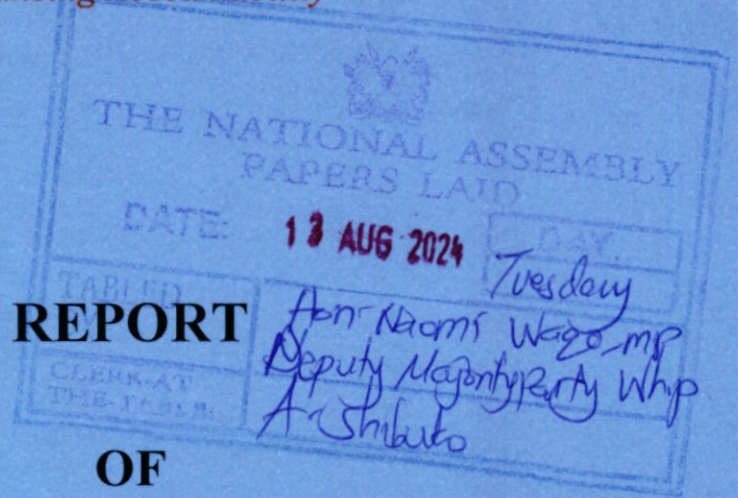


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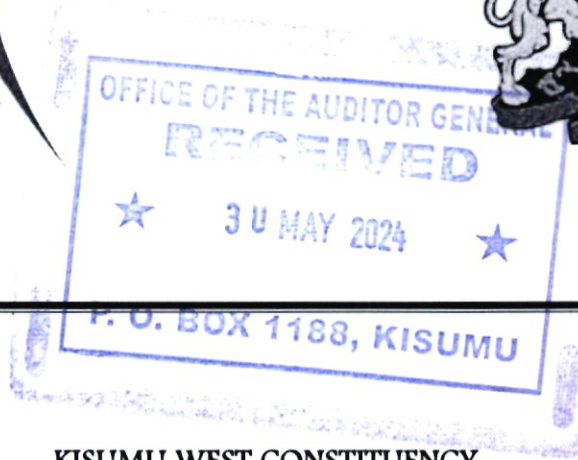
OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – KISUMU WEST
CONSTITUENCY**

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



KISUMU WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

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1. Acronyms and Abbreviations

ARMC-	Audit and Risk Management Committee (
NGCDF-	National Government Constituency Development Fund
PFM-	Public Finance Management
IPSAS-	International Public Sector Accounting Standards.
PMC-	Project Management Committee
FY-	Financial Year

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	ROTICH KIPTOON
2.	Sub-County Accountant	ISABELLA OMOKE
3.	Chairman NGCDFC	BENSON OKELLO ODONDI
4.	Member NGCDFC	PAMELA AWOOR OCHIENG

(c) Fiduciary Oversight Arrangements

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

(d) KISUMU WEST Constituency NGCDF Headquarters

P.O. Box 3652, 40100
NGCDF Building, Ojolla
Kisumu West Sub County Headquarters
Off Kisumu – Busia Road,
Kisumu, KENYA

(e) KISUMU WEST Constituency NGCDF Contacts

Telephone: (254) 057 2020815
E-mail: cdfkisumuwest@ngcdf.go.ke
Website: www.kisumuwestcdf.go.ke

(f) KISUMU WEST Constituency NGCDF Bankers

Equity Bank
Kisumu Main Branch
Account no: 029026014406
P.O Box 3652, 40100
Kisumu

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

3. NG-CDFC Chairman's Report

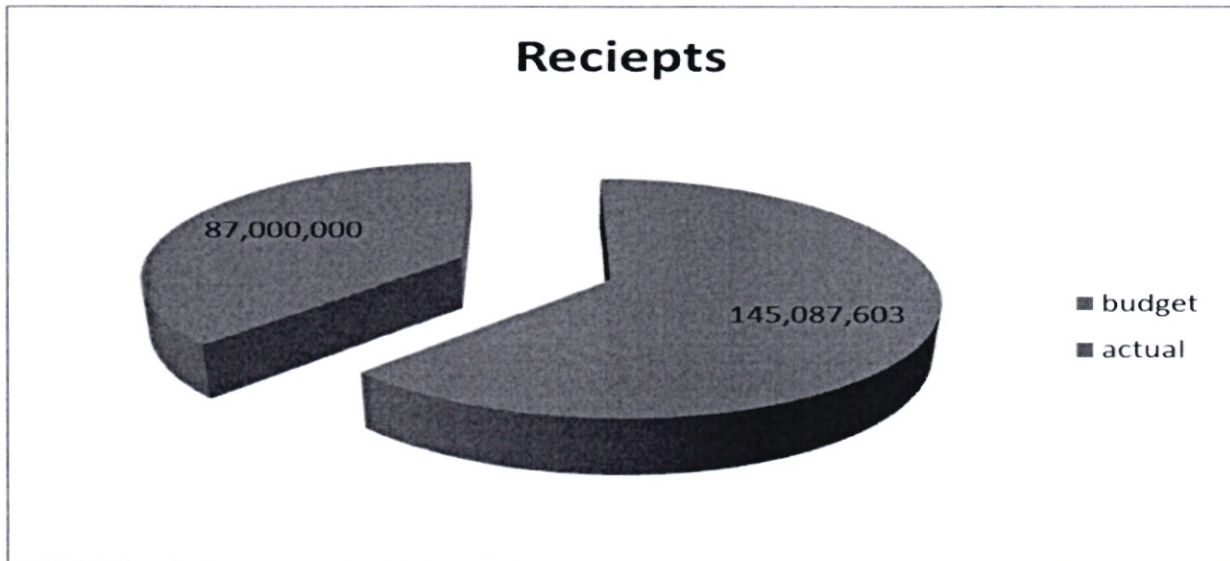


BENSON OKELLO ODONDI

I am honoured to present the Chairman's Report on the Financial Statements for the year ended June 30, 2023, on behalf of Kisumu West National Government Constituency Development Fund. This marks my first year in office as Chairman, and I am pleased to provide an overview of our activities and financial performance during this period.

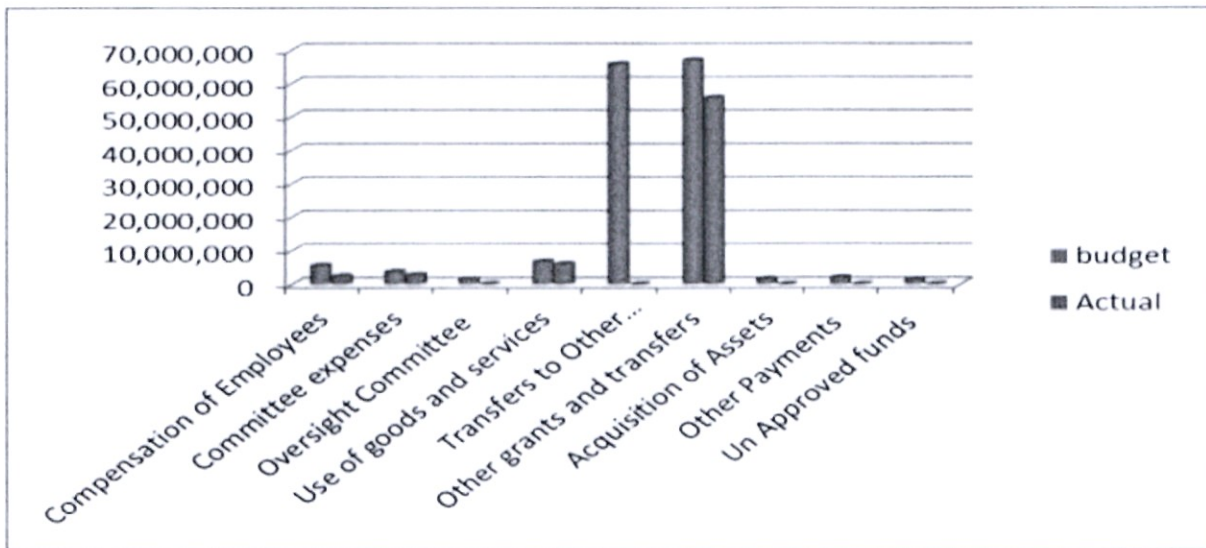
Financial Overview:

During the fiscal year 2022-2023, Kisumu West National Government Constituency Development Fund received a total allocation of Kshs 145,087,603. Out of this allocation, we received Kshs 87,000,000, which amounted to approximately 60% of the total allocation.



Expenditure:

We are proud to report that we efficiently utilized the funds we received, with a total expenditure of Kshs 66,903,109. This translates to 43% of the allocated funds or 75% of the available funds. These funds were directed towards various development initiatives in our constituency.



Education Initiatives:

The majority of our funds were dedicated to educational initiatives, particularly bursary awards. We disbursed a total of Kshs 47,108,016 to secondary schools, benefiting 8117 students with partial scholarships and 45 students on full scholarships. Additionally, Kshs 1,319,142 was disbursed for full scholarship students in colleges and universities. Education remains a top priority in our constituency, and we are committed to nurturing the talents and potential of our youth.

Needs Assessment and Public Participation:

In our quest for responsible and community-driven development, we conducted a thorough 10-day needs assessment exercise in all secondary schools, primary schools, and security establishments. Furthermore, we held a 5-day public participation exercise in line with the provisions of the Kenyan Constitution. These activities culminated in the development of Project Proposals for the financial year 2022-2023, which form the basis of our financial statement.

Completion of Ongoing Projects:

We assumed responsibility for ongoing projects from the previous regime and made it a priority to complete them. During this financial year, we successfully completed three of these inherited projects, demonstrating our commitment to the continuity of development initiatives.

Challenges Faced:

While we have made significant progress, we also encountered challenges during this fiscal year. Late disbursement of funds from the national board hampered our activities, leading to difficulties in achieving our agreed targets in the performance contract. The 2022 elections disrupted project cycles, as proposals for funding were solicited late in December 2022, causing delays in project implementation.

