

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

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**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR  
ENDED 30 JUNE, 2020**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
ALEGO USONGA CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2020

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*Revised Template 30<sup>th</sup> June 2020*



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

**AMENDED REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
ALEGO USONGA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2020**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**a) Background information**

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, 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**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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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.

**b) Key Management**

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

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

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

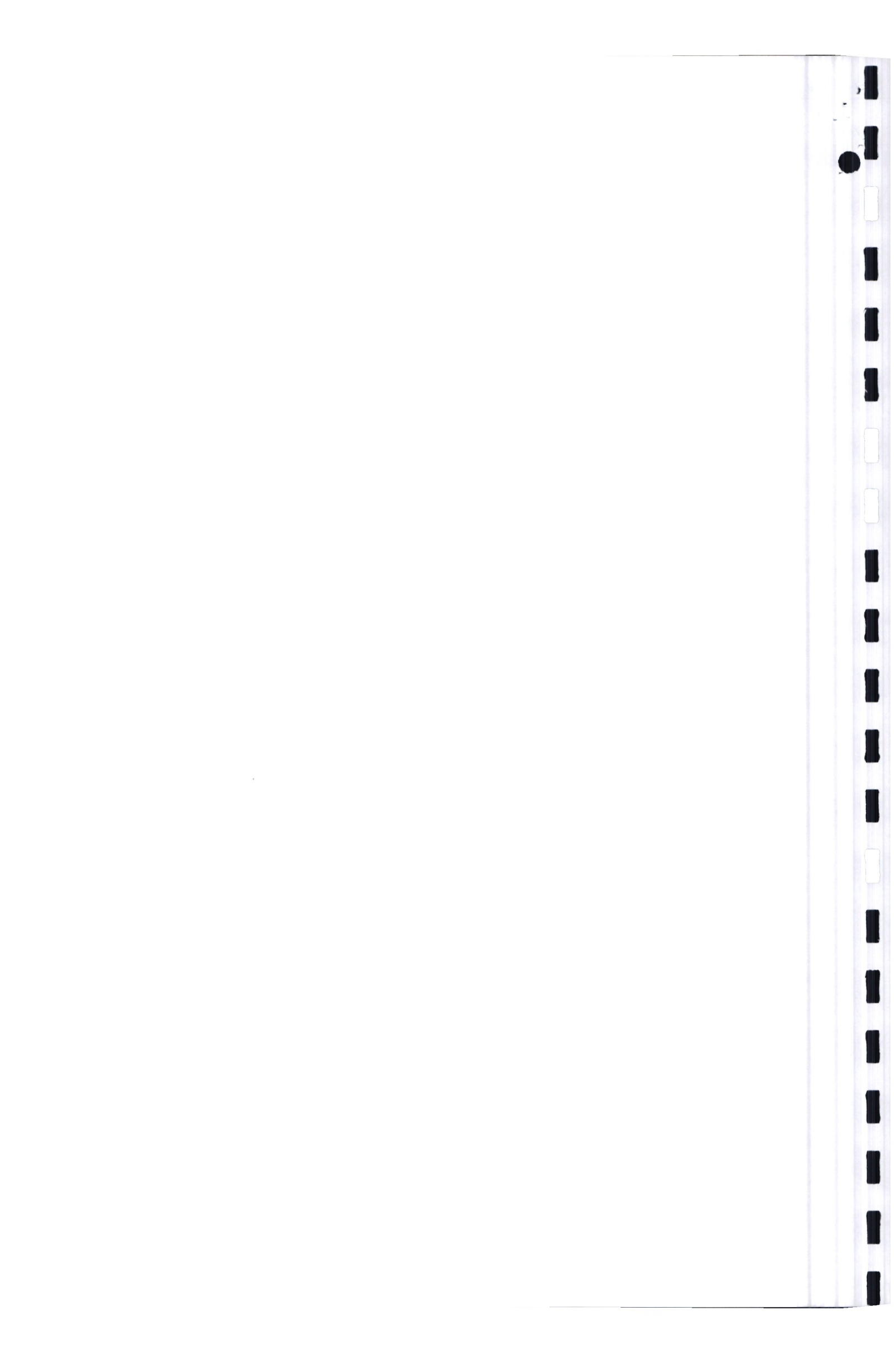
No	Designation	Name
1.	A.I.E holder	PHILIP ODIDA
2.	Sub-County Accountant	TONNY GRIFFINS ORINGO
3.	Chairman NGCDFC	NICK SUMBA
4.	Member NGCDFC	CHARLES ORIWA

