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CLEARANCE
THE-TABLE:

IN 2022

OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
SUNA WEST CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2020**



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND –SUNA WEST CONSTITUENCY

AMMENDED REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SUNA
WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

Table of Content	Page
I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT.....	2
II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE.....	5
III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES.....	8
IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING.....	10
V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES.....	18
VI. REPORT OF THE INDEPENDENT AUDITORS ON THE NGCDF- SUNA WEST CONSTITUENCY.....	19
VII. STATEMENT OF RECEIPTS AND PAYMENTS.....	20
VIII. STATEMENT OF ASSETS AND LIABILITIES.....	21
IX. STATEMENT OF CASHFLOW.....	22
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED..	23
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	24
XII SIGNIFICANT ACCOUNTING POLICIES.....	30
XIII. NOTES TO THE FINANCIAL STATEMENTS.....	34

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020**

I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SUNA WEST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

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.

(b) Key Management

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

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Mr. Moses O. Agola
2.	Sub-County Accountant	Mr. Abel Manoti Onchiri
3.	Chairman NGCDFC	Mr. Evans Okinyi Osuta
4.	Member NGCDFC	Miss. Ann Odhiambo

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF - Suna West Constituency. 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.

(a) NGCDF Suna West Constituency Headquarters

P.O. Box 585-40400
Suna
Kenya

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SUNA WEST
CONSTITUENCY***

Reports and Financial Statements

For the year ended June 30, 2020

(b) NGCDF Suna West Constituency Contacts

Telephone: (254) 724 514 475
E-mail: cdfsunawest@ngcdf.go.ke
Website: www.ngcdf.go.ke

(c) NGCDF Suna West Constituency Bankers

Co-operative Bank of Kenya
Migori branch
P.O. Box 76
City Square 00200
Nairobi, Kenya

(d) Independent Auditors

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

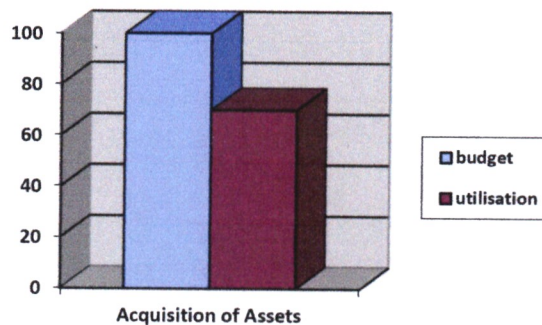
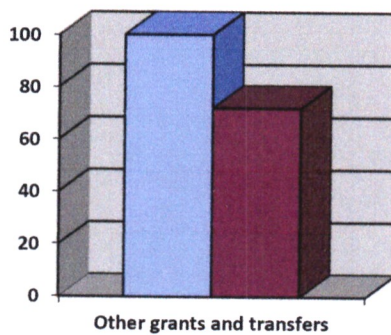
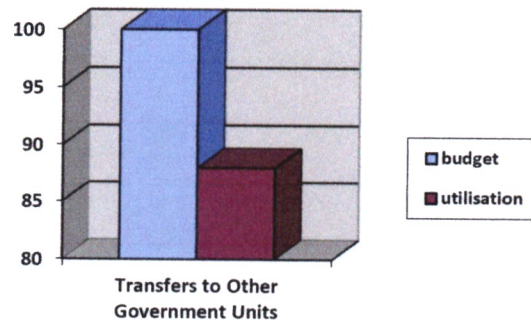
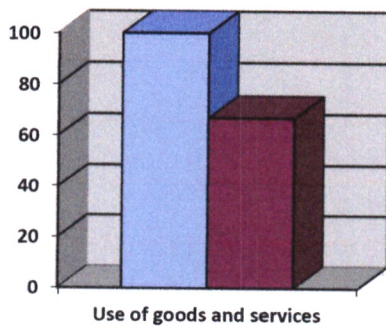
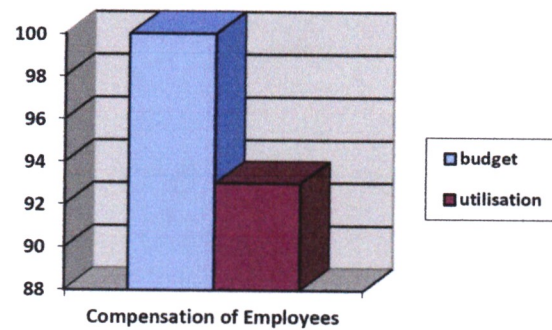
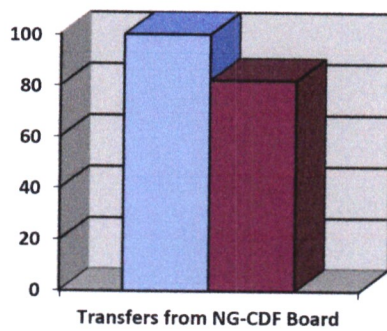
(e) Principal Legal Adviser

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

II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

The financial year 2019/2020 ended successfully. The chairman of Suna West Constituency Committee has the pleasure of presenting Financial Statements and Reports for the constituency based on the funding received and activities undertaken in the said period.

The NGCDFCs budget performance against actual amounts for the year 2019/20 was as follows; funds received was 82% of budgeted funds to be received from NGCDF board, the payments made in compensation of employees was 93% utilisation of budgeted amount, on uses of goods and services percentage of utilisation was 68%, transfers to other government units had 82% utilisation of budgeted funds, other grants and transfers had percentage of utilisation of budget amount of 81% and acquisition of assets had a percentage utilisation of budgeted amount of 70%. And other payment units had a utilisation percentages of 0% since it was not budgeted for. This has been explicitly shown by charts below.



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SUNA WEST CONSTITUENCY

Reports and Financial Statements For the year ended June 30, 2020

The NGCDF have improved the Education and Security infrastructures of Suna west since despite delayed disbursement of funds by exchequer to the constituency the constituency was able to complete a couple of the projects well as shown below.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SUNA WEST
CONSTITUENCY**

Reports and Financial Statements

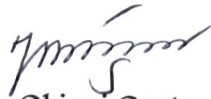
For the year ended June 30, 2020



The most pressing challenge which the committee seeks the indulgence and advice from the NGCDF Board is the government policy on security officer's staff housing. The committee had earlier proposed to construct decent houses for police officers in various posts to help house them for provision of security to the constituents. However, the government came up with policy Changes affecting such projects by introducing house allowance to police officers. funding such project has become a challenge. The committee will consult the NGCDF Board on way forward on the issue. The slow nature of fund disbursements from the board has proved a challenge since some projects are left without funds at very critical and precarious stages making them vulnerable to adverse weather conditions. This has been increasing the cost of implementing such projects spirally. The committee seeks to positively engage the NGCDF Board on the matter to help alleviate the challenge.

I thank all the people who worked tirelessly to ensure that the committee executed its mandate during the year and urge them to continue dedicating their energies towards meeting the development expectations of the people of Suna West Constituency

Sign



**Mr. Evans Okinyi Osuta
Chairman NGCDF Committee**

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SUNA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

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 constituency performance is in relation to the strategic plan objectives set out in constituency strategic plan for a period of five years from 2017/18 to 2021/2022 financial year. The Plan is aligned to the Kenya Vision 2030, the Second Medium Term Plan (MTP II) and other relevant government policies for reducing poverty at the constituency level. This Plan is informed by the needs of the wananchi in the Suna West Constituency; and the challenges faced during the 2013-2017 electoral period, and the lessons learnt in the Fund's implementation between 2013 and 2017. It seeks to provide a strategic direction through a consultative and coordinated approach that ensures efficiency and effectiveness in management of NG-CDF in the Constituency

The Plan outlines specific timelines for achieving specific strategic objectives, expected outcomes and carrying out and completion of various activities.

The key development objectives of NGCDF- Suna West Constituency's 2018-2022 Strategic plans are to:

1. To improve NG-CDF operations through evaluation and monitoring of projects
2. To strengthen institutional capacity (skills and competencies development) of the NG-CDFC and the PMCs
3. To effectively and efficiently manage the national government constituency development fund projects within the constituency
4. To develop effective, efficient accountable and transparent structures within the constituency that enhance good governance

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 Program	Objective	Outcome	Indicator	Performance
Education	Increase student enrolment in primary school, improve learning infrastructure, improve performance, reduce dropout rates and increase primary, secondary and	Develop and enhance schools' infrastructure to enhance facilities and provide Conducive learning environment for children.	Size and number of school infrastructure. Student population at primary, secondary and tertiary institutions.	Number of classrooms increased from 200 to 300. Number of laboratories increased from 10 to 17. Number of dormitories increased from 10 to 18. Number of administration

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SUNA WEST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

	higher education transition rates	Increased enrolment in primary schools and improved transition to secondary	Student dropout rate from the institutions.	blocks increased from 13 to 25. Bursaries issued totalled Ksh. 23,750,000.
Security	Construct chiefs' camp where needed. Construct police stations where it's needed, construct security staff houses in order to improve service delivery.	Develop and enhance provincial administration and other security organs infrastructure to enhance service delivery	Number of chief camps, police post, security staff houses constructed	Number of police post increased from 5 to 8. Number of police lines increased from 2 to 5.
Environment	Reduced soil erosion, clean environment, increased trees planted,	Reduced soil erosions, enough trees in the constituency resulting to clean air,	Number of trees planted, number of dustbins installed, number of water storage tanks in schools to conserve water.	5 new tanks purchased and installed in following school Wiga girls secondary, milimani primary, kasigra primary, lwala secondary, and masara police station.
Sport	Nature youth sports talents	Youths being physically fit, youths earning income from sporting	Reduced number of youths being sick, number of youths earning income from sport.	7 footballers and 3 volley ball players were taken for trials by different clubs for ultimate absorption into the teams.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SUNA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

NGCDF –Suna West Constituency just like any Government entity has the responsibility of ensuring public involvement in project identification, prioritization of projects and adequate allocation of funds to the projects. In undertaking the aforementioned, the Suna West NG-CDF Committee always highlights Corporate Responsibility as a tool with relevance for public policy actualization with the aim of enhancing sustainable and inclusive development programmes in the constituency. The financial prudence has a lot of weight in development agenda which drives on a delicate thread of enormous community expectations. In enhancing the financial trust in various sectors, we assessed the risks factors, long term and short term performance. We further looked at performance on responsible leadership with clear undertone on the interest of the constituents and stakeholders and sufficient respect for environmental, social and governance issues.

This is aimed at ensuring efficient and effective management of public resources at the grassroots level thus transformation of livelihoods. It remains our purpose and the driving force behind everything we do. It's what guides us to deliver our strategies, 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

The Suna West NG-CDF Committee endeavoured to work within the existing policy guidelines that helped in focusing on the service delivery and drive to better performance with the involvement of both internal and external stakeholders on matters development. The relevance of this was attributed to our vision, mission and core values as provided for in our strategic plan.