Post-election violence also had a detrimental effect on project implementation, as many projects became inaccessible during the riots. Emerging issues such as changes in taxation laws and fluctuating prices of construction materials due to high inflation rates presented additional challenges. Contractors voiced concerns about the substantial variations in the pricing of materials, necessitating adjustments to project costing in the next financial year.

Conclusion:

In conclusion, I am proud of the progress we have made during my first year as Chairman of Kisumu West National Government Constituency Development Fund. We remain steadfast in our commitment to improving the lives of our constituents and addressing the needs of our community.

As we move forward into the next financial year, we will continue to work tirelessly to overcome challenges, enhance transparency, and foster sustainable development in our constituency. I would like to extend my gratitude to the committee members, stakeholders, and the community for their unwavering support in our shared mission.

Thank you for your attention, and I look forward to a year of continued progress and achievement.

Photos of Completed Projects



NORTH WEST CHIEF'S OFFICE



WEST KISUMU CHIEF OFFICE

.....
**BENSON ODONDI OKELLO
CHAIRMAN NGCDF COMMITTEE**

4. Statement of Performance Against Predetermined Objectives for FY2022/2023

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 **KISUMU WEST Constituency 2022-2023 plan** are to:

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

Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education Accessibility	To Improve access, affordability and availability of quality education to all school going children.	<ul style="list-style-type: none"> • Adequate and conducive environment in terms of classrooms, library, laboratories, dormitories, halls to be used outcomes. 	- number of usable physical infrastructure build in primary, secondary, and tertiary	<ul style="list-style-type: none"> - In FY 2022/23 - The constituency allocated funds towards - 4laboratories constructed in secondary school - 5 schools with

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Constituency Program	Objective	Outcome	Indicator	Performance
		<ul style="list-style-type: none"> Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions 	institutions - number of bursary beneficiaries at all levels	improved/ rehabilitated - 4 schools were fenced - Constructed a total of 72 doors toilets in both primary and secondary - Completion of 1 administration blocks in secondary. - constructed 1 dining hall/modern kitchen, completed a multipurpose hall, -Bursary to a total of Kshs 52,234,160 to 8537 beneficiaries at all levels were as per the attached schedules
Security	To enhance security within the constituency	Improved security and provision of services to constituents within the constituency	-Number of chief, ACC, DCC, assistant chief offices constructed. -Number of police posts, stations constructed or rehabilitated	-additional funds were allocated for construction of 40 roomed police divisional headquarters -equipped 3 administration blocks for are chiefs/ assistant chief offices with furniture -started construction of 3 new administration block
Environment	To promote environment		Number of trees planted	- In liaison with Equity bank planted total of

KISUMU WEST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Constituency Program	Objective	Outcome	Indicator	Performance
	sustainability in the constituency		Number of Biogas(green environment) projects	40,000 tree seedlings in 30 schools within the constituency. - Ensured all projects have a component of planting trees and installation of water tank with three hand washing points. -
Sports	To harness talent and empower youth	Active participation of youth in sports and advocacy activities	Number of sporting field rehabilitated Number of sporting tournaments held	- Allocated funds toward funding of one sports tournament. .
Disaster Management	To cater for any unforeseen occurrences in the constituency			- Allocated funds towards funding of emergencies in case of emergencies
Intuitionnal strengthening	To promote performance of management and smooth running of NGCDF operations	- Quality of work from motivated staff - Effective and active NGCDF Committee and harmonised governance body - Reflective and dynamic committee	- Work plans, reports, accountabiliti es, - Board minutes, resolutions, evaluation report	- 10 staff employed and well enumerated. - File of all management resolutions well kept. - All reports due to the board submitted within the given timelines. - Developed work plans and submitted to the

KISUMU WEST Constituency
National Government Constituencies Development Fund (NGCDF)
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Constituency Program	Objective	Outcome	Indicator	Performance
		and staff able to adjust to changing operational circumstances.		board
Tracking of results	To improve on tracking of implementation of NGCDF projects	<ul style="list-style-type: none"> • Strengths and Weaknesses in project implementation identified and addressed • Audit report, enhance and improved standards in financial management 	<ul style="list-style-type: none"> • Reports, Success and case stories • Audit report, Financial report 	<ul style="list-style-type: none"> • Quarterly and annual reports submitted with the timelines • Audit reports responded to and advice on the same adhered to.

5. Statement of Governance

Overview

Kisumu West NGCDF has instituted systems to ensure that high standards of corporate governance are maintained at all levels of the constituency. Kisumu West NGCDF continues to endeavour to comply with the provisions of the NGCDF Act 2015 amended 2022, PPDA Act 2015 and all other affiliate laws that affect the operations of the organization. We remain committed to the highest standards of corporate governance and business ethics. Good corporate governance practices are essential to the delivery of long-term and sustainable stakeholder and shareholder value.

We continuously assesses our governance operating model to ensure that robust internal governing bodies and proper systems/processes are in place to support the Board and management to drive change, set strategic direction and formulate high-level goals and policies. The Constituency Development Fund Committee of Kisumu West is responsible for the governance of the Company. The Committee members are committed to fulfilling their fiduciary responsibilities and have instituted various principles necessary to ensure that good governance is practiced with respect to dealings with the of the organization, customers and other relevant stakeholders in line

Management Structure

1. **The National Treasury and Planning** ensures budgetary provisions and offers policy direction to the fund on development matters. It also finances the NGCDF budgets and provides financial guidelines for effective and efficient management of the Fund.
2. **NG-CDF Board** is a board corporate falling under the National Treasury and Planning. It ensures efficient management of the funds in constituencies. The board has a secretariat in Nairobi headed by the Chief Executive officer.
3. **NG-CDF Committee (NG-CDFC)** - develops project proposals in consultation with wananchi through periodic ward level forums, submits them to the NG-CDF board for approval and facilitates the PMCs in planning, implementation, and sustenance of the projects once completed at the Constituency level.
4. **Constituency Oversight Committee (COC)** –Mobilizes and sensitizes target groups on any matter related to the Fund and solicits views, opinions and proposals from the public in regards to the Fund and presenting the views and opinions to the National Assembly. This committee is headed by the Member of National Assembly.
5. **Project Management Committee (PMC)** - Implements projects on behalf of the local community in consultation with relevant government department and prepares returns to the NG-CDFC.

6. **NGCDFC staff-** Comprises of the key staff that run the affairs of the constituency. Key positions in the current staffing consist of clerk of works, accountant, account assistant, ICT officer, Receptionist/ Tea girl, Driver,

National Government Constituency Development Fund Committee

The Functions of the NG-CDF Committee is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016. During the financial year there was change of guard in the management of the fund at the constituency level. A new committee was put in place and gazetted through gazette notice VOL CXXIV- No 254 dated 29th November 2022, the previous committee was gazetted on 14th August 2020 vide gazette notice VOL CXXII- No 154. The committee held a total of 18 meeting during the financial year. The committee are paid an allowance of Kshs 5,000 for the members and 7,000 for the chairperson per meeting. As per a circular that was provided by the board.

Appointment of NGCDFC

The process of appointment of NG-CDFC is done as follows; -

- Formation of selection panel
- Production of an advert
- Selection panel sits and does short listing of applicants using availed criteria
- The selection panel then conducts interviews of the shortlisted applicants
- Successful applicants are identified
- Successful applicants with their credentials are forwarded to NG-CDF Board for Gazettement

The roles and functions of NG-CDFC are as follows; -

- Build the capacity of project management committees and Committee.
- Sensitize the Community on the operations of the Fund;
- Consider all project proposals from all wards in the constituency and any other projects which a constituency committee considers beneficial to the Constituency;
- Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;1956 - Kenya Subsidiary Legislation, 2016
- Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans; in approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that

KISUMU WEST Constituency

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such project (works and services) fall within the functions of the National Government under the Constitution;

- Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- Ensure that all projects receive adequate funding and are completed within three years;
- where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;

Composition of NGCDFC

The board was inaugurated to office vide gazette notice dated.....

NO	NAME	CATEGORY	WARD	Position
1	Benson Odondi	Man (Adult)	South West	Chairperson
2	Samwel Onga'i	Man (Youth)	North Kisumu	Member
3	Pamela Awuor	Woman (Adult)	West Kisumu	Secretary
4	Lavina Adhiambo	Woman (Youth)	North West Kisumu	Member
5	Deborah Ogada	Pwd Representative	Central Kisumu	Member
6	Anthony Katito	Constituency Nominee (Man)	Central Kisumu	Member
7	Mary Atieno	(Constituency Nominee) Woman	West Kisumu	Member
8	Willis Omuche	NGCDF Board Coopted	West Kisumu	Member
9	Maurice Wanyonyi	Deputy County Commissioner		Member
10	Rotich Kiptoon	Fund Account Manager		Member

Audit process

Through the Auditor General's office annual reports to the Parliamentary Accounts Committee on special funds. Further, the sub county internal auditors in every constituency track the utilization of the Fund and regularly reports to the National Treasury with a copy to the NG-CDF Board. In line with section 16(b) of NG-CDF Act 2015 the board has established its own internal audit department that reviews constituency accounts and provides assurance on efficient utilization of the Fund.

INDUCTION AND TRAINING OF NG-CDFC

In the financial year 2022-2023 the NG-CDF Board organized an induction and training for the gazetted National Government Constituency Development Fund Committee members in Eldoret from 20th April, 2023 to 24th April, 2023.

During the training conducted by the board, members were trained on their roles in relation to management of the NG-CDF Act.

Members were also informed on the policy of engaging themselves on conflicts of interest in the award of tenders and bursaries and there was a follow up of the same on NG-CDFC meetings.

RISK MANAGEMENT

During the training conducted by the Board, members were taken through risk management issues that will enable them manage risk at the constituency level. Risk management is an integral part of good governance and best management practice at the constituency.

The committee during the training were also informed that the risk Policy affirms the NG-CDF commitment of building a risk culture that encourages deliberate and proactive risk management in a manner and at intervals commensurate with the NG-CDF strategies. Examples of Risk identified and the management responses are as follows;

NO	RISK	MANAGEMENT
1.	Embezzlement of Project Funds	-Ensuring that a project management committee consisting of five people is formed and for any payment to be made, a meeting must be held to approve any payment pertaining the project. -There must be three mandatory signatories to the project Management Committee account of which one of them is the Fund Account Manager.
2.	Failure to attend NG-CDFC meeting by the committee members	-The fund Account Manager must always ensure that in every meeting, an attendance sheet is signed by all the committee members present that will be used during payment of NG-CDFC allowances.