**d) Fiduciary Oversight Arrangements**

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -ALEGO USONGA Constituency. The reports and recommendations 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) NGCDF ALEGO USONGA Constituency Headquarters**

NG-CDF PLAZA,  
GROUND FLOOR  
P.O BOX 34-40600  
SIAYA  
RABANGO ROAD



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
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**f) NGCDF ALEGO USONGA Constituency Contacts**

Telephone: (254) 22882193  
E-mail: [cdfalegousonga@ngcdf.go.ke](mailto:cdfalegousonga@ngcdf.go.ke)

**g) NGCDF ALEGO USONGA Constituency Bankers**

1.EQUITY BANK -SIAYA BRANCH  
ACC.0970261192689

**h) Independent Auditors**

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

**i) Principal Legal Adviser**

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



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**II FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

In the financial year 2019/2020 the NG-CDF had a budget of Kshs. 137,367,724.14 But we only managed to receive a total of Ksh. 68,000,000 within the financial year. The Constituency has practiced good financial governance which is prudent in ensuring efficiency, effectiveness, responsiveness and accountability of public funds. Our financial statements are good, but the real benefit of our success is what it means to the constituents we serve. To this, I am incredibly proud of the team that ensured all this is possible and I therefore convey my utmost gratitude to the FAM, the Sub County Accountant, NGCDFC staff and the internal Audit team.

Through our project implementation, we have made tremendous and significant contributions to the constituency. The ripple effect of our multiple projects in the constituency is highly manifested by increase in job creation for the locals (especially youth, women and people with special needs), increase in literacy levels and an amazing reduction in school dropout rates, easy access to basic services through improved infrastructural development and equitable development in the whole constituency. We have also managed to take care of our constituents by distributing sanitizers, soaps and supply of small plastic tanks for hand washing.

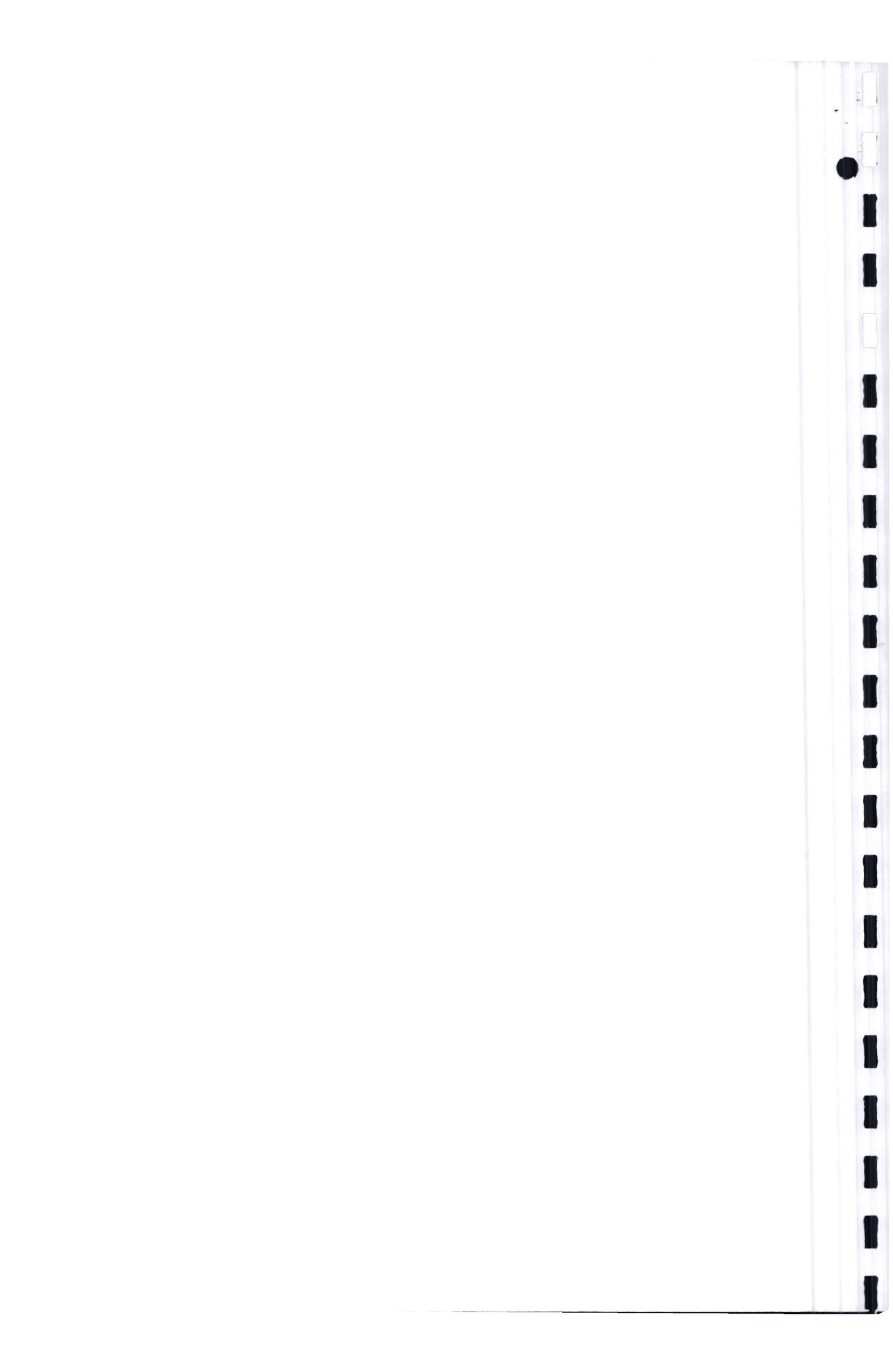
We have faced profound challenges during this financial year. The first being late disbursements of fund from the NG-CDF Board, piece meal funding approach as adopted by the NG-CDF-Board and the outbreak of covid 19. These challenges have greatly curtailed timely implementation of our projects. However, despite the challenges we have faced during the financial year, we have managed to execute almost half of the projects in our code list.

