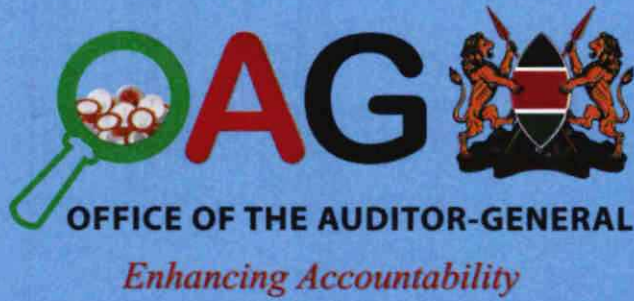


REPUBLIC OF KENYA



## REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	OF 05/06/2024 Wednesday
TABLED BY:	Hon. Owen Bayo, MP Deputy Leader of Opposition
CLERK AT THE TABLE:	Isther Ngonyo

PARLIAMENT  
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**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT –  
SUNA WEST CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE, 2024**



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**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**SUNA WEST CONSTITUENCY**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2024**

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

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*National Government Constituencies Development Fund (NGCDF)*  
*Suna West Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

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1. Acronyms and Definition of Key Terms

A. Acronyms

AIE	Authority to Incur Expenditure
ARMC	Audit and Risk Management Committee
DCC	Deputy County Commissioner
IPSAS	International Public Sector Accounting Standards.
FAM	Fund Account Manager
NG-CDFB	National Government Constituencies Development Fund Board
NG-CDF	National Government Constituencies Development Fund
NG-CDFC	National Government Constituency Development Fund Committee
NSCA	National Sub-County Accountant
PFM	Public Finance Management
PMC	Project Management Committee
PWD	Persons with Disability
FY	Financial Year

B. Definition of Key Terms

**Fiduciary Management** - Members of Management directly entrusted with the entity's financial resources.

**Comparative Year**- Means the prior period.

## 2. Key Constituency Information and Management

### (a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2023. 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 the cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the Fund's general policy and strategic direction.

### Mandate

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

- a) Recognize the constituency as a platform for the 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 realisation of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to exercise oversight over the performance of exclusive national government functions at the constituency level as provided for under Article 95 of the Constitution;
- h) Authorize withdrawal of money from the Consolidated Fund as provided under Article 206(2)(c) of the Constitution;

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- i) Provide mechanisms for supplementing infrastructure development at the constituency level in matters falling within the exclusive functions of the national government at that level in accordance with the Constitution;
- j) Provide a framework for citizens-led development to assist the national government in planning and prioritizing the use of its resources;
- k) Create a harmonious relationship between citizens and the national government and its officers in local development;
- l) Provide a platform for citizens' participation in service delivery;
- m) Build local accountability and transparency in the use of resources; and
- n) 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.

#### Vision

To be an exemplary constituency in utilization of national government constituency development fund for socio economic development at the grass root level

#### Mission

To provide a transformative leadership and close oversight for effective and efficient planning, implementation and monitoring of projects funded by NG-CDFs in Suna west constituency.

#### Core Values

Commitment and team work

Advocacy for constituent's participation and involvement

Transparency and accountability

Professionalism and integrity

Neutrality and objectivity

Timelessness and excellence

### Functions of NG-CDF Committee

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

#### (b) Key Management

The NGCDF SUNA WEST Constituency's day-to-day management is under the following key organs:

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

#### (c) Fiduciary Management

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	AIE holder	CPA Janes AwitiMajengo
2.	National Sub-County Accountant	CPA CarrylusOyugi
3.	Chairman NGCDFC	Mr Edward Oluoch
4.	Member NGCDFC	Miss Anne Odhiambo

#### (d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of the NGCDF Board provides overall fiduciary oversight on the activities of the NGCDF SUNA WEST Constituency. The reports and recommendations of ARMC, when adopted by the NGCDF Board, are forwarded to the Constituency Committee for action. The Board forwards any matters that require policy guidance to the Cabinet Secretary and National Assembly Select Committee.

#### (e) NGCDF SUNA WEST Constituency Headquarters

P.O. Box 585-40400.  
NG-CDF Building.  
Migori Road/Highway  
SUNA WEST.

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(f) NGCDF SUNA WEST Constituency Contacts

Telephone: (254) 0710444849  
E-mail: [cdfsunawest@ngcdf.go.ke](mailto:cdfsunawest@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

(g) NGCDF SUNA WEST Constituency Bankers

Equity Bank A/C NO: 1160280876360  
Branch SUNA WEST  
P.O.Box 585-40400  
SUNA WEST

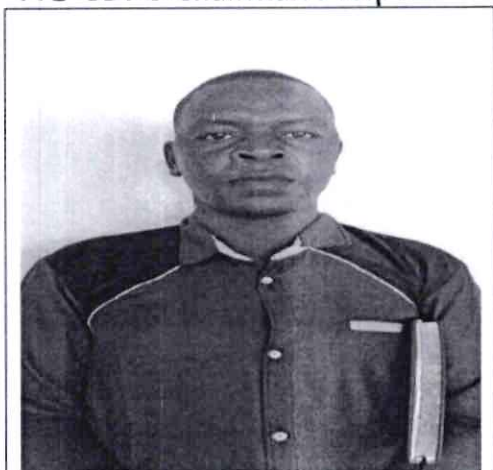
(h) Independent Auditor

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

### 3. NG-CDFC Chairman's Report



It is with pleasure to present the SUNA WEST Constituency Development Fund financial records for the financial year 2023/2024 which ended on 30<sup>th</sup> June 2023. 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 second year in the office and we were able to perform effectively even though funds were not sent in full within the financial year. We observed that most of funds were taken to bursary since there was a cute outcry from the general public that the students were being sent back home for school fees It was not easy to fund project during the financial year because the funds were realised towards the end of the financial year and procurement took us many days to complete.

The constituency had budgeted for flag ship projects that were to be done and completed during the financial year however the implementation has been postponed to the next financial year.

The entity also did well in disbursing a bursary of at least ksh 10,000 to needy and less fortunate students who applied for it. Bursary was one of projects that gave us an edge over others our main areas of achievement include being able to budget for the completion of some of the on-going project such as

- About 70% of our projects were implemented and completed before 30<sup>th</sup> June 2024. 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.

The above pie chart shows that only 63% of the budgeted allocation during the financial year 2023/2024 were received while 37% Of the budget were yet to be disbursed from the Board.

- Security have been improved due to construction of chief's offices and DCC offices
- St Celestino Nyangubo has been done to perfection and is one of our flag ship project.
- The following photos show some of the projects implemented and commissioned during the financial year.

