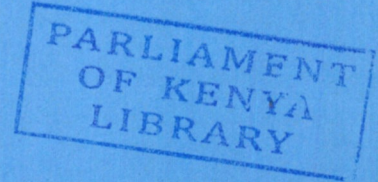




Enhancing Accountability

REPORT

OF



THE NATIONAL ASSEMBLY

DATE: 21 JUN 2023 WED

TABLED BY: Hon. Kimani Ichungwah, MP
leader of the Majority Party

CLERK OF THE TABLE: Enlay Munuki

THE AUDITOR-GENERAL

ON

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

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



EMGWEN CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Wesley Maina
2.	Sub-County Accountant	Rael Limolel
3.	Chairman NGCDFC	Shadrack Rotich
4.	Member NGCDFC	Julius Maiyo

(d) Fiduciary Oversight Arrangements

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

(e) Emgwen Constituency NGCDF Headquarters

NGCDF OFFICE BUILDING
P.O. Box 1215
Kapsabet.
Kapsabet/Kisumu Road
NANDI, KENYA

(f) Emgwen Constituency NGCDF Contacts

Telephone: (254) 721885464
E-mail: cdfemgwen@ngcdf.go.ke
Website: www.go.ke

(g) Emgwen Constituency NGCDF Bankers

Equity Bank
A/c No:0490297850306
Branch Kapsabet

(h) Independent Auditors

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

(i) Principal Legal Adviser

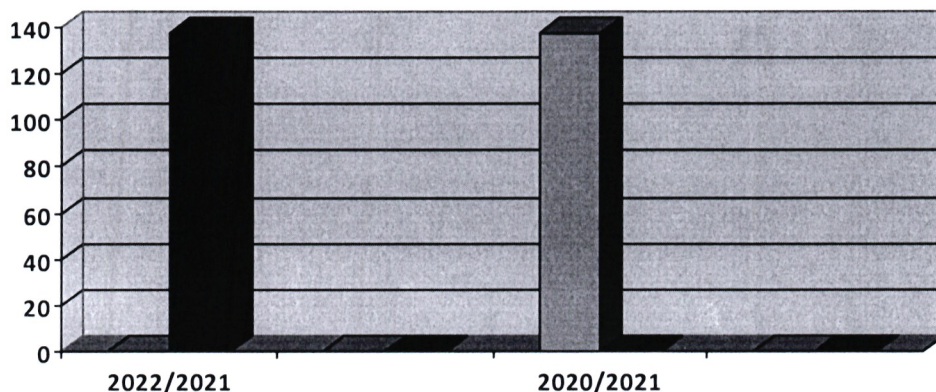
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. NG-CDFC Chairman’s Report

Mr. John K Busieney



During the year, the constituency was allocated a total of Kshs 137,088,879.00 which was the same as previous financial year. On receipts of the above allocations Emgwen National Government Constituency Development Fund Committee (NGCDFC) pursuant to the provision of the National Government CDF Act 2015, As amended in 2016, had allocated funds to various projects with reference to the priorities of the public participation meeting held across the constituency. However, during the f/y we received 100% of the allocation equivalent to Kshs 137,088,879 plus Kshs.12,000,000 and Kshs.33,000,000 being the allocation for 2019/2020 and 2020/2021 respectively, however this funds were disbursed to their respective projects for implementation and benefit to the community.



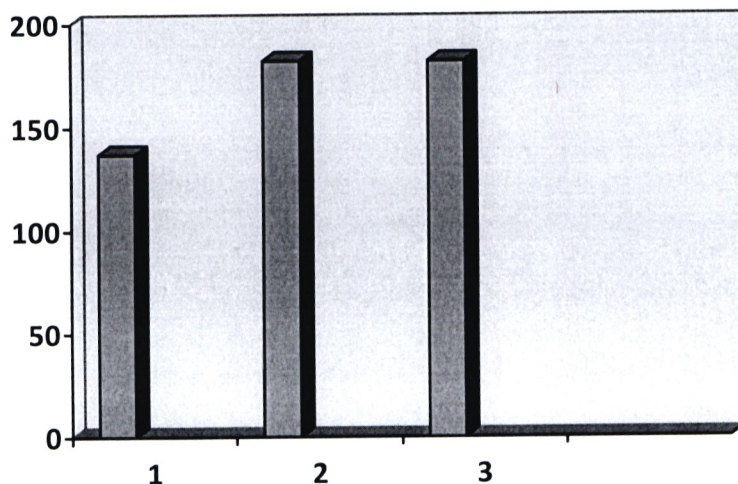
Sector Prioritization

Total allocation received during the f/y 2021/2022 is Kshs 182,088,879 of which Kshs 116,840,000 was allocated as transfer to other Government units which consist of transfer to primary school and secondary schools. However other grants and transfer is Kshs 61,257,369 which consists of Emergency ,Tertiary institution ,Environment, Bursary .other allocation consist of administration –committee expenses, goods and services, m& e –goods and services , committee expenses and compensation of employee.

Summary of the budget of performance against actual amounts for current year based on economic classification and programmes.

We have uncounted some of the challenges during the financial year such as over dependency of bursary Fund due to high level of poverty in the community and also outbreak of covid 19 has affected the performance of our constituency

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1 unit represent kshs 1,000,000

Key

1. Original Budget Allocation F/Y 2021/2022
2. Total Allocation Received during the f/y
3. Total Actual on Comparable Basis i.e The Total Funds Allocated during the year was implemented at 91.7% comparatively plus the last disbursement of FY 2021/22

FY 2021/2022 COMPARED TO FY 2020/2021 ALLOCATION

Financial Year	Receipts from the board
FY 2020/2021	Kshs. 137,088,879
FY 2021/2022	Kshs. 137,088,879

