

REPORT

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OF

THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY	
DATE: 05 JUL 2023	DAY: WED
TABLED BY:	Hon. Owen Baya MP Deputy leader, majority party
CLERK-AT THE TABLE:	Funlaye muniuki

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – SUNA EAST
CONSTITUENCY**

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

Revised Template 30th June 2022



SUNA EAST 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)

SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

Table of Contents

	Page
I. Key Constituency Information and Management	iii
II. NGCDF Chairman's Report	vii
III. Statement Of Performance Against Predetermined Objectives for FY2021/22	xii
IV. Environmental and Sustainability Reporting	xiv
V. Statement of Management Responsibilities	xviii
VI. Report Of the Independent Auditors On The NGCDF- SUNA EAST Constituency.....	xx
VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022	1
VIII. Statement of Assets and Liabilities As At 30 th June, 2022.....	2
IX. Statement of Cash Flows for the Year Ended 30th June 2022.....	3
X. Summary Statement of Appropriation for the Year Ended 30 th June 2022	4
XI. Budget Execution by Sectors and Projects for the Year Ended 30 th June 2022.....	6
XI. Significant Accounting Policies	11
XII. Notes to the Financial Statement).....	17

***SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022***

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;

***SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022***

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;

***SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022***

- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

The SUNA EAST 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)

**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

(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	Cynthia Robi
2.	Sub-County Accountant	Andrew Anyal
3.	Chairman NGCDFC	Alphonce Ombok
4.	Member NGCDFC	Kennedy Tiengo

(d) Fiduciary Oversight Arrangements

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

P.O. Box 923-40416 Suna Migori
NG-CDF Office Building
Next to IEBC Offices

(f) SUNA EAST CONSTITUENCY NGCDF Contacts

Telephone: (254) 727 389947
E-mail: ngcdfsunaeast@ngcdf.go.ke
Website: www.ngcdf.go.ke

***SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022***

(g) SUNA EAST CONSTITUENCY NGCDF Bankers

Kenya Commercial Bank
Branch: Migori
Account Name: NG-CDF Suna East
Account Number: 1286487943
P.o Box 923 Migori
Migori.

(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

**SUNA EAST CONSTITUENCY
 NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

II. NG-CDFC Chairman’s Report

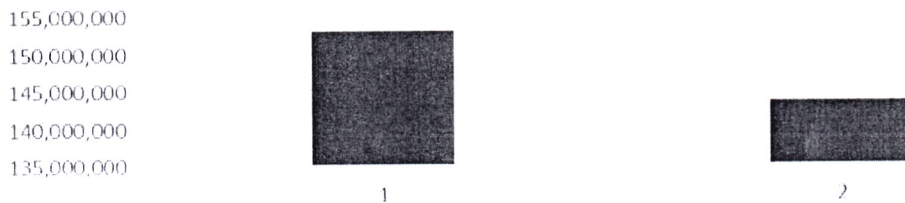
Include among others the following:



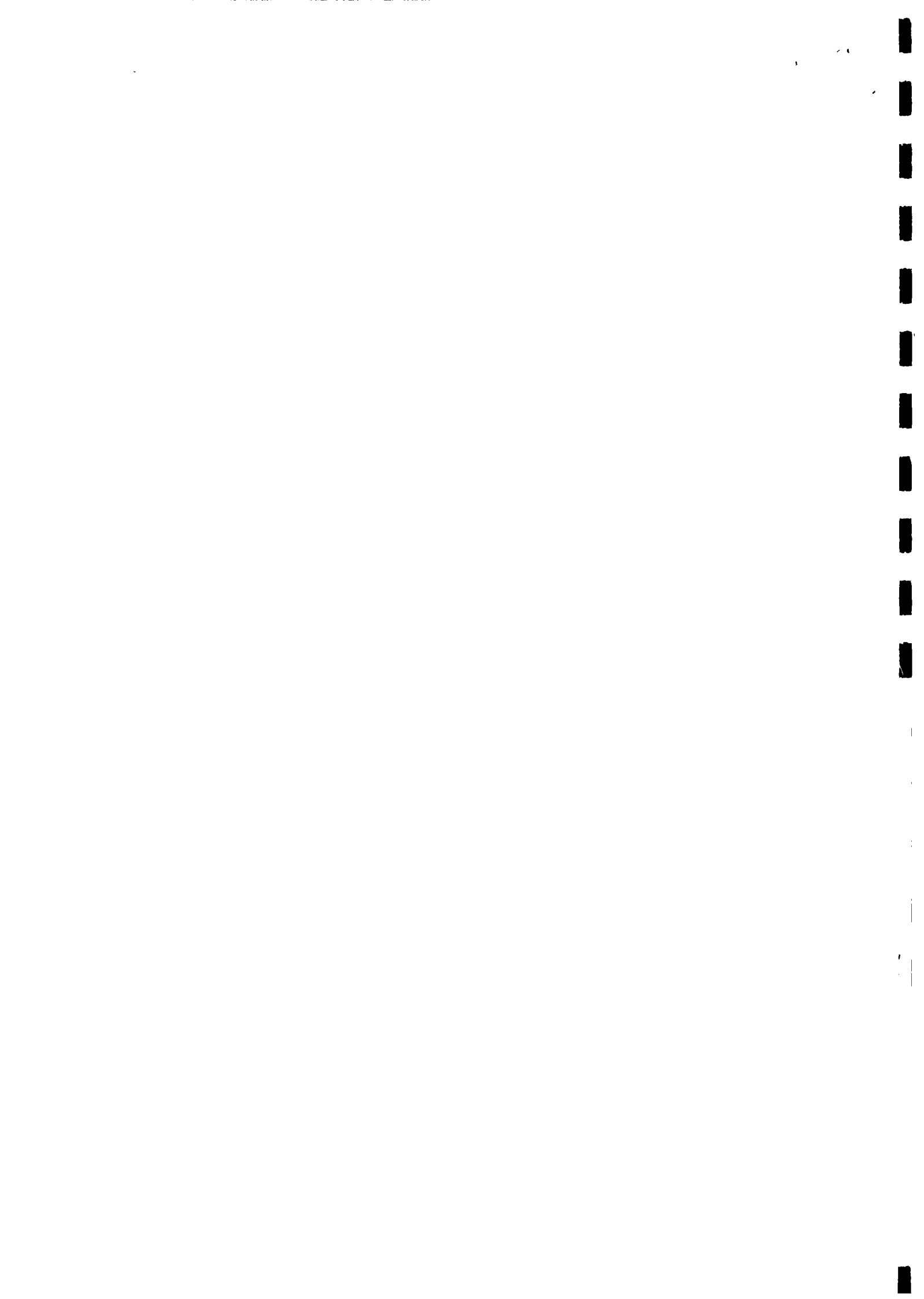
1. The Suna East Constituency was allocated **Ksh. 137,088,879.30** during the year and the below statement of receipts and payments represent the performance for the year of FY 2020/21 in comparative to FY 2021/22.

The below graph represent the FY receipts against payment hence with the surplus of Ksh. 9,448,669.

