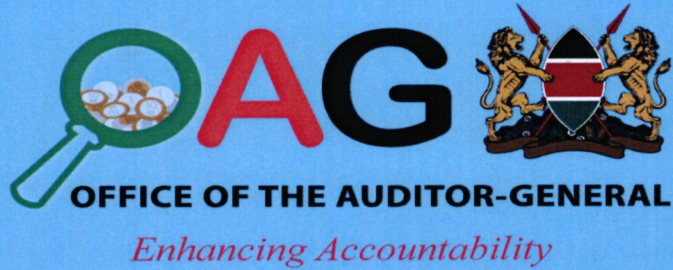


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY	
P	
DATE: 05 JUL 2023	DAY: WED
TABLED BY: Hon. Owen Baya, CBS, MP Deputy Leader, Majority	
CLERK-AT-THE-TABLE: Funlays Mwangi	

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**



AWENDO CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

***Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

Table of Contents	Page
I.Key Constituency Information and Management.....	iii
II NG-CDFC Chairman’s Report.....	vii
III.Statement Of Performance Against Predetermined Objectives for FY2021/22	xii
IV. Environmental and Sustainability Reporting.....	xiv
V. Statement Of Management Responsibilities.....	xviii
VI. Report Of the Independent Auditors On The NGCDF- Awendo Constituency.....	xx
VII.Statement Of Receipts and Payments for the Year Ended 30th June 2022	1
VIII.Statement Of Assets and Liabilities As At 30 th June, 2022.....	2
IX. Statement Of Cash Flows for The Year Ended 30th June 2022.....	3
X.Summary Statement of Appropriation for The Year Ended 30 th June 2022.....	4
X. Budget Execution By Sectors And Projects For The Year Ended 30 th June 2022	6
XI.Significant Accounting Policies.....	13
XII.Notes To the Financial Statements.....	19

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values.

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Janes Awiti Majengo
2.	Sub-County Accountant	Zipporah Kebeno
3.	Chairman NGCDFC	Gilbert Odhiambo Omala
4.	Member NGCDFC	Alex Ogwari

(d) Fiduciary Oversight Arrangements

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

(e) Awendo Constituency NGCDF Headquarters

P.O. Box 450-40405
NG-CDF Building
Rongo Migori Road/Highway
Sare Awendo

(f) Awendo Constituency NGCDF Contacts

Telephone: (254) 0710444849
E-mail: jmajengo@ngcdf.go.ke
Website: www.go.ke

(g) Awendo Constituency NGCDF Bankers

Equity Bank (specify the constituency account banker details)
Branch
P.o Box 450
Sare Awendo

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

(II) (NG-CDFC CHAIRMAN’S REPORT

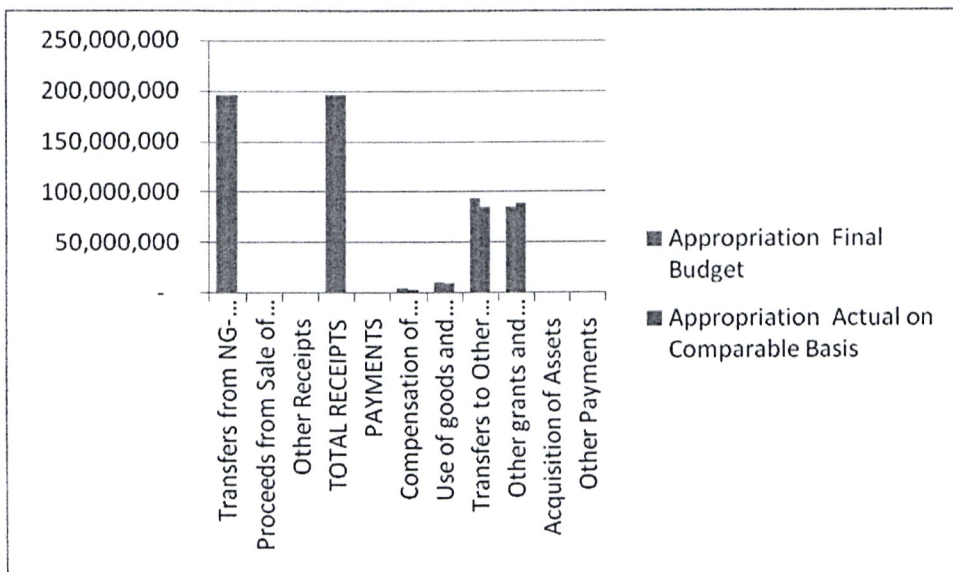


GILBERT OMALLA ODHIAMBO

It is with pleasure to present the Awendo Constituency Development Fund financial records for the financial year 2021/2022 which ended on 30th June 2022. I hope the financial records will be able to provide an insight of our performance as a NG-CDF committee.

This financial year is our fifth and the final year in the office and we were able to perform effectively since funds were disbursed from the board in full. Will the whole fund disbursed to us, we were able to implement projects fully and excellently deliver our functions on time. In the previous years the corona ravaged the entire economy and the entity was not spared either. Awendo NGCDF have been having a committee who exhibited team work, Goal Oriented hardworking and ambitious toward achieving targets. The committee under my leadership ensured that projects were completed on time and money value is archived within the shortest time possible.

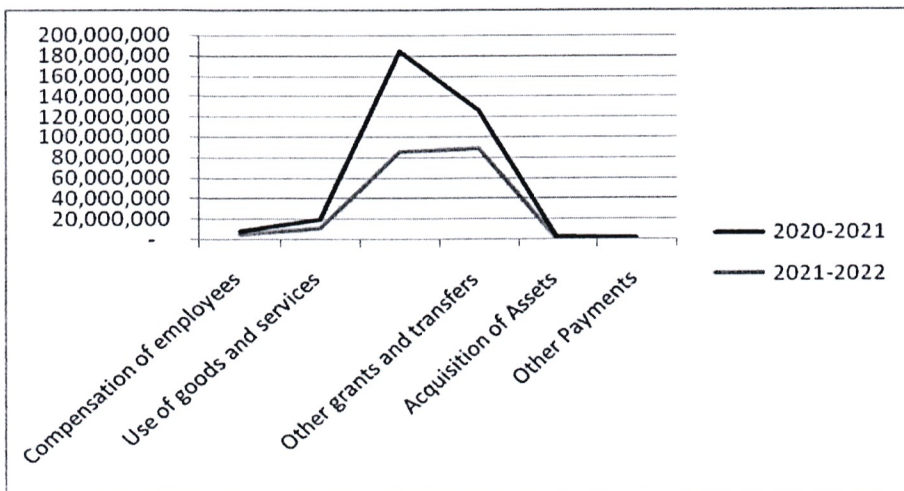
Our main flag ship projects that were done and completed were such as Awendo KMTC, Ranen Police Station, Kenya National Library, Siruti TTI, , 5school buses, Renovation and construction of classes,



From the above graph you can see the following improvement from the financial year that lasted in 2020/2021.

**Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

1. There was 100% budget utilization of funds.
2. Employees were paid on time where the absorption rate was at 81%
3. Use of goods and services was at 92.2% this means that the entity daily operation was carried out on time hence the general public were able to get services they need on time.
4. Transfers to government units were at 89.5%. Actually the funds disbursed to government units were done on time.
5. There was a great performance in 2021/2022 in terms of receipt and payments as compared to 2020/2021 as shown below.
6. Payment analysis 2021/2022 VS 2020/2021



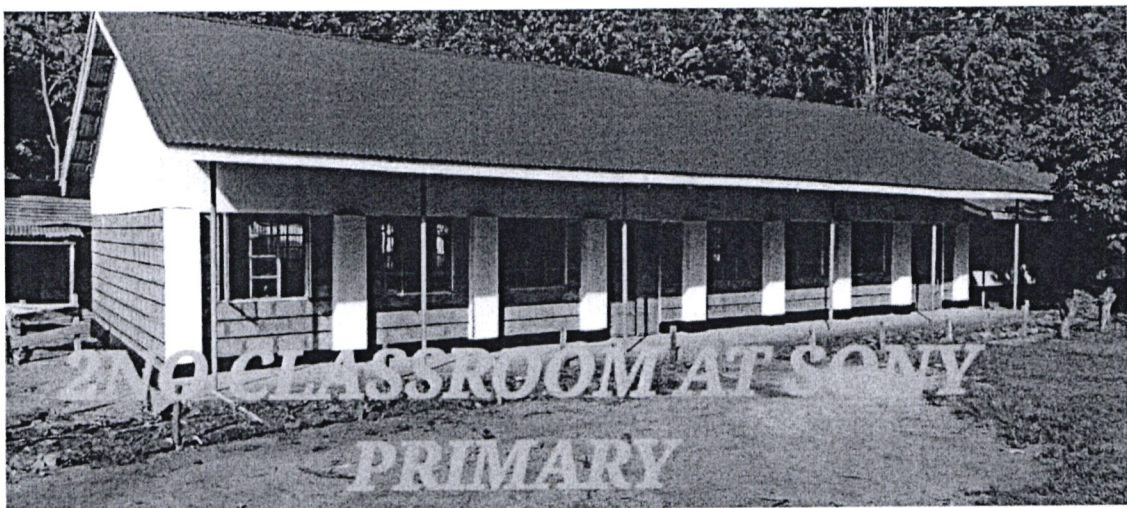
The entity also did well in disbursing bursary to all students who applied for it. Bursary was one of projects that gave us an edge over others and it enable our able MP Hon Walter Owino to retain its seat easily as every constituent was able to identify him through bursary that they got in the last five years.

