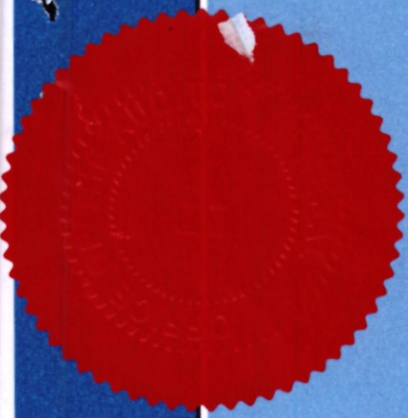


REPUBLIC OF KENYA



Enhancing Accountability

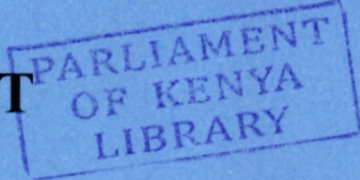


THE NATIONAL ASSEMBLY
THE NATIONAL ASSEMBLY
PAPERS LAYED

DATE: 13th AUG 2024 Tuesday

TABLED BY: Hon. Naomi Wang'o Deputy Majority Whip

APPROVED BY: A. Shubko



REPORT

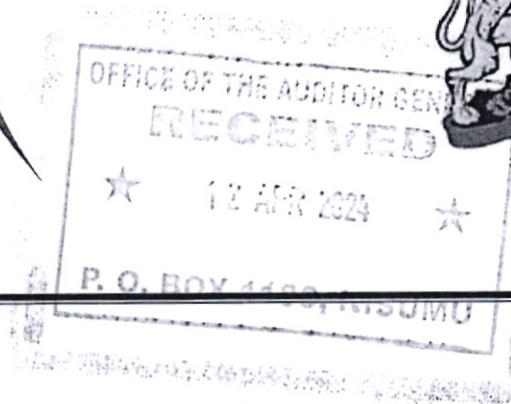
OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – NYANDO
CONSTITUENCY**

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



NYANDO CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Alfred Chisaina
2.	Sub-County Accountant	Kennedy Okumu
3.	Chairman NGCDFC	Joseph Rocky Odada
4.	Member NGCDFC	Kenneth Ogallo

(c) Fiduciary Oversight Arrangements

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

(d) Nyando Constituency NGCDF Headquarters

P.O. Box 85-40101
Nyando NG-CDF Office
Ahero, KENYA

(e) Constituency NGCDF Contacts

Telephone: (254) 721586575
E-mail: cdfnyando@ngcdf.go.ke
Website: www.ngcdf.go.ke

***Nyando Constituency
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(f) Nyando Constituency NGCDF Bankers

Cooperative Bank

Kisumu Branch

(g) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

III. NG-CDFC Chairman's Report



Joseph Rocky Odada

Chairman Nyando NG-CDFC

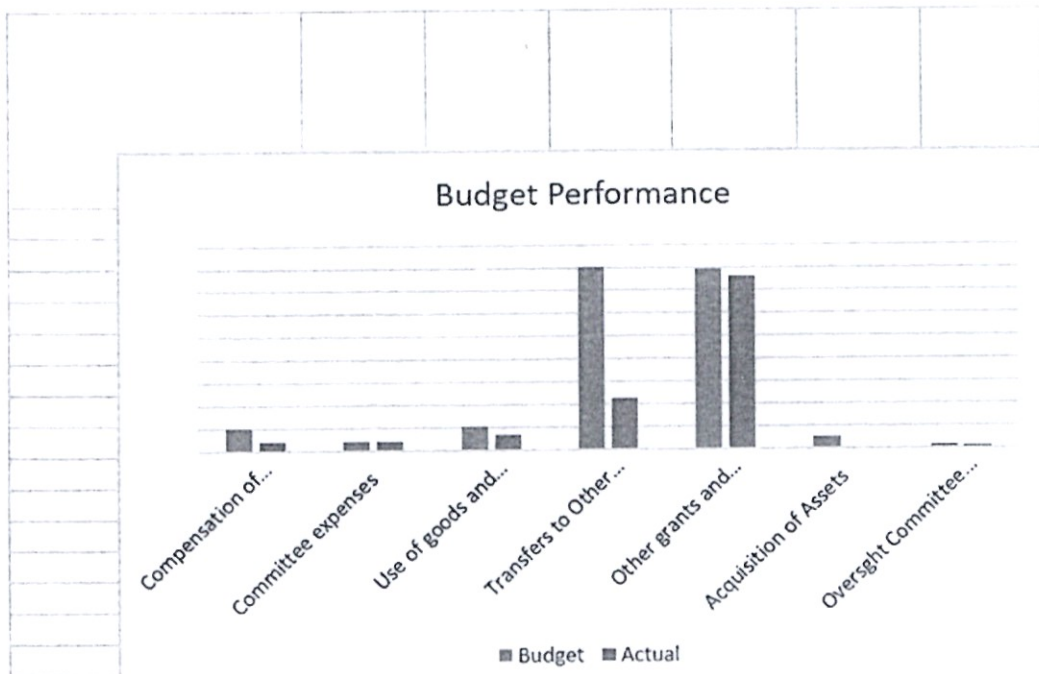
The NG-CDFC wishes to have in summary the budget performance against actual amounts for the current financial year based on economic classification and programmes. The NG-CDFC have improved in their budget performance despite the challenges encountered during in the year being an election year. The performance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

During the financial year under review, the Nyando NG-CDFC received a total of Kshs 87,000,000 from the NG-CDFC Board. Of the total allocation of 145,087,603. Total expenditure for F/Y 2022/23 was Ksh 115,049,225

However, the NG-CDFC managed to implement a number of key projects as per the proposal including disbursement of Bursary funds to needy students in various institutions, construction of chiefs' offices and also construction of classrooms in various institutions. By closure of the financial year, the NG-CDFC had received the entire allocation for the under review.