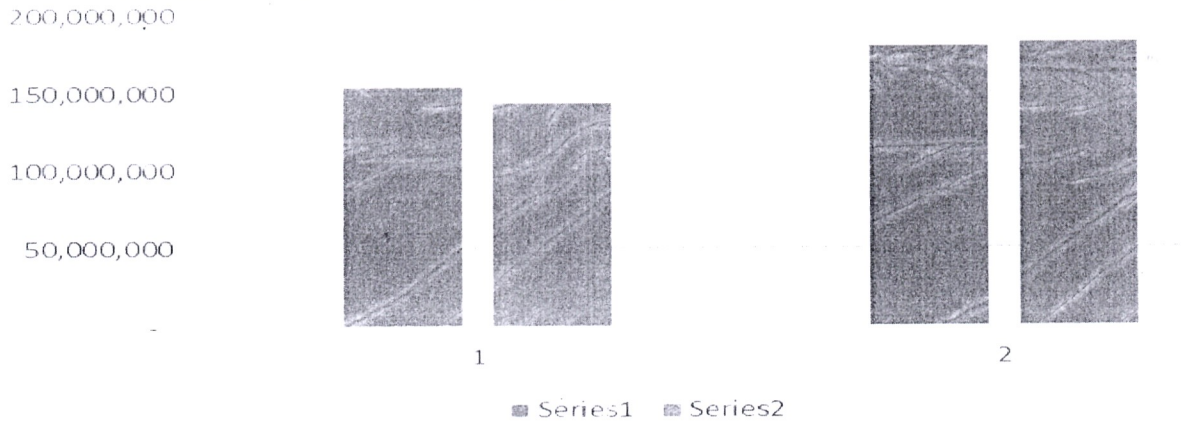
STATEMENT OF RECEIPT AGAINST PAYMENTS FY 2021/22



Key
 1- Total Receipts
 2- Total Payments

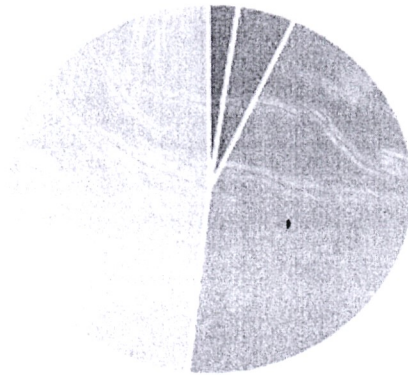


**STATEMENT OF RECEIPT & PAYMENTS FY 2020/21
 AGAINST 2021/22**



Key
 1- FY 2021/22
 2- FY 2019/20

PAYMENT CHART INDICATING SECTORS FY 2021/22



Key
 1- Compensation of employees Total Payments
 2- Use of goods and services
 3- Transfers to Other Government Units
 4- Other grants and transfers

**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

2. During the Report financial year the constituency implemented several projects in various sector, samples are good projects which implemented well.

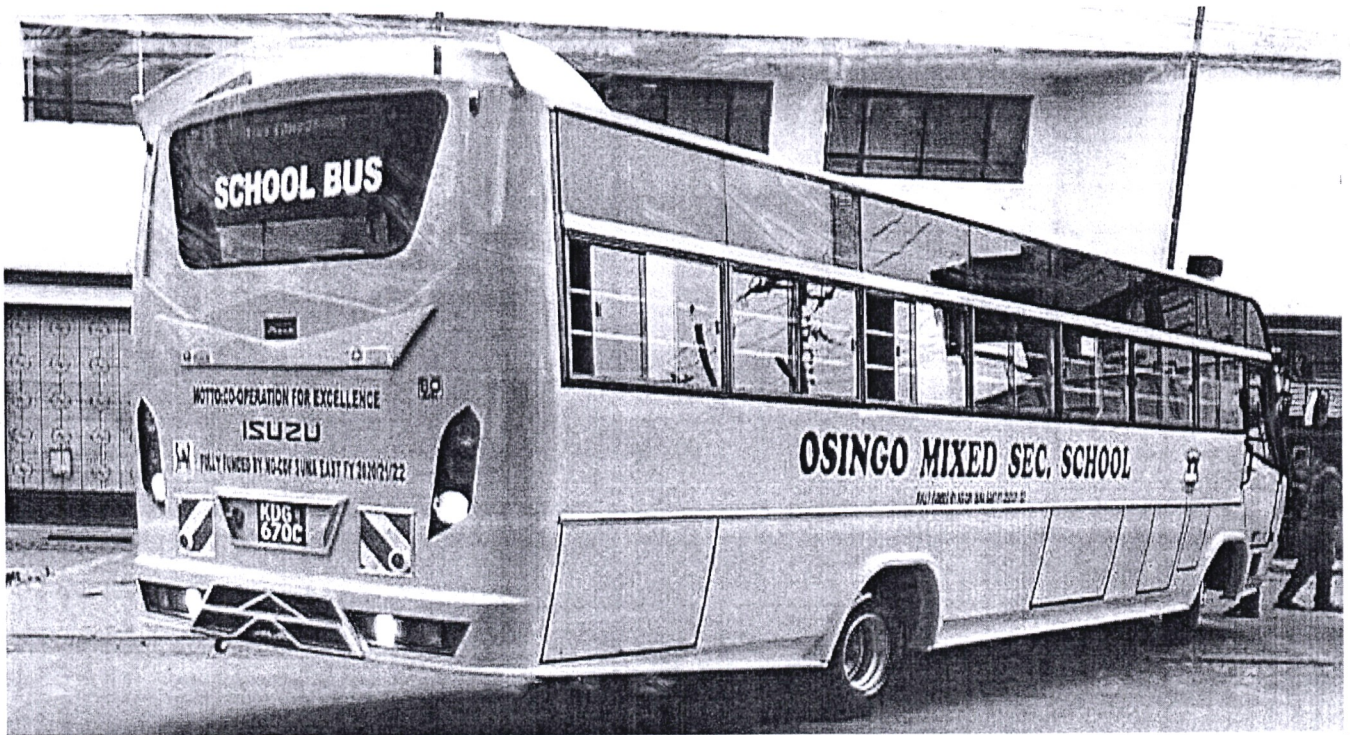
3. EMERGING ISSUES RELATED TO THE ENTITY:

- a) Late disbursement of Funds after end of 1st quarter.
- b) Late Project proposal making due to late circulars on proposal guidelines.
- c) The financial year affected by the political activities and change of school terms programme.

4. IMPLEMENTATION CHALLENGES

- a) The political year affecting the Implementation of the projects.
- b) The financial year affected by the political activities and change of school terms programme.
- c) The bad terrain of the constituency leading to variance in estimated cost by the NGCDF Beard and the grassroot figures.
- d) The inflation of the money currency which is leading to complains from the contractors on the ongoing project works, high hike of material prices.

5. *You may include photos of successfully implemented projects during the year to underscore the performance of the constituency.*

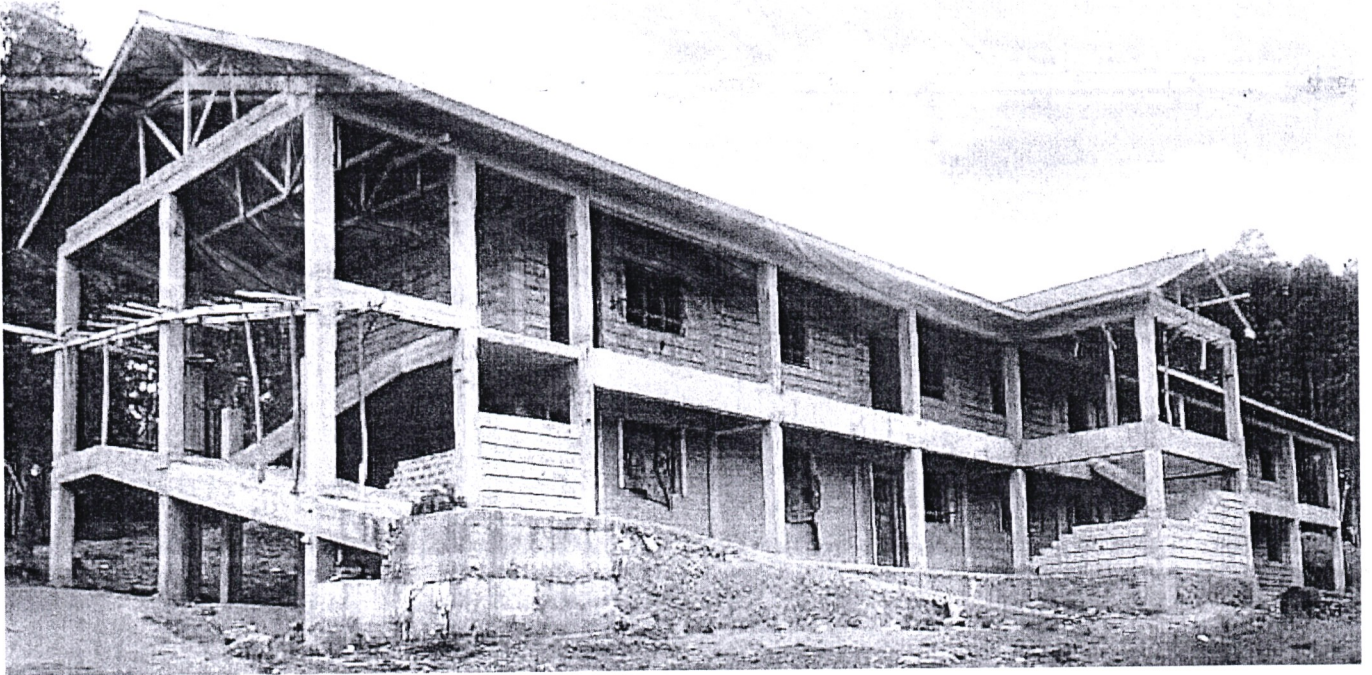


SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

Osingo Mixed Sec school –purchase of school as means of transport and encouragement to students by participating in various activities.

