

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

PARLIAMENT
OF KENYA
LIBRARY

THE NATIONAL ASSEMBLY
P/...
DATE OF 09 AUG 2023 DAY WED
TABLED BY: Hon. Owen Ojwang M.P. Deputy Leader of the majority
Mujuru Mudo

THE AUDITOR-GENERAL

ON

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

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



SIRISIA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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

Table of Contents

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

I. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

Sirisia Constituency

National Government Constituencies Development Fund (NGCDF)

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Joyce Wanjala
2.	Sub-County Accountant	Gilbert Abuya
3.	Chairman NGCDFC	David Watwati
4.	Member NGCDFC	Linet Gidosi

(d) Fiduciary Oversight Arrangements

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

(e) Sirisia Constituency NGCDF Headquarters

P.O. Box 55 - 50208
Bungoma west headquarters
Chwele Lwakhakha road
Sirisia, KENYA

(f) Sirisia Constituency NGCDF Contacts

Telephone: (254) 722245551
E-mail: cdfsirisia@ngcdf.go.ke
Website: www.ngcdf.go.ke

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

(g) Sirisia Constituency NGCDF Bankers

The Cooperative Bank A/C No. 01120050350800

Bungoma Branch

P.o Box 1964

Bungoma, Kenya.

(h) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

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

II. NG-CDFC Chairman's Report

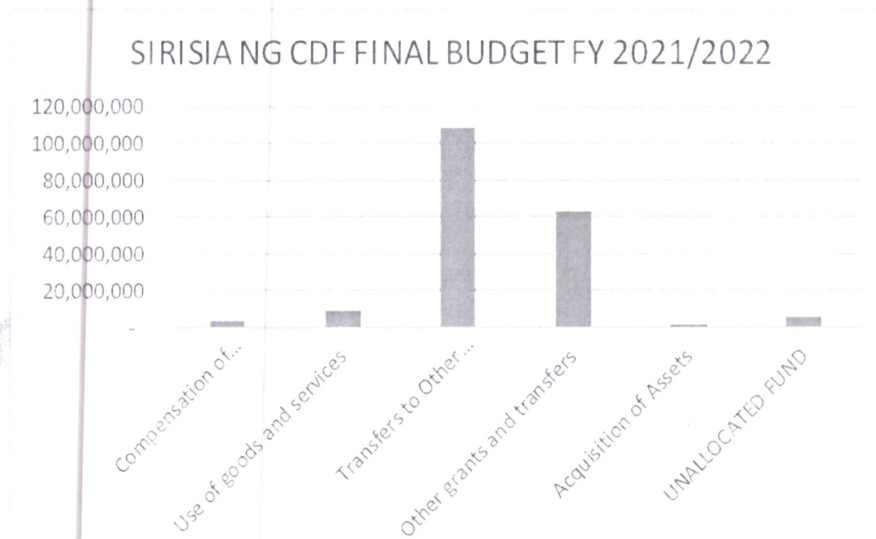


I take great privilege to present our financial statements for the Financial Year ended 30th June 2021 in compliance to the requirement of the NG-CDF Act 2015.

The constituency had an original budget of Ksh. 137,088,879.31 (one hundred and thirty-seven million, eighty eight thousand eight hundred and seventy nine, cents thirty one only), balance brought forward as per the cashbook Ksh 6,404,130 (Six million, four hundred and four thousand, one hundred and thirty only) and adjustments during the year were Ksh. 47,088,879 (Forty seven million, eighty eight thousand, eight hundred and seventy nine) leading to a final budget of Ksh. 190,581,888 (one hundred and ninety million, five hundred and eighty one thousand, eight hundred and eighty eight) as represented in the table and graph below;

Description	Amount in Kshs.
Compensation of Employees	3,771,563
Use of goods and services	9,227,150
Transfers to Other Government Units	108,195,670
Other grants and transfers	63,087,505
Acquisition of Assets	800,000
UNALLOCATED FUND	5,500,000
TOTAL	190,581,888

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

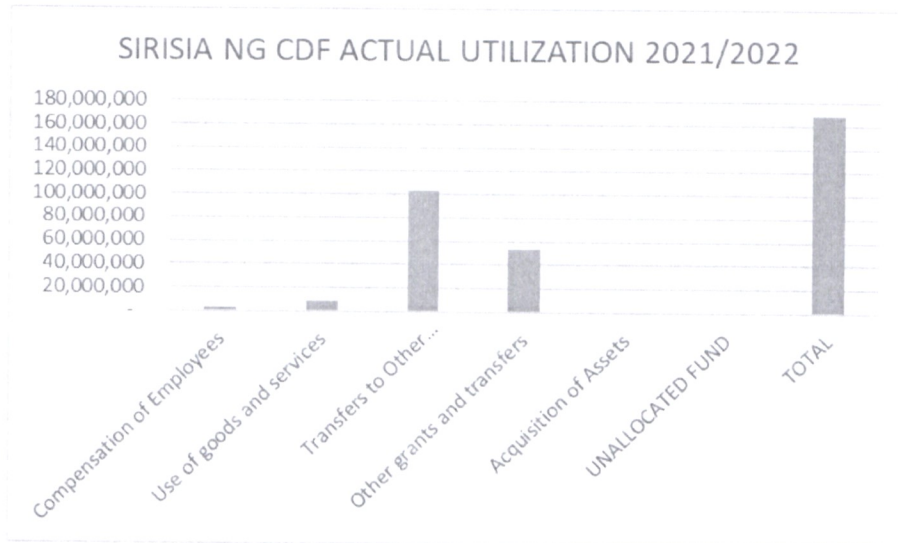


The constituency received Kshs. 176,493,009 (One hundred and seventy six million, four hundred and ninety three thousand, and nine only) in the year 2021/2022. We are indeed the most grateful to the NGCDF Board for this funding.