ETHICS AND CONDUCT

During the training, members were also taken through chapter six of the constitution on ethical issues and how they are supposed to conduct themselves during the process of management of fund.

REMOVAL OF NG-CDFC MEMBERS

A member of the NG-CDFC may be removed from the office on any one or more of the following; -

- Lack of integrity

KISUMU WEST Constituency

National Government Constituencies Development Fund (NGCDF)

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- Gross misconduct
- Embezzlement of public funds
- Bringing the committee into disrepute through unbecoming personal public conduct
- Promoting unethical practices
- Causing disharmony within the committee
- A physical or mental infirmity
- Failure to maintain proper records of minutes of meetings, committees accounting documents and other records of a project
- Failure to prepare and file returns with a Constituency Committee as required
- Misappropriation of funds
- Any other justifiable cause.

ACCOUNTABILITY.

Kisumu West NG-CDF is subject to external oversight through a number of mechanisms and has developed its own internal processes to ensure that it maintains high levels of accountability.

6. Environmental and Sustainability Reporting

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

- a. **Education and Training:** KISUMU WEST 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 constituency has ensured that its projects supported environment conservation by making it mandatory that all construction projects must have water harvesting component in the bill of quantities, this includes provision of water tank (10,000 litter), gutters and hand washing points. All contracts have a tree planting where contractors are supposed to plant a minimum of 100 trees. Tend to them while on site and handover during commissioning of projects. we also build eco friendly toilets in schools
- The constituency has allocated funds for construction of Police Headquters that will be fully equipped with personel and unit to deal with alchohal and drug abuse. During trainings of PMC the constituency emphasizes on need of sensitizing the community on effects of drug abuse in the community.

3. Employee welfare

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

KISUMU WEST 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-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



.....

ROTICH KIPTOON
FUND ACCOUNT MANAGER.

7. 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-KISUMU WEST Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

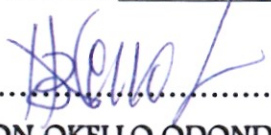
The Accounting Officer in charge of the NGCDF KISUMU WEST Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used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

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

Approval of the financial statements

The NGCDF- KISUMU WEST Constituency financial statements were approved and signed by the Accounting Officer on 30th09 2023.



.....
Name: BENSON OKELLO ODONDI
Chairman – NGCDF Committee



.....
Name: ROTICH KIPTOON
Fund Account Manager

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: 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 - KISUMU WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

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.

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituency Development Fund - Kisumu West Constituency set out on pages 1 to 51, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies

and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Inaccuracy in Cash and Cash Equivalents

The statement of assets and liabilities and as disclosed in Note 12(A) to the financial statements reflects cash and bank balances of Kshs.31,475,530. However, the bank reconciliation statement includes payments in bank statement but not recorded in cash book of Kshs.34,155 which related to bank charges which ought to have been expensed. No explanation has been given for failure by Management to expense and record the transactions in the cashbook.

In the circumstances, the accuracy of cash and cash equivalents balance of Kshs.31,475,530 could not be confirmed.

2. Unsupported Prior Year Adjustments

The statement of assets and liabilities and as disclosed in Note 16 to the financial statements reflects prior year adjustment amount of Kshs.499,742. Although, the Management explained that the adjustment relates to an error in the reversal of a cheque, details of the reversed cheque were not provided for audit verification.

In the circumstances, the accuracy and fair presentation of the prior year adjustment of Kshs.499,742 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual receipts on comparable basis of Kshs.155,282,757 and Kshs.97,878,897 respectively, resulting to underfunding of Kshs.57,403,860 or 37% of the budget. Similarly, the Fund spent Kshs.67,586,848 against actual receipts of Kshs.97,848,897 resulting to an under-utilization of Kshs.30,292,049 or 31% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year several matters were reported under Report on Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. However, these issues were not fully addressed in the year under review. No explanation was provided for failure to address these reported matters.

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, 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

Project Implementation Status

During the year under review, Management allocated an amount of Kshs.78,991,144 for forty-one (41) Projects. Review of the project implementation status indicated that none of the projects listed was complete as most of them had not started while the rest were yet to be completed. Failure to complete projects as planned may result to cost escalation and may negatively impact on service delivery to the public.

In the circumstances, the delay in completion of projects as planned denied the residents of Kisumu West Constituency the benefits associated with the completed projects.

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 THE 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 else has come to my attention to cause me to believe that internal controls, risk management and 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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are

in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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


FCPA Nancy Gathungu, SBS
AUDITOR-GENERAL

Nairobi

20 May, 2024

KISUMU WEST Constituency

National Government Constituencies Development Fund (NGCDF)

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

9. Statement Of Receipts and Payments for the Year Ended 30th June 2023

	Note	2022 - 2023	2021 - 2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	87,000,000	187,126,956
Proceeds From Sale of Assets	2	0	0
Other Receipts	3	683,739	790,024
Total Receipts		87,683,739	187,916,980
Payments			
Compensation Of Employees	4	2,375,178	4,098,630
Committee expenses	5	2,763,670	2,014,500
Use Of Goods and Services	6	6,035,102	7,193,211
Transfers To Other Government Units	7	0	84,965,683
Other Grants and Transfers	8	55,709,160	97,343,208
Acquisition Of Assets	9	0	3,594,830
Oversight Committee Expenses	10	20,000	0
Other Payments	11	0	650,000
Total Payments		66,903,109	199,860,062
Surplus/ (Deficit)		20,780,630	(11,943,082)

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

The Constituency financial statements were approved by the NGCDFC on 30-09 2023 and signed by:

Fund Account Manager

Name: ROTICH KIPTOON

National Sub-County Accountant

Name: ISABELLA OMOKE
ICPAK M/No: 20941

Chairman NG-CDF Committee

Name: BENSON ODONDI



KISUMU WEST Constituency
National Government Constituencies Development Fund (NGCDF)
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10. Statement Of Assets and Liabilities As At 30th June, 2023

	Note	2022 - 2023	2021 - 2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	31,475,530	10,195,158
Cash Balances (Cash at Hand)	12B	0	0
Total Cash and Cash Equivalents		31,475,530	10,195,158
Accounts Receivable			
Outstanding Imprests	13	0	0
Total Financial Assets		31,475,530	10,195,158
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	0	0
Gratuity	14B	0	0
Total Financial Liabilities		31,475,530	10,195,158
Net Financial Assets		31,475,530	10,195,158
Represented By			
Fund Balance B/Fwd	15	10,195,158	20,638,240
Prior Year Adjustments	16	499,742	1,500,000
Surplus/Deficit for The Year		20,780,630	(11,943,082)
Net Financial Position		31,475,530	10,195,158

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

The Constituency financial statements were approved by NG CDFC on 30.09. 2023 and signed by:



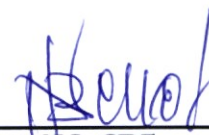
Fund Account Manager

Name: ROTICH KIPTOON



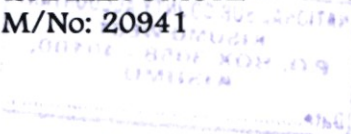
National Sub-County Accountant

Name: ISABELLA OMOKE
 ICPAK M/No: 20941



Chairman NG-CDF Committee

Name: BENSON ODONDI



NATIONAL SUB-COUNTY ACCOUNTANT
 KISUMU WEST
 P.O. BOX 3058 - 40100,
 KISUMU
 Date:

KISUMU WEST Constituency
National Government Constituencies Development Fund (NGCDF)
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11. Statement Of Cash Flows for The Year Ended 30th June 2023

	Notes	2022 - 2023	2021 - 2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	87,000,000	187,126,956
Other Receipts	3	683,739	790,024
Total Receipts		87,683,739	187,916,980
Payments			
Compensation Of Employees	4	2,375,178	4,098,630
Committee Expenses	5	2,763,670	2,014,500
Use Of Goods and Services	6	6,035,102	7,193,211
Transfers To Other Government Units	7	0	84,965,683
Other Grants and Transfers	8	55,709,160	97,343,208
Oversight Committee Expenses	10	20,000	0
Other Payments	11	0	650,000
Total Payments		66,903,109	196,265,232
Total Receipts Less Total Payments		20,780,630	(8,348,252)
Adjusted For:			
Prior Year Adjustments	16	499,742	1,500,000
Decrease/ (Increase) In Accounts Receivable	17	0	0
Increase/ (Decrease) In Accounts Payable	18	0	-515,455
Net Adjustments		499,742	984,545
Net Cash Flow from Operating Activities		21,280,372	(7,363,707)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	0	0
Acquisition Of Assets	9	0	(3,594,830)
Net Cash Flows from Investing Activities		0	(3,594,830)
Net Increase In Cash And Cash Equivalent		21,280,372	(10,958,537)
Cash & Cash Equivalent At Start Of The Year	12	10,195,158	21,153,695
Cash & Cash Equivalent At End Of The Year	11	31,475,530	10,195,158

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

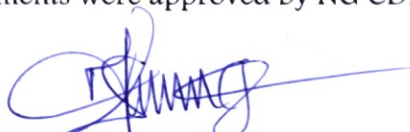
The Constituency financial statements were approved by NG CDFC on 30.09.2023 and

signed by:



Fund Account Manager

Name: ROTICH KIPTOON



National Sub-County
Accountant

Name: ISABELLA OMOKE
ICPAK M/No: 20941



Chairman NG-CDF
Committee

Name :BENSON ODONDI



KISUMU WEST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

12. Trial Balance as at 30th June 2023

TRIAL BALANCE AS AT 30TH JUNE 2023			
		DR	CR
Cash and Cash equivalents			
	Bank Balances	31,475,530	
	Cash Balances		
	Outstanding Imprest		
Payments			
	Compensation of Employees	2,375,178	
	Committee expenses	2,763,670	
	Use of goods and services	6,035,102	
	Transfers to Other Government Units	-	
	Other grants and transfers	55,709,160	
	Acquisition of Assets	-	
	Oversight Committee Expenses	20,000	
	Other Payments	-	
Receipts			
	Transfers from the Board		87,000,000
	Proceeds from sale of assets		-
	Others receipts		683,739
	Prior Year Adjustment		499,742
	Fund Balance b/f		10,195,158
	TOTAL	98,378,639	98,378,639

