

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

PARLIAMENT OF KENYA LIBRARY

THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY

DATE: 27 JUL 2023 DAY: Thursday

TABLED BY: Hon. Naomi Wago, MP
Deputy Majority Whip
Finlay Musuki

CLERK-AT-THE-TABLE:

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SEME CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2022

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30384 - 00100, NAIROBI
KENYA
REGISTRY

30 MAY 2023

RECEIVED

Revised Template 30th June 2022



SEME 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)

Table of Contents

	Page
I. Key Constituency Information and Management.....	iii
II. NG-CDFC Chairman’s Report	vii
III. Statement of Performance against Predetermined Objectives for FY2021/22	xiii
IV. Environmental and Sustainability Reporting.....	xv
V. Statement of Management Responsibilities	xix
VI. Report of the Independent Auditors on the NGCDF- Seme Constituency	xxi
VII. Statement of Receipts and Payments for the Year Ended 30th June 2022	1
VIII. Statement of Assets and Liabilities As At 30th 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 30th June 2022.....	4
XI. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022.....	6
XII. Significant Accounting Policies	15
XIII. Notes to the Financial Statements.....	21
XIV. Annexes.....	30

I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

Seme Constituency

National Government Constituencies Development Fund (NGCDF)

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

- 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 Seme 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)

Seme 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 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Kipngetich Langat
2.	Sub-County Accountant	George Okongo
3.	Chairman NGCDFC	James Henry Adundo
4.	Member NGCDFC	Willy Onyango

(d) Fiduciary Oversight Arrangements

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

Next to Seme Sub County HQs
Off Kosea – Maseno
P.O. Box 209 Kombewa, KENYA

(f) Seme Constituency NGCDF Contacts

Telephone: (254) 720 399 068
E-mail: cdfseme@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Seme Constituency NGCDF Bankers

Equity Bank Limited
Kisumu, Angawa Branch (specify the constituency account banker details)
P.O Box 3621
Kisumu, 40100

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC Chairman's Report



James Henry Adundo

Seme NGCDF Committee Chairman

I am delighted to present the 2021/2022 annual reports which shows how we've achieved our target and executed our strategy. In 2018, we engaged key stakeholders in the development of the 2018-2022 strategic plan. The plan outlined the key strategic objectives that we committed to achieve in the 5 year period. This year marked the final year of the implementation of the plan. We are proud that we have successfully achieved most of the interventions that we committed ourselves in the plan.

Allocation of Funds

During the year under review, the entity was allocated Kshs 137,088,879, 48% of which were allocated toward the infrastructural development in government units, a 15% decline as compared to the allocation in 2020-2021. The allocation towards grants and other transfers was Ksh 58,470,879.89 which accounted for 42% of total allocation. Other program areas were allocated funds as follows; compensation of employees (3%), use of goods and services (6%), and acquisition of assets (0.5%) as shown in fig 1 below.

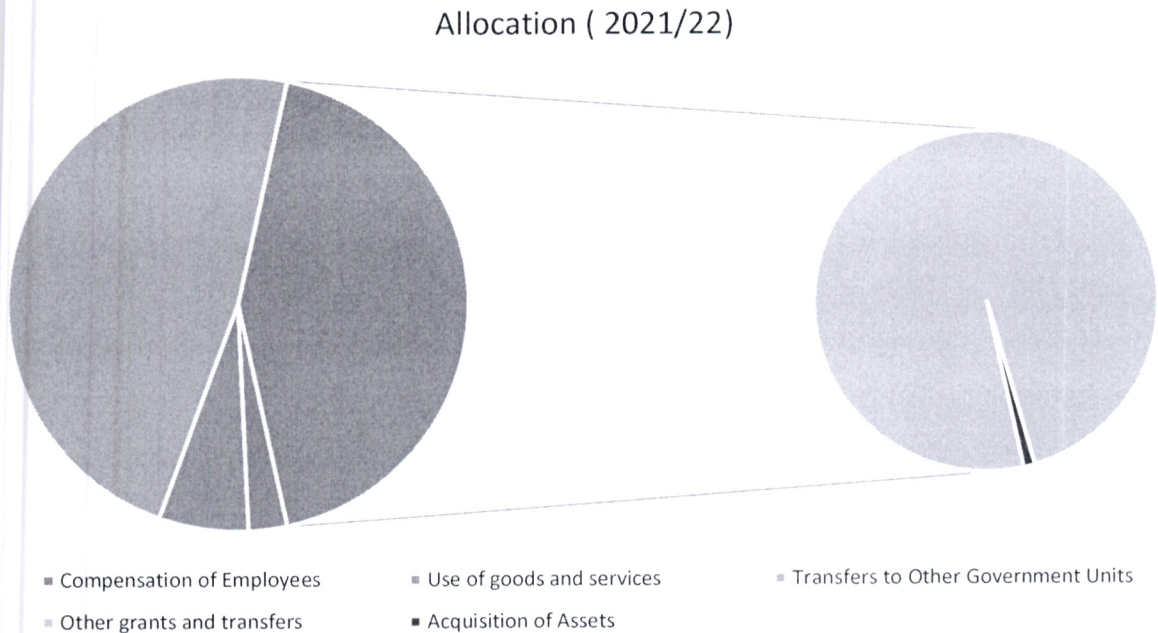


Fig 1: Allocation of Funds for 2021/2022

Utilization of Funds

The NG-CDF Board released 81% of the funds allocated within the financial year, this contributed to delays in implementation of some projects. With these funds, we have been able to initiate and complete a number of projects. Our focus in the year was improvement of Educational infrastructure where close to 80% of the funds were allocated to these initiatives.

Overall utilization of funds stood at 83% as compared to 61.3% in the year 2020/2021. This was a impressive improvement which was partly due to our improved systems and relatively timely release of funds by the NGCDF Board.

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

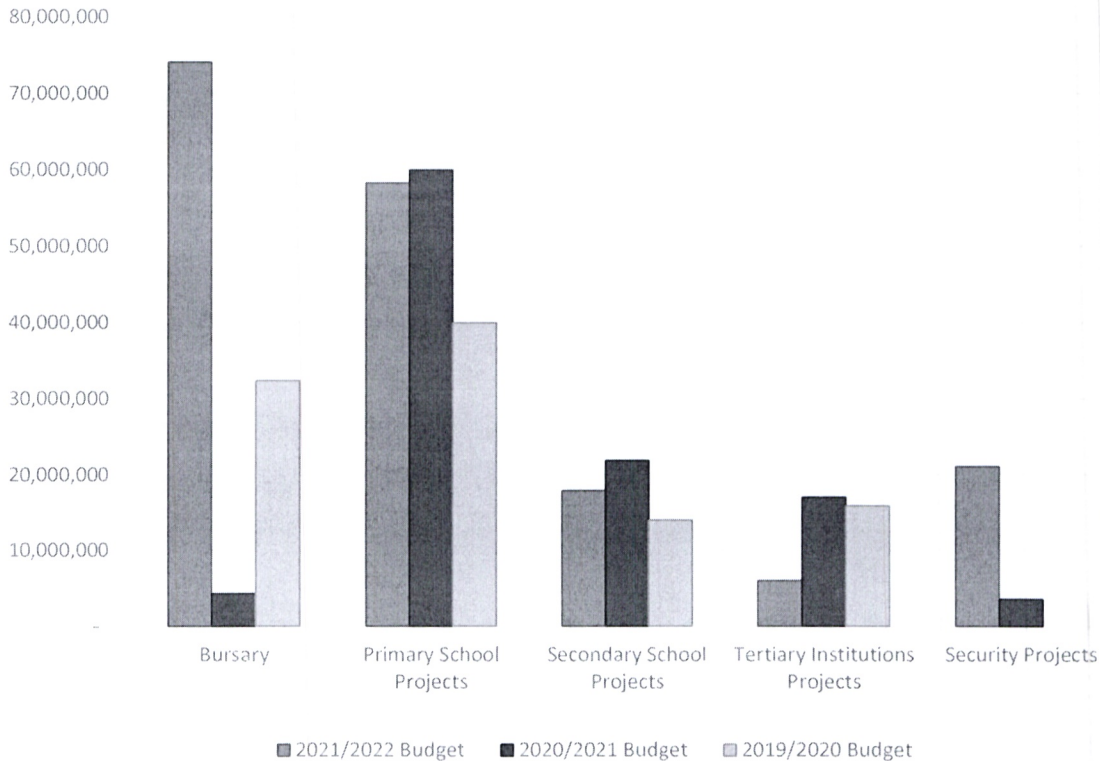


Figure 2: Comparative Analysis of Expenditure for FY 2019/20, 2020/2021 and 2021/2022

Comparative expenditure towards Primary School Development progressively increased from Ksh 39.94m in 2019/2020 to Ksh 59.96m in 2020/2021 and declined marginally to Ksh 58.23m in 2021/2022. This increased allocation is informed by our strategic plan which placed focus on improvement of structures in primary schools. The allocation towards tertiary institution increased totalled Ksh 38.755m in the 3 years which is attributable to the initiation and construction to completion of Seme Teacher Training College and completed the Kombewa KMTC College

Seme NGCDF has in the year 2021/2022 completed the construction of Seme Teacher's College, a NGCDF fully funded college. The college admitted its first 81 students to pursue diploma courses. We proudly awarded partial scholarships to 41 of these students who were needy and hailed from the constituency.

Seme Constituency

National Government Constituencies Development Fund (NGCDF)

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

We believe that information, communication and technology (ICT) plays a key role in the development of the constituency and the country at large. To advance the reach of ICT in Seme constituency, finalised the operationalization of the NGCDF ICT hub which is one of the 4 Hubs that we intend to complete within the next year to enhance access to information.

Youth empowerment is key in development and despite the limited avenues for realization of this goal under the NGCDF framework; we have been able to train over 55 youths in coxswain training, we further ensured that 30% of our procurement budget is dedicated to this group.