Key

1. Showing equal allocation for the two financial years

KEY ACHIEVEMENTS IN THE FINANCIAL YEAR 2021/2022

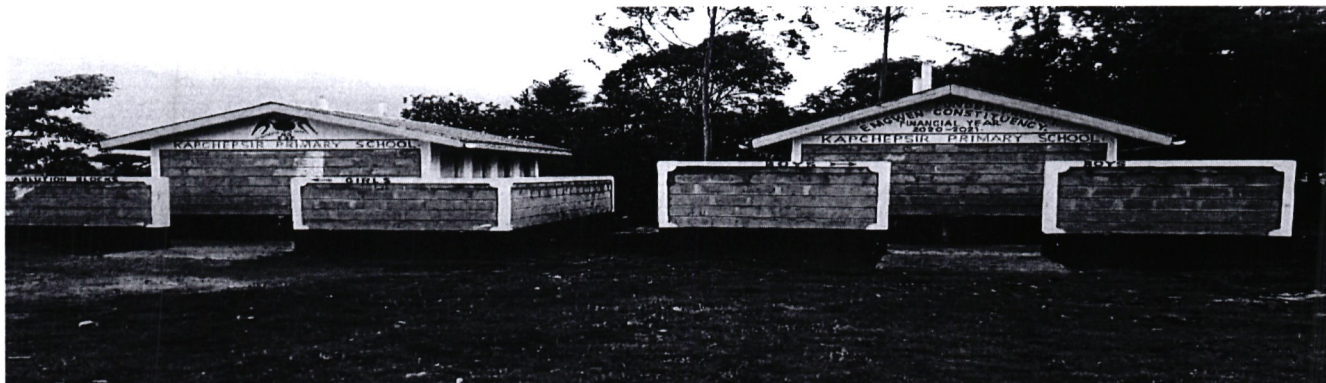


FIG 1.1 Kapchepsir Primary School construction of 2 pit latrines with 8 doors each was funded by NGCDF Emgwen Constituency in FY 2021/2022 through a normal funding to enhanced better learning environment.

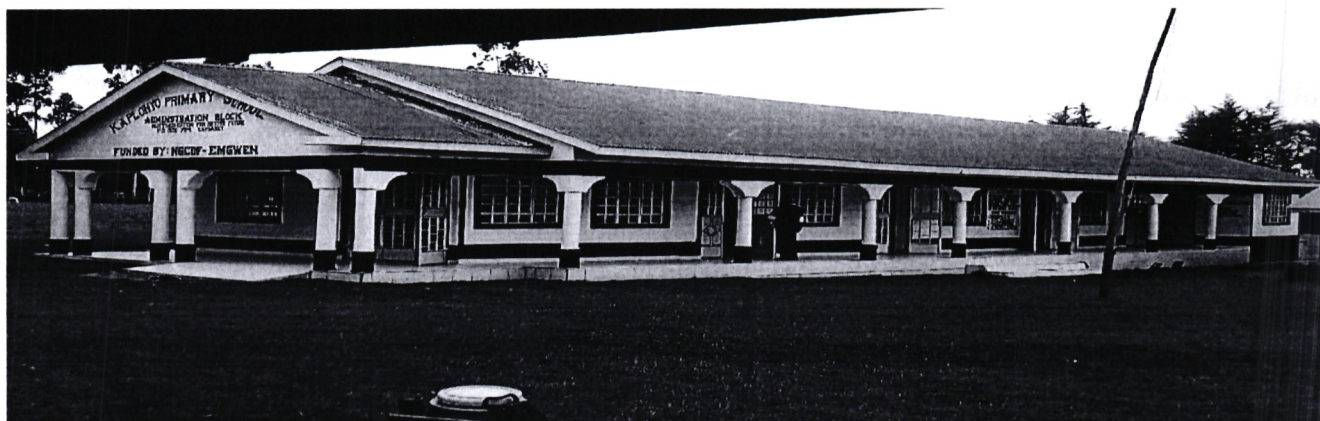


FIG 1.3 Kaplonyo Primary School Construction of 8 roomed school Administration block was funded by NGCDF Emgwen Constituency in FY 2021/2022 through a normal funding to enhanced better learning environment.

Sign:
Mr. John k Busieney
CHAIRMAN NGCDF COMMITTEE

III. Statement Of Performance Against Predetermined Objectives for FY2021/22

Introduction

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

Emgwen is a constituency whose latent for growth is promising. The constituency stands feet high on the potent of the capable constituents, its geographical location and the existence of natural resources. The recognition of its potential development and growth majorly depends on its process of planning for and regulating physical and economic development that capitalizes on reliable opportunities and prudent financial and administrative threads.

In underscoring the planning of the constituency, the National Government Constituency Development Fund Committee (NG-CDFC) in its strategic plan (2018-2023) outlined key strategic objectives that were to be used to spur development in the constituency. The plan sort to contribute towards the identification of how and where development programmes identified will be implemented especially in the economic activities with special focus on marketing and value addition, improved social infrastructure on road development and improved governance. It was anticipated that this will help in achieving food security, improved quality of education, health care for all, expanded access to ICT and environmental conservation among others.

The key development objectives of NGCDF-EMGWEN Constituency's 2018 - 2022 plan are to:

In underscoring the above, the key development objectives of NGCDFC-Emgwen Constituency's 2018-2022 plan included but not limited to;

1. Strategic Area One: Education

Objective:	Become a national model for education by improving schools infrastructure, improving performance, reducing dropout rates and increasing primary, secondary and higher education transition rates.
Initiative:	Develop and enhance schools infrastructure to enhance facilities and provide conducive learning environment for children.
Initiative:	Enhance and develop social programmes that support education within the constituency.

2. Strategic Area Two: Water and Environment

Objective:	Improve access to clean water and a more sustainable and conserved environment
	in Emgwen through natural resources conservation initiatives
Initiative:	Initiate and enhance conservation programs within the constituency
Initiative:	Water and Sanitation: To ensure water sustainability in the Constituency

3. Strategic Area Three: Security

Objective: Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery and make the constituency secure
Initiative: Improving infrastructure and service delivery

4. Strategic Area Four: Sports

Objective: Empower and develop youth and special groups to reduce dependence and spur economic growth through sports
Initiative: Develop and empower youth and special groups through sports.

5. Strategic Area Five: Information Communication and Technology (ICT)

Objective: Enhance access to information and technology by Emgwen residents and use ICT to enhance service delivery and spurring development. Initiative: Enhancement of infrastructure and accessibility of ICT resources in the constituency.

Progress on attainment of Strategic development objectives

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

S	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels	In FY 21/22 we constructed approximately 40 number of classrooms, four dormitories in four secondary schools and three laboratories. - three thousand students also benefited from bursaries.
Security	Equip, facilitate and enhance capacity of provincial administration and other security organs in order to	Develop and enhance provincial administration and other security organs infrastructure to	Number of usable physical infrastructure built in locations, sub locations and fencing of police stations.	The Fund also renovated six chief's offices and eight Number of assistant chiefs' offices.

