

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT** NATIONAL ASSEMBLY  
PAPERS LAID

DATE: 14 AUG 2024

DAY:  
WEDNESDAY

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BY: **OF**

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LEADER

CLERK-AT  
THE-TABLE:

FINLAY MURIUKI

PARLIAMENT  
OF KENYA  
LIBRARY

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2023**



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**AWENDO CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2023**

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

MSDS X9A 2

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**I. Acronyms and Abbreviations**

**NGCDF**-National Government Constituency Development Fund  
**NGCDFB** - National Government Constituencies Development Fund Board  
**NGCDFC** - National Government Constituency Development Fund Committee  
**PFM**-Public Finance Management  
**IPSAS**-International Public Sector Accounting Standards  
**PMC**-Project Management Committee  
**FY**-Financial Year  
**OSHA** - Occupational Safety and Health Act  
**ARMC** - Audit and Risk Management Committee  
**SMART** - Specific, Measurable, Achievable, Realistic and Time-Bound  
**SCDEO** – Sub County Director of Education Office

## **II. Key Constituency Information and Management**

### **(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

### **Mandate**

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

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

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

### **Vision**

Equitable Socio-economic development countrywide

### **Mission**

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

### **Core Values**

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

### **Functions of NG-CDF Committee**

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

#### **(b) Key Management**

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

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

### **Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Janes Awiti Majengo
2.	Sub-County Accountant	Nicholas Onyango
3.	Chairman NGCDFC	Jared Osawah
4.	Member NGCDFC	Alex Ogwari

### **(c) Fiduciary Oversight Arrangements**

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

### **(d) Awendo Constituency NGCDF Headquarters**

P.O. Box 450-40405  
NG-CDF Building  
Rongo Migori Road/Highway  
Sare Awendo

### **(e) Awendo Constituency NG-CDF Contacts**

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

**(f) AWENDO Constituency NGCDF Bankers**

Equity Bank A/C NO: 1430263965406  
Branch Awendo  
P.O.Box 450 40405  
Awendo

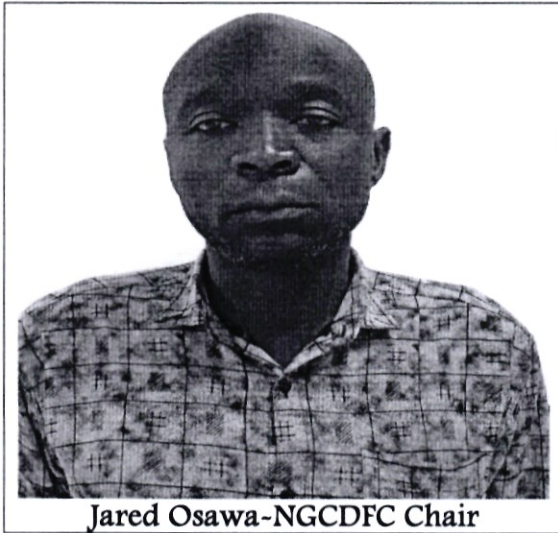
**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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

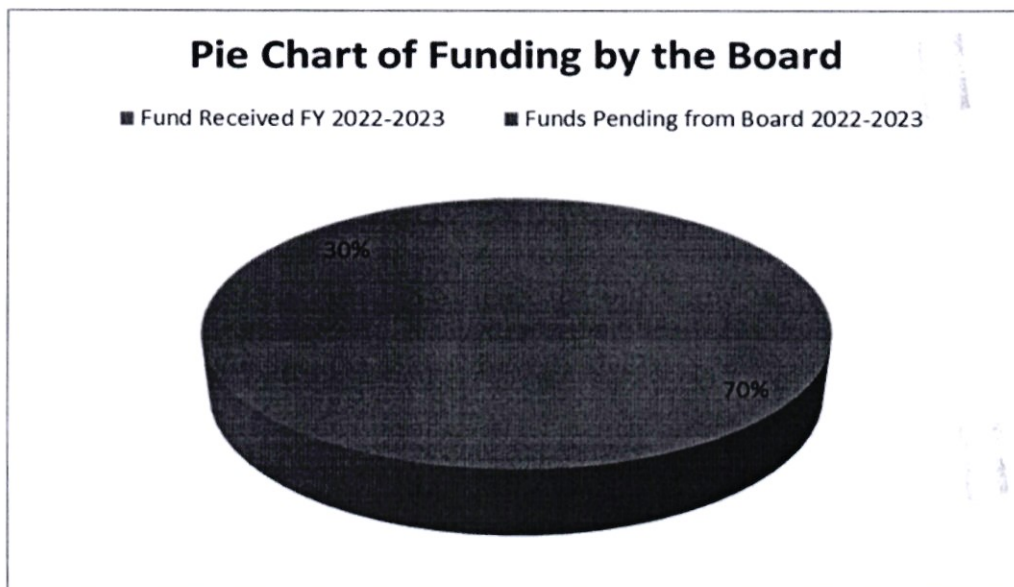
### III. NG-CDFC Chairman's Report



It is with pleasure that I present the Awendo Constituency Development Fund financial records for the financial year 2022/2023 which ended on 30<sup>th</sup> June 2023. I hope the financial records will be able to provide an insight of our performance as a NG-CDF committee.

This financial year is our first year in the office and we were able to perform effectively even though funds were not fully disbursed by the Board by the end of the financial year. The constituency committee prioritised Bursary due to outcry from the general public that the students were being sent back home for school fees given the hard economic times.

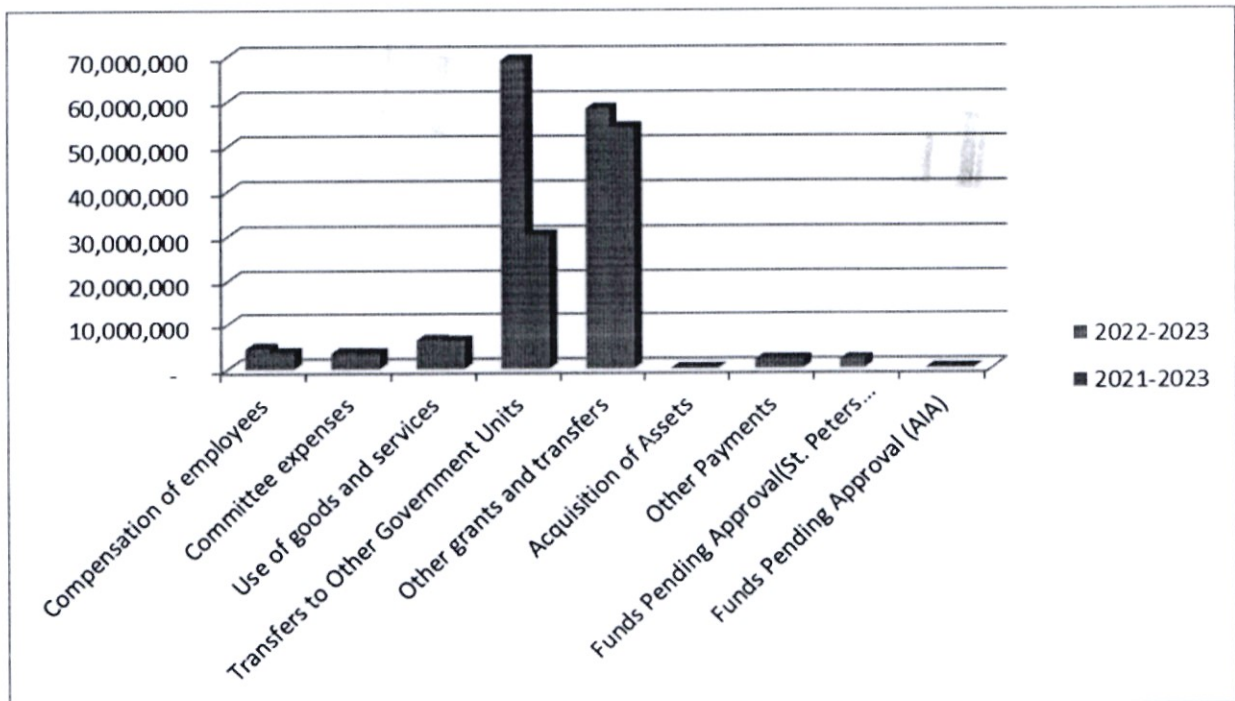
The constituency had budgeted for flagship projects that were to be done and completed during the financial year. However, as at end of financial year 2022-2023, these funds were not yet disbursed thus the implementation was postponed to the next financial year.