Fig 3: Diemo Primary School – Construction of 4 Classrooms

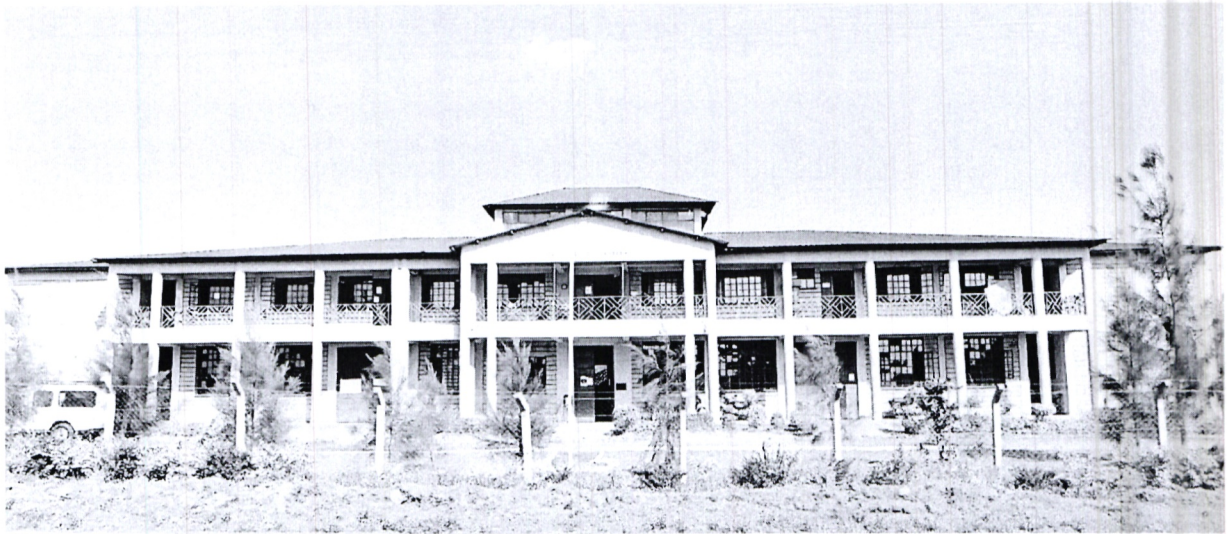


Fig 4: Seme Technical and Vocational Training College



Fig 5: Akonya Primary School – Classroom Construction

Seme Constituency

National Government Constituencies Development Fund (NGCDF)

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



Fig 6: Omore Primary School – Classroom Construction

Emerging Issues Related to the NG-CDF

- The NGCDF Act limits the project that can be implemented to those falling within the ambits of National Government, this restrictions excludes key projects that would have greatly imparted the lives of constituents.
- The Covid-19 Pandemic has brought out the need to have additional learning facilities in our schools, with limited funding, this may take a long time to realise.
- The implementation of the Competence Based Curriculum (CBC) by the education ministry poses a huge challenge in the provision of additional classrooms to cater for the need of the new education system.

Implementation Challenges and Recommended Way Forward

- The delay in disbursement of funds by the NGCDF board has greatly affected the turnaround time in project implementation. The Board and National Treasury should hasten the release of funds to avert any delays.
- The increase in taxes on construction materials and the requirement by Kenya Revenue Authority to effect tax deduction on service providers has increased the cost of projects.
- Low level of understanding on the Role of NGCDF by the publics has led to confusion and expectation gaps hence dissatisfaction. Continuous civic education and awareness creation by the NGCDF is greatly improving the perception and knowledge about NGCDF.
- The prolonged effects of the COVID 19 restrictions, the rapid increase in prises of key construction items led to project cost escalation. The effect of which resulted in delays in project implementation. We have plans to ensure adequate funding is availed to all incomplete project to ensure completion.

.....
Chairman NGCDF Committee

JAMES HENRY ADUNDO

III. Statement of Performance against Predetermined Objectives for FY2021/22

Introduction

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

The key development objectives of **Seme Constituency** 2018-2022 plan are to:

- a) Improving access to quality education through rehabilitation/renovation/ construction of infrastructure in various primary and secondary school within the constituency.
 - b) Harnessing youth talent by funding youth sporting initiatives, creating awareness of youth development and promotion of youth talent
 - c) Enhancing security in the constituency by construction of infrastructure in security and administration establishments within the constituency.
 - d) Improving the tracking of implementation of NGCDF programs through robust Monitoring and Evaluation of projects
 - e) Promoting performance management and smooth running of NGCDF office
- Catering for any unforeseen occurrences in the constituency through emergency support

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's 	In FY 21/22 -We constructed 25 new classrooms and Renovated 30 Classrooms in Primary Schools , we constructed 6 new classrooms , completed 3 laboratories constructed 2 administration blocks

Seme 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
			beneficiaries at all levels	and constructed 1 dormitory block in Secondary schools - We awarded bursaries to approximately 3000 students and supported 175 students through scholarships
Security	-To improve access to security services	-Improved service delivery to wananchi	-constructions of AP Lines -Erection of flood lights in market places -construction of chiefs' offices	-Seme NGCDF has constructed 3 AP housing units in the constituency - We also purchase a total of 2 acres of land for construction of chief's offices
Environment	-To increase forest cover and clean trading centres	-Reduced erosion and flood control -clean environment to for constituents	-purchase and plantation of seedlings -purchase of desks -Repair and installation of water catchment tanks	-we purchase a total of 200 wooden desks for several learning institutions -all classrooms built are equipped with roof catchment -Plantation of seedlings in various schools
Sports	-To nature youth talents through sporting activities	-youth engagement through sporting activities	-Support youth clubs and schools with sporting equipment -Promote annual sports tournament -Improve sports playgrounds. Levelling of field and erection of goal posts	-Annual sports tournament organised for the constituents -Award of boots and sporting equipment to several winning teams and schools
Emergency	To Mitigate on unexpected occurrences that affects the welfare of constituents within the national government facilities	Availing of Funds to mitigate on the negative effects occasioned by unexpected occurrences	Support the re-construction of damaged National Government Projects Provide Funds for the provision of urgently needed facilities in National Government Facilities	Schools provided with sanitary facilities Schools reconstructed and renovated

IV. Environmental and Sustainability Reporting

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

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

Seme 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Seme NGCDF supports the environmental conservation initiatives through provision of tree seedlings to schools and other national government institutions. The exercise is conducted jointly with the forestry department.

We partnered with the ministry of Youth and National Authority for the Campaign against Drug Abuse (NACADA) in sensitization of youth/ community on the impact of drugs during the annual sports tournament.

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

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

3. Employee welfare

We invest in providing the best working environment for our employees. Seme 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. Seme constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Seme 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-

Seme 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.

Seme Constituency

National Government Constituencies Development Fund (NGCDF)

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

6. Public Participation in Project Identification and Implementation and Monitoring

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

Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision. The NG CDFC during bursary programme, engaged the community through the community leaders to identify the needy students to be awarded with the bursary.

Public Awareness

This includes mechanisms for participation and cooperation with local, regional and national agencies, and for conducting community-based needs assessments and public awareness campaigns and holding community meetings. Seme NG-CDF have continually practiced public participation and public awareness during project identification and proposal collections in all the wards in the constituency.



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KIPNGETICH LANGAT
FUND ACCOUNT MANAGER

V. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF-Seme 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-Seme 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- Seme Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

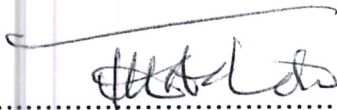
The Accounting Officer in charge of the NGCDF Seme Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the

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

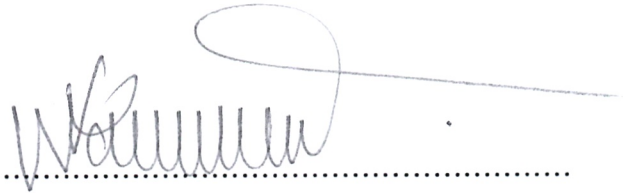
Accounting Officer confirms that the constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Seme Constituency financial statements were approved and signed by the Accounting Officer on 15/09 2022.



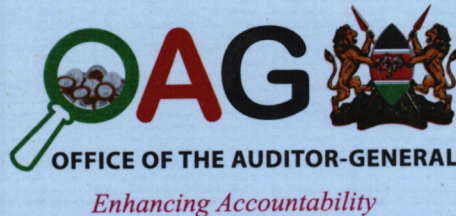
.....
Chairman NGCDF Committee
JAMES HENRY ADUNDO



.....
Fund Account Manager
KIPNGETICH LANGAT

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituency Development Fund - Seme Constituency set out on pages 1 to 52, which

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

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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituency Development Fund - Seme 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 Constituency Development Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Use of Goods and Services Expenditure

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.11,133,566 which includes training expenses of Kshs.1,566,562 and fuel, oil and lubricants of Kshs.1,150,000 respectively as disclosed in Note 5 to the financial statements. However, review of records revealed that training expenses of Kshs.417,500 and fuel, oil and lubricants of Kshs.1,150,000 were not supported with Electronic Tax Registers (ETR) generated receipts.

In the circumstances, the accuracy and completeness of use of goods and services expenditure totalling to Kshs.1,567,500 could not be confirmed.

2. Unsupported Bursaries Expenditure

The statement of receipts and payments reflects Kshs.84,890,295 in respect of other grants and transfers and as disclosed in Note 7 to the financial statements includes Kshs.74,108,163 disbursed to various education institutions as bursaries. However, review of the payment vouchers revealed disbursements totalling to Kshs.3,385,000 were not supported by acknowledgement letters or receipts from the benefitting institutions.

In the circumstances, the accuracy and completeness of bursaries expenditure of Kshs.3,385,000 for the year ended 30 June, 2022 could not be confirmed.

3. Unreversed Stale Cheques

The statement of assets and liabilities reflects bank balance of Kshs.22,170,288 as disclosed in Note 10A to the financial statements. However, review of the bank reconciliation statements revealed that stale cheques totalling to Kshs.3,335,560 which had not been reversed back in the cash book. This is contrary Section 90.(1) Public Finance Management Regulations 2015 which states that accounting officers shall

ensure any discrepancies noted during bank reconciliation exercise are investigated immediately and appropriate action taken including updating the relevant cash books.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.22,170,288 as at 30 June, 2022 could not be confirmed and Management was in breach of the law.