Our main areas of achievement include being able to facilitate the completion of some of the on-going project such as

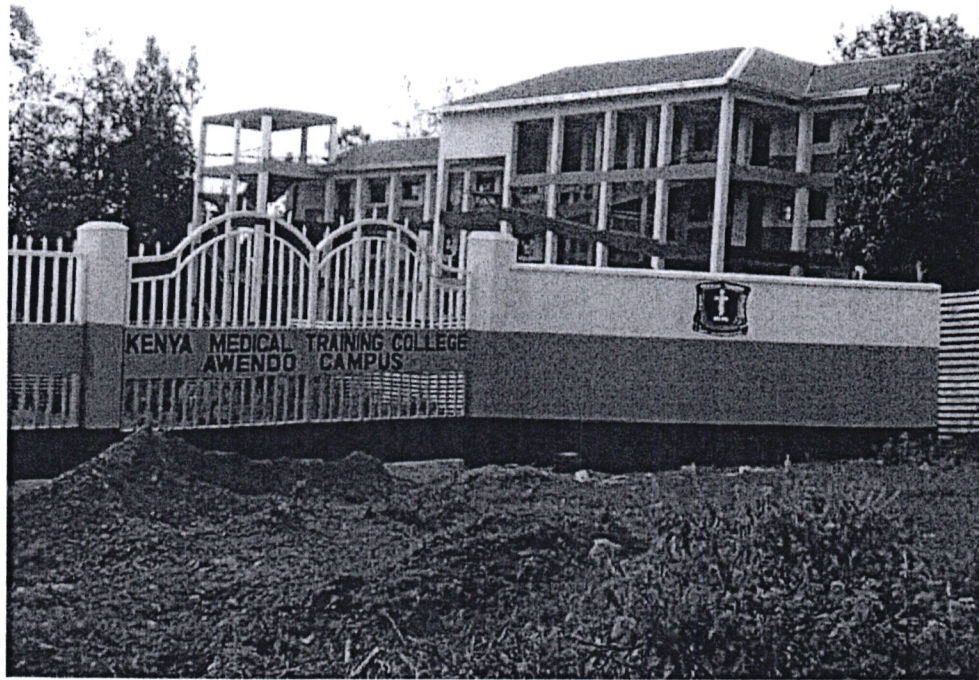
- About 100% of our projects were implemented and completed before 30th June 2022 .Security projects were implemented and our chiefs are currently working in a conducive environment that is enabling them to deliver services to the general public effectively.
- Purchase of school bus for Raywer, Nyakuru and Michelle Obama secondary school.
- Awendo KMTC
- The projects that have been completed among others include;

*Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

- Kenya National Library
- DEOs office Awendo
- Dede Divisional Headquarter and police Quoters



1. SONY SUGAR PRIMARY SCHOOL CONSTRUCTION OF TWO CLASSROOMS F/Y 2020/2021



2. CONSTRUCTION OF AWENDO KMTC F/Y 2020/2021



3. CONSTRUCTION OF DEO'S OFFICE F/Y 2019/2020

Emerging issues/ challenges in CDF Awendo in regards to the implementing projects and procurement are.

- ✓ Procurement roles of PMCs and the oversight role of both locals and various government departments.
- ✓ Poor coordination between the various arms of government.
- ✓ In the financial year 2019/2020 the entity also experienced Covid 19 pandemic which affected the operations of the entity. The entity could not disburse the bursary cheques to needy students as all students were sent home to avoid infections. The entity had written cheques to respective schools where the students were learning. As a result, the entity could not request for more funds on time leading to underutilized fund held by the NGCDF Board.
- ✓ Our main stakeholder is the National treasury where the sub county accountant is the main signatory. There is lack of staff at the sub county treasury office hence posing a greatest challenge when it comes to day to day urgent operations of the NGCDF Committee requirements.

The plans have been drawn to mitigate the challenges that are emerging.

- 1) Committee meetings have been planned in our annual work plan to improve on timely budget and allocation of funds to allow more time for implementation of projects.
- 2) Most Government department which were lacking offices within the sub county and whose services were essential to our performance have been hosted at NG-CDF premises.
- 3) In the next financial year, we shall give priority to projects so as to allow more funding to others such as bursary.

For Awendo

.....
Name *Gilbert Odwambo Smaita*
CHAIRMAN NGCDF COMMITTEE.

II. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY2021/22

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 *Awendo Constituency 2018-2022* plan are to:

- a) To promote access to education for all.
- b) To ensure 24/7 security of life and property of Awendo residents and visitors.
- c) To secure a sustainable clean and healthy environment in all the four wards.
- d) To empower the youth and harness their sports talents.
- e) To initiate and develop programmes that enhance opportunities for empowerment at grass root level
- f) To provide public input opportunities and encourage public participation.
- g) To establish optimum implementation of rural electricity in Awendo

To create a sense of belonging that promotes positive public relations

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	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels	In FY 21/22 - we increased number of classrooms by 52, 8 dormitories and laboratories from 6 to 20 in the schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Constituency Sector	Objective	Outcome	Indicator	Performance

Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

	children of school going age attending school	enrolment in primary schools and improved transition to secondary schools and tertiary institutions	usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels	-we built 21 classrooms, 3 dormitories, 3 laboratories, 2 library, DEO's office block, Renovation of 7 schools etc - Bursary was given to over 10,000 beneficiaries at all levels.
Security	To improve security of property and individual life in the entire constituency	Improved security	-Number of registered business. -27/4 trade -Low rate of death -increased number of security personnel -Number of built security houses	In financial year 2020/2022 we implemented the construction of 5 chiefs camp, built Admin office for police in Ranen, put up 8 pit latrines for the security agencies in different wards and we have completed Dede ACC office.
Environment	To secure environment by planting trees		Number of trees planted	Already this was archived in 2017/2018.
Sports	To empower youths and women through sport.	Improved training of youths and women.	-Number of licences to women and youths - Number of sports clubs awarded with sports equipment's. - Number of tournament held	We were not able to implement sports due to presidential directive on matters sports. However the management had bought the necessary sports items.
Disaster Management	To monitor and mitigate disaster.	Decreased in deaths.	Number of emergency project.	There was acute shortage of fund to finance all the emergency needs in the financial year 2021/2022. Most of emergency activities were fallen pit latrines that we were able to built.

III. Environmental and Sustainability Reporting.

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

- a. **Education and Training:** Awendo 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

NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

NG-CDF staff have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

3. Employee welfare.

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

Awendo 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-

Awendo 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.

*Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

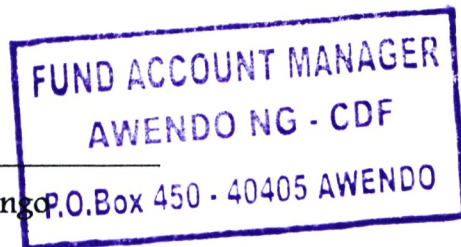
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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.

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



Janes Awiti Majengo

Name

FAM

IV. 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-Awendo 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, 2022. 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-Awendo 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, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Awendo 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 Awendo Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Awendo Constituency financial statements were approved and signed by the Accounting Officer on 30th June 2022.