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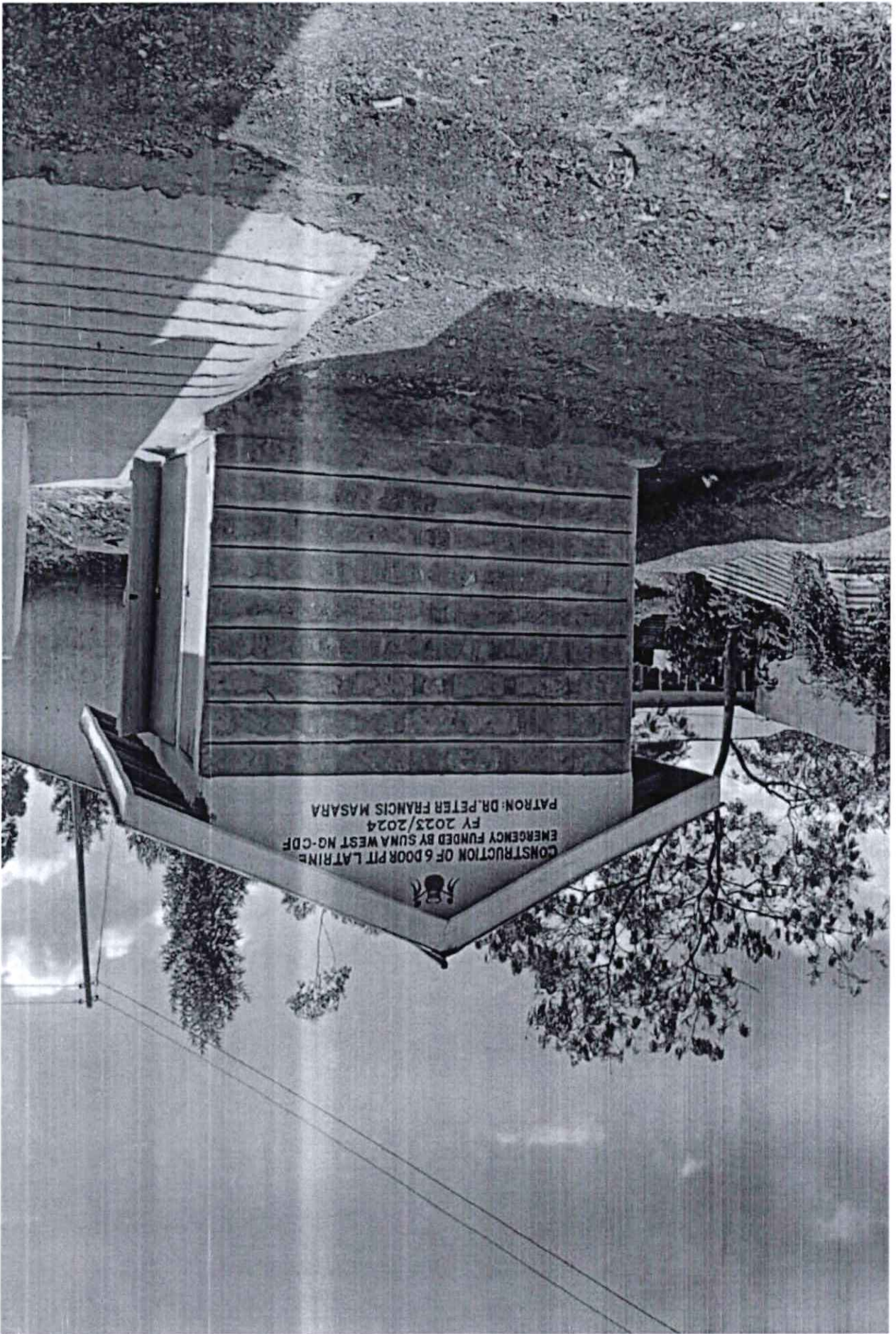
1. St. Albert Dip Primary School
2. Nyasoko mixed secondary school
3. Township secondary school
4. School Buses



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Emerging issues/ challenges in CDF SUNA WEST 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.
- ✓ 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.

.....  
Name: SUNA WEST  
Chairman NGCDF Committee

#### 4. Statement of Performance against Predetermined Objectives for FY2024/2025

##### 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 the *NGCDF SUNA WEST Constituency 2024-2025* plan are to:

*(Enumerate the key objectives of the constituency as per the Strategic Plan)*

##### Progress on the 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 beneficiaries at all levels	In FY 2023/2024 -we built 35 classrooms, 5 dormitories, 3 laboratories, 1 library, and Deos office block. Renovation of 8 schools etc - Bursary was given to over 3700 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	In financial year 2023/2024 we implemented the construction of 2 chief's camp, built Admin office for police Post at Oruba police station, put up 16 pit

			personnel -Number of built security houses	latrines for the security agencies in different wards.
Environment	To secure environment by planting trees		Tanks bought and Erected	We erected 10 tanks of 10000 litres capacity in 4 wards
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	Constituency team was registered under Division one league.
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 2022/2023. Most of emergency activities were fallen pit latrines that we were able to built.

## **5. Governance Statement**

The process of appointment of CDFC.

Regulation 5(1) makes reference to procedure of member selection, the members of a Constituency Committee provided for under section 43(2) (b), (c) and (d) of the CDF Act shall be selected by a selection panel established under paragraph (4) upon an occurrence of a vacancy in the Constituency Committee.

Regulation 5(2) refers to occurrence of a vacancy, a vacancy shall occur in Constituency Committee upon—

- a) Commencement of a new parliamentary term;
- b) Dissolution of a Constituency Committee;
- c) Removal of a member of a Constituency committee; or
- d) The occurrence of a vacancy in a Constituency Committee.

The position is advertised locally through set provincial administration structure and offices in all wards across the constituency.

Regulation 5 (3) refers to constitution of a selection panel, upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

Regulation 5(4) refers to members constituting selection panel, the selection panel referred to in paragraph (1) shall consist of—

a) One person nominated by the national government official in charge of the sub-county or a

Designated representative, who shall be the chairperson of the selection panel;

b) The Officer of the Board seconded to the Constituency who shall be the secretary to the

Selection panel; and

c) Two persons, one of either gender, nominated by the Constituency office.

Regulation 5(5) refers to invitation of applicants for appointment to be members of the committee, the officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a

Constituency Committee in accordance with guidelines issued by the Board.

Regulation 5(6) the selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act

Regulation 5(7), the officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates

Together with the report of the selection panel.

Regulation 5(8) the Board shall co-opt the person referred to in section 43(2)(g) of the Act to ensure equitable representation in the membership of a Constituency Committee.

Regulation 5(9) refers to notification on nomination, the Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.

Regulation 5(10) the Board shall submit the names of the seven persons selected from each Constituency in accordance with section 43(2, (b), (c),(d) and (e) of the Act to the National Assembly for approval.

Regulation 5(11) refers to appointment and resignation, the Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

The selection panel shall stand dissolved upon the appointment of the members of a Constituency

Committee. The Board shall, within fourteen days after gazettelement of the members of a Constituency Committee inform the members of their appointment in writing.

A member of a Constituency Committee who is appointed under section 43 (2) (b), (c), (d), (e) and (g) may at any time resign from office by giving notice, in writing, to the officer of the Board and

a copy thereof to the Board.

At least one of the Constituency Committee members appointed under section 43(2),(b),(c) or (d) shall be a mandatory signatory to the Constituency accounts.

#### **Tenure of NGCDFC**

The tenure of the constituency committee is a service of two years renewable. The current Suna West constituency committee was appointed in December 29<sup>th</sup> 2022 after rigorous selection processes.

#### **Removal of a member of NGCDF Committee.**

Regulation 10 (1) refers to removal of a member, the members of a Constituency Committee may remove a member in accordance with section 43 (13) and (14) of the Act upon receipt of a complaint against a member.

A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office.

The complaint referred to in paragraph (2) shall clearly set out the particulars of the issues complained of.

The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting.

If, at a meeting held pursuant to paragraph (4), members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice.

A copy of the complaint and any other grounds of removal shall be attached to the notice issued under paragraph (5).

The member against whom the complaint is raised may be required to respond to the complaint in writing.

The member against whom a complaint is raised may, in addition to the written response required under paragraph (7), elect to be heard orally, and a Constituency Committee may hear such a member.

The member against whom a complaint is made may call witnesses.

If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter.

Notwithstanding paragraph (10), a Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing.

If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and make a determination based on the evidence available.

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A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing.

If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen

Days of the decision.

The communication to the Board under paragraph (14) shall include duly executed proceedings, together with all the supporting documents.

The Board shall, within thirty days after receipt of the communication in paragraph (14), consider the matter and issue a final declaration which shall be binding on all parties.

A Constituency Committee may remove the Chairperson or secretary from their respective positions for failing to perform their functions, under regulations 8 and 9 respectively.

A Constituency Committee shall inform the Chairperson or Secretary of the reasons for the proposed removal, and shall give the Chairperson or Secretary reasonable opportunity to be heard.