4. Unconfirmed Ownership and Grounded Assets

Annex 4 of the financial statements reflects fixed asset balance of Kshs.34,427,355 which includes transport equipment of Kshs.5,152,000. However, audit verification revealed that two motor cycles were grounded and not functional. In addition, included in the fixed asset register is a grounded motor vehicle whose log book was not provided for audit confirmation. Further, the balance includes office equipment, furniture and fittings balance of Kshs.2,112,454, out which items with a reported historical cost of Kshs.115,400 were not functional and idle.

In the circumstances, the ownership and completeness of fixed assets with a reported balance of Kshs.5,267,400 as at 30 June, 2022 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation indicates that the Fund expended Kshs.186,801,873 against an approved budget of Kshs.224,541,850 resulting in an under expenditure of Kshs.37,739,977 or 17% of the budget.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

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

Basis for Conclusion

Incomplete and Sub-Standard Works in Implementation of Schools Projects

The statement of receipts and payments reflects transfers to other Government units of Kshs.82,133,102 which includes transfers to primary schools of Kshs.58,237,000 and transfers to secondary schools of Kshs.17,876,102 respectively as disclosed in Note 6 to the financial statements. Review of records revealed that an amount of Kshs.8,650,000 was disbursed to (6) primary school towards construction of classrooms and Kshs.4,200,000 was disbursed to two (2) secondary schools towards construction of a classroom and a laboratory. However, field inspection of the projects in March, 2023, revealed various instances of poor workmanships and delays in completion of projects as detailed in the table below.

Institution	Project Details	Amount (KShs)	Anomalies
Abol Primary School	Construction of 2No. Standard Classroom	1,200,000	-Falling Exterior plaster finish-poor workmanship -Work in progress.
Lieye Primary School	Renovation of 1No. Classroom	1,200,000	-Missing window panes. -Renovations inclusive of roof works, plaster works, electrical, fenestrations and floor tile work.
Asino Primary School	Renovation of 2No. Classroom	1,050,000	-Falling Exterior plaster finish via ingress of water via capillarity/ cold joint. -Works complete but missing window panes.
Aduong Monge Secondary School	Construction of 1No. Laboratory	1,600,000	-Branding yet to be done. -Lab complete and in use; though fumes chamber glass not fitted properly.
Keyo Kodo Primary School	Construction of 2 no. Classrooms	2,600,000	-Poor workmanship; ramp already worn out.
Ndiru Mixed Secondary School	Construction of 2 no. Classrooms	2,600,000	-Contractor terminated the contract and abandoned the site: was using sub-standard materials
Asol Primary School	Renovation of 4No. Classrooms	1,300,000	-Branding yet to be done.

Institution	Project Details	Amount (KShs)	Anomalies
			-Window stays not properly fitted/ -Stair edge strips not properly bound in grout.
Atoya Primary School	Construction of 1No. classroom	1,300,000	Tile edge strip not properly anchored in grout. -Plaster works defects. Classroom yet to be put in use.
		12,850,000	

In the circumstances, value for money on the funds totalling to Kshs.12,850,000 spent on schools projects for the year ended 30 June, 2022 may not have been realized.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 its services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or 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 Fund's 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 was 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 considered internal controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal

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

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


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

- Identified and assessed 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 obtained audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to 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

17 July, 2023

*Seme 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	172,477,758	159,367,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	217,300	88,500
Total Receipts		172,695,058	159,456,224
Payments			
Compensation Of Employees	4	2,850,766	3,853,305
Use Of Goods and Services	5	11,133,566	9,765,755
Transfers To Other Government Units	6	82,133,102	98,769,114
Other Grants and Transfers	7	84,890,295	23,387,206
Acquisition Of Assets	8	5,794,145	419,600
Other Payments	9	-	1,169,257
Total Payments		186,801,873	137,364,237
Surplus/(Deficit)		(14,106,815)	22,091,987

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 15/09/2022 and signed by:



Fund Account Manager
KIPNGETICH LANGAT



National Sub-County Accountant
GEORGE OKONG'O
ICPAK M/No:20344



Chairman NG-CDF Committee
JAMES HENRY ADUNDO

*Seme 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

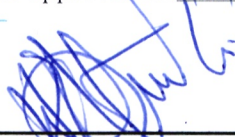
	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	22,170,288	35,546,793
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		22,170,288	35,546,793
Accounts Receivable			
Outstanding Imprests	11	-	-
Total Financial Assets		22,170,288	35,546,793
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		22,170,288	35,546,793
Represented By			
Fund Balance B/Fwd	13	35,546,793	13,198,806
Prior Year Adjustments	14	730,310	256,000
Surplus/Deficit for The Year		(14,106,815)	22,091,987
Net Financial Position		22,170,288	35,546,793

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

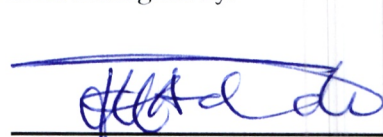
The Constituency financial statements were approved on 15/09/2022 and signed by:



Fund Account Manager
KIPNGETICH LANGAT



National Sub-County Accountant
GEORGE OKONG'O
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Chairman NG-CDF Committee
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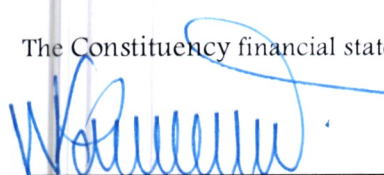
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National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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

	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	172,477,758	159,367,724
Other Receipts	3	217,300	88,500
Total Receipts		172,695,058	159,456,224
Payments			
Compensation Of Employees	4	2,850,766	3,853,305
Use Of Goods and Services	5	11,133,566	9,765,755
Transfers To Other Government Units	6	82,133,102	98,769,114
Other Grants and Transfers	7	84,890,295	23,387,206
Other Payments	9	-	1,169,257
Total Payments		181,007,729	136,944,637
Total Receipts Less Total Payments		(8,312,670)	22,511,587
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	-
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	730,310	256,000
Net Adjustments		730,310	256,000
Net Cash Flow from Operating Activities		(7,582,360)	22,767,587
Cash flow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	(5,794,145)	(419,600)
Net Cash Flows from Investing Activities		(5,794,145)	(419,600)
Net Increase In Cash And Cash Equivalent		(13,376,505)	22,347,987
Cash & Cash Equivalent At Start Of The Year	10	35,546,793	13,198,806
Cash & Cash Equivalent At End Of The Year		22,170,288	35,546,793

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 15/09/2022 and signed by:



Fund Account Manager
KIPNETICH LANGAT



National Sub-County Accountant
GEORGE OKONG'O
 ICPAK M/No:20344



Chairman NG-CDF Committee
JAMES HENRY ADUNDO

*Seme 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 Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2021/2022	30/06/2022		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	137,088,879	35,546,793	51,688,879	224,324,551	208,024,551	16,300,000	93%
Proceeds From Sale of Assets				-	-	-	0%
Other Receipts		217,300		217,300	217,300	-	0%
Totals	137,088,879	35,764,093	51,688,879	224,541,851	208,241,851	16,300,000	93%
Payments							
Compensation Of Employees	3,710,190	3,079,974	-	6,790,164	2,850,766	3,939,399	42%
Use Of Goods and Services	8,627,809	2,550,647	197,495	11,375,952	11,133,566	242,386	98%
Transfers To Other Government Units	61,920,000	10,176,498	18,632,555	90,729,053	82,133,102	8,595,951	88%
Other Grants and Transfers	62,170,880	6,348,419	32,858,828	101,378,127	84,890,295	16,487,832	86%
Acquisition Of Assets	660,000	9,928,134	-	10,588,134	5,794,145	4,793,989	55%
Other Payments	-	3,289,620	-	3,289,620	-	3,289,620	0%
Funds Pending Approval**	-	390,800	-	390,800		390,800	0%
Totals	137,088,879	35,764,093	51,688,879	224,541,850	186,801,873	37,739,977	83%

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

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

Comments on Budget Utilisation

- The overall budget utilization was 83% which was due to non-disbursement of funds from the NGCDF Board on time. At the close of the financial year, the entity had not received a total of Ksh 16,300,000 which includes Ksh 4,300,000 for 2018/2019, and 12,000,000 for the 2021/2022 financial year.
- The compensation of employees, Transfer to National Government entities and other grants and transfers were below 90% in utilization because the entity had an outstanding disbursement of Ksh 16,300,000 which includes Ksh 4,300,000 for 2018/2019, and 12,000,000 for the 2021/2022 financial year. The utilization of funds under acquisition of assets was 55% which was a result of an ongoing construction of NGCDF Hall which at the close of the financial year was only 50% done.
- The variance between the original and the final budget is a result of the adjustment column of Ksh 87,452,972 constitutes Ksh 35,764,093 being opening balances and Ksh 51,688,879 being outstanding disbursements at the beginning of the year for 2020/2021 and previous years.
- Other receipts represents the Appropriation in Aid relating to sale of tenders amounting to Ksh 217,300 (being Ksh 43,800 for 2021/2022, Ksh 88,500 for 2020/2021 and Ksh 85,000 for 2019/2020)

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	37,739,978
Less undisbursed funds receivable from the Board as at 30 th June 2022	(16,300,000)
	21,439,978
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	730,310
Cash and Cash Equivalents at the end of the FY 2021/2022	22,170,288


The Constituency financial statements were approved on 15/09/2022 and signed by:



Fund Account Manager
KIPNETICH LANGAT



National Sub-County Accountant
GEORGE OKONG'O
 ICPAK M/No:20344



Chairman NG-CDF Committee
JAMES HENRY ADUNDO

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

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022	
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,710,190	3,079,974		6,790,164	2,850,766	3,939,399
1.2 Committee allowances	2,500,000	1,369,077		3,869,077	3,843,000	26,077
1.3 Use of goods and services	2,015,143	205,203		2,220,346	2,182,011	38,335
Total	8,225,333	4,654,254	-	12,879,586	8,875,777	4,003,810
2.0 Monitoring and evaluation						
2.1 Capacity building	2,000,000		197,495	2,197,495	2,154,305	43,190
2.2 Committee allowances	529,375	-		529,375	433,650	95,725
2.3 Use of goods and services	1,583,291	976,368		2,559,659	2,520,600	39,059
Total	4,112,666	976,368	197,495	5,286,529	5,108,555	177,974
3.0 Emergency						
3.1 Primary Schools						
Gumo Primary School	100,000			100,000	100,000	-
Ndiru Primary School	500,000			500,000	500,000	-
Ngop Ngeso Primary	700,000			700,000	700,000	-
Oruga Primary School	700,000			700,000	700,000	-
Osewre Primary School	400,000			400,000	400,000	-
3.2 Secondary schools				-		-
3.3 Tertiary institutions						