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S	Objective	Outcome	Indicator	Performance
	improve service delivery	enhance service delivery		
Environment	Improve access to clean toilet and a more sustainable and conserved environment through natural resources conservation initiatives facilities	Construction of pit latrines to promote access to clean environment Equip schools and public facilities with sanitation	Number of pit latrines	To enhance better environment, the Fund constructed 24 latrines.
Sports	Empower and develop youth and special groups to	Reduced dependence and spur economic growth through sports	Number of youth groups benefitting from the sports program	About 20 youth groups benefited from sports activities.
Emergency				

IV. Environmental and Sustainability Reporting

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

- a. **Education and Training:** Emgwen 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; Emgwen NG-CDF 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, Emgwen 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:** Emgwen NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Environmental policy in this policy statement, Emgwen NG-CDF Commits to:

- *Awareness of constituents on importance of environmental management conservation*
- *To promote and encourage tree planting in the constituency by setting tree planting days to improve water catchment areas*
- *Emgwen-NG-CDF should comply with all relevant environmental legislation, regulation approved codes*
- *Creating awareness to the employees and Emgwen residents the importance of keeping the Environment clean.*

3. Employee welfare

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

Emgwen 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.

Emgwen NG-CDF 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-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

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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.

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



.....
Ann Gichini

Fund Account Manager

V. 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-Emgwen Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

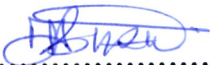
The Accounting Officer in charge of the NGCDF-Emgwen Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency*'s financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Emgwen 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.

***Emgwen Constituency
National Government Constituencies Development Fund (NGCDF)
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The Accounting Officer in charge of the NGCDF Emgwen 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- Emgwen Constituency financial statements were approved and signed by the Accounting Officer on _____ 2022.



.....
John K Busieney
Chairman – NGCDF Committee



.....
Ann Gichini
Finance Account Manager

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Emgwen Constituency set out on pages 1 to 46, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the

Report of the Auditor-General on National Government Constituencies Development Fund - Emgwen Constituency for the year ended 30 June, 2022

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

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

Basis for Qualified Opinion

Misclassification of Expenditure

The statement of receipts and payments reflects use of goods and services amounting to Kshs.15,989,150 out of which Kshs.3,738,000 was incurred on training expense as disclosed in Note 5 to the financial statements. However, review of the documents in support of the expenditure revealed that, the balance relates to committee expenses.

In the circumstance, the accuracy and completeness of the training expenses amounting to Kshs.3,738,000 for the year ended 30 June, 2022 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects final expenditure budget and actual on comparable basis totalling to Kshs.226,899,571 and Kshs.197,013,878 respectively,

resulting to an under expenditure amounting to Kshs.29,885,693 or 13% of the approved budget.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Bursary Disbursements

The statement of receipts and payments reflects other grants and transfers amount of Kshs.61,257,369. Included in the amount is Kshs.14,675,436 bursary to secondary schools, Kshs.31,558,753 bursary to tertiary institutions and Kshs.1,569,000 to special schools all totalling to Kshs.47,803,189. However, list of beneficiaries, acknowledgment in form of receipts and letters from the institutions were not provided for audit. Further, the fund does not maintain current/updated database of secondary schools, college and universities registered by the Ministry of Education to ascertain whether the students who applied for bursary are in the registered institutions. In addition, the Ward Education Fund Appraisal committees did not establish from the learning institutions if the bursary applicants had received funding from other sources.

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

2. Utilization of Emergency Reserves

The statement of financial performance for the financial year under review disclosed other grants and transfers amount of Kshs.61,257,369 out of which Kshs.10,250,000 was in respect to Emergency projects. However, no documents were provided to show whether the utilization of the emergency reserves was reported to the board as required by Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016.

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

3. Stalled Projects

The statement of receipts and payments reflects transfer to other government units amount of Kshs.116,840,000 comprising of transfers to secondary schools of Kshs.83,440,000 and transfers to primary schools' of Kshs.33,400,000. Examination of the documents provided for audit revealed two (2) schools projects with an estimated cost

of Kshs.13,000,000 had stalled. Further, the funding of these projects was not for a complete project or defined phase of a project contrary to Section 25(1) of National Government Constituencies Development Fund Act, 2015.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are

in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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


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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

09 June, 2023


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

VII. Statement of Receipts and Payments for the Year Ended 30th June 2022

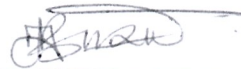
FT	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	182,088,879	149,767,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		182,088,879	149,767,724
PAYMENTS			
Compensation of employees	4	2,927,359	1,843,628
Use of goods and services	5	15,989,150	14,655,438
Transfers to Other Government Units	6	116,840,000	66,480,000
Other grants and transfers	7	61,257,369	43,664,235
Acquisition of Assets	8	-	-
Other Payments	9	-	-
TOTAL PAYMENTS		197,013,878	126,643,301
SURPLUS/DEFICIT		(14,924,999)	23,124,423

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

The Constituency financial statements were approved on _____ 2022 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman
Committee
NG-CDF

ANN Gichini

Philemon Kitum
ICPAK M/No:17617

John K Busieney

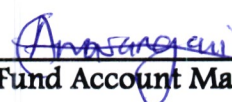
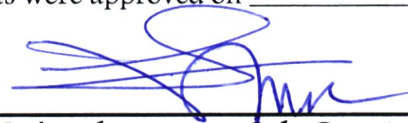

*Emgwen Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*

VIII. Statement of Assets and Liabilities as At 30th June 2022

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	17,796,814	32,721,813
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		17,796,814	32,721,813
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		17,796,814	32,721,813
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL ASSETS		17,796,814	32,721,813
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	32,721,813	9,597,390
Prior year adjustments	14	-	-
Surplus/Deficit for the year		(14,924,999)	23,124,423
NET FINANCIAL POSITION		17,796,814	32,721,813
		-	-

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

The Constituency financial statements were approved on _____ 2022 and signed by:

 _____ Fund Account Manager	 _____ National Accountant	 _____ Sub-County Chairman Committee	NG-CDF
Ann Gichini	Philemon Kitum ICPAK M/No:17617	John K Busieney	

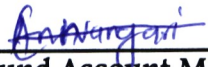
Emgwen Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

