

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY OF PAPERS LAID

DATE: 14 AUG 2024 DAY: WEDNESDAY

TABLED BY: Hon. BENNY DANYAL MP DEPUTY LEADER OF THE MAJORITY PARTY

CLERK-AT-THE-TABLE: ESTHER NG'WOTO

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THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
SIRISIA CONSTITUENCY**

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



SIRISIA 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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1. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

2. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

- 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 Sirisia 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	CAROLYNE WANYONYI
2.	Sub-County Accountant	DUKE ONG'ERA
3.	Chairman NGCDFC	DAVID WATWATI
4.	Member NGCDFC	LINET GIDOSI

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Sirisia 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) Sirisia Constituency NGCDF Headquarters

P.O. Box 55

Sirisia

Bungoma, Kenya

(e) Sirisia Constituency NGCDF Contacts

Telephone: (254) 722472434

E-mail: cdfsirisia@ngcdf.go.ke

Website: www.ngcdf.go.ke

(f) Sirisia Constituency NGCDF Bankers

The Cooperative Bank A/C No. 01120050350800
Bungoma Branch
P.o Box 1964
Bungoma, Kenya.

(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

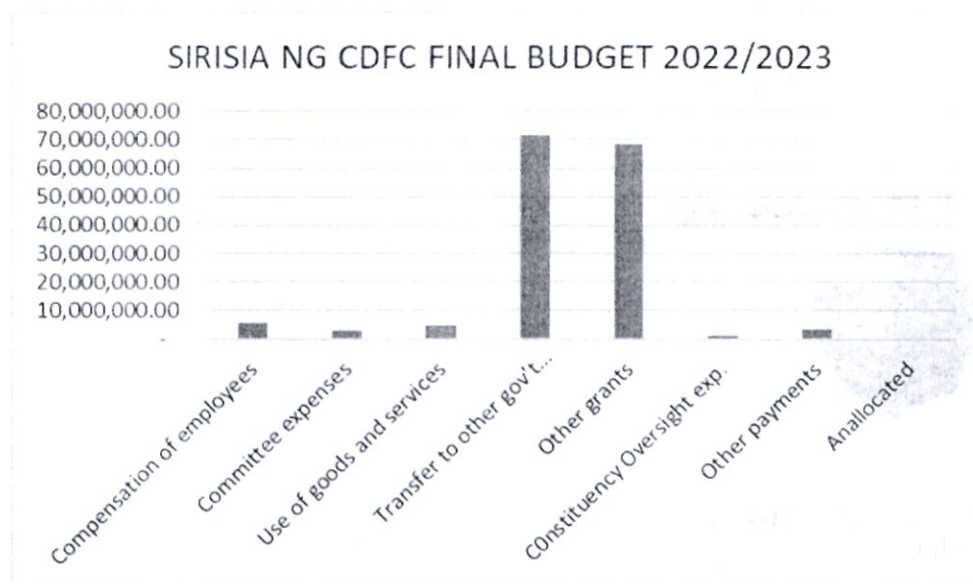
3. NG-CDFC Chairman's Report



I take great privilege to present our financial statements for the Financial Year ended 30th June 2023 in compliance to the requirement of the NG-CDF Act 2015.

The constituency had an original budget of Kshs. 131,342,462 (one hundred and thirty-one million, three hundred and forty-two thousand four hundred and sixty-two only), balance brought forward as per the cashbook Kshs. 7,618,354 (Seven million, six hundred and eighteen thousand, three hundred and fifty-four only), AIA 70,000 (Seventy thousand only), and adjustments during the year were Kshs. 14,088,879 (Fourteen million, eighty-eight thousand, eight hundred and seventy-nine only) leading to a final budget of Kshs. 153,119,696 (one hundred and fifty-three million, one hundred and nineteen thousand, six hundred and ninety-six) as represented in the table and graph below;

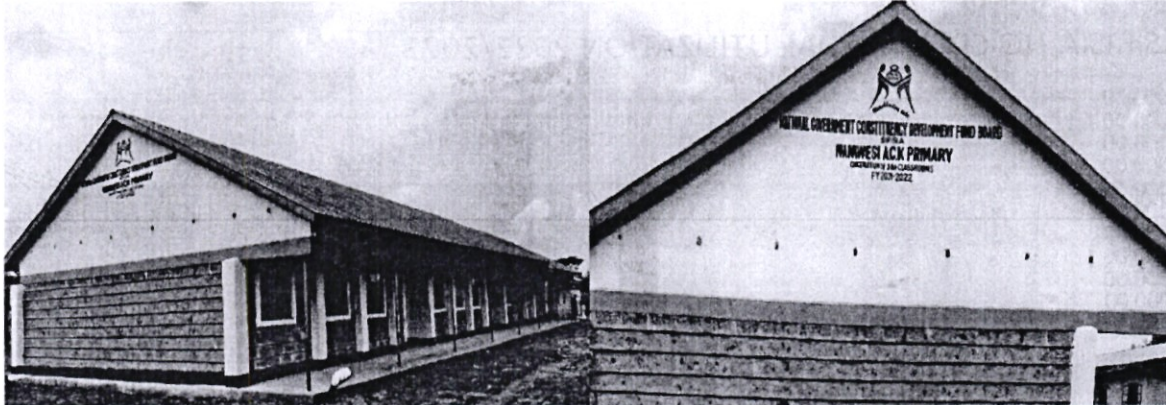
Description	Amount in Kshs.
Compensation of Employees	5,574,244
Committee expenses	2,797,100
Use of goods and services	4,808,553
Transfers to Other Government Units	71,072,193
Other grants and transfers	63,987,606
Constituency Oversight Committee expenses	1,310,000
Other Payments	3,500,000
UNALLOCATED FUND	70,000
TOTAL	153,119,696



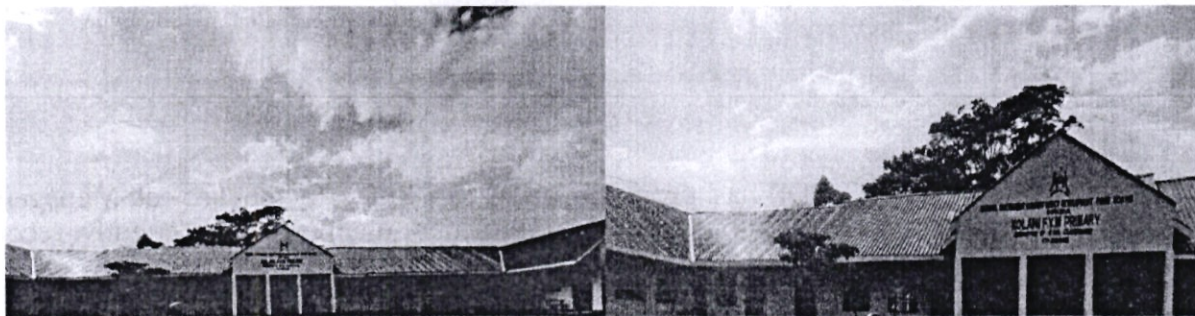
The constituency received Kshs. 106,707,233 (one hundred and six million, seven hundred and seven thousand, two hundred and thirty-three only) from the NG CDF Board in addition to the cashbook balance brought forward of Kshs. 7,618,354 (Seven million, six hundred and eighteen thousand, three hundred and fifty-four only), AIA 70,000 (Seventy thousand only), which made available Kshs. 106,777,233 (one hundred and six million, seven hundred and seventy seven thousand, two hundred and thirty-three only) to be spend in the financial year 2022/2023. We are indeed the most grateful to the NG CDF Board for this funding.