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
Seme Teachers College	550,000			550,000	550,000	-
3.4 Security projects						
NGCDF Offices	420,532			420,532	420,532	-
3.5 Unutilised	3,821,675		5,494,069	9,315,744		9,315,744
Total	7,192,207	-	5,494,069	12,686,276	3,370,532	9,315,744
4.0 Bursary and Social Security				-		-
4.1 Secondary Schools	31,700,000	1,848,419	10,724,680	44,273,099	44,263,599	9,500
4.2 Tertiary Institutions	16,000,000		14,131,692	30,131,692	29,844,564	287,128
4.3 Social Security				-		-
4.4 Special Needs				-		-
Total	47,700,000	1,848,419	24,856,372	74,404,791	74,108,163	296,628
5.0 Sports				-		-
5.1 Constituency Tournament	2,000,000		1,821,387	3,821,387	3,400,600	420,787
Total	2,000,000	-	1,821,387	3,821,387	3,400,600	420,787
				-		-
6.0 Environment				-		-
Akonya Primary School	154,917			154,917	95,000	59,917
Atol Primary School	154,917			154,917	95,000	59,917
Bishop Abiero Magwar Girls			100,000	100,000	91,000	9,000
Keyo Kodo Primary School	154,917			154,917	95,000	59,917
Kombewa KMTC			100,000	100,000	100,000	-

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
Langi Primary School	154,917			154,917	95,000	59,917
Lieye Primary School			100,000	100,000	100,000	-
Magwako Primary School	154,917			154,917	95,000	59,917
Mbeka Primary School	154,917			154,917	95,000	59,917
Nyamisri Secondary School	154,917			154,917	95,000	59,917
Nyatigo Secondary School	154,917			154,917	95,000	59,917
Nyawanga Primary School	154,917			154,917	95,000	59,917
Odienea Kagai Primary School	154,917			154,917	95,000	59,917
Oluti Primary School	154,917			154,917	95,000	59,917
Omuya Primary School			100,000	100,000	100,000	-
Omuya Primary School	154,917			154,917	95,000	59,917
Onyinjo Primary School	154,917			154,917	95,000	59,917
Rabongi Primary School	154,917			154,917	95,000	59,917
Ranen Girls Secondary			100,000	100,000	100,000	-
Ridore Mixed Secondary School	154,917			154,917	95,000	59,917
Seme Teachers Training College			100,000	100,000	100,000	-
St. Alloys Reru Secondary School	154,917			154,917	95,000	59,917
				-		-
Total	2,478,673	-	600,000	3,078,673	2,111,000	967,673
7.0 Transfer to Primary Schools				-		-
Abol Primary School	1,300,000	-	-	1,300,000	1,200,000	100,000
Aduong Monge Primary School	1,300,000	-	-	1,300,000	1,300,000	-

Seme Constituency

National Government Constituencies Development Fund (NGCDF)

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022	
Akonya Primary School	400,000	-	-	400,000	400,000	-
Alwala Primary School	2,200,000	-	-	2,200,000	2,200,000	-
Alwala Primary School	200,000	-	-	200,000	200,000	-
Asino Primary School	1,050,000	-	-	1,050,000	1,050,000	-
Asol Primary School	1,575,000	-	-	1,575,000	1,575,000	-
Atol Primary School	60,000	(80,000)	-	(20,000)	60,000	(80,000)
Atoya Primary School	1,300,000	-	-	1,300,000	1,300,000	-
Awanya Primary School	2,600,000	-	-	2,600,000	1,300,000	1,300,000
Bonde Primary School	300,000	-	-	300,000	300,000	-
Dago Kanyagaya Primary School			400,000	400,000	400,000	-
Got Agulu Primary School	60,000	-	-	60,000	60,000	-
Jonyo Primary School		0	-	0	-	0
Kambudi Primary School	1,300,000	-	-	1,300,000	200,000	1,100,000
Kamonye Primary School			1,200,000	1,200,000	1,200,000	-
Keyo Kodo Primary School	2,600,000	-	-	2,600,000	2,600,000	-
Kindu Primary School			1,290,000	1,290,000	1,290,000	-
Kirindo Primary School	400,000	-	-	400,000	400,000	-
Kitare Primary School	60,000	-	-	60,000	60,000	-
Korumba Primary School	1,050,000	-	-	1,050,000	1,050,000	-
Korwenje Primary School	60,000	-	-	60,000	60,000	-
Korwenje Primary School	600,000	-	-	600,000		600,000

Seme Constituency

National Government Constituencies Development Fund (NGCDF)

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
Kuoyo Kaila Primary School	1,300,000	-	-	1,300,000	1,300,000	-
Kuoyo Kowe Primary School	60,000	-	-	60,000	60,000	-
Kuoyo Kowe Primary School			1,200,000	1,200,000	1,200,000	-
Lieye Primary School			1,200,000	1,200,000	1,200,000	-
Lieye primary School	60,000	-	-	60,000	60,000	-
Lunga Primary School	1,300,000	-	-	1,300,000	-	1,300,000
Magwar Primary School	2,300,000	-	-	2,300,000	2,300,000	-
Magwar Primary School	300,000	-	-	300,000	300,000	-
Mayieka Primary School	2,600,000	-	-	2,600,000	1,300,000	1,300,000
Mbeka Primary School	1,300,000	-	-	1,300,000	1,300,000	-
Miranga Primary School	1,300,000	-	-	1,300,000	1,300,000	-
Nanga Koker Primary School	1,575,000	-	-	1,575,000	1,575,000	-
Ndiru Mixed Primary School	2,600,000	-	-	2,600,000	2,600,000	-
Nduta Primary School			1,100,000	1,100,000	1,100,000	-
Ngop Ngeso Primary School	1,300,000	-	-	1,300,000	1,300,000	-
Ngutu Primary School	2,600,000	-	-	2,600,000	2,600,000	-
Nyaguda Primary School			1,200,000	1,200,000	1,200,000	-
Nyalik Primary School	2,600,000	-	-	2,600,000	2,600,000	-
Nyamboyo Primary School	600,000	-	-	600,000	600,000	-
Nyamgun Primary School	535,000		104,775	639,775	535,000	104,775
Nyamisiri Primary School			137,780	137,780	137,000	780

Seme Constituency

National Government Constituencies Development Fund (NGCDF)

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
Nyamisiri Primary School			500,000	500,000	500,000	-
Nyamor Primary School	2,600,000	-	-	2,600,000	2,600,000	-
Nyawanga Primary School	1,575,000	-	-	1,575,000	1,575,000	-
Odiénya Kagai Primary School	1,300,000	-	-	1,300,000	1,300,000	-
Ojola Kadero Primary School		80,000	-	80,000	80,000	-
Olare Primary School			1,200,000	1,200,000	1,200,000	-
Ombo Primary School			500,000	500,000	500,000	-
Orando Primary School	1,575,000	-	-	1,575,000	1,575,000	-
Osewre Primary School	1,300,000	-	-	1,300,000	1,300,000	-
Pith Kochiel Primary School		(300,000)		(300,000)	-	(300,000)
Pith Kochiel Primary School	500,000		-	500,000	500,000	-
Rapogi Primary School	535,000	-	-	535,000	535,000	-
St. Francis Oriang Primary School			1,200,000	1,200,000	1,200,000	-
Urudi Ratta Primary School			1,300,000	1,300,000	1,300,000	-
Urudi Ratta Primary School	2,600,000	-	-	2,600,000	1,300,000	1,300,000
				-		-
Total	52,730,000	(300,000)	12,532,555	64,962,555	58,237,000	6,725,555
8.0 Transfer to Secondary Schools						
Aduong Monge Secondary School	1,600,000			1,600,000	1,600,000	-
Alungo Mixed Secondary School	640,000			640,000	640,000	-
Asol Secondary School	-	1,200,000		1,200,000	1,200,000	-

Seme Constituency

National Government Constituencies Development Fund (NGCDF)

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2021/2022	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2021/2022	30/06/2022	
Bishop Abiero Magwar Girls Secondary School	-		200,000	200,000	-	200,000
Bishop Abiero Oruga Mixed Sec	-			-	-	-
Bonde Secondary school	-	536,102		536,102	536,102	-
Bonde Secondary School	-		1,000,000	1,000,000	1,000,000	-
Bonde Secondary School	1,000,000			1,000,000	1,000,000	-
Diemo Secondary School	2,500,000			2,500,000	2,500,000	-
Korwenje Secondary School	-		1,200,000	1,200,000	1,200,000	-
Nduru Mixed Secondary School	-			-		-
Nyamgun Secondary School	-	396		396		396
Nyatigo Secondary School		(330,000)		(330,000)		(330,000)
Nyawanga Secondary School	1,400,000			1,400,000	1,400,000	-
Prof Nyongo Secondary School	-	5,000,000		5,000,000	5,000,000	-
Ranen Girls High School	1,800,000			1,800,000	1,800,000	-
Total	8,940,000	6,406,498	2,400,000	17,746,498	17,876,102	(129,604)
9.0 Transfer to Tertiary institutions				-		-
Kemri Kombewa Pediatric Research Ward			2,000,000	2,000,000	-	2,000,000
Kombewa KMTC- Langi Campus		1,800,000		1,800,000	1,800,000	-
Seme Teachers' College	250,000			250,000	250,000	-
Seme Teachers College		2,270,000	1,700,000	3,970,000	3,970,000	-
				-		-

Seme Constituency

National Government Constituencies Development Fund (NGCDF)

