07.19	131	9425	100,000	9,978,030
MWERONKANGA PRIMARY SCHOOL	Transfers to Primary Schools	11.07.19	132	9426	100,000	10,078,030
MWITHANGA PRIMARY SCHOOL	Transfers to Primary Schools	11.07.19	133	9427	100,000	10,178,030
NAIRIRI PRIMARY SCHOOL	Transfers to Primary Schools	11.12.19	215	9605	600,000	10,778,030
MWERONKANGA	Transfers to	11.12.19	216	9606	300,000	11,078,030



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PRIMARY SCHOOL	Primary Schools						
MUTIONJURI PRIMARY SCHOOL	Transfers to Primary Schools	11.12.19	219	9609	1,055,000	12,133,030	
KAAMU PRIMARY SCHOOL	Transfers to Primary Schools	11.12.19	220	9610	1,000,000	13,133,030	
LUBUNU PRIMARY SCHOOL	Transfers to Primary Schools	11.12.19	221	9611	2,300,000	15,433,030	
MURAMBA PRIMARY SCHOOL	Transfers to Primary Schools	18.07.19	145	9445	3,500,000	18,933,030	
MCK MWERONDU PRIMARY SCHOOL	Transfers to Primary Schools	18.07.19	146	9446	3,500,000	22,433,030	
GIMPINE PRIMARY SCHOOL	Transfers to Primary Schools	18.07.19	171	9447	1,000,000	23,433,030	
KANTHIARI PRIMARY SCHOOL	Transfers to Primary Schools	18.07.19	156	9458	3,500,000	26,933,030	
RWONGO RWA NYANK PRIMARY SCHOOL	Transfers to Primary Schools	18.07.19	162	9465	1,000,000	27,933,030	
URINGU PRIMARY	Transfers to Primary Schools	29.05.20	266	9837	2,000,000	29,933,030	
MAKANDI PRY	Transfers to Primary Schools	30.04.20	264	9816	1,000,000	30,933,030	
MUTIONJURI PRIMARY SCHOOL	Transfers to Primary Schools	30.08.19	172	9498	2,500,000	33,433,030	
KALIMBA PRIMARY SCHOOL	Transfers to Primary Schools	30.09.19	184	9525	1,000,000	34,433,030	
MWANIKA PRIMARY SCHOOL	Transfers to Primary Schools	30.09.19	187	9535	2,000,000	36,433,030	
NTIBA PRIMARY SCHOOL REP 9466	Transfers to Primary Schools	30.09.19		9539	1,000,000	37,433,030	

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Particular	Sector	Date	PV No	CQ No	Amount	Cumulative Amount
NTOOMBO SECONDARY SCHOOL	Transfers to Secondary Schools	11.07.19	128	9422	100,000	100,000
KUNENE DAY SECONDARY SCHOOL	Transfers to Secondary Schools	11.07.19	134	9428	500,000	600,000
MITUNTU DAY SECONDARY SCHOOL	Transfers to Secondary Schools	11.07.19	135	9429	150,000	750,000
NKURARE SECONDARY SCHOOL	Transfers to Secondary Schools	11.07.19	136	9430	150,000	900,000
URRU DAY SECONDARY SCHOOL	Transfers to Secondary Schools	11.07.19	137	9431	100,000	1,000,000
KAAMU DAY SECONDARY SCHOOL	Transfers to Secondary Schools	11.12.19	211	9601	100,000	1,100,000
ST AUGUSTINE LUURIA SECONDARY SCHOOL	Transfers to Secondary Schools	11.12.19	212	9602	150,000	1,250,000
MUCUUNE DAY SECONDARY SCHOOL	Transfers to Secondary Schools	11.12.19	213	9603	70,000	1,320,000
AMATU DAY SECONDARY SCHOOL	Transfers to Secondary Schools	11.12.19	214	9604	100,000	1,420,000
KIANJAI GIRLS SECONDARY SCHOOL	Transfers to Secondary	18.07.19	147	9448	3,200,000	4,620,000

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KIRUKIRE DAY SECONDARY SCHOOL	Transfers to Secondary Schools	18.07.19	148	9450	1,000,000	5,620,000	
AMATU DAY SECONDARY SCHOOL	Transfers to Secondary Schools	18.07.19	160	9463	600,000	6,220,000	
KIANDIU DAY SECONDARY SCHOOL	Transfers to Secondary Schools	18.07.19	161	9464	1,000,000	7,220,000	
THINYAINE SECONDARY SCHOOL	Transfers to Secondary Schools	30.08.19	174	9500	1,000,000	8,220,000	
ST AUGUSTINE SECONDARY SCHOOL	Transfers to Secondary Schools	30.08.19	176	9501	1,000,000	9,220,000	
MUTIONJURI DAY SECONDARY SCHOOL	Transfers to Secondary Schools	30.09.19	185	9526	1,000,000	10,220,000	
KITHEO SECONDARY SCHOOL	Transfers to Secondary Schools	31.01.20	235	9704	1,000,000	11,220,000	
MITUNTU GIRLS SECONDARY SCHOOL	Transfers to Secondary Schools	31.01.20	236	9705	1,000,000	12,220,000	