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

1. Compensation of Employees
2. Committee Expenses
3. Use of goods and services
4. Transfers to Other Government Units
5. Other grants and transfers
6. Oversight committee expenses
7. Acquisition of Assets
8. Other Payments



Below is a list of sampled projects funded during the financial year 2022/2023.



Alendu Secondary School Science Laboratory



St. Christopher Ayweyo RC Secondary School Single Science Laboratory

However, there have been emerging issues like political, economic, social, legal and global challenges influencing the implementation of NG-CDF Project. Other issues affecting the project implementation process is the late disbursement of funds, late approval of proposals and reallocations.

Finally, the Nyando NG-CDF Committee wish to thank the NG CDF Board and all other stake holders who have made it easy for them to be able to deliver services to the constituents of Nyando within the precincts of the NG-CDF Act, 2015.

.....
Name
CHAIRMAN NGCDF COMMITTEE

IV. Statement Of Performance Against Predetermined Objectives for FY2022/2023

Introduction

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

The key development objectives of *Nyando Constituency 2018-2023* plan are to:

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children	Number of usable physical infrastructure built in primary, secondary, and tertiary institutions Number of bursary beneficiaries at all levels	Number of classrooms constructed increased by 10 Number of laboratories increased from 14 to 17 Number of dormitories increased from 7 to 8
Water and Environment	Improve access to clean water and a more sustainable and conserved environment through natural resources conservation initiatives	Drill boreholes to promote access to clean and safe water Equip schools and public facilities with sanitation facilities Provide tree seedlings to schools to improve the forest cover	Number of boreholes drilled Number of sanitation facilities built in primary and secondary	Number of sanitation facilities increased from 40 to 46
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of usable physical infrastructure built in locations, sub locations and police stations	Number of chiefs' offices constructed increased from 5 to 6
Sports	Empower and develop youth and special groups to	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports programme	Number of youth groups benefitting from the sports programme 60
Information Communication and Technology (ICT)	Enhance access to information and technology and use ICT to enhance service delivery	Equip chiefs' offices with computers and internet connectivity to enable them improve service delivery	Number of usable chiefs' offices with computers and internet connectivity	

V. Statement of Governance

The National Government Constituency Development Fund Committee is established under Section 43 of The National Government Constituencies Development Fund Act of 2015.

The members of a Constituency Committee provided for Appointment of under section 43(2) (b), (c) and (d) of the Act shall be selected by a members of Constituency selection panel established under paragraph (4) upon an occurrence of a Committee. vacancy in the Constituency Committee.

A vacancy shall occur in Constituency Committee upon— commencement of a new parliamentary term; dissolution of a Constituency Committee; removal of a member of a Constituency committee; or the occurrence of a vacancy in a Constituency Committee.

Appointment process

Upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel. (4) The selection panel referred to in paragraph (1) shall consist of— one person nominated by the national government official in charge of the sub-county or a designated representative, who shall be the chairperson of the selection panel; the Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and two persons, one of either gender, nominated by the Constituency office. (5) The officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a Constituency Committee in accordance with guidelines issued by the Board. (6) The selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act (7) The officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates together with the report of the selection panel. (8) The Board shall co-opt the person referred to in section 43(2) (g) of the Act to ensure equitable representation in the membership of a Constituency Committee. (9) The Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency. (10) The Board shall submit the names of the seven persons selected from each Constituency in accordance with section 43(2)(b),(c),(d) and (e) of the Act to the National Assembly for approval. (11) The Board shall, within fourteen days after receipt

of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

Qualifications

- i. Must be a citizen of Kenya;
- ii. Is ordinarily a resident and a voter within the Constituency;
- iii. Is able to read and write and to communicate in English and Kiswahili;
- iv. Meets the requirements of Chapter Six of the Constitution;
- v. Is available to participate in the activities of a Constituency Committee.

The composition of the committee includes;

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

Operation of the committee

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

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

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

Meetings

The Constituency Committee shall meet at least six times in a year but the committee shall not hold more than twenty-four meetings in the same financial year, including sub-committee meetings. This financial year the NG-CDFC held 18 Meetings.

Induction

The current NGCDFC Nyando were inducted in the month of March 2023

Removal from office

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

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

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

Dissolution of Constituency Committee

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

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

VI. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 2022/2023 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- NG-CDF supported primary schools through construction of pit-latrines for sustainability purposes the pupils were sensitized on how to keep them clean.
- NG-CDF supported schools in rain water harvesting and conservation to help alleviate perennial water shortage in the respective schools.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Nyando constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Nyando NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

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



.....

Name

Fund Account Manager.