*Diagram 1: Pie Chart showing percentage of funding*

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The pie chart above indicates that we received 70% funding of our approved code list. The remaining 30% comprised projects that were yet to be approved and those that were approved but remained unfunded by the closure of the financial year.



**Diagram 2: Graphical Comparison of Expenditures in FY 2022-2023 and FY 2021-2022.**

From the graph above, there was more utilization of funds compared to previous year 2021-2022. This was due to full disbursement of funds by the board in the financial year under review given that the term of parliament was coming to an end.

The entity also did well in disbursing bursary to all students who applied for the same. Bursary was one of projects that gave us an edge. The constituents were able to appreciate the NGCDF as a fund that has had a direct impact on their lives.

Our main areas of achievement included being able to budget for the completion of some of the on-going projects as listed below.

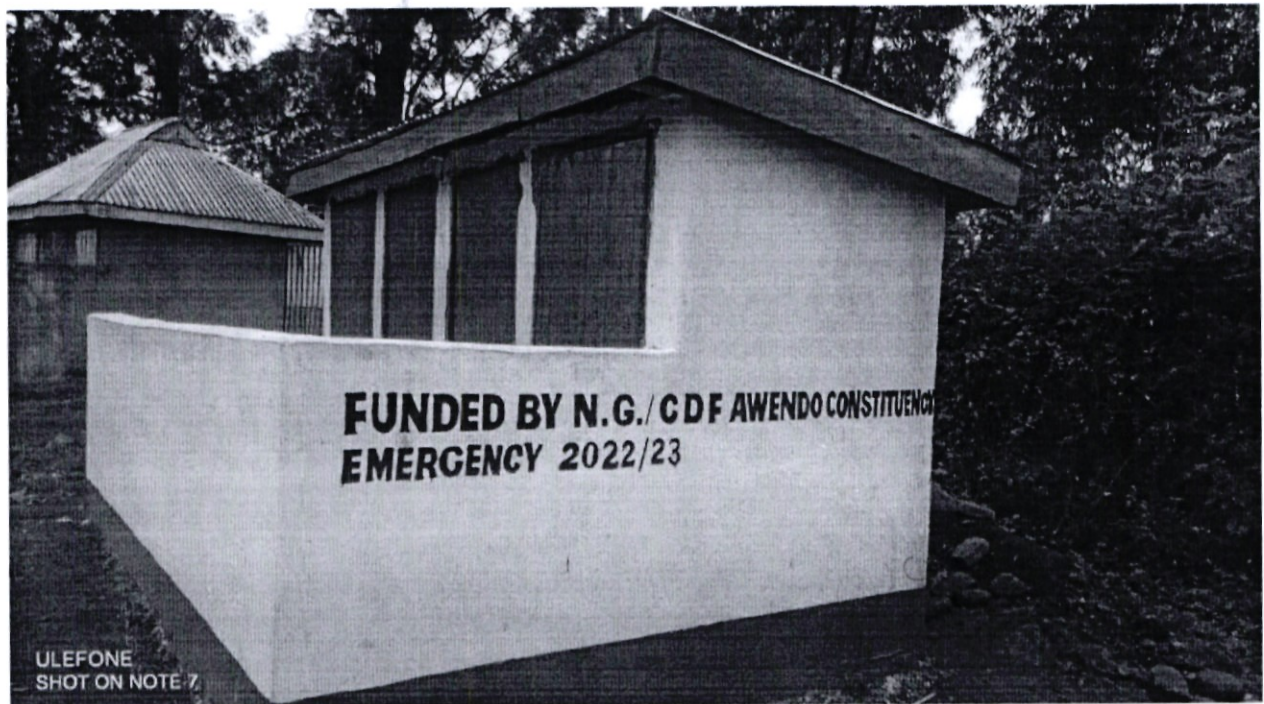
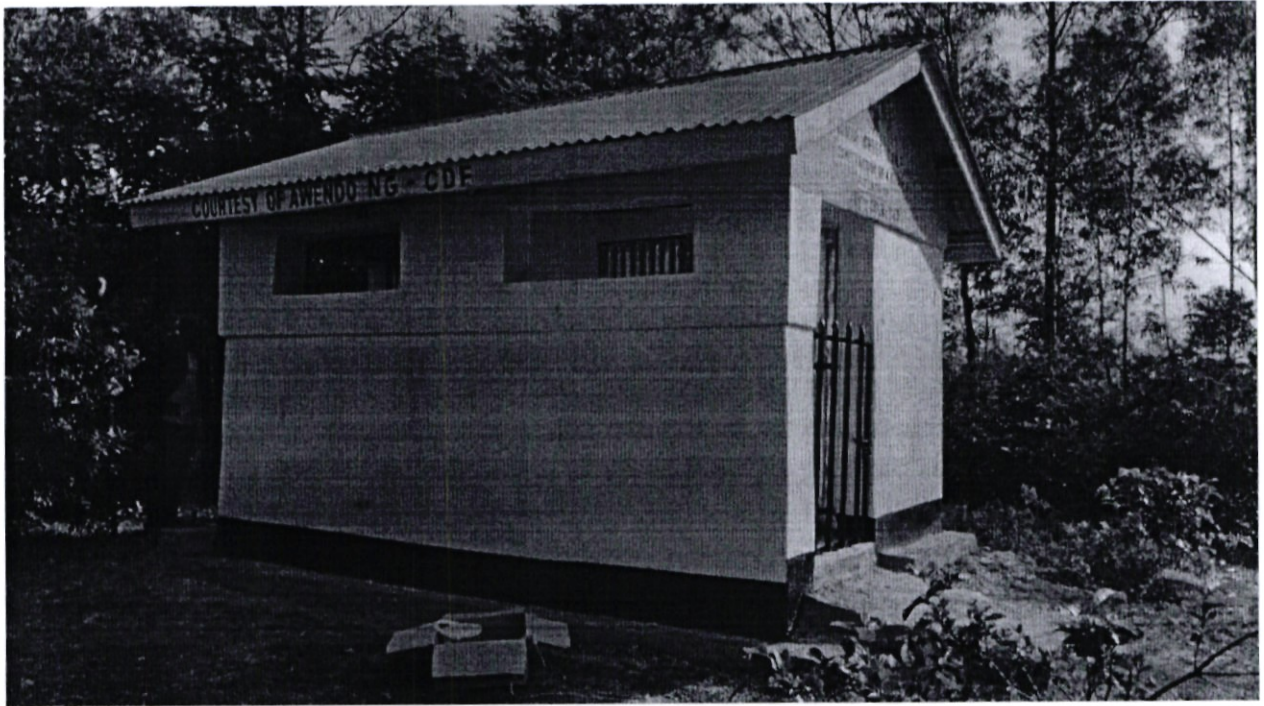
- On security projects, we completed Central Sakwa Chief's Office which is currently in Use. We also constructed Awendo police post. These have reduced crime rate within Awendo as Constituents are now able to report on matters security as soon as they arise.
- Under education, we completed some works to make Awendo KMTTC project operational. In order to attract and entice new students, we sponsored the first fifty who reported at Awendo KMTTC. After graduating, the students will improve the availability of health professionals in the constituency for deployment if need be. We also completed classrooms at Sangla Kagak and Gada Primary Schools which have greatly decongested classrooms to standards recommended by the Ministry of education.

- We also conducted sports during the financial year and three football players were absorbed in Migori Youth Football Club for trials and subsequent contracting as players of the club after completion of training.
- We have prepared our five year strategic plan for the financial years 2023-2027 which we intend to follow to the latter when implementing our projects as it reflects the views of the constituents as collected during public participation.
- On emergency, we constructed pit latrines which were destroyed by heavy rainfalls and storm in the course of the financial year. These ensured that learning went on uninterrupted in the affected schools.

