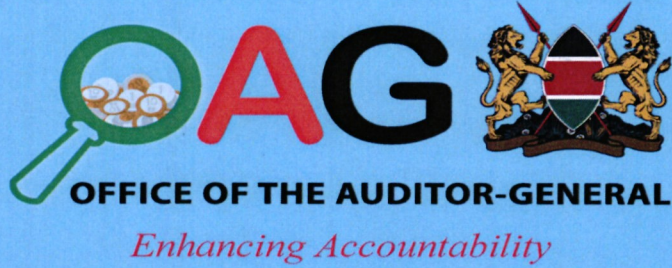


REPUBLIC OF KENYA



REPORT

PARLIAMENT
OF KENYA
LIBRARY

OF

THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY

DATE: 06 AUG 2023

DAY:

TUESDAY

ON

TABLED
BY:

Hon Owen Baya, MP
Deputy leader, majority

PRESENT
THE TABLE:

Anne Shubuto

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – ALEGO USONGA
CONSTITUENCY**

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



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
07 JUN 2023
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ALEGO USONGA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

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

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

THE NATIONAL ASSEMBLY	
DATE: 06 AUG 2023	GMV
TABLED BY:	
CLERK-AT THE TABLE:	

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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
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 Alego Usonga 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

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

No	Designation	Name
1.	A.I.E holder	Philip Odida
2.	Sub-County Accountant	Tonny Griffins Oringo
3.	Chairman NGCDFC	Nicholas Odera Sumba
4.	Member NGCDFC	Charles Oriwa

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Alego Usonga 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) Alego Usonga Constituency NGCDF Headquarters

P.O. Box 34-40600
NGCDF Complex Building/House/Plaza
Rabango Avenue/Road/Highway
Nairobi, KENYA

(f) Alego Usonga Constituency NGCDF Contacts

Telephone: (254) 0727747998
E-mail: cdfalegousonga@ngcdf.go.ke
Website: www.go.ke

(g) Alego Usonga Constituency NGCDF Bankers

Equity Bank of Kenya
Branch: Siaya
P.o Box 253-40600
Siaya, Kenya

(h) Independent Auditors

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

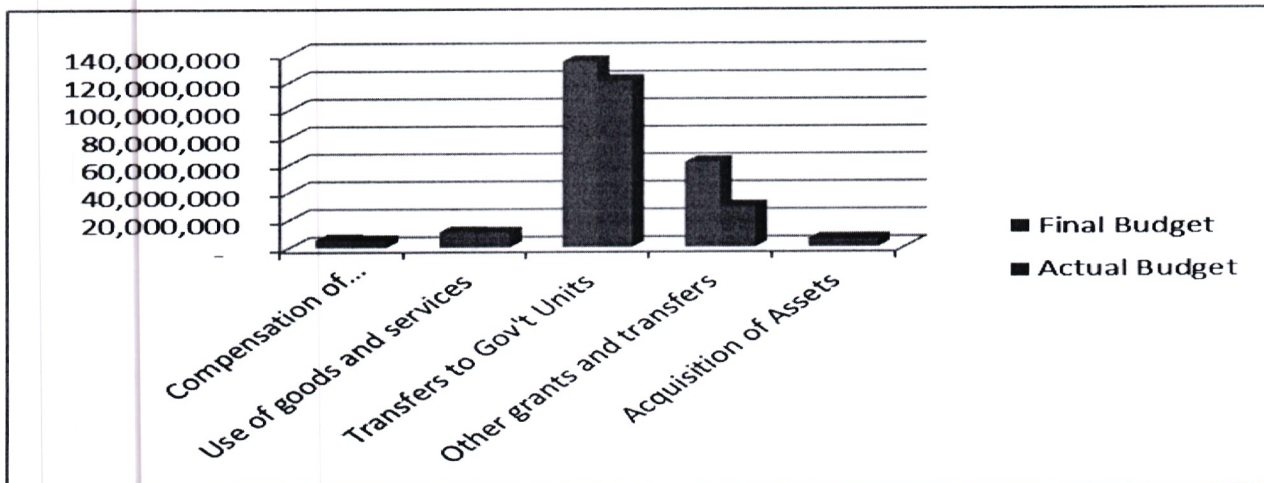
(i) Principal Legal Adviser

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

II. NG-CDFC Chairman’s Report



In the financial year 2021/2022 NG-CDF Alego Usonga had a budget of Kshs. 137,088,879. The constituency however, received the whole funding and additional funding of Kshs. 45, 088,879 relating to FY 2020/2021. Alego Usonga Constituency had cashbook balance brought forward of Kshs 5,451085 making our actual revenue for the year to Kshs. 187,628,843. The Constituency managed to prudently utilize Kshs. 160,738,036 within the financial year leaving a cashbook closing balance of Kshs. 26,890,807. Our revenue disbursed from the board was 100% and we commend the NG-CDF Board for realising the funds on time to enable execution of our budget. However, the constituency’s budget utilization stands at 85.7% for the year under review. General budget performance was good.



Budget utilization against funding per sector.

Achievements

Through our project implementation, we made tremendous and significant contributions to the constituency. We were successful in reducing teenage pregnancies, early marriages and drug abuse among school going children by ensuring children were kept in school through provision of educational bursaries to needy students and offering of counselling sessions in our public institutions.

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Development of infrastructure in public institutions was our major achievement as students were kept in conducive and favourable environment for learning. We managed to fence 11 institutions, renovated 53 classrooms, and constructed 52 classrooms, and 10 administration blocks in public institutions across the constituency. One of the best practice has been done and completed project is Karapul Primary School which is comprising of 16 no. Classrooms under Administration block which contains Headteachers' Office, Deputy Headteachers' Office, Senior Teachers' Office, Examination store and Toilets. This was as a result of good cooperation between Project Management Committee and NGCDF Office, with full support from Member of Parliament and NGCDF.

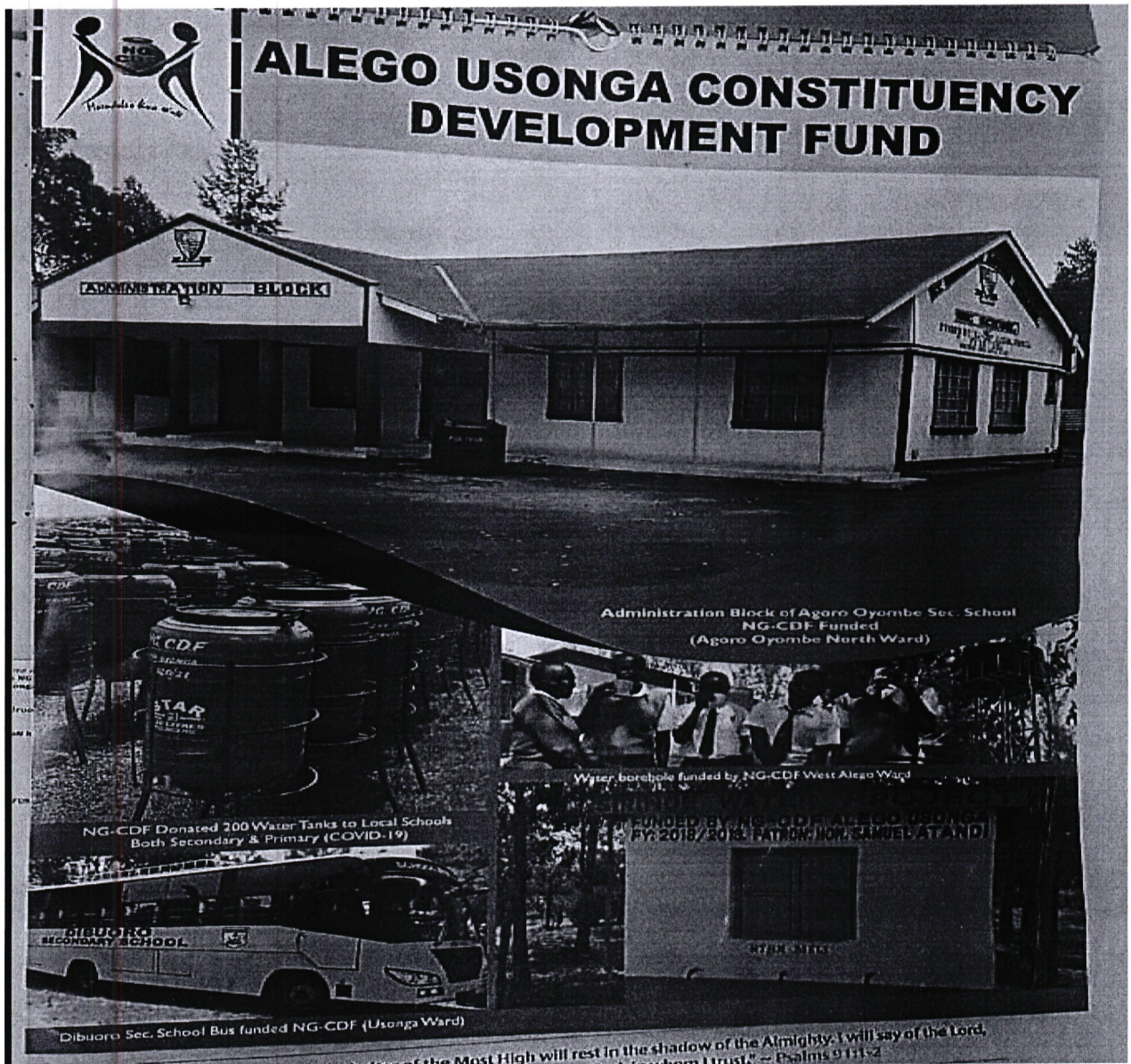
On matters security, we constructed to completion 6 chief's camps at Komolo, Kowet Chief Camp and Umala in North Alego, Bar Ogongo Chiefs Camp in South East, Kochieng B Assistant Chiefs Office and Rabar in Central Alego and 5 police posts at Ting Wan'gi Police post, Siaya AP Line, Siaya Police Station, Kowet Police Station, Nyadorera Police Post in remote unsecure areas to restore constituency's security.