However, the constituency was able to utilize up to Ksh. 168,874,655 (one hundred and sixty eight million, eight hundred and seventy four thousand, and six hundred and fifty five only) as represented in the table and graph below;

Description	Amount in Ksh
Compensation of Employees	2,980,766
Use of goods and services	8,648,597
Transfers to Other Government Units	103,263,280
Other grants and transfers	53,182,012
Acquisition of Assets	800,000
UNALLOCATED FUND	-
TOTAL	168,874,655

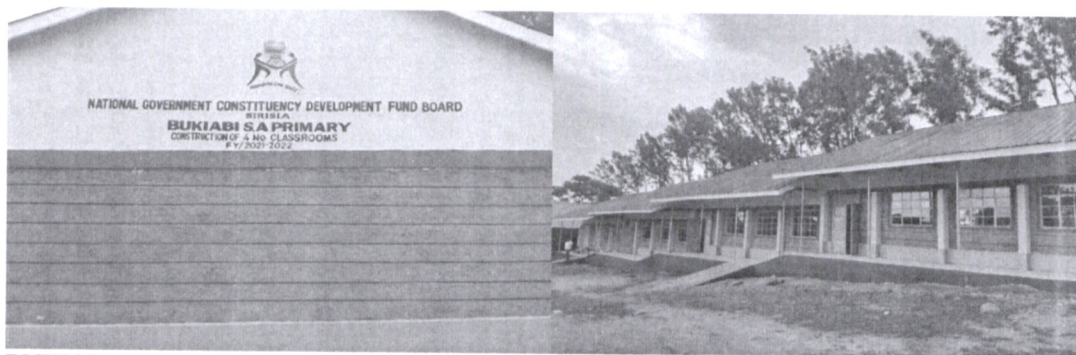
Sirisia Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022



Over the years, the Sirisia NG-CDF has promptly disbursed funds to the Project Management Committee's (PMC's) for implementation of various projects. We have consequently recorded tremendous progress in various sectors as follows: -

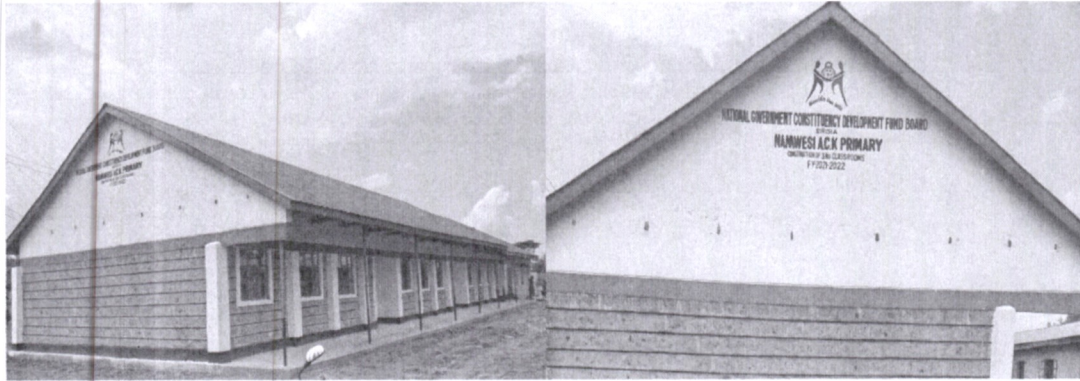
1. Many needy and vulnerable children have accessed education through the bursary schemes,
2. Construction of classrooms, laboratories, dormitories, and libraries and computer rooms has enhanced provision of quality education.
3. Promotion of environmental conservation, Aids awareness, sensitisation on drug and substance abuse as well as promotion of Youth Sports,
4. The funds have also been used to provide security facilities.

The following are some of the success stories;



BUKIABI PRIMARY SCHOOL – CONSTRUCTION OF 4 NO. CLASSROOMS FY 2021/2022 – 4M

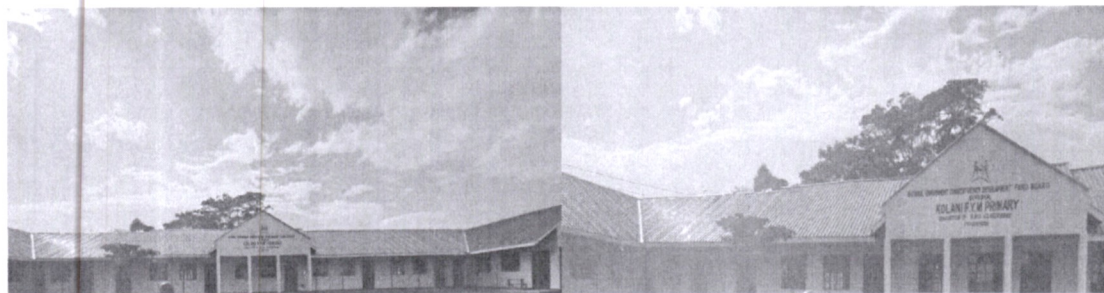
*Sirisia Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022*



NAMWESI ACK PRIMARY – CONSTRUCTION OF 3 CLASSROOMS FY 2021/2022 – 3M



SIRISIA NG CDFC SPORTS TOURNAMENT YR 2021/2022 – 2.7M



KOLANI FYM PRIMARY SCHOOL – RENOVATION OF 9 CLASSROOMS FY 2021/2022 – 6M

However, the implementation of such projects has not gone without challenges;

1. Inadequate funds as needs are limitless.
2. The problem of bit funding has slowed the period of completion of projects.
3. Limited partners for co-funding has also been a challenge.

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

The entity is striving to prioritize projects and implement as stipulated in the strategic plan to ensure priority projects are funded and implemented to completion.

Finally, we appreciate the role NG-CDF is playing in our development and it is my hope that it will be retained to continue serving as a vehicle for economic development of our country

Signature



DAVID B. WATWATI
CHAIRMAN NGCDF COMMITTEE

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

Introduction

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

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

- a) Improve access to education and learning at all levels – the constituency has set three strategic objectives that must be met to achieve this;
 - To reduce school dropout
 - Increase academic performance in schools
 - Enhance post school performance, education and skills
- b) Improve access to quality health services - to address this, the following strategic goals are to be adopted;
 - Enhance the capacity of existing health facilities
 - Establish new health Centres
 - Reduce morbidity and mortality rates in health facilities
 - Increase the utilization of health services
- c) Improve roads, bridges and infrastructure – in order to improve on delivery of roads infrastructure, the constituency will focus on rehabilitating, maintenance and expanding road networks and bridges using the following strategic objectives;
 - Expand accessible road and bridge networks
 - Enhance efficiency, transparency in design and construction of roads
- d) Improve and maintain security – to achieve these, the following strategic objectives are to be effected;
 - Expand and intensify police vigilance
 - Strengthen community policing.
- e) Improve access to quality water and sustainable environment – to achieve these, the following objectives are supposed to be put in place;
 - Increase access to clean and safe drinking water
 - Enhance conservation and restoration of forest and environment

Sirisia Constituency

National Government Constituencies Development Fund (NGCDF)

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

- f) Improve access to affordable and sustainable sources of energy – our main agenda in this sector will be to improve access to affordable and sustainable sources of energy through the list below;
- Increase access to electricity for both public and domestic use.
 - Increase use of renewable energy.
- g) Improve agricultural productivity – to counter this, the constituency will apply three strategic objectives listed below;
- Reduce cost of farming to small scale farmers
 - Improve food security and agricultural live hood.
 - Improve access to credit facilities for farmers
- h) Improve youth empowerment, gender support and sports development – the following two strategic objectives have been adopted to help the constituency achieve these;
- Enhance youth empowerment and sports programmes
 - Enhance gender equity and development.