We foresee a great future because we base our strategies and tactics on strong values, strong commitment and a strong culture to the best interest of the constituents.

Sign



CHAIRMAN NGCDF COMMITTEE



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
ALEGO USONGA CONSTITUENCY  
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**III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES**

**Introduction**

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

The key development objectives of NGCDF-AlegoUsonga Constituency's 2018-2022 plan are to:

- a) Building consensus and develop a vision of the AlegoUsonga we want through a consultative process.
- b) Establish a baseline for residents' satisfaction level with services provided in the various sectors by the constituency.
- c) Prioritize and rank the constituency's economic, social and political development needs through analysis and identification of critical problems and opportunities.
- d) Develop effective strategies to achieve the desired vision and objectives of the constituency.
- e) Prepare an implementation schedule for priority programmes and projects in the constituency.
- f) Develop and present a five year strategic development plan for the constituency.

**Progress on attainment of Strategic development objectives**

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

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	The constituency has moved from semi-permanent to permanent classroom infrastructure. The number of bursary beneficiaries has increased due to increased bursary allocation	In FY 2019/2020 -we increased 88 number of classrooms in primary schools, 16 number of classrooms in secondary schools and two and laboratories - Bursary beneficiaries at all levels were increased, that is Tertiary 1,539 Secondary 5,295 Special 452



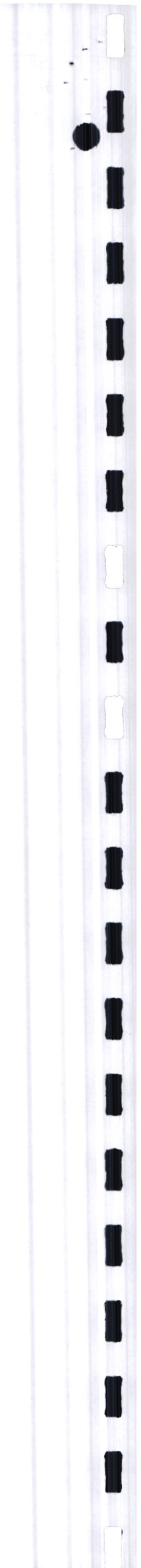
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