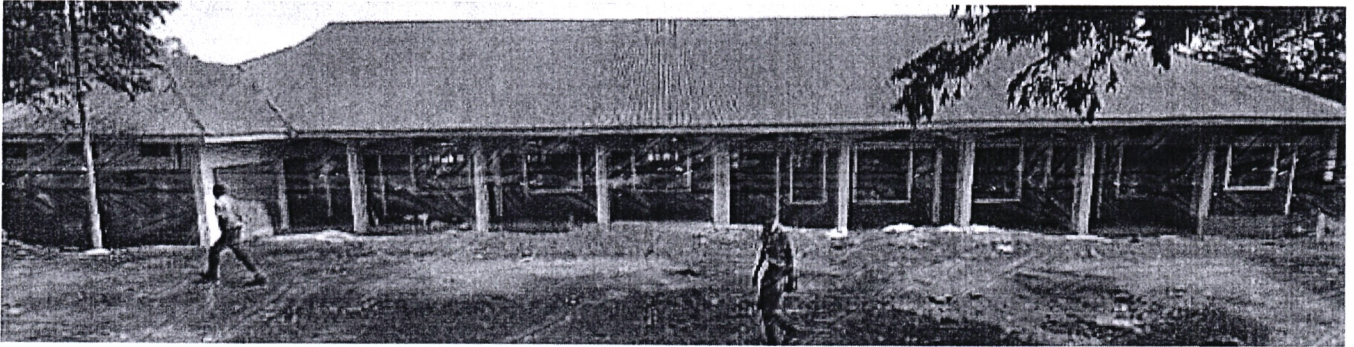


Ngege Got Kachacha Sec School –purchase of school as means of transport and encouragement to students by participating in various activities. The existence of the bus to the school shall lead to the increase of school population.



Onyalo Primary School- Construction of 2 storey building (8 classrooms) in 2 financial years.

***SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022***



Migori Boys High School- Construction of Multi-Purpose hall for over 3,000 pax. This is the most success story over years since the project has taken longer than all to be completed. The year was started 2006 and now completed in 2022.

Name
CHAIRMAN NGCDF COMMITTEE

***SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022***

III. Statement Of Performance Against Predetermined Objectives for FY2022/23

Introduction

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

The key development objectives of *SUNA EAST CONSTITUENCY 2018-2022* plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

Progress on attainment of Strategic development objectives

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

SUNA EAST CONSTITUENCY**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)****ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none">- number of usable physical infrastructure build in primary, secondary, and tertiary institutions- number of bursary's beneficiaries at all levels	In FY 22/23 -we increased number of classrooms, dormitories, laboratories etc from 8 to 12 in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	To enhance security	Reduce rate of crime and insecurity	Number of usable physical infrastructure build in the area	To construct 2 security offices
Environment	To increase the forest cover.	Increase forest coverage	More play ground	2 schools playground
Sports	To empower and engage the youths	To give the youth an opportunity to participate in sporting acting and show case there talents	Number of groups participating in the activity and the level of completion.	Organise a successful tournament which attracted a total of 8 teams Organised a constituency sport tournament fy 2022/23
Emergency	To know how to mitigate and control disaster in case	To mitigate on risk measures	Training of staffs and committee's	Conducted training of 8 ngcdfc and 3 ngcdfc staff on disaster.

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** SUNA EAST NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.

- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The forest department and the Ngcdf committee recommended to the schools allocated funds to purchase seedlings and levelling of grounds on the variety to plant and maintain. This has raised the survival rate of the trees and increased on play grounds. The challenge experienced was unpredictable climatic change and political period.

3. Employee welfare

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

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. SUNA EAST 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.

***SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022***

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

SUNA EAST 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.

***SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022***

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

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

Public Awareness

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

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



Name CYNTHIA ROBI
FAM

***SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022***

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- SUNA EAST 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- SUNA EAST 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- SUNA EAST 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.

***SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022***

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

Approval of the financial statements

The NGCDF- SUNA EAST CONSTITUENCY financial statements were approved and signed by the Accounting Officer on 11/5/2023 2023.



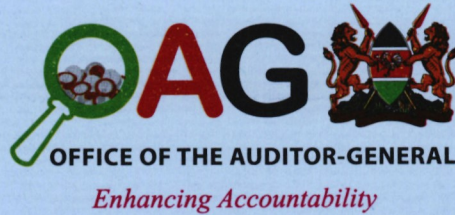
Name: ALPHONCE OMBOK
Chairman – NGCDF Committee



Name: CYNTHIA ROBI
Finance Account Manager

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SUNA EAST 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 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 - Suna East Constituency set out on pages 1 to 43, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the 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 the National Government Constituencies Development Fund - Suna East Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Bursaries for Tertiary Students

The statement of receipts and payments reflects other grants and transfers balance of Kshs.69,267,361, as disclosed in Note 7 to the financial statements. The amount includes bursaries to tertiary institutions totalling to Kshs.20,130,908 which further include an amount of Kshs.1,580,000 whose supporting acknowledgement receipts from the benefitting tertiary institutions were not provided for audit.

In the circumstances, the accuracy, completeness and propriety of the bursaries to tertiary institutions amount of Kshs.1,580,000 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on a comparable basis amount of Kshs.205,373,563 and Kshs.178,610,134 respectively, resulting to an under-funding of Kshs.26,763,430 or 13% of the budget. Similarly, the Fund expended Kshs.143,669,090 against an approved budget of Kshs.205,373,563, resulting to an under-expenditure of Kshs.61,704,473 or 30% of the budget.

The underfunding and under-expenditure affected the planned activities of the Fund and may have impacted negatively on service delivery to the residents of Suna East Constituency.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, 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. Unimplemented Schools Projects

The statement of receipts and payment reflects transfer to other Government units balance of Kshs.64,490,673 which includes transfers to primary schools and secondary schools amounts of Kshs.23,632,000 and Kshs.40,858,673 respectively as disclosed in Note 6 to the financial statements. However, review of records and field verification revealed that various primary and secondary schools' projects funded at a total cost of Kshs.11,800,000, as tabulated below, were not implemented during the year under review.

Institution	Project Activity	Disbursed Amount (Kshs.)
Kwa Primary School	Construction of two classrooms	2,000,000
Ngege Primary School	Renovation of two classrooms	600,000
Rangenyia Primary School	Renovation of 3 Classrooms	900,000
Kwa Hill Primary School	Completion of 3 classrooms	300,000
Kadika Girls Secondary School	Construction of twin laboratory	4,000,000
Magina Secondary School	Construction of two classrooms	2,000,000
Siling Secondary School	Construction of Dormitory	2,000,000
Total		11,800,000

In the circumstances, students and other stakeholders were denied the benefits that would have accrued from the projects valued at Kshs.11,800,000 had they been completed as scheduled.