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
Total	250,000	4,070,000	3,700,000	8,020,000	6,020,000	2,000,000
10.0 Security Projects				-		-
Harambee Patrol Base	300,000			300,000	300,000	-
Kipasi Ap Line		1,200,000		1,200,000	-	1,200,000
Kipasi Police Post	300,000			300,000		300,000
Kolenyo Ap Post		1,600,000		1,600,000	-	1,600,000
Kolenyo Police Post	1,200,000			1,200,000	1,200,000	-
Magwar Ap Post		900,000		900,000		900,000
Magwar Police Post		400,000		400,000	400,000	-
Nyaguda Police Post		400,000		400,000		400,000
Security Patrol Boat	1,000,000			1,000,000		1,000,000
Seme Sub County Dccs Office			87,000	87,000		87,000
				-		-
Total	2,800,000	4,500,000	87,000	7,387,000	1,900,000	5,487,000
11.0 Acquisition of Assets				-		-
Construction of CDF office		9,644,598		9,644,598	5,134,151	4,510,447
NGCDF Office Borehole		114,576		114,576		114,576
Purchase of furniture and equipment	660,000	168,960		828,960	659,994	168,966
				-		-
				-		-
Total	660,000	9,928,134	-	10,588,134	5,794,145	4,793,989

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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2021/2022			2021/2022	30/06/2022	
12.0 Other payments				-		-
Constituency Innovation Hubs		3,249,800		3,249,800		3,249,800
Electrification		150,000		150,000		150,000
Oriang Dispensary		20,000		20,000		20,000
Strategic Plan		(130,180)		(130,180)		(130,180)
Total	-	3,289,620	-	3,289,620	-	3,289,620
13.0 Unallocated Fund				-		-
Unapproved projects				-		-
AIA		390,800		390,800		390,800
PMC savings				-		-
Total	-	390,800	-	390,800	-	390,800
	137,088,879	35,764,093	51,688,879	224,541,850	186,801,873	37,739,977

(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)

XII. 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-Seme 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.

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.

Seme Constituency

National Government Constituencies Development Fund (NGCDF)

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

Significant Accounting Policies continued

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Seme Constituency

National Government Constituencies Development Fund (NGCDF)

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

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.

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.

Seme Constituency

National Government Constituencies Development Fund (NGCDF)

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

XIII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE A895032	300,000	
AIE B105280	33,000,000	
AIE B105557	44,000,000	
AIE B105927	22,000,000	
AIE B128694	5,000,000	
AIE B140821	2,000,000	
AIE B154201	12,000,000	
AIE B154424	18,000,000	
AIE B154480	12,088,879	
AIE B163856	12,000,000	
AIE B089092	12,088,879	
AIE B104773		50,000,000
AIE B104837		17,367,724
AIE B124661		9,000,000
AIE B119639		10,000,000
AIE B128272		6,900,000
AIE B138995		13,000,000
AIE B132326		6,000,000
AIE B132032		6,000,000
AIE B128029		13,000,000
AIE B119639		10,000,000
AIE B139546		6,100,000
AIE B138652		12,000,000
TOTAL	172,477,758	159,367,724

Seme Constituency

National Government Constituencies Development Fund (NGCDF)

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

Notes To the Financial Statements (Continued)

2. Proceeds From Sale of Assets

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

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	217,300	88,500
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	217,300	88,500

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,768,686	3,012,452
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	566,167
Employer Contributions Compulsory national social security schemes	82,080	274,686
Total	2,850,766	3,853,305

Seme Constituency

National Government Constituencies Development Fund (NGCDF)

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

Notes to the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	269,190	89,490
Communication, supplies and services	520,650	835,115
Domestic travel and subsistence	661,150	1,277,600
Printing, advertising and information supplies & services	247,685	161,937
Rentals of produced assets		108,980
Training expenses	1,566,652	527,300
Hospitality supplies and services	235,380	392,772
Other committee expenses	823,200	433,450
Committee allowance	4,276,650	4,158,718
Insurance costs	-	-
Specialized materials and services	-	58,900
Office and general supplies and services	691,800	654,636
Fuel , oil & lubricants	1,150,000	621,970
Other operating expenses	-	210,649
Bank service commission and charges	33,840	69,360
Routine maintenance - vehicles and other transport equipment	662,369	130,600
Routine maintenance- other assets	-	34,278
Total	11,133,566	9,765,755

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	58,237,000	59,964,114
Transfers To Secondary Schools (See Attached List)	17,876,102	21,875,000
Transfers To Tertiary Institutions (See Attached List)	6,020,000	16,930,000
Total	82,133,102	98,769,114

Seme Constituency

National Government Constituencies Development Fund (NGCDF)

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

Notes To The Financial Statements (Continued)

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	44,263,599	1,451,554
Bursary – tertiary institutions (see attached list)	29,844,564	2,874,400
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security Programmes (NHIF)	-	-
Security projects (see attached list)	1,900,000	3,604,937
Sports projects (see attached list)	3,400,600	2,228,115
Environment projects (see attached list)	2,111,000	-
Emergency projects (see attached list)	3,370,532	13,228,200
Total	84,890,295	23,387,206

8. Acquisition of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	5,134,151	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	357,994	419,600
Purchase of ICT Equipment, Software and Other ICT Assets	302,000	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	5,794,145	419,600

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	1,169,257
	-	1,169,257

Seme 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)

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)		
Equity Bank K Ltd, Angawa Branch A/C no. 1260261899624	22,170,288	35,546,793
Total	22,170,288	35,546,793
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Kipngetich Langat	Various	4,381,190	4,381,190	-
Total		4,381,190	4,381,190	-

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	-	-

Notes to the Financial Statement Continued

12B. Gratuity

	2021-2022	2020-2021
	KShs	KShs

Seme Constituency

National Government Constituencies Development Fund (NGCDF)

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

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

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	35,546,793	13,198,806
Cash in hand	-	-
Imprest	-	-
Total	35,546,793	13,198,806

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	256,000	730,310	986,310
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	256,000	730,310	986,310

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

Seme 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)

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	4,381,190	-
Imprest surrendered during the Year (C)	4,381,190	-
closing accounts in account receivables D= A+B-C	-	-
Changes in Account Receivables E= D-A	-	-

16. Changes in Accounts Payable – Deposits and Retentions

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

Seme 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	559,349	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	559,349	-

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	606,198	183,820
Others (<i>specify</i>)	-	-
Total	606,198	183,820

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	3,939,399	3,079,974
Use of goods and services	242,386	2,748,143
Amounts due to other Government entities (see attached list)	8,595,951	27,609,053
Amounts due to other grants and other transfers (see attached list)	16,487,832	39,851,247
Acquisition of assets	4,793,989	9,928,134
Other Payments	3,289,620	3,289,620
Funds pending approval	390,800	173,500
Total	37,739,977	86,679,671

Seme 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)	58,202,359	57,338,255
Total	58,202,359	57,338,255

XIV. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
	a	b	c	d=a-c	
Construction of buildings					
1. Seme NGCDF Multipurpose Hall	10,000,000	March 2022	5,134,150.70	4,865,849.30	The pending payables of Ksh 559,349 relates to retention monies due to the contractor
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2022	Comments
NG-CDFC Staff				
1. Cliff Dache	Account Assistant	2017	106,920	
2. Leah Fiona Aduol	Project Assistant	2016	106,600	
3. Kevin Awiti	Driver	2020	71,840	
4. George Arodi	Clerical Officer	2020	57,200	
5. Josephine Owuor	Admin Assistant	2018	70,280	
6. Paul Oguk Omondi	Security Officer	2014	70,280	
7. Moses Oyugi	Grounds Man	2018	70,280	
8. Martin Onyango	Clerk of Works	2015	52,798	
Sub-Total			606,198	
Grand Total			606,198	

Seme 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	Outstanding Balance	Comments
		2021/2022	2020/2021	
Compensation of employees	Funds set aside for payment of staff salaries and gratuity	3,939,399	3,079,974	Cashbook Closing Balances
Use of goods & services	To facilitate the Payment for Goods and Services for use by NGCDF	242,386	2,748,143	Cashbook Closing Balances
Amounts due to other Government entities				
Amount Due to Primary Schools			11,032,555	
Abol Primary School	Construction of 1 Classroom	100,000		Cashbook Closing Balances
Atol Primary School	Completion of 1 Classroom	-80,000		Funds not disbursed by the NG-CDF Board
Awanya Primary School	Construction of 2 Classroom	1,300,000		Funds not disbursed by the NG-CDF Board
Kambudi Primary School	Construction of 1 Classroom	1,100,000		Funds not disbursed by the NG-CDF Board
Korwenje Primary School	Completion of Administration Block	600,000		Funds not disbursed by the NG-CDF Board
Lunga Primary School	Construction of 1 Classroom	1,300,000		Funds not disbursed by the NG-CDF Board
Mayieka Primary School	Construction of 1 Classroom	1,300,000		Funds not disbursed by the NG-CDF Board

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

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2021/2022	2020/2021	
Nyamgun Primary School	Completion of 1 classroom	104,775		Cashbook Closing Balances
Nyamisiri Primary School	Completion of 2 Classrooms	780		Cashbook Closing Balances
Pith Kochiel Primary School	Purchase of Land	-300,000		Cashbook Closing Balances
Urudi Ratta Primary School	Completion of 1 classroom	1,300,000		Funds not disbursed by the NG-CDF Board
Amount Due to Secondary Schools			8,806,498	
Nyatigo Secondary School	Completion of 1 classroom	-330,000		Cashbook Closing Balances
Nyamgun Secondary School	Completion of Science Laboratory	396		Cashbook Closing Balances
Bishop Abiero Magwar Girls Secondary School	Fencing of Compound	200,000		Cashbook Closing Balances
Amount Due to Tertiary Schools			7,770,000	
Kemri Kombewa Pediatric Research Ward	Purchase of Land for Pediatric Research Ward	2,000,000		Cashbook Closing Balances
	Sub-Total	8,595,951	27,609,053	
Amounts due to other grants and other transfers				
Bursary				
Bursary - Secondary Schools	Payment of bursary to needy students in secondary schools	9,500	12,573,099	Cashbook Closing Balances