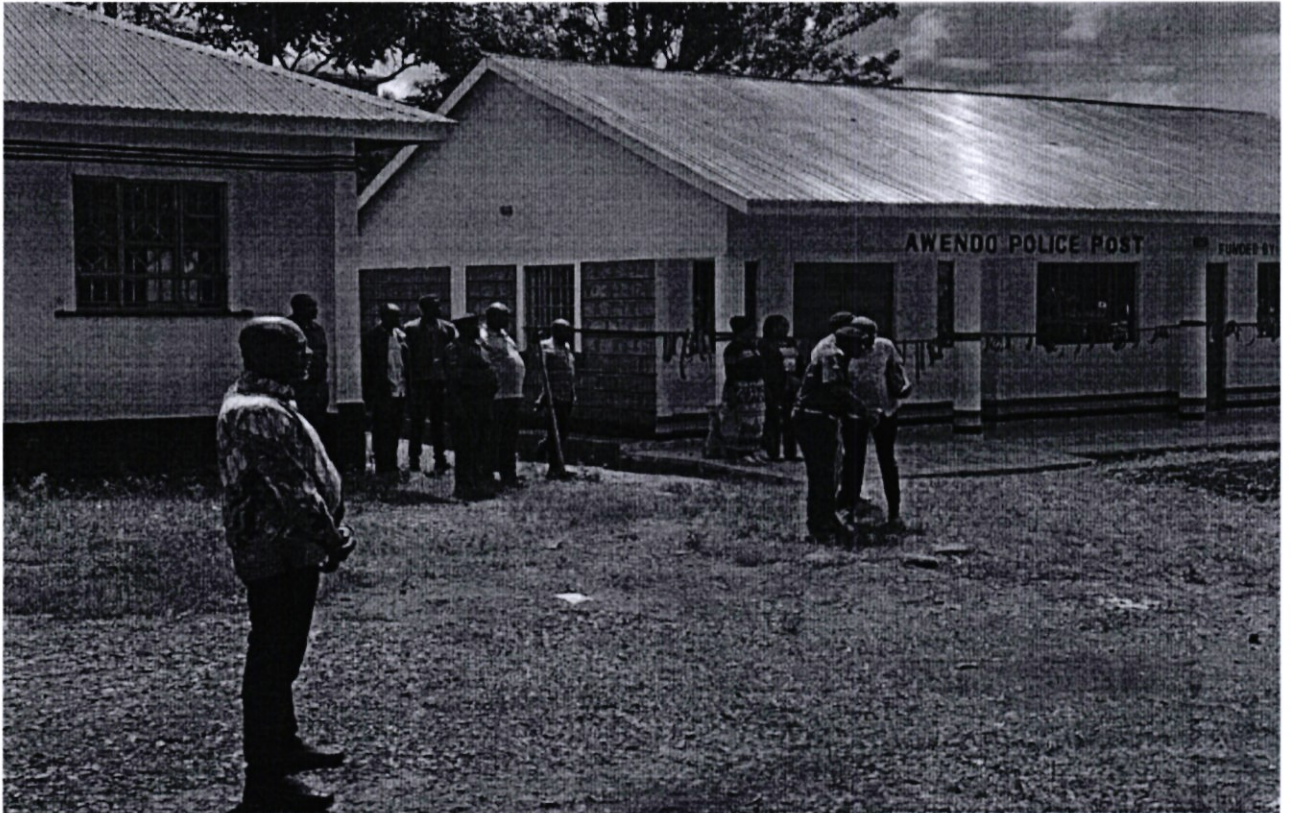
**Pictorial presentation of Completed Projects**



*FY2022-2023 Ongoing Sports Activities*



*FY 2022-2023 Emergency Construction of Pit Latrines*



*FY 2022-2023: Official Opening of Awendo Police Post which has improved security in town*

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*FY 2022-2023: Completed Awendo KMTC which is in Use*



*FY 2022-2023: Completed classroom at Sangla Kagak*



*FY 2022-2023: Completed Laboratory at Komolorume mixed Secondary School ready for use.*

### **Challenges and Emerging Issues**

Emerging issues/ challenges in NGCDF Awendo in regards to the implementing projects were:

- ✓ Piece meal disbursement of funds from the board thereby making the implementation of projects to delay or overlap to another financial year.
- ✓ The general elections within the financial year 2022-2023 made implementation of education projects in schools to be interrupted as the same schools were used as polling centres.
- ✓ Relying of Government officials under the county government like Public works officer also made implementation of projects difficult since they prefer County government projects as their employer than our projects.
- ✓ Inadequate equitable share of the fund due to many project requests from constituents and increased school fees.
- ✓ Sudden/intermittent increase in material prices during project implementation resulting to request of variation of contract terms by Contractors and non-completion of projects as scheduled.

In order to mitigate the above mentioned challenges, we intend to do the following in the subsequent financial year:

- Prioritization of projects which require less funding in full in order to avoid stoppages resulting from piece meal disbursements.
- In future during elections, we will map projects in the schools used as polling stations and implement them earlier.
- The amendment to the NGCDF Act, 2015 done recently gave us an option of contracting services of registered professionals which we intend to explore as a committee.

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- The committee is advocating for increase in NGCDF Kitty allocation from the current 2.5% to 5% or more in the coming years.
- The committee intends to increase allocation for projects in the coming financial years to cushion contractors against price fluctuations during project implementation.



.....  
JARED OSAWAH  
CHAIRMAN NGCDF COMMITTEE

#### IV. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY2022/23

##### Introduction

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

The key development objectives of *Awendo Constituency 2022-2027 strategic plan* are to:

- a) To promote access to education for all.
  - b) To ensure 24/7 security of life and property of Awendo residents and visitors.
  - c) To secure a sustainable clean and healthy environment in all the four wards.
  - d) To empower the youth and harness their sports talents.
  - e) To initiate and develop programmes that enhance opportunities for empowerment at grass root level
  - f) To provide public input opportunities and encourage public participation.
  - g) To establish optimum implementation of rural electricity in Awendo
- To create a sense of belonging that promotes positive public relations

##### Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels	In FY 2022/2023 - we built 21 classrooms, 33 dormitories, laboratories, 2 libraries and 1 SCDEOs office block. Renovation of 7 schools etc - Bursary was given to over 10,000 beneficiaries at all levels.
Security	To improve security of	Improved security	-Number of registered	In financial year 2022/2023 we

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	property and individual life in the entire constituency		business. -27/4 trade -Low rate of death -increased number of security personnel -Number of built security houses	implemented the construction of 1 chief's camp, built Admin office for police Post at Awendo, put up 12 pit latrines for the security agencies in different wards.
Environment	To secure environment by planting trees		Number of trees planted	Already this was archived in 2017/2018.
Sports	To empower youths and women through sport.	Improved training of youths and women.	-Number of licences to women and youths - Number of sports clubs awarded with sports equipment's. - Number of tournament held	We were able to implement sports during the financial year since management had bought the necessary sports items.
Disaster Management	To monitor and mitigate disaster.	Decreased in deaths.	Number of emergency project.	There was acute shortage of fund to finance all the emergency needs in the financial year 2022/2023. Most of emergency activities were fallen pit latrines that we were able to built.

## V. Statement of Governance

### Appointment of CDFC Members

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

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

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

After occurrence of a vacancy in the committee, the position is gazetted and the process of filling the vacancy starts. Strict consideration is made to ensure the category upon which the vacancy occurred is the one considered.

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

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

- a) One person nominated by the national government official in charge of the sub-county or a Designated representative, who shall be the chairperson of the selection panel;
- b) The Officer of the Board seconded to the Constituency who shall be the secretary to the selection panel; and
- c) Two persons, one of either gender, nominated by the Constituency office.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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The NGCDFC has three major sub-committees with clear mandate and responsibilities to help the committee execute its objectives to the latter. These are:

1. The Bursary Sub-Committee which is charged with the responsibility of vetting all the bursary applications and reporting back to the NGCDFC for award consideration. They usually meet the moment approved code list is received to design forms and publicise application in print media through notices pinned in conspicuous places and local radio stations.
2. Monitoring and Evaluation/Project Implementation Committee which monitors projects at every stage with the help of clerk of works and Public works officer as technical persons on that field. They also ensure that projects are implemented as scheduled and within the specifications laid down. Their activities are continuous based on the lifetime of the project from initiation to handing over to the ultimate users.
3. Complaints handling committee which deals with all complaints as they arise. They meet quarterly or as need be to ensure all the complaints are addressed and reported back to the committee for remedial action. They have installed a complaints box at main entrance to the NGCDFC Awendo Offices which they open during their meetings.

The NGCDFC policy on Conflict of interest is that during meetings, any committee member with interest on a matter under discussion is supposed to declare and ceases his right to vote on the matter. If there is need, the member is excused not to take part in the meeting upon which the matter is being discussed altogether.