**ALEGO USONGA CONSTITUENCY**

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Security	To enhance security within the constituency by improving public administration and governance	The AlegoUsonga NG-CDF has constructed many chiefs' offices, and police post	Increase in security offices and staff offices funded by AlegoUsonga NG-CDF.	In fy 2019/2020 the number has increased.The Fund allocated kshs 3,791,500
Environment	To provide conducive environment with enough water, air and food	Tree seedlings were distributed to various government learning institutions.	The forest cover of both primary and secondary schools is being worked on to achieve the recommended percentage of 10% currently we are 6.5% forest cover as result of NGCDF funding.	We implemented environment related projects worth kshs.5,041,355.
Sports	To nurture and develop identified sport and culture talents in the constituency.	<ol style="list-style-type: none"> <li>1. Establish AlegoUsonga sport and culture kitty.</li> <li>2. Issuing of sports and culture award to winners.</li> </ol>	We have been able to identify various talents across the constituency including athletics, foot ballers and volley ballers.	Involvement of youths in organizing and managing sports every year, thus implementing sports related activities worth kshs.3,024,770
Disaster Management	Allocating emergency funds every year to cater for unforeseen circumstances.	The office has been in a position to assist the affected schools.	The Fund has been able to renovate and construct schools and security agencies premises to ensure learning and security matters remain on cause.	We have been able to act promptly in case of any disaster through implementing projects worth kshs 6,198,000.00



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

NGCDF – AlegoUsonga Constituency 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 cadres.

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

The AlegoUsonga NG-CDF has produced a constituency strategic plan 2018-2022 with specific objectives and actionable projects through which the vision of the constituents will be realized. Our vision is inseparable from the Kenyan vision 2030 whose overall goal is “to give every Kenyan a better standard of living”. We shall continue realizing this through transparent utilization of public resources and public participation in project identification

##### **2. Environmental performance**

Environmental conservation is a major concern in the whole world and AlegoUsongaConstituency has also not been left behind in environmental conservation. In every financial year, we allocate funds towards environment. We have managed to distribute tree seedlings. The youths from AlegoUsonga constituency have not been left behind in conserving the environment, the office has conducted several trainings on environmental conservation and also involving the youths in cleaning public places like public centres and institutions

##### **3. Employee welfare**

The AlegoUsonga NG-CDF has employed 7 staff members who were recruited after going through an interview which was mainly to confirm how qualified they were. The gender is also well balanced since we have 4 men and 3 women. The office has organized capacity buildings/ trainings to enhance their skills and some staff have been also sponsored by the AlegoUsonga NG-CDF for further studies. The management is also very much concerned about financial and health status of the staffs by setting aside gratuity for staffs every month and also allocating hand-based sanitizer to all the staffs to protect them from Covid 19.

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

The office has practiced fair competition from competitive recruitment of staffs to award of tenders, before any tender is awarded, the tender has to be advertised to disclose the information to the interested bidders. Youths, women and people with disabilities have also not been left behind because the office has always set aside 30% of the total advertised projects to them. The organization has also formed a sub-committee to deal with complains and issues of corruption within the office.

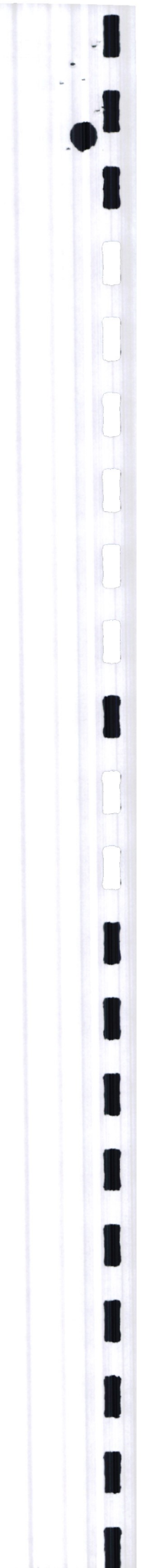
AlegoUsonga NG-CDF has greatly maintained a good business practice with the suppliers by abiding to the binding document (LSO) signed by both parties before the goods are supplied and all these takes place after following all the procurement processes. The office has been organizing joint training for all the Project management committee members, contractors, suppliers and staffs to clearly clarify the role of each individual.