IX. Statement of Cash Flows for the Year Ended 30th June 2022


	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	182,088,879	149,767,724
Other Receipts	3	-	-
		182,088,879	149,767,724
Payments for operating activities			
Compensation of Employees	4	2,927,359	1,843,628
Use of goods and services	5	15,989,150	14,655,438
Transfers to Other Government Units	6	116,840,000	66,480,000
Other grants and transfers	7	61,257,369	43,664,235
Other Payments	9	-	-
		197,013,878	126,643,301
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		(14,924,999)	23,124,423
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(14,924,999)	23,124,423
Cash and cash equivalent at BEGINNING of the year	10	32,721,813	9,597,390
Cash and cash equivalent at END of the year		17,796,814	32,721,813

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

The Constituency financial statements were approved on _____ 2022 and signed by:


 Fund Account Manager


 National Sub-County Accountant


 Chairman
 NG-CDF
 Committee

Ann Gichini

Philemon Kitum
 ICPAK M/No:17617

John K Busieney

Emgwen Constituency

National Government Constituencies Development Fund (NGCDF)

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

X. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis D	Budget utilization difference e=c-d	% of Utilization f=d/c %
	A	B	b	c				
RECEIPTS			Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	137,088,879	32,721,813	32,721,813	57,088,879	226,899,571	214,810,692	12,088,879	
TOTAL RECEIPTS	137,088,879	32,721,813	32,721,813	57,088,879	226,899,571	214,810,692	12,088,879	94.7%
PAYMENTS								
Compensation of Employees	2,985,332			990,000	3,975,332	2,927,359	1,047,973	73.6%
Use of goods and services	9,352,666	2,321,813	2,321,813	2,638,879	14,313,358	15,989,150	(1,675,792)	111.7%
Transfers to Other Government Units	70,024,600	27,400,000	27,400,000	43,000,000	140,424,600	116,840,000	23,584,600	83.2%
Other grants and transfers	54,726,281	3,000,000	3,000,000	10,460,000	68,186,281	61,257,369	6,928,912	89.8%
Acquisition of Assets					0	-	-	0.0%
Other Payments	0				0	-	-	0.0%
TOTAL	137,088,879	32,721,813	32,721,813	57,088,879	226,899,571	197,013,878	29,885,693	86.8%

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

- i. On Receipts, the total Receipts from the NGCDF Board is 94.7 % which is due to a Total Fund which was planned in September 2020 for proposal submission of Kshs 137,088,879.31
- ii. Compensation of Employee is 73.6%, due to minimum number of staff from the previous years and payment of gratuity.
- iii. Use of goods and services 111.7%, there was awaiting of funds from the board for the last allocation
- iv. Transfer to other government units 83.2%, there was awaiting of funds from the board for the last allocation
- v. Other Grants and transfer 89.8%, there was awaiting of funds from the board for the last allocation
- vi. There was no acquisition of assets for this financial year.

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities		
Description		Amount
Budget utilization difference totals		29,885,693
Less undisbursed funds receivable from the Board as at 30th June 2022		12,088,879
Add Accounts payable		17,796,814
Less Accounts Receivable		0
Add/Less Prior Year Adjustments		0
Cash and Cash Equivalents at the end of the FY 2021/2022		17,796,814

Constituency financial statements were approved on _____ 2022 and signed by:


Fund Account Manager

Name: Ann Gichini


National Sub-County Accountant

Name: Philemon Kitum



Chairman NG-CDF Committee

Name: John K Busieny

ICPAK M/No:17617

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

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

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization Difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,985,332		990,000	3,975,332	3,056,167	919,165
1.2 Committee allowances	4,000,000	1,321,813.00	1,145,551	6,467,364	5,536,641	930,723
1.3 Use of goods and services	1,240,000		1,493,328	2,555,535	1,500,972	1,054,563
Total	8,225,332	1,321,813	3,628,879	9,022,899	10,093,780	1,985,286
2.0 Monitoring and evaluation						
2.1 Capacity building	1,000,000			1,000,000	1,755,000	(755,000)
2.2 Committee allowances	2,300,000			2,300,000	3,340,000	(1,040,000)
2.3 Use of goods and services	812,666			812,666	800,370	12,296
Totals	4,112,666		-	4,112,666	5,895,370	(1,782,704)
3.0 Emergency						
	7,192,207					
3.1 Primary Schools		1,630,000		1,630,000		
Kipkeibon primary school			1,900,000	1,900,000	1,900,000	-
Kipkeibon primary school			400,000	400,000	400,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements			
A.i.c Kiptaragon Academy			450,000	450,000	450,000	-
Tiryo Secondary School			400,000	400,000	400,000	-
Katanin Primary school			300,000	300,000	300,000	-
Aic Chelliat Academy			1,500,000	1,500,000	1,500,000	-
Ac tegat primary school			1,000,000	1,000,000	1,000,000	-
Tulon Primary school			500,000	500,000	500,000	-
St.philips Kamatargui Primary school			400,000	400,000	400,000	-
3.2 Secondary schools						
Kilibwoni High school			3,000,000.00	3,000,000.00	3,000,000	-
Barngetuny secondary school			400,000.00	400,000.00	400,000	-
Total		1,650,000	10,250,000	11,880,000	10,250,000	1,782,207
3.3 Tertiary institutions			-	-	-	-
3.4 Security projects			-	-	-	-
-			-	-	-	-
-			-	-	-	-
Total	2,200,000	-	-	2,200,000	0	2,200,000
4.0 Bursary and Social Security						
4.1 Primary Schools			-	-	-	-
4.2 Secondary Schools	20,495,064			20,495,064	14,675,436	