However, the constituency was able to utilize up to Kshs. 76,332,169 (Seventy-six million three hundred and thirty-two thousand one hundred and sixty-nine shillings only) as represented in the table and graph below;

Description	Amount in Ksh
Compensation of Employees	3,767,841
Committee expenses	2,316,904
Use of goods and services	4,827,939
Transfers to Other Government Units	18,000,000
Other grants and transfers	44,094,485
Other payments	3,325,000
TOTAL	76,332,169



NAMWESI ACK PRIMARY – CONSTRUCTION OF 3 CLASSROOMS FY 2021/2022 – 3M



KOLANI FYM PRIMARY SCHOOL – RENOVATION OF 9 CLASSROOMS FY 2021/2022 – 6M

However, the implementation of such projects has not gone without challenges;

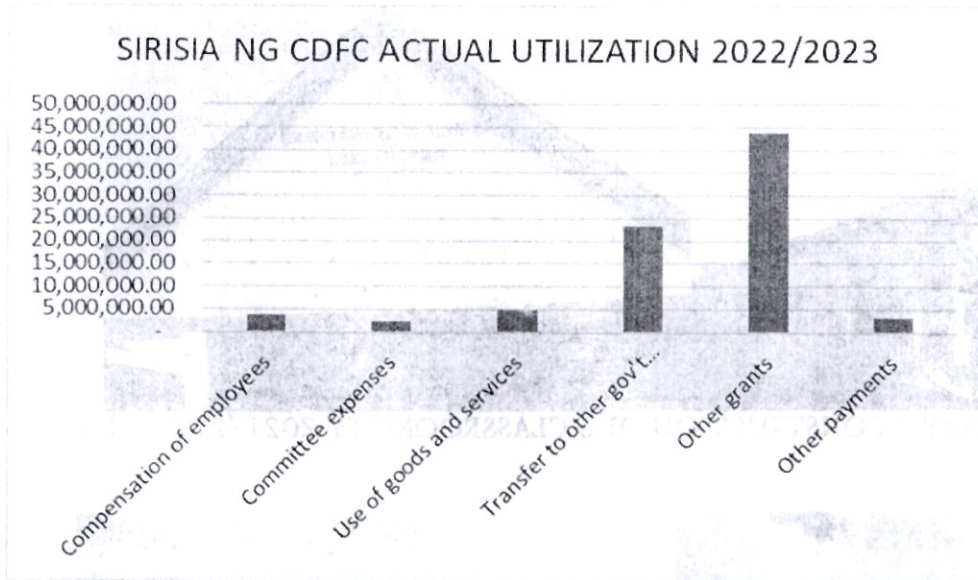
1. Inadequate funds as needs are limitless.
2. The problem of bit funding has slowed the period of completion of projects.
3. Limited partners for co-funding has also been a challenge.

The entity is striving to prioritize projects and implement as stipulated in the strategic plan to ensure priority projects are funded and implemented to completion.

Finally, we appreciate the role NG-CDF is playing in our development and it is my hope that it will be retained to continue serving as a vehicle for economic development of our country

Signature

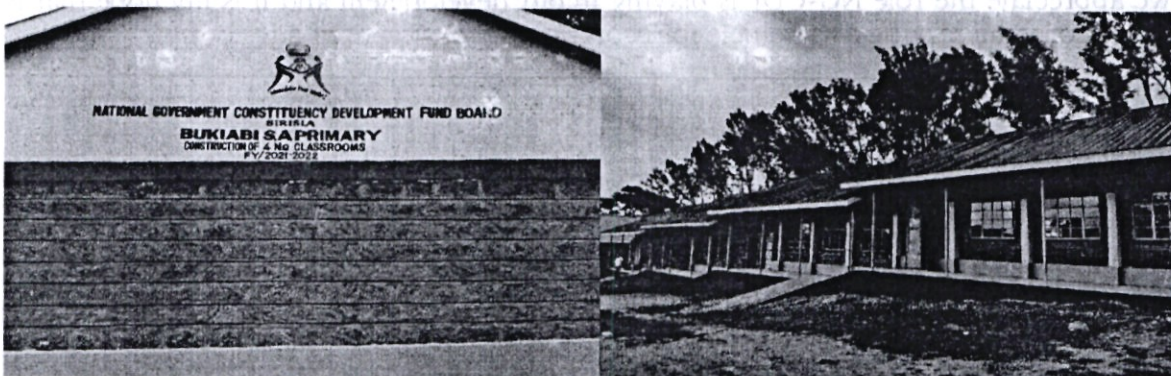
DAVID B. WATWATI
CHAIRMAN NGCDF COMMITTEE



Over the years, the Sirisia NG-CDF has promptly disbursed funds to the Project Management Committee's (PMC's) for implementation of various projects. We have consequently recorded tremendous progress in various sectors as follows: -

1. Many needy and vulnerable children have accessed education through the bursary schemes,
2. Construction of classrooms, laboratories, dormitories, and libraries and computer rooms has enhanced provision of quality education.
3. Promotion of environmental conservation, Aids awareness, sensitisation on drug and substance abuse as well as promotion of Youth Sports,
4. The funds have also been used to provide security facilities.

The following are some of the success stories;



BUKIABI PRIMARY SCHOOL – CONSTRUCTION OF 4 NO. CLASSROOMS FY 2021/2022 – 4M

4. Statement Of Performance Against Predetermined Objectives for FY2022/23**Introduction**

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

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

(Enumerate all the objectives of the constituency as per the Strategic Plan)

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	Improve access to education and learning at all levels	Reduced school dropout rate, Increased academic performance in schools and Enhanced post school performance, education and skills	Number of improved infrastructure in schools, number of graduates in the constituency, and number of bursary beneficiaries	In the financial year 2022/2023, the NG CDFC budgeted for the renovation of 9 classrooms at Kikai primary school. Proposed for completion of the construction of the storey buildings housing eight classrooms in Lwandanyi secondary school and St Anthony sirisia secondary school.
Security	Expand and intensify police vigilance, Strengthen community policing.	Improved security, and strengthened community policing.	Number of police centres in the constituency.	In the FY 2022/2023, the NG CDFC budgeted to complete the construction of the following chief's offices; toloso, Namubila, and Bukokholo chief's offices (ongoing) and allocated funds for the completion of Bungoma west DCC

Constituency Sector	Objective	Outcome	Indicator	Performance
				residence which had been approved after resubmission, pending financing.
Environment	Increase access to clean and safe drinking water, Enhance conservation and restoration of forest and environment	Increased access to clean and safe drinking water, and enhanced conservation and restoration of forest and environment	Number of water tanks in schools and number of trees planted in the constituency	In the FY 2022/2023, the NG CDFC ensured allocation of funds for projects with gutters and in process to supply and install water tanks in various institutions for FY 2022/23.
Sports	Enhance youth empowerment and sports programmes, Enhance gender equity and development.	Enhanced youth empowerment and sports programmes, and enhanced gender equity and development	Number of sports programmes and number of the youths participating in the programmes	In the FY year 2022/2023, the NG CDFC allocated funds towards the constituency sports tournament, the exercise was implemented successfully and talents nurtured.
Emergency/Disaster Management	Enhance the disaster management programme	Enhanced disaster management exercise	Number of fire extinguishers, and exit doors and windows	In the FY 2022/2023, the NG CDFC recommended the installation of fire extinguishers in facilities and provide for enough exit areas in case of a tragedy.