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

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2021/2022	2020/2021	
Bursary - Tertiary Institutions	Payment of bursary to needy students in tertiary institutions	287,128	13,575,692	Cashbook Closing Balances
Emergency				
Unutilised Emergency Funds	Emergency reserve for urgent and unforeseen need for expenditures that may occur in the constituency	9,315,744	6,694,069	Cashbook Closing Balances
Environment Projects			600,000	
Akonya Primary School	Purchase and Installation of Water Tank	59,917		Cashbook Closing Balances
Atol Primary School	Purchase and Installation of Water Tank	59,917		Cashbook Closing Balances
Bishop Abiero Magwar Girls	Purchase and Installation of Water Tank	9,000		Cashbook Closing Balances
Keyo Kodo Primary School	Purchase and Installation of Water Tank	59,917		Cashbook Closing Balances
Langi Primary School	Purchase and Installation of Water Tank	59,917		Cashbook Closing Balances
Magwako Primary School	Purchase and Installation of Water Tank	59,917		Cashbook Closing Balances
Mbeka Primary School	Purchase and Installation of Water Tank	59,917		Cashbook Closing Balances
Nyamisri Secondary School	Purchase and Installation of Water Tank	59,917		Cashbook Closing Balances

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

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2021/2022	2020/2021	
Nyatigo Secondary School	Purchase and Installation of Water Tank	59,917		Cashbook Closing Balances
Nyawanga Primary School	Purchase and Installation of Water Tank	59,917		Cashbook Closing Balances
Odienea Kagai Primary School	Purchase and Installation of Water Tank	59,917		Cashbook Closing Balances
Oluti Primary School	Purchase and Installation of Water Tank	59,917		Cashbook Closing Balances
Omuya Primary School	Purchase and Installation of Water Tank	59,917		Cashbook Closing Balances
Onyinjo Primary School	Purchase and Installation of Water Tank	59,917		Cashbook Closing Balances
Rabongi Primary School	Purchase and Installation of Water Tank	59,917		Cashbook Closing Balances
Ridore Mixed Secondary School	Purchase and Installation of Water Tank	59,917		Cashbook Closing Balances
St. Alloys Reru Secondary School	Purchase and Installation of Water Tank	59,917		Cashbook Closing Balances
Security Projects			4,587,000	
Kipasi Police Post	Purchase of land and fencing	1,200,000		Funds not disbursed by the NG-CDF Board
Kipasi Police Post	Construction of 3 Door Pit Latrines	300,000		Funds not disbursed by the NG-CDF Board

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

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2021/2022	2020/2021	
Kolenyo Ap Post	Construction of AP Administration Block	1,600,000		Funds not disbursed by the NG-CDF Board
Magwar Ap Post	Construction of AP Administration Block	900,000		Funds not disbursed by the NG-CDF Board
Nyaguda Police Post	Fencing of Compound and construction of Armory	400,000		Funds not disbursed by the NG-CDF Board
Security Patrol Boat	Purchase of Security Boats	1,000,000		Funds not disbursed by the NG-CDF Board
Seme Sub County Dccs Office	Gate installation at DCCs compound	87,000		Cashbook Closing Balances
Sports				
Constituency Tournament		420,787	1,821,387	Cashbook Closing Balances
Sub-Total		16,487,832	39,851,247	
Acquisition of assets			9,928,134	
Construction of CDF office		4,510,447		Cashbook Closing Balances
NGCDF Office Borehole		114,576		Cashbook Closing Balances
Purchase of furniture and equipment		168,966		Cashbook Closing Balances
Sub-Total		4,793,989	9,928,134	
Others (specify)			3,289,620	

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

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2021/2022	2020/2021	
Constituency Innovation Hubs		3,249,800		Cashbook Closing Balances
Electrification		150,000		Cashbook Closing Balances
Oriang Dispensary		20,000		Cashbook Closing Balances
Strategic Plan		-130,180		Cashbook Closing Balances
	Sub-Total	3,289,620	3,289,620	
Funds pending approval		390,800	173,500	Cashbook Closing Balances
AIA				
	Sub-Total	390,800	173,500	
	Grand Total	37,739,977	86,679,671	

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

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land				
Buildings and structures	20,724,110	5,134,151		25,858,261
Transport equipment	5,152,000			5,152,000
Office equipment, furniture and fittings	1,754,460	357,994		2,112,454
ICT Equipment, Software and Other ICT Assets	1,002,640	302,000		1,304,640
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total	28,633,210	5,794,145	-	34,427,355

Seme 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	Branch	Account Number	Bank Balance	Bank Balance
				2021/22	2020/21
Abol Primary School Cdf Project	Equity	Kisumu Angawa	1260262698188	109,345	1,070
Achwo Community Water Pan Cdf	Equity	Kisumu Angawa	1260263167099	-	-
Aduong Monge Primary School	Equity	Kisumu Angawa	1260279227787	127,050	
Aduong Monge Primary School	Kcb	Kisumu Airport	1294301446	-	
Aduong Monge Sec School	Kcb	Kisumu Airport	1286412404	322,574	2,377,626
Aduong Monge Secondary School	Equity	Kisumu Angawa	1260265746827	120	120
Akado Police Post Project	Equity	Kisumu Angawa	1260163800619	2,637	2,637
Akado Primary School NG CDF Committee	Equity	Kisumu Angawa	1260279230929	13,930	75,055
Akonya Primary School-CDF Account	Equity	Kisumu Angawa	1260265641326	23,721	1,503,720
Alungo Mixed Secondary School -NG CDF Committee	Equity	Kisumu Angawa	1260268843236	86,023	1,203,610
Alungo Primary School- NG CDF Committee	Equity	Kisumu Angawa	1260277333460	31,300	31,480
Alwala Primary School	Equity	Kisumu Angawa	1260281137005	2,230,369	
Alwala Secondary School Community Water Project	Equity	Kisumu Angawa	1260263987618	240	240
Ami Primary School Cdf Account	Equity	Kisumu Angawa	1260262420980	-	-
Ami Primary School- Ng- Constituencies Development Fund-Seme	Equity	Kisumu Angawa	1260270013021	22,739	1,626,827
Anyanga Primary School Ngcdf Committee	Equity	Kisumu Angawa	1260277344012	27,798	27,798
Arito Langi Dispensary Cdf Project	Equity	Kisumu Angawa	1260262711153	-	790
Asino Primary	Kcb	Kisumu Airport	1294815474	-	-
Asino Primary School Cdf Project	Equity	Kisumu Angawa	1260262544643	73,909	3,891
Asol Mixed Seconddary School Cdf Project	Equity	Kisumu Angawa	1260264426093	331,773	70,927
Asol Primary	Kcb	Kisumu Airport	1292890150	1,300,000	
Atol Primary School	Equity	Kisumu Angawa	1260264129081	87,090	1,351,960

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

PMC	Bank	Branch	Account Number	Bank Balance	Bank Balance
				2021/22	2020/21
Atoya Primary	Kcb	Kisumu Airport	1293145564	1,300,000	
Atoya Primary School-Cdf Account	Equity	Kisumu Angawa	1260265647664	112,825	112,825
Awanya Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260270356718	1,300,336	59,896
Barkorwa Mixed Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260277658802	1,180	140,860
Bishop Abiero Girls Secondary School Magwar Ngcdf Committee	Equity	Kisumu Angawa	1260276243060	1,227,890	1,227,890
Bishop Abiero Oruga Secondary School Ng Cdf Committee	Equity	Kisumu Angawa	1260272107954	51,020	51,020
Bishop Okoth Miranga Secondary School Cdf Project	Equity	Kisumu Angawa	1260263603881	-	-
Bodi Market Chiefs Office Project	Equity	Oginga Odinga Street	290271306916	-	-
Bonde Mixed Secondary School-Ngcdf Committee	Equity	Kisumu Angawa	1260277349942	1,136,007	1,124,180
Bongu Konyango Dispensary Project	Equity	Kisumu Angawa	1260262796807	-	410
Dago Dispensary	Equity	Kisumu Angawa	1260262663154	-	4,705
Dago Kanyagaya	Kcb	Kisumu Airport	1290817510	438,239	
Dago Kanyagaya Primary School-Ng Cdf Committee	Equity	Kisumu Angawa	1260270074961	76	526
Diemo Primary School	Equity	Kisumu Angawa	1260279216272	152,825	
Diemo Secondary School-Cdf Account	Equity	Kisumu Angawa	1260265683925	2,501,400	68,580
East Seme Chief's Camp Project Management Committee Ng Cdf Committee	Equity	Kisumu Angawa	1260269065370	770	770
Eng. Owiti Abol Girls Secondary School Cdf Account	Equity	Kisumu Angawa	1260262671379	7,239	330,659
Engineer Owiti Abol Girls' Secondary School	Equity	Kisumu Angawa	1260265230757	10	10
Got Agulu Primary Ng Cdf Committee	Equity	Kisumu Angawa	1260268837371	30,269	30,269
Got Odongo Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260270516961	230	230

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

PMC	Bank	Branch	Account Number	Bank Balance	Bank Balance
				2021/22	2020/21
Gumo Primary School Cdf Project	Equity	Kisumu Angawa	1260262695659	58	140,846
Harambee Ap Post	Equity	Kisumu Angawa	1260262421219	18,379	-
Harambee Chief's Camp Community Water Project	Equity	Kisumu Angawa	1260262421219	-	173,379
Harambee Police Post	Equity	Kisumu Angawa	1260280383867	299,937	
Jimo Primary School	Kcb	Kisumu Airport	1286130506	16,880	2,400,000
Jimo Primary School Ngcdf Committee	Equity	Kisumu Angawa	1260276248400	990	20,065
Jonyo Primary School	Equity	Kisumu Angawa	1260265647106	16,397	1,233,117
Kadero Sunrise Secondary School	Kcb	Kisumu Airport	1285701437	295,009	1,200,000
Kaila Sub Location Assistant Chiefs Office Seme Ng Cdf Pmc	Equity	Kisumu Angawa	1260280291327	21,180	21,180
Kajulu Primary School Ngcdf Committee	Equity	Kisumu Angawa	1260276202451	1,843	58,857
Kaloka Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260271084593	5,171	64,731
Kamagore Primary School Cdf Account	Equity	Kisumu Angawa	1260268198864	86,052	60,110
Kambudi Primary School- Ngcdf Committee	Equity	Kisumu Angawa	1260277326457	8,719	68,602
Kamonye Primary School - Ng-Constituencies Development Fund –Seme	Equity	Kisumu Angawa	1260269997757	110,934	36,365
Kanyagudi Community Water Pan Cdf	Equity	Kisumu Angawa	1260263164380	-	-
Keyo Kedo Primary	Kcb	Kisumu Airport	1293151351	793,413	
Keyo Kodo Primary-Cdf Account	Equity	Kisumu Angawa	1260265678087	6,468	84,978
Kindu Mixed Secondary School Cdf Account	Equity	Kisumu Angawa	1260279868425	1,435	1,435
Kindu Primary School Ngcdf Committee	Equity	Kisumu Angawa	1260276241669	50,070	36,380
Kipasi Ap Line Self Help	Equity	Kisumu Angawa	1260172815892	16,610	16,610
Kirindo Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260277687324	68,686	306,070
Kit Mikayi Mixed Secondary School Ng Cdf Committee	Equity	Kisumu Angawa	1260271294148	4,785	4,785