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 specific 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	Improve access to education and learning at all levels	Reduced school dropout rate, Increased academic performance in schools and Enhanced post school performance, education and skills	Number of improved infrastructure in schools, number of graduates in the constituency, and number of bursary beneficiaries	In the financial year 2021/2022, the NG CDFC renovated 9 classrooms at Kolani primary school. Completed the construction of the storey buildings housing eight classrooms and an administration block in Sirisia township primary school and Bishop Wabukala secondary school.
Security	Expand and intensify police vigilance, Strengthen	Improved security, and strengthened community	Number of police centres in the constituency.	In the FY 2021/2022, the NG CDFC completed the construction of the

Sirisia Constituency

National Government Constituencies Development Fund (NGCDF)

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

Constituency Sector	Objective	Outcome	Indicator	Performance
	community policing.	policing.		Lwakhakha AP camp and funded the toloso, Namubila, and Bukokholo chief's offices (ongoing) and allocated funds for the completion of Bungoma west DCC residence which has been approved after resubmission, pending financing.
Environment	Increase access to clean and safe drinking water, Enhance conservation and restoration of forest and environmen	Increased access to clean and safe drinking water, and enhanced conservation and restoration of forest and environment	Number of water tanks in schools and number of trees planted in the constituency	In the FY 2021/2022, the NG CDFC ensured implementation of projects with gutters and in process to supply and install water tanks in various institutions for FY 2020/21.
Sports	Enhance youth empowerment and sports programmes, Enhance gender equity and development.	Enhanced youth empowerment and sports programmes, and enhanced gender equity and development	Number of sports programmes and number of the youths participating in the programmes	In the FY year 2021/2022, the NG CDFC allocated funds towards the constituency sports tournament, the exercise was implemented successfully and talents nurtured.
Emergency/Disaster Management	Enhance the disaster management programme	Enhanced disaster management exercise	Number of fire extinguishers, and exit doors and windows	In the FY 2021/2022, the NG CDFC recommended the installation of fire extinguishers in facilities and provide for enough exit areas in case of a tragedy.

IV. Environmental and Sustainability Reporting

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

- a. **Education and Training:** Sirisia 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The Sirisia NG CDF has tremendously worked on the environmental conservations. Through planting of trees in various institutions, the environment has been and is being conserved. We have also allocated funds towards the installation of water tanks in schools, this has ensured quality and clean water for the institution. However, we have faced challenges in the process of environmental conservation; this includes the public leaving animals to destroy the planted trees in schools during holidays and beyond working hours when nobody is around.

3. Employee welfare

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

Sirisia 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-

Sirisia 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.

Sirisia Constituency

National Government Constituencies Development Fund (NGCDF)

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

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

The NGCDF 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.

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



.....
Joyce Wanjala

FAM

V. Statement of Management Responsibilities

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

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

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

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

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

Approval of the financial statements

The NGCDF- Sirisia Constituency financial statements were approved and signed by the Accounting Officer on 14/6/2023 2023.


.....

Name: David B. Watwati
Chairman – NGCDF Committee


.....

Name: Joyce N. Wanjala
Fund Account Manager

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Sirisia Constituency set out on pages 1 to 40, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies

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

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, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Sirisia Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Sirisia Constituency Fund 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 opinion.

Emphasis of Matter

Unsupported Project Management Committee (PMC) Balances

Note 17.4 to the financial statements under other important disclosures reflects PMC balances totalling Kshs.13,279,084 which, as disclosed in Annex 5, comprises of balances held by Project Management Committees in various bank accounts. However, the balance was not supported by certificates of bank balance and bank statements.

Under the circumstances, the accuracy and completeness of the PMC balance of Kshs.13,279,084 could not be confirmed.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects receipts budget and actual on comparable basis amounts of Kshs.190,581,888 and Kshs.176,493,009 respectively, resulting to under-funding of Kshs.14,088,879 or 7% of the budget. Similarly, the statement reflects actual expenditure of Kshs.168,874,655 against approved budget of Kshs.190,581,888 resulting to under-performance of Kshs.21,707,233 or 11% of the budget.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Stalled Project for Construction of Fence

During the year under review, the College awarded a contract to a local contractor for construction of a fence using compete posts and complete with a chain link. The contract was awarded on 19 January, 2022 at a contract sum of Kshs.11,944,360 for a contract period of sixteen (16) weeks to be completed on 19 May, 2022.

However, a site visit conducted on 24 March, 2023 revealed that the project was incomplete although the project period had expired. Although the concrete posts had been erected all round, the chain was done half way, the gate did not have a security office and security lighting. Further, the contractor had abandoned site and the project stalled. Records available indicate that the project had been terminated on 27 October, 2022, and no explanation was provided for the termination.

In the circumstances, the Fund did not obtain value for money from the project.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective

processes and systems of internal 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 control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to terminate the Fund or to cease its 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 the 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 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 time period by employees in the normal course of performing their assigned functions.

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


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

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

10 July, 2023


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

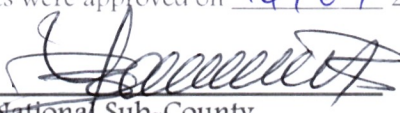
VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022


	Note	2021-2022	2020-2021
			Kshs
RECEIPTS			
Transfers from NGCDF Board	1	170,088,879	159,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		170,088,879	159,367,724
PAYMENTS			
Compensation of employees	4	2,980,766	4,215,273
Use of goods and services	5	8,648,597	13,738,903
Transfers to Other Government Units	6	103,263,280	71,292,779
Other grants and transfers	7	53,182,012	62,023,444
Acquisition of Assets	8	800,000	1,850,000
Other Payments	9	-	-
TOTAL PAYMENTS		168,874,655	153,120,399
SURPLUS/DEFICIT		1,214,224	6,247,325

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

The Constituency financial statements were approved on 14/6/2023 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Joyce Wanjala

Name: Gilbert Abuya
ICPAK M/No:

Name: David Watwati

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

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

	Note	2021-2022 Kshs	2020-2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	7,618,354	6,404,130
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		7,618,354	6,404,130
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		7,618,354	6,404,130
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL ASSETS		7,618,354	6,404,130
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	6,404,130	156,805
Prior year adjustments	14	-	
Surplus/Deficit for the year		1,214,224	6,247,325
NET FINANCIAL POSITION		7,618,354	6,404,130