5. Statement of Governance

NG CDF Sirisia Committee are appointed subject to the provisions of section 43(2) (b), (c) and (d) of the NG-CDF Act through a Selection Panel.

Some key qualifications to be appointed as a committee member include;

- a) Citizen of Kenya;
- b) Ordinarily a resident and a voter within the Constituency;
- c) Able to read and write and to communicate in English and Kiswahili;
- d) Meets the requirements of Chapter Six of the Constitution;
- e) Available to participate in the activities of a Constituency Committee.

Removal of a member

A member may be removed from the committee in accordance in accordance to the provisions of section 43 (13) and (14) of the Act upon receipt of a complaint against a member.

A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office. The complaint shall clearly set out the particulars of the issues complained of. The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting. If members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice. A copy of the complaint and any other grounds of removal shall be attached to the notice issued. Duties as a member of the Constituency Committee. At least two thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office

The functions of the Constituency Committee are;

- I. Build the capacity of project management committees and Committee.
- II. Sensitize the Community on the operations of the Fund;
- III. Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- IV. Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act; 1956 - Kenya Subsidiary Legislation, 2016 ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans; in approving a project and before submitting the project to the Board for consideration, satisfy itself

and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;

V. Consult with relevant government departments to ensure that cost estimates for projects are realistic; in considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;

VI. Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;

VII. Rank projects proposals in order of priority while ensuring that on-going projects take precedence;

VIII. Ensure that all projects receive adequate funding and are completed within three years; where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;

IX. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board; monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;

X. Ensure that project reports are prepared and submitted to the Board; ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;

XI. Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;

XII. Submit financial statements to the Board within sixty days of the end of the financial year to enable the Board comply with section 39(4) of the Act;

Induction and training of members

The committee were inducted and trained about their key functions and responsibilities. The training was conducted at Starbucks, Eldoret. The training was organized by the NGCDF Board

Conflict of interest, ethics and conduct

The committee was sensitized on conflict of interest, ethics and conduct. This covers the entire implementation process of all NGCDF projects.

6. Environmental and Sustainability Reporting

Sirisia 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 Sirisia NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Sirisia 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- .

3. Employee welfare

We invest in providing the best working environment for our employees. Sirisia 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. Sirisia 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-

Sirisia 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-

Sirisia 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.

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



Beryl Achieng
Fund Account Manager.

7. 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-Sirisia 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-Sirisia 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- Sirisia 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 Sirisia 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

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

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

Approval of the financial statements

The NGCDF- Sirisia Constituency financial statements were approved and signed by the Accounting Officer on 26/04/2024.

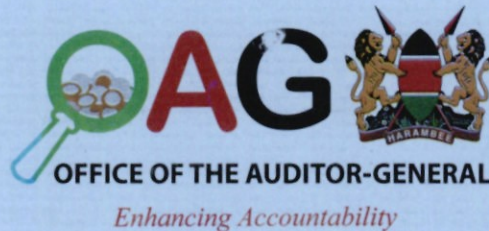
David Watwati

.....
David Watwati
Chairman – NGCDF Committee

Beryl Achieng

.....
Beryl Achieng
Fund Account Manager

REPUBLIC OF KENYA



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Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SIRISIA 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 that considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and 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 the National Government Constituencies Development Fund - Sirisia Constituency set out on pages 1 to 44, 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 - Sirisia Constituency as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

1. Unsupported Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of Kshs.44,094,485 and as disclosed in Note 8 to the financial statements which includes bursary payments amounting to Kshs.14,726,000 and Kshs.22,781,485 disbursed to secondary schools and tertiary institutions respectively. However, no acknowledgement letters from beneficiary institutions were provided for audit.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.35,579,485 could not be confirmed.

2. Unsupported Project Management Committee Balances

Note 19.4 and Annex 5 to the financial statements reflects Project Management Committee (PMC) bank accounts balance totalling Kshs.6,573,991. However, cash books bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.6,573,991 could not be confirmed.

3. Unconfirmed Ownership Documents

During the year under review, the Fund disbursed an amount of Kshs.1,000,000 to Kikai Girls Secondary School for purchase of land. However, ownership documents for the piece of land were not provided for audit.

In the circumstances, ownership of the piece of land for Kikai Girls Secondary School could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects receipts budget and actual on comparable basis amounts of Kshs.153,119,695 and Kshs.106,777,233 respectively, resulting to under-funding of Kshs.46,342,462 or 30% of the budget. However, the Fund spent Kshs.76,332,168 against actual receipts of Kshs.106,777,233 resulting to an under-utilization of Kshs.30,445,065 or 29% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, 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

In the audit report of the previous year, several issues were raised under the Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not resolved the issues or given any explanation for failure to implement the recommendations.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion of Lawfulness and Effectiveness of 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. Project Implementation Status

During the year under review, the Fund had planned to implement twenty-five (25) projects at a total cost of Kshs.76,520,062. However, eleven (11) or 44% projects allocated an amount of Kshs.41,797,095 were not implemented. This was contrary to Section 68(1) of Public Finance Management Act, 2012 that requires an Accounting Officer for a National Government entity to ensure that the resources of the respective entity for which he or she is the Accounting Officer are used in a way that is efficient.

In the circumstances, value for money from the eleven (11) projects not implemented could not be confirmed.

2. Stalled Project at St. Antony Secondary School

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects transfer to other Government units amount of Kshs.18,000,000 which includes Kshs.14,000,000 transferred to secondary schools. Out of this an amount of Kshs.3,000,000 was transferred to St. Anthony Secondary School for the proposed erection of eight (8) classrooms and administration block at an initial contract sum of Kshs.26,554,015. The contract period was seven (7) months starting 9 September, 2022 to 9 April, 2023. However, physical inspection of the project in the month of March 2024, eleven (11) months after contract completion date, revealed that the project had stalled at the first floor and the contractor was not on site though payments of Kshs.13,863,400 or 52% of the contract sum had been made. This was contrary to Section 68(1) of Public Finance Management Act, 2012 that requires an Accounting Officer for a National Government entity to ensure that the resources of the respective entity for which he or she is the Accounting Officer are used in a way that is effective.

In the circumstances, value for money from the above project could not be confirmed.

3. Stalled Project at AC Butonge Secondary School

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects transfers to other Government units totalling Kshs.18,000,000 which includes an amount of Kshs.14,000,000 as transfers to secondary schools. Out of this amount, Kshs.4,000,000 was transferred to AC Butonge Secondary School for construction of a storey building for a contract period of twelve (12) months starting from 9 September, 2021 to 9 September, 2022. However, physical inspection of the project in the month of March, 2024, eighteen (18) months after contract completion date, revealed that windows were not fixed, the plastering was not done and the contractor was not on site. This was contrary to Section 68(1) of Public Finance Management, 2012 that requires an Accounting Officer for a National Government entity to ensure that the resources of the respective entity for which he or she is the Accounting Officer are used in a way that is effective.