VII. Statement Of Management Responsibilities

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

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

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


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

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

form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Nyando Constituency financial statements were approved and signed by the Accounting Officer on 24/9/ 2023


.....
Name: **JOSEPH ODADA.**
Chairman – NGCDF Committee


.....
Name: **ALFRED CHISAMBA**
Fund Account Manager

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON THE NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - NYANDO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituency Development Fund - Nyando Constituency set out on pages 1 to 45, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Nyando Constituency as at 30 June, 2023 and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The following inaccuracies in the financial statements presented for audit were noted;

- i. The statement of receipts and payments reflects comparative committee expenses amount of Kshs.1,536,597 which had not been disclosed in the audited financial statements for the year ended 30 June, 2022;
- ii. The statement of cash flows omits comparative committee expenses amount of Kshs.1,536,597;
- iii. The statement of receipts and payments reflects comparative compensation of employees amount of Kshs.2,625,872 while Note 4 reflects an amount of Kshs.2,558,072 resulting to an unexplained variance of Kshs.67,800;
- iv. The statement of receipts and payments reflects comparative committee expenses amount of Kshs.1,536,597 while Note 5 reflects Kshs.1,563,597 resulting to an unexplained variance of Kshs.27,000.
- v. The statement of receipts and payments reflects comparative use of goods and services amount of Kshs.8,622,151 while Note 6 reflects Kshs.7,588,151 resulting to an unexplained variance of Kshs.1,034,000.
- vi. The statement of receipts and payments reflects other grants and transfers amount of Kshs.76,464,300 while Note 8 and supporting ledger reflects Kshs.76,109,000 resulting to an unexplained variance of Kshs.355,300;
- vii. The statement of assets and liabilities reflects deposits balance of Kshs.998 while Note 14A reflects nil balance for both the current and prior year.

viii. The statement of assets and liabilities reflects prior year adjustments balance of negative Kshs.271,950 which was not disclosed in prior year audited financial statements.

In the circumstances, the accuracy and completeness of the above amounts and balances disclosed in the financial statements could not be confirmed.

2. Unsupported Cash and Cash Equivalents

The statement of assets and liabilities and Note 12A to the financial statements reflects cash and cash equivalents balance of Kshs.5,360,592. However, the monthly reconciliation statement for the month of January, 2023 and board of survey report as at 30 June, 2023 were not provided for audit.

In the circumstances, the accuracy and completeness of cash and cash equivalents balance of Kshs.5,360,592 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget of Kshs.190,586,041 and actual on comparable basis of Kshs.120,409,817 resulting to an under-funding of Kshs.70,176,224 or 36% of the budget. However, the Fund spent Kshs.115,049,225 against actual receipts of Kshs.120,409,817 resulting to an under-utilization of Kshs.5,360,592 or 4% of actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

The audit report for the previous year highlighted several issues in respect of the Financial Statements Lawfulness and Effectiveness in Use of Public Resources and Effectiveness of Internal Controls Risk Management and Governance. Management report on the progress made in resolving the issues at Annex 6 on other important disclosures indicates that issues relating to the financial statements had not been resolved as at 30 June, 2023.

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. Unsupported and Incomplete Projects

Note 7 to the financial statements reflects transfers to secondary schools amount of Kshs.11,500,000. The amount includes Kshs.4,500,000 for the completion of laboratories at Alendu Mixed, Ranjira and Kobura Girls Secondary Schools. However, certificate of practical completion, inspection and acceptance certificate for Alendu Mixed were not provided for audit review. Further, ceiling works costing Kshs.347,075 at Ranjira were not done. In addition, physical inspection in the three schools revealed that the tiling on the work tops was peeling off.

In addition, Note 7 to the financial statements reflects transfers to primary schools amount of Kshs.11,200,000 out of which Kshs.800,000 was expenditure on works undertaken in Okanja and Onjiko Primary Schools whose certificates of practical completion were not provided for audit review.

In the circumstances, value for money of Kshs.5,300,000 transfers to the three (3) secondary schools and two (2) primary schools could not be confirmed.

2. Incomplete Procurement Plan

Review of the procurement plan for the year under review revealed that the plan did not have a schedule of the planned delivery, implementation, or completion dates of all goods, works or services. Further, there was no indication on whether items may be aggregated for procurement as a single package or for procurement through any

applicable arrangement for common user items contrary to Regulation 41 of the Public Procurement and Asset Disposal Regulations, 2020.

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

3. Failure to Provide the Emergency Reserve Utilization Report

The statement of receipts and payments and Note 8 to the financial statements reflects other grants and transfers amount of Kshs.76,464,300 out of which Kshs.2,237,000 relates to emergency projects. However, Management did not report emergency reserve expenditure to the Board as required by Regulation 20(2) of the National Government Constituencies Development Fund, Regulations, 2016.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of Internal Audit Review and Risk Assessment

Review of the Fund operations indicated that there were no internal audit reviews performed on the internal processes and no risk assessment was carried out to identify and address key areas of concern and document specific controls in response to identified risks. This was contrary to Regulation 160(1)(b) of the Public Finance Management (National Government) Regulations, 2015 which states that the internal audit function has a duty to give reasonable assurance through the audit committee on the state of risk management internal control, and governance within the organization.

In the circumstances, the effectiveness of internal controls and risk management could not be confirmed.

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 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 the Management is aware of the intention to terminate the Fund or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty

exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

03 June, 2024

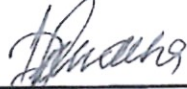
*Nyando Constituency
National Government Constituencies Development Fund (NGCDF)
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IX. Statement of Receipts and Payments for the Year Ended 30th June 2023

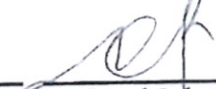
	Note	2022-2023	2021-2022
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	87,000,000	170,088,879
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	32,000	15,000
TOTAL RECEIPTS		87,032,000	170,103,879
PAYMENTS			
Compensation of employees	4	4,182,851	2,625,872
Committee Expenses	5	3,935,289	1,536,596.59
Use of goods and services	6	7,040,785	8,622,151
Transfers to Other Government Units	7	22,700,000	74,400,000
Other grants and transfers	8	76,464,300	65,761,161
Acquisition of Assets	9	-	-
Oversight Committee expenses	10	726,000	-
Other Payments	11	-	-
TOTAL PAYMENTS		115,049,225	151,409,184
SURPLUS/DEFICIT		(28,017,225)	18,694,695

