

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

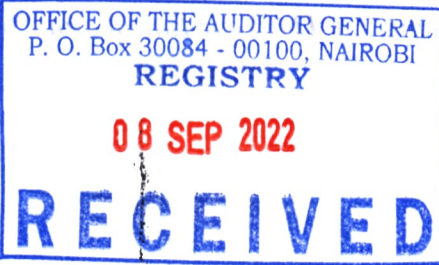
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**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2021**



*Revised Template 30<sup>th</sup> June 2021*



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

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2021**

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

**Suna West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

REPORTS AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2021

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REPORTS AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2021

Prepared in accordance with the Cash Basis of Accounting Method as prescribed in the Financial Reporting  
Accounting Handbook (FRAB)

**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**Mandate**

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

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

**Suna West Constituency  
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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 Suna 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)

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Mr. Moses Oduor Agolla
2.	Sub-County Accountant	CPA Abel Manoti Onchiri
3.	Chairman NGCDFC	Mr. Evans Okinyi Osuta
4.	Member NGCDFC	Miss Ann Akinyi Adhiambo

**(d) Fiduciary Oversight Arrangements**

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

**(e) Suna West Constituency NGCDF Headquarters**

Piny Oyie  
P.O. Box 585  
Suna Migori.  
Kenya

**(f) Suna West Constituency NGCDF Contacts**

Telephone: (254) 724514475  
E-mail: [cdfsunawest@ngcdf.go.ke](mailto:cdfsunawest@ngcdf.go.ke)  
Website: [www.go.ke](http://www.go.ke)

**(g) Suna West Constituency NGCDF Bankers**

Equity Bank  
Migori Branch  
P.o Box 475-40400  
Migori

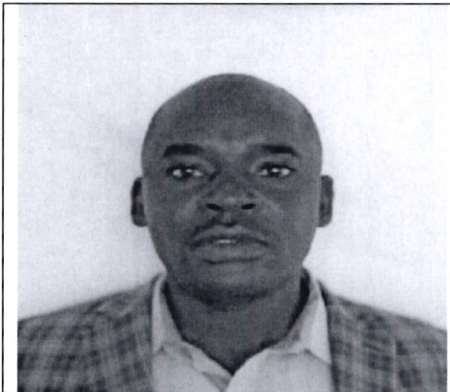
**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

## II. NG-CDFC CHAIRMAN'S REPORT

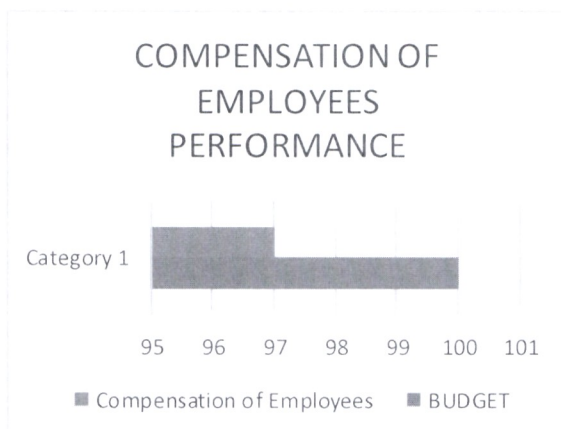


Mr Evans Okinyi Osuta.  
Chairman  
Suna West NGCDF

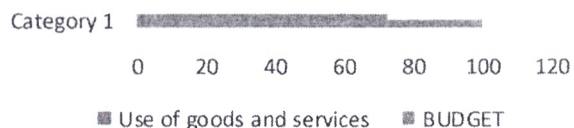
The financial year 2020/2021 ended successfully. The chairman of Suna West Constituency Committee has the pleasure of presenting Financial Statements and Reports for the constituency based on the funding received and activities undertaken in the said period.

### **BUDGET PERFORMANCE AGAINST ACTUAL AMOUNTS**

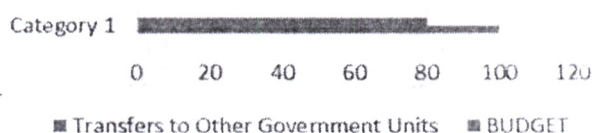
The NGCDFCs budget performance against actual amounts for the year 2020/21 was as follows; funds received was 67% of budgeted funds to be received from NGCDF board, the payments made in compensation of employees was 97% utilisation of budgeted amount, on uses of goods and services percentage of utilisation was 73%, transfers to other government units had 80% utilisation of budgeted funds, other grants and transfers had percentage of utilisation of budget amount of 39% and acquisition of assets had a percentage utilisation of budgeted amount of 99%. And other payment units had a utilisation percentage of 0% since it was not budgeted for. This has been explicitly shown by charts below.



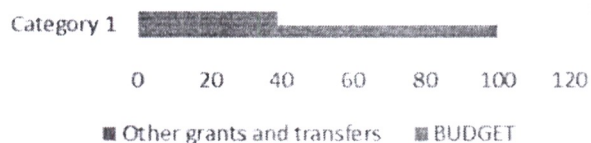
**USE OF GOODS AND SERVICES  
 PERFORMANCE**



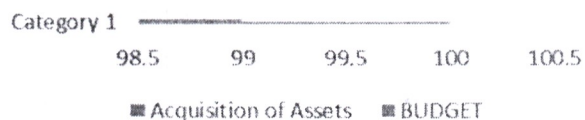
**TRANSFER TO OTHER  
 GOVERNMENT UNITS  
 PERFORMANCE**



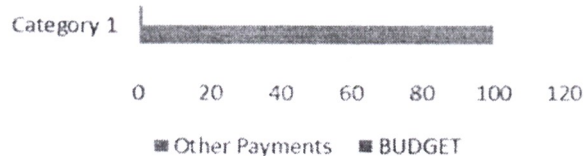
**OTHER GRANT AND TRANSFER  
 PERFORMANCE**



**ACQUISITION OF ASSETS  
 PERFORMANCE.**



**Other Payments**



**FINANCIAL YEAR 2020/21 ACHIEVEMENTS FOR SUNA WEST NGCDF**

The Suna West NGCDF has improved the Education and Security infrastructures of Suna West Constituency Since the NGCDF committee assumed office when the term of this current parliament began and despite delayed disbursement of funds by exchequer to the constituency the suna west NGCDF Committee was able to complete a couple of the projects well as shown below.

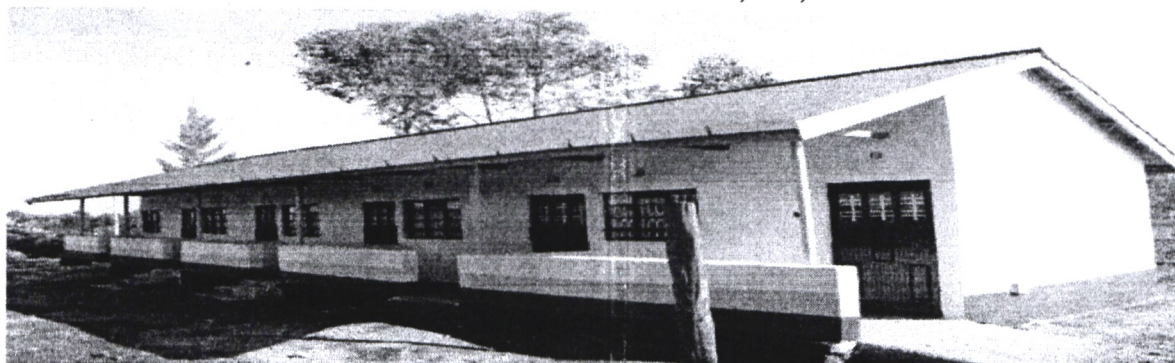
**MACHICHA SECONDARY SCHOOL LAB. CONSTRUCTED AT A COST OF KSH.2,500,000.FY 2018/19/20**



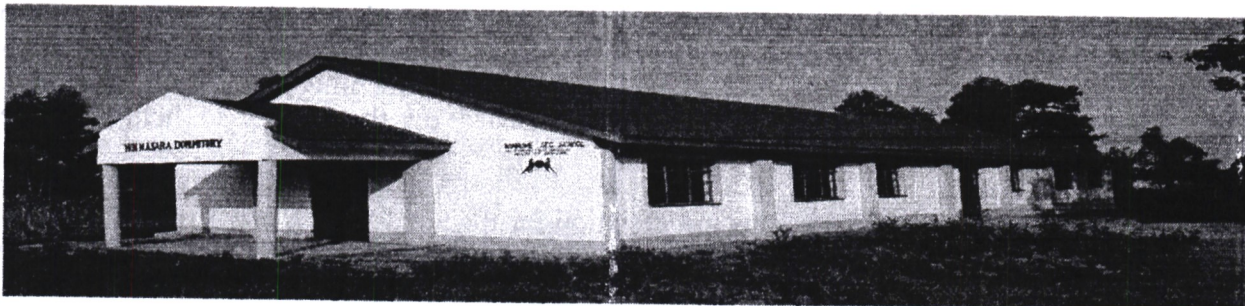
**ST CELESTINO NYANGUBO SECONDARY LAB. CONSTRUCTED AT KSH.3,500,000. FY 2018/19**