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
						5,819,628
4.3 Tertiary Institutions	17,197,233			17,197,233	31,558,753	(14,361,520)
4.4 Special needs	3,800,000			3,800,000	1,940,192	1,859,808
4.5 Social Security	-	-	-	-	-	-
Totals	41,492,297	-	-	41,492,297	48,174,381	(6,682,084)
5.0 Sports	2,141,777	1,000,000.00		3,141,777		3,141,777
5.1 Exciting telecast					290,000	
5.2 Exciting telecast					601,890	
5.3 Aromic Investment					1,206,000	
5.4 Dalice Holdings					606,290	
6.0 Environment			220,000			
6.1 Kipture Primary School	700,000			700,000		700,000
6.2 St.Mary's Sugut Primary School	500,000			500,000		500,000
6.3 AIC Olangata Primary School	500,000			500,000		500,000
Total	1,700,000	-	220,000	1,700,000	0	1,700,000
7.0 Primary Schools Projects (List all the Projects)						
Ngomwo Primary School			1,000,000	1,000,000	1,000,000	-
pr. Misoi kapsirichoi pry school			1,200,000	1,200,000	1,200,000	-
St.Roberts Arwos primary school			2,000,000	2,000,000	2,000,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements			
Kipture primary school			1,000,000	1,000,000	1,000,000	-
A.i.c Kaboen primary school			1,000,000	1,000,000	1,000,000	-
Katanin Primary school			1,000,000	1,000,000	1,000,000	-
kaptendon primary school			1,000,000	1,000,000	1,000,000	-
St.Johns kiptamuk primary school			1,000,000	1,000,000	1,000,000	-
St Marys sugut primary school			1,000,000	1,000,000	1,000,000	-
Kapsabet Township primary school			2,000,000	2,000,000	2,000,000	-
Mosobecho primary school			1,000,000	1,000,000	1,000,000	-
st.Georges kabirirsang academy			1,000,000	1,000,000	1,000,000	-
Tiryo primary school			1,000,000	1,000,000	1,000,000	-
Emdin primary school			1,000,000	1,000,000	1,000,000	-
A.i.c Cheribisi Academy			1,000,000	1,000,000	1,000,000	-
Kapagaon Primary School			1,000,000	1,000,000	1,000,000	-
Mugunya Primary Shool			1,000,000	1,000,000	1,000,000	-
Aic kiptaragon primary school			1,000,000	1,000,000	1,000,000	-
kaplonyo primary school			1,000,000	1,000,000	1,000,000	-
Aic olangata primary school			1,200,000	1,200,000	1,200,000	-
Aic chesuwe primary school			1,000,000	1,000,000	1,000,000	-
Aic chelliat Academy			1,000,000	1,000,000	1,000,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kasaskei Primary School	1,200,000			1,200,000	1,200,000	-
Tebesoni Primary School	1,000,000			1,000,000	1,000,000	-
St. Georges Kabirirang Academy Primary School	1,200,000			1,200,000	1,200,000	-
Kapkatoi Primary School	1,000,000			1,000,000	1,000,000	-
Chepkoiyo Primary School	1,200,000			1,200,000	1,200,000	-
St. Philip's Kamatargui Primary School	2,000,000			2,000,000	2,000,000	-
Kiropket Primary School	1,000,000			1,000,000	1,000,000	-
ACK Kolong Primary School	1,000,000			1,000,000	1,000,000	-
Kapkile primary school	1,000,000			1,000,000	1,000,000	-
Meswo primary school	1,000,000			1,000,000	1,000,000	-
AIC Cheribisi Academy Primary School	1,600,000			1,600,000	1,600,000	-
Chesuwe Primary School	1,000,000			1,000,000	1,000,000	-
Ndubeneti Primary School	1,000,000			1,000,000	1,000,000	-
AIC Cheliliat Academy Primary School	1,000,000			1,000,000	1,000,000	-
AIC Olangata Primary School	1,200,000			1,200,000	1,200,000	-
Kaplonyo Primary School	1,000,000			1,000,000	1,000,000	-
Mugunya Primary School	1,000,000			1,000,000	1,000,000	-
AIC Kiptaragon Primary School	1,000,000			1,000,000	1,000,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	20,400,000	-	24,400,000	44,800,000	34,400,000	5,200,000
8.0 Secondary Schools Projects (List all the Projects)						
Kabikwen secondary school			1,000,000	1,000,000	1,000,000	-
Holy Rosary secondary school			2,000,000	2,000,000	2,000,000	-
Kipkeibon secondary school			1,000,000	1,000,000		1,000,000
Kipkeibon secondary school			9,590,000	9,590,000	9,590,000	-
St.Robert's Arwos secondary school				9,590,000		9,590,000
St. Barnabas tegat secondary school		9,590,000		9,590,000	9,590,000	-
Kabirirsang secondary school		9,590,000		9,590,000	9,590,000	-
Holy Rosary secondary school		9,590,000		9,590,000	9,590,000	-
Kipkeibon secondary school			3,000,000	3,000,000	3,000,000	-
Chepkumia Secondary School	2,000,000		2,000,000	2,000,000		2,000,000
Holy Rosary Girls High School Koibem	1,000,000			1,000,000	1,000,000	-
Holy Rosary Girls High School Koibem	1,000,000			1,000,000	1,000,000	-
Kiborgok Mixed Secondary School	1,000,000			1,000,000	1,000,000	-
Kapsabet Girls High School	3,000,000			3,000,000		3,000,000
Kapsabet Deaf Secondary School	1,000,000			1,000,000		1,000,000

**Emgwen Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Kipkeibon Secondary School	2,000,000			2,000,000	2,000,000	2,000,000
Songoliet Secondary School	1,000,000			1,000,000	1,000,000	-
Kapkaoga Secondary School	1,000,000			1,000,000		1,000,000
AIC Kapchemoiwo Girls Secondary School	1,000,000			1,000,000		1,000,000
Kipsigak Secondary School	1,500,000			1,500,000	1,500,000	-
Kipsotoi Secondary School	1,000,000			1,000,000	1,000,000	-
Kipkeibon Secondary School	3,000,000			3,000,000	3,000,000	-
Kipkeibon Secondary School	3,200,000			3,200,000	3,200,000	-
Tiryoo Secondary School	2,000,000			2,000,000	2,000,000	-
ACK St.Thomas Kapchumba Secondary School	1,200,000			1,200,000	1,200,000	-
Barngetuny Secondary School	1,000,000			1,000,000	1,000,000	-
Our lady Of Victory Girls High Kapnyeberai	1,200,000			1,200,000		1,200,000
TerrigeBoys High School	2,000,000			2,000,000	2,000,000	-
Kipkeibon Secondary School	9,762,300			9,762,300	9,590,000	172,300
AICKiborgok Girls High School	9,762,300			9,762,300	9,590,000	172,300
Total	49,624,600	28,770,000	18,590,000	104,574,600	82,440,000	22,134,600
Kabikwen secondary school			1,000,000	1,000,000	1,000,000	-
Holy Rosary secondary school			2,000,000	2,000,000	2,000,000	-
Kipkeibon secondary school			1,000,000	1,000,000		1,000,000