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

The Constituency financial statements were approved by NG CDFC on 30.09 2023 and signed by:



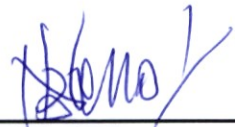
Fund Account Manager

Name: ROTICH KIPTOON



National Sub-County Accountant

Name: ISABELLA OMOKE
ICPAK M/No: 20941



Chairman NG-CDF Committee

Name :BENSON ODONDI



KISUMU WEST Constituency
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13. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2022/2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022/2023	2022/2023		
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	145,087,603	10,195,154	0	155,282,757	97,195,158	58,087,599	
Proceeds From Sale of Assets				0	-	-	0%
Other Receipts				0	683,739	-683,739	
Totals	145,087,603	10,195,154	0	155,282,757	97,878,897	57,403,860	63%
Payments							
Compensation of Employees	5,008,296	561,682	0	5,569,978	2,375,178	3,194,801	43%
Committee expenses	2,273,000	1,464,301	0	3,737,301	2,763,670	973,631	74%
Oversight Committee	1,450,876	0	0	1,450,876	20,000	1,430,876	1%
Use of goods and services	5,776,588	969,416	0	6,746,004	6,035,102	710,902	89%
Transfers to Other Government Units	59,386,142	1,515	0	65,867,657	0	59,387,657	0%
Other grants and transfers	69,192,701	4,356,554	0	67,069,255	55,709,160	17,840,096	76%
Acquisition of Assets	0	1,577,751	0	1,577,751	0	1,577,751	0%
Other Payments	2,000,000	773	0	2,000,773	0	2,000,773	0%
Un Approved funds	0	1,263,162	0	1,263,162	683,739	1,946,901	54%
Totals	145,087,603	10,195,154	0	155,282,757	67,586,848	89,063,387	43%

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

Explanatory Notes.

/Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	89,063,387
Less undisbursed funds receivable from the Board as at 30 th June 2023	(58,087,599)
	30,975,788
Increase/(decrease) Accounts payable	0
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	499,742
Cash and Cash Equivalents at the end of the 30 th June 2023	31,475,530

The Constituency financial statements were approved by NG CDFC on 30.09 2023 and signed by:



Fund Account Manager

Name: ROTICH KIPTOON



National Sub-County Accountant

Name: ISABELLA OMOKE
 ICPAK M/No: 20941



Chairman NG-CDF Committee

Name: BENSON ODONDI



14. Budget Execution By Sectors And Projects For The Year Ended 30th June 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,008,296	561,682	0	5,569,978	2,375,178	3,194,801
1.2 Committee allowances	1,232,000	398,291	0	1,630,291	2,388,370	(758,079)
1.3 Use of goods and services	2,464,960	89,510	0	2,554,470	4,514,572	(1,960,102)
Sub - Total	8,705,256	1,049,483	0	9,754,739	9,278,120	476,620
2.0 Monitoring and evaluation						
2.1 Capacity building	1,824,000	331,292	0	2,155,292	1,055,500	1,099,792
2.2 Committee allowances	1,041,000	1,066,010	0	2,107,010	375,300	1,731,710
2.3 Use of goods and services	1,487,628	548,614	0	2,036,242	465,030	1,571,212
Sub - Total	4,352,628	1,945,916	0	6,298,544	1,895,830	4,402,714
Emergency						
3.1 Primary Schools	0	0	0	0	0	0
3.2 Secondary schools	0	0	0	0	0	0
3.3 Tertiary institutions	0	0	0	0	0	0
3.4 Security projects	0	0	0	0	0	0
3.5 Unutilised	7,636,190	(17,293)		7,618,897	-	7,618,897
Sub - Total	7,636,190	(17,293)		7,618,897	-	7,618,897

KISUMU WEST Constituency
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Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.0 Bursary and Social Security						
4.1 Primary Schools	0	0	0	0	0	0
4.2 Secondary Schools	45,431,209	(2,336,103)	0	43,095,106	47,106,018	(4,010,912)
4.3 Tertiary Institutions	5,000,000	2,456,973	0	7,456,973	5,128,142	2,328,831
4.4 Universities	0	0	0	0	0	0
4.5 Social Security	0	0	0	0	0	0
Sub - Total	50,431,209	120,870	0	50,552,079	52,234,160	(1,682,081)
5.0 Sports						
5.1 Regional sport	350,000		0	350,000	0	350,000
5.2 constituency sport	2,551,752	7	0	2,551,759	0	2,551,759
Sub - Total	2,901,752	7	0	2,901,759	0	2,901,759
6.0 Environment						
6.1 Kuoyo primary	720,000	0	0	720,000	0	720,000
6.2 Gongo Primary	720,000	0	0	720,000	0	720,000
6.3 Chulaimbo primary	1,460,000	0	0	1,460,000	0	1,460,000
Sub - Total	2,900,000	-	-	2,900,000	-	2,900,000
7.0 Primary Schools Projects (List all the Projects)						
7.1 Bara primary	202,090	0	0	202,090	0	202,090
7.2 St. Alloyce Ojolla	97,190	0	0	97,190	0	97,190
7.3 Lisuka Primary	185,962	0	0	185,962	0	185,962

KISUMU WEST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.4 Gongo Primary	500,000	0	0	500,000	0	500,000
7.5 Nyawara primary	720,000	0	0	720,000	0	720,000
7.6 Arude Primary	720,000	0	0	720,000	0	720,000
7.7 Aboge primary	2,856,000	0	0	2,856,000	0	2,856,000
7.8 Geta primary	2,240,000	0	0	2,240,000	0	2,240,000
7.9 Oluowa Primary	2,688,000	0	0	2,688,000	0	2,688,000
8.0 Oyiengo primary	0	0	0	-	0	-
8.1 Nawa primary	4,480,000	0	0	4,480,000	0	4,480,000
8.2 Kibwayi pri	4,480,000	0	0	4,480,000	0	4,480,000
8.3 Eluhobe Pri	0	0	0	-	0	-
8.4 Ochok kadongo primary	4,480,000	0	0	4,480,000	0	4,480,000
8.5 Wachara Primary	4,480,000	0	0	4,480,000	0	4,480,000
8.6 Usoma Primary	0	805	0	805	0	805
8.7 Savings	0	117	0	117	0	117
Sub - Total	28,129,242	922	0	28,130,164	0	28,130,164
9.0 Secondary Schools Projects (List all the Projects)						
9.1 Chulaimbo Secondary School	2,699,350	0	0	2,699,350	0	2,699,350
9.2 Sinyolo Girls High School	5,079,550	0	0	5,079,550	0	5,079,550
9.3 Sunga Secondary School	3,800,000	0	0	3,800,000	0	3,800,000
9.4 Bar Andingo Secondary	3,800,000	0	0	3,800,000	0	3,800,000

KISUMU WEST Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
School						
9.5 AIC Ogal Secondary School	3,800,000	0	0	3,800,000	0	3,800,000
9.6 Maliera Secondary School	3,800,000	0	0	3,800,000	0	3,800,000
9.7 Lwala Kadawa Secondary School	850,000	0	0	850,000	0	850,000
9.8 Mbaka Oromo Secondary School	850,000	0	0	850,000	0	850,000
9.9 AIC Ogada Secondary School	850,000	0	0	850,000	0	850,000
9.10 Sabembe Secondary School	850,000	0	0	850,000	0	850,000
9.11 Nyanginja Secondary School	850,000	0	0	850,000	0	850,000
9.12 Kanyamedha Secondary School	1,778,000	0	0	1,778,000	0	1,778,000
9.13 Tiengre Secondary School	450,000	0	0	450,000	0	450,000
9.14 Bar Korumba Secondary	450,000	0	0	450,000	0	450,000
9.15 AIC Ogada Secondary School	450,000	0	0	450,000	0	450,000
9.16 Sabembe Secondary School	450,000	0	0	450,000	0	450,000
9.17 Nyanginja Secondary School	450,000	0	0	450,000	0	450,000
9.18 AIC Ogada Secondary School	0	500	0	500	0	500
9.19 Gombe Kokulo Secondary School	0	93	0	93	0	93
Sub - Total	31,256,900	593	0	31,257,493	0	31,257,493

KISUMU WEST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
10.0 Tertiary institutions Projects (List all the Projects)						
10.1	0	0	0	0	0	0
10.2	0	0	0	0	0	0
11.0 Security Projects						
11.1	3,373,550	0	0	3,373,550	0	3,373,550
11.2	1,700,000	0	0	1,700,000	0	1,700,000
11.3	250,000	0	0	250,000	0	250,000
11.4	0	4,150,000	0	4,150,000	3,475,000	675,000
11.5	0	102,970	0	102,970	0	102,970
Sub - Total	5,323,550	4,252,970	0	9,576,520	3,475,000	6,101,520
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)	0	560,000	0	560,000	0	560,000
12.2 Construction of CDF office	0	300,000	0	300,000	0	300,000
12.3 Purchase of furniture and equipment	0	557,751	0	557,751	0	557,751
12.4 Purchase of computers	0	160,000	0	160,000	0	160,000
Sub - Total	0	1,577,751	0	1,577,751	0	1,577,751
13.0 Oversight Committee Expenses (itemize)						
13.1 Committee allowances	200,000	0	0	200,000	20,000	180,000

KISUMU WEST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
13.2 Use of goods and services	1,250,876	0	0	1,250,876	-	1,250,876
Sub - Total	1,450,876	0	0	1,450,876	20,000	1,430,876
14.0 Others						
14.1 Strategic Plan	2,000,000	773	0	2,000,773	0	2,000,773
Sub - Total	2,000,000	773	0	2,000,773	0	2,000,773
15.0 unallocated fund						
15.1 Unapproved projects	0	0	0	0	0	0
15.2 AIA	0	0	0	0	0	0
15.3 PMC savings	0	1,263,162		1,946,901	0	1,946,901
Sub - Total	0	1,263,162	683,709	1,946,901	0	1,946,901
Total	145,087,603	10,195,154	683,709	155,966,496	66,903,109	89,063,387