In the circumstances, value for money was not obtained from the project. Further, 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 comply, 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 THE 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 governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and 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 the International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls 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 controls 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 controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and 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

20 June, 2024

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


I. STATEMENT OF RECEIPTS AND PAYMENTS			
	Note	2022-2023	2021-2022
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	99,088,879	170,088,879
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	70,000	-
TOTAL RECEIPTS		99,158,879	170,088,879
PAYMENTS			
Compensation of employees	4	3,767,841	2,980,766
Committee expenses	5	2,316,904	1,693,680
Use of goods and services	6	4,827,939	6,954,917
Transfers to Other Government Units	7	18,000,000	103,263,280
Other grants and transfers	8	44,094,485	53,182,012
Acquisition of Assets	9	-	800,000
Oversight Committee Expenses	10	-	-
Other Payments	11	3,325,000	-
TOTAL PAYMENTS		76,332,169	168,874,655
SURPLUS/DEFICIT		22,826,710	1,214,224

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 26/04/2024 and signed by:


Fund Account Manager

Beryl Achieng


National Sub-County Accountant

Duke Ong'era


Chairman NG-CDF Committee

David Watwati

10. 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	30,445,065	7,618,354
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		30,445,065	7,618,354
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		30,445,065	7,618,354
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention			
Gratuity	14A 14B	-	-
NET FINANCIAL SSETS		30,445,065	7,618,354
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	7,618,354	6,404,130
Prior year adjustments	16	-	-
Surplus/Deficit for the year		22,826,710	1,214,224
NET FINANCIAL POSITION		30,445,065	7,618,354

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 26/04/2024 and signed by:

FUND ACCOUNT MANAGER
SIRISIA NG-CDF
S.M.S. 0208

Fund Account Manager

Beryl Achieng

NATIONAL SUB-COUNTY ACCOUNTANT

National Sub-County Accountant

Duke Ong'era

CHAIRMAN NG-CDF COMMITTEE

Chairman NG-CDF Committee

David Watwati

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

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

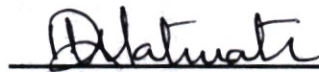
	Notes	2022 - 2023	2021 - 2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers from NGCDF Board	1	99,088,879	170,088,879
Other Receipts	3	70,000	-
		99,158,879	170,088,879
Payments for operating activities			
Compensation of Employees	4	3,767,841	2,980,766
Committee expenses	5	2,316,904	1,693,680
Use of goods and services	6	4,827,939	6,954,917
Transfers to Other Government Units	7	18,000,000	103,263,280
Other grants and transfers	8	44,094,485	53,182,012
Oversight Committee Expenses	10	-	-
Other Payments	11	3,325,000	-
		76,332,169	168,074,655
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	-	-
Net Adjustments		-	-
Net cash flow from operating activities		22,826,710	2,014,224
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	(800,000)
Net cash flows from Investing Activities		-	(800,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		22,826,710	1,214,224
Cash and cash equivalent at BEGINNING of the year	15	7,618,354	6,404,130
Cash and cash equivalent at END of the year		30,445,065	7,618,354

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 26/4/ 2024 and signed by:

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

FUND ACCOUNT MANAGER
SIRISIA NG-CDF
P.O. BOX 8208
SIRISIA



Fund Account Manager

**National Sub-County
Accountant**

**Chairman NG-CDF
Committee**

Beryl Achieng

Duke Ong'era

David Watwati

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

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from NG-CDF Board	131,342,462	7,618,354	14,088,879	153,049,695	106,707,233	46,342,462	
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts		70,000.00		70,000	70,000	-	100.0%
TOTAL RECEIPTS	131,342,462	7,688,354	14,088,879	153,119,695	106,777,233	46,342,462	69.7%
PAYMENTS							
Compensation of Employees	4,783,447	0	790,797	5,574,244	3,767,841	1,806,403	67.6%
Committee expenses	2,797,100			2,797,100	2,316,904	480,196	
Use of goods and services	4,230,000	28,640	549,913	4,808,553	4,827,939	(19,386)	100.4%
Transfers to Other Government Units	62,639,803	5,532,390	2,900,000	71,072,193	18,000,000	53,072,193	25.3%
Other grants and transfers	52,082,113	2,057,324	9,848,169	63,987,606	44,094,485	19,893,121	68.9%
Oversight Committee Expenses	1,310,000	0		1,310,000	-	1,310,000	0.0%
Other Payments	3,500,000	0		3,500,000	3,325,000	175,000	95.0%
Unallocated funds		70,000		70,000		70,000	
TOTAL	131,342,463	7,688,354	14,088,879	153,119,696	76,332,169	76,787,527	49.9%

Compensation of employees – The underutilization was as a result of delays in funding and accumulated gratuity for employees

Committee expenses – The underutilization was due to the delays by the exchequer to disburse funds to the constituency

Sirisia Constituency
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Use of goods and service - The underutilization was due to the delays by the exchequer to disburse funds to the constituency
Transfers to other government agencies - The underutilization was due to the delays by the exchequer to disburse funds to the constituency

Other grants and transfers - The underutilization was due to the delays by the exchequer to disburse funds to the constituency

COC - The underutilization was due to the delays by the exchequer to disburse funds to the constituency

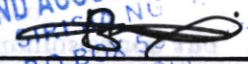
Other payments - The underutilization was due to the delays by the exchequer to disburse funds to the constituency


Unallocated funds AIA – The underutilization is due to the delayed approval by the NG CDF Board.

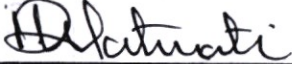
The changes between the original and the final budget are as a result of the cashbook balances brought forward from the previous financial year, AIA, and delayed funding by the exchequer, and delayed project approvals from previous financial years.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	76,787,526
Less undisbursed funds receivable from the Board as at 30th June 2023	46,342,462
	30,445,064
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2022/2023	30,445,064

The Constituency financial statements were approved by NG CDFC on 26/04/2024 and signed by:


FUND ACCOUNT MANAGER
 Beryl Achieng


NATIONAL SUB-COUNTY ACCOUNTANT
 Duke Ong'era


CHAIRMAN NG-CDF COMMITTEE
 David Watwati

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,783,447	-	790,797	5,574,244	3,767,841	1,806,403
1.2 Committee allowances	1,417,100			1,417,100	2,316,904	(899,804)
1.3 Use of goods and services	1,680,000	28,640.00	549,913	2,258,553	1,924,472	334,081
Total	7,880,547	28,640	1,340,710	9,249,897	8,009,217	1,240,680
2.0 Monitoring and evaluation						-
2.1 Capacity building	1,750,000			1,750,000	1,243,000	507,000
2.2 Committee allowances	1,380,000			1,380,000	685,767	694,233
2.3 Use of goods and services	800,000			800,000	974,700	(174,700)
Total	3,930,000		-	3,930,000	2,903,467	1,026,533
3.0 Emergency						
3.1 Primary Schools	3,287,000			3,287,000	2,687,000	600,000
3.2 Secondary schools	1,900,000			1,900,000	1,300,000	600,000
3.3 Tertiary institutions				-		-
3.4 Security projects			-	-		-
3.5 Unutilised	2,449,190	13,607.00		2,462,797		2,462,797
Total	7,636,190	13,607		7,649,797	3,987,000	3,662,797
4.0 Bursary and Social Security						
				-		

Sirisia Constituency

National Government Constituencies Development Fund (NGCDF)