Model	Definition	Relevance to sustainable strategy
Vision	To be an exemplary constituency in utilization of National Government Constituency Development Fund for socio-economic development at the grass root level.	What the constituency is striving for in the future that influence the strategies, purpose and aspirations put in place
Mission	To provide transformative leadership and close oversight for effective and efficient planning, implementation and monitoring of projects funded by NG-CDFs in Suna West Constituency.	This communicates what the office does to attain sustainable developments
Core Values	Commitment and teamwork Advocacy for Constituents Participation and involvement Transparency and Accountability Professionalism and integrity Neutrality and objectivity Timeliness and excellence	These are the norms, principles and beliefs that the office upholds in order to follow the right path towards attainment of the set objectives

To realize effective suitability, the constituency relied on the set targets as a sign of performance ambition. The Goals as provided in our strategic plan remained the focal point for inside and outside Stakeholders with a clear set of objectives for management, and a yardstick by which external audiences can judge our progress and achievements against their expectations. The frameworks under which we operated included projects identification, allocation of funds, approval, implementation and monitoring

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SUNA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

2. ENVIRONMENTAL PERFORMANCE

Environment Policy and Action Plan

Protection of the environment in which we live and operate is part of Suna West NG-CDF Initiatives. Care for the environment is one of our key responsibilities and an important aspect in the way in which we carry out our operations.

Our Environmental Policy

In this policy statement Suna West NG-CDF commits to:

- Comply with all relevant environmental legislation, regulations and approved codes of practice
- Protecting the environment by striving to prevent and minimize our contribution to Pollution of land, air, and water Seeking to keep wastage to a minimum and maximize the efficient use of materials and resources Managing and disposing of all wastage in a responsible manner;
- Providing training for our CD/FC and staff so that we all work in accordance with this and within an environmentally aware culture
- Regularly communicating our environmental performance to our employees and other Significant stakeholders
- Developing our management processes to ensure that environmental factors are considered during planning and implementation
- Monitoring and continuously improving our environmental performance.
- Seeking to leverage our environmental impact by encouraging stakeholders to improve their environmental performance

Our Environmental Action Plan

Suna West NG-CDF has identified four areas in which we as an office have direct or indirect environmental impact, and where we can implement initiatives to manage and reduce these impacts.

These four areas together with our approach and targets for each are shown below:

Impact Area	Approach
Capacity Building	<ul style="list-style-type: none"> • Promote environmental awareness by sensitizing the Suna West NG-CDF, NGCDFC staff and PMCs on good conservation practices. • To encourage, through regular communication to Suna West NG-CDF, staff, and other stakeholders changes in individual behaviour to reduce usage
Conservation of Energy and Resources	<ul style="list-style-type: none"> • To maximize use of available technologies to remove the need to use paper • To encourage our clients to engage with us using electronic means where possible • To maximize on rain water harvesting • To make energy efficiency a key factor in the selection of any new energy devise being purchased • To invest in available energy saving technologies and devices within our existing premises

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SUNA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Environmental Protection and Conservation	<ul style="list-style-type: none"> • To promote use of volt guards to control power surges • We have constructed culverts and gabions to prevent soil erosion • To encourage tree planting in the constituency to improve the forest cover. • To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires
Pollution Control and Waste Management	<ul style="list-style-type: none"> • To ensure that all paper waste is recycled • To ensure segregation of waste • To ensure proper human waste disposal through construction of pit latrines, septic and soak pit tanks

3. EMPLOYEES WELFARE

TERMS AND CONDITIONS OF SERVICE

This highlights the general rules governing employment of NG-CDFC staff in such matters as appointments, promotions and related matters.

Categories of Employment

Suna West NG-CDFC offers only two categories of employment, which are

- Contract employees who are employed for 2 years on a renewable contract. Such employees are eligible for employee benefits in line with the statutory requirements.
- Casual employees are hired to perform specific duties on a daily or weekly basis on a piece rate payment system. Casuals are not allowed to work continuously for more than three (3) months and are not eligible for any employee benefits in line with statutory requirements.

Recruitment Procedure

The Fund Account Manager declares vacancies in the office through the NG-CDFC, an approval is then sought for advertisement within the constituency to be done The Advertisement contains the following:

- Job title
- Main purpose of the job
- A brief description of the key responsibilities of the job
- Education, experience, skills and competencies required for the job
- Location of the job
- 7 Clear instructions on how to apply and information to be submitted in the application
- Closing date for receipt of applications

Appointment of a selection and Interview subcommittee

A selection and interview subcommittee is appointed to oversee the selection strategy for application review, determination of testing methodology, administration of tests and scoring, and reference check criteria.

Interviews

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SUNA WEST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

Interviews for staff employment are conducted in a manner that complies with the office's commitment to equal employment opportunity, to ensure that qualified candidates are not discriminated based on ethnicity, religion, gender, age, disability, status etc.

Offer of Appointment A person appointed to the office will be given the appropriate letter of offer of appointment, as the case may be, which may be accepted or rejected by the candidate within the stipulated time.

Letters of Appointment A written contract of service that is signed by the Fund Account Manager and the NG-CDFC Chairman is then issued, which states particulars of employment which include, the name and address of the employee, job description, date of commencement of the job, form and duration of the contract, place of work, hours of work, remuneration, termination, terms and conditions of employment which the employee is entitled to.

Orientation and Induction of employees

The NG-CDFC ensures orientation and induction of new employees. This is carried out in order to familiarize the employees with the mandate, vision, mission and operations of the office and how their jobs contribute to this. Induction and orientation is done within the first three months of employment.

Promotions In selecting candidates for promotion, regard is given to merit and extra ordinary ability as reflected in work performance and results after the annual performance appraisal Recommendations for promotion is only made by the NG-CDFC resolution

HEALTH, SAFETY AND WELL BEING This provides guidelines on the health, safety and well being of the office staff

Guidelines to General Safety The office has maintain healthy and safe working conditions for its employees to ensure there is no personal injury caused by accidents.

All the staff must always consider safety to themselves and others when performing their duties. They should not compromise on quality, cause injury, ill health, loss or environmental damage.

Emergency Preparedness

Every Department depending on the nature of work and services shall plan for foreseeable incidents such as accidents, explosions, fire, floods etc. and prepare and outline procedures to be followed in such events. Fire precautions

The fire protection facilities have been provided both inside and outside the building and they are adequate and maintained annually

General information on fire precautions and fire equipment is contained in stickers on the wall next to the fire extinguishers Provision of protective equipment and clothing

The Fund Account Manager ensures that officers who are employed in any process involving exposure to wet or to any injurious or offensive substances are provided with adequate, effective and suitable protective clothing and appliances.

Reporting of an Accident

Immediately an accident or development of an occupational disease resulting in death or injury to an officer comes to the notice of the officer under whom he/she is directly deployed, the supervisor should make a claim for compensation in accordance with the procedure set out in the Occupational Safety and Health Act 2007 and Work Injury Benefits act 2007.

Guidance and Counselling

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SUNA WEST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

The current challenges in the workplace and family environment affects the performance and Well being of an officer. To address these challenges, the office undertakes guidance and counselling of the affected staff however, consultation with family members or support system may be sought when deemed necessary.

Health Care Services

The staff, including spouses and children, are eligible to affordable health care services and to benefit from the NHIF medical scheme as statutory deductions are done and remitted on a monthly basis

HIV/AIDS

HIV and AIDS is a major challenge facing officers in and out of the Institute. It poses a big threat to the individual, the family and the public Service. It is in cognizance of this that the Institute has put in place care and support programs for the infected and affected officers to enable them remain productive.

HIV/AIDS shall be treated like any other challenging issue at the workplace. All officers of the Institute shall have a role to play in the wider struggle to mitigate the effects of the pandemic. An officer shall not be discriminated or stigmatized on the basis of HIV status. It is an offence for any person to discriminate another on the ground of actual, perceived or suspected HIV status.

It is the responsibility of the Fund Account Manager in liaison with NG-CDFC to minimize the risk of HIV/AIDS transmission by adopting first aid/universal infection control precautions at the workplace.

HIV/AIDS screening shall not be a requirement for job seekers, recruitment or for persons in employment. Screening shall be confidential, voluntary and shall be after counselling. There shall be no disclosure of HIV/AIDS test results of any related assessment results to any person without the written consent of the officers.

Drug and Substance Abuse

Addiction to drugs or substance will be treated like any other disease. An officer who is determined to deal with drug and substance abuse problem by engaging in rehabilitation services will be referred by the office by a Government doctor for evaluation, within the limits and budgets endorsed by the NG-CDFC.

Persons Living with Disability

An employee with an impairment in his/her body will be expected to confirm their disability status with a doctor after medical examination. Once it is confirmed that he/she is disabled, the employee will register with the National Council for Person with Disabilities. The employee will then present the registration certificate from the National Council for Persons with Disabilities to the Institute which will then recognize them as employees living with disabilities

The office shall provide facilities and effect such modification, whether physical, administrative or otherwise, in the workplace as may be reasonably required to accommodate persons with disabilities

Sexual harassment and other Forms of Harassment

Any staff of the office should not harass another officer sexually through, direct or indirect request for favours, use of language whether written or spoken of a sexual nature, use visual material of a sexual nature and show physical behaviour of a sexual nature which directly or indirectly subjects the person to behaviour that is unwelcome or offensive.

Disciplinary action will be taken against an officer of the Institute for harassing another person

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SUNA WEST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

Harassment may be based on racial, tribal, gender, marital status, religious or ethical belief, disability, age, political opinion, employment status, family status, sexual orientation, or involvement in the activities of an employee's organization.

The improper use of power based on administrative or Managerial status (i.e. the use of a position to insult, bully, dominate, manipulate, disadvantage or discriminate) may also constitute harassment.

Bullying – which means repeated, deliberate and targeted conduct by a person towards a staff member which is offensive, intimidating or humiliating and which detrimentally affects that member's well-being.

Reporting Harassment Cases

Any staff who believes that they have experienced some form of harassment should report harassment cases as outlined in the office complaints procedures manual

4. MARKET PLACE PRACTICES

NG-CDFC fund was designed to support constituency-level, grass-root development projects. It is aimed to achieve equitable distribution of development resources across regions and to control imbalances in regional development brought about by partisan politics. It targets all constituency-level development projects, particularly those aiming to combat poverty at the 10 grassroots and entrench equitable distribution of development in line with the NG-CDFC Act 2015 provisions. The objective of the Fund is to provide mechanisms for supplementing implementation of the National Government development Agenda at the constituency level.

a) Responsible competition practice.