On Environment we've provided Sanitation Project (4 no door pit Latrin) at Bar kagwanda Primary School and 4 NO. Door pit Latrine to serve AP Camp at Siaya Police line which is catering for over 100 Police households.

Below are a few projects Alego Usonga NGCDF takes pride of;



Alego Usonga flagship programme at Karapul Primary School.





Emerging issues

Flooding in some parts of the Constituency particularly Usonga ward made implementation of projects difficult during rainy seasons causing delay in budget execution. Not all PMC's were fully sensitized on their duties during and after projects implementation due to inadequate capacity building funding. The large size of the constituency also affected equitable distribution of projects.

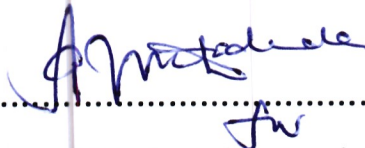
Implementation challenges

- a. Lack of enough Capacity building and Training by the PMC.
- b. Lack of sufficient Funds to undertake projects to Completion
- c. Vastness of the Constituency thus hindering full implementation of the Projects.
- d. Lack of Enough qualified Personnel to supervise the Projects.
- e. Increase in Cost of Building Materials causing variation in Prices.
- f. High Demand of Funds by the Schools due to Inadequacy of infrastructure.
- g. Lack of Enough Materials in terms of movement from one location to another
- h. Lack of Constituency Vehicle to Aid in Supervision of Projects.

Recommendations

We recommend increase in revenue allocation to give room for equal distribution across the constituency. Timely disbursements of funds from the board are encouraged to ensure timely implementation of the projects thus value for money will be realized.

The Constituency observed key corporate governance principles in ensuring efficiency, effectiveness, responsiveness and accountability of public funds.



.....
Name: **Nicholas Odera Sumba**
CHAIRMAN NGCDF COMMITTEE



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

Introduction

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

The key development objectives of *Alego Usonga Constituency 2018-2023* plan are to:

- 1) To improve Education outcome at Primary and Secondary levels
- 2) To promote and Advocate for a clean and sustainable environment in the constituency
- 3) To promote and enhance security for all the residents
- 4) To empower the Youths through participation insports activities

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	Constructed a total of 57 Classrooms both in Primary and Secondary Schools	In FY 21/22 - we increased the number of classrooms from 46 last F/Y to 103 this year in primary schools and from 5 Last F/Y to 7 This year in secondary schools 2 Administration block for Last F/Y, 1 Bus for Last F/Y and 1 for This F/Y

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				<p>Projects, Fencing projects from 5 Last F/Y to 11 Fencing Projects This F/Y in primary schools/ institutions within Alego Usonga Constituency.</p> <p>- Bursary to needy beneficiaries at all levels.</p>
			<p>A total of 5500 needy students were Bursary for beneficiaries at secondary, tertiary and special learning institutions.</p>	
Security	To enhance security within the constituency by improving public administration and governance	The Alego Usonga NG-CDF has constructed many chiefs' offices, and police post	Construction of 2 chief camps and police posts	Construction of 2 chiefs camps and Reno0vation of 1 Police station.
Environment	To provide conducive environment with enough water, Proper sanitation and food .	The Alego Usonga NGCDF Constructed to Completion of Pit Latrine (4-Door)	Provision of Facility for Sanitation.	Constructed one block of 4 door pit latrines with one door catering for PLWD at Bar Kagwanda primary .
Sports	To nurture and develop identified sport and culture talents in the constituency.	<ol style="list-style-type: none"> 1. Establish Alego Usonga sport and culture kitty. 2. Issuing of sports and culture award to winners. 	Provision of sports equipment to 5 local teams within constituency	Provided sporting and sports equipment to 5 local teams within the constituency.
Emergency	Allocating emergency funds every year to cater for unforeseen circumstances.	The office has been in a position to assist the affected schools.	Acting upon unbudgeted and unforeseen calamities that occur in public entities	Constructed 11 blocks of 4 door pit Latrines All in Primary Schools.

Environmental and Sustainability Reporting Alego Usonga 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 Alego Usonga NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- *NG-CDF staff Have at least one day in FY to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.*

3. Employee welfare

We invest in providing the best working environment for our employees. Alego Usonga 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 Alego Usonga constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

Alego Usonga NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Alego Usonga 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

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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.

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



.....
Name

FAM: Philip Odida



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

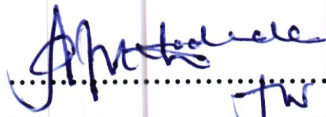
The Accounting Officer in charge of the NGCDF- Alego Usonga Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting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

***Alego Usonga Constituency
National Government Constituencies Development Fund (NGCDF)
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The Accounting Officer in charge of the NGCDF Alego Usonga Constituency confirms that the *constituency* has complied fully with applicable Government Regulations 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 NGCDF Alego Usonga 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- Alego Usonga Constituency financial statements were approved and signed by the Accounting Officer on _____ 2022.



Name: Nicholas Odera Sumba
Chairman – NGCDF Committee

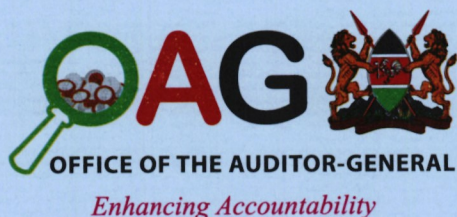


Name: Philip Odida
Finance Account Manager



REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund-Alego Usonga Constituency set out on pages 1 to 53,

which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

1.1 Variances between Comparative Balances for 2021/2022 and the Audited Balances for 2020/2021 Financial Year

Review of the financial statements revealed inconsistencies between the balances in the 2021/2022 opening/comparative balances and the audited balances for 2020/2021 as detailed below.

Item	Reference	Audited Financial Statements Closing Balance in 2020-2021 (Kshs)	Opening Balance (2021/2022) Kshs.	Variance-Kshs.
Cash and cash equivalent at start of the year	Statement of cash flows	3,495,521	4,659,121	(1,163,600)
Decrease/increase in accounts receivables	Statement of cash flows	1,163,600	38,500	1,125,100
Net cash from operating activities	Statement of cash flows	7,829,604	6,666,004	1,163,600
Cash equivalent at the end of the year	Statement of cash flows	5,412,585	5,451,085	38,500
Use of goods and service	Note 5	351,384	2,351,384	(2,000,000)

Item	Reference	Audited Financial Statements Closing Balance in 2020-2021 (Kshs)	Opening Balance (2021/2022) Kshs.	Variance-Kshs.
Committee expenses	Note 5	6,480,580	6,664,150	(183,570)
Amount due to other grants other transfers	Note 17.3	32,250,576	30,250,576	2,000,000
Acquisitions of assets	Note 8	5,912,540	-	5,912,540
Balance brought forward	Note 13	4,697,621	4,659,121	38,500

1.2 Variances between the Statement of Cash Flows and the Statement of Financial Position

The statement of cash flows reflects cash and cash equivalents balance of Kshs.26,890,807 as at 30 June, 2022 while the statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.26,852,307 resulting in an unexplained variance of Kshs.38,500.

Similarly, the statement of cash flows as at 30 June, 2021 reflects cash and cash equivalents balance of Kshs.5,451, 085 while the statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.5,412,585 resulting to an unexplained variance of Kshs.38,500.

1.3 Inaccuracies in the Statement of Cash Flows

Recasting of the statement of cashflows revealed the following inaccuracies;

Item	Reported Balance (Kshs)	Recomputed balance (Kshs)	Difference (Kshs)
Net cash flow from operating activities (2020/2021)	6,666,004	6,704,504	(38,500)
Net cash flow from operating activities (2021/2022)	21,439,722	21,478,822	(39,100)
Net increase in cash and cash equivalent (2020/2021)	753,464	791,964	(38,500)
Use of goods and services (2020/2021)	10,801,661	10,753,702	47,959

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Stale Cheques

The statement of receipts and payments reflects use of goods and services and other grants and transfers amounts of Kshs.55,864,444 and as disclosed in Note 7 to the financial statements. This amount includes stale cheques totalling Kshs.96,500 while the expenditure on use of goods and services as also disclosed in Note 5 totalling to Kshs.8,765,417 includes stale cheques totalling Kshs.75,450 which had not been reversed back in the cash book.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.64,629,861 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 - Alego Usonga 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 that the Fund expended Kshs.160,738,036 against an approved expenditure budget of Kshs.189,790,343 resulting to an under expenditure of Kshs.29,052,307 or 15.3% of the budget.

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

2. Unresolved Prior Year Matters

In the audit report for the previous year several issues were reported under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources. However, the matters raised remained unresolved as at 30 June, 2022.