Fund Account Manager

Name: ROTICH KIPTOON

National Sub-County Accountant

Name: ISABELLA OMOKE
 ICPAK M/No: 20941

Chairman NG-CDF Committee

Name: BENSON ODONDI



15. 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-KISUMU WEST Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

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 08 June 2023 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

Significant Accounting Policies Continued

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

14. Errors

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

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

15. Related Party Transactions

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

KISUMU WEST Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

16. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022 - 2023	2021 - 2022
NGCDF Board	Kshs	Kshs
AIE NO. B 140955		33,000,000
AIE NO. B 140810		2,165,443
AIE NO. B 105477		44,000,000
AIE NO. B 105521		22,000,000
AIE NO. B 128565		5,000,000
AIE NO. B 154075		12,000,000
AIE NO. B 128877		12,000,000
AIE NO. B 164412	-	18,000,000
AIE NO. B155852	-	10,388,879
AIE NO. A 895011	-	13,700,000
AIE NO. A 895030	-	300,000
AIE NO. A 895067	-	2,483,755
AIE NO. A 155869	-	12,088,879
AIE NO. B 185122	7,000,000	
AIE NO. B 185663	15,000,000	
AIE NO. B 185531	6,000,000	
AIE NO. B 206156	5,000,000	
AIE NO. B 205794	12,000,000	
AIE NO. B 206422	12,000,000	
AIE NO. B 207816	15,000,000	
AIE NO. B 207656	15,000,000	
TOTAL	87,000,000	187,126,956

KISUMU WEST Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****2. Proceeds From Sale of Assets**

	<i>2022 - 2023</i>	<i>2021 - 2022</i>
	Kshs	Kshs
Receipts from sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from sale of office and general equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Others (specify)	0	0
Total	0	0

3. Other Receipts

	<i>2022 - 2023</i>	<i>2021 - 2022</i>
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts Sale of Tender Documents	0	5,075
Hire of plant/equipment/facilities	0	0
Unutilized funds from PMCs	683,739	784,949
Other Receipts Not Classified Elsewhere (specify)	0	0
Total	683,739	790,024

4. Compensation Of Employees

	<i>2022 - 2023</i>	<i>2021 - 2022</i>
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,434,530	2,218,200
Personal allowances paid as part of salary		
House allowance	245,200	401,160
Transport allowance	221,000	324,000
Leave allowance	0	0
Gratuity-contractual employees	208,308	573,750
Employer Contributions Compulsory national social security schemes	62,640	90,720
Other Allowances (Medical and extraneous)	203,500	490,800
Total	2,375,178	4,098,630

KISUMU WEST Constituency
National Government Constituencies Development Fund (NGCDF)
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Notes to the Financial Statements (Continued)

5. Committee Expenses

	<i>2022 - 2023</i>	<i>2021 - 2022</i>
	Kshs	Kshs
Sitting allowance	2,190,380	1,752,100
Other committee expenses	573,290	262,400
Total	2,763,670	2,014,500

6. Use of Goods and services

	<i>2022 - 2023</i>	<i>2021 - 2022</i>
	Kshs	Kshs
Utilities, supplies and services	75,723	108,529
Communication, supplies and services	695,750	614,350
Domestic travel and subsistence	348,100	2,133,210
Printing, advertising and information supplies & services	1,613,223	0
Rentals of produced assets	0	0
Training expenses	1,055,500	201,000
Hospitality supplies and services	448,233	1,752,910
Insurance costs	0	165,783
Specialized materials and services	0	120,000
Office and general supplies and services	76,960	429,729
Fuel , oil & lubricants	733,283	300,000
Other operating expenses	0	0
Bank Charges	62,000	285,017
Security operations	360,000	360,000
Routine maintenance - vehicles and other transport equipment	272,326	722,683
Routine maintenance- other assets	294,004	0
Total	6,035,102	7,193,211

KISUMU WEST Constituency
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Notes to The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022 - 2023	2021 - 2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	0	52,479,228
Transfers To Secondary Schools (See Attached List)	0	32,486,455
Transfers To Tertiary Institutions (See Attached List)	0	0
Total	0	84,965,683

8. Other Grants and Other transfers

	2022 - 2023	2021 - 2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	47,106,018	34,108,323
Bursary – tertiary institutions (see attached list)	1,319,142	16,449,895
Bursary – special schools (see attached list)	3,709,000	4,669,600
Mock & CAT (see attached list)	100,000	0
Social Security programmes (NHIF)	0	0
Security projects (see attached list)	3,475,000	30,283,959
Sports projects (see attached list)	0	3,030,181
Environment projects (see attached list)	0	0
Emergency projects (see attached list)	0	8,801,250
Roads projects (see attached list)	0	0
Total	55,709,160	97,343,208

Notes To the Financial Statements (Continued)

9. Acquisition Of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	0	0
Construction of Buildings	0	0
Refurbishment of Buildings	0	2,001,700
Purchase of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	1,593,130
Purchase of ICT Equipment, Software and Other ICT Assets	0	0
Purchase of Specialized Plant, Equipment and Machinery	0	0
Rehabilitation and renovation of plant, machinery and equipment	0	0
Acquisition of Land	0	0
Acquisition Intangible Assets	0	0
Total	0	3,594,830

10. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	20,000	0
Other COC expenses	0	0
Total	20,000	0

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	0	0
ICT Hub	0	0
District Education Office	0	650,000
Total	0	650,000

KISUMU WEST Constituency
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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
0290262014406 Equity Bank Kisumu. (main account)	31,475,530	10,195,158
Name of Bank, account No. (Deposits account)		
Total	31,475,530	10,195,158
12 B: Cash on Hand		
Location 1	0	0
Other Locations (Specify)	0	0
Total	0	0
[Provide Cash Count Certificates for Each]		

13. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
NAPHTALLY M OCHUMA	25/07/2022	52,700	52,700	0
NAPHTALLY M OCHUMA	07/09/2022	172,600	172,600	0
KENNETH OKUMU	07/09/2022	76,500	76,500	0
NAPHTALLY M OCHUMA	11/09/2022	110,000	110,000	0
NAPHTALLY M OCHUMA	10/11/2022	105,248	105,248	0
NAPHTALLY M OCHUMA	22/12/2022	179,600	179,600	0
NAPHTALLY M OCHUMA	30/12/2022	269,000	269,000	0
NAPHTALLY M OCHUMA	30/12/2022	259,000	259,000	0
NAPHTALLY M OCHUMA	09/01/2023	711,650	711,650	0
NAPHTALLY M OCHUMA	12/01/2023	100,000	100,000	0
NAPHTALLY M OCHUMA	23/01/2023	485,000	485,000	0
NAPHTALLY M OCHUMA	31/01/2023	312,250	312,250	0
NAPHTALLY M OCHUMA	07/03/2023	306,800	306,800	0
NAPHTALLY M OCHUMA	17/04/2023	249,900	249,900	0
NAPHTALLY M OCHUMA	20/04/2023	495,731	495,731	0
NAPHTALLY M OCHUMA	11/05/2023	258,000	258,000	0
NAPHTALLY M OCHUMA	23/06/2023	307,800	307,800	0
Total	0	4,451,779	4,451,779	0

KISUMU WEST Constituency
National Government Constituencies Development Fund (NGCDF)
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Notes to the Financial Statement Continued

14. Retention

	2022-2023	2021-2022
	KShs	KShs
Retention as at 1 st July (A)	0	0
Retention held during the year (B)	0	0
Retention paid during the Year (C)	0	0
Closing Retention as at 30 th June D= A+B-C	0	0

14.B Gratuity

	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	0	515,455
Gratuity held during the year (B)	0	573,750
Gratuity paid during the Year (C)	0	1,089,205
Closing Gratuity as at 30 th June D= A+B-C	0	0

15. Fund Balance B/F

	(1 st July 2022)	(1 st July 2021)
	Kshs	Kshs
Bank accounts	10,195,158.	21,153,695
Cash in hand	0	0
Imprest	0	0
Total	10,195,158.	21,153,695
Less		
Payables: - Retention		
Payables - Gratuity		
Fund Balance Brought Forward		

KISUMU WEST Constituency
National Government Constituencies Development Fund (NGCDF)
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16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	10,195,158	499,742	10,694,900
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (<i>specify</i>)	0	0	0
Total	10,195,158	499,742	10,694,900

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

17. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	0	0
Imprest issued during the year (B)	4,451,779	1,183,100
Imprest surrendered during the Year (C)	4,451,779	1,183,100
closing accounts in account receivables D= A+B-C	0	0
Net changes in accounts Receivables D - A	0	0

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	Kshs	Kshs
Deposit and Retentions as at 1 st July (A)	0	515,455
Deposit and Retentions held during the year (B)	392,328	573,752
Deposit and Retentions paid during the Year (C)	208,308	1,089,207
closing account payables D= A+B-C	184,020	0
Net changes in accounts payables D-A	184,020	(515,455.)