During projects implementation the office transfers funds to the Project Management Committees who are thereafter guided during tendering process, to ensure that the locals benefit competitively in the provision of services and materials to the projects.

How the organisation ensures responsible competition practices with issues like anticorruption, responsible political involvement, fair competition and respect for competitors

b) Responsible Supply chain and supplier relations

Payments to suppliers are done promptly upon presentation of requisite supporting documents

c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices

Advertisement for tenders is done publicly and no form of discrimination is applied to unfairly lock out interested bidders

d) Product stewardship

In order to safeguard consumer rights and interests, the Suna West NG-CDF came up with a service charter and the complaints handling policy, principles and procedures brochure. The service charter points out our commitment in ensuring that we provide quality services to our customers with high level professionalism, dignity, integrity and courtesy, whereas complaints handling policy, principles and procedures shows our commitment to consistent, fair and confidential complaint handling and to resolve complaints as quickly as possible

5. COMMUNITY ENGAGEMENTS

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SUNA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Public Participation in Project Identification and Implementation and Monitoring

The NG-Constituency Development Act 2015 stipulates in part 5 section 27 subsection 1 and 2 that the chairperson of the NG-CDFC shall, within the first year of the commencement of a new Parliament and at least once every two years thereafter, convene open forum public meetings in every ward in the constituency to deliberate on development matters in the ward and in the constituency.

The NG-CDFC shall then deliberate on project proposals from all the wards in the constituency and any other projects which the Constituency Committee considers beneficial to the constituency, including joint projects with other constituencies, consider the national development plans and policies and the constituency strategic development plan, and identify a list of priority projects, both immediate and long term, out of which the list of projects to be submitted in accordance with the Act shall be drawn from. There after the list of proposed constituency based projects to be covered under this Act shall be submitted by NG-CDFC to the Board.

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.

Public's engagement is a vital part of many projects and the benefits of it are well documented, such as better outcomes for all stakeholders, community ownership and lower project costs. When the public is involved in a project, they feel motivated to work together, recognize the benefits of their involvement and have ownership of the projects and the decision making process, which is key to a successful project outcome and their sustainability.

Effective public engagement is about recognising that involving the public in a project is no longer about information dissemination and telling the people what is being done, but is a two-way information sharing tool. The more views gathered in the process of making a decision, the more likely the final product will meet the most needs and address the most concerns possible.

In summary stakeholders participation is important since:

- Providing information helps them understand the issues, options, and solutions available for the projects
- Consulting with the public aids in obtaining their feedback on alternatives or decisions
- Involving the public to ensures their concerns are considered throughout the decision process, particularly in the development of decision criteria, options and preferred solutions that are workable, efficient and sustainable.

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

Public Awareness and Sensitisation Exercise Provide

- A menu of options for including individuals and organizational actors in identifying development priorities and selecting NG-CDF projects.
- Ensuring implementation of NG-CDF funded projects are transparent and known to everybody within the community.
- Increase accountability hence ensure local citizens gain skills and confidence to carryout social audits as means to enhanced accountability in management of other devolved funds apart from NG-CDF at constituency and other levels within the constituency.
- Increase public participation at all stages of project cycle funded under NG-CDF kitty

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SUNA WEST
CONSTITUENCY***

Reports and Financial Statements

For the year ended June 30, 2020

- Identify control and report any irregularities witnessed during NG-CDF project implementation cycle
- Measure the impact of the projects funded by NG-CDF
- Enable people to exercise their rights by instilling democratic culture through enhanced social accountability and transparency among state and non state actors.
- Promote awareness creation on constitution and devolved governance system in Kenya

Covid-19 Mitigation Measures

Taking into consideration the current Corona Virus epidemic, in line with the Governments directive on reducing the chances of being infected or spreading COVID-19, the office resolved in aiding by taking the following precautionary measures.

- The office distributed over 4,000 bottles of 250mls sanitizers to the community and 560 facial masks free of charge.
- The office purchased 70 hand wash pots and basins that were distributed to the Government offices within the constituency
- Printing of brochures disseminating information regarding Corona Virus protection measures

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SUNA WEST
CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

V. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the NGCDF- Suna West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF- Suna West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Suna West Constituency further confirms the completeness of the accounting records maintained for the *entity*, 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- Suna West Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Suna West Constituency financial statements were approved and signed by the Accounting Officer on 30TH MARCH 2021S



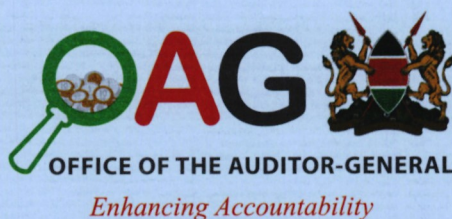
Fund Account Manager
Name: Moses O Agola



Sub-County Accountant
Name: Abel Manoti Onchiri
ICPAK Member Number: 17633

REPUBLIC OF KENYA

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P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SUNA WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Suna West Constituency set out on pages 20 to 70, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Suna West Constituency as at 30 June, 2020 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Understatement of Cash and Cash Equivalents Balance – Stale Cheques

The statement of assets and liabilities as at 30 June, 2020 reflects cash and cash balance of Kshs.1,288,216 which includes an amount of Kshs.91,367 in respect of stale cheques. Management did not provide reasons for failure to reverse these cheques in the in the cash book thereby understating the bank balance.

Consequently, the accuracy and completeness of the cash and cash equivalents balance of Kshs.1,288,216 as at 30 June, 2020 could not be ascertained.

2. Other Grants and Transfers

2.1 Unsupported Bursary Disbursements

The statement of receipts and payments for the year ended 30 June, 2020 reflects under other grants and transfers an expenditure of Kshs.53,369,884. This amount

includes an amount of Kshs.23,750,446 paid in respect of bursary to secondary schools and other tertiary institutions which further includes Kshs.6,610,000 that were not supported by relevant documentation such as copies of the beneficiaries' identity cards, fee statement balances and admission letters. Further, the bursary sub-committee failed to give remarks on the status of the applicants as required under Section 31(2) of National Government Constituencies Development Fund Act, 2015.

Consequently, the accuracy, validity and completeness of the expenditure totalling Kshs.6,610,000 for the year ended 30 June, 2020 could not be confirmed.

2.2 Unsupported Security Expenditure

Included in the other grants and transfers amount of Kshs.53,369,884, as disclosed in Note 7 to the financial statements for the year ended 30 June, 2020 is an amount of Kshs.17,950,000 in respect of security projects. A review of payment vouchers, project Management Committee project files and physical verification of the of the six (6) security projects amounting to Kshs.11,300,000 did not contain minutes of tender opening, evaluation and award of the contract to the winning bidder and there was no sign board indicating the parcel number, NCA approval certificate for construction and the contractor registration number was not erected within the project site. Further the Project Management Committee (PMC) did not avail payment schedules indicating how cash withdrawals from the bank paid as allowances were utilized.

Consequently, the accuracy, completeness and validity of Kshs.11,300,000 expenditure for the year ended 30 June, 2020 could not be confirmed.

2.3 Sports Expenditure

Included in the other grants and transfers amount of Kshs.53,369,884 is an amount of Kshs.1,609,775 in respect of sporting activities. A review of the payment vouchers revealed that a supplier was awarded the contract to organize the sports tournament in Suna West constituency. Review of project management committee project files further revealed the following anomalies:

- i. The chairman of the tender committee happens to be one of the directors of the firm awarded the contract which is clear a case of interest and related party transaction in the management of the Fund.
- ii. The invoice attached shows items valued at Kshs1,419,596 supplied vide invoice number 262 dated 17 September, 2020 which differs with the financial statements figure of Kshs.1,609,775 resulting to an unexplained overpayment and/or variance of Kshs.190,179.

Consequently, the accuracy, completeness and propriety of Kshs.1,609,775 expenditure for the year ended 30 June, 2020 could not be confirmed.

3. Non-Filing of Expenditure Returns by Project Management Committees

The statement of receipts and payments for the year ended 30 June, 2020 reflects under transfers to other government units an expenditure of Kshs.94,787,356 which includes an amount of Kshs.15,700,000 disbursed to six (6) secondary schools of Kshs.11,400,000 and three (3) primary schools of Kshs.4,300,000. The Management did not provide expenditure returns including cash books, payment schedules for cash withdrawals, stores records, minutes of tender proceedings, certificates of practical

completion for the projects undertaken and reports of inspection and acceptance committees approving the payments.

Consequently, the validity, completeness and accuracy of the expenditure of Kshs.15,700,000 relating to disbursements made to the PMCs during the year ended 30 June, 2020 could not be confirmed.

4. Project Management Committees' Bank Balances

Annex 5 to the financial statements shows Projects' Management Committees (PMC) bank balances amounting to Kshs.4,774,872 as at 30 June, 2020. However, relevant documents such as bank reconciliation statements, confirmation certificates, cash books and payment vouchers were not provided for audit review.

Consequently, the accuracy and completeness of the PMC bank balances of Kshs.4,774,872 as at 30 June, 2020 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.199,083,161 and Kshs.163,715,438 respectively resulting to an under-funding of Kshs.35,367,723 or 18% of the budget. The Fund's expenditure was limited to the amount realized.

Based on the approved estimates, under funding and expenditure affected the planned activities and may have impacted negatively on service delivery to the constituents of Suna West Constituency.

2. Projects Implementation Status

A physical verification of four (4) projects with a total funding of Kshs.8,200,000 carried out in the month of January 2021 revealed that some projects were complete but with unsatisfactory issues, some were complete but not in use, while others were incomplete and contractors were not in site as detailed below:

Payee	Activity	Amount (Kshs.)	Remarks
Kitabaye Mixed Secondary	Construction of science laboratory	2,000,000	Science laboratory completed but not put to intended use.
Ngochone Anti-stock Theft	Construction of 10 number staff units, purchase and installation of 10,000L water tank and fencing of the compound	2,500,000	Ten staff units constructed, 10,000 litres Ken tank installed, fencing appears to be old and worn out an indication of poor workmanship
Oruba Police Post	Construction of 5 staff units, fencing of compound, purchase and installation of 10,000L roto water tank	1,300,000	The construction of 5 staff units, fencing of compound, purchase and installation of 10,000 litres roto water tank completed and in use. Fencing appears old and worn out an indication of poor workmanship
Ragana Girls	Construction of one modern science laboratory.	2,400,000	Construction of laboratory complete. Facility not put to intended use, there are no equipment and tables. Chairs and lockers purchased but not labelled.
	Total	8,200,000	

The incomplete projects were expected to be completed by 30 June, 2020 but had not been completed as at the time of the audit in January, 2021. The slow pace of projects implementation may negatively affect service delivery to the residents of Suna West Constituency and the intended purpose of the projects may not be actualized.