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

PMC	Bank	Branch	Account Number	Bank Balance	Bank Balance
				2021/22	2020/21
Kitare Primary School - Ng-Constituencies Development Fund – Seme	Equity	Kisumu Angawa	1260270057420	747	128,001
Kitmikayi Police Post Project Management Committee	Equity	Kisumu Angawa	1260263935127	-	-
Kitmikayi Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260269041593	31,980	101,086
Kolenyo Police Post Project Management Committee	Equity	Kisumu Angawa	1260276260741	1,510,750	310,750
Kolenyo Water Project Management Committee	Equity	Kisumu Angawa	1260262406968	-	-
Kombewa Borehole Water Project Cdf	Equity	Kisumu Angawa	1260263756377	-	-
Kombewa Kmtc Pmc	Equity	Kisumu Angawa	1260263807239	1,515,788	262,133
Kombewa Market Toilet Project	Equity	Kisumu Angawa	1260264071748	-	305
Kombewa Pediatric Research Unit P.M.C Group	Equity	Kisumu Angawa	1260277449353	360,987	360,987
Kombewa Solar Masts Project	Equity	Kisumu Angawa	1260263781904	-	-
Kombewa Technical Training Institute Project Ng-Cdfc	Equity	Kisumu Angawa	1260268441789	1,141,861	1,141,861
Korumba Primary School Cdf Project	Equity	Kisumu Angawa	1260264109367	1,050,954	91,942
Korwenje Primary School	Equity	Kisumu Angawa	1260278884937	188,348	1,889,662
Korwenje Secondary School Cdf Account	Equity	Kisumu Angawa	1260267935825	173,970	2,610
Kuoyo Kaila Dispensary Community Water Borehole Project	Equity	Kisumu Angawa	1260263278501	-	115
Kuoyo Kaila Primary School Cdf Account	Equity	Kisumu Angawa	1260267781698	5,925	124,525
Kuoyo Kaila Pny	Kcb	Kisumu Airport	1293192937	1,300,000	
Kwoyo Kowe Primary School- Pmc Account	Equity	Kisumu Angawa	1260279047764	543,270	709,262
Langi Primary School Ngcdf Committee	Equity	Kisumu Angawa	1260276192364	3,202	61,002
Lela Primary School NGCDF	Equity	Kisumu Angawa	1260269980654	25,077	700,789
Lieye Primary School	Equity	Kisumu Angawa	1260262454173	151,498	1,201,974
Lolwe Dispensary Fencing Project-Cdf	Equity	Kisumu Angawa	1260264814894	-	250

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

PMC	Bank	Branch	Account Number	Bank Balance	
				2021/22	2020/21
Lunga Primary School	Equity	Kisumu Angawa	1260262812728	82,771	2,281,841
Magwako Primary School	Equity	Kisumu Angawa	290295676099	8,908	
Magwar Ap Line	Equity	Kisumu Angawa	1260273075001	150	
Magwar Model Secondary School	Equity	Kisumu Angawa	1260262298976	77,045	367,739
Magwar Primary	Kcb	Kisumu Airport	1292997508	2,300,000	
Magwar Primary School Ng-Cdf Committee	Equity	Kisumu Angawa	1260272063798	307,955	7,955
Malela Primary School-Cdf Account	Equity	Kisumu Angawa	1260265683869	10,534	10,534
Manywanda A.P Post Project Management Committee-Ngcdf	Equity	Kisumu Angawa	1260277348188	2,185	2,185
Manywanda Primary School	Equity	Kisumu Angawa	1260279209422	283,310	
Manywanda Secondary School	Equity	Kisumu Angawa	1260264121695	745	745
Mariwa Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260277688732	1,783	1,496,482
Mariwa Youth Polytechnic Cdf Project	Equity	Kisumu Angawa	1260262697176	483	483
Mayieka Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260270518803	1,800,045	790,990
Mayieka Secondary School	Equity	Kisumu Angawa	1260262792849	7,789	7,789
Mbeka Primary	Kcb	Kisumu Airport	1292890517	981,433	
Mbeka Salvation Army Primary N	Equity	Kisumu Angawa	1260271344999	61,830	61,830
Milugo Primary School	Equity	Kisumu Angawa	1260262407123	1,005	1,005
Miranga Primary School	Equity	Kisumu Angawa	1260262464400	-	-
Miranga Primary School-Cdf Account	Equity	Kisumu Angawa	1260265632014	12,944	12,944
Miranga Pry	Kcb	Kisumu Airport	1294815288	475,000	
Mirieri Primary School Ngcdf Committee	Equity	Kisumu Angawa	1260276176025	117,699	1,640
Nanga Koker Primary School Cdf	Equity	Kisumu Angawa	1260262912976	127,086	1,750
Ndiru Mixed Secondary School	Equity	Kisumu Angawa	1260263691147	27,094	27,094
Ndiru Primary School	Equity	Kisumu Angawa	1260280375284	1,180	
Ndiru Primary School	Kcb	Kisumu Airport	1293671258	-	

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

PMC	Bank	Branch	Account Number	Bank Balance	Bank Balance
				2021/22	2020/21
Nduru Kadero Primary Ng Cdf Committet	Equity	Kisumu Angawa	1260277675835	67,930	267,520
Nduta Primary School	Equity	Oginga Odinga Street	290264060321	1,180,941	80,941
Ngere High School	Equity	Kisumu Angawa	1260262740309	71,900	900
Ngere Primary School -Ng-Constituencies Development Fund –Seme	Equity	Kisumu Angawa	1260269994734	47,703	96,000
Ngop Ngeso Primary	Kcb	Kisumu Airport	1293270121	1,300,000	
Ngop Ngeso Primary School	Equity	Kisumu Angawa	1260280542847	36,617	
Ngutu Primary	Kcb	Kisumu Airport	1293197521	2,600,000	
Ngutu Primary School Cdf Project	Equity	Kisumu Angawa	1260262696019	79,051	79,051
Nyabera Polytechnic Development Committee	Equity	Kisumu Angawa	1260265640536	1,860	1,860
Nyabera Primary School Ng - Seme Cdf Committee	Equity	Kisumu Angawa	1260270793339	72	287,915
Nyaguda Ap Post Project Management Committee Ng Cdf	Equity	Kisumu Angawa	1260276038007	651	651
Nyaguda Primary School Cdf Project	Equity	Kisumu Angawa	1260262667109	2	2
Nyalik Primary School	Equity	Kisumu	290270212833	2,596,943	9,918
Nyamboyo Primary School	Kcb	Kisumu Airport	1294964917	-	-
Nyamboyo Primary School Pmc	Equity	Kisumu Angawa	1260280088342	156,038	1,988
Nyamgun Primary School- Ngcdf Committee	Equity	Kisumu Angawa	1260277398003	601,184	66,184
Nyamgun Secondary School Cdf Project	Equity	Kisumu Angawa	1260262697624	28,152	2,000,426
Nyamisri Primary School	Equity	Kisumu Angawa	1260264201862	636,778	150,380
Nyamor Primary School	Kcb	Kisumu Airport	1292890355	1,366,957	
Nyamuoda Police Post Project Ng Cdf Committee	Equity	Kisumu Angawa	1260271102065	850,000	850,000
Nyarombo Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260277679842	32,855	1,201,220
Nyatigo Mixed Secondary School	Equity	Kisumu Angawa	1260277526364	28,260	28,260

Seme Constituency

National Government Constituencies Development Fund (NGCDF)

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

PMC	Bank	Branch	Account Number	Bank Balance	Bank Balance
				2021/22	2020/21
Nyatigo Primary School Cdf Account	Equity	Kisumu Angawa	1260268005920	26,300	1,005,615
Nyaundi Primary School Ng-Cdf Committee	Equity	Kisumu Angawa	1260273955584	38,123	1,700,061
Nyawanga Primary	Kcb	Kisumu Airport	1293029882	1,575,000	
Nyawanga Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260271070234	415	415
Nyawanga Secondary School Ng Cdf Committee	Equity	Kisumu Angawa	1260277694628	273,531	2,100,880
Obola Low-Cost Mixed Boarding Primary School/Ng-Cdf	Equity	Kisumu Angawa	1260272193861	75,279	1,012,255
Ochara Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260272119795	279,050	22,343
Ochok Primary School-Cdf Account	Equity	Kisumu Angawa	1260265647855	258,512	321,434
Odiénya Kagai Primary	Kcb	Kisumu Airport	1292895632	1,298,975	
Odiénya Kagay Primary School	Equity	Kisumu Angawa	1260263995329	698	6,198
Ojola Kadero Primary-Cdf Account	Equity	Kisumu Angawa	1260265650170	46,424	419,261
Okode Primary School- Ngcdf Committee	Equity	Kisumu Angawa	1260277360683	31	82,323
Okuto Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260270947039	5,765	79,425
Olare Primary School Cdf Project	Equity	Kisumu Angawa	1260262697374	1,226,223	26,223
Oluti Primary School Ngcdf Committe	Equity	Kisumu Angawa	1260276433684	304,940	385,095
Ombo Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260271507776	503,139	62,199
Omore Primary School Cdf	Kcb	Kisumu Airport	1285421469	37,496	2,700,000
Omore Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260269055131	25,738	205,288
Omuya Primary School	Equity	Kisumu Angawa	1260280291913	377,933	
Omuya Secondary School-Cdf Account	Equity	Kisumu Angawa	1260265638884	2,400	2,400
Onyinjo Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260270093761	472	472
Opande Primary School	Kcb	Kisumu Airport	1286205727	8,847	1,200,000
Opande Primary School Ngcdf Committee	Equity	Kisumu Angawa	1260276190372	13,805	13,805
Opapla Police Base	Equity	Kisumu Angawa	1260280395421	13,321	