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

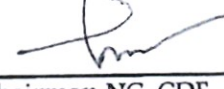
The Constituency financial statements were approved by the NGCDFC on 24/9/ 2023 and signed by:


Fund Account Manager

Alfred Chisaina


National Sub-County
Accountant

Kennedy Okumu
ICPAK M/No:5224


Chairman NG-CDF
Committee

Joseph Rocky Odada

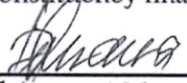
*Nyando Constituency
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X. Statement Of Assets and Liabilities As At 30th June, 2023

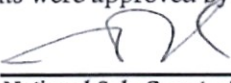
	Note	2022-2023	2021-2022
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	5,360,592	33,377,817
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		5,360,592	33,377,817
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		5,360,592	33,377,817
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Deposits	14A	998.20	998
Gratuity	14B	-	-
NET FINANCIAL ASSETS		5,359,594	33,377,817
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	33,376,819	14,683,122
Prior year adjustments	16		(271,950)
Surplus/Deficit for the year		(28,017,225)	18,694,695
NET FINANCIAL POSITION		5,359,594	33,377,817

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

The Constituency financial statements were approved by NG CDFC on 24/9/2023 and signed by:


Fund Account Manager

Alfred Chisaina


National Sub-County Accountant

Kennedy Okumu
ICPAK M/No:5224


Chairman NG-CDF Committee

Joseph Rocky Odada

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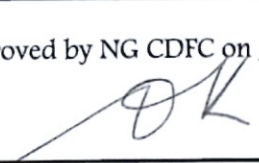
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	75,536,817
Less undisbursed funds receivable from the Board as at 30th June 2022	70,176,224
	5,360,593
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	5,360,593

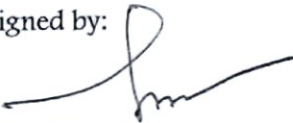
The Constituency financial statements were approved by NG CDFC on 24/9/ 2023 and signed by:


Fund Account Manager

Alfred Chisaina


National Sub-County Accountant

Kennedy Okumu
ICPAK M/No:5224


Chairman NG-CDF Committee

Joseph Rocky Odada

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023	
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,089,026	46,900.00		5,135,926	4,182,851	953,076
1.2 Committee allowances	1,040,000	1,059,826.00		2,099,826	2,099,826.00	-
1.3 Use of goods and services	2,576,230	263,136.00		2,839,366	2,839,366	-
Total	6,346,853	1,369,862	-	10,075,118	9,122,043	953,076
2.0 Monitoring and evaluation						
2.1 Capacity building	1,070,000	897,000.00		1,967,000	1,967,000	-
2.2 Committee allowances	2,100,000			2,100,000	1,835,463	264,537
2.3 Use of goods and services	1,182,628	1,051,791.00		2,234,419	2,234,419	-
Total	4,352,628	1,948,791	-	6,301,419	6,036,882	264,537
3.0 Emergency						
3.1 Primary Schools	7,636,190			7,636,190	2,837,000	2,230,962
3.2 Secondary schools				-		-
3.3 Tertiary institutions				-		-
3.4 Security projects			-	-		-
3.5 Unutilised				-		-
Total	7,636,190	-	-	7,636,190	2,837,000	2,230,962
4.0 Bursary and Social Security						
4.1 Secondary Schools	32,358,403	26,606,320.00		58,964,723	58,964,630	93

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	30/06/2023	
4.2 Tertiary Institutions	12,000,000	1,862,670.00		13,862,670	13,862,670	-
4.3 Social Security				-		-
4.4 Special Needs				-		
Total	44,358,403	28,259,164	-	70,259,165	72,827,300	93
5.0 Sports				-		-
Constituency sports tournament-	2,392,653			2,392,653		2,392,653
Regional Sports Tournament	350,000			350,000		350,000
Total	2,742,653	-		2,742,653		2,742,653
6.0 Environment						
Sare Primary School	300,000			300,000		300,000
Ger Liech Primary School	300,000			300,000		300,000
Osino Primary School	300,000			300,000		300,000
Onjiko Kobongo Secondary School	300,000			300,000		300,000
Total	1,200,000	-	-	1,200,000	-	1,200,000
7.0 Primary Schools Projects						
Achego Central Primary School	600,000			600,000		600,000
Alendu Primary School	400,000			400,000		400,000
Arombo Primary School	600,000			600,000		600,000
Awasi Primary School	600,000			600,000		600,000
Bondo Kachola Primary School	600,000			600,000		600,000

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023	
Bunde Primary School	600,000			600,000		600,000
Bwanda Primary School	600,000			600,000		600,000
Disi Primary School	600,000			600,000		600,000
Ger Liech Primary School	600,000			600,000		600,000
Holo Orucho Primary School	600,000			600,000		600,000
Kadete Primary School	600,000			600,000		600,000
Kagimba Primary School	600,000			600,000		600,000
Kaluore Primary School	400,000			400,000		400,000
Kamunda Primary School	600,000			600,000		600,000
Kanyipola Primary School	600,000			600,000		600,000
Karanda Primary School	600,000			600,000		600,000
Karombe Primary School	600,000			600,000		600,000
Kasuna Primary School	600,000			600,000		600,000
Katolo Primary School	600,000			600,000		600,000
Kibarwa Primary School	600,000			600,000		600,000
Kobura Primary School	600,000			600,000		600,000
Kogwedhi Primary School	300,000	800,000		1,100,000	800000	300,000
Kokuoyo Primary School	600,000			600,000		600,000
Kolal Primary School	600,000			600,000		600,000
Konim Primary School	600,000			600,000		600,000