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

Unsupported Payment for the Construction of Science Laboratory at St. Celestino Nyangubo Secondary School

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.94,787,356 in respect of transfers to other

Government entities which includes an amount of Kshs.2,000,000 paid to the Project Management Committee account of St. Celestine Nyagubo Secondary School being part payment for the construction of a storey science laboratory with work stations and drainage.

A physical verification carried on 14 January, 2021 revealed that the one storey laboratory is yet to be completed. The Management did not avail the Bills of Quantities (BQs) and interim payment certificate indicating the value of work done as compared to total payments made.

In circumstance, the accountability and value for money of Kshs.2,000,000 for the year ended 30 June, 2020 could not be ascertained

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, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Lack of Updated Fixed Assets Register

The summary of fixed assets register under Annex 4 to the financial statements discloses the value of fixed assets reflected Kshs.10,117,689. However, a review of the fixed assets register revealed that the register is not updated as it lacked identification or serial numbers, acquisition date, description of asset, location, class, and cost of acquisition, accumulated depreciation, and net book value of the assets.

In circumstance, the accuracy, completeness, valuation and existence of assets at historical cost of Kshs.10,117,689 as at 30 June, 2020 could not be ascertained.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as management determines

is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution.

My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

03 February, 2022

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SUNA WEST CONSTITUENCY

Reports and Financial Statements

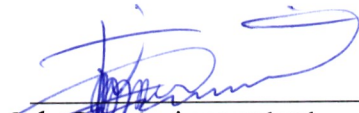
For the year ended June 30, 2020

VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2020

	Note	2019 - 2020	2018 - 2019
			Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	157,040,876	65,379,310
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		157,040,876	65,379,310
PAYMENTS			
Compensation of employees	4	5,392,796	3,189,745
Use of goods and services	5	6,722,379	5,736,242
Transfers to Other Government Units	6	94,787,356	28,600,000
Other grants and transfers	7	53,369,884	29,098,992
Acquisition of Assets	8	1,717,241	1,129,938
Other Payments	9	-	-
TOTAL PAYMENTS		161,989,656	67,754,917
SURPLUS/DEFICIT		(4,948,780)	(2,375,607)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Suna West Constituency financial statements were approved on 30TH MARCH 2021 and signed by:


 Fund Account Manager
 Name: Moses O Agola


 Sub-County Accountant
 Name: Abel Manoti Onchiri
 ICPAK Member Number: 17633

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SUNA WEST CONSTITUENCY


Reports and Financial Statements

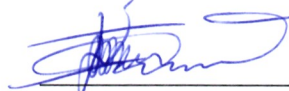
For the year ended June 30, 2020

VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2020

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	1,288,216	6,367,996
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		1,288,216	6,367,996
Current Receivables-Outstanding Imprests	11	437,565	306,565
TOTAL FINANCIAL ASSETS		1,725,781	6,674,561
FINANCIAL LIABILITIES			
Accounts Payable-Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL ASSETS		1,725,781	6,674,561
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	6,674,561	9,050,168
Surplus/Deficit for the year		(4,948,780)	(2,375,607)
Prior year adjustments	14	-	-
NET FINANCIAL POSITION		1,725,781	6,674,561

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Suna West Constituency financial statements were approved on 30TH MARCH 2021 and signed by:


Fund Account Manager
Name: Moses O Agola


Sub-County Accountant
Name: Abel Manoti Onchiri
ICPAK Member Number: 17633

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SUNA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

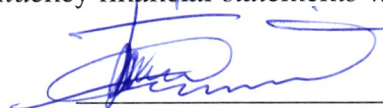
IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE 2020

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Receipts for operating income			
Transfers from NGCDF Board	1	157,040,876	65,379,310
Other Receipts	3		-
		157,040,876	65,379,310
Payments for operating expenses			
Compensation of Employees	4	5,392,796	3,189,745
Use of goods and services	5	6,722,379	5,736,242
Transfers to Other Government Units	6	94,787,356	28,600,000
Other grants and transfers	7	53,369,884	29,098,992
Other Payments	9	-	-
		160,272,415	66,624,979
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	131,000	306,565
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		131,000	306,565
Net cash flow from operating activities		(3,362,539)	(1,552,234)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2		-
Acquisition of Assets	8	1,717,241	1,129,938
Net cash flows from Investing Activities		(1,717,241)	(1,129,938)
NET INCREASE IN CASH AND CASH EQUIVALENT		(5,079,780)	(2,682,172)
Cash and cash equivalent at BEGINNING of the year	13	6,367,996	9,050,168
Cash and cash equivalent at END of the year		1,288,216	6,367,996

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF- Suna West Constituency financial statements were approved on 30TH MARCH 2021 and signed by:



Fund Account Manager
Name: Moses O Agola



National Sub-County Accountant
Name: Abel Manoti Onchiri
ICPAK Member Number: 17633


NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

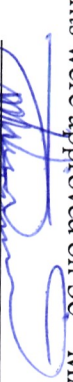
X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30TH JUNE 2020

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from NG-CDF Board	137,367,724	61,715,437	199,083,161	163,715,438	35,367,723	82%
Proceeds from Sale of Assets	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	0%
TOTAL RECEIPTS	137,367,724	61,715,437	199,083,161	163,715,438	35,367,723	82%
PAYMENTS						
Compensation of Employees	5,436,304	384,292	5,820,596	5,392,796	427,800	93%
Use of goods and services	6,926,793	3,009,408	9,936,201	6,722,379	3,213,822	68%
Transfers to Other Government Units	74,685,356	40,514,500	115,199,856	94,787,356	20,412,500	82%
Other grants and transfers	49,569,271	16,089,995	65,659,266	53,369,885	12,289,381	81%
Acquisition of Assets	750,000	1,717,242	2,467,242	1,717,241	750,001	70%
Other Payments	-	-	-	-	-	-
TOTAL	137,367,724	61,715,437	199,083,161	161,989,657	37,093,504	81%

- i. Transfers from NGCDF Board has a utilisation of below 90% as a result of late disbursement of funds by exchequer to Suna west NGCDF.
- ii. Use of goods and services has a utilization below 90% due to late disbursement of funds by exchequer to Suna west NGCDF
- iii. Transfer to other government units has a utilisation below 90% due to late disbursement of funds by exchequer to Suna west NGCDF
- iv. Other grants and transfers has also a utilisation below 90% due to late disbursement of funds by exchequer to Suna west NGCDF.
- v. Acquisition of assets has a utilisation of 70% as a result of late disbursement of funds by exchequer to Suna west NGCDF.

The NGCDF- Suna West Constituency financial statements were approved on 30TH MARCH 2021 and signed by:


Fund Account Manager
Name: Moses O Agola


Sub-County Accountant
Name: Abel Manoti Onchiri
ICPAK Member Number: 17633

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Administration and Recurrent					
1. Compensation of employees	5,436,304	384,292	5,820,596	5,392,796	427,800
2. Committee allowances	1,368,000	729,540	2,097,540	1,419,540	678,000
3. Use of goods and services	1,437,759	534,796	1,972,555	1,972,555	-
Monitoring and evaluation					
1. Capacity building	1,971,228	1,550,000	3,521,228	2,057,184	1,464,044
2. Committee allowances	1,200,000	180,000	1,380,000	724,500	655,500
3. Use of goods and services	949,806	15,072	964,878	548,600	416,278
Emergency					
1. Jumbo primary	930,241	-	930,241	930,000	241
2. Magacha primary school	100,000	-	100,000	100,000	-
3. Magongo primary	1,800,000	-	1,800,000	1,800,000	-
4. Mancha pri,sec	300,000	-	300,000	300,000	-
5. Migori primary school	200,000	-	200,000	200,000	-
6. mubachi mixed secondary	100,000	-	100,000	100,000	-
7. ngochone antistock theft	300,000	-	300,000	300,000	-
8. ore primary school	118,000	-	118,000	118,000	-
9. Ragana girls	200,000	-	200,000	200,000	-
10. Ragana primary school	150,000	-	150,000	150,000	-
11. sagero mixed secondary	1,200,000	1,200,000	2,400,000	2,400,000	-
12. wiga girls secondary	-	420,000	420,000	420,000	-
13. sibuoche primary school	-	200,993	200,993	200,993	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

14. st peter nyamaraga primary	1,800,000	168,000	1,968,000	1,968,000	-
Bursary and Social Security					
1. Primary Schools	-	-	-	-	-
2. Secondary Schools	16,000,000	-	16,000,000	16,000,000	-
3. Tertiary Institutions	11,000,000	-	11,000,000	6,956,988	4,043,012
4. Vocational institutions	3,000,000	-	3,000,000	793,460	2,206,540
5. Social Security	-	-	-	-	-
Sports (To Carry out Constituency Sports Tournament whereby participating teams will be awarded uniforms and balls while the winning teams will be awarded trophies and sports kits)	2,747,354	1,609,775	4,357,129	1,609,775	2,747,354
Environment					
1. wiga girls secondary	124,669	-	124,669	124,000	669
2. Milimani primary	124,669	-	124,669	-	124,669
3. kasingira primary	124,669	-	124,669	124,669	-
4. lwala secondary	124,669	-	124,669	124,000	669
5. Masara police station	125,000	-	125,000	125,000	-
6. Ragana girls	125,000	-	125,000	125,000	-
7. maseno giribe primary	125,000	-	125,000	-	125,000
8. Magongo primary	125,000	-	125,000	125,000	-
9. Godkwer primary	125,000	-	125,000	-	125,000
10. kipasi songa primary	125,000	-	125,000	-	125,000
11. st peters nyamaraga primary	125,000	-	125,000	125,000	-
Primary Schools Projects					
1. Magongo Primary School	137,500	600,000	737,500	737,500	-
2. Oruba Keyo Primary School	1,000,000	300,000	1,300,000	1,300,000	-
3. Kowiti Memorial School	1,037,500	300,000	1,337,500	1,337,500	-
4. Giribe Maseno Primary School	1,937,500	400,000	2,337,500	2,225,000	112,500
5. Kikonge Primary School	200,000	400,000	600,000	400,000	200,000
6. Barasengo primary School	-	800,000	800,000	800,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