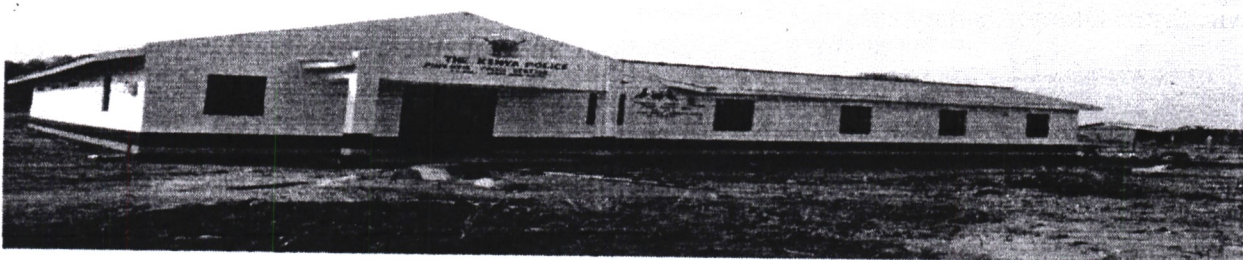
**RAGANA AP POST STAFF HOUSE. AT A COST OF KSH. 1,000,000. FY.2018/19.**



**NYAMOME SECONDARY SCHOOL DORM**



**PINY POLICE STATION CONSTRUCTED AT A COST OF KSH. 4,800,000. FY. 2017/18.**



**EMERGING ISSUES RELATED TO SUNA WEST NGCDF.**

The most emerging issue that Suna West NGCDF experienced is that of overwhelming demand for NGCDF bursary as a result of government endeavour to ensure there is 100% transition from primary to secondary schools, this has made the amount of bursary allocation for every financial year not to be sufficient to meet the demand for the bursary by the constituents.

It was also noted during the just ended financial year that the government directive of 100% transition from primary to secondary school has made available school infrastructure not to be adequate for the increased student enrolment in schools. Hence the need for Suna West NGCDF to put up more facilities to accommodate skyrocketing student population and yet the NGCDF allocation is not adequate to put more facilities at the rate at which student population is increasing. Hence the government should consider increasing NGCDF allocation.

**IMPLEMENTATION CHALLENGES AND RECOMMENDED WAY FORWARD**

The Suna West NGCDF committee just like every other entity in Kenya was faced with a challenge of upholding the government Covid 19 protocols and at the same time ensuring the NGCDF act is followed strictly while implementing their mandate. Whereby it was a challenge to hold NGCDF committee meeting regularly to deliberate on NGCDF issues, capacity building of PMC, staff and NGCDF Committee become more expensive due to the NGCDF committee observing government Covid19 protocols resulting to administrative allocation being exhausted early before the year ended. Therefore, its Suna West NGCDF prayer that the current pandemic ends so that the challenges caused by covid 19 experienced by the NGCDF committee in the last financial year may not be experienced in this financial year.

The other pressing challenge which the committee seeks the indulgence and advice from the NGCDF Board is the government policy on security officer's staff housing. The committee had

**Suna West Constituency  
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earlier proposed to construct decent houses for police officers in various posts to help house them for provision of security to the constituents. However, the government came up with policy changes affecting such projects by introducing house allowance to police officers. Funding such project has become a challenge. The committee will consult the NGCDF Board on way forward on the issue.

The slow nature of fund disbursements from the board has proved a challenge since some projects are left without funds at very critical and precarious stages making them vulnerable to adverse weather conditions. This has been increasing the cost of implementing such projects spirally. The committee seeks to positively engage the NGCDF Board on the matter to help alleviate the challenge.

I wish to take this chance to express my appreciation for the Suna West NGCDF fraternity for their endeavour to ensure the year ended successfully with the most of the project being completed well.

Signature

**CHAIRMAN SUNA WEST NGCDF COMMITTEE**  
Mr. Evans Okinyi Osuta.

### III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

#### Introduction

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

The key development objectives of Suna West Constituency 2018-2022 plan are to:

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

#### Progress on attainment of Strategic development objectives

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	Increase student enrolment in primary school, improve learning infrastructure, improve performance, reduce dropout rates and increase primary, secondary and higher education transition rates	Develop and enhance schools' infrastructure to enhance facilities and provide conducive learning environment for children. Increased enrolment in primary schools and improved transition to secondary	Size and number of school infrastructure. Student population at primary, secondary and tertiary institutions. Student dropout rate from the institutions.	Number of classrooms increased from 300 to 370. Number of laboratories increased from 17 to 27. Number of dormitories increased from 18 to 25. Number of administration blocks increased from 13 to 25. Bursaries issued totalled Ksh. 7,266,927.99
Security	Construct chiefs' camp where	Develop and enhance	Number of chief camps, police	Number of police post increased

*Suna West Constituency*

*National Government Constituencies Development Fund (NGCDF)*

*Reports and Financial Statements for The Year Ended June 30, 2021*

Constituency Program	Objective	Outcome	Indicator	Performance
	needed. Construct police stations where it's needed, construct security staff houses in order to improve service delivery.	provincial administration and other security organs infrastructure to enhance service delivery	post, security staff houses constructed	from 8 to 15 Number of police lines increased from 5 to 8.
Environment	Reduced soil erosion, clean environment, increased trees planted,	Reduced soil erosion, enough trees in the constituency resulting to clean air,	Number of trees planted, number of dustbins installed, number of water storage tanks in schools to conserve water.	8 new tanks purchased and installed in following school Wiga girls secondary, kopanga police post, giribe police post, abwao secondary, nyamome mixed secondary, and ragana girls secondary.
Sport	Nature youth sports talents	Youths being physically fit, youths earning income from sporting	Reduced number of youths being sick, number of youths earning income from sport.	7 footballers and 3 volley ball players were taken for trials by different clubs for ultimate absorption into the teams.

#### **IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

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

- a. **Education and Training:** Suna 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 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

##### **Environmental performance**

The Suna West NGCDF committee has always allocated funds every financial year to ensure Suna West environment is conserved by planting trees purchase and Purchase and installation of water tanks mainly in education and security sector. In the last financial year 2021, trees seedling planting was effected in 13 schools and new tans was installed in 10 schools. This has greatly improved environment conservation in the constituency.

The Suna West NGCDF committee apart from sensitising the constituents on impact of drugs abuse capacity building of the constituents, has also ensured so many police post is constructed in the

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constituency whereby police officers has ensured law and order is maintained in the constituency this has ensured youths don't engage in activities that results to drug abuse.

The Suna West NGCDF committee normally allocates funds for sports every financial year to enable carrying out of annual sports tournament to promote youth talent in the constituency and sensitisation of the constituent on various matters like impact of drug abuse among others. This has led to reduced cases of youth indulgence in drug abuse in the constituency

The Suna West NGCDF staff are yet to sensitise the constituent on better farming method to prevent soil erosion and conserve soil due late disbursement of funds to the constituency by the exchequer. Hence that has been planned to take place in the financial year 2021/2022.

## **2. Employee welfare**

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

## **3. Market place practices-**

Suna 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 interests

#### 4. Community Engagements-

Suna 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.

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

**V. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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

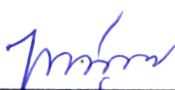
The Accounting Officer in charge of the NGCDF-Suna West Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

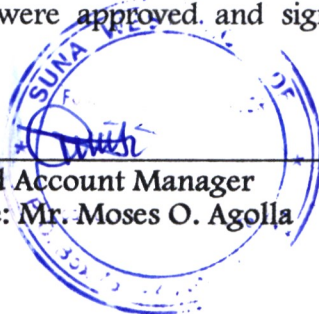
The Accounting Officer in charge of the NGCDF-Suna West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the Constituency's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Suna West Constituency further confirms the completeness of the accounting records maintained for the 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 Suna 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 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**

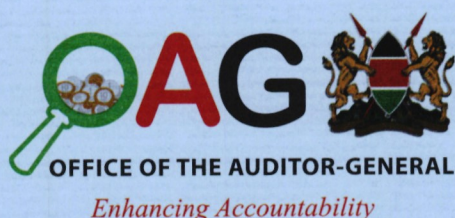
The NGCDF- Suna West Constituency financial statements were approved and signed by the Accounting Officer on 30/6 2021.

  
\_\_\_\_\_  
Chairman NGCDF Committee  
Name: Mr. Evans Okinyi Osuta

  
\_\_\_\_\_  
Fund Account Manager  
Name: Mr. Moses O. Agolla

# REPUBLIC OF KENYA

phone: +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 - SUNA WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Suna West Constituency set out on pages 17 to 70,

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*Report of the Auditor-General on National Government Constituencies Development Fund - Suna West Constituency  
for the year ended 30 June, 2021*

which comprise of the statement of assets and liabilities as at 30 June, 2021, 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Suna West Constituency as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Inaccuracies and Irregularities in the Bursary Amounts**

The statements of receipts and payments reflects other grants and transfers amount of Kshs.21,934,621 which, as disclosed in Note 7 to the financial statements, includes bursary payments to secondary schools of Kshs.1,120,000 which differs with a corresponding amount of Kshs.5,145,000 recorded in the bursary documents and payments schedules, resulting to an unreconciled variance of Kshs.4,025,000.

Similarly, the amount of Kshs.21,934,621 includes bursary payments to tertiary institutions of Kshs.6,146,328 which differs with a corresponding amount of Kshs.17,800,000 recorded in the bursary documents and payments schedules, resulting to an unreconciled variance of Kshs.11,653,672.