2. Unapproved Re-allocation of Funds from Bursaries to Legal Fees

The statement of receipts and payments reflects other grants and transfers balance of Kshs.69,267,361, as disclosed in Note 7 to the financial statements. The amount includes bursaries to tertiary institutions amount of Kshs.20,130,908 out of which an amount of Kshs.4,017,908 was paid to a local law firm as legal fees following a Garneshee Order declared by the Court against the Constituency. This was re-allocation of funds for which, the Board's approval was not provided for audit, contrary to Section 6(1) of the National Government Constituency Development Fund Act, 2015, which provides that once funds are allocated for a particular project, they shall remain allocated for that project and may only be re-allocated for any other purpose during the financial year with the approval of the Board

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance

about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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 processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism 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 applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls 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

05 June, 2023

SUNA EAST 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

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	153,177,758	179,604,294
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	62,000
Total Receipts		153,177,758	179,666,294
Payments			
Compensation Of Employees	4	3,431,984	4,106,523
Use Of Goods and Services	5	6,479,072	5,574,572
Transfers To Other Government Units	6	64,490,673	136,087,597
Other Grants and Transfers	7	69,267,361	36,600,901
Acquisition Of Assets	8	-	50,000
Other Payments	9	-	-
Total Payments		143,669,090	182,419,593
Surplus/(Deficit)		9,508,669	(2,753,299)

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 11/5/2023 and signed by:

FUND ACCOUNT MANAGER
SUNA EAST NGCDF
Fund Account Manager
P.O. Box 923-40

Name: CYNTHIA ROBI

H.P.P
National Sub-County
Accountant
DISTRICT ACCOUNTANT
MIGORI DISTRICT
Name: ANDREW ANYAL
ICPAK M/No:17446

[Signature]
Chairman NG-CDF
Committee
Name: ALPHONCE OMBOK

SUNA EAST 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	35,218,992	25,432,375
Cash Balances (Cash at Hand)*	10B	-	-
Total Cash and Cash Equivalents		35,218,992	25,432,375
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		35,218,992	25,432,375
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	277,948	-
Total Financial Liabilities		277,948	-
Net Financial Assets		<u>34,941,044</u>	<u>25,432,375</u>
Represented By			
Fund Balance B/Fwd	13	25,432,375	27,623,533
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		9,508,669	(2,753,299)
Net Financial Position		<u>34,941,044</u>	<u>25,432,375</u>

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 11/5/2023 2023 and signed by:


 Fund Account Manager

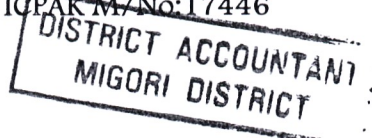
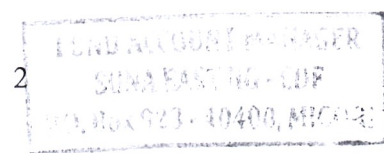

 National Sub-County
 Accountant


 Chairman NG-CDF
 Committee

Name: CYNTHIA ROBI

Name: ANDREW ANYAL
 ICPAK M/No:17446

Name: ALPHONCE OMBOK



**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

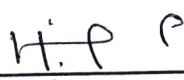
IX. Statement of Cash Flows for the Year Ended 30th June 2022

	Notes	2021 - 2022 Kshs	2020 - 2021 Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	153,177,758	179,604,294
Other Receipts	3	-	62,000
Total Receipts		153,177,758	179,666,294
Payments			
Compensation Of Employees	4	3,431,984	4,106,523
Use Of Goods and Services	5	6,479,072	5,574,572
Transfers To Other Government Units	6	64,490,673	136,087,597
Other Grants and Transfers	7	69,267,361	36,600,901
Other Payments	9	-	-
Total Payments		143,669,090	182,369,593
Total Receipts Less Total Payments		9,508,669	(2,703,299)
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	277,948	-
Prior Year Adjustments	14	-	562,141
Net Cash Flow from Operating Activities		9,786,617	(2,141,158)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	-	50,000
Net Cash Flows from Investing Activities		-	(50,000)
Net Increase In Cash And Cash Equivalent		9,786,617	(2,191,158)
Cash & Cash Equivalent At Start Of The Year	13	25,432,375	27,623,533
Cash & Cash Equivalent At End Of The Year	10	35,218,992	25,432,375

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 11/5/2023 and signed by:


Fund Account Manager

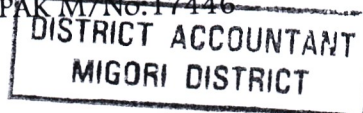
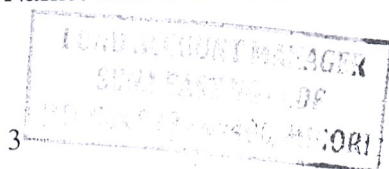

National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: CYNTHIA ROBI

Name: ANDREW ANYAL
ICPAK M/No.17446

Name: ALPHONCE OMBOK



**SUNA EAST 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	Actual on comparable basis	Budget utilization difference	% of Utilizati on
		a	B				
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years' Outstanding disbursements	2021/2022	30/06/2022	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	137,088,879	25,432,375	42,852,309	205,373,563	178,610,134	26,763,430	87.0%
Proceeds From Sale of Assets	0	0	0	0	0	0	0.0%
Other Receipts	0	0	0	0	0	0	0.0%
Totals	137,088,879	25,432,375	42,852,309	205,373,563	178,610,134	26,763,430	87.0%
Payments							
Compensation Of Employees	3,586,050		2,557,343	6,143,393	3,431,984	2,711,409	55.9%
Use Of Goods and Services	8,751,949	3,144,688	2,203,738	14,100,376	6,479,072	7,621,304	45.9%
Transfers To Other Government Units	82,258,673	4,032,000	13,363,430	99,654,103	64,490,673	35,163,430	64.7%
Other Grants and Transfers	42,492,207	18,193,687.27	17,227,797	77,913,691	69,267,361	8,646,331	88.9%
Acquisition Of Assets	0	0	0	0	0	0	0.0%
Other Payments	0	0	0	0	0	0	0.0%
Funds Pending Approval**	0	62,000	7,500,000	7,562,000	0	7,562,000	0.0%
Totals	137,088,879	25,432,375	42,852,309	205,373,563	143,679,090	61,704,473	70.0%

**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/B) and AIA	Previous Years' Outstanding Disbursements			
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,586,050		2,557,343	6,143,393	3,431,984	2,711,409
1.2 Committee allowances	3,000,000		200,000	3,200,000	2,786,060	413,940
1.3 Use of goods and services	1,639,283	719,355	370,739	2,729,377	1,060,657	1,668,720
2.0 Monitoring and evaluation						
2.1 Capacity building	2,200,000	-	1,054,800	3,254,800	2,632,355	622,445
2.2 Committee allowances	900,000	1,425,333	578,199	2,903,532	2,903,532	2,903,532
2.3 Use of goods and services	1,012,666	1,000,000		2,012,666		2,012,666
3.0 Emergency	7,192,207		711,891	7,904,098	375,000	7,529,098
3.1 Primary Schools						
3.2 Secondary schools						
3.3 Tertiary institutions						
3.4 Security projects						
4.0 Bursary and Social Security						

SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

4.1 Primary Schools									
4.2 Secondary Schools	22,000,000	10,600,000							
4.3 Tertiary Institutions	7,800,000	5,591,014			8,658,780				
4.4 Special schools	100,000				7,257,127				
4.5 Social Security					600,000				
5.0 Sports									
5.1 constituency sports tournament	2,700,000	2,002,673							
5.2									
5.3									
6.0 Environment									
6.1 Kwa Hill primary school	2,700,000								
7.0 Primary Schools Projects									
(List all the Projects)									
7.1 Ogwethi primary school	300,000								
7.2 Lwanda Asande Primary	300,000								
7.3 Wasio primary school	1,500,000								
7.4 Kowito primary school	1,500,000								
7.5 Wouth ogik primary	2,000,000								
7.6 Kwa hill primary school	300,000								
7.7 Arganga primary school	300,000								
7.8 Kasembo primary school	300,000								
7.9 Nyarongi primary school	1,500,000								
8.0 Kwa primary school	2,000,000								
8.1 Witharaga primary school	900,000								
8.2 Ngege primary school	600,000								
8.3 Omba primary school	900,000								
8.4 Ugari primary school	900,000								
8.5 Ranganya primary school	900,000								
8.6 Mwache primary school	1,200,000								
8.7 Eko primary school	900,000								
8.8 Onyalo primary school	3,000,000								
8.9 Kikomaa primary school	900,000								