7. Godkwer Primary School	1,975,000	400,000	2,375,000	2,200,000	175,000
8. Oruba Primary School	3,300,000	2,000,000	5,300,000	4,500,000	800,000
9. Sindiana Primary School	-	400,000	400,000	400,000	-
10. Kosege Primary School	450,000	400,000	850,000	400,000	450,000
11. Magongo Ribe Primary School	350,000	400,000	750,000	400,000	350,000
12. Ore primary School	-	300,000	300,000	300,000	-
13. Sagero Primary School	-	400,000	400,000	400,000	-
14. Nyarnilu Primary School	700,000	500,000	1,200,000	1,200,000	-
15. Nyailinga Primary School	-	400,000	400,000	400,000	-
16. Nyambeche Primary School	-	400,000	400,000	400,000	-
17. Chamabare Primary School	250,000	300,000	550,000	550,000	-
18. Giribe Primary School	-	500,000	500,000	500,000	-
19. Boya Primary School	300,000	400,000	700,000	700,000	-
20. Raha Primary school	500,000	400,000	900,000	400,000	500,000
21. Nyanko Primary School	550,000	400,000	950,000	400,000	550,000
22. Milimani Primary School	-	400,000	400,000	400,000	-
23. Nyangubo Primary School	500,000	450,000	950,000	950,000	-
24. Kokendi Primary School	200,000	400,000	600,000	400,000	200,000
25. Kioru Primary School	500,000	400,000	900,000	750,000	500,000
26. Magoto Primary School	350,000	400,000	750,000	750,000	-
27. Nyambona Primary School	-	300,000	300,000	300,000	-
28. Marabiko Primary School	700,000	500,000	1,200,000	1,200,000	-
29. Chief Baraza Primary School	245,356	400,000	645,356	645,356	-
30. kasigra primary school	-	800,000	800,000	800,000	-
31. Abwao primary school	500,000	-	500,000	-	500,000
32. Arombe primary school	900,000	-	900,000	-	-
33. Assar Johanson primary school	900,000	-	900,000	-	-
34. Bondo primary school	600,000	-	600,000	-	-
35. Kipasi songa primary school	1,937,500	-	1,937,500	-	-
36. Kitabaye primary school	700,000	-	700,000	-	-
37. Kowino primary school	500,000	-	500,000	-	500,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

38. Lela primary school	400,000	-	400,000	400,000	-
39. Lwala primary school	800,000	-	800,000	800,000	-
40. Magacha primary school	500,000	-	500,000	500,000	-
41. Mancha primary school	370,000	-	370,000	370,000	-
42. Masara primary school	600,000	-	600,000	600,000	-
43. Migori primary school	2,800,000	-	2,800,000	2,300,000	500,000
44. Mubachi primary school	900,000	-	900,000	900,000	-
45. Ndonyo primary school	1,100,000	-	1,100,000	1,100,000	-
46. Nyamanga Giribe primary school	300,000	-	300,000	-	300,000
47. Nyamome primary school	600,000	-	600,000	-	600,000
48. Nyasoko primary school	1,000,000	-	1,000,000	700,000	300,000
49. Obembo primary school	500,000	-	500,000	-	500,000
50. Ramoya primary school	1,100,000	-	1,100,000	1,100,000	-
51. Sibuoche primary school	250,000	-	250,000	250,000	-
52. St Joseph Mariba primary school	1,037,500	-	1,037,500	1,037,500	-
53. St Peters Nyamaraga primary	137,500	-	137,500	12,500	125,000
54. Dip primary school	1,000,000	-	1,000,000	-	1,000,000
Secondary Schools Projects					
1. Masara Secondary School	-	7,000,000	7,000,000	7,000,000	-
2. Kitabaye Secondary School	2,700,000	2,000,000	4,700,000	4,700,000	-
3. Malera Secondary School	7,700,000	1,500,000	9,200,000	2,000,000	7,200,000
4. Magoto Secondary School	1,000,000	500,000	1,500,000	1,000,000	500,000
5. Lwala Secondary School	800,000	1,000,000	1,800,000	1,800,000	-
6. Nyasoko Secondary School	1,200,000	1,000,000	2,200,000	2,000,000	200,000
7. Wiga Girls Secondary School	3,660,000	1,200,000	4,860,000	4,860,000	-
8. Nyamome Secondary School	1,000,000	500,000	1,500,000	1,500,000	-
9. Migori Township Secondary School	2,700,000	700,000	3,400,000	3,400,000	-
10. Bishop Masaga Ogada girls Secondary	3,200,000	1,500,000	4,700,000	4,200,000	500,000
11. Abwao Secondary School	-	2,000,000	2,000,000	2,000,000	-

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

12. Nyangubo Girls Secondary School	3,300,000	2,000,000	5,300,000	5,300,000	-
13. Machicha Secondary School	500,000	500,000	1,000,000	1,000,000	-
14. Sibuoche Mixed Secondary School	700,000	764,500	1,464,500	1,464,500	-
15. Bishop Okinda secondary	-	1,100,000	1,100,000	1,100,000	-
16. sibuoche mixed secondary	700,000	-	700,000	700,000	-
17. moi suba girls	3,000,000	900,000	3,900,000	3,400,000	500,000
18. Kitabaye secondary school	100,000	-	100,000	100,000	-
19. Bondo secondary school	800,000	-	800,000	800,000	-
20. Magongo secondary school	1,000,000	1,000,000	2,000,000	1,000,000	1,000,000
21. oruba mixed secondary school	2,600,000	900,000	3,500,000	1,800,000	1,700,000
22. Ragana girls school	3,060,000	-	3,060,000	2,760,000	300,000
23. St Irenea Raha secondary school	350,000	-	350,000	-	350,000
Security Projects					
1. piny oyie subcounty	3,350,000	1,450,000	4,800,000	4,800,000	-
2. wiga acc office	300,000	141,227	441,227	-	441,227
3. ragana oruba ACC office	400,000	1,500,000	1,900,000	1,500,000	400,000
4. ngochone antistock theft unit	-	2,500,000	2,500,000	2,500,000	-
5. piny oyie police station	-	1,600,000	1,600,000	1,600,000	-
6. masara police post	300,000	2,500,000	2,800,000	2,800,000	-
7. ragana ap post	-	1,500,000	1,500,000	1,500,000	-
8. oruba police post	300,000	1,300,000	1,600,000	1,300,000	300,000
9. Kopanga boarder immigration offices	1,300,000	-	1,300,000	-	1,300,000
10. Piny oyie police station	600,000	-	600,000	600,000	-
11. Kopanga police post	1,500,000	-	1,500,000	1,350,000	150,000
12. Piny Oye DCC	200,000	-	200,000	-	200,000
Acquisition of assets					
1. Motor Vehicles	300,000	-	300,000	-	300,000
2. construction of NGCDF office	450,000	1,717,242	2,167,242	1,717,241	450,001

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

3. purchase of furniture and equipment	-	-	-	-	-
4. Purchase of computers	-	-	-	-	-
12.0 Others	-	-	-	-	-
1. Strategic Plan	-	-	-	-	-
2. Innovation Hub	-	-	-	-	-
3. TIVFT	-	-	-	-	-
GRAND TOTAL	137,367,724	61,715,437	199,083,161	161,989,657	37,093,504

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
SUNA WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

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 and retentions.

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

2. Reporting Entity

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

3. Reporting Currency

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

4. 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.

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA
WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Other receipts

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is 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.

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 public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Entity 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 Entity 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.

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 the Central Bank of Kenya and at various commercial banks at the end of the financial year.

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 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

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 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 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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA
WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

SIGNIFICANT ACCOUNTING POLICIES

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 June 2019 for the period 1st July 2019 to 30th June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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 2020.

14. Errors

Material prior period errors shall be 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

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

XIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description			2019 - 2020	2018 - 2019
			Kshs	Kshs
	11/07/2019	B041067	55,040,876	
Normal Allocation	02/12/2019	B041216	4,000,000	
	06/01/2020	B047656	20,000,000	
	31/01/2020	B049182	6,000,000	
	01/03/2020	B104153	15,000,000	
	20/03/2020	B104487	23,000,000	
	09/06/2020	B096669	34,000,000	
	26/7/18	BO05001		11,379,310
	03/01/2019	B030120		10,000,000
	28/2/19	B005480		12,000,000
	28/12/18	B007482		8,000,000
	04/11/2019	B042623		11,000,000
	16/5/2019	B047053		13,000,000
TOTAL		-	157,040,876	65,379,310

2. PROCEEDS FROM SALE OF ASSETS

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of Office and General Equipment	-	-
TOTAL	-	-

3. OTHER RECEIPTS

	2019-2020	2018-2019
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA
WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

4. COMPENSATION OF EMPLOYEES

Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Basic wages of temporary employees	3,425,180	3,041,888
Basic wages of casual labour	-	-
Personal allowances paid as part of salary	-	-
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Other personnel payments	-	-
Employer contribution to NSSF	151,360	147,857
Gratuity-contractual employees	1,816,256	-
TOTAL	5,392,796	3,189,745

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA
WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

5 USE OF GOODS AND SERVICES		
Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services	2,259,526	2,472,208
Electricity	-	-
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	1,936,388.00	1,504,034
Hospitality supplies and services	-	-
Other committee expenses	-	-
Committee allowance	2,526,465	1,760,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	-	-
Fuel , oil & lubricants	-	-
Other operating expenses	-	-
Bank service commission and charges	-	-
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	-	-
Routine maintenance- other assets	-	-
Strategic plan	-	-
TOTAL	6,722,379	5,736,242

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA
WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

6 TRANSFER TO OTHER GOVERNMENT ENTITIES		
Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Transfers to Primary Schools	41,077,856.00	10,400,000
Transfers to Secondary Schools	53,709,500.00	18,200,000.00
Transfers to Tertiary Institutions	-	-
Transfers to Health Institutions	-	-
TOTAL	94,787,356	28,600,000

7 OTHER GRANTS AND OTHER PAYMENTS		
Description	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bursary - Secondary	15,563,447.00	21,100,031
Bursary -Tertiary	8,186,999.62	4,480,000
Bursary- Special Schools	-	-
Mocks & CAT	-	-
Water	-	-
Food Security	-	-
Electricity	-	-
Security	17,950,000.00	-
Roads and Bridges	-	-
Sports	1,609,775.00	-
Environment	872,669.00	-
Cultural Projects	-	-
Agriculture	-	-
Emergency Projects	9,186,993.00	3,518,961.00
TOTAL	53,369,884	29,098,992

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA
WEST CONSTITUENCY**
Reports and Financial Statements
For the year ended June 30, 2020

8 ACQUISITION OF ASSETS		
<u>Non Financial Assets</u>	2019 - 2020	2018 - 2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	1,717,241.00	379,938
Refurbishment of Buildings	-	-
Purchase of Vehicles	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	-	-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of photocopier	-	-
Purchase of other office equipments	-	-
Purchase of soft ware	-	-
Acquisition of Land	-	750,000
TOTAL	1,717,241	1,129,938