**5. Community Engagements-**

The organization has really supported the community members especially at this difficult time of covid 19, we have encouraged all the institutions which have benefited from NG-CDF funding towards project to urge the contractors to use local labourers so that there can be circulation of money within the constituency. The office has also donated sanitizers and masks to the very vulnerable members in the community.

The greater percentage of our funding has been channelled to education since one of our major objective is to provide education for all not excluding the very vulnerable members in the society. In regards to the above we have managed to distribute our bursaries fairly by giving priority to total orphans, partial orphans, single parents and generally low-income earners. We have also organized constituency sports annually and this has enabled talent identification, talent development and unity within the constituency.



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**V. STATEMENT OF ENTITY 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.

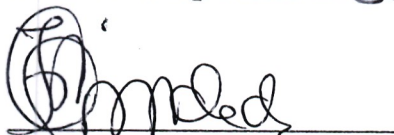
The Accounting Officer in charge of the NGCDF-ALEGO USONGA Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2020. 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 NGCDF-ALEGO USONGA financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, 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 NGCDF-ALEGO USONGA, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

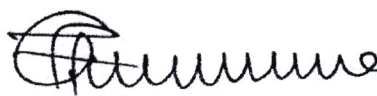
The Accounting Officer in charge of the NGCDF-ALEGO USONGA Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity'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 30th Sept 2021



**Fund Account Manager  
Name: PHILIP ODIDA**



**Sub-County Accountant  
Name: Tonny Griffins Oringo  
ICPAK Member Number:6191**



# REPUBLIC OF KENYA

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## REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - ALEGO USONGA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

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### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Fund - Alego Usonga Constituency set out on pages 1 to 34, which comprise the statements of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined 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 Fund - Alego Usonga Constituency as at 30 June, 2020 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 Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

#### Basis for Qualified Opinion

##### 1.0 Unsupported Prior Year Adjustment

As disclosed under Note 14 to the financial statements, cash flow for the year ended 30 June, 2020, reflects prior year adjustments of Kshs.1,202,100 and whose details have not been disclosed. However, prior year adjustment may arise either as a correction of an error in the financial statements reported for a prior period or change in accounting policy/ estimate from the previous year in accordance with the International Public Sector Accounting Standards (IPSAS) 3.

In the circumstances, this treatment does not conform to the International Public Sector Accounting Standards (IPSAS 3) and hence the accuracy of the statement of cash flows for the year ended 30 June, 2020 could not be confirmed.

## **2.0 Inaccurate Cash and Cash Equivalents**

As disclosed in note 10A to the financial statements, the statement of assets and liabilities as at 30 June, 2020 reflects Kshs. 3,495,521 in respect of Bank Balances. However, the bank statements provided for audit included reconciling stale cheques amounting to Kshs.328,739 and which have not been reversed the cash book as at 30 June, 2020 and thus understating the cash and cash equivalents to the extent of the amount of stale cheques.

Further, the statement of assets and liabilities reflect bank balances of Kshs.3,495,521 and a total cash and cash equivalents of Kshs.xxx.

Consequently, the completeness and accuracy of the cash and cash equivalents of Kshs.3,495,521 as at 30 June, 2020 could not be confirmed.

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

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

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual receipts on comparable basis of Kshs.203,350,883 and Kshs.125,331,773 respectively resulting to an under-funding of Kshs.78,019,110 or 38% of the budget.

Similarly, the Fund spent Kshs.131,178,432 against an approved budget of Kshs.203,350,883 resulting to an under expenditure of Kshs.72,172,451 or 35% of the approved budget.

Under the circumstances, the underfunding may result in some planned activities not being realized thereby affecting delivery of goods and services to the constituents.

Further, the under spending represents equivalent services budgeted for but not delivered to the constituents.

## **2.0 Projects Implementation Status**

During the year under review, the Fund was to implement a total of fifty one (51) projects valued at Kshs.70,288,930. Further analysis indicates that, thirty five (35) projects valued at Kshs.45,088,930 were completed; two (2) projects valued Kshs.25,200,000 were ongoing and one (1) project valued at Kshs.7,000,000 was not yet started.