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

1. Payment of Allowances without Charging Income Tax

The statement of receipts and payments reflects use of goods and services amount of Kshs.8,765,417 as disclosed in Note 5 to the financial statements. The expenditure includes an amount of Kshs.4,824,100 paid to Constituency Development Fund Committee members as allowances. However, PAYE on the allowances paid was not deducted and remitted to Kenya Revenue Authority. This contravened Section 3(2)(ii) of the Income tax Act cap 470 revised 2021 which states that subject to this Act, income upon which tax is chargeable under this Act is income in respect of gains or profits from employment or services rendered.

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

2. Payment for Incomplete and Sub-Standard Works

The statement of receipts and payments reflects and Note 6 to the financial statements reflects transfers to other government units amount of Kshs.92,798,478 in respect of transfers to other Government units and as disclosed in Note 6 to the financial statements. The amount includes Kshs.19,395,285 disbursed to fourteen education institutions for renovation of twenty-seven (27) classrooms and fencing of one school compound. However, Physical inspection of the projects in March, 2023, revealed poor workmanship with floors having cracks after completion, some window panes missing, door and window hinges poorly fitted, corridors had deep potholes, paint on the sidewalls falling off and projects not branded.

In addition, included in the expenditure is an amount of Kshs.26,679,706 disbursed to various education institution projects for construction and renovation of nine (9) class rooms. However, review of the procurement documents revealed that contractors awarded the tenders did not have valid tax compliance certificates.

In the circumstances, value for money on the funds incurred on these projects may not have been realized.

3. Vandalized Tractors

Annex 4 to the financial statements reflects fixed assets balance of Kshs.51,281,256 in respect of fixed assets. However, three (3) tractors had been abandoned at the former Municipal Council of Siaya's premises and were heavily vandalized and their value could not be determined.

In the circumstances, the value for money on the funds used to procure the tractors could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of its services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund or 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 Fund's 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 was 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 considered 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 controls 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Fund's policies and procedures may deteriorate.

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

- Identified and assessed 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 obtained 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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

04 July, 2023

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

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

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers from NGCDF Board	1	182,177,758	172,367,724
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		182,177,758	172,367,724
Payments			
Compensation of employees	4	3,309,697	4,731,596
Use of goods and services	5	8,765,417	10,801,661
Transfers to Other Government Units	6	92,798,478	120,836,665
Other grants and transfers	7	55,864,444	29,331,798
Acquisition of Assets	8	-	5,912,540
Other Payments	9	-	-
TOTAL PAYMENTS		160,738,036	171,614,260
SURPLUS/DEFICIT		21,439,722	753,464

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

The Constituency financial statements were approved on 30-06-2022 and signed by:

Fund Account Manager

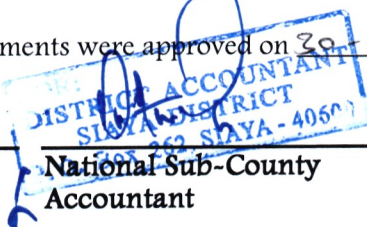
Name: Philip Odida

National Sub-County Accountant

Name: Oringo T. Griffins
ICPAK M/No: 6191

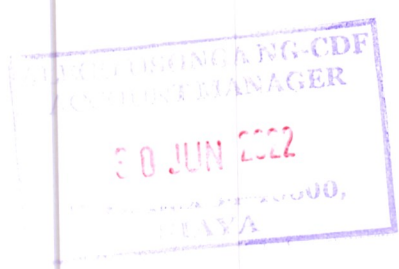
Chairman NG-CDF Committee

Name: Nicholas Odera Sumba



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

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

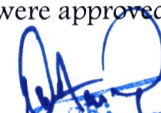
	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	26,852,307	5,412,585
Cash Balances (Cash at Hand)	10B	-	-
Total Cash and Cash Equivalents		26,852,307	5,412,585
Accounts Receivable			
Outstanding Imprests	11	38,500	38,500
Total Financial Assets		26,890,807	5,451,085
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		26,890,807	5,451,085
Net Financial Assets			
Represented By			
Fund Balance B/Fwd	13	5,451,085	4,697,621
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		21,439,722	753,464
Net Financial Position		26,890,807	5,451,085

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

The Constituency financial statements were approved on 30-06 2022 and signed by:


Fund Account Manager

Name: Philip Odida


National Sub-County Accountant

Name: Oringo T. Griffins
 ICPAK M/No: 6191


Chairman NG-CDF Committee

Name: Nicholas Odera Sumba

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

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

	Notes	2021 - 2022	2020 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	182,177,758	172,367,724
Other Receipts	3	-	-
Total Receipts		182,177,758	172,367,724
Payments			
Compensation Of Employees	4	3,309,697	4,731,596
Use Of Goods and Services	5	8,765,417	10,801,661
Transfers To Other Government Units	6	92,798,478	120,836,665
Other Grants and Transfers	7	55,864,444	29,331,798
Other Payments	9	-	-
Total Payments		160,738,036	165,701,720
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	38,500	38,500
Increase/(Decrease) In Accounts Payable	16	-	-
Prior Year Adjustments	14	-	-
Net Cash Flow from Operating Activities		21,439,722	6,666,004
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	-	(5,912,540)
Net Cash Flows from Investing Activities		-	(5,912,540)
Net Increase In Cash And Cash Equivalent		21,439,722	753,464
Cash & Cash Equivalent At Start Of The Year	10	5,451,085	4,697,621
Cash & Cash Equivalent At End Of The Year	10	26,890,807	5,451,085

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


The Constituency financial statements were approved on 30th June 2022 and signed by:


 Fund Account Manager

Name: Philip Odida


 National Sub-County Accountant

Name: Oringo T. Griffins
 ICPAK M/No: 6191


 Chairman NG-CDF Committee

Name: Nicholas Odera Sumba

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

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

Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	a	2021/2022	b	Previous Years' Outstanding disbursements				
Receipts								
Transfers From NGCDF Board			Opening Balance (C/Bk) and AIA	Kshs	189,790,343	187,590,343	2,200,000	98.8%
Proceeds From Sale of Assets					0	-	-	0.0%
Other Receipts					0	-	-	0.0%
Totals		137,088,879	5,412,585	47,288,879	189,790,343	187,590,343	2,200,000	98.8%
Payments								
Compensation Of Employees		5,219,557	723,528	-	5,943,085	3,309,697	2,633,388	55.7%
Use Of Goods and Services		6,518,443	1,178,211	1,134,673	8,831,327	8,765,417	65,910	99.3%
Transfers To Other Government Units		79,698,509	6,430	13,703,630	93,408,569	92,798,478	610,091	99.3%
Other Grants and Transfers		45,652,370		30,250,576	75,902,946	55,864,444	20,038,502	73.6%
Acquisition Of Assets					0	-	-	0.0%
Other Payments		0	3,504,416		3,504,416	-	3,504,416	0.0%
Funds Pending Approval**				2,200,000	2,200,000	-	2,200,000	
Totals		137,088,879	5,412,585	47,288,879	189,790,343	160,738,036	29,052,307	84.7%

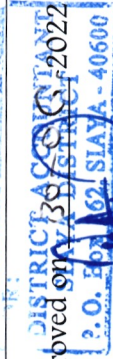
***Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.
Explanatory Notes .*

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

- (a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]
- (b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]
- (Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	29,090,807
Less undisbursed funds receivable from the Board as at 30 th June 2022	2,200,000
Add Accounts payable	26,890,807
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	38500
Cash and Cash Equivalents at the end of the FY 2021/2022	0
	26,852,307

The Constituency financial statements were approved on 30th June 2022 and signed by:



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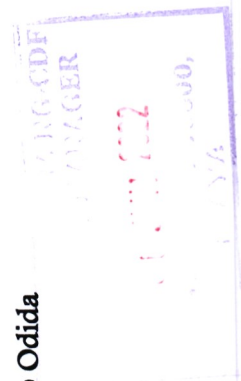
National Sub-County Accountant

Chairman NG-CDF Committee

**Name: Oringo T. Griffins
ICPAK M/No: 6191**

Name: Nicholas Odera Sumba

Name: Philip Odida



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

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

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,219,557	723,528		5,943,085	3,391,947	2,551,138
1.2 Committee allowances	1,700,000	-	-	1,700,000	1,700,000	-
1.3 Use of goods and services	1,280,776	-	576,000	1,856,776	1,856,776	-
2.0 Monitoring and evaluation						
2.1 Capacity building	1,000,000	-	-	1,000,000	1,000,000	-
2.2 Committee allowances	1,500,000	636,000	558,674	2,694,674	2,694,674	-
2.3 Use of goods and services	1,037,667	542,211	-	1,579,878	1,513,968	65,910
3.0 Emergency						
3.1 Primary Schools	7,192,207	6,430	-	7,198,637	7,192,207	6,430
3.2 Secondary schools	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
4.0 Bursary and Social Security						
4.1 Secondary Schools	25,224,394		21,788,382	47,012,776	32,938,271	14,074,505
4.2 Tertiary Institutions	7,000,000		7,721,818	14,721,818	10,682,000	4,039,818
4.3 Special Needs	3,000,000			3,000,000	1,000,000	2,000,000