9 Other Payments	2019 - 2020	2018 - 2019
	Kshs	Kshs
Strategic Plan	-	-
ICT Hubs	-	-
TOTAL	-	-

10A: Bank Balances (cash book bank balance)			
Name of Bank, Account No. & currency	Account Number	2019 - 2020	2018 - 2019
		Kshs (30/6/2019)	Kshs (30/6/2018)
<i>Cooperative bank.</i>	1120481845200	1,288,216	6,367,996

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY

**Reports and Financial Statements
For the year ended June 30, 2020**

10B: CASH IN HAND)		
	2019 - 2020	2018 - 2019
	Kshs (30/6/2019)	Kshs (30/6/2018)
Location 1	437,565	306,565
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
TOTAL	437,565	306,565

11: OUTSTANDING IMPRESTS				
<i>Name of Officer</i>		<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance (30/6/2020)</i>
	Date imprest taken	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>moses agolla</i>	June 30, 2020	380,000	-	380,000
<i>Moses agolla</i>	June 23, 2020	57,565	-	57,565
				437,565

12 Retention			
Supplier/Contractor	PV No.	2019 - 2020	2018 - 2019
		-	-
		-	-
TOTAL		-	-

13 BALANCES BROUGHT FORWARD		
	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bank accounts	6,367,996	8,569,603
Cash in hand	306,565	480,565.00
TOTAL	6,674,561	9,050,168

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. PRIOR YEAR ADJUSTMENTS			
	Balance FY2019 - 2020 Financial statements	b/f per	Adjusted balance b/f 2018 - 2019
Description of the error	Kshs	Adjusments Kshs	Kshs
Bank accounts balances	-	-	-
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
TOTAL	-	-	-

15. CHANGES IN ACCOUNTS RECEIVABLE - OUTSTANDING IMPREST		
	2019-2020	2018-2019
	Kshs	Kshs
Outstanding Imprest as at 1st July 2019 (A)	306,565	480,565
Imprest issued during the year (B)	1,231,500	3,544,000
Imprest surrendered during the Year ©	1,100,500	3,718,000
Net changes in accounts receivables (D=A+B-C)	437,565	306,565

16. CHANGES IN ACCOUNTS PAYABLE - DEPOSITS AND RETENTION		
	2019-2020	2018-2019
	Kshs	Kshs
Deposits and Retention as a t 1st July 2019 (A)	-	-
Deposits and Retention held during the year (B)	-	-
Deposits and Retention paid during the year ©	-	-
Net changes in accounts payable (D=A+B-C)	-	-
	-	-

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA
WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

17. OTHER IMPORTANT DISCLOSURES		
17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)		
	2019 - 2020	2018 - 2019
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
TOTAL	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	-	-
Others (specify)	-	-
	-	-

17.3: UNUTILISED FUNDS (See Annex 3)		
	2019 - 2020	2018 - 2019
	Kshs	Kshs
Compensation of Employees	427,800	384,292
Use of goods and services	3,213,822	3,009,408
Transfers to Other Government Units	20,412,500	40,514,500
Other grants and transfers	12,289,381	16,089,995
Acquisition of Assets	750,001	1,717,242
Other Payments	-	-
TOTAL	37,093,505	61,715,437

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA
WEST CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2019 - 2020	2018 - 2019
	Kshs	Kshs
EQUITY BANK	1,688,580	14,744,538
KCB	2,070,476	-
COOPERATIVE BANK	1,015,816	-
TOTAL	4,774,872	14,744,538

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
11.					
12.					
Sub-Total					
Grand Total					

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
Sub-Total						
Middle Management						
4.						
5.						
6.						
Sub-Total						
Unionisable Employees						
7.						
8.						
9.						
Sub-Total						
Others (specify)						
10.						
11.						
12.						
Sub-Total						
Grand Total						

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 3 – UNUTILIZED FUND

Name Programme/Sub-programme	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Administration and Recurrent				
1. Compensation of employees	amount for salaries	427,800	384,292	unspent due to late receipt of funds from exchequer
2. Committee allowances	sitting allowance	678,000	729,540	unspent due to late receipt of funds from exchequer
3. Use of goods and services		-	534,796	unspent due to late receipt of funds from exchequer
Monitoring and evaluation				
1. Capacity building	amount for training expense	1,464,044	1,550,000	unspent due to late receipt of funds from exchequer
2. Committee allowances	m&e allowance	655,500	180,000	unspent due to late receipt of funds from exchequer
3. Use of goods and services	m&e expenses	416,278	15,072	unspent due to late receipt of funds from exchequer
Amounts due to other Government entities				
Primary Schools Projects				
1. Magongo Primary School	funds for pmc	-	600,000	unspent due to late receipt of funds from exchequer
2. Oruba Keyo Primary School	funds for pmc	-	300,000	unspent due to late receipt of funds from exchequer
3. Kowiti Memorial School	funds for pmc	-	300,000	unspent due to late receipt of funds from exchequer
4. Giribe Maseno Primary School	funds for pmc	112,500	400,000	unspent due to late receipt of funds from exchequer

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

5.	Kikongge Primary School	funds for pmc	200,000	400,000	unspent due to late receipt of funds from exchequer
6.	Barasengo primary School	funds for pmc	-	800,000	unspent due to late receipt of funds from exchequer
7.	GodKwer Primary School	funds for pmc	175,000	400,000	unspent due to late receipt of funds from exchequer
8.	Oruba Primary School	funds for pmc	800,000	2,000,000	unspent due to late receipt of funds from exchequer
9.	Sindiana Primary School	funds for pmc	-	400,000	unspent due to late receipt of funds from exchequer
10.	Kosege Primary School	funds for pmc	450,000	400,000	unspent due to late receipt of funds from exchequer
11.	Magongo Ribe Primary School	funds for pmc	350,000	400,000	unspent due to late receipt of funds from exchequer
12.	Ore primary School	funds for pmc	-	300,000	unspent due to late receipt of funds from exchequer
13.	Sagero Primary School	funds for pmc	-	400,000	unspent due to late receipt of funds from exchequer
14.	Nyamitu Primary School	funds for pmc	-	500,000	unspent due to late receipt of funds from exchequer
15.	Nyailinga Primary School	funds for pmc	-	400,000	unspent due to late receipt of funds from exchequer
16.	Nyambeche Primary School	funds for pmc	-	400,000	unspent due to late receipt of funds from exchequer
17.	Chamabare Primary School	funds for pmc	-	300,000	unspent due to late receipt of funds from exchequer
18.	Giribe Primary School	funds for pmc	-	500,000	unspent due to late receipt of funds from exchequer
19.	Boya Primary School	funds for pmc	-	400,000	unspent due to late receipt of funds from exchequer
20.	Raha Primary school	funds for pmc	500,000	400,000	unspent due to late receipt of funds from exchequer
21.	Nyanko Primary School	funds for pmc	550,000	400,000	unspent due to late receipt of funds from exchequer

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

22. Milimani Primary School	funds for pnc	-	400,000	unspent due to late receipt of funds from exchequer
23. Nyangubo Primary School	funds for pnc	-	450,000	unspent due to late receipt of funds from exchequer
24. Kokendi Primary School	funds for pnc	200,000	400,000	unspent due to late receipt of funds from exchequer
25. Kioru Primary School	funds for pnc	500,000	400,000	unspent due to late receipt of funds from exchequer
26. Magoto Primary School	funds for pnc	-	400,000	unspent due to late receipt of funds from exchequer
27. Nyambona Primary School	funds for pnc	-	300,000	unspent due to late receipt of funds from exchequer
28. Marabiko Primary School	funds for pnc	-	500,000	unspent due to late receipt of funds from exchequer
29. Chief Baraza Primary School	funds for pnc	-	400,000	unspent due to late receipt of funds from exchequer
30. Kasigira primary school	funds for pnc	-	800,000	unspent due to late receipt of funds from exchequer
31. Abwao primary school	funds for pnc	500,000	-	unspent due to late receipt of funds from exchequer
32. Arombe primary school	funds for pnc	-	-	unspent due to late receipt of funds from exchequer
33. Assar Johanson primary school	funds for pnc	-	-	unspent due to late receipt of funds from exchequer
34. Bondo primary school	funds for pnc	-	-	unspent due to late receipt of funds from exchequer
35. Kipasi songa primary school	funds for pnc	-	-	unspent due to late receipt of funds from exchequer
36. Kitabaye primary school	funds for pnc	-	-	unspent due to late receipt of funds from exchequer
37. Kowino primary school	funds for pnc	500,000	-	unspent due to late receipt of funds from exchequer
38. Lela primary school	funds for pnc	-	-	unspent due to late receipt of funds from exchequer

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

39. Lwala primary school	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
40. Magacha primary school	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
41. Mancha primary school	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
42. Masara primary school	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
43. Migori primary school	funds for pmc	500,000	-	unspent due to late receipt of funds from exchequer
44. Mubachi primary school	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
45. Ndongyo primary school	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
46. Nyamanga Giribe primary school	funds for pmc	300,000	-	unspent due to late receipt of funds from exchequer
47. Nyamome primary school	funds for pmc	600,000	-	unspent due to late receipt of funds from exchequer
48. Nyasoko primary school	funds for pmc	300,000	-	unspent due to late receipt of funds from exchequer
49. Obembo primary school	funds for pmc	500,000	-	unspent due to late receipt of funds from exchequer
50. Ramoya primary school	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
51. Sibuoche primary school	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
52. St Joseph Mariba primary school	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
53. St Peters Nyamara primary school	funds for pmc	125,000	-	unspent due to late receipt of funds from exchequer
54. Dip primary school	funds for pmc	1,000,000	-	unspent due to late receipt of funds from exchequer
Secondary Schools Projects				

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

1. Masara Secondary School	funds for pnc	-	7,000,000	unspent due to late receipt of funds from exchequer
2. Kitabaye Secondary School	funds for pnc	-	2,000,000	unspent due to late receipt of funds from exchequer
3. Malera Secondary School	funds for pnc	7,200,000	1,500,000	unspent due to late receipt of funds from exchequer
4. Magoto Secondary School	funds for pnc	500,000	500,000	unspent due to late receipt of funds from exchequer
5. Lwala Secondary School	funds for pnc	-	1,000,000	unspent due to late receipt of funds from exchequer
6. Nyasoko Secondary School	funds for pnc	200,000	1,000,000	unspent due to late receipt of funds from exchequer
7. Wiga Girls Secondary School	funds for pnc	-	1,200,000	unspent due to late receipt of funds from exchequer
8. Nyamome Secondary School	funds for pnc	-	500,000	unspent due to late receipt of funds from exchequer
9. Migori Township Secondary School	funds for pnc	-	700,000	unspent due to late receipt of funds from exchequer
10. Bishop Masaga Ogada girls Secondary	funds for pnc	500,000	1,500,000	unspent due to late receipt of funds from exchequer
11. Abwao Secondary School	funds for pnc	-	2,000,000	unspent due to late receipt of funds from exchequer
12. Nyangubo Girls Secondary School	funds for pnc	-	2,000,000	unspent due to late receipt of funds from exchequer
13. Machicha Secondary School	funds for pnc	-	500,000	unspent due to late receipt of funds from exchequer
14. Sibuoche Mixed Secondary School	funds for pnc	-	764,500	unspent due to late receipt of funds from exchequer
15. Bishop Okinda secondary	funds for pnc	-	1,100,000	unspent due to late receipt of funds from exchequer
16. sibuoche mixed secondary	funds for pnc	-	-	unspent due to late receipt of funds from exchequer
17. moi suba girls	funds for pnc	500,000	900,000	unspent due to late receipt of funds from exchequer