The non completion of some of the budgeted projects means that the residents of the constituency did not receive the expected benefits due to non delivery of the services.

## **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 Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections 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**

#### **1.0 Long Outstanding Imprest**

As disclosed in note 11 to financial statement, the statement of assets and liabilities for the year ended 30 June, 2020 reflects outstanding Imprests of Kshs.1,202,100 some of which have been outstanding for over five (5) years. This is contrary to Section 93(5) of the Public Finance Management Regulation 2015 on issuance and surrender of imprests, which requires that an holder of temporary imprests shall account or surrender the imprests within seven (7) working days after returning to duty station.

In the circumstances, the validity and recoverability of the outstanding imprests balance of Kshs.1,202,100 as at 30 June, 2020 could not be ascertained.

#### **2.0 Unsupported Temporary Imprest**

As disclosed in Note 5 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2020 reflects Kshs. 9,625,741 in respect of use of goods and services balance which includes Kshs.6,450,100 for committee allowances. However, examination of payment vouchers revealed that the Management spent Kshs.2,861,050 out of the total of Kshs.6,450,100 as temporary imprest on committee expenses and other related activities. The payment vouchers were not supported by payment schedules to justify the payments made, minutes of the committee, attendance lists, list detailing the projects to be monitored and evaluated, and evaluation committee reports. Also, the imprest warrants were not signed by the imprest holders to acknowledge receipts of the imprest.

Consequently, the accuracy and validity of the committee allowances amounting to Kshs.2,861,050 for the year ended 30 June, 2020 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 INTERNAL CONTROLS EFFECTIVENESS, RISK MANAGEMENT SYSTEMS AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Nairobi**

**08 February, 2022**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ALEGO  
USONGA CONSTITUENCY**

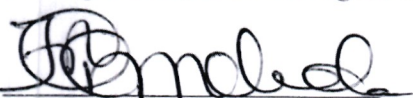
**Reports and Financial Statements**

**For the year ended June 30, 2020**

**VII. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from NGCDF board	1	125,331,773	106,493,586
Proceeds from Sale of Assets	2	xx	
Other Receipts	3	<u>136,000</u>	<u>xx</u>
<b>TOTAL RECEIPTS</b>		<b>125,467,773</b>	<b>106,493,586</b>
<b>PAYMENTS</b>			
Compensation of employees	4	2,288,699	3,366,316
Use of goods and services	5	9,625,741	9,113,880
Transfers to Other Government Units	6	66,474,935	41,487,198
Other grants and transfers	7	51,676,744	43,838,029
Acquisition of Assets	8	1,112,313	
Other Payments	9	=	3,279,708
<b>TOTAL PAYMENTS</b>		<b>131,178,432</b>	<b>101,085,131</b>
<b>SURPLUS/(DEFICIT)</b>		<b><u>(5,710,659)</u></b>	<b><u>5,408,455</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-ALEGO USONGA Constituency financial statements were approved on 30<sup>th</sup> September, 2020 and signed by:



Fund Account Manager  
Name: Philip Odida



Sub-County Accountant  
Name: Tony Griffins Oringo  
ICPAK Member Number:6191

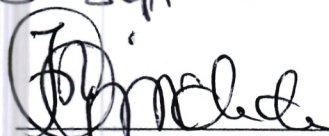


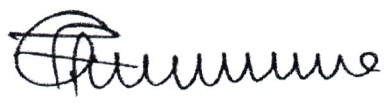
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ALEGO  
USONGA CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2020

**VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	10A	3,495,521	8,773,180
Cash Balances (cash at hand)	10B	xxx	
<b>Total Cash and Cash Equivalents</b>		<b>xxx</b>	
Accounts Receivable			
Outstanding Imprests	11	1,202,100	1,635,100
<b>TOTAL FINANCIAL ASSETS</b>		<b>4,697,621</b>	<b>10,408,280</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payable			
Retention	12A	xx	xx
Deposits (Gratuity)	12B	xx	xx
<b>TOTAL FINANCIAL LIABILITES</b>		<b>xxx</b>	<b>xxx</b>
<b>NET FINANCIAL ASSETS</b>		<b><u>4,697,621</u></b>	<b><u>10,408,280</u></b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	13	10,408,280	305,219
Prior year adjustments	14		4,694,606
Surplus/Deficit for the year		<b><u>(5,710,659)</u></b>	5,408,455
<b>NET FINANCIAL POSITION</b>		<b><u>4,697,621</u></b>	<b><u>10,408,280</u></b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-ALEGO USONGA Constituency financial statements were approved on ~~30th~~ 2020 and signed by:

  
Fund Account Manager  
Name: PHILIP ODIDA

  
Sub-County Accountant  
Name: Tonny Griffins Oringo  
ICPAK Member Number:6191



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ALEGO  
USONGA CONSTITUENCY**

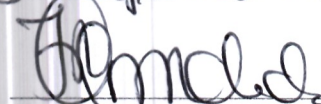
**Reports and Financial Statements**

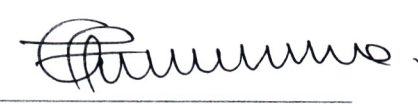
**For the year ended June 30, 2020**

**IX. STATEMENT OF CASHFLOW**

		2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	125,331,773	106,493,586
Other Receipts	3	136,000	xx
<b>Total receipts</b>		<b>125,467,773</b>	<b>106,493,586</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	4	2,288,699	3,366,316
Use of goods and services	5	9,625,741	9,113,880
Transfers to Other Government Units	6	66,474,935	41,487,198
Other grants and transfers	7	51,676,744	43,838,029
Other Payments	9	-	3,279,708
<b>Total payments</b>		<b>130,066,119</b>	<b>(101,085,131)</b>
<b>Total Receipts Less Total Payments</b>		<b>(4,598,346)</b>	<b>5,408,455</b>
<b>Adjusted for:</b>			
Decrease/ (Increase) in Accounts receivable: (outstanding imprest)	15	433,000	(1,635,100)
Increase/ (Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	1,202,100	4,694,606
<b>Net cash flow from operating activities</b>		<b>(2,963,246)</b>	<b>8,467,961</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(1,112,313)	-
<b>Net cash flows from Investing Activities</b>		<b>(1,112,313)</b>	
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(4,075,559)</b>	<b>8,467,961</b>
Cash and cash equivalent at BEGINNING of the year	13	8,773,180	305,219
Cash and cash equivalent at END of the year		<u>4,697,621</u>	<u>8,773,180</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-ALEGO USONGA Constituency financial statements were approved on 30th Sept 2020 and signed by:

  
Fund Account Manager  
Name: Philip Odida

  
National Sub-County Accountant  
Name: Tonny Griffins Oringo  
ICPAK Member Number: 6191



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ALEGO USONGA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

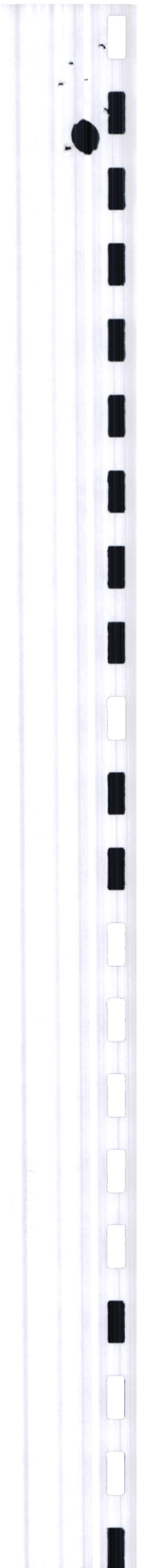
**X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Transfers from NGCDF Board	137,367,724	65,983,159	203,350,883	125,331,773	78,019,110	61.6
Proceeds from Sale of Assets						
Other Receipts	-	136,000	136,000	136,000	-	
<b>Total</b>	<b>137,367,724</b>	<b>66,119,159</b>	<b>203,486,883</b>	<b>125,467,773</b>	<b>78,019,110</b>	<b>61.6</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,700,000	364,331	4,064,331	2,288,699	1,775,632	57.7
Use of goods and services	8,663,095	1,193,601	9,856,696	9,625,741	230,955	96.7
Transfers to Other Government Units	63,051,046	55,918,516	118,969,562	66,474,935	52,494,627	55.9
Other grants and transfers	61,453,583	4,280,791	65,734,374	51,676,744	14,057,630	78.1
Acquisition of Assets	500,000	721,504	1,221,504	1,112,313	109,191	91.1
Other Payments	-	3,504,416	3,504,416	-	3,504,416	-
<b>TOTALS</b>	<b>137,367,724</b>	<b>65,983,159</b>	<b>203,350,883</b>	<b>131,178,432</b>	<b>72,172,451</b>	<b>64.5</b>

(a) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i. There was underutilization of funds across all the votes in the 2019/2020 financial year as a result of the prevailing Covid -19 pandemic health guidelines.