Further, the amount of Kshs.6,146,928 includes Kshs.2,930,000 whose disbursements schedule did not disclose students' admission numbers, thus, it was not possible to identity the students. In addition, the amount of Kshs.2,930,000 includes payments of Kshs.150,000 made to students with unexplained admission numbers that were unique in comparison with those of other students and thus, resulting to irregular payment of Kshs.150,000 made to seven (7) students.

In the circumstances, the accuracy completeness, and regularity of the reported bursary disbursements of Kshs.6,146,928 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Suna West Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits

of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

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

### **Other Matter**

#### **1. Budgetary Control and Performance**

The summary statement of appropriation reflects final receipts budget and actual on comparable basis amounts of Kshs.174,183,384 and Kshs.129,094,505 respectively, resulting to an underfunding of Kshs.45,088,879 or 26% of the budget. Similarly, the fund spent Kshs.116,049,158 out of the approved expenditure budget of Kshs.174,183,384 resulting to under expenditure of Kshs.58,133,226 or 33% of the budget.

The underfunding and under expenditure constrained execution of planned activities, which adversely affected delivery of goods and services to the public.

#### **2. Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **Irregularities in the Construction of NG-CDF Office**

The statement of receipts and payments reflects acquisition of assets amount of Kshs.740,257 which includes Kshs.450,000 relating to purchase and fittings of ceiling

boards at Bondo Nyironge National Government Constituency Development offices. However, physical inspection in April, 2022 revealed that the offices were constructed on a private land at a cost of Kshs.13,990,550. Further, the offices were not in use because the private developer had denied the Fund access to them. No satisfactory explanation was given as to why the Fund spent funds on construction of offices on land they did not own. This was contrary to Section 68(1)(b) of the Public Finance Management Act, 2012 which require that public resources are utilized in ways that are effective, efficient, economical and transparent. Thus value for money of the expenditure of Kshs.450,000 could not be confirmed.

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

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

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

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and 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 overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to 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 controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in

amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

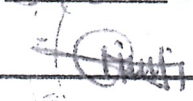
23 September, 2022

*Suna West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*


**VII. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2021**

	Note	2020 - 2021	2019 - 2020
			Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF Board	1	127,367,724	157,040,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	1,000	-
<b>TOTAL RECEIPTS</b>		<b>127,368,724</b>	<b>157,040,876</b>
<b>PAYMENTS</b>			
Compensation of employees	4	5,172,992	5,392,796
Use of goods and services	5	7,720,888	6,722,379
Transfers to Other Government Units	6	80,481,000	94,787,356
Other grants and transfers	7	21,934,621	53,369,884
Acquisition of Assets	8	740,257	1,717,241
Other Payments	9	-	-
<b>TOTAL PAYMENTS</b>		<b>116,049,758</b>	<b>161,989,656</b>
<b>SURPLUS/DEFICIT</b>		<b>11,318,966</b>	<b>(4,948,780)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Suna West Constituency financial statements were approved on 30/6 2021 and signed by:

  
Fund Account Manager

Name: Mr. Moses O. Agolla

  
National Sub-County  
Accountant

Name: CPA Abel Manoti  
ICPAK M/No: 17633

  
Chairman NG-CDF  
Committee

Name: Mr. Evans Okinyi Osuta

**Suna West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021**

**VIII. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2021**

	Note	2020 - 2021 Kshs	2019 - 2020 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	13,043,782	1,288,216
Cash Balances (cash at hand)	10B	1,000	
<b>Total Cash and Cash Equivalents</b>		<b>13,044,782</b>	<b>1,288,216</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11	565	437,565
<b>TOTAL FINANCIAL ASSETS</b>		<b>13,045,347</b>	<b>1,725,781</b>
<b>FINANCIAL LIABILITIES</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A	-	-
Gratuity	12B	-	-
<b>NET FINANCIAL SSETS</b>		<b>13,045,347</b>	<b>1,725,781</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	13	1,725,781	6,674,561
Prior year adjustments	14	-	-
Surplus/Deficit for the year		11,319,566	(4,948,780)
<b>NET FINANCIAL POSITION</b>		<b>13,045,347</b>	<b>1,725,781</b>

statements were approved on 30/6 2021 and signed by:

Fund Account Manager

Name: Mr. Moses O. Agolla

National Sub-County  
Accountant

Name: CPA Abel Manoti  
ICPAK M/N.: 17633

Chairman NG-CDF  
Committee


Name: Mr. Evans Okinyi Osuta

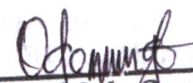
*Suna West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

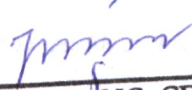
**IX. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2021**

		2020- 2021	2019- 2020
		Kshs	Kshs
Receipts from operating activities	1	127,367,724	157,040,876
Transfers from NGCDF Board	3	1,000	-
Other Receipts		127,368,724	157,040,876
Payments for operating activities	4	5,172,992	5,392,796
Compensation of Employees	5	7,720,888	6,722,379
Use of goods and services	6	80,481,000	94,787,356
Transfers to Other Government Units	7	21,934,621	53,369,884
Other grants and transfers	9	-	-
Other Payments		115,309,501	160,272,415
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	437,000	(131,000)
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	600	-
Net Adjustments		437,600	(131,000)
Net cash flow from operating activities		12,496,823	(3,362,539)
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	740,257	1,717,241
Net cash flows from Investing Activities		(740,257)	(1,717,241)
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		11,756,566	(5,079,780)
Cash and cash equivalent at BEGINNING of the year	13	1,288,216	6,367,996
Cash and cash equivalent at END of the year		13,044,782	1,288,216

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

  
\_\_\_\_\_  
Fund Account Manager  
Name: Mr. Moses O. Agolla

  
\_\_\_\_\_  
National Sub-County  
Accountant  
Name: CPA Abel Manoti  
ICPAK M/No: 17633

  
\_\_\_\_\_  
Chairman NG-CDF  
Committee  
Name: Mr. Evans Okinyi Osuta

*Suna West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

**X. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30 JUNE 2021**

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		Previous years Outstanding Disbursements	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>		Opening Balance (C/Bk) and AIA					
Transfers from NG-CDF Board	137,088,879	1,725,781	35,367,724	174,182,384	129,093,505	45,088,879	74%
Proceeds from Sale of Assets	-	-	-	-	-	-	0%
Other Receipts	-	1,000	-	1,000	1,000	-	100%
<b>TOTAL RECEIPTS</b>	137,088,879	1,726,781	35,367,724	174,183,384	129,094,505	45,088,879	74%
<b>PAYMENTS</b>							
Compensation of Employees	4,901,836	-	427,800	5,329,636	5,172,992	156,644	97%
Use of goods and services	7,436,163	725,781	2,488,041	10,649,985	7,720,888	2,929,097	72%
Transfers to Other Government Units	80,876,007	1,000,000	9,375,000	101,251,007	80,481,000	20,770,007	79%
Other grants and transfers	43,874,873	-	12,326,882	56,201,755	21,934,621	34,267,135	39%
Acquisition of Assets	-	-	750,001	750,001	740,257	9,744	99%
Other Payments	-	-	-	-	-	-	0%
Funds pending approval	-	1,000	-	1,000	-	1,000	0%
<b>TOTAL</b>	137,088,879	1,726,781	35,367,724	174,183,384	116,049,758	58,133,696	67%

**Suna West Constituency**

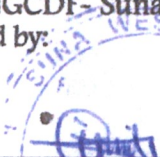
**National Government Constituencies Development Fund (NGCDF)**

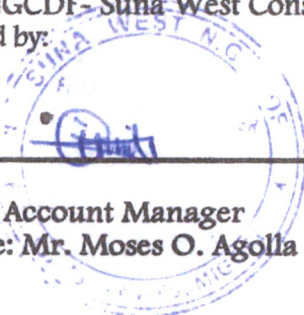
**Reports and Financial Statements for The Year Ended June 30, 2021**

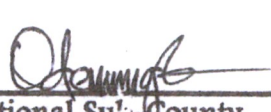
- i. Use of goods and services expenditure item has a utilisation of 71% due to delayed disbursement of funds to Suna West NGCDF by exchequer hence utilisation could not go beyond 71%.
- ii. Transfers to Other Government Units expenditure item has a utilisation of 80% due to delayed disbursement of funds to Suna West NGCDF by exchequer hence utilisation could not go beyond 80%.
- iii. Other grants and transfers Unit's expenditure item has a utilisation of 39% due to delayed disbursement of funds to Suna West NGCDF by exchequer hence utilisation could not go beyond 39%.


Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	58,133,696
Less undisbursed funds receivable from the Board as at 30th June 2021	45,088,879
	13,044,817
Add Accounts payable	
Less Accounts Receivable	(565)
Add/Less Prior Year Adjustments	(600)
Cash and Cash Equivalents at the end of the FY 202021	13,044,782

The NGCDF- Suna West Constituency financial statements were approved on 30/6 2021 and signed by:

  
\_\_\_\_\_  
Fund Account Manager  
Name: Mr. Moses O. Agolla



  
\_\_\_\_\_  
National Suna West Constituency  
Accountant  
Name: CPA Abel Manoti  
ICPAK M/No: 1763317633

  
\_\_\_\_\_  
Chairman NG-CDF Committee  
Name: Mr. Evans Okinyi Osuta

**Suna West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**X. BUDGET EXECUTION BY SECTORS AND PROJECTS**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f = d/c %)
		Opening Balance (C/BK) and AIA	Previous years Outstanding Disbursements				
	Kshs		Kshs	Kshs	Kshs	Kshs	
<b>1.0 Administration and Recurrent</b>							
1.1 Compensation of employees	4,901,836		427,800	5,329,636	5,172,992	156,644	97%
1.2 Committee allowances	1,248,000	437,565	240,435	1,926,000	1,239,200	686,800	64%
1.3 Use of goods and services	2,075,497			2,075,497	1,606,009	469,488	77%
<b>Total</b>	<b>8,225,333</b>	<b>437,565</b>	<b>668,235</b>	<b>9,331,133</b>	<b>8,018,201</b>	<b>1,312,932</b>	<b>86%</b>
<b>2.0 Monitoring and evaluation</b>							
2.1 Capacity building	1,971,226	288,216	1,175,828	3,435,270	2,128,680	1,306,590	62%
2.2 Committee allowances	1,200,000		655,500	1,855,500	1,413,000	442,500	76%
2.3 Use of goods and services	941,440		416,278	1,357,718	1,333,999	23,719	98%
<b>Total</b>	<b>4,112,666</b>	<b>288,216</b>	<b>2,247,606</b>	<b>6,648,488</b>	<b>4,875,679</b>	<b>1,772,809</b>	<b>73%</b>
<b>3.0 Emergency</b>							
3.1 Primary Schools							
Masara Secondary School	350,000		241	350,241	350,000	241	100%

*Suna West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f =d/c %)
Magongo Primary School	400,000		400,000	400,000	-	100%
Jumbo Primary School	270,000		270,000	270,000	-	100%
Nyambona Primary School	250,000		250,000	250,000	-	100%
Oruba Keyo Primary School	250,000		250,000	250,000	-	100%
Kitabaye Primary School	130,000		130,000	130,000	-	100%
Kopanga Police Post	250,000		250,000	250,000	-	100%
Wiga girls secondary school	350,000		350,000	350,000	-	100%
Nyahera Primary School	250,000		250,000	250,000	-	100%
Paw Ndege Primary School	350,000		350,000	350,000	-	100%
Wuoth Ogik Primary school	250,000		250,000	250,000	-	100%
Mubachi Primary School	150,000		150,000	150,000	-	100%
Dip Primary School	250,000		250,000	250,000	-	100%
John Okwanyo Primary School	200,000		200,000	200,000	-	100%
Dip Primary School	600,000		600,000	600,000	-	100%
Wuoth Ogik Primary School	600,000		600,000	600,000	-	100%
Oruba Assistant Chief Office	200,000		200,000	200,000	-	100%
Paw Ndege Primary School	350,000		350,000	350,000	-	100%
Bondo Nyironge Mixed Secondary	400,000		400,000	400,000	-	100%
Nyamome Primary School	300,000		300,000	300,000	-	100%

**Suna West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f = d/c %)
Oruba Mixed Secondary School	200,000		200,000		200,000	0%
Ndemra Primary School	200,000		200,000		200,000	0%
Bondo Nyironge Mixed Secondary	150,000		150,000		150,000	0%
Giribe Police Post	150,000		150,000		150,000	0%
Sibuoché Mixed Secondary School	230,000		230,000		230,000	0%
Raha Mixed Secondary School	112,207		112,207		112,207	0%
3.3 Tertiary institutions			-		-	0%
3.4 Security projects			-		-	0%
3.5 Unutilised			-		-	0%
<b>Total</b>	<b>7,192,207</b>	<b>-</b>	<b>7,192,448</b>	<b>6,150,000</b>	<b>1,042,448</b>	<b>86%</b>
<b>4.0 Bursary and Social Security</b>						
4.1 Secondary Schools	14,100,000		14,100,000	1,120,000	12,980,000	8%
4.2 Tertiary Institutions	8,300,000		8,300,000	909,400	11,471,113	7%
4.3 Social Security	3,500,000		3,500,000	5,236,928	469,612	92%
4.4 Special Needs	2,400,000		2,400,000		2,400,000	0%
<b>Total</b>	<b>28,300,000</b>	<b>-</b>	<b>28,300,000</b>	<b>7,266,328</b>	<b>27,320,725</b>	<b>21%</b>
<b>5.0 Sports</b>						
5.1	2,741,778		2,741,778	2,747,354	2,741,778	50%
<b>Total</b>	<b>2,741,778</b>	<b>-</b>	<b>2,741,778</b>	<b>2,747,354</b>	<b>2,741,778</b>	<b>50%</b>

*Suna West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f =d/c %)
6.0 Environment						
1. wiga girls secondary		669	669		669	0%
2. Milimani primary		124,669	124,669	124,669	(0)	100%
4. lwala secondary		669	669	669	(0)	100%
7. maseno giribe primary		125,000	125,000	125,000	-	100%
9. Godkwer primary		125,000	125,000	125,000	-	100%
10. kipasi songa primary		125,000	125,000	125,000	-	100%
Nyamome Mixed Secondary School	130,000		130,000		130,000	0%
Ragana Girls Secondary School	260,000		260,000		260,000	0%
St. peterrsAbwao Secondary School	260,000		260,000	260,000	-	100%
Wiga Girls Secondary School	130,000		130,000	130,000	-	100%
Giribe Police Post	130,000		130,000		130,000	0%
kopanga Police Post	130,000		130,000		130,000	0%
Jumbo primary	70,889		70,889		70,889	0%
Kopanga police post	130,000		130,000	130,000	-	100%
6.1						
<b>Total</b>	<b>1,240,889</b>	<b>-</b>	<b>1,741,896</b>	<b>1,020,339</b>	<b>721,557</b>	<b>59%</b>
7.0 Primary Schools Projects						
5. Kikonge Primary School		200,000	200,000	200,000	-	100%

**Suna West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget(a)	Adjustments (b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f = d/c %)
8. Oruba Primary School		800,000	-	800,000	800,000	-	100%
10. Kosege Primary School			450,000	450,000	450,000	-	100%
11. Magonggo Ribe Primary School			350,000	350,000	350,000	-	100%
20. Raha Primary school			500,000	500,000	500,000	-	100%
21. Nyanko Primary School			550,000	550,000	550,000	-	100%
24. Kokendi Primary School			200,000	200,000	200,000	-	100%
25. Kioru Primary School			500,000	500,000	500,000	-	100%
31. Abwao primary school			500,000	500,000	500,000	-	100%
37. Kowino primary school			500,000	500,000	500,000	-	100%
43. Migori primary school			500,000	500,000	500,000	-	100%
46. Nyamanga Giribe primary school			300,000	300,000	300,000	-	100%
47. Nyamome primary school			600,000	600,000	600,000	-	100%
48. Nyasoko primary school			300,000	300,000	300,000	-	100%
49. Oberibo primary school			500,000	500,000	500,000	-	100%
53. St Peters Nyamaraga primary			125,000	125,000	125,000	-	100%
54. Dip primary school			1,000,000	1,000,000	1,000,000	-	100%
WUOTH OGIK PRIMARY			250,000	250,000	250,000	-	100%

*Suna West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f =d/c %)
Abwao primary school	900,000		900,000	900,000	-	100%
Arombe primary school	900,000		900,000	900,000	-	100%
Assar Johanson primary school	900,000		900,000	900,000	-	100%
Bondo primary school	800,000		800,000	800,000	-	100%
Dip primary school	900,000		900,000	700,000	200,000	78%
God kwer primary	900,000		900,000	900,000	-	100%
John Okwanyo Primary School	900,000		900,000	700,000	200,000	78%
Jumbo primary school	1,430,000		1,430,000	1,430,000	-	100%
nyahera Primary School	900,000		900,000	900,000	-	100%
St Catherine Kioru primary	400,000		400,000	400,000	-	100%
kipasisonga primary	1,500,000		1,500,000	1,500,000	-	100%
Kowiti memorial primary school	500,000		500,000	500,000	-	100%
Machicha Primary School	800,000		800,000	800,000	-	100%
Magacha primary school	600,000		600,000	600,000	-	100%
MagongoRibe primary school	800,000		800,000	800,000	-	100%
Malera Primary School	600,000		600,000	600,000	-	100%
Mancha primary school	600,000		600,000	600,000	-	100%

**Suna West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f = d/c %)	
Migori primary school	3,000,000		3,000,000	3,000,000	-	100%	
Milimani primary	1,300,000		1,300,000	1,000,000	300,000	77%	
Ndemra Primary School	900,000		900,000	700,000	200,000	78%	
Nyailinga Primary School	450,000		450,000	450,000	-	100%	
Nyambeche primary school	600,000		600,000	600,000	-	100%	
Obernbo primary school	350,000		350,000	350,000	-	100%	
Oruba primary school	3,000,000		3,000,000	1,900,000	1,100,000	63%	
Orubakeyo primary school	900,000		900,000	900,000	-	100%	
Faw Ndege Primary School	900,000		900,000	900,000	-	100%	
senior chief Baraza primary school	1,300,000		1,300,000	1,100,000	200,000	85%	
St Joseph Mariba primary school	900,000		900,000	900,000	-	100%	
st peters nyamaraga primary	900,000		900,000	900,000	-	100%	
wuoth ogik primary school	900,000		900,000	900,000	-	100%	
wuoth ogik primary school	1,500,000		1,500,000	1,500,000	-	100%	
Magongo Primary School	900,000		900,000	900,000	-	100%	
<b>Total</b>	<b>32,130,000</b>	<b>1,000,000</b>	<b>7,125,000</b>	<b>40,255,000</b>	<b>38,055,000</b>	<b>2,200,000</b>	<b>95%</b>
<b>8.0 Secondary Schools Projects</b>							