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	30/06/2023	
Korwana Primary School	600,000			600,000		600,000
Kosida Primary School	600,000			600,000		600,000
Kowala Primary School	600,000			600,000		600,000
Kowuor Primary School	600,000			600,000		600,000
Lela Primary School	800,000			800,000	800000	-
Luora Ayweyo Primary School	800,000			800,000	800000	-
Mao Primary School	400,000			400,000		400,000
Masogo Primary School	600,000			600,000		600,000
Mbega Primary School	400,000			400,000		400,000
Migingi Primary School	800,000			800,000	800000	-
Miguyc Primary School	600,000			600,000		600,000
Miringo Primary School	600,000			600,000		600,000
Nduru Primary School	600,000			600,000		600,000
Nyachoda Primary School	600,000			600,000		600,000
Nyakakana Primary School	600,000			600,000		600,000
Nyakongo Primary School	500,000			500,000		500,000
Nyalenda Primary School	800,000			800,000	800000	-
Nyamasao Primary School	600,000			600,000		600,000
Nyamurundu Primary School	800,000			800,000	800000	-
Nyamware Primary School	600,000			600,000		600,000

National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023	
Nyangande Primary School	800,000			800,000	800000	-
Nyarombe Primary School	600,000			600,000		600,000
Nyomwaro primary School	600,000			600,000		600,000
Obugi Primary School	800,000			800,000	800000	-
Odienva Primary School	600,000			600,000		600,000
Ogenya Primary School	1,000,000			1,000,000		1,000,000
Ogwedhi PAG Primary School	600,000			600,000		600,000
Ojere Primary School	600,000			600,000		600,000
Ojienda Primary School	600,000			600,000		600,000
Okanja Primary School	800,000			800,000	800,000	-
Okiro Primary School	600,000			600,000		600,000
Olasi Primary School	800,000			800,000	800000	-
Ombaka Primary School	800,000			800,000	800000	-
Onera Primary School	600,000			600,000		600,000
Ong'eche Primary School	600,000			600,000		600,000
Onjiko Kobongo Primary School	600,000			600,000		600,000
Onjiko Primary School	800,000			800,000	800000	-
Onongno Primary School	600,000			600,000		600,000
Oren Primary School	600,000			600,000		600,000
Oseth Primary School	600,000			600,000		600,000

*Nyando Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(= c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	30/06/2023	
Ayucha Secondary School	400,000		-	400,000		400,000
St. Peters Konim Mixed Secondary School	600,000			600,000		600,000
Wanganga Secondary School	400,000			400,000		400,000
Wawidhi Girls Secondary School	300,000		-	300,000	-	300,000
Withur Secondary School	2,500,000		-	2,500,000	-	2,500,000
Total	24,200,000	600,000	7,088,621	31,888,621	11,500,000	20,388,621
9.0 Tertiary institutions Projects				-		-
				-		-
Total	0	-	-	-	-	-
10.0 Security Projects				-		-
Nyando DCC residence fence		400,000.00		400,000	400,000.00	-
Ahero Police station	400,000			400,000	400,000.00	-
Kadibo Sub County	1,200,000			1,200,000		1,200,000
Total	1,600,000	400,000	-	2,000,000	800,000.00	1,200,000
11.0 Acquisition of assets				-	-	-
	0		5,000,000	5,000,000	-	5,000,000
	0		-	-	-	-
Total	0	-	5,000,000	5,000,000	-	5,000,000

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023	
12.0 Oversight committee expenses (itemize)						
Payment of committee allowances	1,296,000			1,296,000	726,000.00	570,000
Payment of Accommodation - Domestic Travel	30,000			30,000		30,000
Payment of Daily Subsistence Allowance	32,000			32,000		32,000
Payment for travel costs	22,876			22,876		22,876
Payment of Telephone Expenses	30,000			30,000		30,000
Purchase of Refined Fuels and Lubricants for Transport	40,000			40,000		40,000
Total	1,450,876	0	0	1,450,876	726,000	724,876
13.0 Other payments				-	-	-
Strategic Plan	2,000,000			2,000,000	-	2,000,000
Total	2,000,000	-	-	2,000,000	-	2,000,000
14.0 unallocated fund						
Unapproved projects				-		-
AIA		32,000		32,000		32,000
PMC savings				-		
Total	-	32,000	-	32,000	-	32,000

*Nyando Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	30/06/2023	
			-	-	-	-
Total	145,087,603	33,409,817	12,088,621	190,586,042	115,049,225	75,536,817

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

XIV. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30th June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

14. Errors

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

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

15. Related Party Transactions

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

XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022/2023	2021/2022
NGCDF Board	Kshs	Kshs
B105255		33000000
B105542		44000000
B105905		22000000
B128668		5000000
B128978		12000000
B154175		12000000
B154401		18000000
B155525	0	10288879
A888534	0	13800000
B185220	7000000	
B185489	6000000	
B185489	15000000	
B206072	5000000	
B205567	12000000	
B205864	12000000	
B207626	15000000	0
B207988	15000000	0
Stale cheque reversed		
TOTAL	87,000,000.00	170,088,879