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.1 Secondary Schools	20,370,000		41,248	20,411,248	14,726,000	5,685,248
4.2 Tertiary Institutions	12,195,663	-	5,519,112	17,714,775	22,781,485	(5,066,710)
4.3 Social Security				-		-
4.4 Special Needs	1,500,000			1,500,000	-	1,500,000
Total	34,065,663	-	5,560,360	39,626,023	37,507,485	2,118,538
5.0 Sports				-		-
5.1 Constituency sports	2,626,849	43,717.00		2,670,566	2,600,000	70,566
Total	2,626,849	43,717	-	2,670,566	2,600,000	70,566
6.0 Environment						
Binyenya Girls Sec school	220,000			220,000		220,000
Bisunu sec school	220,000			220,000		220,000
Geoff Brown sec school	220,000			220,000		220,000
KAG Namawanga pr school	220,000			220,000		220,000
Kaprot primary school	220,000.00			220,000		220,000
Katomei primary sch	220,000			220,000		220,000
Khabukoya primary sch	220,000			220,000		220,000
Lwakhakha primary school	426,800			426,800		426,800
Muanda primary school	220,000			220,000		220,000
Nabeki primary school	220,000			220,000		220,000
Sibumba primary school	220,000			220,000		220,000
Constituency environment			1,820,400	1,820,400		1,820,400

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	2,626,800	-	1,820,400	4,447,200	-	4,447,200
7.0 Primary Schools Projects						
Chenjeni primary school	3,000,000.00			3,000,000	-	3,000,000
Kikai primary school	6,000,000.00			6,000,000	3,000,000	3,000,000
Malakisi ACK Primary school	2,000,000			2,000,000	1,000,000.00	1,000,000
Matumbai primary school	599,690			599,690		599,690
Musieba primary school	3,000,000	500,000.00		3,500,000		3,500,000
Tamulega primary school	424,807			424,807		424,807
Tembelela primary school	659,470			659,470		659,470
Wanjoya primary school		20,000.00		20,000		20,000
Binyenya primary school			100,000.00	100,000		100,000
Malinda primary school			600,000.00	600,000		600,000
Ndakar primary school			200,000.00	200,000		200,000
Muanda primary school		85.00		85		85
Total	15,683,967	520,085	900,000	17,104,052	4,000,000	13,104,052
8.0 Secondary Schools Projects						-
Butonge sec school	13,498,826.00		2,000,000.00	15,498,826	8,000,000.00	7,498,826
Lwandayi sec school	9,233,816.00			9,233,816		9,233,816
Machakha sec school	596,440.00			596,440		596,440
Machakha sec school	9,762,300			9,762,300		9,762,300
Ndakar sec school	2,388,750			2,388,750		2,388,750

Sirisia Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sitabicha sec school	3,475,704			3,475,704		3,475,704
St Anthony sec school	8,000,000			8,000,000	3,000,000.00	5,000,000
Kaptanai sec school		3,012,305.00	0.00	3,012,305	3,000,000.00	12,305
				-		-
Total	46,955,836	3,012,305	2,000,000	51,968,141	14,000,000	37,968,141
9.0 Tertiary institutions Projects				-		-
Sirisia TTI	-	2,000,000.00		2,000,000		2,000,000
Total	-	2,000,000	-	2,000,000	-	2,000,000
10.0 Security Projects				-		-
Bukokholo primary school	1,222,811.00			1,222,811		1,222,811
Namubila chief office	1,317,800		1,700,000.00	3,017,800		3,017,800
Toloso chief office	2,586,000			2,586,000		2,586,000
Sirisia AP Line			365,031.00	365,031		365,031
DCC residence		2,000,000.00		2,000,000		2,000,000
Sitabicha chief office			402,378.00	402,378		402,378
Total	5,126,611	2,000,000	2,467,409	9,594,020	-	9,594,020
11.0 Acquisition of assets				-		-
	-					
Total	-		-	-		-

Sirisia Constituency

Regional Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
12.0 Oversight Committee Expenses (itemize)				-		-
Catering services	210,000			210,000		210,000
COC Allowances	600,000		-	600,000	-	600,000
Daily subsistence	500,000		-	500,000	-	500,000
Total	1,310,000		-	1,310,000		1,310,000
13.0 Other payments				-		-
Sirisia strategic plan	3,500,000			3,500,000.00	3,325,000	175,000.00
Total	3,500,000	-	-	3,500,000	3,325,000	175,000
14.0 unallocated fund						
Unapproved projects				-		-
AIA		70,000.00		70,000		70,000
PMC savings				-		
AIA		70,000	-	70,000	-	70,000
TOTAL	131,342,463	7,688,354	14,088,879	153,119,696	76,332,169	76,787,527

14. 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-Sirisia 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.

Sirisia Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****15. Notes To the Financial Statements****1. Transfers from NGCDF Board**

Description	2022 - 2023	2021 - 2022
NGCDF Board	Kshs	Kshs
AIE NO. B 105284		33,000,000
AIE NO. B 105670		44,000,000
AIE NO. B 105930		22,000,000
AIE NO. B 128698		5,000,000
AIE NO. B 163860		16,000,000
AIE NO. B 154205		16,000,000
AIE NO. B 154428		22,088,879
AIE NO. B 888539		12,000,000
AIE NO. B 185075	7,000,000	
AIE NO. B 185613	21,000,000	
AIE NO. B 205747	12,000,000	
AIE NO. B 206108	5,000,000	
AIE NO. B 206363	12,000,000	
AIE NO. B 207506	15,000,000	
AIE NO. B 207872	15,000,000	
	12,088,879	
TOTAL	99,088,879	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	-	-

3. Other Receipts

	2022 -2023	2021 - 2022
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts from sale of tender documents	70,000	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere (Reversed payments)	-	-
Total	70,000	-

Sirisia Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Notes to the Financial Statements (Continued)

4. Compensation of Employees

	2022 -2023	2021 - 2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,520,881	2,264,966
Personal allowances paid as part of salary		
House Allowance	-	261,000
Transport Allowance	-	261,000
Leave allowance	-	-
Gratuity to contractual employees	-	-
Employer Contributions Compulsory national social security schemes	246,960	193,800
Total	3,767,841	2,980,766

5. Committee Expenses

	2022 -2023	2021 - 2022
	Kshs	Kshs
Sitting allowance	1,611,600	1,248,000
Other committee expenses	705,304	445,680
Total	2,316,904	1,693,680

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

6. Use of Goods and services

	2022 -2023	2021 - 2022
	Kshs	Kshs
Utilities, supplies and services	162,000	837,967
Communication, supplies and services	511,705	678,400
Domestic travel and subsistence	-	517,240
Printing, advertising and information supplies & services	723,104	485,135
Rentals of produced assets	-	-
Training expenses	1,243,000	1,483,420
Hospitality supplies and services	174,062	21,070
Insurance costs	-	-
Specialised materials and services	-	374,800
Office and general supplies and services	670,790	614,060
Fuel , oil & lubricants	300,000	600,006
Other operating expenses	527,095	712,717
Bank Charges	32,500	60,394
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	147,605	569,708
Routine maintenance- other assets	336,078	-
TOTAL	4,827,939	6,954,917

Sirisia Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022 -2023	2021 - 2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	4,000,000	63,263,280
Transfers To Secondary Schools (See Attached List)	14,000,000	30,000,000
Transfers To Tertiary Institutions (See Attached List)	-	10,000,000
Total	18,000,000	103,263,280