**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

9.0 Nyabisawa primary school	2,000,000				2,000,000	2,000,000	-
9.1 Nyarongi special primary school	2,000,000				2,000,000	2,000,000	-
9.2 Wouk chineg primary school	4,000,000				4,000,000		4,000,000
9.3 Siling primary school	2,000,000				2,000,000		2,000,000
9.4 Rabour taya primary school				-	763,430	763,430	763,430
9.5 Sagegi primary school			500,000		500,000		500,000
9.6 Rabur taya primary school			532,000		532,000		-
9.7 Arganga primary school			250,000		250,000		-
9.8 Ochieng orwa primary school			250,000		250,000		250,000
9.9 Kikoma primary school			500,000		500,000		-
10.0 Korwa primary school			250,000		250,000		250,000
10.1 Nyasare primary school			250,000		250,000		250,000
10.2 Magina primary school			250,000		250,000		250,000
10.3 Nyabisawa primary school			250,000		250,000		-
10.4 Andingo kodit primary school			-		600,000	600,000	-
10.5 Pundo Apuoche primary school			-		5,500,000	5,500,000	5,500,000
10.6 Adungo primary school			-		5,000,000	5,000,000	5,000,000
8.0 Secondary Schools Projects (List all the Projects)							-
8.1 God Ngoche secondary	2,400,000				2,400,000	2,400,000	-
8.2 Migori Boys secondary school	1,500,000				1,500,000	1,500,000	-
8.3 Nyaduung secondary school	800,000				800,000	800,000	-
8.4 Kilimanjaro secondary school	600,000				600,000	600,000	-
8.5 Withara secondary school	3,500,000				3,500,000	3,500,000	-
8.6 Siling secondary school	2,000,000				2,000,000		2,000,000
8.7 Radienya girls school	3,500,000				3,500,000		-
8.8 Sagegi secondary school	3,700,000				3,700,000		3,700,000
8.9 Kakrao secondary	1,958,673				1,958,673	1,958,673	-
9.0 Osiingo secondary school	2,700,000				2,700,000	2,700,000	-
9.1 Onyalo secondary school	9,700,000				9,700,000	9,700,000	-
9.2 Ngege got kachacha secondary school	9,700,000				9,700,000	9,700,000	-

SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

9.3	Magina secondary school	2,000,000			2,000,000	2,000,000	-
9.4	Got kachola secondary	4,000,000			4,000,000	4,000,000	4,000,000
9.5	Kadika girls secondary school	4,000,000			4,000,000		4,000,000
9.6	Nyaduong secondary school	-		1,000,000	1,000,000	1,000,000	-
9.7	Got kachola secondary school	1,000,000			1,000,000	1,000,000	-
9.8	Nyikendo secondary school	-		500,000	500,000	500,000	-
9.0 Tertiary institutions Projects							
(List all the Projects)							
		9.1			-		-
		9.2			-		-
		9.3			-		-
		9.4			-		-
10.0 Security Projects							
		10.1			-		-
		10.2			-		-
		10.3			-		-
11.0 Acquisition of assets							
		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**							
			Kakrao technical training institute		7,500,000	7,500,000	7,500,000

**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

ALA/ prior adjustment		62,000		62,000		62,000
Total	137,088,879	25,432,375	42,852,309	205,373,563	143,669,090	61,704,474

(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

***SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022***

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-SUNA EAST 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.

**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

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.

***SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022***

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 xx June 20xx 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.

**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 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.

**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO. B105294	24,088,879	
AIE NO. B105563	44,000,000	-
AIE NO. B105935	24,000,000	-
AIE NO. B128707	5,000,000	-
AIE NO. B163869	12,000,000	-
AIE NO. B151214	15,000,000	-
AIE NO. B154435	29,088,879	-
AIE NO. B104898		61,367,724
AIE NO. B124668		9,000,000
AIE NO. B119653		10,000,000
AIE NO. B124813		16,000,000
AIE NO. B 049297		7,236,570
AIE NO. B128285		6,900,000
AIE NO. B128042		13,000,000
AIE NO. B132045		6,000,000
AIE NO. B132339		6,000,000
AIE NO. B126008		13,000,000
AIE NO. B126300		6,100,000
AIE NO. B105095		10,000,000
AIE NO. B140739		15,000,000
TOTAL	153,177,758	179,604,294

**SUNA EAST CONSTITUENCY
 NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

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 (Sale of Tender)	-	62,000
Total	-	62,000

SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	3,398,504	4,279,910
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	-
Employer Contributions Compulsory national social security schemes	33,480	246,240
Total	3,431,984	4,526,150

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	-	-
Utilities, supplies and services	51,203	-
Communication, supplies and services	-	-
Domestic travel and subsistence	895,800	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	2,632,355	1,716,600
Hospitality supplies and services	-	-
Other committee expenses	2,786,060	421,800
Committee allowance	-	1,851,600
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	-	1,584,572
Other operating expenses	-	-
Bank service commission and charges	113,654	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Total	6,479,072	5,574,572

SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

Notes to The Financial Statements (Continued)

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	23,632,000	98,887,597
Transfers To Secondary Schools (See Attached List)	40,858,673	37,200,000
Transfers To Tertiary Institutions (See Attached List)		-
Total	64,490,673	136,087,597

7. Other Grants and Other transfers

Description	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	40,658,780	10,954,000
Bursary – tertiary institutions (see attached list)	20,130,908	6,456,000
Bursary – special schools (see attached list)	700,000	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)		143,550
Security projects (see attached list)	-	1,500,000
Sports projects (see attached list)	4,702,673	1,500,000
Environment projects (see attached list)	2,700,000	3,500,000
Emergency projects (see attached list)	375,000	12,547,351
Total	69,267,361	36,600,901

8. Acquisition of Assets

Description	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings		50,000
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	-	50,000

SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

Notes to the Financial Statements (Continued)

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)	-	
<i>Cooperative Bank, Migori Branch. Suna East NG-CDF-Kshs, A/C NO. 01120481849500</i>		4,361,438
<i>Kenya Commercial Bank, Migori Branch. Suna East NG-CDF A/C No. 1286487943</i>	35,218,992	21,070,937
Total	35,218,992	25,432,375
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

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer	N/A	-	-	-
Total		-	-	-

**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

Notes to the Financial Statement Continued

12A. Retention

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

[Provide short appropriate explanations as necessary.]

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	277,948	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	277,948	-

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	25,432,375	27,623,533
Cash in hand	-	-
Imprest	-	-
Total	25,432,375	27,623,533

SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022
Notes to the Financial Statements (Continued)

14. Prior Year Adjustments

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

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

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022 KShs	2020-2021 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 KShs	2020 – 2021 KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	277,948	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	277,948	-
Changes in Accounts Payable E= D-E	277,948	-

**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

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

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	1,819,043	2,774,148
Use of goods and services	6,969,314	5,366,030
Amounts due to other Government entities (see attached list)	21,963,430	6,532,000
Amounts due to other grants and other transfers (see attached list)	12,890,687	33,756,564
Acquisition of assets	0	-
Funds pending approval	18,062,000	18,763,430
Total	61,704,474	67,192,172

SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	40,010,922.13	70,227,702
Total	40,010,922.13	70,227,702