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

PMC	Bank	Branch	Account Number	Bank Balance	Bank Balance
				2021/22	2020/21
Orando Primary	Kcb	Kisumu Airport	1293145467	575,000	
Orando Secondary School Ng-Cdf Committee	Equity	Kisumu Angawa	1260276381138	1,364	1,364
Oruga Primary School Ng-Cdf Committee	Equity	Kisumu Angawa	1260272266378	101,718	1,201,468
Osewre Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260269951830	1,302,490	30,730
Otenga Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260272162855	-	(630)
Otwerro Primary School Ng Seme Cdf Committee	Equity	Kisumu Angawa	1260268883435	51,238	51,238
Pap Othany Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260272226719	220,579	2,400,570
Pith Kabonyo Primary School- Ng Seme Cdf Committee	Equity	Kisumu Angawa	1260269555082	235,328	40,890
Pith Kochiel Primary School	Equity	Kisumu Angawa	1260268739779	502,010	
Pith Kochiel Primary School	Coop		1260268739779	2,010	2,010
Pmc Of Fencing Dccs Compound Project Ng Cdf Committee	Equity	Kisumu Angawa	1260270731947	320	320
Prof.Peter Anyang Nyongo Secondary School Ng Cdf Committee	Equity	Kisumu Angawa	1260270442809	686,713	157,040
Rabongi Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260270242752	890	890
Rachilo Primary School-Cdf Account	Equity	Kisumu Angawa	1260268341089	2,060	2,060
Ramuya Primary School Ng Cdf Committeee	Equity	Kisumu Angawa	1260272960676	42,496	42,496
Ranen Girls Secondary School - Ngcdf Committee	Equity	Kisumu Angawa	1260277678291	58,823	3,001,890
Ranen Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260270262116	1,258	1,258
Rapogi Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260272961576	566,859	332,617
Rapogi Secondary School-Cdf Account	Equity	Kisumu Angawa	1260265636305	5,421	178,421
Ratta Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260270377286	2,005	103,945
Reru Police Post Project Management Committee Ngcdf Committee	Equity	Kisumu Angawa	1260276262707	98,680	98,680

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

PMC	Bank	Branch	Account Number	Bank Balance	
				2021/22	2020/21
Reru Rc Primary School Ng Cdf	Equity	Kisumu Angawa	1260273903774	4,450	4,450
Ridore Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260269886280	44,294	1,206,061
Ridore Secondary School-Cdf Account	Equity	Kisumu Angawa	1260265681238	19,275	19,275
Rodi Primary School-Cdf Account	Equity	Kisumu Angawa	1260265632958	45,097	71,050
Runda Primary School-Cdf Project	Equity	Kisumu Angawa	1260262117509	5,251	11,010
Seme Constituency Offices Project	Equity	Kisumu Angawa	1260262407265	126,303	126,303
Seme Constituency Youth Sports Group	Equity	Kisumu Angawa	1260262256353	7,884	7,884
Seme Sub County Ap Staff Housing Project Cdf Account	Equity	Kisumu Angawa	1260264106069	420	420
Seme Sub County Community Water Borehole Project-Cdf	Equity	Kisumu Angawa	1260163149846	-	1,968
Seme Ttc	Equity	Kisumu Angawa	1260279479091	1,328,672	
Shillo Korango Community Water Project	Equity	Kisumu Angawa	1260262653654	-	1,655
Siala Kaila Primary School Ng Cdf Committee	Equity	Kisumu Angawa	1260270347774	430,919	80,810
Soko Ecd Community Project	Equity	Kisumu Angawa	1260263775900	-	1,170
St Peters Kajulu Secondary School Cdf Account	Equity	Kisumu Angawa	1260264039774	141,747	603,930
St. Aloys Reru Girls Secondary School	Equity	Kisumu Angawa	1260263611514	38,240	38,240
St. Barnabas Girls Secondary School Cdf Project	Equity	Kisumu Angawa	1260262682479	1,213,311	1,213,311
St. Johns Ngutu Secondary School-Ng Cdf Committee	Equity	Kisumu Angawa	1260277748127	54,640	54,640
St.Francis Oriang Primary School Pmc Account	Equity	Kisumu Angawa	1260280780974	1,201,030	1,030
St.Pauls Barkorwa Secondary School Cdf	Equity	Kisumu Angawa	1260265632063	54,707	54,707
Urudi Ratta Primary School Cdf Project	Equity	Kisumu Angawa	1260263707031	1,385,265	205,825
				58,202,359	57,338,255

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)
OAG/KSM/2020-2021-1-01-0241-09	<p>1. Stale Cheque Payments Included in the bank reconciliation statement as at 30 June 2021 are cheque payments in the year amounting to Ksh 2.323.826 composed of Ksh 2,000,000 relating to projects and Ksh 323,826 relating to payment of statutory deductions. However these cheque payments had not been cleared by the bank by 31st December 2021 and therefore rendered stale</p> <p>In the circumstances, the validity of Ksh 2,000,000 disbursed to projects and Kshs 323,826 to statutory bodies could not be confirmed</p>	<p>The uncleared cheque payments relating to projects were cleared in various dates between July 2021 and October 2021. S</p> <p>The uncleared cheque payments relating to payment of statutory deductions and suppliers were reissued and submitted to the relevant authority and suppliers. However some cheques payments to NSSF have remained uncleared despite being submitted to their offices on time. We have written to NSSF asking them to follow up and present the said cheques for payment.</p>	Not Resolved	December 2022

Seme 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>2. Unsupported Committee Allowances The statement of receipt and payments reflects use of goods and services expenditure of Kshs. 9,547,755 which, as disclosed in Note 5 to the financial statements includes Kshs. 4,140,718. In respect of committee allowances. However, this amount includes Ksh 2,281,100 paid out to committee members that has not been supported by attendance registers and copies of Monitoring and Evaluation reports. In the circumstances</p>	<p>The listed payments relates to committee allowances paid for various activities including meetings, field visits and trainings. The payments were recorded and authorised in the minutes of the NGCDF Committee and accompanied by minutes and reports of the activity conducted. The attendance scheduled were filed away in an office file and not attached to the payment voucher presented to the audit team. We have attached copies of the attendance schedules, Reports and Inspections Reports and Monitoring and Evaluation to this responses</p>	Not Resolved	December 2022
	<p>3. Unsupported Fuel Expenses Included in the financial statement under note 5 is use of goods and services of Kshs. 9,547,755 is expenditure on fuel, oil and lubricants of Kshs 621,970 which in turn includes an amount of Kshs. 450,000 paid to N&N Holding Limited as per the fuel statement covering the period July 2020 to June 2021. However, the motor</p>	<p>The fuel was drawn on the basis of a detailed order issued to the petrol station. We availed a fuel statement from the petrol station and our own fuel register to support the consumption.</p>	Not Resolved	December 2022

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

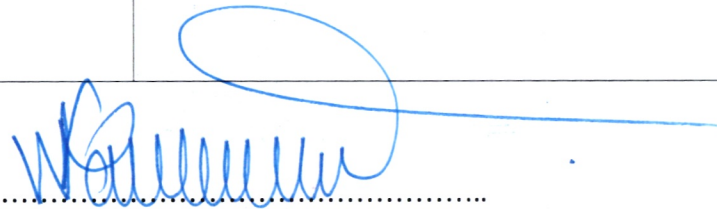
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>vehicle work tickets were not provided to confirm how the fuel committed and paid for to the supplier was accounted for.</p> <p>In the circumstances, the propriety of fuel, oil and lubricants amount of Ksh 450,000 could not be confirmed.</p>			
	<p>4. No-Disbursement of Funds to Kombewa KMTc The statement of financial position reflects use of goods and services expenditure of Kshs. 98,769,114 which, as disclosed in Note 6 to the financial statements includes Ksh 16,875,000 disbursed to tertiary institutions. This amount in turn includes in this amount is Kshs.</p>	<p>a) The funds for the project were amounting to Ksh 1,000,000 were disbursed to the PMC vide cheque nos.6554 & 6555. The same were later reversed and replaced with cheques numbers 7743 and 7744 (Dated 9/9/2021). The cheque no. 7744 was erroneously written as Ksh 5,000 instead of Ksh 500,000 and was replaced with cheque no. 8962 which has since been released to the PMC. – See annex 4.7A</p> <p>b) The installation of chain-link fence and gate installation was contracted out to a contractor M/S Kadeya General</p>	Not Resolved	December 2022

*Seme 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>1,000,000 disbursed to Kombewa KMTTC, Langi Campus vide cheque number 6554 & 6555 on 30 June 2021. This amount was meant for fencing of 519metres compound using concrete posts and chain link to completion as per the approved code list but which part of the unrepresented cheques as at 30 June 2021.</p> <p>However, a subsequent follow-up of the unrepresented cheques revealed that these cheques had not been deposited in the PMCs bank account as at the time of audit. However, a physical verification at the institution revealed that concrete poles had been erected around the compound yet the funds had not been disbursed to the project. No explanation has been</p>	<p>Construction Limited at a contract sum of Ksh 999,995.40. The construction began with a site handing over on February 18, 2022. At the time of audit the contractor had been paid for the 1st certificate of Ksh 469,800 (the PMC had Ksh 500,000 in the account available for this project). This explains the source of funds for the ongoing construction works. See Annex 4.7B</p>		

*Seme 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: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>provided by the PMC as to the source of funds utilised to carry out installation of concrete poles.</p> <p>In the circumstances, the source of the funds used to carry out the project could not be confirmed</p>			



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KIPNGETICH LANGAT
Fund Account Manager.