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

The Constituency financial statements were approved on 14/6/2023 and signed by:


 Fund Account Manager


 National Sub-County Accountant


 Chairman NG-CDF Committee

Name: Joyce Wanjala

Name: Gilbert Abuya
 ICPAK M/No:

Name: David Watwati


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

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

		2021-2022	2020-2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	170,088,879	159,367,724
Other Receipts	3	-	-
		170,088,879	159,367,724
Payments for operating activities			
Compensation of Employees	4	2,980,766	4,215,273
Use of goods and services	5	8,648,597	13,738,903
Transfers to Other Government Units	6	103,263,280	71,292,779
Other grants and transfers	7	53,182,012	62,023,444
Other Payments	9	-	-
		168,074,655	151,270,399
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		2,014,224	8,097,325
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(800,000)	(1,850,000)
Net cash flows from Investing Activities		(800,000)	(1,850,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		1,214,224	6,247,325
Cash and cash equivalent at BEGINNING of the year	10	6,404,130	156,805
Cash and cash equivalent at END of the year		7,618,354	6,404,130

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

The Constituency financial statements were approved on 14/6/2023 and signed by:

		
Fund Account Manager	National Sub-County Accountant	Chairman NG-CDF Committee

Name: Joyce Wanjala

Name: Gilbert Abuya
ICPAK M/No:

Name: Dsavid Watwati

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

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

Receipt/Expense Item	Original Budget a	Opening Balance (C/Bk) and AIA	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS							
Transfers from NG-CDF Board	137,088,879	6,404,130	47,088,879	190,581,888	176,493,009	14,088,879	92.6%
Proceeds from Sale of Assets	-	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	-	0.0%
TOTAL RECEIPTS	137,088,879	6,404,130	47,088,879	190,581,888	176,493,009	14,088,879	89.2%
PAYMENTS							
Compensation of Employees	3,618,821	152,742	-	3,771,563	2,980,766	991,816	79.0%
Use of goods and services	8,719,171	506,604	1,375	9,227,150	8,648,597	377,534	93.7%
Transfers to Other Government Units	82,175,575	3,000,000	23,020,095	108,195,670	103,263,280	4,932,390	95.4%
Other grants and transfers	42,575,312	2,744,784	17,767,409	63,087,505	53,182,012	9,905,493	84.3%
Acquisition of Assets	-	-	800,000	800,000	800,000	-	100.0%
Other payments	-	-	-	-	-	-	-
UNALLOCATED FUND	-	-	5,500,000	5,500,000	-	5,500,000	0.0%
TOTAL	137,088,879	6,404,130	47,088,879	190,581,888	168,874,655	21,707,233	88.6%

(a) The underutilization is due to the late approval of the resubmitted projects

(b) The unallocated funds include funds for projects with conditional approval. The resubmissions are pending approval.

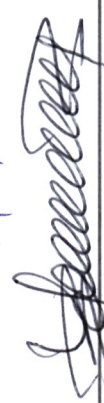
**Sirisia Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	21,707,233
Less undisbursed funds receivable from the Board as at 30 th June 2022	14,088,879
	7,618,354
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	7,618,354

The Constituency financial statements were approved on 14/6/2023 and signed by:


Fund Account Manager

Name: Joyce Wanjala


National Sub-County Accountant

Name: Gilbert Abuya
ICPAK M/No:


Chairman NG-CDF Committee

Name: David Watwati

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

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

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,618,821	152,742		3,771,563	2,980,766	790,797
1.2 Committee allowances	1,248,000	-		1,248,000	1,248,000	-
1.3 Use of goods and services	3,358,511	-		3,358,511	3,358,511	-
Total	8,225,332	152,742	-	8,378,074	7,587,277	790,797
2.0 Monitoring and evaluation						
2.1 Capacity building	1,668,732	192,222		1,860,954	1,483,420	377,534
2.2 Committee allowances	1,749,805	-		1,749,805	1,548,786	201,019
2.3 Use of goods and services	694,123	314,382	1,375	1,009,880	1,009,880	-
Total	4,112,660	506,604	1,375	4,620,639	4,042,086	578,553
3.0 Emergency						
3.1 Primary Schools	5,689,300			5,689,300	5,689,300	-
3.2 Secondary schools						
3.3 Security	303,607	60,000		363,607	350,000	13,607
3.4 NG CDF OFFICE	1,199,300			1,199,300	1,199,300	-
3.5 Unutilised						
Total	7,192,207	60,000		7,252,207	7,238,600	13,607
4.0 Bursary and Social Security						
4.1 Secondary Schools	11,500,000	393,318	8,000,000	19,893,318	19,852,070	41,248
4.2 Tertiary Institutions	13,501,705	428,749	6,822,658	20,753,112	15,234,000	5,519,112

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.3 Social Security						-
4.4 Special Needs						-
Total	25,001,705	822,067	14,822,658	40,646,430	35,086,070	5,560,360
5.0 Sports						-
5.1 Sirisia NG CDF Sports	2,741,000	42,717		2,783,717	2,740,000	43,717
Total	2,741,000	42,717		2,783,717	2,740,000	43,717
6.0 Environment						
Sirisia NG CDF Environment	1,940,400	1,820,000	677,342	4,437,742	2,617,342	1,820,400
Total	1,940,400	1,820,000	677,342	4,437,742	2,617,342	1,820,400
7.0 Primary Schools Projects						
Bukokholo primary school	951,900			951,900	951,900	-
Buttunde primary school	350,000			350,000	350,000	-
Chebukutumi primary school	461,370			461,370	461,380	(10)
Cherondio primary school	2,000,000			2,000,000	2,000,000	-
Chongoi primary school	3,000,000			3,000,000	3,000,000	-
Kaburweit primary school	1,500,000			1,500,000	1,500,000	-
Kapakanai primary school	2,500,000			2,500,000	2,500,000	-
Kibindoi primary school	2,000,000			2,000,000	2,000,000	-
Kolani primary school	6,000,000			6,000,000	6,000,000	-
Lutaso primary school	1,000,000			1,000,000	1,000,000	-
Malinda SA primary school	600,000			600,000		600,000