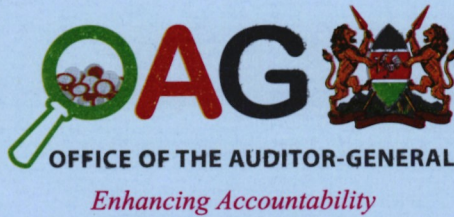
For Chair

.....
Name: Gilbert Odhiambo Omala
Chairman – NGCDF Committee

[Signature]

.....
Name: James Awiti Majengo
FUND ACCOUNT MANAGER
Finance Account Manager
AWENDO NGCDF
P.O.Box 450 - 40405 AWENDO

REPUBLIC OF KENYA



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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - AWENDO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

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, gazetted notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Awendo Constituency set out on pages 1 to 40,

which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipt and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the 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 - Awendo Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Unsupported Routine Maintenance - Motor Vehicles and Other Transport Equipment

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.10,219,766, as disclosed in Note 5 to the financial statements. The expenditure includes an amount of Kshs.628,676 in respect of routine maintenance – vehicles and other transport equipment which further includes an amount of Kshs.408,385 spent on repair of the motor vehicle used by the Fund. However, pre-inspections and post inspections reports from the Ministry of Transport and original work tickets showing movement of the vehicle to and from the garages were not provided for audit review.

In the circumstances, the accuracy, completeness and occurrence of the repair of motor vehicle expenditure of Kshs.408,385 could not be confirmed.

2. Unsupported Emergency Projects Expenditure

The statement of receipts and payments reflects other grants and transfers balance of Kshs.88,536,259 as disclosed in Note 7 to the financial statements which includes an amount of Kshs.8,176,834 spent on emergency projects. However, no documentary evidence was provided to confirm that the expenditure was emergency in nature. This is contrary to Section 8(3) of The National Government Constituency Development Fund Act 2015 which provides that emergency shall be construed to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents.

In the circumstances, the accuracy and completeness of the emergency projects expenditure of Kshs.8,176,834 could not be confirmed.

3. Non-Compliance with the Prescribed Financial Reporting Template

The summary statement of appropriation reflects percentage (%) utilization for compensation of employees of 81% whose explanatory note is not provided as required by the reporting template recommended by the Public Sector Accounting Standards Board, which requires percentage utilizations of below 90% to have an explanatory note. Further, this is contrary to the provisions of Section 81(3) of Public Financial Management Act, 2012, which states that the accounting officer shall prepare the financial statements in a form that complies with the relevant accounting standards prescribed and published by the Public Sector Accounting Standards Board of Kenya from time to time.

In the circumstances, the financial statements do not comply with the prescribed reporting template for the year ended 30 June, 2022

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing 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. Delays in Completion of Approved Projects

During the financial year under review the approved code list for the Constituency had projects with total budgetary allocation of Kshs.137,088,879. However, review of the project implementation status report revealed that six (6) projects with a total budget of Kshs.7,900,000, which were to be completed within the year under review, had not been completed by 30 June, 2022.

In the circumstance, the expected benefits from the projects of Kshs.7,900,000 for the year ended 30 June, 2022 may not be achieved.

2. Transfers to Other Government Units

The statement of receipts and payments reflects transfer to other government units balance of Kshs.85,200,000 as disclosed in Note 6 to the financial statements. The following unsatisfactory matters were observed:

2.1. Unsatisfactory Implementation of Awendo Kenya Medical Training College Project

The balance of Kshs.85,200,000 includes transfers to tertiary institutions amount of Kshs.16,650,000 which was transferred to Awendo Constituency Kenya Medical Training College (KMTC) for construction of a tuition block (Kshs.14,200,000), construction of a kitchen (Kshs.1,450,000) and purchase of furniture (Kshs.1,000,000). The contract for two (2) of the construction projects was awarded to a local Company on 9 July, 2020 at a contract sum of Kshs.41,858,525 for a contract period of 48 weeks.

However, review of records and audit inspection revealed the following anomalies:

- (i). The contract expired on 3 November, 2021 but works were completed on 11 January, 2022 as per the practical completion certificate. Further, two of the payments to the contractor during the year under review amounting to Kshs.3,631,049 as per the certificates did not have the summary of work done.
- (ii). The Project Management Committee (PMC) bank account balance disclosed in the financial statements as at 30 June, 2022 was Kshs.293,661, although the retention money of Kshs.2,173,879 was still due to the contractor. However, Management did not explain in which account the retention money was held.
- (iii). The transfer of Kshs.1,450,000 for the construction of a kitchen was classified as an emergency item and charged from emergency vote but reported as a transfer to other Government units. No explanation was provided for this anomaly. However, the kitchen was not complete as the ceiling had not been fixed, cracks had already developed on the floor whereas the electrical works and the inside fittings had not been done.
- (iv). The tuition block was complete but not in use. Review of available records revealed that the college was awaiting intake of students.
- (v). The Kshs.1,000,000 incurred on purchase of furniture for the College was paid directly from the Constituency account, contrary to Section 36(1) of the National Government Constituencies Development Fund Act, 2015, which states that projects under this Act to be implemented by the project management committee appointed in accordance with the regulations made under Section 57.

In the circumstances, Management was in breach of the law and the regularity and value for money of the transfer to tertiary institution expenditure of Kshs.16,650,000 could not be confirmed.

2.2. Poor Workmanship in Implementation of Projects

2.2.1 Construction of Classroom to Completion at Obama Primary School

The transfers to other government units balance of Kshs.85,200,000 includes transfers to primary schools amount of Kshs.24,100,000 out of which Kshs.900,000 was disbursed to Obama Primary School for the construction of one (1) classroom. However, audit inspection carried out on 15 March, 2023, revealed that the project was complete and in use, but the floor had worn out, an indication of poor workmanship.

In the circumstances, value for money from the primary school project expenditure of Kshs.900,000 could not confirmed.

2.2.2 Construction of Classroom Project at Koyier Primary School

The transfers to primary schools balance of Kshs.24,100,000 includes an amount of Kshs.900,000 disbursed to Koyier Primary School for the construction of one (1) classroom at the School. However, audit inspection carried out on 15 March, 2023 revealed that the project was in use, but there were cracks on the floor and the project was not properly labelled since signage indicated the name of an individual as the financier. This is contrary to the provisions of Regulation 11(1)(c) of the National Government Constituencies Development Fund Regulations, 2016, which requires a constituency committee to ensure that completed projects are labelled in accordance with the guidelines issued by the Board.

In the circumstances, the Management was in breach of the regulations and value for money of the expenditure of the Kshs.900,000 could not be confirmed.

2.2.3 Renovation of Classrooms at Ombasa Primary School

The transfers to primary schools balance of Kshs.24,100,000 also includes an amount of Kshs.1,000,000 disbursed to Ombasa Primary School for the renovation of five (5) classrooms at the School. However, audit inspection carried out on 15 March, 2023 revealed that the project was in use, but the floor had worn out and window panes had already been vandalized.

In the circumstances, value for money of the expenditure of the Kshs.1,000,000 could not be confirmed.

2.2.4 Construction of a Classroom at St. Pauline Malunga Mixed Sec. School

The transfers to other government units balance of Kshs.85,200,000 includes transfers to secondary schools amount of Kshs.44,450,000 which further includes Kshs.800,000 disbursed to Malunga Mixed Secondary School for the construction of one (1) classroom at the School. However, an audit inspection carried out on 15 March, 2023 revealed that the classroom was in use, but its window panes had been vandalized, there were cracks on the floor and the project was not labelled.

In the circumstances, value for money of the expenditure of Kshs.800,000 for the year ended 30 June, 2022 could not be confirmed.

2.2.5 Completion of Dormitory at Kogelo Mixed Secondary School

The transfers to secondary schools amount of Kshs.44,450,000 further includes a balance of Kshs.1,600,000 disbursed to Kogelo Mixed Secondary School for the completion of a dormitory at the School. However, an audit inspection carried out on 15 March, 2023 revealed that the dormitory was in use, but its windows panes had been vandalized and there were cracks on the floor, an indication of poor workmanship.

In the circumstances, value for money of the expenditure of Kshs.1,600,000 could not be confirmed.

2.2.6 Completion of a Laboratory at St. Nicholas Koyier Mixed Sec. School

The transfers to secondary schools balance of Kshs.44,450,000 includes an amount Kshs.1,000,000 disbursed to St. Nicholas Koyier Mixed Secondary School for the completion of a laboratory at the School. However, an audit inspection carried out on 15 March, 2023 revealed that the project was in use, but there were cracks on the floor which is an indication of poor workmanship.

In the circumstances, value for money of the expenditure of Kshs.1,000,000 could not be confirmed.

2.3. Non Branded Renovation of Classrooms at Malunga Primary School

The transfers to primary schools of Kshs.24,100,000 further includes Kshs.1,000,000 disbursed to Malunga Primary School for the renovation of five (5) classrooms at the School. However, audit inspection carried out on 15 March, 2023 revealed that although the project was complete and in use, the project was not labelled. This is contrary to the provisions of Regulation 11(1)(cc) of the National Government Constituencies Development Fund Regulations, 2016, which requires a constituency committee to ensure that completed projects are labelled in accordance with the guidelines issued by the Board.