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.4 Universities	-	-	-	-	-	-
4.5 Social Security	-	-	-	-	-	-
5.0 Sports						
5.1 Constituency Sports			733,946	733,946	733,946	(0)
5.2						
5.3						
6.0 Environment						
6.1 Bar Kagwanda primary school	600,000	-	-	600,000	600,000	-
6.2						
6.3						
7.0 Primary Schools Projects (List all the Projects)						
7.1 Nyajuok primary school	789,405	-	-	789,405	789,405	-
7.2 Nyajuok primary school	1,497,961	-	-	1,497,961	1,497,961	-
7.3 Ng'ya Mixed primary school	1,993,294	-	-	1,993,294	1,993,294	-
7.4 Barding primary school	312,000	-	-	312,000	312,000	-
7.5 Bar Olengo primary school	1,100,000	-	-	1,100,000	1,100,000	-
7.6 Bar Olengo primary school	600,288	-	-	600,288	600,288	-
7.7 Nyangoma primary school	60,000	-	-	60,000	60,000	-
7.8 Ndisi primary school	1,300,000	-	-	1,300,000	1,300,000	-
7.9 Bar Agulu primary school	1,202,432	-	-	1,202,432	1,202,432	-
8.0 Ochilo primary school	1,206,158	-	-	1,206,158	1,206,158	-

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

Programme/Sub-programme	Original Budget		Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
	2021/2022	2021/2022	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.1 Thim Rakak primary school	1,078,944	1,078,944	-	-	1,078,944	1,078,944	-
8.2 Pap Oriang' primary school	1,000,000	1,000,000	-	-	1,000,000	1,000,000	-
8.3 Asere primary school	1,200,000	1,200,000	-	-	1,200,000	1,200,000	-
8.4 Usingo primary school	1,250,713	1,250,713	-	-	1,250,713	1,250,713	-
8.5 Nyalwanga primary school	437,932	437,932	-	-	437,932	437,932	-
8.6 Nyalwanga primary school	76,580	76,580	-	-	76,580	76,580	-
8.7 Sidok primary School	1,300,000	1,300,000	-	-	1,300,000	1,300,000	-
8.8 Sidok primary School	90,000	90,000	-	-	90,000	90,000	-
8.9 Wang Chieng primary	721,633	721,633	-	-	721,633	721,633	-
9.0 Misori 'K' primary school	1,300,000	1,300,000	-	-	1,300,000	1,300,000	-
9.1 Misori 'K' primary school	200,000	200,000	-	-	200,000	200,000	-
9.3 Sudhe primary school	1,400,682	1,400,682	-	-	1,400,682	1,400,682	-
9.4 Nyagwela Primary school	312,000	312,000	-	-	312,000	312,000	-
9.5 Nyagwela Primary school	156,000	156,000	-	-	156,000	156,000	-
9.6 Kalkada Primary school	1,206,946	1,206,946	-	-	1,206,946	1,206,946	-
9.7 Malomba Primary school	243,600	243,600	-	-	243,600	243,600	-
9.8 Hawinga primary school	1,203,827	1,203,827	-	-	1,203,827	1,203,827	-
9.9 Mahola primary school	600,000	600,000	-	-	600,000	600,000	-
10.0 Bukhoba primary school	300,000	300,000	-	-	300,000	300,000	-
10.1 Kabura primary school	1,215,746	1,215,746	-	-	1,215,746	1,215,746	-
10.2 Mbaga mixed Primary School	1,007,877	1,007,877	-	-	1,007,877	1,007,877	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and ALA	Previous Years' Outstanding Disbursements			
10.3 Aluny primary school	715,290	-	-	715,290	715,290	-
10.4 Got Oyenga primary school	1,187,800	-	-	1,187,800	1,187,800	-
10.5 Yogo primary school	1,321,118	-	-	1,321,118	1,321,118	-
10.6 Gombe Komolo primary school	1,028,877	-	-	1,028,877	1,028,877	-
10.7 Umala Primary School	1,000,000	-	-	1,000,000	1,000,000	-
10.8 Agoro Oyombe Primary School	1,356,880	-	-	1,356,880	1,356,880	-
10.9 Nyakongo Kokang' Primary school	1,401,650	-	-	1,401,650	1,401,650	-
10.10 Lwala Kaor Primary School	87,202	-	-	87,202	87,202	-
10.11 Lwala Kaor Primary School	1,200,653	-	-	1,200,653	1,200,653	-
10.12 Karapul Primary School	13,980,192	-	-	13,980,192	13,980,192	-
10.13 Agage Primary school	1,232,565	-	-	1,232,565	1,232,565	-
10.14 Nyandiwa Primary School	703,911	-	-	703,911	703,911	-
10.15 Awelo primary School	1,150,131	-	-	1,150,131	1,150,131	-
10.16 Madede Primary School	1,231,888	-	-	1,231,888	1,231,888	-
10.17 Urim Primary School	1,300,000	-	-	1,300,000	1,300,000	-
10.18 Pal Pal Primary School	286,717	-	-	286,717	286,717	-
10.19 Boro Primary school	1,292,893	-	-	1,292,893	1,292,893	-
10.20 Liganwa primary school	28,115	-	-	28,115	28,115	-
10.21 Liganwa primary school	1,515,212	-	-	1,515,212	1,515,212	-
10.22 Segere Primary School	1,300,412	-	-	1,300,412	1,300,412	-
10.23 Agulu Primary School	2,531,216	-	-	2,531,216	2,531,216	-

**Alego Usonga Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements			
10.24 Kochieng Primary School	1,300,000	-	-	1,300,000	1,300,000	-
10.25 Aduwa Primary school	1,300,000	-	-	1,300,000	1,300,000	-
10.26 Osoro Primary School	1,233,060	-	-	1,233,060	1,233,060	-
10.27 Nyandheho Primary School	1,452,707	-	-	1,452,707	1,452,707	-
10.28 Dibuoro Primary School	1,400,000	-	-	1,400,000	1,400,000	-
10.29 Nyambare Primary School	1,400,000	-	-	1,400,000	1,400,000	-
10.30 Agulu Primary School	-	-	610,060	610,060	-	610,060
10.31 Nina primary school	-	-	1,100,000	1,100,000	1,100,000	-
10.32 Kanyaboli primary school	-	-	1,100,000	1,100,000	1,100,000	-
10.33 Sidundo primary school	-	-	1,300,000	1,300,000	1,300,000	-
10.34 Karapul Primary School	-	-	8,300,000	8,300,000	8,300,000	-
8.0 Secondary Schools Projects (List all the Projects)						
8.1 Uwasi Sec. school			1,300,000	1,300,000	1,300,000	-
8.2 Ng'iya Girls High School	154,884	-	-	154,884	154,884	-
8.4 Senator Obama Kogelo sec. school	8,057,125	-	-	8,057,125	8,057,125	-
8.5 Usula Sec. school	300,000	-	-	300,000	300,000	-
8.6 Dirk Allison Sec. school	594,774	-	-	594,774	594,744	30
8.7 Ulafu Sec. school	289,220	-	-	289,220	289,220	-
9.0 Tertiary institutions Projects (List all the Projects)						
9.1	-	-	-	-	-	-

Alego Usonga Constituency
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
10.0 Security Projects						
10.1 Kochieng 'B' Assistant Chief's Office	214,990	-	-	214,990	214,990	
10.2 Siaya police station	547,507	-	-	547,507	547,507	-
10.3 Komolo sub location assistant chiefs' office	1,873,272	-	-	1,873,272	1,873,272	-
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-
11.2 Construction of CDF office	-	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-	-
11.4 Purchase of computers	-	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-	-
12.0 Others						
12.1 Strategic Plan	-	-	-	-	-	-
12.2 innovation hub		3,504,416		3,504,416		3,504,416
Funds pending approval**			2,200,000	2,200,000		2,200,000
Total	137,088,879	5,412,585	47,288,879	189,790,343	160,738,037	29,052,307

(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-Alego Usonga Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalents.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

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

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

12. Comparative Figures

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

13. Subsequent Events

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

Significant Accounting Policies continued

14. Errors

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

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

15. Related Party Transactions

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

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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
NGCDF Board		
B104520		5,087,460
B047139		5,912,540
B041028		15,000,000
B104579		19,000,000
B104786		35,367,724
B104981		9,000,000
B124885		8,500,000
B119731		6,900,000
B119691		13,000,000
B128341		7,000,000
B132086		6,000,000
B138754		12,000,000
B126050		7,000,000
B126340		10,600,000
B105184		12,000,000
B140829	33,000,000	
B155918	12,088,879	
B105641	44,000,000	
B105724	22,000,000	
B128754	12,000,000	
B105991	6,000,000	
B154357	12,000,000	
B154253	18,000,000	
B140776	23,088,879	
TOTAL	182,177,758	172,367,724

Alego Usonga Constituency
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2. Proceeds From Sale of Assets

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

3. Other Receipts

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

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,773,934	2,988,484
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	431,363	1,640,352
Employer Contributions Compulsory national social security schemes	104,400	102,760
Total	3,309,697	4,731,596

Alego Usonga Constituency
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Notes To the Financial Statements (Continued)

5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses		
Utilities, supplies and services	64,304	174,467
Communication, supplies and services	319,750	129,480
Domestic travel and subsistence	653,400	353,500
Printing, advertising and information supplies & services	324,680	-
Rentals of produced assets	-	
Training expenses	-	1,200,000
Hospitality supplies and services	486,749	149,120
Other committee expenses		
Committee allowance	4,824,100	6,664,150
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	961,489	1,831,735
Fuel , oil & lubricants	100,000	-
Other operating expenses	990,945	151,250
Bank service commission and charges	40,000	100,000
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Total	8,765,417	10,801,661