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

18. Kitabaye secondary school	funds for pnc	-	-	unspent due to late receipt of funds from exchequer
19. Bondo secondary school	funds for pnc	-	-	unspent due to late receipt of funds from exchequer
20. Magongo secondary school	funds for pnc	1,000,000	1,000,000	unspent due to late receipt of funds from exchequer
21. oruba mixed secondary school	funds for pnc	1,700,000	900,000	unspent due to late receipt of funds from exchequer
22. Ragana girls school	funds for pnc	300,000	-	unspent due to late receipt of funds from exchequer
23. St Irenes Raha secondary school	funds for pnc	350,000	-	unspent due to late receipt of funds from exchequer
Sub-Total		24,054,122	43,908,200	
Amounts due to other grants and other transfers				
Security Projects				
25. piny oyie subcounty	funds for pnc	-	1,450,000	unspent due to late receipt of funds from exchequer
26. wiga acc office	funds for pnc	441,227	141,227	unspent due to late receipt of funds from exchequer
27. ragana oruba ACC office	funds for pnc	400,000	1,500,000	unspent due to late receipt of funds from exchequer
28. ngochone antistock theft unit	funds for pnc	-	2,500,000	unspent due to late receipt of funds from exchequer
29. piny oyie police station	funds for pnc	-	1,600,000	unspent due to late receipt of funds from exchequer
30. masara police post	funds for pnc	-	2,500,000	unspent due to late receipt of funds from exchequer
31. ragana ap post	funds for pnc	-	1,500,000	unspent due to late receipt of funds from exchequer
32. oruba police post	funds for pnc	300,000	1,300,000	unspent due to late receipt of funds from exchequer

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

33. Kopanga boarder point immigration offices	funds for pmc	1,300,000	-	unspent due to late receipt of funds from exchequer
34. Piny oyie police station	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
35. Kopanga police post	funds for pmc	150,000	-	unspent due to late receipt of funds from exchequer
36. Piny Oyie DCC	funds for pmc	200,000	-	unspent due to late receipt of funds from exchequer
Acquisition of assets	funds for pmc			
1. Motor Vehicles	funds for pmc	300,000	-	unspent due to late receipt of funds from exchequer
2. construction of NGCDF office	funds for pmc	450,001	1,717,242	unspent due to late receipt of funds from exchequer
3. purchase of furniture and equipment	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
4. Purchase of computers	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
Emergency				
1. Jumbo primary	funds for pmc	241	-	unspent due to late receipt of funds from exchequer
2. Magacha primaryschool	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
3. Magongo primary	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
4. Mancha pri,sec	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
5. Migori primary school	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
6. mubachi mixed secondary	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
7. ngochone antistock theft	funds for pmc	-	-	unspent due to late receipt of funds from exchequer

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

8.	ore primary school	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
9.	Ragana girls	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
10.	Ragana primary school	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
11.	sagero mixed secondary	funds for pmc	-	1,200,000	unspent due to late receipt of funds from exchequer
12.	wiga girls secondary	funds for pmc	-	420,000	unspent due to late receipt of funds from exchequer
13.	sibuchoche primary school	funds for pmc	-	200,993	unspent due to late receipt of funds from exchequer
14.	st peter nyamaraga primary	funds for pmc	-	168,000	unspent due to late receipt of funds from exchequer
Bursary and Social Security					
1.	Primary Schools	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
2.	Secondary Schools	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
3.	Tertiary Institutions	funds for pmc	4,043,012	-	unspent due to late receipt of funds from exchequer
4.	Vocational institutions	funds for pmc	2,206,540	-	unspent due to late receipt of funds from exchequer
5.	Social Security	funds for pmc	-	-	unspent due to late receipt of funds from exchequer
Sports (To Carry out Constituency Sports Tournament whereby participating teams will be awarded uniforms and balls while the winning teams will be awarded trophies and sports kits)					
Environment		funds for pmc	2,747,354	1,609,775	unspent due to late receipt of funds from exchequer

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

1.	wiga girls secondary	funds for pnc	669	-	unspent due to late receipt of funds from exchequer
2.	Milimani primary	funds for pnc	124,669	-	unspent due to late receipt of funds from exchequer
3.	kasigira primary	funds for pnc	-	-	unspent due to late receipt of funds from exchequer
4.	Iwala secondary	funds for pnc	669	-	unspent due to late receipt of funds from exchequer
5.	Masara police station	funds for pnc	-	-	unspent due to late receipt of funds from exchequer
6.	Ragana girls	funds for pnc	-	-	unspent due to late receipt of funds from exchequer
7.	maseno giribe primary	funds for pnc	125,000	-	unspent due to late receipt of funds from exchequer
8.	Magongo primary	funds for pnc	-	-	unspent due to late receipt of funds from exchequer
9.	Godkwer primary	funds for pnc	125,000	-	unspent due to late receipt of funds from exchequer
10.	kipasi songa primary	funds for pnc	125,000	-	unspent due to late receipt of funds from exchequer
11.	st peters nyamaraga primary	funds for pnc	-	-	unspent due to late receipt of funds from exchequer
Sub-Total			13,039,382	17,807,237	unspent due to late receipt of funds from exchequer
Grand Total			37,093,504	61,715,437	

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost Kshs 2018/2019	Additions during the year	Disposals during the year	Historical Cost Kshs 2019/2020
Land	750,000	-	-	750,000
Buildings and structures	379,938	1,717,241	-	2,097,179
Transport equipment	6,669,510	-	-	6,669,510
Office equipment, furniture and fittings	316,000	-	-	316,000
ICT Equipment, Software and Other ICT Assets	285,000	-	-	285,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	8,400,448	1,717,241	0	10,117,689

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA
WEST CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**

ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2020

	PMC	Bank	Account number	Bank Balance 2019/20
1.	GodKwer Primary School	Kcb	1255391820	1,775
2.	Kikonge Primary School	KCB	1259074366	1,675
3.	Oruba Primary School	KCB	1259352765	530,849
4.	st peters nyamaraga primary	kcb	1260925668	675
5.	Boya Primary School	kcb	1259011429	669
6.	Mancha primary school	kcb	1269396919	500
7.	Nyamanga Giribe primary school	kcb	1175315788	354,705
8.	Nyambeche Primary School	kcb	1259444007	1,775
9.	Nyamilu Primary School	Kcb	1257377388	795
10.	Nyanko Primary School	kcb	1261119649	1,669
11.	Bishop Okinda secondary	kcb	1257933523	2,947
12.	Kitabaye secondary school	kcb	1257701673	17,469
13.	Machicha Secondary School	kcb	1257166980	3,275
14.	Nyasoko Secondary School	kcb	1257677357	297,395
15.	Abwao Secondary School	kcb	1259011429	669
16.	ragana oruba ACC office	KCB	1260691586	292,830
17.	wiga acc office	KCB	1260544273	3,575
18.	Kopanga boarder point immigration offices	KCB	1274455928	547,795
19.	masara police post	kcb	1260585034	7,179
20.	ragana ap post	KCB	1260910261	2,255

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA
WEST CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**

21.	Assar Johanson primary school	equity	1160279759974	10,640
22.	Barasengo primary School	equity	1160277146690	1,274
23.	Bondo primary school	equity	1160277230646	3,070
24.	Chamabare Primary School	equity	1160277419089	785
25.	Giribe Maseno Primary School	equity	1160277417709	8,717
26.	Giribe Primary School	equity	1160277449063	775
27.	kasigra primary school	Equity	1160277112544	1,715
28.	Kitabaye primary school	equity	1160279869687	14,880
29.	Kowino primary school	equity	1160277414354	85
30.	Kowiti Memorial School	Equity	1160277460263	38,208
31.	Lela primary school	equity	1160279861405	4,820
32.	Lwala primary school	equity	1160279864877	16,700
33.	Magacha primary school	equity	1160279861994	99,460
34.	Magongo Primary School	Equity	1160277416949	350
35.	Magongo Ribe Primary School	equity	1160277416949	350
36.	maseno giribe primary	Equity	1160277417709	8,717
37.	Migori primary school	equity	1160277414071	200,930
38.	Mubachi primary school	equity	1160279764837	19,760
39.	Ndonyo primary school	equity	1160277427258	428,870
40.	Nyangubo Primary School	equity	1160277120172	17,310
41.	Nyasoko primary school	equity	1160279867254	27,240
42.	Ore primary School	equity	1160277420334	119,965
43.	Oruba Keyo Primary School	Equity	1160277127449	615

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

44.	Raha Primary school	equity	1160277414375	1,305
45.	Ramoya primary school	equity	1160277236509	205,745
46.	St Joseph Mariba primary school	equity	1160277417334	13,296
47.	Kosege Primary School	equity	1160277414354	85
48.	Nyambona Primary School	equity	1160277202552	330
49.	Sibuoche primary school	equity	1160277305714	1,187
50.	Bondo secondary school	Equity	1160277307233	3,845
51.	Magongo secondary school	Equity	1160277416949	350
52.	Malera Secondary School	Equity	1160277121910	5,850
53.	Masara Secondary School	equity	1160277314528	885
54.	Migori Township Secondary School	Equity	1160277314547	16,215
55.	moi suba girls	Equity	1160279760994	237,920
56.	Nyamome Secondary School	Equity	1160277332396	2,021
57.	Nyangubo Girls Secondary School	Equity	1160277203961	10,013
58.	oruba mixed secondary school	Equity	1160277408977	1,615
59.	Sibuoche Mixed Secondary School	Equity	1160277305714	1,187
60.	St Irenes Raha secondary school	Equity	1160277407767	1,937
61.	ngochohe antistock theft unit	equity	1160277299217	733
62.	piny oyie subcounty	equity	1160177269425	581
63.	Piny oyie police station	equity	1160277332791	305
64.	Piny Oyie DCC	equity	1160277305834	52,430
65.	Suna West NGCDF office	equity	1160261022164	105,509
66.	oruba police post	cooperative	1134751293500	975