A Chairperson or secretary who is removed pursuant to paragraph (19) shall continue to discharge duties as a member of the Constituency Committee.

At least two thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office.

**The functions of a Constituency Committee shall be to –**

- a) Build the capacity of project management committees and Committee and sensitize the Community on the operations of the Fund;
- b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
- d) Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- e) In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
- f) Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- g) In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- h) Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;
- i) Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- j) Ensure that all projects receive adequate funding and are completed within three years;
- k) Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- l) (I) ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- m) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- n) Ensure that project reports are prepared and submitted to the Board;

- o) Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- p) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;

The Constituency has the following subcommittees created to support management structure;

1. **Complain and resolution Committee** – Receives complains from different sectors and resolve
2. **Bursary Sub-Committee** – Organises and oversee bursary vetting and award process.
3. **Monitoring and Evaluation Sub- Committee** – Carries out routine inspection of ongoing NG-CDF projects. Prepares report and submit to the CDFC for discussion and payments.

#### **Gazetment of NG-CDF.**

After successful recruitment of NGCDF, the committee was gazetted on 29<sup>th</sup> December 2022 and were thereafter inaugurated to take the office.

#### **Number of Meetings.**

The Act requires that NGCDF Committee holds a minimum of 6 meeting and a maximum of 24 meeting in every financial year. These 24 meetings include subcommittee meetings. During the financial year, the management sat for 24 meetings which includes subcommittee meetings to deliberate on management issues affecting the affairs of the NG-CDF Suna West.

#### **Remuneration of members.**

The committee is entitled to a meeting allowance of ksh 5,000 for ordinary members and ksh 7,000 for chairperson. Members are supposed to meet at least 6 times and at most 24 meetings.

#### **Succession plan.**

In after every two year the committee is required to be re-appointed through the same rigorous process. NGCDFC Suna west office is expected to remain vacant in December 2024. The committee shall remain in office until the new committee is recruited.

#### **Conflict of interest**

Members are required to declare their conflict of interest. They are supposed to excuse themselves to avoid misjudgement of objectives.

#### **Ethics and conduct.**

The entity ensures that there is no corruption and every member behaves ethically and conduct themselves in a manner that does not prejudice the image of the fund.

#### **Risk Management.**

Every year the entity is required to submit monthly report on risk. There is a reporting template to report on the risk issues that affect the fund.

## 1. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

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

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

### 2. Environmental performance

- SUNA WEST NGCDF has managed to plant trees over the years until no available space is remaining for more trees. Therefore the constituency have embarked on ensuring that pit latrines are allocated to youths during tendering to ensure youth engagement. In the financial year under review
- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF. SUNA WEST police satiation was constructed mainly to provide security and to bar youths who were engaged in criminal activities such as killings, drug abuse.

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

### 3. Employee welfare

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

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

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

### 4. Market place practices-

SUNA WEST NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

### 5. Community Engagements-

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

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

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

**Public participation**

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

..........  
Name: Janes AwitiMajengo  
Fund Account Manager.

## 6. 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-SUNA WEST Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2024. 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-SUNA WEST Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-SUNA WEST Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

***National Government Constituencies Development Fund (NGCDF)  
Suna West Constituency  
Annual Report and Financial Statements for The Year Ended June 30, 2024***

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

**Approval of the financial statements**

The NGCDF-SUNA WEST Constituency financial statements were approved and signed by the Accounting Officer on June 30<sup>th</sup>, 2024.



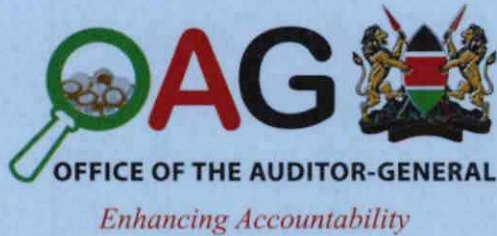
.....  
Name: Edward Oluoch  
Chairman – NGCDF Committee



.....  
Name: Janes Awiti Majengo  
Fund Account Manager

# REPUBLIC OF KENYA

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

## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT - SUNA WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2024

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### PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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 - Suna West Constituency set out on pages 1 to 46,

which comprise of the statement of assets and liabilities as at 30 June, 2024, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Suna West Constituency as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 (Amended 2022) and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Unsupported Committee Expenses**

The statement of receipts and payments and as disclosed in Note 5 to the financial statements reflects an amount of Kshs.2,458,073 in respect to committee expenses. However, Management has not provided a gazette notice where members of the Constituency Committee appointed by the Board were gazetted as required by Section 43(4) of the National Government Constituencies Development Fund, Act, 2015.

In the circumstances, it was not possible to determine whether the committee expenses of Kshs.2,458,073 was properly charged to public funds.

#### **2. Unsupported Expenditure on Sports Projects**

The statement of receipts and payment reflect other grants and transfers amount of Kshs.52,414,427 which, as disclosed in Note 8 to the financial statements, includes Kshs.350,000 in respect to sports project. Although Management has explained that the latter amount was utilized to fund a regional sports tournament, no documentary evidence was provided for audit verification.

In the circumstances, the accuracy, completeness and propriety of the expenditure of Kshs.350,000 on sports projects could not be confirmed.

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

## Emphasis of Matter

### Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis amounts of Kshs.232,593,729 and Kshs.184,146,776 respectively, resulting in underfunding of Kshs.48,446,953 or 21% of the budget. Similarly, the statement reflects final expenditure budget and actual expenditure on comparable basis of Kshs.232,593,729 and respectively, resulting in under expenditure of Kshs.52,819,083 or 23% of the budget. Further, the summary statement shows that the Fund spent Kshs.179,774,646 out of the actual receipts of Kshs.184,146,776, resulting in underutilization of available funds by Kshs.4,372,130.

In addition, the under expenditure of Kshs.52,819,083 includes budgetary allocations amounting to Kshs.26,876,337 relating to the following projects which were, however, not implemented during the year under review due to delay by the Board in disbursing budgeted funds:

S/No.	Institution/Project	Amount (Kshs.)
1	Wiga Girls	669
2	Ragana Girls	10,000
3	Raponga Police Post	130,000
4	Barasengo Primary	3,500,000
5	Jumbo Primary	1,100,000
6	Kowiti Memorial Primary	1,500,000
7	Magoto Primary	150,000
8	Migori Primary	750,000
9	Milimani Primary	1,000,000
10	Ndemra Primary	1,400,000
11	Nyambona Primary	717,624
12	Nyamunda Primary	653,233
13	Ombo Dago Primary	1,100,000
14	Oruba Primary	600,000
15	St Peters Nyamaraga Primary	1,100,000
16	Wuoth Ogik Primary	61,810
17	Lwala Mixed Seconary	600,000
18	Migori Township Secondary School	1,300,000
19	Nyamome Mixed Secondary	1,000,000
20	Nyasoko Mixed Sec	300,000
21	Oruba Boys Secondary	400,000
22	St. Selestino Nyangubo Girls	1,503,001
23	St. Peters Abwao	8,000,000
	<b>Total</b>	<b>26,876,337</b>

The underperformance affected planned activities and may have negatively impacted service delivery to the constituents of Suna West.

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unresolved Prior Year Audit Matters**

In the audit report of 2023/2024 financial year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or given any explanation for failure to resolve them.

In the circumstances, Management did not adhere to the provisions of the Public Sector Accounting Standards Board.