**SUNA EAST CONSTITUENCY
 NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

Annexes
 Annexes: 1 Analysis of Pending Accounts Payable

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

Annex 2 - Analysis of Pending Staff Payables

**SUNA EAST CONSTITUENCY
 NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

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

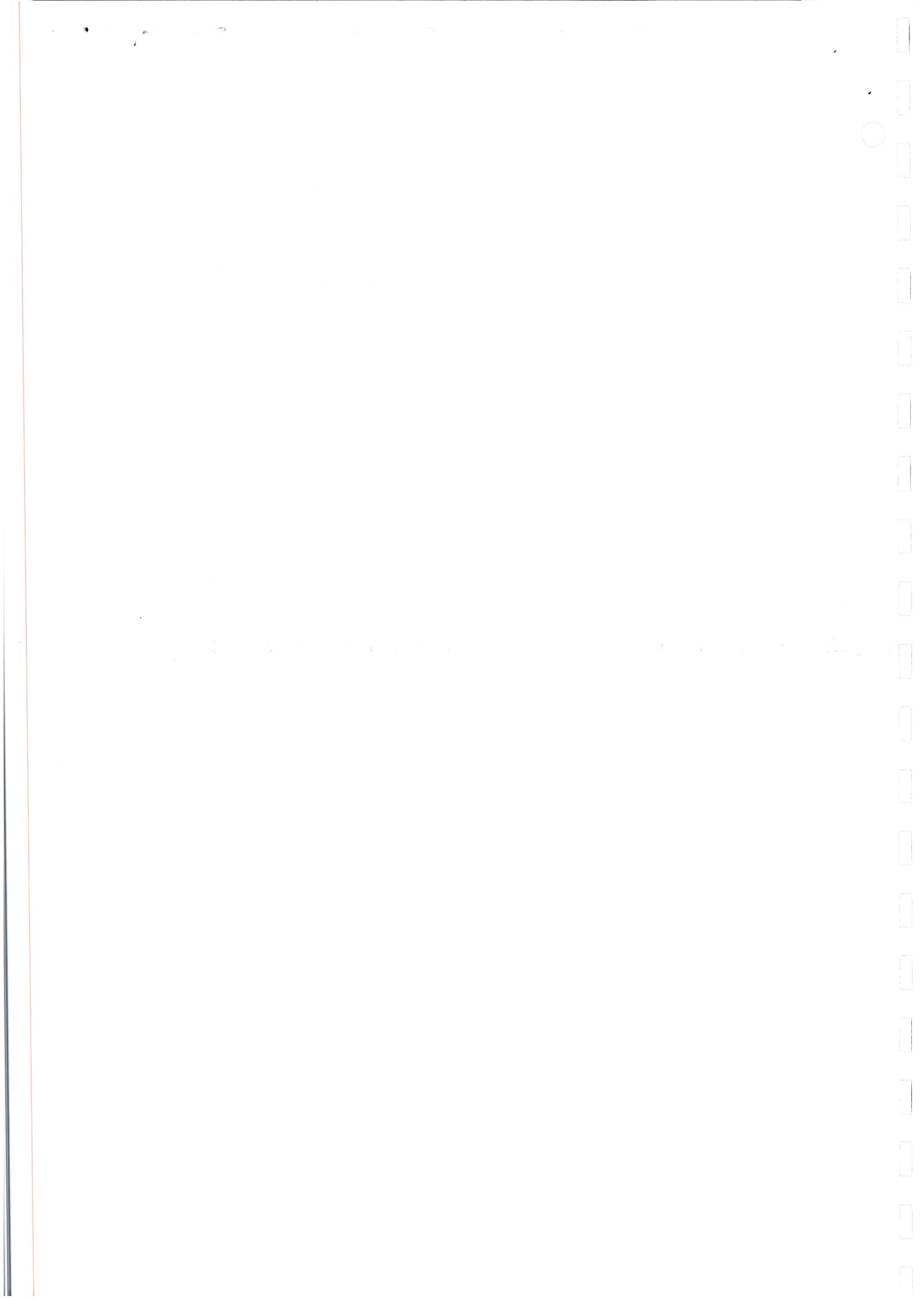
**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/2022	Outstanding Balance 2020/2021	Comments
Compensation of employees	Payment of staff salaries and gratuity	2,711,409		Ongoing
Use of goods & services	Purchase of fuel, repairs and maintenance, printing, stationery, telephone, travel and subsistence, office tea	7,433,445		Ongoing
Amounts due to other Government entities				
Kwa hill primary school	Completion of 2 classrooms: Plastering, flooring and painting.	300,000	1,200,000	Late Disbursement

SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

Ngege primary school	Renovation of 2 Classrooms: Re-Roofing, Plastering, Flooring & installation of doors and windows to completion	600,000	-	Late Disbursement
Rangenya Primary school	Renovation of 3 Classrooms: Re-Roofing, Plastering, Flooring & installation of doors and windows to completion.	900,000	-	Late Disbursement
Kikoma primary school	Renovation of 3 Classrooms: Re-Roofing, Plastering, Flooring & installation of doors and windows to completion.	900,000	-	Late Disbursement
Wouk Cheing primary school	Access Road (Site clearing, Culvert and drainage work, Grading and gravelling works 3km) to completion	4,000,000	-	Late Disbursement
Rabour Taya primary school	Completion of the 2 storey Building classrooms	763,430	763,430	Waiting Approval
Sagegi primary school	Purchase of 100 Desks for pupils	500,000	500,000	PMC Documentation submission



**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

Ochieng Orwa primary school	Purchase of 50 Desks for pupils	250,000	250,000	PMC Documentation submission
Korwa primary school	Purchase of 50 Desks for pupils	250,000	250,000	PMC Documentation submission
Nyasare primary school	Purchase of 50 Desks for pupils	250,000	250,000	PMC Documentation submission
Magina primary school	Purchase of 50 Desks for pupils	250,000	250,000	PMC Documentation submission
Siling secondary school	Construction Of 100 students capacity Dormitory to completion	2,000,000	-	Late Disbursement
Sagegi secondary school	Construction Of 100 students capacity Dormitory to completion	3,700,000	-	Late Disbursement
Got Kachola secondary school	Access Road (Site clearing, Culvert and drainage work, Grading and gravelling works 3.5km) to completion	4,000,000	-	Late Disbursement
Kadika girls secondary school	Construction of with twin lab with capacity of 60 students each per lesson to completion	4,000,000	-	Late Disbursement

**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

Sub-Total	22,663,430	3,463,430
Amounts due to other grants and other transfers		
Emergency	7,579,098	
Bursary tertiary	555,092	
Environment - Kwa hill primary school	2,700,000	Ongoing
Sub-Total	10,834,190	
Acquisition of assets		
Others (specify)		
Sub-Total		
Funds pending approval	18,062,000	
Grand Total	61,704,474	67,192,172

**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f/f (Kshs) 2020/2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/2022
Land	-	-	-	-
Buildings and structures	5,500,000	-	-	5,500,000
Transport equipment	4,538,169	-	-	4,538,169
Office equipment, furniture and fittings	7,056,355	-	-	7,056,355
ICT Equipment, Software and Other ICT Assets	210,000	-	-	210,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	17,304,524			17,304,524

**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

ST. JOSEPH OMBO PRIMARY SCHOOL	Equity	1160280958796	;09/06/21	1,310	9,310
NYAMWARE PRIMARY SCHOOL	Equity	1160280769204	;01/04/21	21,514	199,430
KAKRAO PRIMARY SCHOOL	Equity	1160280769171	;01/04/21	2,310	102,114
KOWITI PRIMARY SCHOOL	Equity	1160280769438	;01/04/21	4,070	2,310
KWA HILLS PRIMARY SCHOOL	Equity	1160280789638	;12/04/21	484,037	2,070
ANGANGA PRIMARY SCHOOL	Equity	1160280768147	;01/04/21	254,190	1,023,380
ST. PIUS ADUGO PRIMARY SCHOOL	Equity	1160280765175	;31/03/21	2,190	4,190
ST. GEORGES KILIMANJARO MIXED SEC SCHOOL	Equity	1160280979155	15/06/21	14,310	2,190
MIDOTI PRIMARY SCHOOL	Equity	1160280881119	;12/05/21	18,730	1,500,000
REMO MIXED DAY SECONDARY SCHOOL	Equity	1160280964522	;10/05/21	3,860	999,100
MWACHI PRIMARY SCHOOL	Equity	1160282095180	;09/12/21	1,100	-
NYARONGI PRIMARY	Equity	1160280821906	;22/04/21	130	-
GOD NGOCHE GIRLS SEC	Equity	1160282084471	;07/12/21	2,400,000	-
NGEGE GOT KACHACHA SEC	Equity	1160281979366	;09/11/21	5,064,830	-
KILIMANJARO SEC SCHOOL	Equity	1160280979155	;15/06/21	14,310	-
MAGINA MIXED SEC	Equity	1160280943779	;04/06/21	403,830	-
NYADUONG SECONDARY SCHOOL	Equity	1160281022626	;30/06/21	981,119	-