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Marakaru primary school	2,000,000			2,000,000	2,000,000	-
Munyang'anyi primary school	600,000			600,000	600,000	-
Mutonyi primary school	3,000,000			3,000,000	3,000,000	-
Namawanga primary school	500,000			500,000	500,000	-
Namunyu primary school	1,000,000			1,000,000	1,000,000	-
Namutokholo primary school	1,500,000			1,500,000	1,500,000	-
Nasala primary school	1,500,000			1,500,000	1,500,000	-
Ndakaru primary school	1,700,000			1,700,000	1,700,000	-
Ngalasia primary school	2,500,000			2,500,000	2,500,000	-
Sirisia township primary school	3,500,000			3,500,000	3,500,000	-
Lukaala primary school		2,500,000		2,500,000	2,500,000	-
Sengeteti primary school		500,000		500,000	500,000	-
Wanjoya primary school			820,000	820,000	800,000	20,000
Tembelela primary school			200,000	200,000	200,000	-
Namwesi primary school			3,000,000	3,000,000	3,000,000	-
Namutokholo primary school			2,500,000	2,500,000	2,500,000	-
Kutliriru primary school			2,000,000	2,000,000	2,000,000	-
Namubila primary school			3,000,000	3,000,000	3,000,000	-
Chwele girls primary school			3,000,000	3,000,000	3,000,000	-
Wamono primary school			2,000,000	2,000,000	2,000,000	-
Korosandet primary school			2,300,000	2,300,000	2,300,000	-
Nasala primary school			1,500,000	1,500,000	1,500,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Matumbai primary school			1,400,000	1,400,000	1,400,000	-
Ndakaru primary school			1,200,000	1,200,000	1,000,000	200,000
Binyenya primary school			100,000	100,000	100,000	0
Muanda sa primary school			95	95	95	0
Total	38,163,270	3,000,000	23,020,095	64,183,365	63,263,280	920,085
8.0 Secondary Schools Projects						
AC Butonge High school	12,000,000			12,000,000	10,000,000	2,000,000
Binyenya secondary school	1,500,000			1,500,000	1,500,000	0
Kaptanai secondary school	4,012,305			4,012,305	4,000,000	12,305
Kolani secondary school	1,000,000			1,000,000	1,000,000	0
Namwela Boys high school	5,000,000			5,000,000	5,000,000	0
St Anthony Sirisia boys secondary	8,000,000			8,000,000	8,000,000	0
Tamulega secondary school	500,000			500,000	500,000	0
Total	32,012,305	-	-	32,012,305	30,000,000	2,012,305
9.0 Tertiary institutions Projects						
Sirisia Technical Training Institute	12,000,000			12,000,000	10,000,000	2,000,000
Total	12,000,000	-	-	12,000,000	10,000,000	2,000,000
10.0 Security Projects						
Bukokholo chief's office	2,000,000			2,000,000	2,000,000	0
Namubila chief's office	1,700,000		1,500,000	3,200,000	1,500,000	1,700,000
Toloso chief's office	2,000,000			2,000,000	2,000,000	0
Sirisia AP Line			365,031	365,031		365,031

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Sitabicha chief's office			402,378	402,378		402,378
Total	5,700,000	-	2,267,409	7,967,409	5,500,000	2,467,409
11.0 Acquisition of assets						
Construction of NG CDF Office			800,000	800,000	800,000	-
Total	-		800,000	800,000	800,000	-
12.0 Other payments						
Total			-	-	-	-
13.0 unallocated fund						
Unapproved projects			5,500,000	5,500,000	5,500,000	5,500,000
AIA						
PMC savings						
Total	137,088,879	6,404,130	47,088,879	190,581,888	168,874,655	21,707,233

XI. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

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

XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
AIE NO. B 047007		15,000,000
AIE NO. B 041083		19,000,000
AIE NO. B 047450		33,367,724
AIE NO. B 124663		9,000,000
AIE NO. B 119644		10,000,000
AIE NO. B 128033		13,000,000
AIE NO. B 128276		6,900,000
AIE NO. B 132036		6,000,000
AIE NO. B 132330		6,000,000
AIE NO. B 138999		12,000,000
AIE NO. B 126291		7,100,000
AIE NO. B 105086		10,000,000
AIE NO. B 140730		12,000,000
AIE NO. B 105284	33,000,000	
AIE NO. B 105670	44,000,000	
AIE NO. B 105930	22,000,000	
AIE NO. B 128698	5,000,000	
AIE NO. B 163860	16,000,000	
AIE NO. B 154205	16,000,000	
AIE NO. B 154428	22,088,879	
AIE NO. B 888539	12,000,000	
TOTAL	170,088,879	159,367,724

2. Proceeds From Sale of Assets

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

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

Notes to the Financial Statements (Continued)

3. Other Receipts

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

4. Compensation of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,264,966	1,726,338
Personal allowances paid as part of salary		
House Allowance	261,000	261,000
Transport Allowance	261,000	261,000
Leave allowance	-	-
Gratuity to contractual employees	-	1,617,615
Employer Contributions Compulsory national social security schemes	193,800	349,320
Total	2,980,766	4,215,273

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

Notes to the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	477,967	915,796
Electricity	125,000	-
Water & sewerage charges	235,000	-
Communication, supplies and services	678,400	334,956
Domestic travel and subsistence	517,240	215,000
Printing, advertising and information supplies & services	485,135	173,685
Training expenses	1,483,420	1,500,000
Hospitality supplies and services	21,070	53,390
Other committee expenses	445,680	3,947,890
Committee allowance	1,248,000	1,488,000
Specialised materials and services	374,800	58,000
Office and general supplies and services	614,060	2,102,890
Fuel , oil & lubricants	600,006	-
Other operating expenses	712,717	2,693,350
Bank service commission and charges	60,394	-
Routine maintenance - vehicles and other transport equipment	569,708	255,946
TOTAL	8,648,597	13,738,903

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	63,263,280	49,190,000
Transfers To Secondary Schools (See Attached List)	30,000,000	22,102,779
Transfers To Tertiary Institutions (See Attached List)	10,000,000	-
Total	103,263,280	71,292,779

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

Notes to the Financial Statements (Continued)

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	19,852,070	22,755,000
Bursary – tertiary institutions (see attached list)	15,234,000	24,839,377
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	5,500,000	7,600,000
Sports projects (see attached list)	2,740,000	2,200,000
Environment projects (see attached list)	2,617,342	677,342
Emergency projects (see attached list)	7,238,600	3,951,725
Total	53,182,012	62,023,444

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Refurbishment of Buildings	800,000	1,500,000
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of computers ,printers and other IT equipments	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	350,000
Acquisition of Intangible Assets	-	-
TOTAL	800,000	1,850,000

9. Other Payments

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

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

Notes To the Financial Statements (Continued)