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Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	0	0
Supply of services	0	0
Total	0	0

19.2: Pending Staff Payables (See Annex 2)

	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff	184,020	0
Others (<i>specify</i>)	0	0
Total	184,020	0

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	3,194,801	561,682
Committee Allowances	973,631	1,556,062
Use of goods and services	710,902	969,416
Amounts due to other Government entities (see attached list)	59,387,657	1,515
Amounts due to other grants & other transfers (see attached list)	17,840,096	4,264,803
Acquisition of assets	1,577,751	1,577,751
Oversight Committee Expenses	1,430,876	-
Others (<i>specify</i>)	2,000,773	773
Funds pending approval	1,946,901	1,263,153
Total	89,063,387	10,195,155

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19.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)		
Total	12,545,977	67,920,994

20. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	A	b	c	d=a-c	
Construction of buildings					
1.	0	0	0	0	
2.	0	0	0	0	
3.	0	0	0	0	
Sub-Total	0	0	0	0	
Construction of civil works					
4.	0	0	0	0	
5.	0	0	0	0	
6.	0	0	0	0	
Sub-Total					
Supply of goods					
7.	0	0	0	0	
8.	0	0	0	0	
9.	0	0	0	0	
Sub-Total	0	0	0	0	
Supply of services					
10.	0	0	0	0	
Sub-Total	0	0	0	0	
Grand Total	0	0	0	0	

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff				
Valentine Achieng	Records Officer	Sep-13	0	CONTRACT ENDED NOVEMBER 2022
Eliakim Onyi Okungu	Clerk of works I	Sep-15	0	CONTRACT ENDED SEPTEMBER 2022
Anne Atieno Wesonga	Cleaner	Sep-17	0	CONTRACT ENDED NOVEMBER 2022
David Odhiambo	Clerk of works II	Jan-20	0	CONTRACT ENDED NOVEMBER 2022
Nicholas Juma Ong'alla	Accountant	Sep-13	0	CONTRACT ENDED NOVEMBER 2022
Elizabeth Atieno	Accounts Assistant	Jun-23	7,374	
James Oburu Hongo	Clerical Officer	Sep-13	47,724	
Abdulrahaman Salim	Driver	Sep-13	38,700	
Kennedy Juma	Accountant	Jun-23	9,051	
Alexander Muge	Clerk of works I	Jun-23	9,051	
Victor Okello	Clerk of works II	Jun-23	7,374	
Mark Ooko	ICT officer	Mar-23	26,724	
Victor Opogo	Gardener	Jun-23	4,383	
Judith Nyawara	Tea Girl/ Cleaner	Jun-23	5,067	
Charles Aduogo Juma	Field Coordinator	Mar-23	28,572	
Sub-Total			184,020	
Grand Total			184,020	

Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
Compensation of employees	Gratuity for employees	3,194,801	561,682	
Committee Allowances		973,631	1,556,062	
Use of goods and services		710,902	969,416	
Sub-Total		4,879,334	3,087,160	
Amounts due to other Government entities				
PRIMARY SCHOOL PROJECTS				
USOMA PRIMARY	Purchase of 10,000 litre tank	0	805	
SAVINGS		0	117	
BARA PRIMARY	Completion of 1 classroom	202,090	0	
ST. ALLOYCE OJOLLA	Renovation of 8 classrooms	97,190	0	
LISUKA PRIMARY	Renovation of 4 classrooms	185,962	0	
GONGO PRIMARY	Renovation of 5 classrooms	500,000	0	
NYAWARA PRIMARY	Construction of 6 door toilet	720,000	0	
ARUDE PRIMARY	Construction of 6 door toilet	720,000	0	
ABOGE PRIMARY	Installation of Chain link fence	2,856,000	0	
GETA PRIMARY	Installation of Chain link fence	2,240,000	0	
OLUOWA PRIMARY	Installation of Chain link fence	2,688,000	0	
OYIENGO PRIMARY	Installation of Chain link fence	0	0	
NAWA PRIMARY	Renovation of 8 classrooms	4,480,000	0	
KIBWAYI PRI	Renovation of 8 classrooms	4,480,000	0	
ELUHOBE PRI	Renovation of 8 classrooms	0	0	
OCHOK KADONGO PRIMARY	Renovation of 8 classrooms	4,480,000	0	

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WACHARA PRIMARY	Renovation of 8 classrooms	4,480,000	0	
USOMA PRIMARY		805	0	
		117	0	
Sub-Total		28,130,164.	922	
SECONDARY SCHOOL PROJECTS				
GOMBE KOKULO SECONDARY	Purchase of 10,000 litre tank	0	93	
OGADA SECONDARY	Under payment	0	500	
CHULAIMBO SECONDARY SCHOOL	Completion of administration block	2,699,350	0	
SINYOLO GIRLS HIGH SCHOOL	Completion of 1 dormitory	5,079,550	0	
SUNGA SECONDARY SCHOOL	Construction of single Laboratory	3,800,000	0	
BAR ANDINGO SECONDARY SCHOOL	Construction of single Laboratory	3,800,000	0	
AIC OGAL SECONDARY SCHOOL	Construction of single Laboratory	3,800,000	0	
MALIERA SECONDARY SCHOOL	Construction of single Laboratory	3,800,000	0	
LWALA KADAWA SECONDARY SCHOOL	Installation of gas and water system	850,000	0	
MTAKA OROMO SECONDARY SCHOOL	Installation of gas and water system	850,000	0	
AIC OGADA SECONDARY SCHOOL	Installation of gas and water system	850,000	0	
SABEMBE SECONDARY SCHOOL	Installation of gas and water system	850,000	0	
NYANGINJA SECONDARY SCHOOL	Installation of gas and water system	850,000	0	
KANYAMEDHA SECONDARY SCHOOL	Installation of Chain link fence	1,778,000	0	
TIENGRE SECONDARY SCHOOL	Supply of Laboratory equipment's	450,000	0	
BAR KORUMBA SECONDARY	Supply of Laboratory equipment's	450,000	0	
AIC OGADA SECONDARY SCHOOL	Supply of Laboratory equipment's	450,000.	0	
SABEMBE SECONDARY SCHOOL	Supply of Laboratory equipment's	450,000	0	
NYANGINJA SECONDARY SCHOOL	Supply of Laboratory equipment's	450,000	0	
AIC OGADA SECONDARY SCHOOL		500.00	0	
GOMBE KOKULO SECONDARY SCHOOL		93.00	0	
Sub-Total		31,257,493	593	
Sub-Total		59,387,657	1,515	

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Amounts due to other grants and other transfers				
SECURITY PROJECTS				
WEST KISUMU CHIEF OFFICES	Construction of chief offices	0	4,150,000	
SAVINGS		0	11,220	
KISUMU WEST POLICE DIVISIONAL HQ	Completion of administration block	3,373,550	0	
KISUMU WEST POLICE DIVISIONAL HQ	Construction of septic tank	1,700,000	0	
SOUTH WEST LOCATION CHIEFS OFFICE	Purchase of Furniture	250,000	0	
WEST KISUMU CHIEFS OFFICES		675,000	0	
SAVINGS		102,970	0	
	Sub-Total	6,101,520	4,161,220	
ENVIRONMENT				
KUOYO PRIMARY		720,000	0	
GONGO PRIMARY		720,000	0	
CHULAIMBO PRIMARY		1,460,000	0	
	Sub-Total	2,900,000	0	
	Sub-Total	9,001,520	0.00	
EMERGENCY				
PRIMARY SCHOOLS		0	0	
TERTIARY INSTITUTIONS		0	0	
UNUTILIZED		7,618,897	(17,293)	
	Sub-Total	7,618,897	(17,293)	
BURSARY AND SOCIAL SECURITY				
SECONDARY SCHOOLS		989,088	-2,336,103	
TERTIARY AND UNIVERSITY		(2,671,169)	951,646	
SPECIAL NEEDS/SPECIAL CATEGORIES		0	1,505,327	
BURSARY(KISUMU RURAL)			0	
	Sub-Total	(1,682,081)	120,870	

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SPORTS				
KISUMU WEST SPORTS SUB COMMITTEE		0	7	
REGIONAL SPORT		350,000	0	
CONSTITUENCY SPORTS		2,551,759	0	
Sub-Total		2,901,759	7	
Sub-Total		17,840,095	4,356,555	
Acquisition of assets				
MOTOR VEHICLES/MOTORCYCLES		560,000	560,000	
CONSTRUCTION OF NGCDF OFFICES	Renovation of office & purchase of solar	300,000	300,000	
PURCHASE OF FURNITURE & EQUIPMENT		557,751	557,751	
PURCHASE OF COMPUTERS		160,000	160,000	
Sub-Total		1,577,751	1,577,751	
Oversight Committee Expenses(itemize)				
Committee allowances		180,000	0	
Use of goods and services		1,250,876	0	
Sub-Total		1,430,876	0	
Others (specify)				
ICT HUBS		0	0	
STRATEGIC PLAN		2,000,773	773	
AUDIT FEE		0	0	
SUB COUNTY EDUCATION OFFICE		0	0	
Sub-Total		2,000,773	773	
Funds pending approval		1,946,901	1,263,153	
Grand Total		89,063,387	10,195,155	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021//2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2022/2023
Land	N/A	0	0	N/A
Buildings and structures	32,290,385	0	0	32,290,385
Transport equipment	10,308,695	0	0	10,308,695
Office equipment, furniture and fittings	4,131,076	294,004	0	4,425,080
ICT Equipment, Software and Other ICT Assets	936,068	0	0	936,068
Other Machinery and Equipment	3,724,000	0	0	3,724,000
Heritage and cultural assets	N/A	0	0	0
Intangible assets	N/A	0	0	0
Total	51,390,224	294,004	0	51,684,228

KISUMU WEST Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Annex 5 –PMC Bank Balances As At 30th June 2023**

PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Above Primary School	KCB Ksm Airport Branch	1202114717	19,040	19,040
Agulu Primary School	COOP BANK	1120015445001	0	3,200
Agulu Primary School	KCB Ksm Airport Branch	1285908325	0	18,817
AIC Olago Aluoch Alara Girls Secondary	Equity Angawa Branch	1260297599062	0	5,445
AIC Olago Aluoch Alara Girls Secondary	KCB Ksm Airport Branch	1288734573	0	1,644
Airport Dispensary School CDF	Equity/Ksm Main Branch	290264427840	0	0
Akingli Primary School	Equity/Ksm Main Branch	290261573253	1,186	1,186
Akingli Primary School	KCB Ksm Airport Branch	1285319508	0	280,229
Alara Primary School	Equity/Ksm Main Branch	290264420904	20,236	20,236
Arude Primary School	EquityKsm/Main Branch	290265914024	355	355
Assistant County Commissioner's Office	Equity/Ksm Main Branch	290264264618	840	840
Bar - Mathonye Primary School	Equity/Ksm Main Branch	290264493404	0	0
Bar Anding'o Primary School	Equity/Ksm Main Branch	290262503343	0	11,780
Bar Andingo Secondary School	Equity/Ksm Main Branch	290262882389	0	0
Bar Korumba Dispensary	Equity/Ksm Main Branch	290262915243	499	499
Bar Korumba Secondary School	Equity/Ksm Angawa Branch	1260281153091	683,818	2,515,800
Bar Mathonye Primary School	Equity/Ksm Angawa Branch	290266911212	0	0
Bar Mathonye Primary School	KCB Ksm Airport Branch	1285908465	1,543	217,543
Bar Ogwal Primary School	Equity/Ksm Main Branch	290261729430	166	166
Bar Police Patrol Base CDF	Equity/Ksm Main Branch	290266934135	6,580	6,580