### **Other Information**

The Management is responsible for the other information set out on page iii to xxv which comprises Key Constituency Information and Management, NG-CDF Chairman's Report, Statement of Performance against Predetermined Objectives, Governance Statement, Environment and Sustainability Reporting and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

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

### **Conclusion**

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

and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **Transfers to Primary Schools - Flawed Tendering Process**

The statement of receipts and payments and as disclosed under Note 7 to the financial statements reflects Kshs.110,484,590 in respect to transfers to other government units. Included in this amount is Kshs.25,700,000 disbursed to several schools as shown below:

<b>School</b>	<b>Amount (Kshs.)</b>
Migori Primary	3,000,000
Wuoth Ogik Primary	2,500,000
Milimani Primary	2,500,000
Machicha Primary	2,500,000
Manya Primary School	2,200,000
Oruba Keyo Primary	1,900,000
Marindi Primary	1,500,000
Dip Primary	1,200,000
Manager Equity (Mubachi Primary)	1,100,000
Dip Primary (Manager Equity)	1,100,000
Manya Primary	1,100,000
Nyamome Primary	1,100,000
Oruba Primary	1,000,000
Surumina Primary	1,000,000
Omuomore Primary	1,000,000
Marindi Primary	1,000,000
<b>Total</b>	<b>25,700,000</b>

However, review of the tender evaluation minutes provided for audit revealed that only three (3) tenderers responded to all the invitation to tender notices which is abnormal in open tenders.

Further, the criteria set in the tender documents for a bidder to be awarded a tender included provision of certificate of registration, tax compliance certificate, certificate of National Construction Authority and PIN Certificate. However, it was noted that bidders assisted one another to win tenders. For instance, a bidding company would intentionally fail to attach National Construction Authority certificate so that it loses the tender to allow another bidder to win.

In addition, receipts for the sale of tender document, request for clarifications and any responses issued by a procuring Project Management Committee (PMC) were not provided for audit and therefore, the number of bidders could not be verified.

In the circumstances, the value for money realized from the expenditure of Kshs.25,700,000 and the fairness and competitiveness of the tendering process 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

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

### **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 (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements which are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 complies with the authorities which govern them, and that public resources are applied in an effective way.


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

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I also I consider the entity's control environment 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. Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**30 December, 2024**

*National Government Constituencies Development Fund (NGCDF)*  
*Suna West Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

8. Statement of Receipts and Payments for the Year Ended 30th June 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	181,215,033	87,000,000
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>181,215,033</b>	<b>87,000,000</b>
<b>Payments</b>			
Compensation of Employees	4	4,749,016	2,517,345
Committee expenses	5	2,458,073	2,579,700
Use of Goods and Services	6	7,423,340	4,955,333
Transfers to Other Government Units	7	110,484,590	32,100,599
Other Grants and Transfers	8	52,414,427	38,699,500
Acquisition of Assets	9	250,000	5,544,000
Other Payments	10	1,995,200	
<b>Total Payments</b>		<b>179,774,646</b>	<b>2,517,345</b>
<b>Surplus/(Deficit)</b>		<b>1,440,387</b>	<b>2,517,345</b>

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

The Constituency financial statements were approved by the NGCDFC on June 30<sup>th</sup> 2024 and signed by:



Chairman NG-CDF  
 Committee  
 Name:



Fund Accountant Manager  
 Name:




National Sub-County  
 Accountant  
 Name:  
 ICPAK M/No:


**National Government Constituencies Development Fund (NGCDF)**  
**Suna West Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**

**9. Statement of Assets and Liabilities as at 30th June, 2024**

	Note	2023-2024	2022-2023
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances	11A	4,372,131	2,931,743
Cash Balances	11B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>4,372,131</b>	<b>2,931,743</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	12	-	-
<b>Total Financial Assets (A)</b>		<b>4,372,131</b>	<b>2,931,743</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable</b>			
Retention	13	-	-
Gratuity	14	-	-
<b>Total Financial Liabilities (B)</b>		<b>-</b>	<b>-</b>
<b>Net Financial Assets (A-B)</b>		<b>4,372,131</b>	<b>2,931,743</b>
<b>Represented By</b>			
Fund Balance B/Fwd	15	2,931,744	2,328,787
Prior Year Adjustments	16	-	(567)
Surplus/(Deficit) for The Year		1,440,387	603,523
<b>Net Financial Position</b>		<b>4,372,131</b>	<b>2,931,743</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on June 30th 2024 and signed by:

  
 .....  
 Chairman NG-CDF  
 Committee  
 Name:

  
 .....  
 Fund Accountant Manager  
 Name:

  
 .....  
 National Sub-County  
 Accountant  
 Name:  
 ICPAK M/No:

*National Government Constituencies Development Fund (NGCDF)*  
*Suna West Constituency*  
*Annual Report and Financial Statements for The Year Ended June 30, 2024*

10. Statement Of Cash Flows for the Year Ended 30th June 2024

	Notes	<i>Insert Current FY</i>	<i>Insert Comparative FY</i>
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	181,215,033	87,000,000
Other Receipts	3	-	-
<b>Total Receipts</b>		<b>181,215,033</b>	<b>87,000,000</b>
<b>Payments</b>			
Compensation of Employees	4	4,749,016	2,517,345
Committee Expenses	5	2,458,073	2,579,700
Use of Goods and Services	6	7,423,340	4,955,333
Transfers to Other Government Units	7	110,484,590	32,100,599
Other Grants and Transfers	8	52,414,427	38,699,500
Other Payments	10	1,995,200	-
<b>Total Payments</b>		<b>179,524,646</b>	<b>80,852,477</b>
<b>Total Receipts Less Total Payments</b>		<b>4,749,016</b>	<b>2,517,345</b>
Adjusted For:			
Prior Year Adjustments	16	-	(567)
Decrease/(Increase) in Accounts Receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
<b>Net Cash Flow from Operating Activities</b>		<b>1,690,387</b>	<b>6,146,956</b>
<b>Cashflow From Investing Activities</b>			
Proceeds from Sale of Assets	2		
Acquisition of Assets	9	(250,000)	(5,544,000)
<b>Net Cash Flows from Investing Activities</b>		<b>(250,000)</b>	<b>(5,544,000)</b>
<b>Net Increase in Cash &amp; Cash Equivalent</b>		<b>1,440,387</b>	<b>602,956</b>
<b>Cash &amp; Cash Equivalent at Start of the Year</b>	11	<b>2,931,743</b>	<b>2,328,787</b>
<b>Cash &amp; Cash Equivalent at End of the Year</b>		<b>4,372,131</b>	<b>2,931,743</b>

11. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2024

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	<i>Insert current FY</i>	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	<i>Insert current FY</i>	<i>Insert current FY</i>		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts							
Transfers From NGCDF Board	178,446,953	2,931,743	51,215,033	232,593,729	184,146,776	48,446,953	79.2%
Proceeds From Sale of Assets				-	-	-	0.0%
Other Receipts				-	-	-	0.0%
<b>Totals</b>	<b>178,446,953</b>	<b>2,931,743</b>	<b>51,215,033</b>	<b>232,593,729</b>	<b>184,146,776</b>	<b>48,446,953</b>	<b>79.2%</b>
Payments							
Compensation of Employees	5,065,547	78,308		5,143,855	4,749,016	394,839	92.3%
Committee Expenses	2,704,000	464,850		3,168,850	2,458,073	710,777	
Use of Goods and Services	5,224,509	2,388,585	613,088	8,226,182	7,423,340	802,842	90.2%
Transfers to Other Government Units	110,056,466		35,248,686	145,305,152	110,484,590	34,820,562	76.0%
Other Grants and Transfers	55,146,431		12,242,715	67,389,146	52,414,427	14,974,719	77.8%
Acquisition of Assets	250,000		10,544	260,544	250,000	10,544	96.0%
Other Payments			3,100,000	3,100,000	1,995,200	1,104,800	64.4%
Funds Pending Approval**				-			
<b>Totals</b>	<b>178,446,953</b>	<b>2,931,743</b>	<b>51,215,033</b>	<b>232,593,729</b>	<b>179,774,646</b>	<b>52,819,083</b>	<b>77.3%</b>

*National Government Constituencies Development Fund (NGCDF)*

*Suna West Constituency*

*Annual Report and Financial Statements for The Year Ended June 30, 2024*

As at the end of financial year under review the management had not received the approval of climatic change mitigation, ksh 9,000,000 for Masara mixed sec school and also the electricity installation to Suna west NGCDF Offices at BondoOyie. The management did not realised any AIA

**Explanatory Notes.**

There was a 76% utilization on transfers to other Government entity. This was occasioned by late disbursement of funds from the exchequer. Also seen was an underutilization of fund in respect to other transfers and other grants which was as a result of late disbursement.