The committee meets whenever there is need especially when funds are received from the board in order to prioritize funds to projects. The date, agenda and venue of the meetings are communicated to members in advance via electronic media. During the financial year the committee held 24 meetings including the sub-committees.

## **VI. Environmental and Sustainability Reporting**

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

### **1. Sustainability strategy and profile -**

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

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

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

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

## **2. Environmental performance**

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

## **3. Employee welfare**

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

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

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

#### **4. Market place practices-**

Awendo NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

#### **5. Community Engagements-**

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

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

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

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

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

#### **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.

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



.....  
JANES AWITI MAJENGO  
Fund Account Manager.

## VII. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Awendo 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, 2023. 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-Awendo Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- AWENDO Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

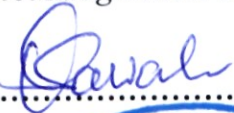
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for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The NGCDF- AWENDO Constituency financial statements were approved and signed by the Accounting Officer on 30<sup>th</sup> June 2023.



.....  
Name: Jared Osawah  
Chairman – NGCDF Committee



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

# REPUBLIC OF KENYA

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

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – AWENDO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Awendo Constituency set out on pages 1 to 46, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Awendo Constituency as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

### **Basis for Qualified Opinion**

#### **1. Unsupported Transfers to Other Government Entities**

The statement of receipts and payments reflects transfers to other government entities amount of Kshs.30,200,000 as disclosed in Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.8,850,000 relating to projects whose market survey reports, tender evaluation reports and minutes, professional opinion, letters of notification to unsuccessful bidders, duly executed contract agreements, certificates of practical completion and handover and acceptance reports were not provided for audit.

In the circumstances, the regularity, accuracy and completeness of the Projects expenditure of Kshs.8,850,000 could not be confirmed.

#### **2. Unsupported Construction of Projects**

The statement of receipts and payments reflects other grants and transfers amount of Kshs.54,276,805 which includes security projects amount of Kshs.6,000,000 as disclosed in Note 8 to the financial statements. The security expenditure included amounts of Kshs.5,000,000 and Kshs.1,000,000 utilized for construction of Police Post at Awendo and Chief Office at Central Sakwa respectively. However, market survey reports, tender evaluation reports and minutes, professional opinion, letters of notification to unsuccessful bidders, duly executed contract agreements, certificates of practical completion and handover and acceptance reports for the projects were not provided for audit.

In the circumstances, the regularity, accuracy and completeness of the expenditure of Kshs.6,000,000 on security projects could not be confirmed.

#### **3. Unspent Project Management Committee Bank Account Balances**

Note 19.4 to the financial statements and as disclosed in Annex 5 reflects Project Management Committee (PMC) account balance of Kshs.6,418,301. Included in this

balance are funds relating to completed projects which had not been surrendered to the Fund's main bank account. Further, certificates of bank balances, cash books and bank reconciliation statements in support of the balances were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC bank account balances of Kshs.6,418,301 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 - Awendo Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual receipts on comparable basis amounts of Kshs.146,275,885 and Kshs.105,060,852 respectively resulting to an under-funding of Kshs.41,215,033 or 28% of the budget. However, the Fund spent Kshs.99,735,946 against actual receipts of Kshs.105,060,852 resulting to an under-utilization of Kshs.5,324,906 or 5% of the actual receipts.

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

My opinion is not modified in respect of this matter.

#### **Key Audit Matters**

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

#### **Other Matter**

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

In the audit report of the previous financial year, several issues were raised in the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues or given explanation for the failure to implement recommendations.

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

## **Basis for Conclusion**

### **1. Employment of Excess Staff**

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects an expenditure of Kshs.3,607,151 in respect of compensation of employees. However, review of records revealed that the Constituency Committee employed fifteen (15) officers of which nine (9) were on contractual basis and six (6) on casual terms. This was contrary to the provisions of National Government Constituencies Development Fund Board Circular, which directed the Funds not to employ more than five (5) employees in the Constituency offices.

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

### **2. Delay in Implementation of Projects**

The project implementation status report indicated that, the Fund had planned to implement eighty-seven (87) projects at a budgeted cost of Kshs.145,215,033, of which ten (10) projects with an allocation of Kshs.32,150,000 had not started. This was contrary to Section 68(1) of Public Finance Management Act, 2012 that requires an Accounting Officer for a National Government entity to ensure that the resources of the respective entity for which he or she is the accounting officer are used in a way that is effective.

In view of the delay, the public were denied services and other benefits the projects were expected to provide.

### **3. Anomalies in Projects Implementation**

The statement of receipts and payments reflects transfers to other Government entities of Kshs.30,200,000 as disclosed in Note 7 to the financial statements. Physical inspection in the month of March, 2024 revealed that classrooms and administration block constructed at a total cost of Kshs.5,450,000 in five (5) schools were complete and in use. However, the walls were cracked and the floors were worn out, an indication that sub-standard works were done. This was contrary to Section 150(1) of the Public Procurement and Asset Disposal Act, 2015 that requires an Accounting Officer or his or her appointed representative to ensure that the goods, works and services procured are of the right quality and quantity.

In the circumstances, value for money for the expenditure amounting to Kshs.5,450,000 incurred on the projects could not be confirmed.

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

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

### **Responsibilities of Management and those Charged with Governance**

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

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

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

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

Those charged with governance are responsible for overseeing the Fund's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes

and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with 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 Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

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

**Nairobi**

**19 June, 2024**

*Awendo Constituency  
National Government Constituencies Development Fund (NGCDF)  
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**IX. Statement of Receipts and Payments for the Year Ended 30th June 2023**

	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	97,000,000	183,577,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	6,000
<b>Total Receipts</b>		<b>97,000,000</b>	<b>183,583,758</b>
<b>Payments</b>			
Compensation Of Employees	4	3,607,151	4,303,080
Committee expenses	5	3,453,449	2,871,827
Use Of Goods and Services	6	6,224,249	7,347,939
Transfers To Other Government Units	7	30,200,000	85,200,000
Other Grants and Transfers	8	54,276,805	88,536,258
Acquisition Of Assets	9	-	-
Constituency Oversight Committee	10	-	-
Other Payments	11	1,974,292	-
<b>Total Payments</b>		<b>99,735,946</b>	<b>188,259,104</b>
<b>Surplus/(Deficit)</b>		<b>(2,735,946)</b>	<b>(4,675,346)</b>

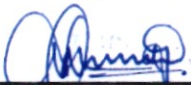
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

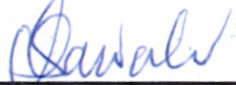
The Constituency financial statements were approved by the NGCDFC on 30<sup>th</sup> June 2023. and signed by:



Fund Account Manager

Name: Janes Awiti Majengo

  
National Sub-County  
Accountant  
Name: Nicholas O. Onyango  
ICPAK M/No: 13450

  
Chairman NG-CDF  
Committee

Name: Jared Osawah

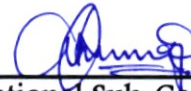
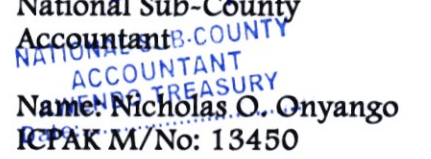
X. Statement Of Assets and Liabilities As At 30th June, 2023

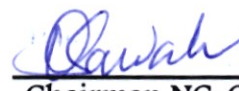
	Note	2022-2023	2021-2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	12A	5,324,906	8,060,852
Cash Balances (Cash at Hand)	12B	-	-
<b>Total Cash and Cash Equivalents</b>		<b>5,324,906</b>	<b>8,060,852</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	13	-	-
<b>Total Financial Assets</b>		<b>5,324,906</b>	<b>8,060,852</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	14A	-	-
Gratuity	14B	-	-
<b>Total Financial Liabilities</b>		<b>-</b>	<b>-</b>
<b>Net Financial Assets</b>		<b>5,324,906</b>	<b>8,060,852</b>
<b>Represented By</b>			
Fund Balance B/Fwd	15	8,060,852	12,736,198
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		(2,735,946)	(4,675,346)
<b>Net Financial Position</b>		<b>5,324,906</b>	<b>8,060,852</b>

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

The Constituency financial statements were approved by NG CDFC on 30<sup>th</sup> June 2023 and signed by:

  
 Fund Account Manager  
  
 Name: Janes Awiti Majengo

  
 National Sub-County  
 Accountant  
  
 Name: Nicholas O. Onyango  
 CPAK M/No: 13450

  
 Chairman NG-CDF  
 Committee

Name: Jared Osawah



**Awendo Constituency  
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Annual Report and Financial Statements for The Year Ended June 30, 2023**

**XI. Statement of Cash Flows for The Year Ended 30th June 2023**

	Notes	2022-2023	2021-2022
		Kshs	Kshs
<b>Receipts From Operating Activities</b>			
Transfers from NGCDF Board	1	97,000,000	183,577,758
Other Receipts	3	-	6,000
	-	<b>97,000,000</b>	<b>183,583,758</b>
<b>Payments for operating activities</b>			
Compensation of Employees	4	3,607,151	4,303,080
Committee expenses	5	3,453,449	2,871,827
Use of goods and services	6	6,224,249	7,347,939
Transfers to Other Government Units	7	30,200,000	85,200,000
Other grants and transfers	8	54,276,805	88,536,258
Constituency Oversight Committee	10	-	-
Other Payments	11	1,974,292	-
		<b>99,735,946</b>	<b>188,259,104</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable	16	-	-
Increase/(Decrease) in Accounts Payable	17	-	-
Prior year Adjustments	15	-	-
<b>Net Adjustments</b>		-	-
<b>Net cash flow from operating activities</b>		<b>(2,735,946)</b>	<b>(4,675,346)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
<b>Net cash flows from Investing Activities</b>		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(2,735,946)</b>	<b>(4,675,346)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	12	<b>8,060,852</b>	<b>12,736,198</b>
<b>Cash and cash equivalent at END of the year</b>		<b>5,324,906</b>	<b>8,060,852</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.  
The Constituency financial statements were approved by NG CDFC on 30<sup>th</sup> June 2023 and signed by:



Fund Account Manager

Name: James Awiti Majengo

NATIONAL SUB-COUNTY ACCOUNTANT

Name: Nicholas O. Onyango  
ICPAK M/No: 13450

Chairman NG-CDF Committee

Name: Jared Osawah

*Awendo Constituency  
National Government Constituencies Development Fund (NGCDF)  
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**XII. Summary Statement of Appropriation for The Year Ended 30<sup>th</sup> June 2023**

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022-2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>							
Transfers from NG-CDF Board	138,215,033	8,060,852	-	146,275,885	105,060,852	41,215,033	71.8%
2068000	-			-	-	-	
3615116	-			-	-	-	
<b>TOTAL RECEIPTS</b>	<b>138,215,033</b>	<b>8,060,852</b>	<b>-</b>	<b>146,275,885</b>	<b>105,060,852</b>	<b>41,215,033</b>	<b>71.8%</b>
<b>PAYMENTS</b>							
Compensation of employees	3,609,786	988,175		4,597,961	3,607,151	990,810	78.5%
Committee expenses	3,204,000	342,404		3,546,404	3,453,449	92,955	89.0%
Use of goods and services	6,450,485			6,450,485	6,224,249	226,236	73.0%
Transfers to Other Government Units	62,500,000	6,724,273		69,224,273	30,200,000	39,024,273	43.5%
Other grants and transfers	58,450,762	-		58,450,762	54,276,805	4,173,957	93.0%
Acquisition of Assets				-	-	-	0.0%
Other Payments	2,000,000	-	-	2,000,000	1,974,292	25,708	98.4%
Funds Pending Approval** Bishop Odera Sec School	2,000,000	-	-	2,000,000	-	2,000,000	0%
Funds Pending Approval** AIA		6,000	-	6,000	-	6,000	0%
<b>TOTAL</b>	<b>138,215,033</b>	<b>8,060,852</b>	<b>-</b>	<b>146,275,885</b>	<b>99,735,946</b>	<b>46,539,939</b>	<b>71.8%</b>

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

***Explanatory Notes.***

**1. Transfer from NGCDFB**

As indicated by the statement of appropriation above, we received 71.8% of our approved allocation. This resulted to projects not fully implemented by the closure of the financial year.

**2. Compensation of employees**

We compensated employees to the tune of 78.5 %. This was as a result of prioritization needs as some on-going projects were in precarious states and had to be allocated funds first.

**3. Committee expenses**

Committee expenses were 89% executed as indicated above. There were funds related to the same which were pending from the board by the end of financial year under review.

**4. Use of Goods**

This was 73% executed due to related funds pending from the board by the financial year end.

**5. Transfers to Other Government Units**

Under this item, there were 56.5% of funds pending from the Board by the close of business on 30<sup>th</sup> June 2023.

**6. Bishop Odera Mixed Secondary School/ AIA**

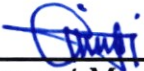
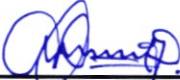

These were never utilised (0%) as we were still awaiting approval from the Board by the end of the financial year.

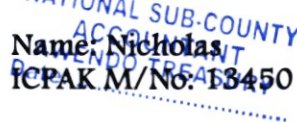
The AIA was realized from the sale of tender documents at the PMC Levels and were yet to be approved for use by the board at the closure of the financial year.

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Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	46,539,939
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2023	(41,215,033)
	<b>5,324,906</b>
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 <sup>th</sup> June 2023	<b>5,324,906</b>

The Constituency financial statements were approved by NG CDFC on 30<sup>th</sup> June 2023 and signed by:

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: James Awiti Majengo	Name: Nicholas ICPAK M/No: 13450	Name: Jared Osawah



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**XIII. Budget Execution By Sectors And Projects For The Year Ended 30<sup>th</sup> June 2023**

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>						
1.1 Compensation of employees	3,609,786	988,175		4,597,961	3,607,151	990,810
1.2 Committee allowances	2,268,000	84,641		2,352,641	2,352,640	1
1.3 Use of goods and services	3,440,034	90,901		3,530,935	3,413,798	117,137
<b>Total</b>	<b>9,317,820</b>	<b>1,163,717</b>	<b>-</b>	<b>10,481,537</b>	<b>9,373,589</b>	<b>1,107,948</b>
<b>2.0 Monitoring and evaluation</b>						<b>-</b>
2.1 Capacity building	1,900,000			1,900,000	1,700,000	200,000
2.2 Committee allowances	936,000	166,862		1,102,862	1,100,809	2,053
2.3 Use of goods and services	1,110,451			1,110,451	1,110,451	-
<b>Total</b>	<b>3,946,451</b>	<b>166,862</b>	<b>-</b>	<b>4,113,313</b>	<b>3,911,260</b>	<b>202,053</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools						<b>-</b>
Yago primary primary school	900,000			900,000	900,000	-
Bongu primary school	780,000			780,000	777,950	2,050