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

2.4. Unapproved Re-allocation of Project Funds and Poor Workmanship at Bondo Kogelo Primary School

The transfers to primary schools balance of Kshs.24,100,000 includes an amount of Kshs.1,000,000 disbursed to Bondo Kogelo Primary School for the construction of one (1) classroom at the School. However, the approved code list indicates that the amount was for renovation of 5 classrooms with a capacity of 225 pupils. This was contrary to Section 6(2) of the National Government Constituencies Development Fund Act, 2015, which states that once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the approval of the Board.

In addition, an audit inspection carried out on 15 March, 2023 revealed that the project was complete and in use, but the floor had already worn out, an indication of poor workmanship.

In the circumstances, Management was in breach of the law and value for money from the expenditure of Kshs.1,000,000 could not be confirmed.

2.5. Unapproved Re-allocation of Project Funds and Delayed Construction of a Dining Hall at Komolorume Secondary School

The transfers to other government units balance of Kshs.85,200,000 includes transfers to secondary schools amounting to Kshs.44,450,000 which further includes an amount of Kshs.1,500,000 which was disbursed to Komolorume Secondary School for the construction of a dining hall. However, the approved project in the code list was the construction of a laboratory with a capacity of 60 students. This was contrary to Section 6(2) of the National Government Constituencies Development Fund Act, 2015, which states that once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the approval of the Board.

In addition, an audit inspection carried out on 15 March, 2023 revealed that the project had been constructed up to the roof level only and the remaining works to complete the project had not been done. In addition, the contract agreement for the project and certificate from Public Works Department were not provided for audit and the project had not been labeled. However, the school had no funds to continue with the project.

In the circumstances, the Management was in breach of the law and value for money from the expenditure of Kshs.1,500,000 could not be confirmed

2.6. Non-Branded Administration Block at St. Joseph Bongu Mixed Secondary School

The transfers to secondary schools amount of Kshs.44,450,000 includes a balance Kshs.2,750,000 transferred to St. Joseph Bongu Mixed Secondary School for the completion of one storey administration block at the School. However, an audit inspection carried out on 15 March, 2023 revealed that the project was complete and in use, but it was not labelled. As a result, it was not possible to know whether the project was funded by the Fund. This is contrary to the provisions of Regulation 11(1)(cc) of the National Government Constituencies Development Fund Regulations, 2016, which requires a constituency committee to ensure that completed projects are labelled in accordance with the guidelines issued by the Board.

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

3. Other Grants and Transfers

The statement of receipts and payments reflects other grants and transfers balance of Kshs.88,536,259 as disclosed in Note 7 to the financial statements. However, the following anomalies were noted:-

3.1. Failure to Report Emergency Expenditure to the Board

The other grants and transfers balance of Kshs.88,536,259 includes an amount of Kshs.8,176,834 spent on emergency projects. However, no evidence was provided for audit to show that utilization of Kshs.8,176,834 from the emergency reserve was reported to the National Government Constituencies Development Fund Board within thirty (30) days as required by Regulation 20(2) of the National Government Constituency Development Fund Regulations, 2016.

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

3.2. Unsatisfactory Implementation of Emergency Projects

The expenditure on emergency projects of Kshs.8,176,834 includes an amount of Kshs.6,526,834 disbursed to various institutions. However, an audit inspection carried out in the month of March, 2023 revealed the following unsatisfactory matters:

Project	Activity	Amount (Kshs)	Findings
Awendo Constituency KMTC PMC	Construction of an ongoing project	1,600,000	It was not possible to isolate the works funded.
Awendo Constituency KMTC PMC	Construction of an ongoing project	1,200,000	It was not possible to isolate the works funded.
Ombasa Primary School	Construction of 6 door pit latrine	600,000	Funds were used to renovate 2 classrooms, plastering, screening and painting, instead of construction of 6 door pit latrine.
St. Gabriel Siruti Secondary School	Construction of 12 door pit latrine	850,000	Construction of 8, not 12, door pit latrines was ongoing.
Kachangwe Primary School	Construction of 4 door pit latrine	350,000	Construction completed, but project was not branded. School was in a deplorable state of affairs.
St. Pauline Malunga Secondary School	Replacement of blown off roof of teachers houses.	500,000	The project was completed and in use, but was not branded.
Total		5,100,000	

In the circumstances, value for money from the emergency expenditure of Kshs.6,526,834 could not be confirmed.

3.3. Un-utilized Central Sakwa Chiefs' Office

The other grants and transfers balance of Kshs.88,536,259 includes expenditure on security projects of Kshs.4,250,000 out of which, an amount of Kshs.1,600,000 was spent on construction of an office at Central Sakwa Chiefs' Office. However, an audit inspection carried on 15 March, 2023 revealed the project was complete, but not in use.

In the circumstances, value for money of the expenditure of Kshs.1,600,000 on security project could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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


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

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

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

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

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


 CPA Nancy Gathungu CBS
AUDITOR-GENERAL

Nairobi

13 June, 2023

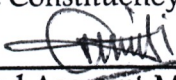
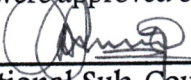
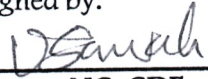
Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VI. STATEMENT OF RECEIPT AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022

	Note	2021-2022	2020-2021
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	183,577,758	161,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	6,000	-
TOTAL RECEIPTS		183,583,758	161,367,724
PAYMENTS			
Compensation of employees	4	4,303,080	2,880,913
Use of goods and services	5	10,219,766	8,485,396
Transfers to Other Government Units	6	85,200,000	98,891,129
Other grants and transfers	7	88,536,259	36,650,541
Acquisition of Assets	8	-	2,170,000
Other Payments	9	-	1,169,257
TOTAL PAYMENTS		188,259,105	150,247,236
SURPLUS/DEFICIT		(4,675,346)	11,120,488

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

The Constituency financial statements were approved on 30th June, 2022 and signed by:

 Fund Account Manager FUND ACCOUNTS MANAGER Name: AWENDO NGCDF P.O. Box 450 AWENDO	 National Sub-County Accountant Name: Zipporah Kebano ICPAK M/No: 25369 AWENDO NATIONAL TREASURY 30 JUN 2022 P.O. Box 150 - 40475, SARE - AWENDO	 Chairman NG-CDF Committee Name:
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*Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*


VII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	8,060,852	12,736,198
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		8,060,852	12,736,198
Accounts Receivable			
Outstanding Imprest	11	-	-
TOTAL FINANCIAL ASSETS		8,060,852	12,736,198
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL SSETS		8,060,852	12,736,198
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	12,736,198	1,615,710
Prior year adjustments	14	-	
Surplus/Deficit for the year		(4,675,346)	11,120,488
NET FINANCIAL POSITION		8,060,852	12,736,198

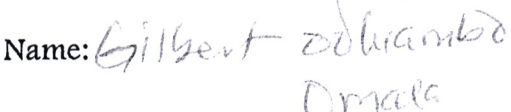
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

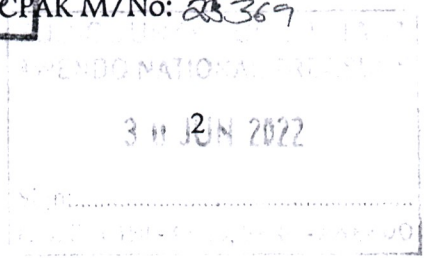
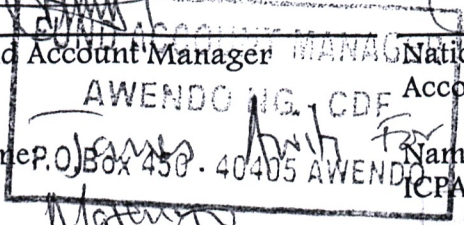
The Constituency financial statements were approved on 30TH June 2022 and signed by:


Fund Account Manager National Sub-County Accountant


Chairman NG-CDF Committee

Name:  James Abuh
P.O. Box 450 - 40405 AWENDO
Name:  Zipporah Kebau
ICPAK M/No: 25369

Name:  Gilbert Odhiambo Omata





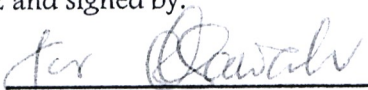
**Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

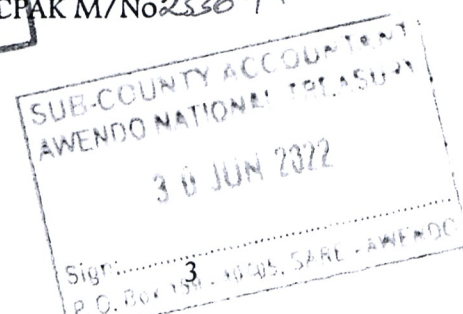
VIII. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2022