8. Other Grants and Other transfers

	2022 -2023	2021 - 2022
	Kshs	Kshs
Bursary - Secondary (see attached list)	14,726,000	19,852,070
Bursary -Tertiary (see attached list)	22,781,485	15,234,000
Bursary- Special Schools	-	-
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	-	5,500,000
Sports Projects (see attached list)	2,600,000	2,740,000
Environment Projects (see attached list)	-	2,617,342
Emergency Projects (see attached list)	3,987,000	7,238,600
Roads Projects	-	-
TOTAL	44,094,485	53,182,012

Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	2022 -2023	2021 - 2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	800,000
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	800,000

10. Oversight Committee Expenses

	2022 -2023	2021 - 2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

11. Other Payments

	2022 -2023	2021 - 2022
	Kshs	Kshs
Strategic plan	3,325,000	-
ICT Hub	-	-
	3,325,000	-

Sirisia Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****12. Cash Book Bank Balance**

Name Of Bank, Account No. & Currency	2022 -2023	2021 - 2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Cooperative Bank, Bungoma</i>	30,445,065	7,618,354
<i>Name of Bank, account No. (Deposits account) N/A</i>	-	-
Total	30,445,065	7,618,354
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

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

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

Notes to the Financial Statement Continued

14. Retention and Gratuity

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

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

15. Fund Balance B/F

	(1st July 2022)	(1st July 2021)
	Kshs	Kshs
Bank accounts	7,618,354	6,404,130
Cash in hand		
Imprest		
Total	7,618,354	6,404,130
Less		
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	-	-

[Provide short appropriate explanations as necessary]

16. Prior Year Adjustments

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

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

18. Changes In Accounts Payable – Deposits and Retentions

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

Sirisia Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Notes to the Financial Statements (Continued)

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
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	2022 -2023	2021 - 2022
	Kshs	Kshs
Compensation of employees	1,806,403	790,797
Use of goods and services	460,810	578,553
Amounts due to other Government entities (see attached list)	53,072,193	4,932,390
Amounts due to other grants and other transfers (see attached list)	19,893,121	9,905,493
Acquisition of assets		
Oversight Committee Expenses	1,310,000	
Others (<i>specify</i>)	175,000	-
Funds pending approval	70,000	5,500,000
Total	76,787,527	21,707,233

Sirisia Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

18.4: PMC account balances (See Annex 5)

	<i>2022 -2023</i>	<i>2021 - 2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	6,573,991	13,279,084
Total	6,573,991	13,279,084

16. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

Annex 2 - Analysis of Pending Staff Payables

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

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022 – 2023	Outstanding Balance 2021 - 2022	Comments
Compensation of employees	Payment of employee salaries & gratuity	1,806,403	790797	
Use of goods & services	Payment of office running operations	460,810	578553	
Amounts due to other Government entities				
Wanjoya primary school	Construction of 2 classrooms		20000	
Binyenya primary school	Completion of 3 classrooms		100000	
Malinda primary school	Construction of 2 classrooms		600000	
Ndakaruru primary school	Construction of 3 classrooms		200000	
Muanda primary school	Renovation of 6 classrooms		85	
AC Butonge high school	Completion of storey building		2000000	
Kaptanai secondary school	Completion of twin lab		12305	
Sirisia TTI	Construction of fence and gate	2,000,000	2000000	
Chenjeni primary school	Construction of 3 classrooms	3,000,000		
Kikai primary school	Construction of 3 classrooms	3,000,000		
Malakisi ACK Primary school	Construction of 1 classrooms	1,000,000		
Matumbai primary school	completion of classrooms	599,690		
Musieba primary school	Construction of 3 classrooms	3,500,000		
Tamulega primary school	completion of classrooms	424,807		
Tembelela primary school	completion of classrooms	659,470		
Wanjoya primary school	completion of classrooms	20,000		
Binyenya primary school	completion of classrooms	100,000		
Malinda primary school	completion of classrooms	600,000		

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

Name	Brief Transaction Description	Outstanding Balance 2022 - 2023	Outstanding Balance 2021 - 2022	Comments
Ndakaru primary school	completion of classrooms	200,000		
Muanda primary school	completion of classrooms	85		
Butonge sec school	Construction of storey building	7,498,826		
Lwandayi sec school	Construction of storey building	9,233,816		
Machakha sec school	completion of classrooms	596,440		
Machakha sec school	Construction of storey building	9,762,300		
Ndakaru sec school	Completion of lab	2,388,750		
Sitabicha sec school	Completion of lab	3,475,704		
St Anthony sec school	Construction of storey building	5,000,000		
Kaptanai sec school	Completion of lab	12,305		
Sub-Total		53,072,193	4932390	
Amounts due to other grants and other transfers				
Sirisia AP line	Construction of staff offices	365,031	365031	
Sitabicha chief office	Construction of chief office	402,378	402378	
Namubila chief office	Construction of chief office	3,017,800	1700000	
Bukokholo chief office	Construction of chief office	1,222,811		
Toloso chief office	Construction of chief office	2,586,000		
DCC Residence	Construction of DCC house	2,000,000		
Bursary secondary school	Payment of bursary to needy students	618,538	41248	
Bursary Tertiary school	Payment of bursary to needy students	1,500,000	5519112	
Environment	Payment for planting of trees in schools	4,447,200	1820400	
Sports	Payment for sports activities	70,566	43717	
Emergency	Payment for emergency occurrences	3,662,797	13607	
Sub-Total		19,893,121	9905493	
Acquisition of assets				

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National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Name	Brief Transaction Description	Outstanding Balance 2022 – 2023	Outstanding Balance 2021 - 2022	Comments
Oversight Committee Expenses(itemize)				
Catering services	Payment for catering services	210,000		
COC Allowances	Payment for allowances	600,000		
Daily subsistence	Payment for daily subsistence	500,000		
Sub-Total		1,310,000		
Others (specify)	Payment for others (specify)			
Strategic plan	Payment for strategic plan	175,000		
Sub-Total		175,000		
Funds pending approval		70,000	5500000	
Grand Total		76,787,527	21707233	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021- 2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2022 - 2023
Land				
Buildings and structures	18,373,950			18373950
Transport equipment	9,811,000			9811000
Office equipment, furniture and fittings	4,118,677			4118677
ICT Equipment, Software and Other ICT Assets	1,347,180			1347180
Other Machinery and Equipment	617,000			617000
Heritage and cultural assets				
Intangible assets	137,000			137000
Total	34,404,807	-	0	34404807

*Sirisia Constituency**National Government Constituencies Development Fund (NGCDF)**Annual Report and Financial Statements for The Year Ended June 30, 2023***Annex 5 –PMC Bank Balances as At 30th June 2023**

PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
BINYENYA GIRLS SECONDARY SCHOOL	Cooperative	O1141049434400	6,203	1,505,423
MUSIEBA S.A PRIMARY SCHOOL	Cooperative	O1141049284400	23,083	23,563
KIKAI FRIENDS SEC.SCHOOL	Cooperative	O1141049936000	39,791	40,271
BUNGOMA WEST EDUC.OFFICE	Cooperative	O1141668580600	21,192	21,672
MATUNDA ACK PRIMARY SCH.	Cooperative	O1141535338700	2,178	2,658
MUTONYI ERSF PRIMARY SCH.	Cooperative	O1141049455200	1,513	2,233
SIRISIA CONSTITUENCY ROADS	Cooperative	O1141536869600	8,967	9,447
MATIBO R.C PRIMARY SCHOOL	Cooperative	O1141049005900	14,099	14,579
MUFUNGU S.A GIRLS SECONDARY	Cooperative	O1141050098100	50	650
KASIAMO FYM PRIMARY SCHOOL	Cooperative	O1141049055800	83	83
NAMAWANGA FYM PRIMARY SCH.	Cooperative	O1141290097200	2,193	2,913
KABKARA SECONDARY SCHOOL	Cooperative	O1141011539900	20,701	21,181
KIBEU S.A PRIMARY SCHOOL	Cooperative	O1141049428100	80	560
SIRISIA CDF OFFICE	Cooperative	O1141536410800	11,488	12,088

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
NAMUNDI PRIMARY SCHOOL	Cooperative	O1141409057000	1,917	2,397
SIRISIA MAL PRIMARY SCHOOL	Cooperative	O1141049444700	1,487	1,967
LUTASO PRIMARY SCHOOL	Cooperative	O1141049305200	4,157	4,877
KHABUKOYA DEB PRIMARY SCHOOL	Cooperative	O1141050924500	96,616	97,096
MALAKISI MUSLIM SECONDARY	Cooperative	O1141425760300	294	774
TAMLEGA SECONDARY SCHOOL	Cooperative	O1141049935200	1,093	1,573
SIBUMBA GIRLS SECONDARY SCHOOL	Cooperative	O1141049569800	393	393
NDAKARU S.A SECONDARY SCHOOL	Cooperative	O1141050288600	9,623	10,943
NASALA S.A PRIMARY SCHOOL	Cooperative	O1141049285100	3,081	303,801
HON.M.WETANGULA LURARE PEFA PR	Cooperative	O1141050251000	3,123	3,603
MACHAKHA SECONDARY SCHOOL	Cooperative	O1141049312900	1,965	2,565
KABKARA ACK PRIMARY SCHOOL	Cooperative	O1100115008001	0.00	0.00
KAG NAMAWANGA PRIMARY SCHOOL	Cooperative	O1139290672801	8,178	8,658
LONDO S.A PRIMARY SCHOOL	Cooperative	O1141049284800	65	65
NAMBUUYA ACK PRIMARY SCHOOL	Cooperative	O1141535048800	433	433

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
BUNGOMA WEST POLICE DIVISION	Cooperative	O1141535902300	5,363	5,843
LWAKHAKHA PRIMARY SCHOOL	Cooperative	O1141049566700	0.00	0.00
SIRISIA TOWNSHIP PRIMARY SCHOOL	Cooperative	O1141049543900	614,095	784,815
MAYEKWE PRIMARY SCHOOL	Cooperative	O1141011506200	99	99
MUNYANGANYI PRIMARY SCHOOL	Cooperative	O1141049682300	1,255	1,975
KAPTANAI DISPENSARY	Cooperative	O1141049035500	11,266	11,746
BUKOKHOLO PRIMARY SCHOOL	Cooperative	O1141668365000	9,422	667,163
KUAFU RC PRIMARY SCHOOL	Cooperative	O1141049006700	14,707	15,187
TAMLEGA DISPENSARY	Cooperative	O1141049074301	56	56
MUFUNGU S.A PRIMARY SCHOOL	Cooperative	O1141049576300	40	40
SENGETETI PRIMARY SCHOOL	Cooperative	O1141049009000	1,161	21,641
LUKAALA FYM PRIMARY SCHOOL	Cooperative	O1141011495600	1,698	40,178
NAMUNYU S.A PRIMARY SCHOOL	Cooperative	O1141049422100	103,343	104,183
TOLOSO CHIEFS OFFICE	Cooperative	O1141535435200	1,859	2,389
MALINDA FYM PRIMARY SCHOOL	Cooperative	O1141049431900	680	1,160

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
KULISIRU FYM PRIMARY SCHOOL	Cooperative	O1141668822900	2,013	2,493
KWA MARIKO DISPENSARY	Cooperative	O1141668020200	173	173
BUTONGE ACK PRIMARY SCHOOL	Cooperative	O1141011495100	16,602	2,180
WANJOYA S.A PRIMARY SCHOOL	Cooperative	O1141049280800	920	1,400
CHEBUKUYI SECONDARY SCHOOL	Cooperative	O1141426495000	3,265	3,745
BINYENYA S.A PRIMARY SCHOOL	Cooperative	O1141011495500	4,284	89,764
BISUNU FRIENDS SECONDARY SCHOOL	Cooperative	O1141049934600	1,121	26,661
BUTUNDE FRIENDS PRIMARY SCHOOL	Cooperative	O1141409143400	33,599	34,319
WAPUKHA ERSF PRIMARY SCHOOL	Cooperative	O1141049007200	332	332
SIRISIA CONSTITUENCY SPORTS COMM	Cooperative	O1141536765200	6,772	7,662
MATUMBAI PRIMARY SCHOOL	Cooperative	O1141426950000	4,452	4,932
MACHAKHA RC PRIMARY SCHYOOOL	Cooperative	O1141049573700	2,059	2,539
NABEKI SA PRIMARY SCHOOL	Cooperative	O1141049688900	28	28
MALAKISI ACK PRIMARY SCHOOL	Cooperative	O1141049975500	97,147	2,627
YABEKO SA PRIMARY SCHOOL	Cooperative	O1141011569800	1,083	1,563

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
KABENDO SDA PRIMARY SCHOOL	Cooperative	O1141049299100	99	99
BUKIABI SA PRIMARY SCHOOL	Cooperative	O1141049313700	4,525	209,505
CHWELE GIRLS PRIMARY SCHOOL	Cooperative	O1141050065200	91	571
TOLOSO SECONDARY SCHOOL	Cooperative	O1139049313000	5,650	6,130
KAPTANAI SECONDARY SCHOOL	Cooperative	O1141011502200	10,335	49,242
KOROSIANDET PRIMARY SCHOOL	Cooperative	O1141011532300	2,787	3,267
KAPROT PRIMARY SCHOOL	Cooperative	O1141049452600	0.00	0.00
FRIENDS SCHOOL KULISIRU SECONDARY	Cooperative	O1141427348500	354	354
WAMONO ACK PRIMARY SCHOOL	Cooperative	O1141049656500	63,623	264,703
NAMUBILA S.A PRIMARY SCHOOL	Cooperative	O1141011495700	1,100	1,700
CHWELE BOYS PRIMARY SCHOOL	Cooperative	O1141049234500	5,518	5,998
TOLOSO AP LINE	Cooperative	O1141669173800	2,194	629,378
BISUNU AP LINE	Cooperative	O1141669384800	35	515
CHIEFS OFFICE SIRISIA	Cooperative	O1141535869200	325	805
LWAKHAKHA AP LINE	Cooperative	O1141669182300	40,986	41,466