*Suna West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e) = c-d	% of Utilisation(f =d/c %)
3. Malera Secondary School		7,200,000	7,200,000	7,200,000	-	100%
4. Magoto Secondary School		500,000	500,000	500,000	-	100%
6. Nyasoko Secondary School		200,000	200,000	200,000	-	100%
10. Bishop Masaga Ogada girls Secondary		500,000	500,000	500,000	-	100%
17. moi suba girls		500,000	500,000	500,000	-	100%
20. Magongo secondary school		1,000,000	1,000,000	1,000,000	-	100%
21. oruba mixed secondary school		1,700,000	1,700,000	1,700,000	-	100%
22. Ragana girls school		300,000	300,000	300,000	-	100%
23. St Irene's Raha secondary school		350,000	350,000	350,000	-	100%
St. Peters Abwao Secondary School	1,800,000		1,800,000	1,660,000	140,000	92%
Bishop masagaogada Girls Sec school	7,300,000		7,300,000	3,700,000	3,600,000	51%
Iwala secondary	2,500,000		2,500,000	2,500,000	-	100%
Magongo Ribe Secondary school	3,000,000		3,000,000	1,200,000	1,800,000	40%
Magoto secondary school	2,500,000		2,500,000	2,500,000	-	100%
Masara Secondary School	2,800,000		2,800,000	1,000,000	1,800,000	36%

**Suna West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization = c-d)	% of Utilisation(f =d/c %)
Migori township school	3,000,000		3,000,000	1,500,000	1,500,000	50%
Moi suba secondary school	4,000,000		4,000,000		4,000,000	0%
Mubachi Mixed Secondary school	850,000		850,000	850,000	-	100%
Nyamome secondary school	1,150,000		1,150,000	1,150,000	-	100%
Nyasoko secondary school	2,646,007		2,646,007	2,316,000	330,007	88%
Oruba mixed secondary school	3,900,000		3,900,000	2,100,000	1,800,000	54%
Ramoyamaranatha secondary school	2,500,000		2,500,000	2,500,000	-	100%
Sibuchoe mixed secondary school	2,500,000		2,500,000	2,500,000	-	100%
st celestino nyangubo girls school	7,300,000		7,300,000	3,700,000	3,600,000	51%
wiga girls secondary	1,000,000		1,000,000	1,000,000	-	100%
<b>Total</b>	<b>48,746,007</b>	<b>-</b>	<b>12,250,000</b>	<b>42,426,000</b>	<b>18,570,007</b>	<b>70%</b>
<b>9.0 Tertiary institutions Projects</b>						
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>10.0 Security Projects</b>						
2. wiga acc office		441,227	441,227	300,000	141,227	68%
3. ragana oruba ACC office		400,000	400,000	400,000	-	100%
8. oruba police post						100%

*Suna West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f =d/c %)
		300,000	300,000	300,000	-	
9.Kopanga boarder point immigration offices		1,300,000	1,300,000	1,300,000	-	100%
11. Kopanga police post		150,000	150,000	150,000	-	100%
12. Piny Oyie DCC		200,000	200,000		200,000	0%
Old Piny Oyie DCC Office	500,000		500,000		500,000	0%
Giribe Police Post	1,500,000		1,500,000	1,500,000	-	100%
Oruba assistant chief office	500,000		500,000	300,000	200,000	60%
Pinyoyie DCC office.	700,000		700,000	500,000	200,000	71%
RaganaOruba ACC Office	500,000		500,000		500,000	0%
Marindi Assistant Chief Office	700,000		700,000		700,000	0%
<b>Total</b>	<b>4,400,000</b>	<b>-</b>	<b>7,191,227</b>	<b>4,750,000</b>	<b>2,441,227</b>	<b>66%</b>
<b>11.0 Acquisition of assets</b>						
1. Motor Vehicles						
2. construction of NGCDF office		300,000	300,000	290,257	9,743	97%
11.3 Purchase of furniture and equipment		450,001	450,001	450,000	1	100%
11.4 Purchase of computers						
<b>Total</b>	<b>-</b>	<b>750,001</b>	<b>750,001</b>	<b>740,257</b>	<b>9,744</b>	
<b>12.0 Other payments</b>						
Magarini NGCDF Office						
Magarini Constituency strategic plan						

**Suna West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)	Final Budget c = (a+b)	Actual on comparable basis (d)	Budget utilization difference (e = c-d)	% of Utilisation (f = d/c %)
Kavunyalalo Dispensary				-	-	0%
Magarini NGCDF office				-	-	0%
Constituency desk project				-	-	0%
Total				-	-	
13.0 unallocated fund						
Unapproved projects		1,000		1,000	1,000	0%
AIA		-		-	-	0%
PMC savings		-		-	-	
Total	137,088,879	1,726,781	35,367,724	174,183,384	1,000	67%

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

## **XI. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

### **2. Reporting Entity**

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

### **3. Reporting Currency**

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

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

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

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

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

#### **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.

**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.

**6. Cash and Cash Equivalents.**

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

**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.

**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 31 June 2021 for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2021.

**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.

**Suna West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

**XII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
	B096910	5,000,000	-
Normal Allocation	B104678	19,000,000	-
	B823727	11,367,724	-
	B124669	9,000,000	-
	B119654	8,500,000	
	B128286	6,900,000	
	B128043	12,000,000	
	B132340	6,000,000	
	B132046	6,000,000	
	B126009	13,000,000	
	B105158	11,600,000	
	B126301	7,000,000	
	B140740	12,000,000	
	B041067		55,040,876
	B041216		4,000,000
	B047656		20,000,000
	B049182		6,000,000
	B104153		15,000,000
	B104487		23,000,000
	B096669		34,000,000
Conditional Grants	AIE NO...		
Receipt from other Constituency			
<b>TOTAL</b>		<b>127,367,724</b>	<b>157,040,876</b>

**2. PROCEEDS FROM SALE OF ASSETS**

Description		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from the Sale of Buildings			-
Receipts from the Sale of Vehicles and Transport Equipment			-
Receipts from the Sale Plant Machinery and Equipment			-
Receipts from the Sale of Office and General Equipment			-
<b>TOTAL</b>		<b>-</b>	<b>-</b>

**Suna West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECEPTS**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	1,000	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
Other Receipts Not Classified Elsewhere		-
<b>TOTAL</b>	<b>1,000</b>	<b>-</b>

**4. COMPENSATION OF EMPLOYEES**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	4,175,712	3,425,180
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	926,000	1,816,256
Employer Contributions Compulsory national social security schemes	71,280	151,360
<b>TOTAL</b>	<b>5,172,992</b>	<b>5,392,796</b>

**Suna West Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Reports and Financial Statements for The Year Ended June 30, 2021**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

5. USE OF GOODS AND SERVICES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	2,940,008	2,259,526
Electricity	-	-
Water & sewerage charges	-	-
Office rent		-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	-	-
Rentals of produced assets		-
Training expenses	2,128,680	1,936,388
Hospitality supplies and services	-	-
Other committee expenses	-	-
Committee allowance	2,652,200	2,526,465
Insurance costs		-
Specialised materials and services		-
Office and general supplies and services	-	-
Fuel , oil & lubricants	-	-
Other operating expenses	-	-
Bank service commission and charges	-	-
Other Operating Expenses	-	-
Security operations		-
Routine maintenance - vehicles and other transport equipment	-	-
Routine maintenance- other assets		-
<b>TOTAL</b>	<b>7,720,888</b>	<b>6,722,379</b>

*Suna West Constituency  
National Government Constituencies Development Fund (NGCDF)  
Reports and Financial Statements for The Year Ended June 30, 2021*

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfers to Primary Schools	38,055,000	41,077,856
Transfers to Secondary Schools	42,426,000	53,709,500
Transfers to Tertiary Institutions		
<b>TOTAL</b>	<b>80,481,000</b>	<b>94,787,356</b>

7. OTHER GRANTS AND OTHER PAYMENTS

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bursary - Secondary ( see attached list)	1,120,000	15,563,448
Bursary -Tertiary ( see attached list)	6,146,928	8,186,999
Bursary- Special Schools	-	-
Mocks & CAT ( see attached list)	-	-
Social Security programmes (NHIF)		
Security Projects ( see attached list)	4,750,000	17,950,000
Sports Projects ( see attached list)	2,747,354	1,609,775
Environment Projects ( see attached list)	1,020,339	872,669
Emergency Projects ( see attached list)	6,150,000	9,186,993
<b>TOTAL</b>	<b>21,934,621</b>	<b>53,369,884</b>

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**8. ACQUISITION OF ASSETS**

<b>Non Financial Assets</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-
Construction of Buildings	450,000	1,717,241
Refurbishment of Buildings	-	-
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	290,257	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment	-	-
Purchase of computers, printers and other IT equipments	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
<b>TOTAL</b>	<b>740,257</b>	<b>1,717,241</b>