	NOTES	2021-2022	2020-2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	183,577,758	161,367,724
Other Receipts	3	6,000	-
		183,583,758	161,367,724
Payments for operating activities			
Compensation of Employees	4	4,303,080	2,880,913
Use of goods and services	5	10,219,766	8,485,396
Transfers to Other Government Units	6	85,200,000	98,891,129
Other grants and transfers	7	88,536,259	36,650,541
Other Payments	9	-	1,169,257
		188,259,105	148,077,236
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		(4,675,346)	13,290,488
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	(2,170,000)
Net cash flows from Investing Activities		-	(2,170,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		(4,675,346)	11,120,488
Cash and cash equivalent at BEGINNING of the year	10	12,736,198	1,615,710
Cash and cash equivalent at END of the year		8,060,852	12,736,198

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

The Constituency financial statements were approved on 30th June 2022 and signed by:

<p> Fund Account Manager Name: Jeanette Kibira P.O.Box 450 - 40405 AWENDO</p>	<p> National Sub-County Accountant Name: Zipporah Kibira CPAK M/No 25369</p>	<p> Chairman NG-CDF Committee Name: _____</p>
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 Sign: _____
 P.O. Box 150 - 40405, SARE - AWENDO

**Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

IX. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30TH JUNE 2022

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA				
Transfers from NG-CDF Board	137,088,879	12,736,198	196,319,956	196,313,956	-	100.0%
Proceeds from Sale of Assets	-	-	-	-	-	0.0%
Other Receipts	-	6,000	6,000	6,000	-	100.0%
TOTAL RECEIPTS	137,088,879	12,742,198	196,319,956	196,313,956	8,060,852	100.0%
PAYMENTS						
Compensation of Employees	4,000,000	1,149,229	5,218,155	4,303,080	988,175	81.1%
Use of goods and services	8,937,999	2,511,635	11,168,630	10,219,766	875,764	92.2%
Transfers to Other Government Units	71,100,000	9,069,334	90,874,272	85,200,000	5,674,272	93.8%
Other grants and transfers	53,050,880	-	89,052,899	88,536,259	516,641	99.4%
Acquisition of Assets	-	-	-	-	-	0.0%
Other Payments	-	-	-	-	-	0.0%
Unallocated fund	-	6,000	6,000	-	6,000	0.0%
TOTAL	137,088,879	12,736,198	196,319,956	188,259,105	8,060,852	95.9%

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

Explanatory Notes.

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

[Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

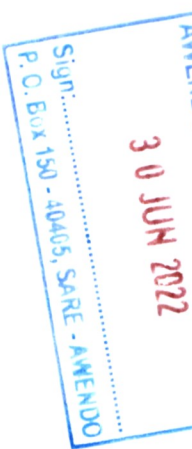
Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	8,060,852
Less undisbursed funds receivable from the Board as at 30 th June 2022	0
	8,060,852
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	8,060,852

The Constituency financial statements were approved on 30th June 2022 and signed by:

[Signature]
 Fund Account Manager
 Name: *Tous Arifi Mafungu*

[Signature]
 National Sub-County Accountant
 Name: *[Signature]*
 ICPAK M/No: *255869*
 SUB-COUNTY NATIONAL TREASURY
 AWENDO NATIONAL TREASURY

[Signature]
 Chairman NG-CDF Committee
 Name: *Gilbert Odianko Omale*



**Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

X. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,000,000	1,218,154		5,218,154	4,229,980	988,174
1.2 Committee allowances	1,725,333	544,666		2,269,999	2,069,999	200,000
1.3 Use of goods and services	2,700,000	(143,228)		2,556,772	2,047,869	508,903
Total	8,425,333	1,619,592	-	10,044,925	8,347,848	1,697,077
2.0 Monitoring and evaluation						
2.1 Capacity building	2,100,000	1,896,381		3,996,381	3,996,381	-
2.2 Committee allowances	1,100,000	204,939		1,304,939	1,138,077	166,862
2.3 Use of goods and services	1,312,666	(272,127)		1,040,539	1,040,539	-
Total	4,512,666	1,829,193	-	6,341,859	6,174,997	166,862
3.0 Emergency						
3.1 Primary Schools	2,092,207		322,793	2,415,000	2,415,000	-
3.2 Secondary schools	1,750,000		32,994	1,782,994	1,750,000	32,994
3.3 Tertiary institutions	3,350,000		1	3,350,001	3,350,000	1
3.4 Security projects			661,834	661,834	661,834	-
3.5 Unutilised						

Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget 2021/2022	Adjustments Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements	Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
Total	7,192,207	-	1,017,622	8,209,829	8,176,834	32,995
4.0 Bursary and Social Security				-		
4.1 Secondary Schools	24,566,895		22,127,371	46,694,266	46,694,266	
4.2 Tertiary Institutions	15,000,000		11,869,750	26,869,750	26,869,750	-
4.3 Social Security				-		-
4.4 Special Needs				-		-
Total	39,566,895	-	33,997,121	73,564,016	73,564,016	-
5.0 Sports				-		-
5.1	2,741,778		987,277	3,729,055	3,245,409	483,646
Total	2,741,778	-	987,277	3,729,055	3,245,409	483,646
6.0 Environment						
Total	-	-	-	-	-	-
7.0 Primary Schools Projects						
Alara dago primary school	900,000			900,000	900,000	-
Anindo primary school	800,000			800,000	800,000	-
Bondo Kogelo primary school	1,000,000			1,000,000	1,000,000	-

**Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Gada primary school	2,700,000			2,700,000	2,700,000	-
Kodeny primary school	300,000			300,000	300,000	-
Koyier primary school	900,000			900,000	900,000	-
Malunga primary school	1,000,000			1,000,000	1,000,000	-
Mariwa primary school	2,200,000			2,200,000	2,200,000	-
Nyakuru primary school	1,000,000			1,000,000	1,000,000	-
Nyanginja primary school	900,000			900,000	900,000	-
Obama primary school	900,000			900,000	900,000	-
Ombasa primary school	1,000,000			1,000,000	1,000,000	-
Ong'ora primary school	400,000			400,000	400,000	-
Fee primary school	900,000			900,000	900,000	-
Ranjira primary school	1,000,000			1,000,000	1,000,000	-
Sony primary school	600,000	1,000,000	600,000	2,200,000	2,200,000	-
st domnic saria primary school	1,300,000	800,000		2,100,000	2,100,000	-
Uradi primary school	400,000	500,000		900,000	900,000	-
Otacho primary school	200,000			200,000	200,000	-

Awendo Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kokuro primary school	200,000			200,000	200,000	-
Ombo Kware primary school	100,000			100,000	100,000	-
st francis ngonga primary school	100,000			100,000	100,000	-
Sangla Kagak primary			800,000	800,000		800,000
Nyangaya primary			200,000	200,000	200,000	-
Lwanda kokuro		1,400,000		1,400,000	1,400,000	-
Angogo primary school			500,000	500,000		500,000
Angasa primary school			500,000	800,000	800,000	-
Total	18,800,000	4,000,000	2,600,000	25,400,000	24,100,000	1,300,000
8.0 Secondary Schools Projects						
3.2 Secondary schools						
Kogelo mixed sec school	1,000,000		600,000	1,600,000	1,600,000	-
Komolorume sec school	2,500,000			2,500,000	2,500,000	-
Kwoyo	200,000		100,000	300,000	300,000	-
Manyata	300,000			300,000	300,000	-
Phares Oluoch Anindo	1,800,000		(1)	1,799,999	1,799,999	-
sony mixed	900,000			900,000	900,000	-

**Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
St Albert Ulanda	900,000			900,000		900,000
st Joseph Kamyawa	600,000			600,000	600,000	-
Kanyasrega	200,000			200,000	200,000	-
Ombasa mixed	100,000		400,000	500,000	500,000	-
Raruowa Kadera	600,000		600,000	1,200,000	1,200,000	-
St Gabriel siruti mixed	800,000			800,000	800,000	-
St Joseph Bongu mixed	3,800,000			3,800,000	2,750,000	1,050,000
St Nicholas Koyier mixed	2,500,000		2,000,000	4,500,000	2,550,001	1,949,999
St peters Kodeny	3,400,000			3,400,000	3,400,000	-
Nyakuru	8,350,000			8,350,000	8,350,000	-
Raywer	8,350,000			8,350,000	8,350,000	-
MITCHELE Obama girls	8,350,000		474,273	8,824,273	8,350,000	474,273
Total	44,650,000	-	4,174,272	48,824,272	44,450,000	4,374,272
9.0 Tertiary institutions Projects						
3.3 Tertiary institutions						
Awendo KMTC	7,650,000	5,287,412	3,712,588	16,650,000	16,650,000	-

Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	7,650,000	5,287,412	3,712,588	16,650,000	16,650,000	-
10.0 Security Projects						
Central Sakwa chiefs office	1,600,000			1,600,000	1,600,000	-
Ranen police post	1,200,000			1,200,000	1,200,000	-
Obama administration police	150,000			150,000	150,000	-
Rinya chiefs camp	600,000			600,000	600,000	-
Total	3,550,000	-	-	3,550,000	3,550,000	-
11.0 Acquisition of assets						
Total	-	-	-	-	-	-
12.0 Other payments						
Total	-	-	-	-	-	-
13.0 unallocated fund						
Unapproved projects						
AIA		6,000				

**Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
PMC savings						
Total	137,088,879	12,742,197	46,488,880	196,313,956	188,259,105	8,054,851

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprest 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-AWENDO 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, imprest 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 2021 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2022.