The management did not re-allocated any fund for any project. The changes on the original balance were occasioned by the funds pending approval and the fund not yet disbursed from the board as at 1<sup>st</sup> July 2023.

<b>Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities</b>	
<b>Description</b>	<b>Amount</b>
Budget utilisation difference totals	52,819,083
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2024	48,446,953
	<b>4,372,130</b>
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2024	<b>4,372,130</b>

12. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2024

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	5,065,547	78,308	-	5,143,855	4,749,015	394,840
1.2 Committee allowances	1,248,000	1,869,003		3,117,003	2,458,073	658,930
1.3 Use of goods and services	2,931,015	619,639	-	3,550,654	3,322,087	228,567
<b>Sub-total</b>	<b>9,244,562</b>	<b>2,566,950</b>	<b>-</b>	<b>11,811,512</b>	<b>10,529,175</b>	<b>1,282,337</b>
2.0 Monitoring and evaluation						
2.1 Capacity building	2,000,000	-	360,459	2,360,459	2,000,000	360,459
2.2 Committee allowances	520,000	-		520,000	520,000	-
2.3 Use of goods and services	1,479,494	364,793	17,021	1,861,308	1,595,645	265,663
<b>Sub-total</b>	<b>3,999,494</b>	<b>364,793</b>	<b>377,480</b>	<b>4,741,767</b>	<b>4,115,645</b>	<b>626,122</b>
3.0 Constituency Oversight Committee (Itemize as per budget)						
3.1				-		-
				-		-
<b>Sub-total</b>				<b>-</b>		<b>-</b>
4.0 Emergency						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
<b>4.1 Primary Schools</b>				-		-
MARINDI PRIMARY	400,000			400,000	400,000	-
MANYA PRIMARY	230,000			230,000	230,000	-
OMUOMORE PRIMARY	300,000			300,000	300,000	-
NYABUKEMO PRIMARY	150,000			150,000	150,000	-
MANYA PRIMARY	500,000			500,000	500,000	-
AROMBE PRIMARY	1,000,000			1,000,000	1,000,000	-
SENIOR CHIEF BARAZA PRIMARY	300,000			300,000	300,000	-
SIBUOCHE PRIMARY	300,000			300,000	300,000	-
GIRIBE MASENO PRIMARY	300,000			300,000	300,000	-
AROMBE PRIMARY	300,000			300,000	300,000	-
OBEMBO PRIMARY	300,000			300,000	300,000	-
Masara primary school			241	241	-	241
<b>4.2 Secondary schools</b>				-		-
ST.PETER'S GIRIBE MIXED	400,000			400,000	400,000	-
ST.PETER'S GIRIBE MIXED	230,000			230,000	230,000	-
MAWENI GIRLS –	200,000			200,000	200,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
<b>EMERGENCY</b>						
ST CELESTINO NYANGUBO GIRLS	1,000,000			1,000,000	1,000,000	-
LWALA GIRIBE MIXED SECONDARY SCHOOL	300,000			300,000	300,000	-
<b>4.3 Tertiary institutions</b>				-		-
MIGORI TTC	500,000			500,000	500,000	-
MIGORI TTC	500,000			500,000	500,000	-
<b>4.4 Security projects</b>				-		-
piny oyie police station	200,000			200,000	200,000	-
PINY OYIE POLICE STATION	150,000			150,000	150,000	-
KABABU POLICE POST	200,000			200,000	200,000	-
Unutilized emergency fund	1,008,091		2,490,990	3,499,081	-	3,499,081
<b>Sub-total</b>	<b>8,768,091</b>		<b>2,491,231</b>	<b>11,259,322</b>	<b>7,760,000</b>	<b>3,499,322</b>
<b>5.0 Bursary and Social Security</b>						
5.1 Primary Schools	-			-		-
5.2 Secondary Schools	22,750,000		1,480,724	24,230,724	24,200,000	30,724
5.3 Tertiary Institutions	12,000,002			12,000,002	9,748,000	2,252,002
5.5 Education Support	3,000,000			3,000,000	3,000,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Programmes						
5.6 Social Security	3,900,000			3,900,000		3,900,000
<b>Sub-total</b>	<b>41,650,002</b>		<b>1,480,724</b>	<b>43,130,726</b>	<b>36,948,000</b>	<b>6,182,726</b>
<b>6.0 Sports</b>						
Regional sports			358,557	358,557	350,000	8,557
6.2				-		-
<b>Sub-total</b>			<b>358,557</b>	<b>358,557</b>	<b>350,000</b>	<b>8,557</b>
<b>7.0 Environment</b>						
Wiga girls			669	669		669
Ragana girls sec school			10,000	10,000		10,000
Kopanga police post			130,000	130,000		130,000
<b>Sub-total</b>			<b>140,669</b>	<b>140,669</b>		<b>140,669</b>
8.0 Primary Schools Projects						
Barasengo Primary School	3,500,000			3,500,000		3,500,000
DIP PRIMARY						-
Dip Primary School	4,000,000			4,000,000	4,000,000	-
GiribeMaseno Primary School	2,200,000			2,200,000	2,200,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
God Kwer Primary School	2,200,000			2,200,000	2,200,000	-
Jumbo Primary School	2,200,000			2,200,000	1,100,000	1,100,000
KIKONGE PRIMARY						-
KipasiSonga Primary School	2,200,000			2,200,000	2,200,000	-
Kotuga primary school			400,000	400,000	400,000	-
KOWINO PRIMARY						-
Kowiti Memorial Primary School	2,200,000			2,200,000	700,000	1,500,000
Machicha Primary School	2,700,000			2,700,000	2,700,000	-
Magacha Primary School	500,000			500,000	500,000	-
Magoto Primary School	1,100,000			1,100,000	650,000	450,000
MANYA PRIMARY						-
Manya primary school			2,200,000	2,200,000	2,200,000	-
Marindi Primary School	3,700,000			3,700,000	3,700,000	-
Migori Primary School	4,000,000			4,000,000	3,250,000	750,000
Milimani Primary School	3,500,000			3,500,000	2,500,000	1,000,000
mubachi primary school			1,100,000	1,100,000	1,100,000	-
Ndemra Primary School	2,200,000			2,200,000	800,000	1,400,000
Nyahera Primary School	1,100,000			1,100,000	1,100,000	-
Nyailinga Primary School	600,000			600,000	600,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
NyamangaGiribe Primary School	600,000			600,000	600,000	-
Nyambona Primary School	653,233		300,000	953,233	235,609	717,624
Nyamome Primary School	1,500,000		100,000	1,600,000	1,600,000	-
Nyamunda Primary School	653,233			653,233		653,233
Ombo Dago Primary School	2,200,000			2,200,000	1,100,000	1,100,000
Omuuomre Primary School	2,200,000			2,200,000	2,200,000	-
OrubaKeyo Primary School	4,000,000			4,000,000	4,000,000	-
Oruba Primary School	1,600,000			1,600,000	1,000,000	600,000
St. Peters Nyamaraga Primary School	2,200,000			2,200,000	1,100,000	1,100,000
Surumina Primary School	2,200,000			2,200,000	2,200,000	-
WuothOgik Primary School	4,000,000		900,000	4,900,000	4,838,190	61,810
<b>Sub-total</b>	<b>59,706,466</b>		<b>5,000,000</b>	<b>64,706,466</b>	<b>50,773,799</b>	<b>13,932,667</b>
<b>9.0 Secondary Schools Projects</b>						
Giribe Secondary School	2,200,000			2,200,000	2,200,000	-
Lwala Mixed Secondary School	300,000		600,000	900,000	300,000	600,000
Maweni Girls Secondary	2,200,000			2,200,000	2,200,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
School						
Migori Township Secondary School	6,000,000		4,495,385	10,495,385	9,195,385	1,300,000
Nyamome Mixed Secondary School	3,500,000			3,500,000	2,500,000	1,000,000
Nyasoko Mixed Secondary school	3,500,000			3,500,000	3,200,000	300,000
Oruba Boys Secondary School	700,000			700,000	300,000	400,000
Ragana Girls Secondary School	6,750,000		4,500,000	11,250,000	11,250,000	-
Ramoya Maranatha Mixed Secondary School	1,000,000			1,000,000	700,000	300,000
moisuba girls			4,245,130	4,245,130	4,245,130	-
Sibuoche Mixed Secondary School	450,000			450,000	450,000	-
Wiga girls			3,500,000	3,500,000	3,500,000	-
Bondonyironge mixed sec school			1,200,000	1,200,000	1,200,000	-
St. Celestino Nyangubo Girls Secondary School	6,750,000		5,358,886	12,108,886	10,605,885	1,503,001
St. Peter's Abwao Secondary School	8,000,000		6,000,000	14,000,000	6,000,000	8,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Sub-total</b>	<b>41,350,000</b>		<b>29,899,401</b>	<b>71,249,401</b>	<b>57,846,400</b>	<b>13,403,001</b>
10.0 Tertiary institutions Projects (List all the Projects)						
John Okwanyo technical training			1,000,000	1,000,000	1,000,000	-
<b>Sub-total</b>			<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>-</b>
11.0 Security Projects						
Piny Oye Deputy county commissioner			320,000	320,000	320,000	-
Piny Oye dcc residence			230,000	230,000	230,000	-
Piny Oye dcc residence			455,200	455,200	455,200	-
Wasimbete ACC residence			5,710,000	5,710,000	5,710,000	-
RaganaOrubaAcc			500,000	500,000	500,000	-
WigaAcc			141,227	141,227	141,227	-
<b>Sub-total</b>			<b>7,356,427</b>	<b>7,356,427</b>	<b>7,356,427</b>	<b>-</b>
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)			10,544	10,544		10,544
12.2 Construction of CDF office	-			-		-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
12.3 Purchase of furniture and equipment	-			-		-
12.4 Purchase of computers				-		-
12.5 Purchase of land				-		-
<b>Sub-total</b>	<b>-</b>		<b>10,544</b>	<b>10,544</b>		<b>10,544</b>
13.0 Others						
13.1 Strategic Plan			2,000,000	2,000,000	1,995,200	4,800
13.2 Innovation Hub				-		-
13.2				-		-
Funds pending approval**				-		-
Climaticict change mitigation activities	4,228,338			4,228,338		4,228,338
West NG-CDF Office	500,000			500,000		500,000
Manya primary school			1,100,000	1,100,000	1,100,000	-
Masara secondary school	9,000,000			9,000,000		9,000,000
Sub-total	13,728,338		3,100,000	16,828,338	3,095,200	13,733,138
<b>Total</b>	<b>178,446,953</b>	<b>2,931,743</b>	<b>51,215,033</b>	<b>232,593,729</b>	<b>179,774,646</b>	<b>52,819,083</b>