6. Transfer To Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	82,102,505	81,709,344
Transfers To Secondary Schools (See Attached List)	10,695,973	39,127,321
Transfers To Tertiary Institutions (See Attached List)	-	-
Total	92,798,478	120,836,665

Alego Usonga Constituency
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Notes To The Financial Statements (Continued)

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	32,938,273	265,800
Bursary – tertiary institutions (see attached list)	10,682,000	12,309,222
Bursary – special schools (see attached list)	1,000,000	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	82,250	
Security projects (see attached list)	2,635,769	5,474,964
Sports projects (see attached list)	733,945	2,481,316
Environment projects (see attached list)	600,000	1,614,720
Emergency projects (see attached list)	7,192,207	7,185,777
Total	55,864,444	29,331,798

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	5,912,540
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	-	5,912,540

Notes To the Financial Statements (Continued)

9. Other Payments

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

Notes To The Financial Statements (Continued)

Alego Usonga Constituency
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10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	xxx	xxx
<i>Equity Bank of Kenya, Siaya Branch . Alego Usonga NG-C DFA/C no.0970261192689</i>	26,852,307	5,412,585
Total	26,852,307	5,412,585
10 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

11: Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Malachi Magero	09/01/2016	38,500	-	38,500
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Total		38,500	-	38,500

Alego Usonga Constituency
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Notes to the Financial Statement Continued

12A. Retention

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

12B. Gratuity

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

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	5,412,585	3,495,521
Cash in hand	-	-
Imprest	38,500	1,163,600
Total	5,451,085	4,659,121

Alego Usonga Constituency

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Notes To The Financial Statements (Continued)

14. Prior Year Adjustments

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

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

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	38,500	1,202,100
Imprest issued during the year (B)	6,660,710	7,549,220
Imprest surrendered during the Year (C)	6,660,710	8,712,820
closing accounts in account receivables D= A+B-C	38,500	38,500
Changes in Account Receivables E= D-A	-	(1,163,600)

16. Changes in Accounts Payable – Deposits and Retentions

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

Alego Usonga Constituency
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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	835,503	1,003,895
Others (<i>specify</i>)	-	-
Total	835,503	1,003,895

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	2,551,138	723,528
Use of goods and services	104,410	2,351,384
Amounts due to other Government entities (see attached list)	610,090	13,710,060
Amounts due to other grants and other transfers (see attached list)	20,120,753	30,250,576
Acquisition of assets	-	-
Innovation Hub	3,504,416	3,504,416
Funds pending approval	-	-
Total	26,890,807	50,539,964

Alego Usonga Constituency
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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	12,915,386.63	38,658,217.00
Total	12,915,386.63	38,658,217.00

**Alego Usonga Constituency
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**Annexes
Annexes: 1 Analysis of Pending Accounts Payable**

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To- Date c	Outstanding Balance 2022 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.					
Sub-Total					
Grand Total					

Annex 2 - Analysis of Pending Staff Payables

**Alego Usonga Constituency
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Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1. Laban Raymond	Clerk of Works	30/11/21	91,617	7 months
2. Juliet Anyango	Former Accounts Assistant	04/09/20	210,440	19months
3. Leah Atieno	Office Secretary	06/02/21	102,666	10 months
4. Fredrick Omedo	Driver	03/01/22	61,599	6 months
5. Sheila Olwanda	Asst. Office Secretary	06/02/21	89,900	10 months
6. Amos Oduor	Watchman	03/01/22	49,627	6 months
7. Beatrice Atieno	Office Security II	06/02/21	74,400	10 months
8. Benson Ouma	Office Cleaner/Cook	06/02/21	74,400	10 months
9. Winnie Rose Ooko	Accounts Assistant	04/09/20	76,204	22months
10. Evans Omondi	Accounts Assistant II	01/06/22	4,650	1month
Sub-Total			835,503	
Grand Total			835,503	

**Alego Usonga Constituency
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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees		2,551,138	723,528	
Use of goods & services		104,410	2,351,384	
Amounts due to other Government entities				
Transfer to Primary Schools			12,410,060	
Agulu Primary School	Construction to completion of one classroom	610,060		
Transfer to secondary schools			1,300,000	
Dirk Allison sec school	Installation of wardrobes, work tops and painting works of laboratory	30		
Sub-Total		3,265,638	16,784,972	
Amounts due to other grants and other transfers				
Bursary - secondary school	Provision of Bursary awards to needy students in secondary education institutions	14,074,505	21,788,382	
Bursary - Tertiary school	Provision of Bursary awards to needy students in Tertiary institutions.	4,039,818	7,721,818	
Bursary - special school	Provision of			

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
	Bursary awards to needy students in special schools	2,000,000	-	
Sub-Total		20,120,753	30,250,576	
Acquisition of assets				
Others (<i>specify</i>)				
Innovation Hub		3,504,416	3,504,416	
Sub-Total		3,504,416	3,504,416	
Funds pending approval				
Grand Total		26,890,807	50,539,964	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	750,000			750,000
Buildings and structures	35,412,540			35,412,540
Transport equipment	10,980,068			10,980,068
Office equipment, furniture and fittings	2,095,048			2,095,048
ICT Equipment, Software and Other ICT Assets	1,632,000			1,632,000
Other Machinery and Equipment	411,600			411,600
Heritage and cultural assets				
Intangible assets				
Total	51,281,256			51,281,256

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Annex 5 –PMC Bank Balances As At 30th June 2022

PMC	Bank	Account number	Date of Opening A/C	Bank Balance 2020/21
	EQUITY	0970266495341	21/01/2016	-
	EQUITY	0970271485747	25/01/2017	120
	EQUITY	0970272935780	24/05/2017	3,842
	EQUITY	0970263240846	13/04/2014	106
	EQUITY	0970271693637	09/02/2017	9,735
	EQUITY	0970262554656	24/06/2014	110,688
	EQUITY	0970271608238	03/02/2017	546
	EQUITY	0970271072657	21/12/2016	2,082
	EQUITY	0970271746378	14/02/2017	123,368
	EQUITY	0970271591500	02/02/2017	743
	EQUITY	0970262558348	25/06/2014	31,230
	EQUITY	0970264174879	15/05/2018	1,745
	EQUITY	0970278925489	04/06/2019	247,390
	EQUITY	0970279769883	08/04/2022	2,745
	EQUITY	0970262514882	12/06/2014	121,149
	EQUITY	0970271424884	20/01/2017	53,222
	EQUITY	0970264526953	22/07/2015	5,390
	EQUITY			5,390,000

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PMC	Bank	Account number	Date of Opening A/C	Bank Balance 2020/21
UYOMA PRIMARY SCHOOL	EQUITY	0970272477866	12/04/2017	2,618
AGORO OYOMBE PRIMARY SCHOOL	EQUITY	0970277319872	04/06/2018	1,801
UUNA PRIMARY SCHOOL	EQUITY	0970279640073	12/02/2020	4,203
UWASI PRIMARY SCHOOL	EQUITY	0970279682164	29/02/2022	988
SENATOR OBAMA NYANG'OMA KOGELO PRIMARY SCHOOL	EQUITY	0970277518400	08/08/2018	288,445
ULOMA KODERO PRIMARY SCHOOL	EQUITY	0970266785608	11/02/2016	46
NYAMILA PRIMARY SCHOOL	EQUITY	0970277145268	14/05/2018	3,572
USULA PRIMARY SCHOOL	EQUITY	0970271423951	20/01/2017	4,100
SIGANA PRIMARY SCHOOL	EQUITY	0970272532429	19/04/2017	63,204
SIDUNDO PRIMARY SCHOOL	EQUITY	0970263236233	13/10/2014	71,572
PAP KAKAN PRIMARY SCHOOL	EQUITY	0970271668452	07/02/2017	893
ULAFU PRIMARY SCHOOL	EQUITY	0970262531600	17/06/2014	-
WANG CHIENG PRIMARY SCHOOL	EQUITY	0970264495805	16/07/2015	110,041
MULAHA PRIMARY SCHOOL	EQUITY	0970271560666	31/01/2017	651
NYALULA PRIMARY SCHOOL	EQUITY	0970264429108	02/07/2015	198
ULA WE APATE PRIMARY SCHOOL	EQUITY	0970269031486	19/07/2016	9,150
NYAMBARE PRIMARY SCHOOL	EQUITY	0970266408713	13/01/2016	74,105
MASUMBI PRIMARY SCHOOL	EQUITY	0970263482379	06/12/2014	25