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.

*Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
AIE NO. B 105185		7,000,000
AIE NO. B 096933		12,000,000
AIE NO. B 095421		15,000,000
AIE NO. B 104787		19,000,000
AIE NO. B 104982		35,367,724
AIE NO. B 124886		9,000,000
AIE NO. B 119692		8,500,000
AIE NO. B 119732		12,000,000
AIE NO. B 128342		6,900,000
AIE NO. B 2087		7,000,000
AIE NO. B 138755		6,000,000
AIE NO. B 105130		12,000,000
AIE NO. B 105131		11,600,000
AIE NO. B 042761	33,000,000	
AIE NO. B 047007	44,000,000	
AIE NO. B 041083	22,000,000	
AIE NO. B 047450	6,000,000	
AIE NO. B 041290	12,000,000	
AIE NO. B 047710	12,000,000	
AIE NO. B 049297	18,000,000	
AIE NO. B 104322	23,088,879	
AIE NO. B 096578	12,088,879	
AIE NO. B 105185	1,400,000	
	183,577,758	161,367,724

*Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Notes To the Financial Statements (Continued)

2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	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

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts from sale of tender documents	6,000	-
Hire of plant/equipment/facilities		-
Unutilized funds from PMCs		-
Other Receipts Not Classified Elsewhere		-
Total	6,000	-

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,042,882	2,641,233
Personal allowances paid as part of salary	.	
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	1,159,518	40,000
Employer Contributions Compulsory national social security schemes	100,680	199,680
Total	4,303,080	2,880,913

*Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Notes To the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	423,500	409,884
Electricity	-	192,000
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	35,000	464,000
Domestic travel and subsistence	339,410	409,295
Printing, advertising and information supplies & services	-	442,660
Rentals of produced assets		-
Training expenses	3,363,630	-
Hospitality supplies and services	-	2,177,963
Other committee expenses	1,238,077	-
Committee allowance	1,633,750	1,013,400
Insurance costs	-	1,096,500
Specialised materials and services	18,880	-
Office and general supplies and services	663,210	129,500
Fuel , oil & lubricants	1,018,000	-
Other operating expenses	798,933	860,370
Bank service commission and charges	-	-
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	628,676	630,528
Routine maintenance- other assets	58,700	659,296
TOTAL	10,219,766	8,485,396

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	24,100,000	29,105,552
Transfers To Secondary Schools (See Attached List)	44,450,000	38,599,609
Transfers To Tertiary Institutions (See Attached List)	16,650,000	31,185,968
Total	85,200,000	98,891,129

Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Notes To The Financial Statements (Continued)

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	46,694,266	10,301,120
Bursary – tertiary institutions (see attached list)	26,869,750	4,231,515
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	4,250,000	11,272,959
Sports projects (see attached list)	2,545,409	1,754,500
Environment projects (see attached list)	-	-
Emergency projects (see attached list)	8,176,834	9,090,447
Total	88,536,259	36,650,541

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	2,170,000
Refurbishment of Buildings	-	-
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	-	-
Acquisition of Land	-	-
Total	-	2,170,000

Notes To the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
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*Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	1,169,257
Total		1,169,257

Notes To The Financial Statements (Continued)

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	Kshs (30/6/2022)	Kshs (30/6/2021)
	-	-
10A: Bank Accounts (Cash Book Bank Balance)	8,060,852	12,736,198
<i>Name Of Bank, Account No.</i>	-	-
Total	8,060,852	12,736,198
10 B: Cash on Hand	Kshs (30/6/2022)	Kshs (30/6/2021)
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

11: Outstanding Imprests

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

*Awendo Constituency
National Government Constituencies Development (NGCDF)
Annual Report and Financial Statements for The Year Fund Ended June 30, 2022*

Notes to the Financial Statement Continued

12A. Retention

	2021-2022	2020-2021
	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	-	-

12B. Gratuity

	2021-2022	2020-2021
	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	-	-

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs (1/7/2021)	Kshs (1/7/2020)
Bank accounts	12,736,198	1,615,710
Cash in hand		
Imprest		
Total	12,736,198	1,615,710

Awendo Constituency

National Government Constituencies Development (NGCDF)

Annual Report and Financial Statements for The Year Fund Ended June 30, 2022

Notes To The Financial Statements (Continued)

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
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)

15. Changes in Accounts Receivable – Outstanding Imprest

	2021-2022	2020-2021
	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	-	-

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	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	-	-
Changes in Accounts Payable E= D-E	-	-

*Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	988,175	1,218,154
Use of goods and services	875,764	2,230,632
Amounts due to other Government entities (see attached list)	5,674,272	23,274,273
Amounts due to other grants and other transfers (see attached list)	516,641	32,502,018
Acquisition of assets	-	-
Other Payment	-	-
Funds pending approval	6,000	-
Total	8,060,852	59,225,077

*Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	3,791,872	11,043,147
Total	3,791,872	11,043,147

*Awendo Constituency
National Government Constituencies Development (NGCDF)
Annual Report and Financial Statements for The Year Fund Ended June 30, 2022*

Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	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 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	Paying NGCDFC staff salary	988,174	1,729,272	This is gratuity fund
Use of goods & services	Payment of committee and Admin services	875,765	1,101,453	Balance for goods and services
Amounts due to other Government entities				
Primary Education				
1. Ang'ogo primary school	Renovation of admin block	500,000		The balances for schools
2. Sangla Kagak primary school	Construction of 1 classroom	800,000		The balances for schools
Sub total		1,300,000	23,274,273	
Secondary Education				
1. Mitchele Obama girls sec school	Drilling and equipping of water borehole	474,273		The balances for schools
2. St Nicholas Koyier	Construction of laboratory	1,949,999		The balances for schools
3. St Joseph Bongu mixed sec school	Construction of admin block	1,050,000		The balances for schools
4. St Albert Ulanda girls	Construction of 1 classroom	900,000		The balances for schools
Sub-Total		5,674,272	26,104,998	
Amounts due to other grants and other transfers	Bursary due to sec school	516,641	31,686,157	KMTC were not paid on time due to unresolved issue with contractor
Sub-Total		516,641	31,686,157	
Acquisition of assets	Acquisition of assets	-	2,585,119	There was no asset
Others (specify)		-	-	
Sub-Total		-	2,585,119	
Funds pending approval	AIA For Hall Hire	6,000	-	The AIA was as a result of renting office hall
Grand Total		8,060,852	59,225,017	

*Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	0	0	0	0
Buildings and structures	27,658,824	0	0	27,658,824
Transport equipment	4,343,000	0	0	4,343,000
Office equipment, furniture and fittings	3,181,914	0	0	3,181,914
ICT Equipment, Software and Other ICT Assets	1,169,257	0	0	1,169,257
Other Machinery and Equipment	0	0	0	0
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
Total	36,352,995	0	0	36,352,995

*Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

Annex 5 –PMC Bank Balances As At 30th June 2022

PMC	Bank	Account number	Date a/c opened	Bank Balance 2021/22	Bank Balance 2020/21
Wawaga primary school	Equity	1,430,262,014,095	6/1/2021	5835	5835
Otacho Primary School	Equity	1,430,277,374,368	6/1/2021	635114	635114
Mahena Primary School	Equity	1,430,261,433,157	6/1/2021	4237	4237
Awendo Primary School	Equity	1,430,272,030,651	6/1/2021	370	370
Alara Dago Primary School	Equity	1,430,264,135,249	6/1/2021	5045	5045
Saka Primary School	Equity	1,430,262,237,291	6/1/2021	95	95
Rinya Mixed Secondary School	Equity	1,430,270,947,055	6/1/2021	300	300
Gamba Mixed Secondary School	Equity	1,430,265,069,186	6/1/2021	0	0
Nyakuru Mixed sec school	Equity	1,430,272,274,959	6/1/2021	693	693
Fe Hill High School	Equity	1,430,272,541,882	6/1/2021	9299	9299
Marienga Primary School	Equity	1,430,261,458,078	6/1/2021	3435	3435
Malunga Primary School	Equity	1,430,277,414,870	6/1/2021	380	11380
Rabondo Primary School	Equity	1,430,266,360,486	6/1/2021	580	580
Bonde Primary School	Equity	1,430,277,406,363	6/1/2021	390	390
Siruti Primary School	Equity	1,430,261,764,618	6/1/2021	1400	1400
Rabuor Kogelo Primary School	Equity	1,430,264,204,799	6/1/2021	1960	1960
Ombo Kware Primary School	Equity	1,430,262,801,588	6/1/2021	868	45868
Utoma Primary School	Equity	1,430,261,430,073	6/1/2021	334	334
Bondo Otuchi Primary School	Equity	1,430,261,471,895	6/1/2021	103	103
Sony Sugar Primary School	Equity	1,430,277,362,940	6/1/2021	1200	75315
Sony Sugar Mixed Secondary School	Equity	1,430,262,783,988	6/1/2021	970	9970
Gada Primary School	Equity	1,430,277,362,856	6/1/2021	190	190
Kwar Primary School	Equity	1,430,261,437,697	6/1/2021	285	23285
Kachangwe Primary School	Equity	1,430,261,442,751	6/1/2021	1417	1417
Ombasa Primary School	Equity	1,430,261,463,620	6/1/2021	1905	95

Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date a/c opened	Bank Balance 2021/22	Bank Balance 2020/21
St. Cecilia Primary School	Equity	1,430,271,934,050	6/1/2021	3880	3880
Ng'ong'a Primary School	Equity	1,430,277,432,964	6/1/2021	600	600
Akoko Primary School	Equity	1,430,263,264,915	6/1/2021	870	870
Obama Primary School	Equity	1,430,272,313,147	6/1/2021	6430	4930
Kindu Primary School	Equity	1,430,261,975,024	6/1/2021	35531	35531
Angaga Primary School	Equity	1,430,277,461,914	6/1/2021	19890	780
Kokore Primary School	Equity	1,430,262,502,131	6/1/2021	1010	1010
Dago Primary School	Equity	1,430,277,348,441	6/1/2021	300	300
Nyambija Primary School	Equity	1,430,261,975,019	6/1/2021	6520	112504
Nyasore Primary School	Equity	1,430,261,449,617	6/1/2021	3720	3720
Dede Divisional Headquarter	Equity	1,430,264,579,798	6/1/2021	3712	3712
South Sakwa Chief's Camp	Equity	1,430,277,585,940	6/1/2021	805	50045
Agongo primary school	Equity	1,430,261,445,519	6/1/2021	3	3
Angaga mixed sec school	Equity	1,430,262,568,180	6/1/2021	6400	6400
Agongo primary school	Equity	1,430,263,705,301	6/1/2021	-25.55	-22
Anindo primary school	Equity	1,430,261,443,249	6/1/2021	3282	3682
Awendo Ap headquoter	Equity	1,430,262,732,159	6/1/2021	500	0
Awendo bus stop/Market	Equity	1,430,263,883,270	6/1/2021	0	500
Awendo cdf office	Equity	1,430,271,513,827	6/1/2021	1012	1012
Awendo chiefs camp	Equity	1,430,277,679,154	6/1/2021	1206	1206
Awendo Constituency school bus pmc	Equity	1,430,262,453,639	6/1/2021	6787	6787
Awendo constituency school laboratory equipment pmc	Equity	1,430,262,453,611	6/1/2021	6245	6245
Awendo DEOS office	Equity	1,430,277,679,154	6/1/2021	1206	1206
Awendo district Hospital pmc	Equity	1,430,262,709,011	6/1/2021	0	910
Awendo KMTC	Equity	1,430,278,924,869	6/1/2021	2936610	268948
Awendo police division	Equity	1,430,262,732,156	6/1/2021	675	675

Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date a/c opened	Bank Balance 2021/22	Bank Balance 2020/21
Awendo subcounty pmc	Equity	1,430,261,444,343	6/1/2021	2359	801779
Bishop Odera Agongo sec	Equity	1,430,262,544,561	6/1/2021	3471	452701
Bonde primary school	Equity	1,430,277,406,363	6/1/2021	390	390
Bongu primary school	Equity	1,430,261,471,895	6/1/2021	103	103
Canon Apindi mixed sec school	Equity	1,430,262,859,939	6/1/2021	2915	2915
Gada primary school	Equity	1,430,261,472,066	6/1/2021	0	500
Gamba sec school	Equity	1,430,265,069,186	6/1/2021	1306	0
Get primary school	Equity	1,430,261,433,320	6/1/2021	15152	137
Got Ogwamrondo primary school	Equity	1,430,261,443,777	6/1/2021	7290	7290
Kabuoro primary school	Equity	1,430,261,463,972	6/1/2021	647	647
Kasdula chiefs camp	Equity	1,430,262,201,716	6/1/2021	497	497
Kamyawa mixed sec school	Equity	1,430,261,932,211	6/1/2021	50696	54795
Kanyasrega sec school	Equity	1,430,266,431,324	6/1/2021	66261	66261
Kenya national library Awendo	Equity	1,430,276,497,044	6/1/2021	0	0
Kindu dispensary pmc	Equity	1,430,262,507,266	6/1/2021	0	0
Kodeny primary school	Equity	1,430,263,817,267	6/1/2021	285	285
Kodhiang spring water community	Equity	1,430,261,444,343	6/1/2021	2359	801779
Kogelo mixed sec school	Equity	1,430,279,044,377	6/1/2021	7523	2131392
Kokore primary school	Equity	1,430,262,502,131	6/1/2021	1010	1010
Kokuro primary school	Equity	1,430,261,429,556	6/1/2021	136	51436
Koyier primary school	Equity	1,430,261,449,788	6/1/2021	0	0
Kwe mixed sec school	Equity	1,430,262,531,947	6/1/2021	1835	1835
Kwoyo kodalo mixed sec school	Equity	1,430,277,707,825	6/1/2021	6274	6274
Kwoyo primary	Equity	1,430,279,103,248	6/1/2021	3151	118415
Lianda primary school	Equity	1,430,261,450,962	6/1/2021	1560	6560
Lwanda Kokuro primary school	Equity	1,430,263,795,312	6/1/2021	524350	1301

Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

PMC	Bank	Account number	Date a/c opened	Bank Balance 2021/22	Bank Balance 2020/21
Manyata primary school	Equity	1,430,261,441,587	6/1/2021	652	652
Mariwa primary school	Equity	1,430,270,991,290	6/1/2021	1154539	131801
Mitchele Obama sec	Equity	1,430,262,677,534	6/1/2021	2085	738560
Rinya primary school	Equity	1,430,270,947,053	6/1/2021	300	300
Nyakuru	Equity	1,430,261,430,153	6/1/2021	0	693
Nyangaya	Equity	1,430,264,578,009	6/1/2021	48568	285142
Nyanginja	Equity	1,430,264,527,157	6/1/2021	355	23063
Nyarombo	Equity	1,430,261,442,851	6/1/2021	6430	355
Obama primary school	Equity	1,430,272,313,147	6/1/2021	0	4930
Oboke primary school	Equity	1,430,262,543,710	6/1/2021	0	0
Ogwamrondo mixed	Equity	1,430,264,534,791	6/1/2021	16640	940862
Ombasa	Equity	1,430,278,864,131	6/1/2021	18214	420
Ongora	Equity	1,430,264,218,560	6/1/2021	72428	2475
Owiro Akoko	Equity	1,430,266,505,683	6/1/2021	4525	2938
Phares Oluoch	Equity	1,430,262,557,103	6/1/2021	29698	795
Ranen	Equity	1,430,261,449,999	6/1/2021	795	0
Raruowa kadera	Equity	1,430,261,444,366	6/1/2021	2359	801779
Raruowa kadera sec	Equity	1,430,261,444,343	6/1/2021	2359	145
Raruowa kadera primary	Equity	1,430,260,809,443	6/1/2021	0	100060
Ringa Kodongo	Equity	1,430,261,440,810	6/1/2021	940	0
Raywer mixed	Equity	1,430,261,440,810	6/1/2021	940	940
Sangla kagak	Equity	1,430,261,976,952	6/1/2021	6432	6432
Saka	Equity	1,430,262,237,291	6/1/2021	95	95
Sare	Equity	1,430,266,124,464	6/1/2021	4762	4762
Saria	Equity	1,430,261,975,270	6/1/2021	5230	742
Siany	Equity	1,430,261,446,317	6/1/2021	91348	803112

*Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

PMC	Bank	Account number	Date a/c opened	Bank Balance 2021/22	Bank Balance 2020/21
St Albert Ulanda	Equity	1,430,262,810,198	6/1/2021	11140	11140
St Gabriel Siruti	Equity	1,430,262,823,810	6/1/2021	54042	152
St Joseph Bongu	Equity	1,430,249,199,995	6/1/2021	0	31285
St mark tom Mboya	Equity	1,430,262,773,111	6/1/2021	1376	105096
St mary Goreti dede	Equity	1,430,261,955,504	6/1/2021	3914	3914
St marys Angogo	Equity	1,430,268,383,548	6/1/2021	1996	1148016
St mourice Nyarombo	Equity	1,430,261,442,851	6/1/2021	355	355
St Nicholas Koyier	Equity	1,430,262,520,740	6/1/2021	432737	556
ST Foulina Malunga	Equity	1,430,262,057,866	6/1/2021	417	897
St peters Kodeny	Equity	1,430,263,817,267	6/1/2021	285	285
St timons Rabondo	Equity	1,430,261,960,317	6/1/2021	24125	24125
Uradi	Equity	1,430,261,463,307	6/1/2021	10325	2505
Yago	Equity	1,430,261,973,822	6/1/2021	1272	3322
				5,791,872	11,043,147

*Awendo Constituency
National Government Constituencies Development (NGCDF)
Annual Report and Financial Statements for The Year Fund Ended June 30, 2022*

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)
	<p>Observation</p> <p>Note 5 of the financial statements include compensation of employee's figure of Kshs. 2,880,913. However, summation of the cash book and the payment vouchers totalled to Kshs2, 908,663 resulting into an unreconciled variance of Kshs.267,430.</p>	<p>The management has gone through the financial statement and have done the correction to the financial statement as shown in the financial statement.</p>	Resolved	17/05/2022
	<p>Included in the financial statements note 5 is the use of goods and services amounting to Kshs.8,485,396. However, review of records noted that payments amounting to Kshs. 968,300 were not supported by sufficient and appropriate documentations as analyzed in appendix I. In addition, it was observed that payments amounting to Kshs.968, 300 were not captured in the supporting schedules to the financial statements.</p> <p>Further, payments vouchers amounting to Kshs.1, 038,491 as detailed in the table below were not availed for audit purposes.</p>	<p>The management has taken note on the anomaly and has put in place all the necessary controls to ensure that all procurement is done as per public procurement and asset disposal act and regulations are followed to the letter and also as per the recommendation of the auditor.</p> <p>2. The attached are the document as per the auditors' recommendations. Onwards, we shall provide all the information as promised during entry meeting with the auditors.</p> <p>3. The attached is the sample imprest register. We did not provide for it since there were no imprest held at hand at the time the auditors visited</p>	Resolved	17/05/2022

Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	<p>i. Note 5 of the financial statements include use of goods and services figure of Kshs. 8,485,396. It includes Kshs.2,109,900 as CDPC committee and other committee expenses during the year. However, summation of the cash book and the payment vouchers totaled to Kshs 2,288,000 resulting into an un reconciled variance of Kshs.178,100</p> <p>ii. The Fund made payment of Kshs.380,000 for allowances and other expenses incurred during monitoring and evaluation. However, the payment voucher supporting documents the expenditure totaled to Kshs.347,500 resulting to unsupported amount of Kshs.32,500.</p> <p>iii. The signed payment schedules supporting payments to monitoring and evaluation committee members while inspecting projects funded at Sony Nursery, Dede primary school, Bondo Otuchi primary school, Utona primary schools and Nyangaya primary schools were not provided for audit verification</p>	<p>1. We have reconciled the financial statement as attached.</p> <p>2. Here attached is the signed payment schedule for audit verification.</p>	Resolved	17/05/2022
	<p>Note 6 of the financial statements include transfers to other government entities figure of Kshs.98,891,129. It includes Kshs.31,185,968 as transfers to tertiary institutions during the year out of which Kshs. 9,931,966 was incurred towards construction of Awendo Kenya National Library and fencing of Awendo Kenya Medical Training Institute. However, review of records noted that</p>	<p>The said land has got allotment letters since the land belongs to county government. See the attached letters from county government and Kenya National Library.</p>	Resolved	17/05/2022

*Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

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)
	<p>the parcels of land on which the two projects were erected do not have title deeds and physical verification revealed that a private developer had encroached on Awendo Kenya National Library.</p>	<p>The issue of encroachment should be handled by relevant authority and not NGCDF Awendo since it's not our mandate to pursue land legal issues on behalf Kenya National Library.</p>		
	<p>i. Note 6 of the financial statements include Transfers to other Government Entities figure of Kshs.98,891,129. It includes Kshs.31,185,968 as transfers to tertiary institutions during the year out of which Kshs.18,500,000 was incurred towards construction of Awendo Kenya Medical Training Institute.</p> <p>ii. The project was to be implemented in phases and the scope of works involved construction of two Storey tuition block of four laboratories, eight classrooms, ramp, staircase, 3 concrete water towers, 24 door flush toilets, plastering and, tiling, ceiling, plumbing works and painting works.</p> <p>iii. Physical verification of project noted that the project is complete and the building is ready for occupation. However, it was observed that the construction was done without a provision for a septic tank or a connection to an existing sewer system.</p> <p>6.2.1 Completion of Administration Block at Siruti Secondary School</p> <p>Note 6 of the financial statements include transfers to other government entities figure of Kshs.98, 891,129. It includes Kshs.38, 599,609 as transfers to secondary schools during the year out of</p>	<p>1. On KMTC septic tank. The management had constructed a eight door pit latrine to mitigate the septic tank problem. The management had agreed to add more funds in the subsequent years to construct the septic tank. See attached photo.</p> <p>2. Completion of Administration Block at Siruti Secondary School, The scope of works involved walling, roofing, painting and fixing of doors and windows as eluded by the auditor during physical verification. The recommendation by the auditor that electrical works, tiling and ceiling board work not done was not in the scope of the work to be done by the management.</p>	Resolved	17/05/2022

Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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)
	<p>which Kshs.1, 000,000 was incurred towards completion of Administration block at Siruti Secondary School. The scope of works involved walling, roofing, painting and fixing of doors and windows. Physical verification of project noted that electrical works, tiling and ceiling board work not done and the contractor were not on site.</p> <p>6.2.2 Renovation of Classrooms at Mariwa primary school</p> <p>Note 6 of the financial statements include Transfers to other Government Entities figure of Kshs:98,891,129. It includes Kshs. 29,105,552 as transfers to primary schools during the year out of which Kshs.1,000,000 was incurred towards renovation of 5 No, classrooms at Mariwa primary school. Physical verification of project noted that walling, roofing and painting of 2No. Classrooms was completed and put into use while no documentary evidence was given to explain why the other three classrooms were not renovated.</p>	<p>3. At Mariwa primary school, the BOQ was done and the one million to start the work was budgeted in 2020/2021. The remaining Ksh 2,200,000 was budgeted in 2021/2022 to complete the whole 5 classrooms see attached proposal 2021/2022 and the bill of quantity together with the vote book allocation.</p>		
	<p>Note 5 of the financial statements include other grants and transfers figure of Kshs. 34,896,041. However, summation of the cash book and the payment vouchers totalled to Kshs.34, 896,042 resulting into an un reconciled variance of Kshs.5,089,619 as tabulated below.</p>	<p>The management have gone through the financial statement and have reconciled it with the cash book as attached</p>	Resolved	17/05/2022
	<p>The Awendo CDF received Kshs 161,367,724 in the period under review out of which Kshs. 16,066,755 was spent on bursaries. That translates to 10 percent of the total revenue received.</p>	<p>At the closer of the financial year we had not received all the funds from the NGCDFB. This reflects to the poor adherence to NGCDF regulation. So far it has been corrected and in the financial year 2021/2022 the whole</p>	Resolved	17/05/2022

**Awendo Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

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)
	<p>Note 9 to the financial statements reflects Kshs 1,169,256 in respect other payments</p> <p>Review of documents noted that the constituency the amount to Telkom Kenya Ltd for the supply and installation of constituency innovation hub at the Kenya National Library-Awendo. However, physical verification revealed that installation of the ICT equipment has taken place but due to lack of internet, the ICT hub is not fully operational.</p>	<p>funds were received and utilized fully as per the attached vote book and AIE allocations</p> <p>Due to lack of ICT equipment from the Telkom Kenya, the management had made payment but also had to wait for the installations which are being done now. See the attached photos</p>		

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Name

Fund Account Manager.