*(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. This statement totals should time to totals of statement in schedule 12*

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### 13. 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:

- Receivables that include imprests
- Payables that include 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-SUNA WEST Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

#### 3. Reporting Currency

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

#### 4. Recognition of Receipts

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

##### a. 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.

##### b. Proceeds from the Sale of Assets

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

c. **Other receipts**

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

d. **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.

e. **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.

5. **Recognition of payments**

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

a) **Compensation of Employees**

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

b) **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.

c) **Acquisition of Fixed Assets**

The payment on the 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 is provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

#### **6. 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.

#### **7. Cash and Cash Equivalents**

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

#### **8. Accounts Receivable**

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

#### **9. Accounts Payable**

For 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 the fulfilment of obligations by the contractor and holding deposits on behalf of third parties. Gratuity earned 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 the National Government Constituencies Development

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Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

#### **10. 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.

#### **11. 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 the NGCDF Act, 2015

#### **12. 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 onxx June 2024 for the period 1<sup>st</sup> July 2024to 30<sup>th</sup> June 2024 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.

#### **13. Comparative Figures**

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

#### **14. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2024.

#### **15. Prior PeriodErrors**

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

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occurred before the earliest prior period presented, restate 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.

**16. 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.

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**14. Notes To the Financial Statements**

**1. Transfers from NGCDF Board**

Description	2023-2024	2022-2023
NGCDF Board	Kshs	Kshs
AIE NO. B 005108		15,000,000
AIE NO. B 030184		15,000,000
AIE NO. B 030428		12,000,000
AIE NO. B 006370		12,000,000
AIE NO. B 042761		5,000,000
AIE NO. B 047007		15,000,000
AIE NO. B 041083		6,000,000
AIE NO. B 047450		7,000,000
AIE NO. B 041290	42,115,033	
AIE NO. B 047710	8,000,000	
AIE NO. B 049297	30,000,000	
AIE NO. B 104322	30,000,000	
AIE NO. B 096578	40,000,000	
	30,000,000	
AIE NO. B 005108	1,100,000	
<b>TOTAL</b>	<b>181,215,033</b>	<b>87,000,000</b>

**2. Proceeds From Sale of Assets**

	2023-2024	2022-2023
	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)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**3. Other Receipts**

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	2023-2024	2022-2023
	Kshs	Kshs
Interest Received	-	-
Rent	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs account	-	-
Other Receipts Not Classified Elsewhere ( <i>specify</i> )	-	-
<b>Total</b>	<b>--</b>	<b>-</b>

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**4. Compensation of Employees**

	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	4,516,177	2,456,200
Personal allowances paid as part of salary	-	-
House Allowance	19,127	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	-
Employer Contributions Compulsory national social security schemes	82,095	61,145
Employer Contributions Compulsory Housing levy	32,616	-
Employer contributions to National Industrial Training Authority	-	-
<b>Total</b>	<b>4,749,016</b>	<b>2,517,345</b>

**5. Committee Expenses**

	2023-2024	2022-2023
	Kshs	Kshs
<b>A. NG CDFC</b>		
Sitting allowance	1,473,873	1,729,700
Other committee expenses	984,200	850,000
Sub total	2,458,073	2,579,700
<b>B. Constituency Oversight Committee</b>		
Allowances	-	-
Other committee expenses	-	-
Sub total	-	-
<b>Total(A+B)</b>	<b>-</b>	<b>-</b>

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**6. Use of Goods and services**

	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	56,979	200,000
Communication, supplies and services	112,000	35,000
Domestic travel and subsistence	566,000	1,980,933
Printing, advertising and information supplies & services	30,000	-
Rentals of produced assets	-	-
Training expenses	1,758,400	847,800
Hospitality supplies and services	709,000	195,100
Insurance costs	220,000	-
Specialized materials and services	-	-
Office and general supplies and services	2,010,900	461,900
Fuel, oil & lubricants	150,000	678,000
Bank Charges	79,461	82,550
Other operating expenses	1,730,600	320,000
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Other operating expenses	-	195,100
<b>Total</b>	<b>7,423,340</b>	<b>4,955,333</b>

**7. Transfer To Other Government Units**

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers To Primary Schools	51,638,190	23,200,000
Transfers To Secondary Schools	57,846,400	8,900,599
Transfers To Tertiary Institutions	1,000,000	
<b>Total</b>	<b>110,484,590</b>	<b>32,100,599</b>

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8. Other Grants and Other transfers