**9. OTHER PAYMENTS**

Strategic Plan		-	-
ICT Hubs		-	-
		-	-
<b>TOTAL</b>		-	-

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**10: CASH BOOK BANK BALANCE**

**10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	Account Number	2020 - 2021	2019 - 2020
		Kshs (30/6/2021)	Kshs (30/6/2020)
<i>Cooperative bank.</i>	1,120,481,845,200	1,043,782	1,288,216
Equity Bank	1,160,280,876,360	12,000,000	-
		-	-
<b>TOTAL</b>		<b>13,043,782</b>	<b>1,288,216</b>

<b>10B: CASH IN HAND)</b>		
	2020 - 2021	2019 - 2020
	Kshs (30/6/2021)	Kshs (30/6/2020)
Location 1	1,000	437,565
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
<b>TOTAL</b>	<b>1,000</b>	<b>437,565</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

Name of Officer	Date imprest taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance (30/6/2021) Kshs
Moses Agolla		437,565	437,000	565
		-	-	-
		-	-	-
		-	-	-
<b>TOTAL</b>		437,565	437,000	565

12A. RETENTION

12A Retention	2020-2021 KShs	2019-2020 KShs
Retention as at 1st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30th June D= A+B-C	-	-

12B. GRATUITY

	2020-2021 KShs	2019-2020 KShs
Gratuity as at 1 <sup>st</sup> July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 <sup>th</sup> June D= A+B-C	-	-

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## 13. BALANCES BROUGHT FORWARD

	2020- 2021	2019- 2020
	Kshs (1/7/2020)	Kshs (1/7/2019)
Bank accounts	1,288,216	6,367,996
Cash in hand		306,565
Imprest	437,565	
<b>TOTAL</b>	<b>1,725,781</b>	<b>6,674,561</b>

## 14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjusments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	1,288,215.62	600.00	1,288,816
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
<b>Total</b>	<b>1,288,215.62</b>	<b>600.00</b>	<b>1,288,816</b>

## 15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST

	2020- 2021	2019- 2020
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	437,565	306,565
Imprest issued during the year (B)	476,130	1,231,500
Imprest surrendered during the Year ( C)	913,130	1,100,500
Closing accounts receivables (D=A+B-C)	565	437,565
<b>Net changes in accounts receivables (E=A-D)</b>	<b>437,000</b>	<b>(131,000)</b>

## 16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020- 2021	2019- 2020
	Kshs	Kshs
Deposits and Retention as a t 1st July 2019 (A)	-	-
Deposits and Retention held during the year (B)	-	-
Deposits and Retention paid during the year ©	-	-
Closing accounts payable at 30th June (D=A+B-C)	-	-

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**17. OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	<b>2020- 2021</b>	<b>2019- 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>

**17.2: PENDING STAFF PAYABLES (See Annex 2)**

	<b>2020- 2021</b>	<b>2019- 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
NGCDF Staff	-	-
Others (specify)	-	-

**17.3: UNUTILIZED FUND (See Annex 3)**

	<b>2020- 2021</b>	<b>2019- 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	156,644	427,800
Use of goods and services	3,217,313	3,213,822
Amounts due to other Government entities (see attached list)	20,519,292	20,412,500
Amounts due to other grants and other transfers (see attached list)	34,230,234	12,289,381
Acquisition of assets	9,744	750,001
Others ( <i>specify</i> )	-	-
Funds pending approval	1,000	
	<b>58,134,226</b>	<b>37,093,504</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

17.4: PMC account balances (See Annex 5)

	2020- 2021	2019- 2020
	Kshs	Kshs
EQUITY BANK	1,863,011	1,688,580
KCB	539,161	2,070,476
COOPERATIVE BANK	263,920	1,015,816
	<b>2,666,092</b>	<b>4,774,872</b>

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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

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

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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> June 2021	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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**ANNEX 3 – UNUTILIZED FUND**

Name	Brief Transaction Description	Outstanding	Outstanding	Comments
		& Balance 2020/21	& Balance 2019/20	
<b>Compensation of employees</b>	Payment of current Staff Salaries	156,644	427,800	Unspent due to late receipt of funds
<b>Use of goods &amp; services</b>	Purchase of Fuel, Printing & Stationery, Water and Cleaning cos	469,488		Unspent due to late receipt of funds
1.2 Committee allowances	for Payment of Committee sitting allowances	686,800	678,000	Unspent due to late receipt of funds
Sub-Total		1,312,932	1,105,800	
2.1 Capacity building	For Training of NG-CDFC, Staff and Stakeholders	1,306,590	1,464,044	Unspent due to late receipt of funds
2.2 Committee allowances	Payment of M&E allowances	442,500	655,500	Unspent due to late receipt of funds
2.3 Use of goods and services	Purchase of Fuel, Repairs & Maintenance, Printing & Stationery, Water, and Cleaning cost	23,719	416,278	Unspent due to late receipt of funds
Sub-Total		1,772,809	2,535,822	
<b>Amounts due to other Government entities</b>				
<b>Primary Schools Projects</b>				
5. Kikonge Primary School	Fencing a half of one acre of land with angle line poles and barbed wire	-	200,000	Unspent due to late receipt of funds
8. Oruba Primary School	completion and Completion of two classrooms	-	800,000	Unspent due to late receipt of funds
10. Kosege Primary School	Completion of one administration office	-	450,000	Unspent due to late receipt of funds
11. Magongo Rabe Primary School	Purchase and installation of 3000litres water tank ksh.50,000, piping and purchasing tank stand and raising it ksh.300,000	-	350,000	Unspent due to late receipt of funds
20. Raha Primary school	Completion of one classroom Started by community	-	500,000	Unspent due to late receipt of funds
21. Nyaruko Primary School	Renovation of two classrooms	-	550,000	Unspent due to late receipt of funds
24. Kokemdi Primary School	Fencing a half of one acre of land	-	200,000	Unspent due to late receipt of funds
25. Kiuru Primary School	Fencing one acre of land	-	500,000	Unspent due to late receipt of funds
31. Abwao primary school	Renovation of four classrooms	-	500,000	Unspent due to late receipt of funds
37. Kowino primary school	Fencing 1.5 acres of land	-	500,000	Unspent due to late receipt of funds
43. Migoni primary school	Construction of two classrooms with slab to completion	-	500,000	Unspent due to late receipt of funds

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46. Nyamanga Giribe primary school	Renovation of two classrooms		300,000	Unspent due to late receipt of funds
47. Nyamome primary school	Renovation of four classes	-	600,000	Unspent due to late receipt of funds
48. Nyasoko primary school	Construction of one classroom to completion	-	300,000	Unspent due to late receipt of funds
49. Obembo primary school	Completion of three classrooms started by the community	-	500,000	Unspent due to late receipt of funds
53. St Peters Nyamaraga primary	Purchase of 10,000 litres water tanks, and gutters. And construction of water tank base.	-	125,000	Unspent due to late receipt of funds
54. Dip primary school	Purchase of 1 acres of land for school expansion	-	1,000,000	Unspent due to late receipt of funds
WUOTH OGIK PRIMARY			250,000	Unspent due to late receipt of funds
Dip primary school	Construction of One model classrooms to completion	200,000	-	Unspent due to late receipt of funds
John Okwanyo Primary School	Construction of one model classrooms to completion	200,000	-	Unspent due to late receipt of funds
Milimani primary	Construction of one administration office	300,000	-	Unspent due to late receipt of funds
Ndemra Primary School	Construction of one model classrooms to completion	200,000	-	Unspent due to late receipt of funds
Oruba primary school	Construction of two classrooms with a slab to completion	1,000,000	-	Unspent due to late receipt of funds
senior chief Baraza primary school	Construction of one administration office	200,000	-	Unspent due to late receipt of funds
<b>Secondary Schools Projects</b>				
3. Malera Secondary School	Purchase of 52 siter isuzu school bus	-	7,200,000	Unspent due to late receipt of funds
4. Magoto Secondary School	Completion of laboratory of size measuring 15.95m by 10.425m	-	500,000	Unspent due to late receipt of funds
6. Nyasoko Secondary School	Construction of one administration block	-	200,000	Unspent due to late receipt of funds
10. Bishop Masaga Ogada girls Secondary	Construction of dormitory with capacity of 150 students measuring 32.625mft by 10.2m to completion	-	500,000	Unspent due to late receipt of funds
17. moi suba girls	Construction of one modern science laboratory measuring 15.95m by 10.425m	-	500,000	Unspent due to late receipt of funds
20. Magongo secondary school	Completion of laboratory of size measuring 15.95m by 10.425m	-	1,000,000	Unspent due to late receipt of funds
21. oruba mixed secondary school	Construction of one classroom with a slab	-	1,700,000	Unspent due to late receipt of funds
22. Ragana girls school	Construction of one modern science laboratory,	-	300,000	Unspent due to late receipt of funds
23. St Irenea Raha secondary school	Purchase and installation of 3000litres water tank ksh.50,000, piping and purchasing tank stand and raising it ksh.300,000	-	350,000	Unspent due to late receipt of funds
St. Peters Abwao Secondary School	Purchase of Two 10,000 litres water tanks and gutters. And construction of water tank base.	140,000	-	Unspent due to late receipt of funds