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Bar Union Primary School	Equity/Ksm Main Branch	290263487586	28,771	28,771
Bar Union Sec School	Equity/Ksm Main Branch	290292945458	4,765	4,765
Bara Primary School	Equity/Ksm Main Branch	1291913823		235,039
Bara Primary School	Equity/Ksm Main Branch	290261793392		0
Bara Primary School	KCB Ksm Airport Branch	1286906083	80,119	89,619
Bishop Okoth Ojolla Girls	COOP BANK	1141013158200		160,790
Chulaimbo Primary School	KCB	1285475836		124,341
Chulaimbo Primary School	KCB Ksm Airport Branch	1202503519		522
Chulaimbo Secondary School	KCB Ksm Airport Branch	1181116503	2,140	2,140
Chulaimbo Secondary School	KCB Ksm Airport Branch	1296041980	490,090	7,998,935
Chulambo Primary school	KCB Ksm West Branch	1285475836		124,341
Dago Kokore Primary School	KCB	1293923052		2,167,365
Dago Kokore Primary School	KCB Ksm Airport Branch	1202705863		3,519,531
Dago KokoreSecondary School	Equity/Ksm Main Branch	290292948839		407
Dago Police Post	Equity/Ksm Main Branch	290264322975	577	577
Dago Thim Primary School	KCB Ksm Airport Branch	1295160862	3,874	1,616,004
Dago Thim Secondary School	EquityKsm/Main Branch	290293036145	45	42
Dago Thim Secondary School	KCB Ksm Airport Branch	1297594444	1,515	0
Dr. Robert Ouko Primary School	Equity/Ksm Main Branch	290194364081		
Dr. Robert Ouko Primary School	KCB Ksm Airport Branch	1293795410		1,700,703
Dwele Primary School	KCB Ksm Airport Branch	1273825624		389
East Karateng Assistant Chief's Office	KCB Ksm Airport Branch	117892930		0
East Karateng' Assistant Chief's Office	KCB Ksm Airport Branch	1297851862	39,108	0
East Kisumu Chief Camp	KCB Ksm West	1181892552		0

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	Branch			
Eluhobe Primary School	KCB Ksm Airport Branch	1286235308		93,616
Eluhobe Secondary School	Equity/Ksm Main Branch	1120261748779	84,570	84,570
Esivalu Primary School	KCB Ksm Airport Branch	1295161230	46,158	750,000
Geta Primary School	Equity/Ksm Main Branch	290266758597	73,765	73,765
Gombe Kokulo Pri School	Equity/Ksm Main Branch	290273377096	376	376
Gongo Primary School	Equity/Ksm Main Branch	290261742436		0
Huma Girls Sec. School	KCB Ksm Airport Branch	1272951677	20,023	455,104
Huma Primary School	Equity/Ksm Main Branch	290263150446		0
Huma Primary School	Equity/Ksm Main Branch	290280974961	67,162	134,918
Huma Primary School	KCB	1293349011		2,022,637
Kalejo – Rota BMU	Equity/Ksm Main Branch	290265957830	0	40
Kanyamedha Mixed Secondary School	Equity/Ksm Main Branch	290264584906	128,030	128,029
Kanyamedha Primary School	KCB Ksm Airport Branch	290281136321	771	771
Kanyamony Primary School	Equity/Ksm Main Branch	290262918149		0
Kawino Mixed Secondary	KCB Ksm Airport Branch	1288178743	32,599	33,664
Kawino Mixed Secondary School	Equity/Ksm Main Branch	290261749000	33,696	33,696
Kawino Primary School	KCB Ksm Airport Branch	1200093763		2,101
Kibwayi Primary School	Equity/Ksm Main Branch	290264002311	2,895	2,895
Kirembe Primary School	Equity Angawa Branch	1260299054322	5,470	5,470
Kirembe Sec. School	Equity/Ksm Main Branch	290263663114		0
Kisian Primary School	Equity/Ksm Main Branch	290264283337	1,620	532,620
Kisian Sec School	Equity/Ksm Main Branch	290293185662	686	686

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Kisumu Maximum Prison	KCB Ksm Main Branch	1285339274	2,301	192,912
Kisumu Town West	Equity/Ksm Main Branch	290295240574	0	0
Kisumu West Division Police Headquarters	KCB Ksm Airport Branch	1285907981	2,365,687	11,541,501
Kisumu West Sports Committee	Equity Angawa Branch	1260262296478	3,937	149,057
Kisumu West Sub County Peace Committee	Equity/Ksm Main Branch	290266911212	0	905
Kodiaga Prison Primary School	KCB Ksm Airport Branch	1179867246	20,630	21,695
Kogony Assistant Chiefs Office	Equity/Ksm Main Branch	290267123237	309	309
Korando Assistant Chief Office	Equity/Ksm Main Branch	290277716566	612	612
Korando Chief's Office	KCB Ksm Airport Branch	1286594278	1,127	2,192
Kotetni Primary School	Equity Angawa Branch	1260278943800	1,021	401,966
Kotetni Primary School	Equity/Ksm Main Branch	290264498948	826	826
Kuoyo Mixed Secondary School	KCB Ksm Airport Branch	1202695922	39,196	39,196
Kuoyo Primary School	Equity/Ksm Main Branch	290262860014	0	0
Kuoyo Primary School	KCB Ksm Airport Branch	1296126161	796,337	621,500
Kuoyo Secondary School	KCB Ksm Airport Branch	1202695922		39,196
Lisuka Primary School	KCB Ksm Airport Branch	1273586654		141,688
Lwala Kadawa Mixed Secondary School	KCB Ksm Airport Branch	1176973770		9
Lwala Kadawa primary School	Equity/Ksm Main Branch	290261815569	507	-508
Lwala Kadawa Primary School	KCB Ksm Airport Branch	1285561821	28,532	77,492
Maliera Mixed Secondary	Equity Angawa Branch	1260262267837	355	355
Maliera Mixed Secondary	KCB Ksm Airport Branch	1291913882	53,192	53,318
Maliera Primary School	KCB Ksm Airport Branch	1285437829		359
Marera Primary School	Equity/Ksm Main	290261804444	2,105	-2,038

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	Branch			
Maseno Mixed Primary School	Equity/Ksm Main Branch	290251767184	5,940	5,940
Maseno Mixed Primary School	KCB Kisumu	1134330685	8,815	8,815
Maseno Mixed Primary School	KCB Ksm Airport Branch	1285423038	1,695	2,760
Maseno School for The Deaf	Equity/Ksm Main Branch	290262503343	11,781	11,781
Mawembe Kodero Primary School	Equity/Ksm Main Branch	290264391080		0
Mawembe Kodero Water Project	Equity/Ksm Main Branch	290266782969	0	0
Mbaka Oromo Mixed Secondary School	Equity/Ksm Main Branch	290264376814	184	184
Mbaka Oromo Primary School	KCB Ksm Airport Branch	1204083274	3,162	3,162
Mboto Sunrise School	Equity Angawa Branch	1260278967937	503	503
Mkendwa Muslim Primary School	Equity/Ksm Main Branch	290279012599	7,017	255,916
Mkendwa Muslim Primary School	Equity/Ksm Main Branch	290262261945	3,552	3,552
Nametsa Primary School	Equity/Ksm Main Branch	290262870028		0
Nametsa Primary School	KCB Ksm Airport Branch	1285422309	37,233	38,298
Nawa Primary School	AFRICA N BANK	4224001000942		2,745
NG-CDF office	EquityKsm/Main Branch	290262144066		
Ngege Primary School	Equity/Ksm Main Branch	290261736092	193	193
North Kapuonja Assistant Chief's Office	KCB Ksm Airport Branch	1206399848		0
North Kapuonja Water Project	COOP BANK	1141431995601		3,113
North Kapuonja Water Project	Equity/Ksm Main Branch	290264080462		0
North Kisumu Chief & Asst. Chief Office	KCB Ksm Airport Branch	1286119634		166,123
North West Kisumu Location Chief's/Assistant Chief's Office	KCB Ksm Airport Branch	1297800907	538,874	0
Nyaduon'g Primary School	Equity/Ksm Main Branch	290264412994	8,930	8,930
Nyaduong' Primary School	KCB Ksm Airport	1288338589	1,539	2,604

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	Branch			
Nyahera Chiefs Office	KCB	1286119634	323,694	
Nyakongo Primary School	Equity/Ksm Main Branch	290264316629	1,471	1,471
Nyakongo Primary School	KCB Ksm Airport Branch	1285914481		125,331
Nyakune Primary School	Equity Ksm Main Branch	290262896451	509	509
Nyakune Primary School	KCB Ksm Airport Branch	1285907167		128,037
Nyanginja Primary School	Equity/Ksm Main Branch	290261741131	13459	13,459
Nyanginja Primary School	Equity/Ksm Main Branch	290261724513	4305	4305
Nyang'inja Sec Sch	Equity Ksm Main Branch	290278935458	39,127	39,127
Nyawara Primary	Equity/Ksm Main Branch	290261724513	4,305	4,305
Obambo Chief's Office	Equity/Ksm Main Branch	290265956621	667	667
Obambo Market Sheds	Equity/Ksm Main Branch	290263698739		0
Obede Primary School	KCB Ksm Airport Branch	1202064922		0
Obede Primary School	KCB Ksm Airport Branch	1293348805		785,503
Ochok Kadongo Primary School	KCB Ksm Airport Branch	1202277853		503
Odhienyo Hills Afforestation	Equity/Ksm Main Branch	290263995712	710	710
Odowa Primary School	KCB Ksm Airport Branch	1291715886	63,163	64,228
Odowa Primary School(Closed)	EquityKsm/Main Branch	290261778177	0	0
Ogada Primary School	KCB Ksm Airport Branch	1286130549	1,209	660,250
Ogada Primary School(Closed)	Equity/Ksm Main Branch	290264347249	0	0
Ogada Secondary School	Equity/Ksm Main Branch	290293964184	349	349
Ogal Mixed Secondary School	Equity/Ksm Main Branch	290263325191	0	220
Ogal Police Post	KCB Ksm Airport Branch	1206398752		99,159