	2023-2024	2022-2023
	Kshs	Kshs
Bursary – secondary schools	24,200,000	18,000,000
Bursary – tertiary institutions	9,748,000	6,520,000
Bursary – special schools	3,000,000	3,000,000
Bursary- education support programmes	-	-
Social Security programmes (NHIF)	-	3,000,000
Security projects	7,356,427	620,000
Sports projects	350,000	2,414,000
Environment projects	-	-
Emergency projects	7,760,000	5,145,500
Roads projects	-	-
<b>Total</b>	<b>52,414,427</b>	<b>38,699,500</b>

9. Acquisition Of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	5,544,000
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	250,000	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
<b>Total</b>	<b>250,000</b>	<b>5,544,000</b>

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**10. Other Payments**

	2023-2024	2022-2023
	Kshs	Kshs
Strategic plan	1,995,200	-
ICT Hub	-	-
Others ( <i>specify</i> )		-
<b>Total</b>	<b>1,995,200</b>	<b>-</b>

**11. Cash and Cash Equivalents**

Name of Bank and Account No.	2023-2024	2022-2023
	Kshs	Kshs
<b>11A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>Name Of Bank, Account No. (Operation account)</i>	4,372,131	2,931,743
<i>Operation account pending closure (Indicate name &amp; account no.)</i>	-	-
<i>Name of Bank, account No. (Deposit)</i>	-	-
<b>Total</b>	<b>4,372,131</b>	<b>2,931,743</b>
<b>11B: Cash Balances</b>		
Location 1	-	-
Location 2	-	-
Other Locations ( <i>Specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<i>[Provide Cash Count Certificates for Each]</i>		

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12. Outstanding Imprests

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

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

13. Retention

	2023-2024	2022-2023
	<i>KShs</i>	<i>KShs</i>
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	-	-

Retentions aging analysis.

<i>Name of Officer</i>	2023-2024	% of the total Retention	2022-2023	% of the total Retention
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	-	%	-	%

14. Gratuity

	2023-2024	2022-2023
Retention paid during the year (C)		

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	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

**Gratuity aging analysis**

Total	2023-2024	% of the total Gratuity	2022-2023	% of the total Gratuity
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

*The total above should be equal to the Gratuity closing figures)*

**15. Fund Balance B/F**

	(1 <sup>st</sup> July 2024-1)	(1 <sup>st</sup> July 2024-2)
	Kshs	Kshs
Bank accounts	2,931,744	2,328,787
Cash in hand	-	-
Imprest	-	-
Total	2,931,744	2,328,787
Less		
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	2,931,744	2,328,787

*[Provide short appropriate explanations as necessary]*

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16. Prior Year Adjustments

	" Balance b/f FY 2022/2023 as per Audited Financial statements "	Adjustments	Adjusted Balance b/f FY 2023/2024 BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	-	-
Others ( <i>specify</i> )	(567)	-	(567)
<b>Total</b>	<b>(567)</b>	<b>-</b>	<b>(567)</b>

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

17. Changes In Accounts Receivable – Outstanding Imprests

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts in account receivables D= A+B- C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Gratuities and Retentions

	<i>Insert current FY</i>	<i>Insert Comparative FY</i>
	KShs	KShs
Gratuities and Retentions as at 1 <sup>st</sup> July (A)	-	-
Gratuities and Retentions held during the year (B)	-	-
Gratuities and Retentions paid during the Year (C)	-	-
Closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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**19. Other Important Disclosures**

**19.1: Pending Accounts Payable (See Annex 1)**

	2023-2024	2022-2023
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Aging Analysis for Pending Accounts Payables**

Aging Analysis for Pending Payables	Insert 2023/2024	% of the total	Insert Comparative 2022/2023	% of the total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	<b>-</b>	<b>%</b>	<b>-</b>	<b>%</b>

**19.2: Pending Staff Payables (See Annex 2)**

	Insert current FY	Insert Comparative FY
	Kshs	Kshs
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Aging Analysis for staff Payables**

	Insert Current FY	% of the total	Insert Comparative FY	% of the total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
<b>Total</b>	<b>-</b>	<b>%</b>	<b>-</b>	<b>%</b>

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19.3: Unutilized Fund (See Annex 3)

	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	394,839	79,308
Committee expense	1,513,619	464,829
Use of goods and services	34,820,562	3,001,694
Amounts due to other Government entities	14,974,719	33,248,686
Amounts due to other grants and other transfers	10,544	16,242,715
Acquisition of assets		10,544
Other Payments (specify)	1,104,800	-
Funds pending approval		1,100,000
<b>Total</b>	<b>52,819,083</b>	<b>54,147,776</b>

19.4: PMC account balances (See Annex 5)

	2023-2024	2022-2023
	Kshs	Kshs
PMC account balances	2,398,053.25	10,371,853
<b>Total</b>	<b>2,398,053.25</b>	<b>10,371,853</b>

19.5 Related Party Transactions

	2023-2024	2022-2023
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	-	-
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	184,146,776	87,000,000
<b>Total</b>	<b>184,146,776</b>	<b>87,000,000</b>

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15. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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**Annex 2 - Analysis of Pending Staff Payables**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2024	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
		394,839	78,308	
Compensation of employees		1,513,619	3,466,523	
Use of goods & services		1,908,458	3,544,831.00	
Total				
Amounts due to other Government entities				
Primary school projects				
Masara primary school		241	241.00	
Nyamome primary school			100,000.00	
Manya primary school			2,200,000.00	
Barasengo primary school		3,500,000		
Jumbo primary school		1,100,000		
Kowiti primary school		1,500,000		
Magoto primary school		450,000		
Migori primary school		750,000		
Nyambona primary school		717,624	300,000.00	
Nyamunda primary school		653,233		
Mobachi primary school			1,100,000.00	

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Oruba primary school		600,000		
St peters Nyamaraga primary school		1,100,000		
Kotuga primary school			400,000.00	
Ombo Dago primary school		1,100,000		
WuothOgik primary school		61,810	900,000.00	
Milimani primary school		1,000,000		
Ndemra primary school		1,400,000		
Total		13,932,908	5,000,241.00	
Secondary school projects				
Moi Suba Girls			4,245,130.00	
Ragana Girls sec school			4,500,000.00	
Lwala mixed sec school		600,000	6,000,000.00	
Migori Township Secondary School		1,300,000	4,495,385.00	
BondoNyironge sec school			1,200,000.00	
Nyamome Mixed Secondary School		1,000,000		
Nyasoko Mixed Secondary school		300,000		
Oruba Boys Secondary School		400,000		
Wiga Girls			3,500,000.00	
John Okwanyo TTI			1,000,000.00	

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Ramoya Maranatha Mixed Secondary School		300,000		
St. CelestinoNyangubo Girls Secondary School		1,503,001	5,358,586.00	
St. Peter's Abwao Secondary School		8,000,000	600,000.00	
Sub-Total		13,403,001	30,899,101.00	
Amounts due to other grants and other transfers				
Unutilized emergency fund		3,499,081	2,491,231.00	
Bursary Secondary Schools		30,725	1,480,724.00	
Tertiary Institutions		2,252,002		
Social Security		3,900,000		
Regional sports		8,557		
Sports			358,557.00	
Wiga girls		669	669.00	
Ragana girls sec school		10,000	10,000.00	
Kopanga police post		130,000	130,000.00	
Wiga ACC			141,227.00	
Piny Oyie DCC			910,561.00	
Wasimbete ACC			5,710,000.00	
RaganaOruba ACC			500,000.00	