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Mulo primary school	1,200,000			1,200,000	1,200,000	-
Ombo kware primary school	400,000			400,000	400,000	-
Kokore primary school	500,000			500,000	500,000	-
Gamba primary school	500,000			500,000	500,000	-
3.2 Secondary schools				-	-	-
3.3 Tertiary institutions				-	-	-
Kenya National library	500,000			500,000	500,000	
3.4 Security projects				-	-	-
Awendo chiefs office	400,000			400,000	400,000	
Awendo police post	400,000			400,000	400,000	
Rinya chiefs camp	300,000			300,000	300,000	
3.5 Unutilised	1,756,190			1,756,190		1,756,190
<b>Total</b>	<b>7,636,190</b>			<b>7,636,190</b>	<b>5,877,950</b>	<b>1,758,240</b>
<b>4.0 Bursary and Social Security</b>				-		
4.1 Secondary Schools	27,093,040			27,093,040	27,092,500	540
4.2 Tertiary Institutions	13,200,000			13,200,000	12,956,355	243,645
4.3 Social Security	1,500,000			1,500,000		1,500,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.4 Special Needs				-	-	
<b>Total</b>	<b>41,793,040</b>		-	<b>41,793,040</b>	<b>40,048,855</b>	<b>1,744,185</b>
<b>5.0 Sports</b>				-		-
5.1 constituency sports	2,321,532			2,321,532	2,000,000	321,532
5.2 Regional sport	350,000			350,000	-	350,000
<b>Total</b>	<b>2,671,532</b>			<b>2,671,532</b>	<b>2,000,000</b>	<b>671,532</b>
<b>6.0 Environment</b>						
6.1 Kwoyo primary school	350,000			350,000	350,000	-
<b>Total</b>	<b>350,000</b>	-	-	<b>350,000</b>	<b>350,000</b>	-
<b>7.0 Primary Schools Projects</b>						
1.Angogo primary school		500,000		500,000		500,000
2.Sangla Kagak primary school	200,000	800,000		1,000,000	1,000,000	-
3.St Cecilia primary school	7,000,000			7,000,000		7,000,000
4. Anindo primary school	7,000,000			7,000,000		7,000,000
5.Oboke primary school	4,400,000			4,400,000	1,100,000	3,300,000
6.Bonde primary school	2,200,000			2,200,000	-	2,200,000
7.Dago primary school	2,200,000			2,200,000	2,200,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8. Mulo primary school	200,000			200,000	200,000	-
9. Angaga primary school	200,000			200,000	200,000	-
11. St Dominic Saria primary	800,000			800,000	800,000	-
12. Nyanginja primary school	1,100,000			1,100,000	1,100,000	-
13. Lwanda kokuro primary school	800,000			800,000	800,000	-
14. Kokuro primary school		200,000		200,000	200,000	
15. Nyangaya primary school		200,000		200,000	200,000	-
16. saka primary school	1,100,000			1,100,000	1,100,000	-
17. Gada primary school	1,100,000			1,100,000	1,100,000	-
<b>To48:60tal</b>	<b>28,300,000</b>	<b>1,700,000</b>		<b>30,000,000</b>	<b>10,000,000</b>	<b>20,000,000</b>
<b>8.0 Secondary Schools Projects</b>						-
1. Mitchele Obama girls sec school		474,273		474,273		474,273
2. St Nicolas Koyier mixed sec school	900,000	500,000		1,400,000	1,400,000	-
3. St Joseph Bongu mixed sec school		1,050,000		1,050,000	1,050,000	-
4. St Albert Ulanda girls	3,100,000	900,000		4,000,000	3,100,000	900,000
5. St Gabriel Siruti sec school					-	

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	1,100,000			1,100,000		1,100,000
6.Angaga mixed sec school	1,100,000			1,100,000	-	1,100,000
7.Ombasa mixed sec school	5,000,000			5,000,000	4,500,000	500,000
8.Kwoyo Kodalo mixed sec school	8,600,000			8,600,000	3,550,000	5,050,000
9.St peters Kodeny mixed sec school	9,000,000			9,000,000		9,000,000
10.Komolorume mixed sec school	900,000			900,000		900,000
11.Owiro Akoko girls	4,500,000			4,500,000	4,500,000	-
<b>Total</b>	<b>34,200,000</b>	<b>2,924,273</b>		<b>37,124,273</b>	<b>18,100,000</b>	<b>19,024,273</b>
<b>9.0 Tertiary institutions Projects</b>				-		-
KMTC		2,100,000		2,100,000	2,100,000	
<b>Total</b>	-			<b>2,100,000</b>	<b>2,100,000</b>	-
<b>10.0 Security Projects</b>				-		-
10.1 Awendo police post	5,000,000			5,000,000	5,000,000	
10.2 Central Sakwa chiefs office	1,000,000			1,000,000	1,000,000	-
<b>Total</b>	<b>6,000,000</b>	-	-	<b>6,000,000</b>	<b>6,000,000</b>	-
<b>11.0 Acquisition of assets</b>				-		-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	-					
	-			-	-	-
	-			-	-	-
	-			-	-	-
<b>Total</b>	-			-	-	-
<b>12.0 Other payments</b>				-		-
12.1 Strategic plan	2,000,000	-		2,000,000	1,974,292	25,708
						-
				-		-
				-		-
				-		-
				-		-
				-		-
				-		-
<b>Total</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	<b>2,000,000</b>	<b>1,974,292</b>	<b>25,708</b>
<b>13.0 unallocated fund</b>						
Unapproved projects	2,000,000			2,000,000		2,000,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
AIA		6,000		6,000		6,000
PMC savings						
<b>Total</b>	<b>2,000,000</b>	<b>6,000</b>	<b>-</b>	<b>2,006,000</b>	<b>-</b>	<b>2,006,000</b>
	<b>138,215,033</b>	<b>8,060,852</b>		<b>146,275,885</b>	<b>99,735,946</b>	<b>46,539,939</b>

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

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**STATEMENT OF APPROPRIATION EXTRACT (FOR COMPARISON OF APPROPRIATION STATEMENT PAYMENTS TOTALS AND BUDGET EXECUTION TOTALS)**

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
Receipt/Expense Item	a		b	c=a+b	d	e=c-d	f=d/c %
Receipt/Expense Item		<b>Opening Balance (C/Bk) and AIA</b>	<b>Previous years Outstanding Disbursements</b>				
<b>PAYMENTS</b>							
Compensation of Employees	3,609,786	988,175	-	4,597,961	3,607,151	990,810	78%
Use of goods and services	9,654,485	342,404	-	9,996,889	9,677,698	319,191	97%
Transfers to Other Government Units	62,500,000	6,724,273	-	69,224,273	30,200,000	39,024,273	44%
Other grants and transfers	58,450,762		-	58,450,762	54,276,805	4,173,957	93%
Acquisition of Assets	-	-	-	-	-	-	-
Other payments	2,000,000	-	-	2,000,000	1,974,291	25,708	99%
UNALLOCATED FUND	2,000,000	6,000	-	2,006,000	-	2,006,000	-
<b>TOTAL</b>	<b>138,215,033</b>	<b>8,060,852</b>	<b>-</b>	<b>146,275,885</b>	<b>99,735,946</b>	<b>46,539,939</b>	<b>68%</b>

#### **XIV. Significant Accounting Policies**

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

##### **1. Statement of Compliance and Basis of Preparation**

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

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

##### **2. Reporting Entity**

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

##### **3. Reporting Currency**

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

##### **4. Significant Accounting Policies**

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

###### **a) Recognition of Receipts**

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

*Significant Accounting Policies continued*

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

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

**Proceeds from Sale of Assets**

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

**Other receipts**

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

***Unutilized Funds from PMCs.***

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

**External Assistance**

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

**b) Recognition of payments**

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

*Significant Accounting Policies continued*

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**

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

*Significant Accounting Policies continued*

**6. Cash and Cash Equivalent.**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

*Significant Accounting Policies continued*

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30<sup>th</sup> June 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**12. Comparative Figures**

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

***Significant Accounting Policies Continued***

**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 30<sup>th</sup> June 2023

**14. Errors**

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

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

**15. Related Party Transactions**

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

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**XV. Notes To the Financial Statements**

**1. Transfers from NGCDF Board**

Description	2022-2023	2021-2022
NGCDF Board	Kshs	Kshs
AIE NO. B B042761		33,000,000
AIE NO. B 047007		44,000,000
AIE NO. B 041083		22,000,000
AIE NO. B 047450		6,000,000
AIE NO. B 041290		12,000,000
AIE NO. B 047710		12,000,000
AIE NO. B 049297		18,000,000
AIE NO. B 104322		23,088,879
AIE NO. B 096578		12,088,879
AIE NO. B 105185		1,400,000
AIE NO. B 205677	12,000,000	
AIE NO. B 185836	5,000,000	
AIE NO. B 185555	14,000,000	
AIE NO. B 185370	7,000,000	
AIE NO. B 206288	12,000,000	
AIE NO. B 185005	7,000,000	
AIE NO. B 205519	20,000,000	
AIE NO. B 207758	20,000,000	
<b>TOTAL</b>	<b>97,000,000</b>	<b>183,577,758</b>

**2. Proceeds From Sale of Assets**

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	2022-2023	2021-2022
	Kshs	Kshs
Receipts from sale of Buildings		-
Receipts from the Sale of Vehicles and Transport Equipment		-
Receipts from sale of office and general equipment		-
Receipts from the Sale Plant Machinery and Equipment		-
Others (specify)	-	-
<b>Total</b>	-	-

**3. Other Receipts**

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts from sale of tender documents	-	6,000
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere		-
<b>Total</b>	-	-
	-	<b>6,000</b>

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**4. Compensation Of Employees**

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,862,510	3,042,882
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance		
Gratuity to contractual employees	644,809	1,159,518
Employer Contributions Compulsory national social security schemes	99,832	100,680
<b>Total</b>	<b>3,607,151.00</b>	<b>4,303,080</b>