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)		
<i>The Cooperative Bank, A/C No. 01120050350800</i>	7,618,354	6,404,130
	-	-
Total	7,618,354	6,404,130
10 B: Cash on Hand		
Location 1		
Location 2		
Location 3		
Other Locations (<i>Specify</i>)		
Total		

11: Outstanding Imprests

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

Sirisia Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Notes to the Financial Statement Continued

12A. Retention

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

12B. Gratuity

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

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	6,404,130	156,805
Cash in hand		
Imprest		
Total	6,404,130	156,805

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

14. Prior Year Adjustments

Description of the error	Balance b/f FY 2020/2021 as per Audited Financial statements Kshs	Adjustments Kshs	Adjusted Balance** b/f FY 2021/2022 Kshs
Bank account Balances	156,805	6,247,325	6,404,130
Cash in hand			
Accounts Payables			
Receivables			
Others (<i>specify</i>)			
Total	156,805	6,247,325	6,404,130

15. Changes in Accounts Receivable – Outstanding Imprests

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

16. Changes in Accounts Payable – Deposits and Retentions

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

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

Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

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

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	790,797	1,488,239
Use of goods and services	578,553	-
Amounts due to other Government entities (see attached list)	4,932,390	41,520,096
Amounts due to other grants and other transfers (see attached list)	9,905,493	6,184,675
Acquisition of assets	-	800,000
Funds pending approval	5,500,000	3,500,000
Total	21,707,233	53,493,010

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

17.4: FMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	13,279,084	15,869,555
Total	13,279,084	15,869,555

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

Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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

Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1. MIRIAM K MABONGA	CLERICAL OFFICER		161,388.37	Accumulated gratuity
2. JOSEPH MAKULLA	RECORDS OFFICER		189,219.20	Accumulated gratuity
3. JOTHAM M WABOMBA	FRONT OFFICE		116,622.00	Accumulated gratuity
4. JOSEPHAT MALAKA	SECURITY		116,622.00	Accumulated gratuity
5. SILAS KISASATI	ASSISTANT ACCOUNTANT		189,219.20	Accumulated gratuity
6. STEPHEN M KISAKA	OFFICE MESSENGER		116,622.00	Accumulated gratuity
7. BILTON ORUMUKHA ORAKA	DRIVER		81,498.69	Accumulated gratuity
8. LARRY C KUSIENYA	CLERK OF WORKS		120,412.22	Accumulated gratuity
Sub-Total			1,091,598.66	
Grand Total			1,091,598.66	

*Sirisia Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Annex 3 – Unutilized Fund*

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	Salaries and gratuity	790,797	1,488,239	
Use of goods & services	Office operations & committee	578,553		
Subtotal		1,369,350	1,488,239	
Amounts due to other Government entities				
7.0 Primary Schools Projects				
Wanjoya primary school	Construction of 2 classrooms	20,000	520,000	
Tembelela primary school	Purchase of 2 acre land		200,000	
Segeteti primary school	Completion of 2 classrooms		400,000	
Segeteti primary school	Construction of pit latrines		500,000	
Muandasa primary school	Renovation of six classrooms		95	
Namwesi primary school	Construction of 3 classrooms		2,000,000	
Namutokholo primary school	Renovation of 4 classrooms		2,500,000	
Kulisiru primary school	Construction of 3 classrooms		3,000,000	
Namubila primary school	Construction of 3 classrooms		3,000,000	
Chwele Girls primary school	Construction of 3 classrooms		3,000,000	
Lukaala Primary school	Renovation of 4 classrooms		400,000	
Kuafu Primary school	Construction of 2 classrooms		2,000,000	
Wamono primary school	Renovation of 4 classrooms		2,000,000	
Maeni primary school	Purchase of 2 acre land		1,000,000	
Koretiandeti primary school	Renovation of 4 classrooms		1,300,000	
Nasala SA primary school	Renovation of 4 classrooms		1,500,000	
Matumbai primary school	Construction of 2 classrooms		1,400,000	
Ndakaru primary school	Construction of 3 classrooms		1,200,000	

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

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Binyenya primary school	Completion of 3 classrooms	100,000	100,000	
Lwandanyi primary school	Construction of a storey building with classrooms & admin block		15,500,000	
Malinda primary school	Construction of 2 classrooms	600,000		
Ndakaru primary school	Construction of 3 classrooms	200,000		
Muanda s a primary school	Renovation of six classrooms	85		
8,0 secondary schools projects		-		
AC Butonge high school	Completion of a storey building with classrooms & admin block	2,000,000		
Kaptanai sec school	Completion of twin lab	12,305		
9,0 Tertiary institutions projects				
Sirisia TTI	Construction of fence and gate	2,000,000		
Sub-Total		4,932,390	41,520,095	
Amounts due to other grants and other transfers				
10,0 Security Projects				
Sirisia ap line	Construction of police houses	365,031	365,031	
Lwakhakha ap line	Construction of police houses			
Sitabicha chiefs office	Construction of chiefs office	402,378	402,378	
Namubilla chiefs office	Construction of chiefs office	1,700,000	1,500,000	
Bursary				
Bursary Secondary school	For needy students in secondary schs	41,248	54,549	
Bursary Tertiary institutions	For needy students in tertiary instif'n	5,519,112	0	
Environment	For environmental conservation	1,820,400	1,820,000	
Sports	For sports tournaments	43,717.00	42,717	
Emergency	To cater for the unforeseen occurrences	13,607	0	

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

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comment \$
Sub-Total		9,905,493	4,184,675	
Acquisition of assets				
Others (specify)				
11.2 Construction of CDF office	NG CDF office construction		800,000.00	
Sub-Total			800,000	
Funds pending approval		5,500,000	5,500,000	
Grand Total		21,707,233	53,493,009	

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

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	-	-	-	-
Buildings and structures	17,573,950	800,000	-	18,373,950
Transport equipment	9,811,000	-	-	9,811,000
Office equipment, furniture and fittings	4,118,677	-	-	4,118,677
ICT Equipment, Software and Other ICT Assets	1,347,180	-	-	1,347,180
Other Machinery and Equipment	617,000	-	-	617,000
Heritage and cultural assets	-	-	-	-
Intangible assets	137,000	-	-	137,000
Total	33,604,807	800,000	-	34,404,807

Sirisia Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Annex 5 –PMC Bank Balances As At 30th June 2022