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Ogal Primary School	EQUITY	290197213041		384
Ogal Primary School	KCB Ksm Airport Branch	1286343410	14,325	15,390
Ogongo Pri School	Equity/Ksm Main Branch	290280798194	1,251	1,251
Ojola Administration Police	KCB Ksm Airport Branch	1179504933	2,082	2,083
Ojolla Health Centre	Equity/Ksm Main Branch	290263512767	80	80
Ojolla Primary School	EQUITY	290261700206		86,573
Okore Ogonda Primary School	Equity/Ksm Main Branch	290195598751	1,231	1,230
Okore Ogonda Primary School	KCB Ksm Airport Branch	1285336283	103,066	104,131
Okore Ogonda Primary(Closed)	Equity/Ksm Main Branch	290261715727	0	0
Olago Aluoch Alara Girls Sec. School	Equity/Ksm Angawa Branch	126297599062	0	
Olago Aluoch Mixed Secondary School - Arude	Equity/Luanda Branch	1120282245354	0	1,301,000
Oluowa Mixed Secondary Sch	Equity/Ksm Main Branch	290263343063	101,464	
Oluowa Primary School	Equity/Ksm Main Branch	290261805282	980	980
Oluowa Secondary School	EQUITY	290263342063		101,464
Ongalo Mixed Secondary School	Equity/Ksm Main Branch	290293059992	32,568	32,568
Ongalo Primary School	Equity/Ksm Main Branch	290261468266	1,501	1,501
Ongalo Primary School	KCB Ksm Airport Branch	1294623605	19,961	3,236,013
Orinde primary School	EquityKsm/Main Branch	290265935622		928
Osiri Assistant Chiefs Office	Equity/Ksm Main Branch	290263513078	375	375
Osiri Primary School	EquityKsm/Main Branch	290261735598	129,101	129,101
Osiri Primary School	KCB Ksm Airport Branch	1291715908	93,291	418,209
Osiri Secondary	EquityKsm/Main Branch	290262147463	25,767	25,767
Otonglo Divisional office ACC office	EQUITY	290264264618		840
Otonglo Health Centre	Equity/Ksm Main	290262568116	5,699	5,699

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	Branch			
Oyiengo Primary School	Equity/Ksm Main Branch	290195292694	583	583
Oyiengo Primary School	KCB Ksm Airport Branch	1286130581		3,796,759
Paga Beach Fish Banda	Equity/Ksm Main Branch	290264307194	25	25
Paga Water Project	Equity/Ksm Main Branch	290262633887		
Paw Akuche Water Project	Equity/Ksm Main Branch	290264152371	6,500	6,500
Rota Dispensary	KCB Ksm West Branch	1178838951		0
Rota Primary Sch	Equity Angawa Branch	1260197564250	652	653
Sabako Primary School	KCB	1202730515		22,482
Sabembe Primary School	Equity/Ksm Main Branch	290264433412		
Sabembe Primary School	Equity/Ksm Main Branch	290279849821	0	39,970
Sabembe Sec Sch	Equity Angawa Branch	1260297558113	505	505
Sanganyinya Primary School	KCB Ksm West Branch	1177304449	19,439	19,439
Sanganyinya Primary School	KCB Ksm West Branch	1262083079	11,502	11,502
Sianda Mixed Sec. School	Equity/Ksm Main Branch	290282112424	621,110	1,200,000
Sianda Mixed Secondary School	KCB Ksm Airport Branch	1202426727		0
Sianda Primary School	Equity Angawa Branch	1260278950558	162	12,722
Sianda Youth Polytechnic	Equity/Ksm Main Branch	290262884558	10,265	10,265
Sidika Primary School	KCB Ksm Airport Branch	1202504310		541
Sinyolo Girls High School	EquityKsm/Main Branch	290263680904	947	947
Sinyolo Girls High School	KCB Ksm Airport Branch	1293938882	152,092	6,000,000
South Kapuonja Assistant Chiefs office	KCB Ksm Airport Branch	1275209688	1,357	351,630
South West Kisumu Location	KCB Ksm Airport Branch	1297850823	429,457	1,326

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St. Alloys Ojolla Primary	KCB Ksm Airport Branch	1286345979	38,209	39,274
St. Alloys Ojolla Primary		290261700206		
St. Aloys Ojolla Pri. School	EQUITY	290264152371		86,573
St. Antony Dago Kokore Sec School	Equity/Ksm Main Branch	290292948839	407	407
St. Marks Obambo Sec. School	EQUITY	290263680904		56,585
St. Marks Sec Sch Obambo	Equity/Ksm Main Branch	290262158122	56,585	56,584
Sunga Primary School	EQUITY	290261783242		0
Sunga Primary School	KCB Luanda Branch	1286412250	1,205	746,759
Sunga Secondary School	EQUITY	290278931735		0
Tiengre Primary School	Equity/Ksm Main Branch	290261712407	2,069	2,069
Tiengre Secondary School	KCB Ksm Airport Branch	1285437799	3,853,558	6,797,599
Ulalo Primary School	EQUITY	290261679734		0
Ulalo Primary School	KCB Ksm Airport Branch	1201126506		0
Ulalo Secondary School	KCB Ksm Airport Branch	1201126509	3,721	4,986
Uradi Primary School	EQUITY	290261715681		0
Uradi Primary School	KCB Ksm Airport Branch	1285854314		32,594
Usare Secondary School	Equity Angawa Branch	1260297551271	233,598	233,598
Usari Primary School	Equity/Ksm Main Branch	290264344061	1,130	1,130
Usari Primary School	KCB Ksm Airport Branch	1285421825		997
Usoma Dispensary	Equity/Ksm Main Branch	290264342280	0	334
Usoma Primary School	Equity/Ksm Main Branch	290280823324	371,802	485,667
Wachara Mixed Secondary School	Equity/Ksm Main Branch	290293794450		
Wachara Primary School	Equity/Ksm Main Branch	290262043778	0	0
Wachara Primary School	KCB Ksm Airport Branch	1288446381	1,831	2,878
Wachara Secondary School	KCB Ksm Airport Branch	1288448295	9,008	377,485

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Wachara Youth Polytechnic	Equity/Ksm Main Branch	1176680730		210
Wandega Primary school	EQUITY	290263329322		0
Wandega Primary School	Equity/Ksm Main Branch	290193585538		
Wandega Primary School	KCB Ksm West Branch	1288338422		124,847
West Karateng Green Network	KCB Ksm West Branch	1177176211		0
West Karateng Sunga Ass chief	KCB	1284364984		470,019
Yath Rateng Primary School	EQUITY	290295240574		-340
Yath Rateng Primary School	Equity/Ksm Main Branch	290265333130	0	0
Yath Rateng Primary School	KCB Ksm Airport Branch	1294815164		505,740
Total			12,642,609	67,925,304

Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/KSM/2020-2021-1-0239-09 QUALIFIED OPINION	<p>Un-supported Fuel, Oil and Lubricants-Kshs. 439,950</p> <p>The statement of receipts and payments reflects use of goods and services expenditure amounting to Kshs. 8,216,195 which, as disclosed under Note 5 to the financial statement includes an amount of Kshs. 439,940 in respect to fuel, oil and lubricants. However, this amount is supported by ledger which reflects an amount of Kshs. 493,940 resulting to a variance of Kshs 54,000 which has been explained or reconciled.</p> <p>In the circumstances, the</p>		NOT RESOLVED	JUNE 2024

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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)
	accuracy of fuel, oils and lubricants and expenditure of Kshs 439,940 could not be confirmed			
	<p>2.0 Unaccounted For Emergency Payments</p> <p>The statement of receipts and payments are disclosed under note 7 to the financial statement reflects other grants and transfers amounting to Kshs 70,594,155 which includes transfers for emergency projects amounting to Kshs .4,829,560. This amount in turn includes two payments to east Africa Pharmaceutical Limited</p>		NOT RESOLVED	JUNE 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>amounting to Kshs 829,000 for supply of 100 non-contract inferred thermometers , ten (10) wall mounted sanitizer dispensers , one hundred and forty-five (145) 50 liters tanks with taps ,and one (1) electric fumigation gun for churches and school in Kisumu West constituency. However, the stored receipt ledgers (S3 cards), stores issue form (S11), and duly signed distribution schedules showing the beneficiaries of supplies were not provided for audit review.</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>3.0 Unsupported Sports Activities</p> <p>The statement of receipts and payments reflects other grants and transfers payments of Kshs 70,594,155 as disclosed under Note 7 to the financial statement which includes Kshs 3,100,000 in respect to sports project. This was transferred to Kisumu west Sports committee for carrying out constituency sports tournament where the winning teams were to be awarded trophies, balls and</p>		<p>NOT RESOLVED</p>	<p>JUNE 2024</p>

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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)
	uniforms. However, the invoices, receipts, delivery noted for purchased trophies, the expenditure schedules and acknowledgement for awards by the beneficiaries were not provided for audit review.			
	<p>4.0 Unsupported Prior Year Adjustment The statement of assets and liabilities reflects prior year adjustment of Kshs 151,268 as supported by Note 14 to the financial statements. Although it has been explained that these were adjustment which relate to</p>		NOT RESOLVED	JUNE 2024

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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)
	un-presented bursary cheques expensed in the year 2019/2020 which went stale and have been reversed during the year under review, no list of the reserved bursary cheques was provided for audit verification			



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Name: ROTICH KIPTOON
Fund Account Manager.



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