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA
WEST CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2020**

67.	Arombe primary school	Cooperative	1141751058300	505
68.	kipasi songa primary	Cooperative	1141751063200	6,575
69.	Masara primary school	Cooperative	1141751193300	600,655
70.	Obembo primary school	Cooperative	1141751059601	795
71.	Kokendi Primary School	Cooperative	1141751203900	1,475
72.	Magoto Primary School	Cooperative	1141751132600	1,975
73.	Mancha primary school	Cooperative	1139077100200	1,140
74.	Marabiko Primary School	Cooperative	1141202648600	461
75.	Nyailinga Primary School	Cooperative	1141048593601	175
76.	Nyamanga Giribe primary school	Cooperative	1134202885300	360
77.	Nyambeche Primary School	Cooperative	1141202276100	1,360
78.	Sindianya Primary School	Cooperative	1141751058100	22,275
79.	Magoto Secondary School	Cooperative	1141481959502	14,395
80.	Ragana girls school	Cooperative	1141751311800	2,130
81.	Wiga Girls Secondary School	Cooperative	1141751095500	12,210
82.	Bishop Masaga Ogada girls Secondary	Co-operative	1141482305800	348,355
	TOTAL			4,774,872

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Inaccurate comparative information and figures. The comparative information and figures for 2016/2017 shown in the financial statement for the year ended 30 th June 2018 differs with the audited figures in the financial statements for 2016/2017. Consequently the completeness and accuracy of the comparative figures for 2016/2017 and the opening balances of assets and liabilities for the year ended 30 June 2018 could not be ascertained.	The financial statements was amended and copy sent to Kenya national offices Kisumu	Funds account manager	resolved	resolved
2	Differences between the financial statements and the ledgers. The amounts reported in the statements of receipts and payments differs with the ledgers. Consequently the completeness and accuracy of the consequently the completeness and accuracy of	The financial statements was amended and copy sent to Kenya national offices Kisumu	Funds account manager	resolved	resolved

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	the expenditure reflected in the statement of receipts and payments for the year ended 30 th June 2018 could not be ascertained				
3	<p>Cash and bank balances</p> <p>The statement of financial assets reflects bank balances of ksh. 859603 as at 30 June 2018. A review of the bank reconciliation statements for an account held at cooperative bank and the cash book revealed that stale cheques amounting to ksh. 60,000 were included as part of un-presented cheques. The stale cheques were not reversed in the cashbook as at 30th June 2018. Further bank charges/penalties amounting to ksh. 23,034 had not been posted to the cash books as of the same date. Consequently the accuracy and completeness of the cash and cash equivalents balance of Kshs. 8,569,603 could not be ascertained</p>	<p>The stale cheques amounting to ksh. 60,000 were reversed in the cashbook. Furthermore bank charges amounting to ksh 23,034 was posted in the cashbook.</p>	National subcounty accountant	resolved	resolved
4	<p>Project implementation committee bank balances.</p> <p>Note 15.4 to the financial statements reflects bank balances</p>	<p>Pmc bank balance confirmation documents was later provided to auditors</p>	Funds account manager	resolved	resolved

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>totalling ksh. 19,370,911 in respect of project management committees(pncs) as at 30/6/2018. Although a balance of kshs 1,398,075 was reported for piny oye police station PMC bank account as at 30 June 2018 the bank statement for the account provided for audit revealed a balance of ksh. 2,399,525. Further bank reconciliation statements bank balances confirmation certificates, cash books and payment vouchers for the pncs bank accounts were not provided for audit review. Consequently the accuracy and completeness of the PMCs bank balances reported could not be confirmed.</p>				
5	<p>Account payable-retention prior year adjustments. The statement of financial assets reflects balances of ksh 670,000 and kshs. 299,410 in respect of account payables- retention and prior year adjustments. However no adequate documentation and or adjustment entries were provided for audit review in support of these</p>	<p>Documentation was provided to the auditor for review for support of the balances.</p>	<p>Funds accounts manager</p>	<p>resolved</p>	<p>resolved</p>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	balances. Consequently the validity accuracy and completeness of the balances could not be confirmed.				
6	Transfer to other government units A review of sampled disbursements amounting to ksh. 12,500,000. Which were made to various PMCs accounts for implementation of projects revealed that the payments were not adequately supported with complete expenditure returns including cashbooks payment schedules, stores records, minutes of tender proceedings and report of inspection and acceptance committee approving payments. Consequently the validity completeness and accuracy of payment totalling ksh. 12,500,000 made for various activities during the year ended 30 th June 2018 could not be ascertained.	The expenditure returns were provided to the auditor for review	Funds account manager	Awaiting auditor review	By end of the year 2020.
7	Payment to field officers A review of expenditure records revealed that an amount of ksh. 500,000 was paid to twelve field officers employed by the management on casual terms during the year under review.	Recruiting record and documents support the wages was later provided to the auditor for review.	Funds account manager	resolved	resolved

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	However these casuals were engaged un-procedurally and the recruitment records and document supporting the wages paid for these officers were not provided for audit review. Consequently the validity and completeness of the expenditure incurred could not be ascertained				
8	<p>The summary statement of appropriation.</p> <p>A review of the summary statement of appropriation for recurrent and development combined revealed the following anomalies.</p> <p>1) The summary statement of appropriation reflects the original budget figure of ksh 86,810,345. However the original budget as per the national government constituencies development fund board documents provided for audit review reflects an amount of ksh. 64,495,467 translating to an unexplained and un-reconciled difference of ksh. 22,314,878.</p> <p>2) The summary statement of appropriation reflects actual</p>	Responses for the issues were submitted to the auditor for review later	Funds account manager	Resolving ongoing	End of the year 2020

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	receipts of ksh. 90,451,169 which varies from the ksh. 87,310,345 as reported in the statement of receipt and payments by ksh. 3,140,824. 3).adjustments amounting to ksh 15,020,134 in respect of unspent funds reflected in the summary of appropriation were not supported with the approved code list. Consequently the accuracy and completeness of the summary statement of appropriation for the year ended 30 June 2018 could not be confirmed.				
9	<p>Net Financial Position</p> <p>The statement of financial assets as at 30 June 2018 reflects net financial assets balance of Kshs.8,380,168.However,contrary to the guidelines issued by the Public Sector Accounting Standards Board, the statement of financial assets shows net liabilities instead of the net financial position of Kshs.8,380,168.</p>	The financial statements were amended and later a copy submitted to the auditor for review.	Funds account manager	resolved	resolved

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point to resolve the issue and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	<p>Basis For Conclusion 1. Other Grants and Transfers Installation of Transformers. Included in the other grants and transfers expenditure of Kshs.46,620,309 reflected in the statement of receipts and payments is a payment of Kshs.1,000,000 for installation of two transformers. The management did not provide procurement documents, delivery notes, installation and inspection reports, and relevant payment voucher for the transformers to facilitate the verification of the physical existence of this project. Consequently, the validity, propriety and regularity of the expenditure of Kshs.1,000,000 could not be ascertained</p>	<p>The documents requested by auditors, was later provided to the auditor for review.</p>	<p>Funds account manager</p>	<p>Still under review</p>	<p>End of the year 2020.</p>
1.2	<p>Security Projects. Included in the other grants and transfers amount of Kshs.46,620,309 is a payment for security project of</p>	<p>The documents requested by auditors, was later provided to the auditor for review.</p>	<p>Funds account manager</p>	<p>Still under review</p>	<p>End of the year 2020.</p>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2.0	Kshs.17,700,000.For the sampled security projects namely: Piny Oylie police station, Piny Oylie police staff houses and Deputy County Commissioners office, the management did not produce tender evaluation reports as required under section 80{4}of the Public Procurement and Assets Disposal Act,2015.Further,the contract for the construction of Piny Oylie police staff houses was awarded to a contractor without being advertised as required under Section 96{1} of the same act. Consequently, the value for money and regularity of the expenditure incurred on security projects could not be ascertained	The documents requested by auditors, was later provided to the auditor for review.	Funds account manager	Still under review	End of the year 2020.
	Bursary Funds Disbursements. Examination of sampled bursary forms application revealed that applicants failed to attach key				

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue and (Name designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	documentation such as a copy of the student identity card, fee statement balance, and admission letter. it was further noted that the bursary subcommittee failed to give remarks on the status of the applicant as required under Section 31 of National Government Constituencies Development Fund Act, 2015. A review of the bursary payments made to Magongo Ribe Secondary School revealed that an amount of Kshs.630,000 was disbursed. However, the acknowledgement from the school confirmed that the institution had received only Kshs.490,000 leading to a difference of Kshs. 140,000, which was not accounted for				
3.0	<p>Use of Goods and Services. 3.1 Procurement of Strategic Plan. Included in the use of goods and services expenditure of Kshs.7,926,624 are other</p>	The documents requested by auditors, was later provided to the auditor for review.	Funds account manager	resolved	resolved.

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve issue and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>operating expenses of Kshs.2,000,000 relating to the development of a strategic plan. Audit review revealed that a contract for the development of the strategic plan was awarded to the highest bidder, at the cost of Kshs.2,000,000 contrary to section 86{1} of the Public Procurement and Assets Disposal Act</p> <p>2015.It was also noted that two other bidders were unfairly disadvantaged at the preliminary stage of the evaluation on the basis of locality yet the management had sourced for quotations from these firms. The basis of disqualification based on locality was not included in the terms of reference document. Consequently, the regularity and value for money on the expenditure incurred on the procurement of strategic plan could not be ascertained.</p>				

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point to resolve the issue and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3.2	<p>Purchase of Various Goods and Services Expenditure amounting to Kshs .961,404 was incurred in relation to procurement of various goods and services that did not have requisite supporting documents such as minutes of tender proceedings as evidence of competitive bidding, stores registrar as proof that items bought were taken on charge for controlled issuance and inspection and acceptance committee report approving payments to be made. Consequently, the validity and regularity of expenditure not be ascertained.</p>	<p>The documents requested by auditors, was later provided to the auditor for review.</p>	<p>Funds account manager</p>	<p>resolved</p>	<p>resolved.</p>
3.3	<p>Committee Expenses A review of the committee expenses revealed that fifty-two meetings were held during the year as opposed to the maximum number of twenty four meetings per year stipulated in the national</p>	<p>Responses to the query was later sent to the auditor for review</p>	<p>Funds account manager</p>	<p>resolved</p>	<p>resolved</p>

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SUNA WEST CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	government constituencies' development fund act 2015. As a result, the fund incurred an excess expenditure of ksh. 1,352,000 due to the excess number of meetings consequently the regularity and value for money of the expenditure incurred in the committee expenses could not be confirmed.				