PMC	Bank	Account number	Date a/c opened	Bank Balance 2021/22	Bank Balance 2020/21
1	Binyenya girls secondary sch	O1141049434400	04-07-15	1,505,423	5,903
2	Musieba s.a primary sch	O1141049284400	18-05-16	23,563	24,643
3	Kikai friends sec.sch	O1141049936000	06-05-15	40,271	23,648
4	Bungoma west educ.office	O1141668580600	17-11-16	21,672	22,152
5	Matunda ack primary sch.	O114153538700	20-03-18	2,658	3,138
6	Mutonyi ersf primary sch.	O1141049455200	03-06-18	2,233	28,713
7	Sirisia constituency roads	O114153689600	09-04-18	9,447	9,927
8	Matibo r.c primary sch	O1141049005900	02-10-18	14,579	15,059
9	Mufungu s.a girls secondary	O1141050098100	11-04-19	650	1,130
10	Kasiamo fym primary sch	O1141049055800	12-04-18	83	83
11	Namawanga fym primary sch	O1141290097200	21-10-18	2,913	1,873
12	Kabkara secondary sch	O1141011539900	08-10-20	21,181	21,661
13	Kibcu s.a primary sch	O1141049428100	07-03-21	560	1,040
14	Sirisia cdf office	O1141536410800	11-04-19	12,088	12,568
15	Namundi primary sch	O1141409057000	20-06-18	2,397	2,877
16	Sirisia mal primary sch	O1141049444700	09-11-18	1,967	2,447
17	Lutase primary sch	O1141049305200	07-09-18	4,877	1,933
18	Khabukoya deb primary sch	O1141050924500	28-09-19	97,096	2,433

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

FMC	Bank	Account number	Date a/c opened	Bank Balance 2021/22	Bank Balance 2020/21
19	Malakisi muslim secondary	O1141425760300	02-08-19	774	1,254
20	Tamlega secondary sch	O1141049935200	14-07-18	1,573	2,893
21	Sibumba girls secondary sch	O1141049569800	18-10-19	393	873
22	Ndakarú s.a secondary sch	O1141050288600	12-07-19	10,943	11,423
23	Nasala s.a primary sch	O1141049285100	29-11-17	303,801	661
24	Hon.wetangula lurare pefa pr	O1141050251000	05-02-18	3,603	4,083
25	Machakha secondary sch	O1141049312900	26-10-21	2,565	306,045
26	Kabkara ack primary sch	O1141011500800	19-09-20	0.00	-
27	Kag namawanga primary sch	O11392900672801	04-10-20	8,658	9,138
28	Londo s.a primary sch	O1141049284800	16-11-21	65	65
29	Nambuuya ack primary sch	O1141535048800	20-07-20	433	433
30	Bungoma west police division	O1141535902300	18-08-18	5,843	6,323
31	Lwakhakha primary sch	O1141049566700	20-05-18	0.00	-
32	Sirisia township primary sch	O1141049543900	18-05-19	784,815	686,489
33	Mayekwe primary sch	O1141011506200	08-09-18	99	99
34	Munyanganyi primary sch	O1141049682300	06-10-21	1,975	2,455
35	Kaptanai dispensary	O1141049035500	05-02-18	11,746	12,226
36	Bukokholo primary sch	O1141668365000	26-10-21	667,163	2,743
37	Kuafu rc primary sch	O1141049006700	19-09-20	15,187	15,667

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

	PMC	Bank	Account number	Date a/c opened	Bank Balance 2021/22	Bank Balance 2020/21
38	Tamlega dispensary	O1141049074301	The cooperative	04-10-20	56	56
39	Mufungu s.a primary sch	O1141049576300	The cooperative	16-11-21	40	520
40	Sengeheti primary sch	O114104909000	The cooperative	20-07-20	21,641	22,241
41	Lukaala fym primary sch	O1141011495600	The cooperative	18-08-18	40,178	3,618
42	Namnyu s.a primary sch	O1141049422100	The cooperative	04-10-19	104,183	8,564
43	Toloso chiefs office	O1141535435200	The cooperative	11-07-18	2,389	2,819
44	Malinda fym primary sch	O1141049431900	The cooperative	08-09-18	1,160	640
45	Kulisiru fym primary sch	O1141668822900	The cooperative	20-08-18	2,493	2,973
46	Kwa mariko dispensary	O1141668020200	The cooperative	07-09-19	173	173
47	Butonge ack primary sch	O1141011495100	The cooperative	19-03-19	2,180	3,140
48	Wanjoya s.a primary sch	O1141049280800	The cooperative	14-07-17	1,400	1,880
49	Chebukuyi secondary sch	O1141426495000	The cooperative	08-09-18	3,745	4,225
50	Binyenya s.a primary sch	O1141011495500	The cooperative	20-08-18	89,764	35,197
51	Bisunu friends secondary sch	O1141049934600	The cooperative	07-09-19	26,661	27,081
52	Butunde friends primary sch	O1141409143400	The cooperative	19-03-19	34,319	38,224
53	Wapukha erf primary sch	O1141049007200	The cooperative	14-07-17	332	332
54	Sirisia constituency sports	O1141536765200	The cooperative	08-09-18	7,662	7,527
55	Mattumbai primary sch	O1141426950000	The cooperative	20-08-18	4,932	2,060
56	Machakha re primary schyool	O1141049573700	The cooperative	07-09-19	2,539	3,019

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

PMC	Bank	Account number	Date a/c opened	Bank Balance 2021/22	Bank Balance 2020/21
57	O1141049688900	The cooperative	19-03-19	28	508
58	O1141049975500	The cooperative	14-07-17	2,627	53,107
59	O1141011569800	The cooperative	09-11-19	1,563	363
60	O1141049299100	The cooperative	11-07-18	99	99
61	O1141049313700	The cooperative	08-09-18	209,505	20,543
62	O1141050065200	The cooperative	20-08-18	571	765
63	O1139049313000	The cooperative	07-09-19	6,130	6,610
64	O1141011502200	The cooperative	19-03-19	49,242	3,008,433
65	O1141011532300	The cooperative	14-07-17	3,267	1,962
66	O1141049452600	The cooperative	08-09-18	0.00	-
67	O1141427348500	The cooperative	20-08-18	354	834
68	O1141049656500	The cooperative	07-09-19	264,703	23
69	O1141011495700	The cooperative	19-03-19	1,700	399
70	O1141049234500	The cooperative	14-07-17	5,998	6,478
71	O1141669173800	The cooperative	10-11-19	629,378	3,823
72	O1141669384800	The cooperative	11-05-18	515	995
73	O1141535869200	The cooperative	07-11-19	805	1,285
74	O1141669182300	The cooperative	17-10-19	41,466	955,083
75		The cooperative	23-05-17		1,100