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
LWANDANYI DIVISION HEADQUARTERS	Cooperative			
KAPTANAI PRIMARY SCHOOL	Cooperative	O1141049678200	395	395
KOLANI PRIMARY SCHOOL	Cooperative	O1141011511900	0	
SIBUMBA PRIMARY SCHOOL	Cooperative			11,822
BISUNU FRIENDS PRIMARY SCHOOL	Cooperative	O1141011506600	20	156,665
CHONGOYI PRIMARY SCHOOL	Cooperative	O1141049006900	0	515,665
SIBANGA PRIMARY	Cooperative	O1141049668400	11,342	400
NDAKARU S.A PRIMARY SCHOOL	Cooperative	O1141669577000	1,185	17,825
MALINDA S.A PRIMARY SCHOOL	Cooperative	O1141049422900	515,150	6,703
TAMLEGA PRIMARY SCHOOL	Cooperative	O1141011612900	400	2,180
NAMWESI PRIMARY SCHOOL	Cooperative	O1141050151700	17,345	8,827
TORORO PRIMARY SCHOOL	Cooperative	O1141049310000	6,223	203
ACK BUTONGE PRIMARY SCHOOL	Cooperative	O1141011495100	16,602	1,293
KATOMEI ACK PRIMARY SCHOOL	Cooperative	O1141049590000	8,347	
KOMIRIAI PRIMARY SCHOOL	Cooperative	O1141049876000	203	2,663
KAMUNYONGOLE ACK PRIMARY SCHOOL	Cooperative	O1139049810700	1,869	

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
TULIENGE S.A PRIMARY SCHOOL	Cooperative	O1141409059900	742	185
MASABA PRIMARY SCHOOL	Cooperative	O1141049416500	2,183	114,289
KIKAI GIRLS SECONDARY SCHOOL	Cooperative	O1141668244101	102,134	
GEOFF BROWN SECONDARY SCHOOL	Cooperative	O1141427492300	185	290
ARCH BISHOP ELIUD WABUKALA SECONDARY	Cooperative	O1139050375800	113,809	6,362
MARY JENNIFFER YOO SECONDARY	Cooperative	O1141281943500	0	5,932
KARIBUNI GIRLS SECONDARY SCHOOL	Cooperative	O1141426943400	290	68
NAMANGOFULO SECONDARY SCHOOL	Cooperative	O1139049313902	5,882	204,485
NAMWELA SECONDARY SCHOOL	Cooperative	O1141049931300	4,372	8,233
SIRISIA SPECIAL SCHOOL	Cooperative	O1141668643500	68	4,627
MENU FYM PRIMARY SCHOOL	Cooperative	O1139049793001	204,005	113,931
BUKOKHOLO GIRLS SECONDARY SCHOOL	Cooperative	O1141049372700	6,433	
SIRISIA CDF ENVIONMENT PMC	Cooperative	O1141669472500	3,907	334,302
NAMUTOKHOLO D.E.B PRIMARY SCHOOL	Cooperative	O1141049270700	145,931	175,171
BISUNU PRIMARY SCHOOL	Cooperative	O1141011506600	20	

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
KIBINDOI S.A PRIMARY SCHOOL	Cooperative	O1141049289200	1,582	
KABURWET PRIMARY SCHOOL	Cooperative	O1141011508300	174,571	
CHENJENI PRIMARY SCHOOL	Cooperative	O1141049322300		
NABULOOI PRIMARY SCHOOL	Cooperative	O1141290361600	1,225	17,537
NAMANGOFULO PRIMARY SCHOOL	Cooperative	O1141782231100	785	3,160
NDAKARU SECONDARY SCHOOL	Cooperative	O1141050288600	9,623	14,275
MALAKISI MUSLIM PRIMARY SCHOOL	Cooperative	O1141049257300	16,937	2,580
MUANDA S.A PRIMARY SCHOOL	Cooperative	O1141049111000	2,680	74,033
ST AUGUSTINE SITABICHA SEC SCHOOL	Cooperative	O1139409174000	13,795	3,172,586
TULIENGE GIRLS SEC SCHOOL	Cooperative	O1141290090800	2,100	174,417
NAMUBILA CHIEFS OFFICE	Cooperative	O1141535967600	73,433	109,179
AC.BUTONGE HIGH SCHOOL	Cooperative	O1141050288200	570,900	1,688,855
AGOSTINO CHEMABUS KAPSITET PRIMARY	Cooperative	O1141783995900	108,579	20,906
KAPKANAI RC PRIMARY SCHOOL	Cooperative	O1141783964500	71,939	164,551
NGALASIA PRIMARY SCHOOL	Cooperative	O1141783994100	3,666	12,748

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
CHEBUKUYI ACK PRIMARY SCHOOL	Cooperative	O1141049898600	164,071	55,016
MUKHUYU PRIMARY SCHOOL	KCB	1,210,247,399	12,748	70,316
TEMBELELA ACK PRIMARY SCHOOL	KCB	1,209,763,192	55,016	23,074
BUKOKHOLO CHIEFS AP LINE	KCB	1,253,965,439	70,316	729,700
SITABICHA CHIEFS OFFICE	KCB	1,258,396,491	23,074	1,263
SIRISIA AP LINE PMC	KCB	1,250,223,539	729,700	70,310
ASSISTANT CHIEFS OFFICE CHEBUKUYI	KCB	1,259,066,886	1,263	35,000
ST MARY EMMACULATE MAYEKWE GIRLS	KCB	1,259,069,133	70,310	
MARAKARU PRIMARY SCHOOL	KCB	1,266,179,658	21,011	
ST JOSEPH KAKALA PRIMARY SCHOOL	Cooperative	O1139291893601	12,840	
SIRISIA T.T.I	Cooperative	O1141669671100	1,503,458	
D.C.C BUNGOMA WEST	Cooperative	O1141782474800	84,608	
BISHOP MECHUMO MAENI ACK PRIMARY	Cooperative	O1141783388900	55,257	
ST ANTHONY SIRISIA SEC SCHOOL	Cooperative	O1139049936102	176,290	
CHEBUKUTUMI ACK PRY SCHOOL	Cooperative	O1141782107900	85	
KOLANI SEC SCHOOL	Cooperative	O1141425246000	12,555	
Total			6,573,991	13,279,084

Sirisia Constituency

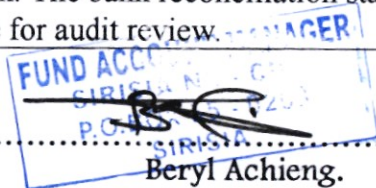
National Government Constituencies Development Fund (NGCDF)

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Presentation and Accuracy of Reports and Financial Statements	The management acknowledges your audit observations. The variance indicated has been supported by the expenditure returns.	Forwarded to the external auditors for resolution	December 2023
2	Cash and Cash Equivalent balance Kshs. 6,404,130	The notes to the financial statements without values have been deleted accordingly.	Forwarded to the external auditors for resolution	December 2023
3	Undisbursed Funds by the National CDF Board	The financial years represented under the cash flow statement has been corrected.	Forwarded to the external auditors for resolution	December 2023
4	Budgetary Control and Performance	The prior year certificate used in making the comparison provided above has not been availed to the Sirisia NG CDF. The amendments will be made and submitted accordingly after we receive the copy from the office of the auditor general.	Forwarded to the external auditors for resolution	December 2023
5	Projects Implementation Performance	The stale cheques were reversed and recorded in the cash book. The bank reconciliation statement is available for audit review.	Forwarded to the external auditors for resolution	December 2023


FUND ACCOUNT MANAGER
SIRISIA NGCDF
P.O. BOX 203
SIRISIA

Beryl Achieng.
Fund Account Manager.

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