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements			
Kipkeibon secondary school			9,590,000	9,590,000	9,590,000	-
St. Robert's Arwos secondary school				9,590,000		9,590,000
St. Barnabas tegat secondary school		9,590,000		9,590,000	9,590,000	-
Kabirirsang secondary school		9,590,000		9,590,000	9,590,000	-
Holy Rosary secondary school		9,590,000		9,590,000	9,590,000	-
Kipkeibon secondary school			3,000,000	3,000,000	3,000,000	-
Chepkumia Secondary School	2,000,000		2,000,000	2,000,000		2,000,000
Holy Rosary Girls High School Koibem	1,000,000			1,000,000	1,000,000	-
Holy Rosary Girls High School Koibem	1,000,000			1,000,000	1,000,000	-
Kiborgok Mixed Secondary School	1,000,000			1,000,000	1,000,000	-
Kapsabet Girls High School	3,000,000			3,000,000		3,000,000
Kapsabet Deaf Secondary School	1,000,000			1,000,000		1,000,000
Kipkeibon Secondary School	2,000,000			2,000,000		2,000,000
Songoliet Secondary School	1,000,000			1,000,000	1,000,000	-
Kapkaogaon Secondary School	1,000,000			1,000,000		1,000,000
AIC Kapchemoiwo Girls Secondary School	1,000,000			1,000,000		1,000,000
Kipsigak Secondary School	1,500,000			1,500,000	1,500,000	-
Kipsotoi Secondary School	1,000,000			1,000,000	1,000,000	-
Kipkeibon Secondary School	3,000,000			3,000,000	3,000,000	-

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements			
Kipkeibon Secondary School	3,200,000			3,200,000	3,200,000	-
Tiryo Secondary School	2,000,000			2,000,000	2,000,000	-
ACK St.Thomas Kapchumba Secondary School	1,200,000			1,200,000	1,200,000	-
Barngetuny Secondary School	1,000,000			1,000,000	1,000,000	-
Our lady Of Victory Girls High Kapnyeberai	1,200,000			1,200,000	1,200,000	-
TerigeBoys High School	2,000,000			2,000,000	2,000,000	-
Kipkeibon Secondary School	9,762,300			9,762,300	9,590,000	172,300
AICKiborgok Girls High School	9,762,300			9,762,300	9,590,000	172,300
Total	49,624,600	28,770,000	18,590,000	104,574,600	82,440,000	22,134,600
9.0 Tertiary institutions Projects (List all the Projects)	-	-	-	-	-	-
9.1	-	-	-	-	-	-
9.2	-	-	-	-	-	-
10.0 Security Projects						
10.1 Kabirirsang Chief's Office	1,200,000			1,200,000	1,200,000	-
10.1 Terige Chief's Office	1,000,000			1,000,000	1,000,000	-
Total	2,200,000	-	-	2,200,000	0	2,200,000
11.0 Acquisition of assets						

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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization Difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-
11.2 Construction of CDF office	-	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-	-
12.0 Others						
12.1 Strategic Plan	-	-	-	-	-	-
12.2 Innovation Hub	-	-	-	-	-	-
12.2						
Funds pending approval**	-	-	-	-	-	-
Total	137,088,879	32,721,813	57,088,879	226,899,571	197,013,878	29,885,693

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

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30TH June 2021 for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

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Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
B104856		57,367,724
B128072		400,000
B138794		9,000,000
B124925		8,500,000
B128071		6,900,000
B119781		12,000,000
B128381		7,000,000
B132126		6,000,000
B138794		12,000,000
B126379		11,600,000
B105754		7,000,000
B140528		12,000,000
B140873	33,000,000	
B105645	44,000,000	
B105754	22,000,000	
B128796	12,000,000	
B154395	12,000,000	
B154288	19,000,000	
B132484	5,000,000	
B155804	23,088,879	
A895060	12,000,000	
TOTALS	182,088,879.00	149,767,724

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2. Proceeds From Sale of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

3. Other Receipts

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

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,898,088	1,805,228
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	16,000.00	-
Gratuity-contractual employees	941,571.00	-
Employer Contributions Compulsory national social security schemes	71,700.00	38,400
TOTAL	2,927,359.00	1,843,628

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5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	-	492,000
Communication, supplies and services	444,550	270,000
Domestic travel and subsistence	1,343,000	674,400
Printing, advertising and information supplies & services	-	685,238
Rentals of produced assets		-
Training expenses	3,738,000	2,931,000
Hospitality supplies and services	360,000	0
Other committee expenses	3,450,000	4,331,000
Committee allowance	3,273,000	2,405,000
Office and general supplies and services	625,600	0
Fuel , oil & lubricants	900,000	600,000
Other operating expenses	1,755,000	2,151,000
Routine maintenance - vehicles and other transport equipment	-	115,800
Routine maintenance- other assets	100,000	
TOTAL	15,989,150	14,655,438

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Notes To The Financial Statements (Continued)

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to Primary Schools	33,400,000	38,500,000
Transfers to Secondary Schools	83,440,000	26,600,000
Transfers to Tertiary Institutions	-	1,380,000
TOTAL	116,840,000	66,480,000

7. Other Grants and Other transfers

Description	2021-2022	2020-2021
	Kshs	Kshs
Bursary - Secondary (see attached list)	14,675,436	22,311,235
Bursary -Tertiary (see attached list)	31,558,753	12,184,000
Bursary- Special Schools	1,569,000	1,100,000
Mocks & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security Projects (see attached list)	500,000	2,100,000
Sports Projects (see attached list)	2,704,180	-
Environment Projects (see attached list)	-	1,769,000
Emergency Projects (see attached list)	10,250,000	4,200,000
TOTAL	61,257,369	43,664,235

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	-	-

Notes To the Financial Statements (Continued)

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9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	17,796,814	32,721,813
<i>Equity bank Kapsabet Branch. A/C no. 0490297850306</i>		
Total	17,796,814	32,721,813
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

11: Outstanding Imprests

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

Notes to the Financial Statement Continued

12A. Retention

	<i>2021-2022</i>	<i>2020-2021</i>
	<i>KShs</i>	<i>KShs</i>
Retention as at 1 st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 th June D= A+B-C	-	-

12B. Gratuity

	<i>2021-2022</i>	<i>2020-2021</i>
	<i>KShs</i>	<i>KShs</i>
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

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13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	32,721,813	9,597,390
Cash in hand	-	-
Imprest	-	-
Total	32,721,813	9,597,390

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	32,721,813	-	32,721,813
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	32,721,813	-	32,721,813