2. Proceeds From Sale of Assets

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

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3. Other Receipts

Description		2022-2023	2021 - 2022
		Kshs	Kshs
Interest Received			-
Rents			-
Receipts Sale of Tender Documents		32,000.00	15,000
Hire of plant/equipment/facilities		-	-
Unutilized funds from PMCs			-
Other Receipts Not Classified Elsewhere (specify)		-	15,000
TOTAL		32,000.00	

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

Description		2022-2023	2021 - 2022
		Kshs	Kshs
NG-CDFC Basic staff salaries		2,969,410.00	2,118,147.50
Personal allowances paid as part of salary			
House allowance		-	0.00
Transport allowance		-	0.00
Leave allowance		-	0.00
Gratuity-contractual employees		1,039,200.50	382,804.35
Employer Contributions Compulsory national social security schemes		174,240.00	57,120.00
TOTAL		4,182,850.50	2,558,071.85

5. Committee Expenses

Description	Account Number	2022-2023	2021 - 2022
		Kshs (30/6/2022)	Kshs (30/6/2021)
Committee allowaces		3,935,289	1,563,596.59
Total		3,935,289	

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6. Use of Goods and services

Description	2022-2023	2021 - 2022
	Kshs	Kshs
Utilities, supplies and services	6,500	0.00
Electricity	40,000	290,485.00
Water & sewerage charges	52,000	0.00
Courier & Postal	149,100	
Office rent	-	0.00
Communication, supplies and services	60,000	142,000.00
Domestic travel and subsistence	644,400	424,500.00
Printing, advertising and information supplies & services	89,794	0.00
Computer Accessories	208,700	0.00
Sanitary & Cleaning	203,110	
Rentals of produced assets		0.00
Training expenses	1,967,000	2,089,500.00
Hospitality supplies and services	354,039	242,245.00
Other committee expenses		1,563,596.59
Other committee expenses -goods & services		0.00
Insurance costs	-	0.00
Specialised materials and services	658,014	564,012.00
Office and general supplies and services	213,000	1,060,320.00
Fuel , oil & lubricants	1,289,800	918,500.00
Other operating expenses		0.00
Bank service commission and charges	59,211	74,430.15
Other Operating Expenses	871,217	0.00
Security operations	-	0.00
Routine maintenance - vehicles and other transport equipment	174,900	196,562.00
Routine maintenance- other assets	-	22,000.00
TOTAL	7,040,785	7,588,150.74

Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022-2023	2021 - 2022
	Kshs	Kshs
Transfers to Primary Schools	11,200,000.00	31,500,000
Transfers to Secondary Schools	11,500,000.00	37,900,000
Transfers to Tertiary Institutions	-	5,000,000
TOTAL	22,700,000.00	74,400,000

8. Other Grants and Other transfers

Description	2022-2023	2021 - 2022
	Kshs	Kshs
Bursary - Secondary (see attached list)	66,041,500.00	33,731,605.00
Bursary -Tertiary (see attached list)	6,430,500.00	13,476,800.00
Bursary- Special Schools	-	0.00
Mocks & CAT (see attached list)	-	0.00
Social Security programmes (NHIF)	-	0.00
Security Projects (see attached list)	800,000.00	3,800,000.00
Sports Projects (see attached list)	-	4,261,224.41
Environment Projects (see attached list)	600,000.00	2,666,896.00
Emergency Projects (see attached list)	2,237,000.00	7,552,686.00
TOTAL	76,109,000.00	65,761,161

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Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

Non Financial Assets		2022-2023	2021 - 2022
		Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings		-	-
Refurbishment of Buildings		-	-
Purchase of Vehicles Vehicles and Other Transport Equipment		-	-
Purchase of Bicycles & Motorcycles		-	-
Overhaul of Vehicles and Other Transport Equipment		-	-
Purchase of Household Furniture and Institutional Equipment			
Purchase of office furniture and and General Equipment		-	-
Purchase of computers ,printers and other IT equipments		-	-
Purchase of ICT Equipment, Software and Other ICT Assets		-	-
Purchase of Specialized Plant, Equipment and Machinery		-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.		-	-
Acquisition of Land		-	-
Acquisition of Intangible Assets			
TOTAL		-	0

10. Oversight Committee Expenses

Description	Account Number	2022-2023	2021 - 2022
		Kshs (30/6/2022)	Kshs (30/6/2021)
Committee sitting allowances		100,000.00	
Committee sitting allowances		40,000.00	
Committee sitting allowances		60,000.00	
Committee sitting allowances		416,000.00	
Committee sitting allowances		60,000.00	
Committee sitting allowances		50,000.00	
Total		726,000.00	

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11. Other Payments

Description	Account Number	2022-2023	2021 - 2022
		Kshs (30/6/2022)	Kshs (30/6/2021)
Strategic Plan		-	-
ICT Hubs		-	-
		-	-
TOTAL		-	-

12A: Bank Balances (cash book bank balance)

Name of Bank, Account No. & currency	Account Number	2022-2023	2021 - 2022
		Kshs (30/6/2022)	Kshs (30/6/2021)
Coop Kisumu	A/C no. 0112001543600	5,360,592.15	33,377,816.80
TOTAL		5,360,592.15	33,377,816.80

12B: CASH IN HAND)

Description		2022-2023	2021 - 2022
		Kshs (30/6/2023)	Kshs (30/6/2023)
Location 1		-	-
Location 2		-	-
Location 3		-	-
Other receipts (specify)		-	-
TOTAL		-	-