**5. Committee Expenses**

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	1,913,100	1,633,750
Other committee expenses	1,540,349	1,238,077
<b>Total</b>	<b>3,453,449</b>	<b>2,871,827</b>

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**6. Use of Goods and services**

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	41,264	42,350
Communication, supplies and services	115,000	35,000
Domestic travel and subsistence	943,660	339,410
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	824,500	3,363,630
Hospitality supplies and services	425,000	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	1713,,909	663,210
Fuel, oil & lubricants	229,267	1,018,000
Other operating expenses	954,320	798,933
Bank charges	462,284	-
Security operation	-	-
Routine maintenance – vehicles and other transport equipment	515,045	628,676
Routine maintenance – other assets	-	58,700
<b>Total</b>	<b>6,224,249</b>	<b>7,347,939</b>

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**7. Transfer To Other Government Units**

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	10,000,000	24,100,000
Transfers To Secondary Schools (See Attached List)	18,100,000	44,450,000
Transfers To Tertiary Institutions (See Attached List)	2,100,000	16,650,000
<b>Total</b>	<b>30,200,000</b>	<b>85,200,000</b>

**8. Other Grants and Other transfers**

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	27,092,500	46,694,266
Bursary – tertiary institutions (see attached list)	12,956,355	26,869,750
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	6,000,000	4,250,000
Sports projects (see attached list)	2,000,000	2,545,408
Environment projects (see attached list)	350,000	-
Emergency projects (see attached list)	5,877,950	8,176,834
Roads projects (see attached list)	-	-
<b>Total</b>	<b>54,276,805</b>	<b>88,536,258</b>

*Notes To the Financial Statements (Continued)*

**9. Acquisition Of Assets**

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
<b>Total</b>	-	-

**10. Constituency Oversight Committee**

	2022-2023	2021-2022
	Kshs	Kshs
Constituency Oversight Committee expenses	-	-
<b>Total</b>	-	-

**11. Other Payments**

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	1,974,292	-
ICT Hub	-	-
		-
<b>Total</b>	<b>1,974,292</b>	-

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
<b>12A: Bank Accounts (Cash Book Bank Balance)</b>		
<i>Equity Bank, A/C No.1430263965406</i>	<b>5,324,906</b>	<b>8,060,852</b>
<i>Name of Bank, account No. ( Deposits account)</i>	-	-
	-	-
<b>Total</b>	<b>5,324,906</b>	<b>8,060,852</b>
<b>12 B: Cash on Hand</b>		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations	-	-
<b>Total</b>	-	-

13. Outstanding Imprests

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

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**14A Retention**

	2022-2023	2021-2022
	KShs	KShs
Retention as at 1 <sup>st</sup> July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30 <sup>th</sup> June D= A+B-C	-	-

**14 B Gratuity**

	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

**15. Fund Balance B/F**

	(1 <sup>st</sup> July 2022)	(1 <sup>st</sup> July 2021)
	Kshs	Kshs
Bank accounts	8,060,852	12,736,198
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>8,060,852</b>	<b>12,736,198</b>
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
<b>Fund Balance Brought Forward</b>	<b>8,060,852</b>	<b>12,736,198</b>

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**16. Prior Year Adjustments**

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

**17.Changes In Accounts Receivable – Outstanding Imprests**

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

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**19. Other Important Disclosures**

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

	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>Total</b>	-	-

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

	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	-	-

**19.3: Unutilized Fund (See Annex 3)**

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	990,810	988,175
Committee expense	92,955	-
Use of goods and services	226,236	875,764
Amounts due to other Government entities (see attached list)	39,024,273	5,674,272
Amounts due to other grants and other transfers (see attached list)	4,173,957	516,641
Acquisition of assets	-	-
Other Payments ( <i>specify</i> )	25,708	-
Funds pending approval	2,006,000	6,000
<b>Total</b>	<b>46,539,939</b>	<b>8,060,852</b>

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19.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	6,418,301	6,418,301
Total	<b>6,418,301</b>	<b>6,418,301</b>

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XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2023	Comments
NG-CDFC Staff				
1.	-	-	-	-
2.	-	-	-	-
3.	-	-	-	-
Sub-Total	-	-	-	-
Grand Total				

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**Annex 3 – Unutilized Fund**

Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
Compensation of employees	Paying NGCDF Staff salary	990,810	988,174	This is gratuity fund
Use of goods & services	Payment of committee and admin expenses	319,191	875,765	Balance for goods and services
Amounts due to other Government entities		1,310,001	1,863,939	
Primary schools				
1.Angogo primary school	Renovation of admin block	500,000	500,000	balance for schools
2.Sangla Kagak primary school	Cntstruction of 1 classroom		800,000	balance for schools
3. St ceciilia primary school	Construction of 8 classroom	7,000,000		balance for schools
4. Anindo primary school	Construction of 8 classroom	7,000,000		balance for schools
5. Oboke primary school	Construction of 4 classroom	3,300,000		balance for schools
6. Bonde primary school	Construction of 2 classroom	2,200,000		balance for schools
Sub-Total		20,000,000	1,300,000.00	
Secondary school				
1.Mitchele Obama Girls secondary school	Equipment of drilled water bore hole	474,273	474,273	balance for schools
2.St Nicholas Koyier	construction of science laboratory		1,949,999	balance for schools
3.St Joseph Bongu ixed sec school	Construction of admin block		1,050,000	balance for schools
4.St Albert Uland Girls	Construction of girls dormitory	900,000	900,000	balance for schools
5. St Gabriel Siruti	Construction of 1 classroom	1,100,000	4,374,272	balance for schools
6. Angaga mixed sec school	Construction of 1 classroom	1,100,000	5,674,272	balance for schools

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Name	Brief Transaction Description	Outstanding Balance 2022-2023	Outstanding Balance 2021-2022	Comments
7.Ombasa mixed sec school	Drilling of water	500,000		balance for schools
8. Kwoyo mixed sec school	Purchases of school bus	5,050,000		balance for schools
9. St peters Kodeny mixed sec school	construction of science laboratory	9,000,000		balance for schools
10. Komolorume mixed sec school	Construction of dinning hall	900,000		balance for schools
<b>Sub total</b>		<b>19,024,273</b>	<b>14,422,816.00</b>	balance for schools
<b>Amounts due to other grants and other transfers</b>				
	Bursary	1,744,185	516,641	Balance for bursary support
	Emergency	1,758,240		emergey bal
	sport	671,532		sports balance
<b>Sub-Total</b>		<b>4,173,957</b>	<b>516641</b>	
<b>Acquisition of assets</b>				
<b>Others (Strategic plan)</b>	Development of strategic plan	25,708		SP balance
<b>Sub-Total</b>				
Funds pending approval	AIA	6,000	6000	Unapproved funds from AIA Collected
Funds pending approval	Project	2,000,000		Un approved funds for Bishop Odera
<b>Grand Total</b>		<b>46,539,939</b>	<b>8,060,852.00</b>	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2022-2023
Land				
Buildings and structures	27,658,824			27,658,824
Transport equipment	4,343,000			4,343,000
Office equipment, furniture and fittings	3,181,914			3,181,914
ICT Equipment, Software and Other ICT Assets	1,169,257			1,169,257
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>36,352,995</b>			<b>36,352,995</b>

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Annex 5 –PMC Bank Balances As At 30<sup>th</sup> June 2023

PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Wawaga primary school	Equity	1430262014095	5835	5835
Otacho Primary School	Equity	1430277374368	1695	635114
Mahena Primary School	Equity	1430261433157	4237	4237
Awendo Primary School	Equity	1430272030651	370	370
Alara Dago Primary School	Equity	1430264135249	9865	5045
Saka Primary School	Equity	1430262237291	95	95
Rinya Mixed Secondary School	Equity	1430270947055	300	300
Gamba Mixed Secondary School	Equity	1430265069186	1307	0
Nyakuru Mixed sec school	Equity	1430272274959	3120	693
Pe Hill High School	Equity	1430272541882	9299	9299
Marienga Primary School	Equity	1430261458078	3435	3435
Malunga Primary School	Equity	1430277414870	43968	11380
Rabondo Primary School	Equity	1430266360486	580	580
Bonde Primary School	Equity	1430277406363	390	390
Sirutu Primary School	Equity	1430261764618	1400	1400
Rabuor Kogelo Primary School	Equity	1430264204799	1960	1960
Ombo Kware Primary School	Equity	1430262801588	401628	45868
Utoma Primary School	Equity	1430261430073	334	334
Bondō Otuchi Primary School	Equity	1430261471895	103	103