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Changes in Accounts Payable E= D-E	-	-

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

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

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	608,143	3,661,067
Use of goods and services	177,550	5,770,407
Amounts due to other Government entities (see attached list)	23,900,000	57,906,760
Amounts due to other grants and other transfers (see attached list)	5,200,000	
Acquisition of assets		
Others (<i>specify</i>)	0	2,000,000
Funds pending approval		
	29,885,693	69,338,234

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	15,487,988	18,137,879
	15,487,988	18,137,879

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**Annexes
Annexes: 1 Analysis of Pending Accounts Payable**

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

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	payment of staff salaries and gratuity	608,143	1,384,052	
Use of goods & services	purchase of fuel , repairs and maintenance,printing,stationery,telephone,travel and substances	177,550	1,240,000	
Committee Expenses	payment of committee sitting allowances,transport and conference		1,000,000	
Amounts due to other Government entities				
Kapkatoti Primary School	purchase of one acre of land	1,000,000		
kiptilalon primary school		1,000,000		
Kapkesengin primary school		1,000,000		
Terige primary School		1,000,000		
Burende primary school		400,000		
Kabwareng primary school		400,000		
Sda tendwet primary school		300,000		
Chebarus boarder primary school		400,000		
Chepkoiyo Primary School	construction of 2 classrooms to completion	1,200,000		
Kiropket Primary Schoool	Renovation of 8 classrooms to completion	1,000,000		
Meswo Primary School	completion of 5 roomed administration block	1,000,000		
Ndubeneti Primary School	Renovation of 8 classrooms to completion	1,000,000		
Chepkumia Secondary School	completion of dining hall	2,000,000		
Kapsabet Girls High school	construction of 120 beds Dormitory	3,000,000		
Kapsabet Deaf Secondary School	Fencing of one acreland	1,000,000		
Kipkeibon Secondary School	completion of science lab	2,000,000		

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
A.i.c kapchemoiywo secondary School	Completion of dining hall	1,000,000		
Our lady of Victory Sec School- Kapnyeberai	construction of 2 classrooms to completion	1,200,000		
Kipkeibon secondary school	completion of science lab	2,000,000		
Emgwen Technical Training Institute		2,000,000		
			65,706,750	
Sub-Total		23,900,000	65,706,750	
Amounts due to other grants and other transfers				
Security			500,000	
Kabirirsang Chiefs Office	construction of chiefs office	1,200,000		
Terige Chiefs Office	construction of chiefs office	1,000,000		
Bursary				
Sports			2,741,777	
Environment			500,000	
Emgwen Technical Training Institute	construction of pit latrines	500,000		
Kiminda Chiefs office	construction of pit latrine	500,000		
Emergency	To cater For any unforeseen occurrences in the Constituency during the financial year		1,022,969	
Sub-Total		3,200,000	4,764,746	
Acquisition of assets				
Others (specify)				
Hubs			2,000,000	
Strategic Plan		2,000,000	4,677,027	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Sub-Total		2,000,000	6,677,027	
Funds pending approval				
Grand Total		29,885,693	80,772,575	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)		Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs)	
	2020/2021	2021/2022			2021/2022	
Land	0	0				0
Buildings and structures	5,457,448	5,457,448				5,457,448
Transport equipment	426,890	426,890				426,890
Office equipment, furniture and fittings	1,974,966	1,974,966				1,974,966
ICT Equipment, Software and Other ICT Assets	20,849	20,849				20,849
Other Machinery and Equipment						
Heritage and cultural assets						
Intangible assets						
Total	7,880,153	7,880,153				7,880,153

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PMC	Account number	Bank	DATE A/C OPENED	Bank Balance	Bank Balance
A.i.c Cheribisi Academy	1139325548200	COOPERATIVE	17.5.2020	14,215	
A.i.c kiptaragon Academy	1139325518100	COOPERATIVE	3.3.2017	801,665	
Ac tegat primary school	1139326637800	COOPERATIVE	2.2.2012	4,111	
A.i.c Cheliliat Academy	1139325518100	COOPERATIVE	4.5.2010	915,853	
Emdin Primary School	1139326083300	COOPERATIVE	10.12.2011	1,006,310	
Kabikwen Secondary School	1139325182101	COOPERATIVE	28.3.2011	11,464	
Kapkilel Primary school	1139326720900	COOPERATIVE	19.3.2012	725	
Kipsotoi Secondary School	1139325568002	COOPERATIVE	27.6.2011	3,544	
Pr.Misoi Kapsirichoi pry school	1139327685802	COOPERATIVE	16.6.2016	20,925	
Tebesonik Primary School	1139328814700	COOPERATIVE	12.8.2015	8,953	
A.i.c Kabeen Primary School	1024055713701	NBK	23.11.2011	2,285	
A.c.k kolong Primary School	1024055687402	NBK	25.3.2008	6,160	
Kabirirsang Secondary Schoo.	102155987401	NBK	25.3.2008	1,837,292	
kapkagaon Primary School	102456790900	NBK	16.4.2012	999,880	
Kapkagaon Secondary School	1025056790400	NBK	14.4.2012	1,005,185	
Kaplonyo Primary school	1024055585401	NBK	21.5.2010	1,002,520	
Katanin Primary School	1024055579801	NBK	16.3.2009	1,890	
Kipkeibon Primary School	1024055527701	NBK	21.11.2011	780	
Kipture Primary School	1024055690701	NBK	16.7.2011	2,934	
Ngomwo Primary School	1025067044300	NBK	1.12.2011	1,550	
Songoliet Secondary School	10250670444300	NBK	11.5.2015	2,480	
St. George kabirirsang Academy	1022218813900	NBK	6.8.2019	36,300	
St. Marys sugut Primary School	1022239878400	NBK	19.9.2021	19,875	
St.Barnabas tegat sec. school	1025055982703	NBK	22.12.2011	49,068	
St. Marks kiptamuk pry school	10240557302101	NBK	3.1.2012	17,568	
Terige High School	1022244879400	NBK	29.3.2022	2,000,000	
Tulon Primary School	1022239105100	NBK	16.8.2021	34,690	
Kapkangani primary School	490194241661	EQUITY	5.8.2009	0	
Chesuwe Secondary School	490297519331	EQUITY	25.6.2011	32,961	