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PMC	Bank	Account number	Date of Opening A/C	Bank Balance 2020/21
OBAMBO PRIMARY SCHOOL	EQUITY	0970262519632	13/06/2014	-
PAP GORI PRIMARY SCHOOL	EQUITY	0970299454522	12/07/2012	94,453
BARKAGWANDA PRIMARY SCHOOL	EQUITY	0970262557773	25/06/2019	1,610
PAP ORIANG PRIMARY SCHOOL	EQUITY	0970264539641	24/07/2015	12
USULA PRIMARY SCHOOL	EQUITY	0970271423951	20/01/2017	4,100
LIGANWA PRIMARY SCHOOL	EQUITY	0970299637762	30/08/2012	616,803
UDENDA PRIMARY SCHOOL	EQUITY	0970264274682	04/06/2015	76,367
MBAGA MIXED PRIMARY SCHOOL	EQUITY	0970264060500	23/04/2015	2,554
GORO PRIMARY SCHOOL	EQUITY	0970271667004	07/02/2017	4,256
DIBUORO PRIMARY SCHOOL	EQUITY	0970271667894	07/02/2017	812
SIAYA CENTRAL PRIMARY SCHOOL	EQUITY	0970271579616	01/02/2017	400
OSENO KOMOLO PRIMARY SCHOOL	EQUITY	0970271592609	02/02/2017	1,290
URIM PRIMARY SCHOOL	EQUITY	0970271230710	04/01/2017	26,328
RACHUONYO PRIMARY SCHOOL	EQUITY	0970271679816	08/02/2017	811
KIRINDO PRIMRY SCHOOL	EQUITY	0970279886970	22/06/2020	8,032
HONO PRIMARY SCHOOL	EQUITY	0970262519739	13/06/2014	998
NG'IYA MIXED PRIMARY SCHOOL	EQUITY	0970262559254	25/06/2014	824
GOMBE KOMOLO PRIMARY SCHOOL	EQUITY	0970299149711	30/04/2012	30,859
UPANDA PRIMARY SCHOOL	EQUITY	0970279675721	25/02/2022	1,052
				1,410
				94,453
				-
				12
				4,100
				2,484,315
				1,045,763
				32
				4,256
				1,300,540
				623,499
				1,290
				1,098
				811
				65,780
				326,276
				148,034
				11,144
				11,144

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PMC	Bank	Account number	Date of Opening A/C	Bank Balance 2020/21
	EQUITY	0970271706871	10/02/2017	6,233
KALKADA PRIMARY SCHOOL	EQUITY	0970271598047	02/02/2017	3,024,423
KARAPUL PRIMARY SCHOOL	EQUITY	0970262515779	12/06/2014	78,315
MALOMBA PRIMARY SCHOOL	EQUITY	0970278926288	04/06/2019	25,542
MANYALA PRIMARY SCHOOL	EQUITY	0970263236741	13/10/2014	320,998
NYAGWELA PRIMARY SCHOOL	EQUITY	0970262562617	26/06/2014	18,733
NYANDIWA PRIMARY SCHOOL	EQUITY	0970280066724	02/09/2020	1,892
RAPOGI PRIMARY SCHOOL	EQUITY	0970280802679	15/04/2021	46,059
NYAJUOK PRIMARY SCHOOL	EQUITY	0970280811745	19/04/2021	35,154
BORO PRIMARY SCHOOL	EQUITY	0970271666513	07/02/2017	117,342
OSORO PRIMARY SCHOOL	EQUITY	0970271678703	08/02/2017	995
RARIEDA UYORE PRIMARY SCHOOL	EQUITY	0970278568793	31/01/2019	275
RASUGU PRIMARY SCHOOL	EQUITY	0970281037575	05/07/2021	140,037
PAL PAL PRIMARY SCHOOL	EQUITY	0970271694025	09/02/2017	25,253
NYASITA MIXED SEC.SCHOOL	EQUITY	0970279108224	19/07/2018	1,819
ST.WILLIAM GENDRO SEC.SCHOOL	EQUITY	0970277458943	19/07/2018	34,840
UYOMA KOBARE SEC. SCHOOL	EQUITY	0970262503367	09/06/2014	80,413
MAHERO SECONDARY SCHOOL	EQUITY	0970277076502	08/05/2018	28,074
ST.PETER'S UPANDA SEC.SCHOOL	EQUITY	0970264062362	23/04/2015	437
KARAPUL SECONDARY SCHOOL	EQUITY			457

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FMC	Bank	Account number	Date of Opening A/C	Bank Balance 2020/21
DIRK ALLISON SGM SEC.SCHOOL	EQUITY	0970271665848	07/02/2017	302,689
MATERA MIXED SEC.SCHOOL	EQUITY	0970299081380	12/04/2012	73
UNYOLO SECONDARY SCHOOL	EQUITY	0970262520538	13/06/2014	965
USULA SECONDARY SCHOOL	EQUITY	0970299422104	04/07/2012	2,339
ST.CHRISTOPHER PAL PAL SEC. SCHOOL	EQUITY	0970271496746	26/01/2012	165
ST.STEPHEN'S USINGO SEC. SCHOOL	EQUITY	0970271377517	16/01/2017	1,870
KOWET SECONDARY SCHOOL	EQUITY	0970271910963	28/02/2017	4,803
SIA YA TOWNSHIP PRIMARY SCHOOL	EQUITY	0970281170066	16/08/2021	228
YOGO PRIMARY SCHOOL	EQUITY	0970282038512	24/11/2021	124,534
RALAK THIM PRIMARY SCHOOL	EQUITY	0970273346992	29/06/2017	16,250
RABAR POLICE POST	EQUITY	0970266057403	16/12/2015	28,751
NYADORERA POLICE BASE	EQUITY	0970264147824	11/05/2015	1,491
URANGA D.OS OFFICE	EQUITY	0970271681430	08/02/2017	1,270
BAR OGONG'O CHIEF'S CAMP	EQUITY	0970264136314	14/12/2015	33,660
MUR NG'UYA POLICE POST	EQUITY	0970266036641	14/12/2015	(331)
TING WANGI POLICE POST	EQUITY	0970266073265	17/12/2015	10,981
OBAMBO CHIEF'S CAMP	EQUITY	0970265826648	30/11/2015	995
OGORIA CHIEF'S CAMP	EQUITY	0970270112070	06/10/2016	(4)
UMALA CHIEF'S CAMP	EQUITY	0970271423504	20/01/2017	806

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PMC	Bank	Account number	Date of Opening A/C	Bank Balance 2020/21
ULAFU CHIEF'S CAMP	EQUITY	0970271487222	25/01/2017	-
CONSTITUENCY ENVIRONMENT	EQUITY	0970272705483	03/05/2017	2,355
CONSTITUENCY SPORTS	EQUITY	0970280172788	06/10/2020	196
KOMOLO SUB LOCATION ASSISTANT CHIEF'S OFFICE	EQUITY	0970282134312	23/12/2021	99,173
GOT OYENGA SECONDARY SCHOOL	CO-OP	1139257337601	18/05/2015	5,076
NG'IYA GIRLS HIGH SCHOOL	CO-OP	1141255494400	16/08/2019	365,018
NYALGUNGA PRIMARY SCHOOL	CO-OP	1141255562100	10/05/2011	228
RAMBO PRIMARY SCHOOL	CO-OP	1141256964400	10/05/2011	57,617
MISORI 'K' PRIMARY SCHOOL	CO-OP	1141256824000	05/12/2012	177,782
NDAI PRIMARY SCHOOL	CO-OP	1139255533000	22/08/2012	4,813
USINGO PRIMARY SCHOOL	CO-OP	1141256833800	14/01/2010	63,587
MADEDE PRIMARY SCHOOL	CO-OP	1141256779500	14/08/2012	135,870
MUR MALANGA PRIMARY SCHOOL	CO-OP	1141256757900	05/07/2012	866
NAAMAN AKUMU PRIMARY SCHOOL	CO-OP	1141256752800	05/07/2012	8,548
BARDING SECONDARY SCHOOL	CO-OP	1141256404000	26/10/2011	-
HAWINGA GIRLS HIGH SCHOOL	CO-OP	1141255339700	10/05/2011	-
RAMBO SECONDARY SCHOOL	CO-OP	1141255630400	10/05/2011	9,455
UWASI SECONDARY SCHOOL	CO-OP	1141255653500	07/07/2012	1,300,436
				916

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FMC	Bank	Account number	Date of Opening A/C	Bank Balance 2020/21
NINA PRIMARY SCHOOL	CO-OP	1141256790600	05/07/2012	1,100,038
SIA YA POLICE STATION	CO-OP	1141259766600	14/03/2022	25,872
PAP OLENGO PRIMARY SCHOOL	KCB	1105488675	14/06/2007	24,283
HOLY CROSS SECONDARY SCHOOL	KCB	1135186383	04/07/2012	3,796
ANDURO PRIMARY SCHOOL	KCB	1136674985	2012	75
ASERE PRIMARY SCHOOL	KCB	1131188462	2011	157,022
BAR AGULU PRIMARY SCHOOL	KCB	1118149548	2010	59,169
GOT OYENGA PRIMARY SCHOOL	KCB	1111815305	2009	89
KANYABOLI PRIMARY SCHOOL	KCB	1154462714	2014	1,101,575
MUGANE PRIMARY SCHOOL	KCB	1136897534	2012	839
NYADHI PRIMARY SCHOOL	KCB	1131188365	2011	1,914
NYANG'ANGA PRIMARY SCHOOL	KCB	1126966754	2011	497
NYASITA PRIMARY SCHOOL	KCB	1105517217	2007	26,435
RAKUOM PRIMARY SCHOOL	KCB	1135996016	24/08/2012	3,507
MWER PRIMARY SCHOOL	KCB	1136897984	2012	6,697
NYALAJI PRIMARY SCHOOL	KCB	1279496371	17/10/2020	1,396
KABURA PRIMARY SCHOOL	KCB	1118873327	08/06/2010	57,880
PAP NYADIEL PRIMARY SCHOOL	KCB	1233952854	07/06/2018	31,683
AGORO TULA PRIMARY SCHOOL	KCB	1131406672	2011	20,480