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13. : OUTSTANDING IMPRESTS

Name of Officer	Date imprest taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance (30/6/2023) Kshs
		-	-	-
		-	-	-
TOTAL		-	-	-

14A Retention

Description	2022-2023 KShs	2021 - 2022 KShs
Retention as at 1st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30th June D= A+B-C	-	-

14 B Gratuity

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

15 BALANCES BROUGHT FORWARD

	2022-2023 Kshs (1/7/2022)	2021 - 2022 Kshs (1/7/2021)
Bank accounts	33,377,817	14,683,122
Cash in hand		
Imprest		
TOTAL	33,377,817	14,683,122

16. PRIOR YEAR ADJUSTMENTS

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	Balance b/f FY 2022/2023 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	-		-
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)		(991996)	-
Total	-	-	-

17 CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST

	2022- 2023	2021 - 2022
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts receivable as at 30th June 2022 (D=A+B-C)	-	-
Net changes in accounts receivables A-D		

18 CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION

	2022-2023	2021 - 2022
	Kshs	Kshs
Deposits and Retention as a t 1st July 2019 (A)		998.20
Deposits and Retention held during the year (B)		0.00
Deposits and Retention paid during the year ©		0.00
Closing accounts payable at 30th June (D=A+B-C)		998.20
Net changes in accounts payables A-D		

19 OTHER IMPORTANT DISCLOSURES

19.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2022-2023	2021 - 2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
TOTAL	-	-

19.2: PENDING STAFF PAYABLES (See Annex 2)

	2022-2023	2021 - 2022
	Kshs	Kshs
NGCDF Staff	-	-
Others (specify)	-	-
	-	-

19.3: UNUTILISED FUNDS (See Annex 3)

	2022-2023	2021 - 2022
	Kshs	Kshs
Compensation of employees	953,075.50	46900
Committee Expenses	264,537.00	1200445
Use of goods and services	-	27967
Amounts due to other Government entities (see attached list)	59,188,621.00	7188621
Amounts due to other grants and other transfers (see attached list)	7,373,707.80	32002505
Acquisition of assets	5,000,000.00	5000000
Oversight Committee Expenses	724,876.00	
Others (specify)	2,000,000.00	
Funds pending approval	32,000.00	32,000
Total	75,536,817.30	45,466,696

19.4: PMC ACCOUNT BALANCES (See Annex 4)

		2022-2023	2021 - 2022
		Kshs	Kshs
PMC account balances (see attached list)		23,100,000	4,656

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
				2023	2022	
	a	B	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

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

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ANNEX 3 - UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022/2023	2021/2022	
Compensation of Employees		953,076	46,900	
Committee Expenses		105,156	1,200,445	
Use of goods and services		3,205,066	27,967	
Achego Central Primary School		600,000		
Alendu Primary School		400,000		
Arombo Primary School		600,000		
Awasi Primary School		600,000		
Bondo Kachola Primary School		600,000		
Bunde Primary School		600,000		
Bwanda Primary School		600,000		
Disi Primary School		600,000		
Ger Liech Primary School		600,000		
Holo Orucho Primary School		600,000		
Kadete Primary School		600,000		
Kagimba Primary School		600,000		
Kaluore Primary School		400,000		
Kamunda Primary School		600,000		
Kanyipola Primary School		600,000		
Karanda Primary School		600,000		

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Karombe Primary School		600,000		
Kasuna Primary School		600,000		
Katolo Primary School		600,000		
Kibarwa Primary School		600,000		
Kobura Primary School		600,000		
Kogwedhi Primary School		300,000		
Kokuoyo Primary School		600,000		
Kolal Primary School		600,000		
Konim Primary School		600,000		
Korwana Primary School		600,000		
Kosida Primary School		600,000		
Kowala Primary School		600,000		
Kowuor Primary School		600,000		
Mao Primary School		400,000		
Masogo Primary School		600,000		
Mbega Primary School		400,000		
Miguye Primary School		600,000		
Miringo Primary School		600,000		
Nduru Primary School		600,000		
Nyachoda Primary School		600,000		
Nyakakana Primary School		600,000		

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Nyakongo Primary School		500,000		
Nyamasao Primary School		600,000		
Nyamware Primary School		600,000		
Nyarombe Primary School		600,000		
Nyomwaro primary School		600,000		
Odienea Primary School		600,000		
Ogenya Primary School		1,000,000		
Ogwedhi PAG Primary School		600,000		
Ojere Primary School		600,000		
Ojienda Primary School		600,000		
Okiro Primary School		600,000		
Onera Primary School		600,000		
Ong'eche Primary School		600,000		
Onjiko Kobongo Primary School		600,000		
Onongno Primary School		600,000		
Oren Primary School		600,000		
Oseth Primary School		600,000		
Osino Primary School		600,000		
Ranjira Primary School		1,400,000		
Rongo Primary School		600,000		
Sare Primary School		600,000		

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Siany Kabonyo Primary School		600,000		
St Christopher Ayweyo Primary School		600,000		
St. Anne Ahero Primary School		600,000		
Ugwe Primary School		600,000		
Wang'anga Primary School		600,000		
Waradho Primary School		600,000		
Withur Primary School		600,000		
Yogo Primary School		600,000		
Ahero Girls Secondary School		600,000		
Apondo Mixed Secondary School		400,000		
Arombo Secondary School		300,000		
St. Christopher Ayweyo RC Secondary School		-		
Awasi PAG Boys Secondary School		400,000		
Awasi PAG Girls Secondary School		600,000		
Bunde Secondary School		600,000		
Disi Secondary School		400,000		
Kanyangoro Secondary School		300,000		
Katolo Mixed Secondary School		300,000		
Kochogo High School		600,000		
Kolal Mixed Secondary School		600,000		
Kowuor Secondary School		600,000		