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PMC	Account number	Bank	DATE A/C OPENED	Bank Balance	Bank Balance
Kilibwoni Secondary School	490299596338	EQUITY	18.8.2012	2,935,205	
Mberia Toleltany Pry School	490298456763	EQUITY	30.11.2011	1,360	
Chepkumia Sec School	490299954639	EQUITY	21.11.2012	15,445	
Kamobo Sec School	490297420673	EQUITY	0	0	
Ack.st Andrews Chepkoiyo Pry	490299872872	EQUITY	1.11.2012	2,932	
Aic kiborgok girls sec sch	490262346563	EQUITY	25.4.2014	3,021	
Burende Hills pry school	490263912769	EQUITY	20.3.2015	5,853	
Chepkumia pry School	490261496523	EQUITY	26.9.2013	0	
Chepsonoi pry school	490263909229	EQUITY	19.3.2015	2,885	
Fr.kuhn secondary school	490299444611	EQUITY	7.10.2012	2,218	
Kabongwa pri school	490297438314	EQUITY	6.6.2011	201	
Kabwareng Secondary School	490299894529	EQUITY	11.7.2012	3,410	
Kabwareng Secondary School	490262795941	EQUITY	9.1.2014	2,863	
Kamno pry school	490261435613	EQUITY	9.10.2013	345	
kapchepsir pry school	490299575951	EQUITY	13.8.2012	317	
kapnyeberai pry school	490261514670	EQUITY	10.1.2013	4,860	
kapsbet sec school for the deaf	4902667700088	EQUITY	2.10.2016	475	
kiborgok Hill pry school	490266876487	EQUITY	19.2.2016	8,703	
kiplolok pry school	490298596031	EQUITY	21.12.2011	49,832	
kipsugur pry school	490266678087	EQUITY	2.4.2016	1,040	
kiptilalon pry school	4902647119093	EQUITY	17.8.2015	20,328	
mombor pry school	490299076539	EQUITY	4.11.2012	14,821	
mosobecho pry school	490199480281	EQUITY	19.7.2012	157,426	
mosobecho sec school	490299467580	EQUITY	16.7.21	3,226	
mugunya pry school	490294129127	EQUITY	7.7.2009	765	
sasimon ADC pry school	490299564123	EQUITY	8.10.2012	35,418	
Simteret pry school	490299871003	EQUITY	11.1.2012	207	
Sirwa yala pry school	490262407851	EQUITY	13.5.2014	6,872	
St.philips kamatargui pry school	490263907856	EQUITY	193.2015	933	
kiminda pry school	490261562899	EQUITY	15.10.2013	1,414	

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PMC	Account number	Bank	DATE A/C OPENED	Bank Balance	Bank Balance
St.joseph kiptarei pry school	490298503261	EQUITY	12.5.2011	14,423	
AIC olangata pry school	490276207951	EQUITY	3.9.2018	868,856	
Holy Rosary Secondary school	1133181236	KCB	29.2.2012	325,638	
kaptendon pry school	1168485584	KCB	18.3.2015	186	
St.ThomasKapchumba Sec School	1266192778	KCB	16.10.2019	1,155,329	
				15,487,988	18,137,879

Annex 6: Progress On Follow Up of Auditor Recommendations

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


Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
5.1	Payments in the cash book not yet recorded in bank statement (unpresented cheques) amounted to Kshs 20,653,157 detailed as in Appendix 1.A scrutiny of the Unpresented cheques revealed that cheques totalling to Kshs 2,687,301.65 had gone stale as at 30 June ,2020 and it is not clear why the same have not been reversed in the cashbook .Further ,No information was Availed for audit review showing the dates when the remaining cheques totalling to kshs:9,650,110 were subsequently cleared in the bank.	The management noticed that there were unpresented of stale cheques in the bank reconciliation at the year end 30 th June and therefore ,we reversed to the cashbook after the year end and issued back The remaining cheques were subsequently cleared in the bank immediately after the end of the financial year. Attached is the bank reconciliation statement.	Resolved on M	5 days
5.1	Payment in bank statement not yet recorded in cash book as at 30 th June 2021 amounted to kshs 63,038.40 .These were however bank charges which were presented as a cumulative figure .it is not clear why the individual bank charges were not enlisted and why the charges were cleared by raising payment vouchers and be posted in the cash book	The management raised the payment voucher and cleared the cumulative figure of bank charges immediately after the end of financial year.	Resolved on ML	5 days
6.0	The statements of receipts and payments reflects use of goods expenditure of Kshs.14,655,438 which according to note 5 to the financial statements included	The management have notice that there was some error due to saving of documents in the drawers which had led to the	Resolved on ML	5 days

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	communication ,supplies and services expenses amount of Kshs 270,000.However, no payment vouchers were availed to support the expenses	missing of some vouchers but we have properly and completely documented as per attached documents(annex 4.2)		
4.3	During the year under review, twenty-three projects with total disbursements of Kshs.30,000,000 were sampled for verification. Nine projects with a total disbursement amounting to Kshs.12,000,000 were found to be complete and in use while nine projects with a total disbursement amounting to Kshs.10,000,000 were partially completed. The management through monitoring and evaluation should follow up on the projects to ensure that projects with disbursed amounts are completed as per schedule.	The management will ensure all projects which are incomplete in accordance with the constituency circular are funded in the following financial year until its completed.	Resolved on ML	5 days
4.4	The statement of receipts and payments reflects other Grants and transfers figure of Kshs 45,064,325 which includes kshs. 22,211,235 being bursary for secondary schools and kshs .12,184,000 paid to tertiary schools and in support of needy students from Emgwen constituency.However ,an updated list of individual students who were beneficiary of the fund was not availed	We have made available to you all the list of bursary and supporting documentation(annex 4.4) such as minutes and acknowledgement receipts	Resolved on ML	5 days

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
4.12	<p>acknowledgement in form of receipts and acknowledgement letters from various institutions that received funds to support the bursary payments has not been availed for audit review</p> <p>Included in the use of goods and services costs of Kshs.16,638,078 reflected in the statement of financial performance is committee allowances of Kshs.3,864,000 which include expenditure sampled below of Kshs.474,000. The propriety of Kshs.3,864,000 expenditures on Committee Allowances of the year ended 30th June 2020 could not be confirmed.</p>	<p>We have made available to you all payment vouchers,supporting documents and minutes on how the committee allowances figure was expensed.(Annex 4.12)</p>	<p>Resolved on ML</p>	<p>5 days</p>

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 Name: Ann Giehini

Fund Account Manager.