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

PMC	Bank	Account number	Date a/c opened	Bank Balance 2021/22	Bank Balance 2020/21
76	Kaptanai primary sch	O1141049678200	02-12-18	395	395
77	Chongoyi primary sch	O1140049322300	11-07-18		285
78	Sibanga primary	O1141049668400	08-09-18	11,822	12,302
79	Ndakaru s.a primary sch	O1141669577000	20-08-18	156,665	40,655
80	Malinda s.a primary sch	O1141049422900	07-09-19	515,665	516,350
81	Tamlega primary sch	O1141011612900	19-03-19	400	880
82	Namwesi primary sc	O1141050151700	14-07-17	17,825	
83	Tororo primary sch	O1141049310000	10-08-17	6,703	7,183
84	Ack butonge primary s	O1141011495100	05-09-19	2,180	3,140
85	Katomei ack primary sch	O1141049590000	18-08-18	8,827	9,307
86	Komiriai primary sch	O1141049876000	12-08-19	203	683
87	Kamunyongole ack primary	O1139049810700	09-12-18	1,293	1,568
88	Tulienge s.a primary sch	O1141409059900	20-10-18		1,611,761
89	Masaba primary sch	O1141049416500	03-07-18	2,663	3,143
90	Kikai girls secondary	O1141668244101	17-08-19		234
91	Geoff brown secondary	O1141427492300	18-08-19	185	665
92	Arch bishop eliud wabukala	O1139050375800	20-05-17	114,289	114,769
93	Mary jennifer yoo sec	O1141281943500	07-10-17		
94	Karibuni girls sec sch	O1141426943400	27-08-17	290	290

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

PMC	Bank	Account number	Date a/c opened	Bank Balance 2021/22	Bank Balance 2020/21
95	Namangofulo secondary sch	O1139049313902	09-02-19	6,362	6,842
96	Namwela secondary sch	O1141049931300	03-09-16	5,932	1,897,047
97	Sirisia special sch	O1141668643500	09-12-17	68	68
98	Menu fym primary sch	O1139049793001	31-08-18	204,485	204,865
99	Bukokholo girls sec sch	O1141049372700	22-09-19	8,233	8,713
100	Sirisia cdf environment pmc	O1141669472500	05-12-18	4,627	765
101	Namutokholo d.e.b primary	O1141049270700	17-10-19	113,931	3,773
102	Bisunu primary sch	O1141011506600	23-05-19		20
103	Kibindoi s.a primary sch	O1141049289200	20-05-19	334,302	
104	Kaburwet primary sch	O1141011508300	04-09-18	175,171	162,313
105	Chenjeji primary sch	O1140049322300	09-07-19		1,569
106	Nabulooli primary sch	O1141290361600	11-10-19		1,394,786
107	Namangofulo primary		20-07-18		
108	Ndakaru secondary	O1141050288600	30-11-18		11,423
109	Malakisi muslim primary sch	O1141049257300	24-06-18	17,537	418,077
110	Muanda s.a primary sch	O1141049111000	25-08-18	3,160	3,640
111	St augustine sitabicha sec sch	O1139409174000	27-08-19	14,275	14,755
112	Tulienge girls sec sch	O1141290090800	19-11-20	2,580	113,060
113	Namubila chiefs office	O1141535967600	27-11-20	74,033	14,513

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

PMC	Bank	Account number	Date a/c opened	Bank Balance 2021/22	Bank Balance 2020/21
114	Ac.butonge high sch	01141050288200	15-05-17	3,172,586	3,644,502
115	Bishop mechumo maeni pr	1141783388900	08-02-18	174,417	174,417
116	Agostino chemabus pr	01141783995900	12-10-19	109,179	
117	Kapkanai rc primary sch	01141783964500	15-08-20	1,688,855	
118	Ngalasia primary sch	01141783994100	16-08-20	20,906	
119	Chebukuyi ack primary	01141049898600	18-07-21	164,551	
120	Mukhuyu primary sc	1210247399	04-12-21	12,748	
121	Tembelela ack primary	1209763192	08-05-21	55,016	
122	Bukokholo ap line	1253965439	14-08-21	70,316	
123	Sifabicha chiefs office	1258396491	08-07-21	23,074	
124	Sirisia ap line pmc	1250223539	10-11-21	729,700	
125	Assistant chiefs chebukuyi	1259066886	19-08-21	1,263	
126	St emmaculate mayekwe girls	1259069133	17-12-21	70,310	
127	St joseph kakala primary	01139291893601	26-01-22	35,000	
	TOTAL			13,279,084	15,869,555

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

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Presentation and Accuracy of Reports and Financial Statements	The management acknowledges your audit observations. The variance indicated has been supported by the expenditure returns. The notes to the financial statements without values have been deleted accordingly. The financial years represented under the cash flow statement has been corrected. The prior year certificate used in making the comparison provided above has not been availed to the Sirisia NG CDF. The amendments will be made and submitted accordingly after we receive the copy from the office of the auditor general.	Forwarded to the external auditors for resolution	December 2022
2.	Cash and Cash Equivalent balance Kshs. 6,404,130	The stale cheques were reversed and recorded in the cash book. The bank reconciliation statement is available for audit review.	Forwarded to the external auditors for resolution	December 2022
3.	Undisbursed Funds by the National CDF Board	The management acknowledges your observation. The under absorption is due to the delays by the NG CDF Board to disburse funds to the constituency on time. However, the funds were disbursed and utilized in the financial year 2021/2022 accordingly. The AIFs and allocation details are available for audit verification.	Forwarded to the external auditors for resolution	December 2022
4.	Budgetary Control and Performance	The management acknowledges your audit observation. The budget adjustment includes cash book balance at the closure of the financial year and funds meant for the previous financial	Forwarded to the external auditors for	December 2022

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		year received and spent in the financial year under audit. The funds were utilized under the previous financial year approved budget. The details of the expenditure are available for audit review.	resolution	
5.	Projects Implementation Performance	The management acknowledges your observation. The failure to fully implement all the projects as budgeted was due to the delays by the NG CDF Board to disburse funds to the constituency on time. However, the funds were disbursed and utilized in the financial year 2021/2022 accordingly. The AIFs and allocation details are available for audit verification.	Forwarded to the external auditors for resolution	December 2022
6.	Transfers to Other Government Units Not Properly Accounted For	The management acknowledges your observation. The PMCs are in the process of acquiring the ownership documents since the parcels are under succession. The management has noted the audit recommendation and will ensure the documents are processed and availed to you for audit verification as soon as possible.	Forwarded to the external auditors for resolution	December 2022



 Name: Joyce N.W
 Fund Account Manager.