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Bishop masagaogada Girls Sec school	purchase of 52 siter issuzu FRR90 JAPAN school bus which is within government negotiated rates	3,600,000	-	Unspent due to late receipt of funds
Magongo Ribe Secondary school	Construction of dormitory	1,800,000	-	Unspent due to late receipt of funds
Masara Secondary School	Construction of Science laboratory	1,800,000	-	Unspent due to late receipt of funds
Migori township school	Construction of dormitory	1,500,000	-	Unspent due to late receipt of funds
Moi suba secondary school	Completion of Multipurpose Hall	4,000,000	-	Unspent due to late receipt of funds
Nyasoko secondary school	Construction of dormitory	330,007	-	Unspent due to late receipt of funds
Oruba mixed secondary school	Construction of one modern storey science laboratory	1,800,000	-	Unspent due to late receipt of funds
st celestino nyangudo girls school	purchase of 52 siter issuzu FRR90 JAPAN school bus which is within government negotiated rates	3,600,000	-	Unspent due to late receipt of funds
<b>Sub-Total</b>		<b>20,770,007</b>	<b>20,375,000</b>	
<b>Amounts due to other grants and other transfers</b>				
<b>security projects</b>				
2. wiga acc office	Fencing land of 100 feet by 150feet	141,227	441,227	Unspent due to late receipt of funds
3. ragana oruba ACC office	Construction of armory measuring 2.5m by 2m and reporting office measuring 3.5m by 2.5m ksh.350,000 to completion and wiring of the armory and reporting office ksh.50,000 to completion	-	400,000	Unspent due to late receipt of funds
8. oruba police post	Purchase of land 50 feet by 100 feet	-	300,000	Unspent due to late receipt of funds
9.Kopanga boarder point immigration offices	Purchase of 4 acres of land	-	1,300,000	Unspent due to late receipt of funds
11. Kopanga police post	armory measuring 2.5m by 2m and reporting office measuring 2.5m by 3m ksh.400,000 to completion	-	150,000	Unspent due to late receipt of funds
12. Piny Oyi DCC	Purchase of 4 acres of land	-	200,000	Unspent due to late receipt of funds
12. Piny Oyi DCC	Completion of extension of DCC office measuring 4m by 6m (wiring, tiling. Ceiling and plumbing five office rooms) to completion	200,000	-	Unspent due to late receipt of funds
Old Piny Oyi DCC Office	Renovation of 3 roomed office	500,000	-	Unspent due to late receipt of funds
Oruba assistant chief office	Construction of an Office measuring 20ft by 18ft	200,000	-	Unspent due to late receipt of funds
Pinyoyie DCC office.	Completion of extension of DCC office	200,000	-	Unspent due to late receipt of funds
RaganaOruba ACC Office	Construction of two Offices each measuring 12ft by 14ft with floating foundation	500,000	-	Unspent due to late receipt of funds

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Marrindi Assistant Chief Office	Purchase of Land (0.05HA) within municipality at ksh 600,000 and ksh 100,000 for cost of acquisition of land title deed.	700,000	-		Unspent due to late receipt of funds
<b>ENVIRONMENT</b>					
1. wiga girls secondary	Purchase of One 10,000 litres water tank and gutters. And construction of water tank base.	669	669		Unspent due to late receipt of funds
2. Milimani primary	Purchase of 10,000 litres water tank, gutters. And construction of water tank base.	-	124,669		Unspent due to late receipt of funds
4. Iwala secondary	Purchase of 10,000 litres water tank, and gutters. And construction of water tank base.	-	669		Unspent due to late receipt of funds
7. maseno giribe primary	Purchase of 10,000 litres water tank, and gutters. And construction of water tank base.	-	125,000		Unspent due to late receipt of funds
9. Godkwer primary	Purchase of 10,000 litres water tank, and gutters. And construction of water tank base.	-	125,000		Unspent due to late receipt of funds
10. kipasi songa primary	Purchase of 10,000 litres water tank, and gutters. And construction of water tank base.	-	125,000		Unspent due to late receipt of funds
Nyamome Mixed Secondary School	purchasing tank stand measuring 2.5m by2.5m of height 4m and raising it	130,000	-		Unspent due to late receipt of funds
Ragana Girls Secondary School	Purchase of 60 lockers and chairs	260,000	-		Unspent due to late receipt of funds
Giribe Police Post	Purchase of One 10,000 litres water tank and gutters. And construction of water tank base.	130,000	-		Unspent due to late receipt of funds
kopanga Police Post	Purchase of One 10,000 litres water tank and gutters. And construction of water tank base.	130,000	-		Unspent due to late receipt of funds
Jumbo primary	planting of Tree Nursery	70,889	-		Unspent due to late receipt of funds
<b>BURSARY</b>					
4.1 Secondary Schools	Payments of Bursary to needy Secondary Schools Students	12,980,000	-		Unspent due to late receipt of funds
4.2 Tertiary Institutions	Payments of Bursary to needy Tertiary Institutions Students	11,471,113	4,080,512		Unspent due to late receipt of funds
4.3 Social Security	payment of NHIF to 400 elderly and vulnerable	2,400,000	2,206,540		Unspent due to late receipt of funds
4.4 vocational	Payments of Bursary boda boda riders and vehicle drivers.	469,612			Unspent due to late receipt of funds
5.0 Sports	Carry out Constituency Sports Tournament	2,741,778	2,747,354		Unspent due to late receipt of funds
<b>EMERGENCY</b>					
Unallocated	To cater for any unforeseen occurrences	241	241		Unspent due to late receipt of funds
Otruba Mixed Secondary School	Construction of 3 door latrine	200,000	-		Unspent due to late receipt of funds
Ndemna Primary School	Construction of 3 door latrine	200,000	-		Unspent due to late receipt of funds
Bondo Nyamonge Mixed Secondary	Completion admin block	150,000	-		Unspent due to late receipt of funds

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Giribe Police Post	Construction of 3 door latrine	150,000	-	Unspent due to late receipt of funds
Sibuoché Mixed Secondary School	Construction of 1 door latrine	230,000	-	Unspent due to late receipt of funds
Raha Mixed Secondary School	Repair of water pump	112,207	-	Unspent due to late receipt of funds
<b>Sub-Total</b>	-	<b>34,267,734</b>	<b>12,326,882</b>	
<b>Acquisition of assets</b>				
1. Motor Vehicles	Purchase of Yamaha YBR 125C (china App by Japan).	9,743	300,000	Unspent due to late receipt of funds
2. construction of NGCDF office	Fitting of Ceiling Boards on the whole of Bondo Nyironge NG-CDF Office block to completion	1	450,001	Unspent due to late receipt of funds
<b>Sub-Total</b>		<b>9,744</b>	<b>750,001</b>	
Funds pending approval	Sale of tender	<b>1,000</b>		Unspent due to being not yet approved
<b>Grand Total</b>		<b>58,134,696</b>	<b>37,093,504</b>	

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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f 2019/20 (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost 2020/21 (Kshs)
Land	750,000	-	-	750,000
Buildings and structures	2,097,179	450,000	-	2,547,179
Transport equipment	6,379,510	-	-	6,379,510
Office equipment, furniture and fittings	568,000	-	-	568,000
ICT Equipment, Software and Other ICT Assets	20,500	-	-	20,500
Other Machinery and Equipment	76,000	290,257	-	366,257
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	<b>9,891,189</b>	<b>740,257</b>	<b>-</b>	<b>10,631,446</b>

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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2021**

PMC	Bank	Account number	Bank Balance	
			2020/21	2019/20
ABWAO PRIMARY	equity	1160279941213	2,168	669
ngochone antistock theft unit	equity	1160277299217	-	733
piny oyie subcounty	equity	1160177269425	-	581
ragana oruba ACC office	KCB	1260691586	-	292,830
wiga acc office	KCB	1260544273	-	3,575
AROMBE PRIMARY SCHOOL	Cooperative	1141751058300	1,605	505
ASSAR JOHNSON PRIMARY	equity	1160279759974	3,135	10,640
Barasengo primary School	equity	1160277146690	-	1,274
BISHOP MASAGA OGADA	Co-operative	1141482305800	49,755	348,355
Bishop Okinda secondary	kcb	1257933523	-	2,947
Bondo secondary school	Equity	1160277307233	-	3,845
Bondo primary school	equity	1160277230646	-	3,070
BONDO NYIRONGE PRIMARY	equity	1160277230646	6,252	
Boya Primary School	kcb	1259011429	-	669
Chamabare Primary School	equity	1160277419089	-	785
CONSTITUENCY SPORTS	equity	1160277356564	1,303	
DIP PRIMARY	equity	1160280263301	451,170	775
Giribe Maseno Primary School	equity	1160277417709	-	8,717
GIRIBE POLICE	equity	1160280596458	3,070	-
GODKWER PRIMARY	Kcb	1255391820	1,646	1,775
JOHN OKWANYO PRIMARY	equity	1160280924158	200,800	-
jumbo primary school	kcb	1268204137	1,279	-
kasigra primary school	Equity	1160277112544	-	1,715
KIKONGE PRIMARY	KCB	1259074366	2,423	1,675
KIPASI SONGA PRIMARY	Cooperative	1141751063200	1,575	6,575
KITABAYE PRIMARY SCHOOL	equity	1160279869687	3,875	14,880
Kitabaye secondary school	kcb	1257701673	-	17,469
KOKENDI PRIMARY	Cooperative	114175120390	1,675	1,475