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PMC	Bank	Account number	Date of Opening A/C	Bank Balance 2020/21
MAHOLA PRIMARY SCHOOL	KCB	1105569292	2007	112,786
URADI PRIMARY SCHOOL	KCB	1117411109	06/04/2010	125,757
DUHA PRIMARY SCHOOL	KCB	1157318150	2014	28,133
UHEMBO PRIMARY SCHOOL	KCB	1135995206	2012	50,472
LWALA KAOR PRIMARY SCHOOL	KCB	1159150265	03/09/2014	345,586
ALUNY PRIMARY SCHOOL	KCB	1135990263	2012	54,963
NDURU PRIMARY SCHOOL	KCB	1145044573	2012	826,955
OCHIEWA PRIMARY SCHOOL	KCB	1131406079	08/11/2011	64,138
SIRONGO OWARE PRIMARY SCHOOL	KCB	1131188616	2011	90,099
KUBAR PRIMARY SCHOOL	KCB	1135185999	2012	63
MAGUNGU PRIMARY SCHOOL	KCB	1145506593	26/09/2013	1,183
GANGU PRIMARY SCHOOL	KCB	1105524167	18/09/2007	49,442
NYALWANGA PRIMARY SCHOOL	KCB	1105524620	2007	14,087
NYANG'INJA PRIMARY SCHOOL	KCB	1135993149	2012	306
NYANDHEHO PRIMARY SCHOOL	KCB	1131188519	2011	1,301,012
NYAKADO PRIMARY SCHOOL	KCB	1108279473	2007	-
NYAKONGO 'K' PRIMARY SCHOOL	KCB	1136897313	2012	2,895
ADUWA PRIMARY SCHOOL	KCB	1126970131	2011	8,090
AGORO LIEYE PRIMARY SCHOOL	KCB	1117411125	29/03/2010	-

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FMC	Bank	Account number	Date of Opening A/C	Bank Balance 2020/21
AGULU PRIMARY SCHOOL	KCB	1135186294	04/07/2012	39,174
BARKODHIAMBO PRIMARY SCHOOL	KCB	1136897828	2012	1,197
GENDRO PRIMARY SCHOOL	KCB	1105462714	2007	1,266
KABURA ULWAN PRIMARY SCHOOL	KCB	1137045892	11/10/2012	1,783
KOCHIENG PRIMARY SCHOOL	KCB	1105480682	2007	1,300,057
KOWET PRIMARY SCHOOL	KCB	1132024226	2011	5,346
MBAGA GIRLS PRIMARY BOARDING	KCB	1110151551	2009	800
NG'UYA GIRLS BOARDING PRIMARY	KCB	1119918413	2010	7,217
OCHILO PRIMARY SCHOOL	KCB	1108285058	21/12/2007	2,199
PAP BORO PRIMARY SCHOOL	KCB	1131490371	2011	714
SUDHE PRIMARY SCHOOL	KCB	1296633381	2007	-
UHUYI PRIMARY SCHOOL	KCB	1105480836	31/05/2007	2,623
UMALA PRIMARY SCHOOL	KCB	1126966967	2011	51,730
NDISI PRIMARY SCHOOL	KCB	1296976181	2014	-
ACHAGE PRIMARY SCHOOL	KCB	1132024498	16/12/2011	2,562
SEGERE PRIMARY SCHOOL	KCB	1131406206	2011	1,563
UNYOLO PRIMARY SCHOOL	KCB	1110657420	22/11/2009	295
NYADHI SECONDARY SCHOOL	KCB	1277942277	16/09/2020	483
AMBROSE ADEYA ADONGO SEC	KCB	1135185522	2012	16,051
				1,706,993
				5,178
				561,609
				16,051
				16,051

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PMC	Bank	Account number	Date of Opening A/C	Bank Balance 2020/21
SCHOOL				
BAR OLENGO SECONDARY SCHOOL	KCB	1127144790	2011	-
BISHOP OKOTH GIRLS-MBAGA	KCB	1105572447	2007	90,930
BORO MIXED SECONDARY SCHOOL	KCB	1135185751	04/07/2012	18,793
DIBUORO SECONDARY SCHOOL	KCB	1126969362	2011	3,462
HONO SECONDARY SCHOOL	KCB	1135502382	2012	27,012
KABURA SECONDARY SCHOOL	KCB	1135185808	2012	36
MALOMBA SECONDARY SCHOOL	KCB	1131188160	2011	490
MBAGA MIXED SECONDARY SCHOOL	KCB	1126970514	2011	-
MWER SECONDARY SCHOOL	KCB	1105404471	2007	642
NYAJUOK SECONDARY SCHOOL	KCB	1257831089	29/05/2019	1,533
NYAMBARE SECONDARY SCH	KCB	1105520420	2007	-
OBAMBO MIXED SECONDARY SCHOOL	KCB	1105371794	24/03/2007	52,515
ST.PATRICKS SEGERE SEC.SCHOOL	KCB	1136241809	2012	5,435
SENATOR OBAMA KOGELO SEC. SCHOOL	KCB	1136942807	2012	1,349
KALKADA SECONDARY SCHOOL	KCB	1131187741	25/11/2011	1,267
SIAYA TOWNSHIP SECONDARY SCHOOL	KCB	1119131545	2010	466
SIRINDE SECONDARY SCHOOL	KCB	1131626206	2011	33,644

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YMC	Bank	Account number	Date of Opening A/C	Bank Balance 2020/21
ULAFU SECONDARY SCHOOL	KCB	1135995370	2012	1,129,675
NDURU MIXED SECONDARY SCHOOL	KCB	1106893492	2007	51,500
NGIYA MIXED DAY SECONDARY SCHOOL	KCB	1126966878	09/05/2011	2,010
MULAHA SECONDARY SCHOOL	KCB	1264807120	19/09/2019	327,206
NYADHI SECONDARY SCHOOL	KCB	1277942277	16/09/2020	561,609
KOWET POLICE POST	KCB	1238152740	2018	643
TOTAL			12,915,401	35,331,084

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status. (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
WESTERN REGION HUB/ALEGO USONGA NG-CDF/2020/2021	<p><u>Misstatement of Financial Information</u></p> <p>i)The statement of assets and liabilities has incorrectly been presented as 2019-2020 & 2018-2019 instead of 2020-2021 & 2019-2020</p> <p>ii)The opening balance in respect of committee allowances in note 5, other grants and transfers relating to bursaries in note 7 and unutilized funds in note 17.3 are not in agreement with prior year audited balances. See appendix 1</p> <p>iii)Included in annex 5 is an amount of Kshs. 35,331,084 held in PMCs bank accounts as at 30 June 2021. Included in this balance is an amount of Kshs 1,000,800 held in the bank account of Pal Pal Primary School at the Equity Bank Account Number 0970281037575. However, the certificate of bank balance reflected a nil balance</p> <p>iv)Included in the annex 4 of the financial statement ending 30th June 2021 is summary of fixed assets amounting to Kshs. 51,281,256 against an asset register balance of Kshs.38,238,642 resulting in unreconciled difference of Kshs 13,042,614. Also it was noted that the asset register has six (6) computers that do not bear the serial numbers. See appendix 2</p> <p>v)Included in annex 4 is Office equipment, furniture and fittings balance as at 1 July 2020 of Kshs.10,980,068 and additions during the year of</p>	<p>i)It is true that the Financial Statement for the year ended 30th June, 2021 under the statement of Assets and Liability was incorrectly presented as 2019-2020 & 2018-2019 instead of 2020-2021 & 2019-2020. However, this error has been adjusted in the Financial Statement of the year under audit.</p> <p>ii)On the same note, it was true that the opening balances of committee allowances, other grants and transfers relating to bursaries and un-utilized</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Kshs.750,000. However, the closing balance has been erroneously reported as Kshs.10,980,068</p> <p>vi)The opening balance in annex 4 under summary of fixed assets has been reported at Kshs.45,366,216 but a re-cast amounted to Kshs.44,616,216 resulting in a variance of Kshs.750,000</p>	<p>were erroneously recorded on the Financial Statement as at 30th June, 2021. However, these errors have been adjusted in the Financial Statement of the year under audit.</p> <p>iii)We are also in agreement with your observation that the PMC bank accounts of PalPal Primary School at Equity Bank Account Number 0970281037575 was erroneously captured at kshs,1,000,800.00.We have adjusted it at Kshs.NIL thus total amount of PMC balances still remains at Kshs.35,331,084</p> <p>iv)The management</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
		<p>acknowledges the inconsistencies noted between the asset register maintained and the summary of fixed asset register in the FY 2021. However the inconsistencies have been reconciled. Adjusted financial statement for the year ended 30th June 2021, updated register and bank statement for Pal Pal primary school PMC Account as at 26th July 2021 are hereby attached to the same.</p> <p>v) The Kshs. 750,000 at the office equipment, furniture and fittings was wrongly captured as it was supposed to reflect on the historical</p>		