**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

OSINGO PRIMARY SCHOOL	Equity	1160280725358	18/03/21	190	190
RABUOR TAYA PRIMARY	Equity	1160280574113	16/02/21	313,327	9,117,019
KOKACH MIXED SECONDARY SCHOOL	Equity	1160280739887	23/03/21	5,430	5,430
WASIO PRIMARY SCHOOL	Equity	1160280961705	:09/06/21	390,310	1,200,430
WITTHARAGA MIXED DAY SEC SCHOOL	Equity	1160280965918	:10/06/21	287,770	1,500,000
MIGORI MUSLIM PRIMARY SCHOOL	Equity	1160280584760	19/02/21	6,993,281	11,000,550
THIDHNA PRIMARY SCHOOL	Equity	1160280545284	:06/02/21	676,466	5,051,422
WUOK CHIENG PRIMARY SCHOOL	Equity	1160280539912	:04/02/21	5,190	5,190
NYADUONG PRIMARY SCHOOL	Equity	1160280553156	:09/02/21	2,310	2,310
WUOTH OGIK PRIMARY SCHOOL	Equity	1160280795795	13/04/21	359,190	399,310
NYAKONYA PRIMARY SCHOOL	Equity	1160280811503	19/04/21	1,600	1,600
LWANDA D.O.K PRIMARY SCHOOL	Equity	1160280814276	20/04/21	3,430	1,799,550
MAPERA PRIMARY SCHOOL	Equity	1160280894332	18/05/21	950	199,070
ST. JOHNS NYARONGI PRIMARY	Equity	1160280821906	22/04/21	130	2,000,000
KANYADERA PRIMARY	Equity	1160280789479	:12/04/21	1,310	1,310
RADIENYA PRIMARY SCHOOL	Equity	1160280778436	:07/04/21	9,310	

**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

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

PMC	Bank	Account number	Date Open	Bank Balance	Bank Balance
				2021/2022	2020/2021
OGWEDHI PRIMARY SCHOOL	Equity	1160280815495	20/04/21	22,190.00	99,430
RADIENYA GIRLS SECONDARY SCHOOL	Equity	1160280815111	20/04/21	249,773	249,773
PUNDO APUOCHE ADC PRIMARY	Equity	1160280818217	21/04/21	2,671	178,671
GOT KACHOLA PRIMARY SCHOOL	Equity	1160280896887	19/05/21	370	80,370
KADIKA PRIMARY SCHOOL	Equity	1160280778951	;07/04/21	7,535	374,937
ONYALO MIXED DAY SCHOOL	Equity	1160280915612	25/05/21	5,664,590	1,500,550
NYAMANGA PRIMARY SCHOOL	Equity	1160280823430	22/04/21	10,057	396,057
GOT KACHOLA SECONDARY SCHOOL	Equity	1160280937908	;02/06/21	4,070	450,430
KASEMBO PRIMARY SCHOOL	Equity	1160280898231	19/05/21	37,883	1,799,550
ONYALO PRIMARY SCHOOL	Equity	1160280626843	;03/03/21	3,060,499	10,999,550
OSINGO MIXED SECONDARY SCHOOL	Equity	1160280965095	10/06/21	5,063,950	7,000,000
NYAMONGO SECONDARY SCHOOL	Equity	1160280966166	10/06/21	2,750	500,000
MIGORI BOYS SECONDARY SCHOOL	Equity	1160280729161	18/03/21	3,211,935	7,999,550

SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

NYKENDO SECONDARY SCHOOL	Equity	1160282166227	:05/01/22	500,488	-
ST SYLUS NYARONGI SPECIAL PRI	Equity	1160282748717	:18/06/22	-	-
EKO PRIMARY SCHOOL	Equity	1160282816781	:18/06/22	-	-
SILING PRIMARY SCHOOL	Equity	1160282811924	:27/06/22	600	-
NYABISAWA PRIMARY SCHOOL	Equity	1160282423281	:18/03/22	2,250,000	-
KIKOMA PRIMARY SCHOOL	Equity	1160282423334	:18/03/22	500,000	-
KWA PRIMARY SCHOOL	Equity	1160282869874		-	-
RANGENYA PRIMARY SCHOOL	Equity	1160282834149		-	-
KAKRAO SECONDARY SCHOOL	Equity	1160280372521	:11/12/20	973	-
WTHARAGA PRIMARY SCHOOL	Equity	1160282744904		-	-
UGARI PRIMARY SCHOOL	Equity	1160282726391		-	-
WIAROT PRIMARY SCHOOL	KCB	1257907166	30/05/19	232	4,784
KODILA PRIMARY SCHOOL	KCB	1258418312	10/06/19	784	232
RADIENYA PRIMARY SCHOOL	KCB	1256413682	:06/05/19	3,719	1,204
KORWA SECCONDARY SCHOOL	KCB	1260395014	09/07/19	139	3,984
NGEGE PRIMARY SCHOOL	KCB	1257817183	29/05/19	1,719	3,428
ST PIUS ADUGO PRIMARY SCHOOL	KCB	1272059227	12/03/20	2,919	784
OTACHO PRIMARY SCHOOL	KCB	1259237478	21/06/19	2,363	2,784
SANGLA PRIMARY SCHOOL	COOP	1141204805200	:09/06/16	836	1,436
KIKOMA PRIMARY SCHOOL	COOP	1141482624700	:09/05/16	6,543	7,143

**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

WUOTH OGIK PRIMARY SCHOOL	COOP	1139056296400	30/10/09	4,600	1,473
OSINGO PRIMARY SCHOOL	COOP	1141750139300	19/12/16	3,810	4,410
GOD-JOPE PRIMARY SCHOOL	COOP	1141750153900	:03/01/17	7,710	8,310
WUOK CHIENG PRIMARY SCHOOL	COOP	1141751618900	:06/08/20	2,475	3,075
KOWITI PRIMARY SCHOOL	COOP	1141482172900	21/07/14	6,288	6,888
PUNDO APUOCHE PRIMARY SCHOOL	COOP	1139202670600	:02/11/09	1,670	21,270
TINGNA PRIMARY SCHOOL	COOP	1141750154800	:03/01/17	5,136	5,735
LICHOTA KOJWANG PRIMARY SCHOOL	COOP	1141202181100	:07/08/20	3,375	3,975
TINGNA MIXED SECONDARY SCHOOL	COOP	1141482597800	:04/06/15	6,971	7,571
REMO MIXED SECONDARY SCHOOL	COOP	1141751559300	29/05/20	3,255	3,855
ONYALO PRIMARY SCHOOL	COOP	1141750159700	:07/01/17	7,001	7,601
NYAKONYA PRIMARY SCHOOL	COOP	1141204685900	24/06/16	5,083	5,683
NYADUONG PRIMARY SCHOOL	COOP	1141204740800	:04/01/17	5,385	5,985
GOT KACHOLA PRIMARY SCHOOL	COOP	1141481967500	24/06/16	70,853	107,453
NYAMWARE PRIMARY SCHOOL	COOP	1139056288500	30/05/11	71,260	110,860
NYANGO MIXED SECONDARY SCHOOL	COOP	114 048672100	14/06/16	979	

**SUNA EAST CONSTITUENCY
 NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

						156,579
NYIKENDO PRIMARY SCHOOL	COOP	1141482177500	:01/12/16	2,550		3,150
OPASI PRIMARY SCHOOL	COOP	1141481968000	24/06/15	4,083		4,683
CDF OFFICE PMC	COOP	1134204460900	:12/10/11	364,540		365,140
MIDOTI PRIMARY SCHOOL	COOP	1141202330700	:05/06/09	111,288		111,888
SUNA UPPER CHIEFS OFFICE	COOP	1141751555600	20/05/20	3,975		-
RABUOR TAYA PRIMARY SCHOOL	COOP	1141202649801	21/07/14	9,208		-
TOTAL				40,010,922		70,227,702