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		0		
KOPAGA BOARDER POINNT	KCB	1274455928	1,137	547,795
KOPANGA POLICE POST	equity	116027716841 6	2,521	-
KOSEGE PRIMARY	equity	116027741435 4	6,065	85
KOWINO PRIMARY	equity	116027741435 4	6,065	85
KOWITI MEMORIAL PRIMARY	equity	116027746026 3	38,708	38,208
Lela primary school	equity	116027986140 5	-	4,820
Lwala primary school	equity	116027986487 7	-	16,700
Iwala secondary	kcb	1257446576	1,874	-
MACHICHA PRIMARY SCHOOL	kcb	1257166980	3,023	-
Machicha Secondary School	kcb	1257166980	-	3,275
Magacha primary school	equity	116027986199 4	-	99,460
Magongo secondary school	Equity	116027741694 9	-	350
MAGONGO PRIMARY	equity	116027741694 9	250	350
MAGONGO RIBE PRIMARY	equity	116027741694 9	250	350
MAGONGO RIBE SEC	equity	116027715175 5	6,405	
Magoto Primary School	Cooperative	114175113260 0	-	1,975
Magoto Secondary School	Cooperative	114148195950 2		14,395
MALERA PRIMARY SCHOOL	equity	116028076889 1	1,470	
MALERA SECONDARY	equity	116027712191 0	4,075	5,850
Mancha primary school	Cooperative	113907710020 0		1,140
MANCHA PRIMARY SCHOOL	kcb	1269396919	1,523	500
Marabiko Primary School	Cooperative	114120264860 0		461
Masara primary school	Cooperative	114175119330 0		600,655
masara police post	kcb	1260585034		7,179
MASARA SECONDARY	equity	116027731452 8	1,845	885
MASENO GIRIE PRIMARY	equity	116027741770 9	418	8,717
MIGORI PRIMARY SCHOOL	equity	116027741407 1	1,650	200,930
MIGORI TOWNSHIP SEC	equity	116027731454 7	14,140	16,215
MOI SUBA GIRLS	equity	116027976099	635	237,920

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		4		
MUBACHI PRIMARY	equity	1160279764837	169,248	19,760
NDEMRA PRIMARY	equity	1160280531905	130	
Ndonyo primary school	equity	1160277427258		428,870
NYAHERA PRIMARY SCHOOL	equity	1160280787904	80	
NYAILINGA PRIMARY	Cooperative	1141048593601	775	175
NYAMAGA GIRIE PRIMARY	equity	1160280823430	396,057	
Nyamanga Giribe primary school	kcb	1175315788		354,705
Nyamanga Giribe primary school	Cooperative	1134202885300		360
NYAMBECHÉ PRIMARY	kcb	1259444007	2,523	
Nyambeche Primary School	kcb	1259444007		1,775
Nyambeche Primary School	Cooperative	1141202276100		1,360
NYAMBONA PRIMARY	equity	1160277202552	550.	330
Nyambona Primary School	equity	1160277202552		
Nyamilu Primary School	Kcb	1257377388		795
NYAMOME MIXED	equity	1160277332396	264,341	2,021
NYAMOME PRIMARY	equity	1160280127440	301,400	
Nyangubo Girls Secondary School	Equity	1160277203961		10,013
Nyangubo Primary School	equity	1160277120172		17,310
NYANKO PRIMARY	kcb	1261119649	867	1,669
NYASOKO MIXED	kcb	1257677357	2,171	
NYASOKO PRIMARY	equity	1160279867254	1,247.50	27,240
Nyasoko Secondary School	kcb	1257677357		297,395
OBEMBO PRIMARY	Cooperative	1141751059601	201,795	795
OLD PINY OYIE DCC OFFICE	equity	1160281011921	500,000	
Ore primary School	equity	1160277420334		119,965
ORUBA KEYO PRIMARY	equity	1160277127449	2,055.	615
ORUBA MIXED SEC	equity	1160277408977	902,502	1,615
oruba police post	cooperative	1134751293500		975
ORUBA PRIMARY	KCB	1259352765	401,946	530,849

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PAWNDENGE PRIMARY	equity	116028076847 0	80	
Piny oyie police station	equity	116027733279 1		305
Piny Oyie DCC	equity	116027730583 4		52,430
ragana ap post	KCB	1260910261		2,255
RAGANA GIRLS	Cooperative	114175131180 0	3,130	2,130
RAGANA POLICE POST	equity	116027986387 4	880	
RAHA PRIMARY	equity	116027741437 5	1,405	1,305
RAMOYA MARANATHA MIXED	equity	116027723552 3	17,805	
RAMOYA MARANATHA PRIM	equity	116027723650 9	1,565	205,745
senior chief baraza primary	kcb	1272899691	3,131	
Sibuoche primary school	equity	116027730571 4		1,187
Sibuoche Mixed Secondary School	Equity	116027730571 4		1,187
Sindianya Primary School	Cooperative	114175105810 0		22,275
St Irenes Raha secondary school	Equity	116027740776 7		1,937
ST CATHERINE KIORU PRIMARY	equity	116026842040 3	50	
ST CELESTINO NYANGUBO SEC	equity	116027720396 1	1,473	
ST ERINE RAHA SECO	equity	116027740776 7	1,837	
St Joseph Mariba primary school	equity	116027741733 4		
ST JOSEPH MARIBA PRIMARY	equity	116027741733 4	9,516	13,296
ST PETEER NYAMARAGA PRIM	kcb	1260925668	2,701	
ST PETER ABWAO SEC	kcb	1259011429	112,917	
st peters nyamaraga primary	kcb	1260925668		675
Suna West NGCDF office	equity	116026102216 4		105,509
WIGA GIRLS SECONDARY	Cooperative	114175109550 0	3,610	12,210
Wiga Girls Secondary School	Cooperative	114175109550 0		
WUOTH OGIK PRIMARY	equity	116028048441 2	1,103,110	
			<b>2,666,092</b>	<b>4,774,872</b>

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	Focal person to resolve issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Inaccurate comparative information and figures. The comparative information and figures for 2016/2017 shown in the financial statement for the year ended 30 <sup>th</sup> June 2018 differs with the audited figures in the financial statements for 2016/2017. Consequently, the completeness and accuracy of the comparative figures for 2016/2017 and the opening balances of assets and liabilities for the year ended 30 June 2018 could not be ascertained.	The financial statements was amended and copy sent to Kenya national offices Kisumu	Funds account manager	resolved	resolved
2	Differences between the financial statements and the ledgers. The amounts reported in the statements of receipts and payments differs with the ledgers. Consequently the completeness and accuracy of the consequently the completeness and accuracy of	The financial statements was amended and copy sent to Kenya national offices Kisumu	Funds account manager	resolved	resolved

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

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

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

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	during the year under review. However, these casuals were engaged un-procedurally and the recruitment records and document supporting the wages paid for these officers were not provided for audit review. Consequently, the validity and completeness of the expenditure incurred could not be ascertained				
8	<p>The summary statement of appropriation.</p> <p>A review of the summary statement of appropriation for recurrent and development combined revealed the following anomalies.</p> <p>1) The summary statement of appropriation reflects the original budget figure of ksh 86,810,345. However, the original budget as per the national government constituencies development fund board documents provided for audit review reflects an amount of ksh. 64,495,467 translating to an unexplained and un-reconciled difference of ksh. 22,314,878.</p> <p>2) The summary statement of</p>	<p>Responses for the issues were submitted to the auditor for review later</p>	<p>Funds account manager</p>	<p>Resolving ongoing</p>	<p>End of the year 2020</p>

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

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

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2.0	<p>Kshs.17,700,000.For the sampled security projects namely: Piny Oyie police station, Piny Oyie police staff houses and Deputy County Commissioners office, the management did not produce tender evaluation reports as required under section 80{4}of the Public Procurement and Assets Disposal Act,2015.Further,the contract for the construction of Piny Oyie police staff houses was awarded to a contractor without being advertised as required under Section 96{1} of the same act. Consequently, the value for money and regularity of the expenditure incurred on security projects could not be ascertained</p> <p>Bursary Funds Disbursements. Examination of sampled bursary forms application revealed that applicants failed to attach key</p>	<p>The documents requested by auditors, was later provided to the auditor for review.</p>	Funds account manager	Still under review	End of the year 2020.

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>documentation such as a copy of the student identity card, fee statement balance, and admission letter. it was further noted that the bursary subcommittee failed to give remarks on the status of the applicant as required under Section 31{2} of National Government Constituencies Development Fund Act, 2015.</p> <p>A review of the bursary payments made to Magongo Ribe Secondary School revealed that an amount of Kshs.630,000 was disbursed. However, the acknowledgement from the school confirmed that the institution had received only Kshs.490,000 leading to a difference of Kshs. 140,000, which was not accounted for</p>				
3.0	<p>Use of Goods and Services. 3.1 Procurement of Strategic Plan. Included in the use of goods and services expenditure of Kshs.7,926,624 are other</p>	<p>The documents requested by auditors, was later provided to the auditor for review.</p>	<p>Funds account manager</p>	<p>resolved</p>	<p>resolved.</p>

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

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

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