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Nduru Mixed Secondary School		600,000		
Nyalenda Girls Secondary School		7,700,000		
Nyalenda Girls Secondary School		400,000	100,000	
Odiénya Mixed Secondary School		200,000		
Okanja Mixed Secondary School		400,000		
Oren Mixed Secondary School		600,000		
Pala Secondary School		600,000		
Ayucha Secondary School		400,000		
St. Peters Konim Mixed Secondary School		600,000		
Wanganga Secondary School		400,000		
Wawidhi Girls Secondary School		300,000		
Withur Secondary School		2,500,000		
Bursary Secondary Schools			32,002,505	
Acquisition of Assets		5,000,000	-	
Oversight Committee expenses		724,876		
Other payments		2,000,000	-	
UNALLOCATED FUND		32,000	32,000	
Sub-Total		75,536,817	33,409,817	
Acquisition of assets				
Others (<i>specify</i>)				
Sub-Total				
Funds pending approval				
Grand Total		75,536,817	33,409,817	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost
	(Kshs)			(Kshs)
	2021/2022			2022/2023
Land				
Land	1,400,000			1,400,000
Buildings and structures	18,161,379			18,161,379
Transport equipment	4,166,850			4,166,850
Office equipment, furniture and fittings	1,407,355			1,407,355
ICT Equipment, Software and Other ICT Assets	613,945			613,945
Other Machinery and Equipment	-			-
Heritage and cultural assets	-			-
Intangible assets	-			-
Total	25,749,529			25,749,529

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2023

PMC	Bank	Account number	Bank Balance	Bank Balance
			2022/2023	2021/2022
Ahero Police Station	African Banking Corporation	42150010055221	400,000.00	0
Ranjira Mixed Sec school	COOPERATIVE-KISUMU	01141432326800	500,000.00	0
Lela Pri. School	NATIONAL-KISUMU	0122423716602	800,000.00	0
Luora Ayweyo Pr School	NATIONAL-KISUMU	0122423716602	800,000.00	0
Migingo Pri. School	FAMILY BANK KISUMU	025000020363	800,000.00	0
Nyalenda Girls Secondary School	KCB-KISUMU	12136327428	800,000.00	0
Nyamurundu Primary School	CO-OPERATIVE BANK, KISUMU	01141015011900	800,000.00	0
Nyangande pri school	NATIONAL-KISUMU	025000020378	800,000.00	0
Obugi Pri. School	COOPERATIVE-KISUMU	01141015004300	800,000.00	0
Okanja Pr School	KCB-KISUMU	1113583886	800,000.00	0
Olasi Pr School	COOPERATIVE-KISUMU	01117294288500	800,000.00	0
Ombaka Pr School	NATIONAL-KISUMU	01224024230404	800,000.00	0
Onjiko Kobongo Primary School	CO-OPERATIVE BANK, KISUMU	01139015170401	800,000.00	0
Pala Pri. School	NATIONAL-KISUMU	01224027223701	800,000.00	0
Rabuor Pri. School	NATIONAL-KISUMU	01224024335001	800,000.00	0
Sare Primary School	NATIONAL BANK- KISUMU	1224024274703	800,000.00	0
Alendu Secondary school	COOPERTATIVE BANK- KISUMU	01141012916600	2,000,000.00	0
Kobura Girls Secondary School	NATIONAL BANK- KISUMU	01025026052700	2,000,000.00	0
Nyalenda Girls Secondary School	KCB BANK, Kisumu branch	1136327428	2,200,000.00	0
St. Christopher Ayweyo Sec. Sch.	KCB-KISUMU	1130350096	2,300,000.00	0
Hon. Jared Okello Olasi Sec School	CO-OPERATIVE BANK, KISUMU	011418721822800	2,500,000.00	0
Total			23,100,000	0

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
1	<p style="text-align: center;">Unsupported bursaries</p> <p>The Nyando Constituency NGCDF should ensure that there is policy in place for awarding bursaries and bursary application forms, acknowledgement receipts and register are maintained.</p>	<p>The Committee has a prescribed bursary application form which is filled by applicants. The applications are merited and those deserving case are awarded bursary depending on the amount available for disbursement.</p> <p>Cheques are prepared and delivered to the institutions who acknowledge receipt for the same. We hereby annex a copy of bursary application form, bursary minutes, bursary sub-committee appointment letters and acknowledgement receipts from institutions</p>	Not resolved. Awaiting auditors comment	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2	Variance Between the Financial Statement and Supporting Schedule Amounts. The Management to provide an accurate ledger.	The variance resulted from stale bursary cheques of the previous year which were re-written so it did not represent a real expenditure	Resolved	
3	Budgetary Control and Performance The Management to ensure all stale cheques are reversed promptly	Stale cheques have since been reversed. Attached please find a copy of current bank reconciliation statement	Resolved	
4	Wrong Classification of Expenses The Management to amend the financial statements to reflect the correct figures of the expenses.	The right classification is captured in amended financial statement as annexed here Also see extract here below	Resolved	
5	Inconsistency in the Financial Statement The management to amend the financial statement with relevant support.	The Kshs 800,000 was occasioned by a late approval of one project Kogwedhi Primary school. Copy of approval attached The inconsistencies have been corrected in the	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
		amended financial statement as annexed here. Also see extracts here below		



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ALFRED CHISAINA
Fund Account Manager.