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)								
		<p>cost for land under the balance brought forward for the financial year 2019/2020. This erroneous capturing also led to understating in the opening balance totals under Summary of Fixed Assets resulting into a variance of Kshs. 750,000 but the financial statement has been adjusted accordingly.</p>										
WESTERN REGION HUB/ALEGO USONGA NGCDF/2020/2021	<p>Misapplication of public funds as a result of non-adherence to NGCDF Regulations 2016 Reg. 33 The statement of receipts and payments reflects a balance of Kshs.10,801,661 under use of goods and services which includes committee allowance of Kshs.6,664,150. This amount includes payments of sitting allowances amounting to Kshs. 766,000 paid to persons who were not part of the gazetted NGCDF members as summarized below</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Name</th> <th style="width: 20%;">Amount Paid</th> <th style="width: 20%;">Name</th> <th style="width: 20%;">Amount Paid</th> </tr> </thead> <tbody> <tr> <td colspan="4" style="text-align: center;">(a) The national government official responsible for co-ordination of national government functions; (Philip Odida)</td> </tr> </tbody> </table>	Name	Amount Paid	Name	Amount Paid	(a) The national government official responsible for co-ordination of national government functions; (Philip Odida)				<p>Part 22(1) upto Part 23(1) of the CDF amendment act 2015 states that each Constituency Committee shall comprise of— (a) The national government official responsible for co-ordination of national government functions; (Philip Odida)</p>	Resolved	
Name	Amount Paid	Name	Amount Paid									
(a) The national government official responsible for co-ordination of national government functions; (Philip Odida)												

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

Reference No. on the external audit Report	Issue / Observations from Auditor						Management comments	Status (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Nicholas Ongulo	209,000	Fred Olang	O.	50,000	<p>(b) The officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote. (Deputy County Commissioner who is Mr. Erick Mulevu and Mr. Enock Nyarango)</p> <p>(c) One member co-opted by the Board in accordance with Regulations made by the Board. (Nicholas Ongulo)</p> <p>The committee involves technical personnel during monitoring and evaluation of project to give expert advice during implementation of project and such officers are entitled to allowance equivalent to allowance paid to committee members. Section 23(2) goes further</p>			
	Philip Odida	231,000	Tonny Griffins	50,000					
	Enock Nyarango	120,000	Evans Osuga	10,000					
	Steve Opiyo	36,000	Charles Mbukiza	10,000					
	Erick Molevu	50,000	Total	766,000					

**Alego Usonga Constituency
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeline: (Put a date when you expect the issue to be resolved)
		<p>to state this. The technical officers included;</p> <ul style="list-style-type: none"> ➤ Steve Opiyo(Clerk of works) ➤ Charles Mbukiza (Public works) ➤ Fred O.Olang (Public works) ➤ Tonny Griffins (National Treasury) ➤ Evans Osuga (National Treasury) 		
WESTERN REGION HUB/ALEGO USONGA NGCDF/2020/2021	<p><u>Delay in service delivery</u> The constituency received disbursements of Kshs.177,065,345 against an allocation of Kshs.222,154,224 representing an underfunding by Kshs.45,088,879 or 20% of the budget. Similarly, it expended Kshs.171,614,260 against a budgeted amount of Kshs.222,154,224</p>	<p>It is true that the Management did not adhere to NGCDF Regulation 2015 relating to application of public funds. This delay in service</p>	Resolved	

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

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	<p>representing an under absorption by Kshs.50,539,964 or 23% of the budget</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Audit Components</th> <th style="width: 15%;">Current year final budget figures</th> <th style="width: 15%;">Actual expenditure figures</th> <th style="width: 15%;">Kshs.</th> <th style="width: 15%;">Kshs.</th> <th style="width: 10%;">% Absorption of actual funds received</th> </tr> </thead> <tbody> <tr> <td>Compensation of employees</td> <td>5,455,124.00</td> <td>4,731,596.00</td> <td></td> <td></td> <td>87%</td> </tr> <tr> <td>Use of goods and services</td> <td>11,153,045.00</td> <td>10,801,661.00</td> <td></td> <td></td> <td>97%</td> </tr> <tr> <td>Transfer to other government units</td> <td>134,546,725.00</td> <td>120,836,665.00</td> <td></td> <td></td> <td>90%</td> </tr> <tr> <td>Other grants and transfers</td> <td>61,582,374.00</td> <td>29,331,798.00</td> <td></td> <td></td> <td>48%</td> </tr> <tr> <td>Acquisition of assets</td> <td>5,912,540.00</td> <td>5,912,540.00</td> <td></td> <td></td> <td>100%</td> </tr> <tr> <td>Other payments</td> <td>3,504,416.00</td> <td>-</td> <td></td> <td></td> <td>0%</td> </tr> <tr> <td>Total Expenditure</td> <td>222,154,224.00</td> <td>171,614,260.00</td> <td></td> <td></td> <td>77%</td> </tr> </tbody> </table> <p>The under absorption was mainly on other grants and transfers which recorded under expenditure of Kshs.32,250,576 or approximately 48% of the budgeted amount of Kshs. 61,582,374. Other payments were budgeted</p>	Audit Components	Current year final budget figures	Actual expenditure figures	Kshs.	Kshs.	% Absorption of actual funds received	Compensation of employees	5,455,124.00	4,731,596.00			87%	Use of goods and services	11,153,045.00	10,801,661.00			97%	Transfer to other government units	134,546,725.00	120,836,665.00			90%	Other grants and transfers	61,582,374.00	29,331,798.00			48%	Acquisition of assets	5,912,540.00	5,912,540.00			100%	Other payments	3,504,416.00	-			0%	Total Expenditure	222,154,224.00	171,614,260.00			77%	<p>delivery was as a result of delay by the NGCDF Board to remit to the office Authority to Incur Expenditure, accompanied by approved code list. However, the Authority to Incur Expenditure was submitted to the office after the closure of the financial year 2020/2021.</p>		
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**Alego Usonga Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Kshs.3,504,416 but no expenditure was incurred on the item during the year. No explanations have been provided for the under expenditure which is likely to hamper service delivery to the residents.			
WESTERN REGION HUB/ALEGO USONGA NG-CDF/2020/2021	<p>Payment for incomplete and sub-standard works</p> <p>i) Included in the figure of transfer to other government units of Kshs.120,836,665 is an amount of Kshs.10,582,926 disbursed to Nginya Girls High School for the completion of a storey building with four classrooms, an art room, store, study room and 32 No. door toilet with sinks; walling, roofing, fixing doors, windows and tiling. However, a verification of the project carried out revealed that the project had only twenty-four (24) door toilets instead of 32 doors, it was missing a store and study room and labelling of the project had not been carried out. No reason has been given as to why the scope of the project was altered.</p> <p>ii) Also included is an amount of Kshs.4,000,000 disbursed to Senator Obama Primary School, Nyangoma for the construction of 4 classrooms. However, the project had badly cracked floors and management had not instructed the contractor to rectify the defects.</p>	<p>Nginya Girls High School:- The project started in the year 2020 after receiving the budgeted funds in the financial year 2018/2019 totaling to Kenya shillings Five Million (5,000,000.00) only and the following were the project activities; Completion of the existing 4 No. storied classrooms (R.C columns and beams), walling, roofing, fittings, plastering, terrazzo flooring, electrical installation and painting works.</p> <p>In the financial 2020/2021 and 2021/2022, an additional Kenya shillings Five Million Five hundred</p>	Not Resolved	

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>and Eighty Two Thousand Nine Hundred and Twenty Six and Kenya Shillings One Hundred Fifty four thousand Eight hundred and Eighty Four(154,884.00)only respectively were budgeted for the same project which was now captured as completion of 1 storey four classrooms,art room,store,study room and 32No.door toilet with sinks,walling,roofing,fixing doors,windows and tilling. From the above mentioned project activities, it is evident that the first code list (F/Y 2018/2019) which was used to initiate the project were different from the second and third code list.</p> <p>We are in consultation with</p>		

**Alego Usonga Constituency
National Government Constituencies Development Fund (NGCDF)
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		<p>the contractor and the school and hope the anomalies will be settled soon.</p> <p>Senator Obama Primary School Nyangoma- This 4No.classrooms was occupied by students before floors had fully attained its designed strength. Going forward, we have budgeted to tile this 4No.classrooms.Ksh.60,000 only is in the project account for the same. Additional funds (Kshs.920,000) will be allocated immediately in the next Financial Year.</p>		
WESTERN REGION HUB/ALEGO USONGA NGCDF/2020/2021	<p>Overstated expenditure in the financial statements. The statement of receipts and payments reflects a balance of Kshs.171,614,260 under total payments which includes Kshs.10,801,661 and Kshs.29,331,798 in respect of use of goods and services and other grants and other payments respectively. However, cheques totaling to</p>	<p>Financial statement under review is as at 30th June 2021 therefore we could not understand how stale cheques as at April 2022</p>	Not Resolved	

**Government Fund (NGCDF)
Annual Statements for The Year Ended June 30, 2022**

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	<p>Kshs.937,220 had not been disbursed to the intended beneficiaries as at the time of audit inspection on April 2022 and had become stale. Consequently, the reported expenditure of Kshs.171,614,260 in the statement of receipts and payments has been overstated by Kshs.937,220.</p>	<p>during Audit Inspection could have any effect on the financial statement. However, stale cheques do not affect expenditures in the financial statement in any way because replacements are always done in the cashbook and not in the vote book. Stale cheques as at 30th June, 2021 and as at 30th June, 2022 have since been replaced.</p>		


 Philip Odida
 Fund Account Manager.

**Alego Usonga Constituency
National Government Constituencies Development
Annual Report and Financial Statement**