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Total		9,831,034	11,732,969.00	
Sub-Total		37,166,943	42,632,070.00	
Acquisition of assets				
12.1 Motor Vehicles (including motorbikes)				
Oversight Committee Expenses(itemize)		10,544	10,544.00	
Others (specify)				
Strategic plan		4,800	2,000,000.00	
Sub-Total		15,344	2,010,544.00	
Funds pending approval				
Suna west NGCDF Office		500,000		
Masara mixed sec school		9,000,000		
Climatic change mitigation		4,228,338		
Manya primary school land			1,100,000.00	
Total		13,728,338	1,100,000.00	

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
<b>Grand Total</b>				
		52,819,083	54,287,686.00	

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**Annex 5 –PMC Bank Balances as at 30<sup>th</sup> June 2024**

<b>PMC</b>	<b>Bank</b>	<b>Account number</b>	<b>Bank Balance Current FY</b>	<b>Bank Balance Comparative FY</b>
Masara secondary school	Equity	1,160,277,121,910		166,495
OrubaKeyo primary school	Equity	1,160,277,127,449		1100875
Nyambona primary school	Equity	1,160,277,202,552		-
St celestinoNyangubo girls sec school	Equity	1,160,277,203,961		33628
Migori Township sec school	Equity	1,160,277,314,547		15340
Moisuba girls sec school	Equity	1,160,279,760,994		2000735
St peters Abwao primary school	Equity	1,160,279,941,213		2168
Nyamome primary school	Equity	1,160,280,127,440		1377830
Paw Ndege primary school	Equity	1,160,280,768,470		504080
Sagero primary school	Equity	1,160,280,768,470		8000
Wiga ACC office	Equity	1,160,284,068,052		8800
BondoNyironge CDF Office	Equity	116,028,476,345		1400
God Kwer primary school	Equity	1,160,284,076,374		327,000
Ragana girls sec school	Equity	1,160,284,155,750		1,500,000

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
John Okwanyo TTI	Equity	1,160,284,234,838		-
Ombo Dago primary school	Equity	1,160,284,284,527		-
Abwao primary	Equity	1,160,279,941,213	-	-
Ashar Jonson primary	Equity	1,160,279,759,974	-	-
BondoNyironge primary	Equity	1,160,279,759,974	-	-
Constituency sports	Equity	1,160,272,306,455	-	-
Giribe police	Equity	1,160,277,716,546	-	-
Kitabaye primary	Equity	1,160,277,365,641	-	-
Kopanga police post	Equity	1,160,280,554,321	-	-
Kosege primary	Equity	1,160,277,414,354	-	-
Kowiti memorial primary	Equity	1,160,277,460,263	182,030.15	-
Magongo primary	Equity	1,160,277,416,949	-	-
MagogoRibe primary	Equity	1,160,274,151,755	-	-
Malera primary	Equity	1,160,280,768,891	-	-
Malera secondary	Equity	116,027,721,910	-	-

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
MasenoGiribe primary	Equity	1,160,277,417,709	-	-
Moi Suba	Equity	1,160,279,760,974	-	-
Ndemra primary	Equity	1,160,280,531,905	-	-
Nyasoko primary	Equity	1,160,279,867,254	-	-
OrubaKeyo	Equity	1,160,277,127,449	-	-
Oruba Mixed sec	Equity	1,160,277,408,977	-	-
Paw Ndege primary	Equity	1,160,260,768,470	-	-
Ragana police post	Equity	1,160,279,867,353	-	-
Raha primary	Equity	1,160,277,414,375	-	-
Ramoyamaranatha mixed,	Equity	1,160,277,235,523	-	-
Ramoya Maratha primary	Equity	1,160,277,234,509	-	-
St Catherine kioru primary	Equity	1,160,268,429,403	-	-
St celestinoNyangubo Girls	Equity	1,160,277,203,961	-	-
St Irene Girls	Equity	1,160,277,407,767	-	-
St Joseph Maribe primary	Equity	1,160,277,417,334	-	-

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Kikonge primary	KCB	1,259,074,366	-	-
Kopanga point	KCB	1,274,455,928	-	-
Machicha primary school	KCB	1,257,166,980	-	-
Mancha primary	KCB	1,269,396,919	-	-
Nyambeche primary	KCB	1,259,444,007	-	-
Nyanko primary	KCB	1,261,119,649	-	-
Nyasoko mixed	KCB	1,257,677,357	-	-
Oruba primary	KCB	1,259,352,765	-	-
St peter nyamaraga primary	KCB	1,260,925,668	-	-
St peters Abwao sec	KCB	1,259,011,429	-	-
Arombe primary	Equity	1,160,285,268,313	108,696.80	-
Bishop MasagaOgada	Coop	1,141,482,306,800	-	-
KipasiSonga	Coop	1,141,751,063,200	-	-
Nyailing primary	Equity	1,160,285,409,529	9,500.00	-
Obembo primary	Equity	1,160,285,418,081	100,000.00	-
Wiga girls sec school	Coop	1,141,751,095,500	-	-
Milimani primary school	Equity	1,160,285,417,396	184,446.00	-

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
Senior chief BarazaOdenge primary	Equity	1,160,277,115,274	103,397.12	
Migori TTC	Equity	1,160,277,154,507	168,859.50	
GiribeMaseno Primary school	Equity	1,160,277,417,709	267.88	
WuothOgik primary school	Equity	1,160,280,484,412	1,529,055.80	
nyamangagiribe primary	Equity	1,160,285,428,366	11,800.00	
Migori primary school	Equity	1,160,277,414,071	293,524.00	
OrubaKeyo primary school	Equity	1,160,277,127,449	80,075.00	
Oruba mixed Secondary school	Equity	1,160,277,408,977	35,344.08	
Ndemra primary school	Equity	1,160,280,531,905	372,675.50	
Surumina primary school	Equity	1,160,284,311,838	9,630.00	
stfrancisomuomore primary school	Equity	1,160,285,228,876	44,060.00	
Machicha primary school	Equity	1,160,280,768,521	2,009,333.00	
God Kwer primary school	Equity	1,160,284,076,374	37,740.80	
stfrancismanya primary school	Equity	1,160,284,663,020	17,736.00	
Nyamome primary school	Equity	1,160,280,127,440	28,610.00	

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PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
giribe mixed secondary school	Equity	1,160,284,810,334	306,156.00	
Jumbo primary school	Equity	1,160,284,155,787	219,472.00	
Nyambeche primary	Equity	1,160,282,879,864	2,000.00	
piny oyieap station	Equity	1,160,277,332,791	805.70	
wasimbete ACC residence	Equity	1,160,284,322,767	1,500.00	
Kowino primary school	Equity	1,160,280,099,242	1,250.00	
st peters abwao secondary school	Equity	1,160,284,616,657	37,559.00	
Dip primary school	Equity	1,160,280,262,301	5,457.50	
Mubachi primary school	Equity	1,160,279,764,837	29,090.00	
dcc office construction	Equity	1,160,277,305,834	5,663.50	
nyahera primary school	Equity	1,160,280,787,904	31,532.20	
magongoribe secondary school	Equity	1,160,277,151,755	7,205.00	
kotuga primary	Equity	1,160,277,195,812	2,704.45	
nyamome mixed secondary school	Equity	1,160,277,332,396	598,554.00	
<b>Total</b>			<b>2,398,053.25</b>	<b>10,371,853</b>

**National Government Constituencies Development Fund (NGCDF)**  
**Suna West Constituency**  
**Annual Report and Financial Statements for The Year Ended June 30, 2024**

Reference No.	Issues/Observation from Auditor	Response	Resolve/not resolved	Expected date to resolve
	The statement of receipts and payments reflects compensation of employees balance of Kshs.2,517,345, while the payrolls presented for audit show a corresponding amount of Kshs.1,552,480, resulting in unexplained variance of Kshs.964,865.	See the attaché reconciliation for staff compensation that explains unexplained variance of Kshs.964,865.	Not resolved	To be cleared by 30 <sup>th</sup> October 2024

*James Kuriti Mwangi*  
 .....  
 Name  
 Fund Account Manager.