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Sony Sugar Primary School	Equity	1430277362940	10290	75315
Sony Sugar Mixed Secondary School	Equity	1430262783988	39610	9970
Gada Primary School	Equity	1430277362856	57	190
Kwar Primary School	Equity	1430261437697	23285	23285
Kachangwe Primary School	Equity	1430261442751	22285	1417
Ombasa Primary School	Equity	1430261463620	1905	95
St. Cecilia Primary School	Equity	1430271934050	3880	3880
Ng'ong'a Primary School	Equity	1430277432964	600	600
Akoko Primary School	Equity	1430263264915	870	870
Obama Primary School	Equity	1430272313147	6430	4930
Kindu Primary School	Equity	1430261975024	35531	35531
Angaga Primary School	Equity	1430277461914	13872	780
Kokore Primary School	Equity	1430262502131	1880	1010
Dago Primary School	Equity	1430277348441	300	300
Nyambija Primary School	Equity	1430261975019	6520	112504
Nyasore Primary School	Equity	1430261449617	3720	3720
Dede Divisional Headquarter	Equity	1430264579798	3712	3712
South Sakwa Chief's Camp	Equity	1430277585940	805	50045
Agongo primary school		1430261445519	3	3
Angaga mixed sec school		1430262568180	6400	6400

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Agongo primary school		1430263705301	-25.55	-22
Anindo primary school		1430261443249	3282	3682
Awendo Ap headquoter		1430262732156	676	0
Awendo bus stop/Market		1430263883270	500	500
Awendo cdf office		1430271513827	401206	1012
Awendo chiefs camp		1430277679154	1206	1206
Awendo Constituency school bus pmc		1430262453639	6787	6787
Awendo constituency school laboratory equipment pmc		1430262453611	6245	6245
Awendo DEOS office		1430277679154	1206	1206
Awendo district Hospital pmc		1430262709011	0	910
Awendo KMTC		1430278924869	19082	268948
Awendo police division		1430262732156	675	675
Awendo sub-county pmc		1430261444343	2359	801779
Bishop Odera Agongo sec		1430262544561	3471	452701
Bonde primary school		1430277406363	390	390
Bongu primary school		1430261471895	103	103
Canon Apindi mixed sec school		1430262859939	2915	2915
Gada primary school		1430261472066	0	500
Gamba sec school		1430265069186	1306	0
Get primary school		1430261433320	1032	137

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Got Ogwamrondo primary school		1430261443777	7290	7290
Kabuoro primary school		1430261463972	647	647
Kasdula chiefs camp		1430262201716	0	497
Kanyawa mixed sec school		1430261932211	50696	54795
Kanyasrega sec school		1430266431324	66261	66261
Kenya national library Awendo		1430276497044	4248	0
Kindu dispensary pmc		1430262507266	0	0
Kodeny primary school		1430263817267	285	285
Kodhiang spring water community		1430261444343	2359	801779
Kogelo mixed sec school		1430279044377	3812	2131392
Kokore primary school		1430262502131	1880	1010
Kokuro primary school		1430261429556	896	51436
Koyier primary school		1430261449788	0	0
Kwe mixed sec school		1430262531947	1835	1835
Kwoyo chiefs camp			0	
Kwoyo kodalo mixed sec school		1430277707825	6274	6274
Kwoyo primary		1430279103248	3151	118415
Lianda primary school		1430261450962	1560	6560
Lwanda Kokuro primary school		1430263795312	1243	1301
Manyata primary school		1430261441587	652	652

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PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Mariwa primary school		1430270991290	1742	131801
Mitchele Obama sec		1430262677534	298565	738560
Rinya primary school		1430270947053	300	300
Nyakuru		1430261430153	0	693
Nyangaya		1430264578009	462	285142
Nyanginja		1430264527157	48568	23063
Nyarombo		1430261442851	355	355
Obama primary school		1430272313147	6430	4930
Oboke primary school		1430262543710	0	0
Ogwamrondo mixed		1430264534791	16640	940862
Ombasa		1430278864131	18214	420
Ongora		1430264218560	2428	2475
Owiro Akoko		1430266505683	4502475	2938
Phares Oluoch		1430262557103	29698	795
Ranen		1430261449999	795	0
Raruowa kadera		1430261444366	0	2359
Raruowa kadera sec		1430261444343	134100	2359
Raruowa kadera primary		1430260809443	0	0
Ringa Kodongo		1430261440810	2359	940
Raywer mixed		1430261440810	940	940

PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
Sangla kagak		1430261976952	6432	6432
Saka		1430262237291	95	95
Sare		1430266124464	4762	4762
Saria		1430261975270	5230	5230
Siany		1430261446317	773	91348
St Albert Ulanda		1430262810198	11140	11140
St Gabriel Siruti		1430262823810	541	54042
St Joseph Bongu		1430249199995	0	0
St mark tom Mboya		1430262773111	1376	1376
St mary Goretu dede		1430261955504	3914	3914
St marys Angogo		1430268383548	1996	1996
St mourice Nyarombo		1430261442851	355	355
St Nicholas Koyier		1430262520740	3812	432737
ST Poulina Malunga		1430262057866	417	417
St peters Kodeny		1430263817267	285	285
St Timons Rabondo		1430261960317	24125	24125
Uradi		1430261463307	10325	10325
Yago		1430261973822	1272	1272
<b>Total</b>			<b>6,418,301</b>	<b>3,791,872</b>

**Annex 6: Progress On Follow Up of Auditor Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p><b>Summary Statement of Appropriation</b> The summary statement of appropriation for the year ended 30 June, 2022 reflects previous year's outstanding disbursement amounts which differ with budget utilization difference amounts reported in the audited statement for the previous year, resulting in reconciled variances in <b>Appendix 1</b>:</p> <p>In the circumstances, the accuracy of the previous year's outstanding disbursements reflected in the summary statement of appropriation could not be confirmed.</p>	<p><b>Management Response.</b> Fund management have corrected the statement of appropriation in the financial statement. See <b>Appendix 2</b> below how it has been treated by taking care of cashbook balance, bank balance and un disbursed amount still with the board as at 30<sup>th</sup> June 2022</p> <p>The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund Awendo Constituency 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.</p>	Resolved	

**Appendix 1: Issues raised by the Auditors**

Item	Amount in 2021/22 statement Kshs.	Amount in 2020/21 statements Kshs.	Variance Kshs.
<b>Receipts</b>			
Transfers from NG-CDF Board	46,488,879	46,488,819	60
<b>Total receipts</b>	<b>46,488,879</b>	<b>46,488,819</b>	<b>60</b>
<b>Payments</b>			
Compensation of employees	-	1,148,229	(1,148,229)
Use of goods and services	-	2,511,635	(2,511,635)
Transfers from other government units	10,486,960	23,274,273	(12,787,313)
Other grants and transfers	36,002,019	32,290,881	3,711,138

**Appendix 2: Management Response**

Item	Amount in 2021/22 statement	Amount in 2021/22 statement		Amount in 2020/21 statements	Variance
	Opening Balance(C/BK and AIA)	Previous years outstanding disbursement		Budget utilization Difference	
	<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>
<b>Receipts</b>			Total un disbursed from the board		
Transfers from NG-CDF Board	12,736,198	46,488,819	46,488,819	46,488,819	0
<b>Total receipts</b>	<b>12,736,198</b>	<b>46,488,819</b>	<b>Total expenditure incurred C=A+B</b>	<b>46,488,819</b>	<b>D=C-D</b>
<b>Payments</b>	<b>Payments</b>	<b>Payments</b>	<b>Total expenditure incurred C=A+B</b>	<b>Payments</b>	<b>Variance</b>
Compensation of employees	1149229	0	1149229	1149229	0

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Use of goods and services	2511635	0	2511635	2511635	0
Transfers from other government units	9069334	0	23,274,273	23,274,273	0
Other grants and transfers		0	32,290,881	32,290,881	0
<b>Total Payments</b>	<b>12,736,198</b>	<b>46,488,819</b>	<b>59,225,017</b>	<b>59,225,017</b>	<b>0</b>



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Name  
Fund Account Manager.