**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

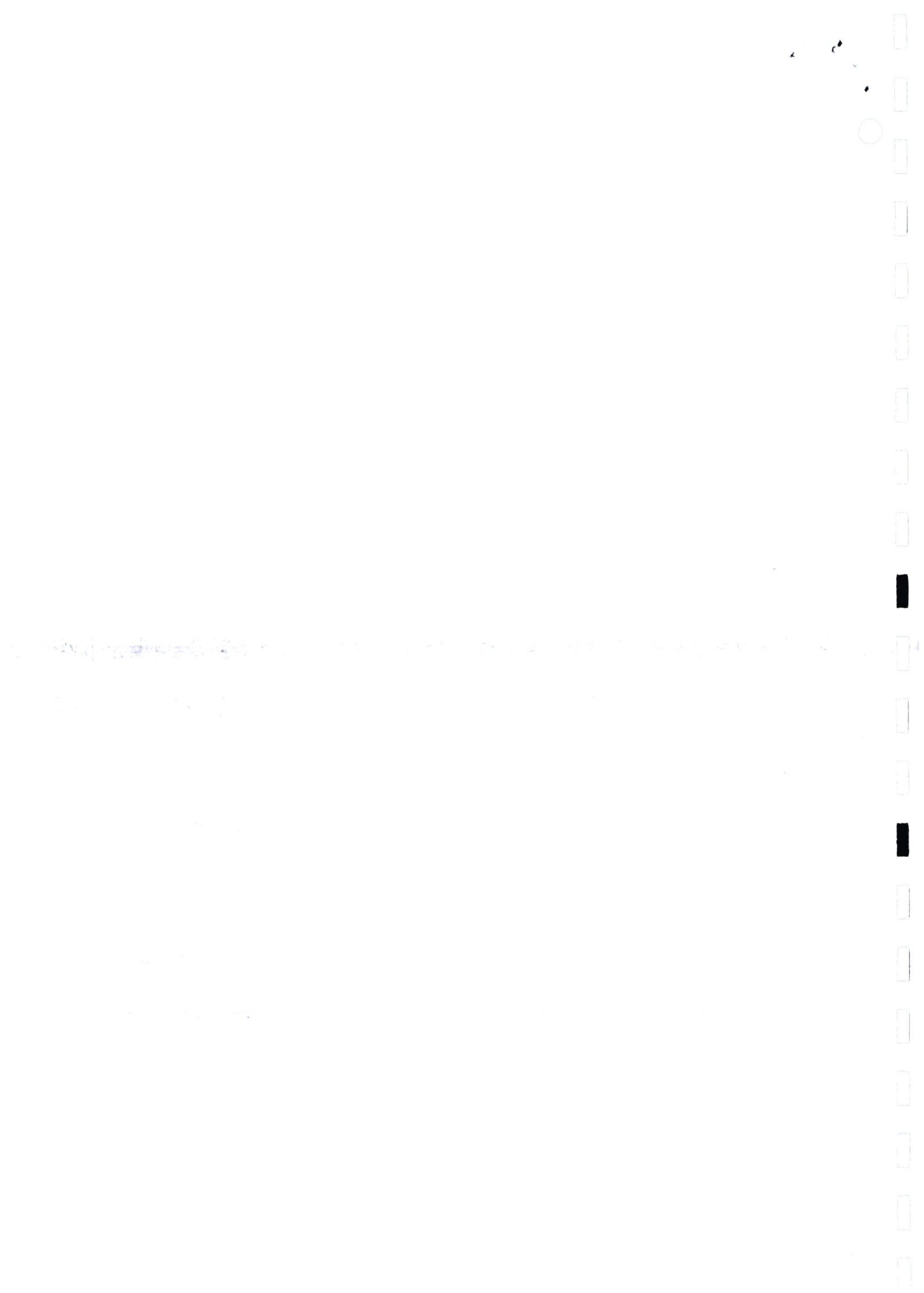
Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
1.	<p>Inaccuracies in the financial statements.</p> <p>A review of the financial statements presented for audit revealed the following inaccuracies;</p> <p>i. Comparative figure for fund balance of Kshs.1,616,299. reflected in the audited accounts of 2019/2020 differs with the opening balance on statement of assets and liabilities of Kshs.1,938,128 resulting to unexplained variance of Kshs321,829.</p> <p>ii. Comparative figure for net increase in cash and cash equivalent on the statement of cash flows of Kshs.26,007,234 was differs with reported figure of Kshs.25,685,405 resulting to a variance of Kshs.321 829.</p>	<p>The variance of Ksh 321,829 on the FY 2019/20 closing balance relate to the stale cheques that were reversed and paid. Attached is the FY 2019/20 treated as prior year adjustment. (Annex 1)</p>	Resolved on Certificate	Resolved on Certificate

**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (But a date when you expect the issue to be resolved)
	<p>iii. Comparative figure for cash and cash equivalents at the beginning of the year of Kshs1,616,299 differs with reported figure of Kshs.1,938,128 on cash flow resulting to a variance of Kshs 321,829.</p>			
<p>2.</p>	<p>Compensation of Employees</p> <p>The statement of receipts and payments reflects compensation of employees of Kshs.4,106,523 while the supporting note 4 showed kshs.4,526,150 resulting unexplained variance of Kshs.419,627. Consequently, the accuracy and completeness of compensation of employees of Kshs.4,106,523 could not be confirmed.</p>	<p>We concur the erroneous figure of 4,526,150 as indicated on Note 4, the correct figure as auto generated from the annual Expenditure return of financial year to 4,106,523 as per the attached cash flow and Receipt and Payment Note No. 4. With extract of corrected note No. 4.</p>	<p>Resolved on Certificate</p>	<p>5days</p>



**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	Office and General Supplies and Services	The management note that classification on the financial statement was in order because the items on the voucher were actually sent from the vote head of goods and service so classifying them on another vote head as committee allowances would be making the vote head for committee allowance to be overspent against the actual budget		
3.1	Note 5 to the financial statements reflect use of goods and services of Kshs. 5,574,572. Included in this amount is office and general supplies and services of Kshs. 1,584,572 which further includes Kshs.544,000 in respect of committee allowance being wrongly classified instead of the correct classification.. Consequently, the accuracy and completeness of office and general supplies and services of Kshs.1,584,572 could not be confirmed.	The management note that classification on the financial statement was in order because the items on the voucher were actually sent from the vote head of goods and service so classifying them on another vote head as committee allowances would be making the vote head for committee allowance to be overspent against the actual budget	Resolved on Certificate	5days
3.2	Unaccounted for Committee and Other	The management note	Resolved on Certificate	5days



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**SUNA EAST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	<p>Committee Expenses</p> <p>Note 5 to the financial statements reflect use of goods and services of Kshs. 5,574,572 include committee allowances and other committee expenses totaling to Kshs. 2,138,400 in respect on temporary imprest issued for purposes monitoring & evaluation of projects and committee sitting allowances. However, the expenditure was not surrendered nor supported by committee meeting minutes and monitoring and evaluation reports.</p> <p>Consequently, the accuracy, propriety and validity of committee expenses totaling to Kshs. 2,138,400 could not be confirmed.</p>	<p>that some documents were not attached to the voucher however the attached are the minutes for the activity for your review. (Annex 3)</p>		
4.1	<p>Misclassification of Expenditure</p> <p>i. Note 7 to the financial statements reflects other grants and payments of Kshs.36,600,901. Included in this</p>	<p>The management note that classification made on the above is correct as per the IPASAS guidelines. The Cluster on other grants</p>	Resolved on Certificate	5days



**SUNA EAST CONSTITUENCY
 NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
 ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>amount is Environment projects expenditure of Kshs.3,500,000 which further includes Kshs. 1,000,000 paid to ontractor for the construction of Suba East Assistant County Commissioner(ACC's) office erroneously classified to this account instead of under Security projects.</p> <p>ii. Transfers to social Security programs of Kshs. 143,550 were charged under other grants and other payments instead of compensation of employees.</p> <p>Consequently, the accuracy and completeness of Other grants and payments of Kshs.36,600,901 could not be confirmed</p>	<p>includes; Social Security Environment and Security (NHIF), and Security</p>		



 Name: CYNTHIA ROBI
 Fund Account Manager.