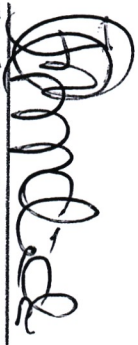
(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ALEGO USONGA CONSTITUENCY**  
**Reports and Financial Statements**  
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The adjustment of kshs.65,983,159comprises of balance b/f as at 1<sup>st</sup> July 2019 of ksh.10,408,280 and balance of approved budgets for kshs 53,283,981 and kshs.2,290,898.00 for Financial years 2018/2019 and 2017/2018 respectively which were received in the financial year 2019/2020.

The NGCDF-ALEGO USONGA Constituency financial statements were approved on 24<sup>th</sup> Sept 2020 and signed by:



Fund Account Manager  
Name: PHILIP ODIDA



Sub-County Accountant  
Name: Tony Griffin Oringo  
ICPAK Member Number:6191



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ALEGO USONGA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>					
1.1 Compensation of employees	3,700,000	364,331	4,064,331	2,288,699	1,775,632
1.2 Committee allowances	3,000,000	200,000	3,200,000	3,200,000	
1.3 Use of goods and services	1,542,063.45	200,000	1,742,063.45	1,683,108.43	38,955.02
<b>Sub Total</b>	<b>8,242,063.45</b>	<b>764,331</b>	<b>9,006,394.45</b>	<b>7,171,807.45</b>	<b>1,834,587.02</b>
<b>2.0 Monitoring and evaluation</b>					
2.1 Capacity building	1,500,000	150,000	1,650,000	1,650,000	
2.2 Committee allowances	1,500,000	322,640	1,822,640	1,822,640	
2.3 Use of goods and services	1,121,031.72	320,961	1,441,992.92	1,269,961	172,031.72
<b>Sub Total</b>	<b>4,121,031.72</b>	<b>793,601</b>	<b>4,914,632.72</b>	<b>4,742,601</b>	<b>172,031.72</b>
<b>3.0 Emergency</b>					
<b>3.1 Primary Schools</b>					
3.2 AGAGE PRIMARY SCHOOL	550,000.00	38,993	588,993	550,000	38,993
3.3 USINGO PRIMARY SCHOOL	550,000.00		550,000.00	550,000.00	
3.4 UNA PRIMARY SCHOOL	550,000.00		550,000.00	550,000.00	
3.5 KALENIJOK PRIMARY SCHOOL	550,000.00		550,000.00	550,000.00	
3.6 Aweilopi school	560,000.00		* 560,000.00	560,000.00	
3.7 Agoro OYOMBE PRI SCHOOL	550,000.00		550,000.00	550,000.00	
3.8 Oiwandoprisch	1,205,000.00		1,205,000.00	1,205,000.00	
3.9 Ndiwoprisch	1,205,000.00		1,205,000.00	1,205,000.00	
3.10 Uvomajrisch	478,000.00		478,000.00	478,000.00	



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ALEGO USONGA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
<b>Sub Total</b>	<b>6,198,000</b>	<b>38,993</b>	<b>6,236,993</b>	<b>6,198,000</b>	<b>38,993</b>
3.2 Secondary schools					
3.3 Hono Mixed Secondary School	500,000.00		500,000.00	500,000.00	
<b>Sub Total</b>	<b>500,000</b>		<b>500,000</b>	<b>500,000</b>	
3.4 Security projects					
3.5 SIAYA POLICE STATION	241.38		241.38	104,700.00	(104,458.62)
3.6 RABAR POLICE POST	500,000.00		500,000.00	500,000.00	
<b>Sub Total</b>	<b>604,700</b>		<b>604,700</b>	<b>604,700</b>	
<b>Total</b>	<b>7,198,241.38</b>	<b>38,993.00</b>	<b>7,237,234.38</b>	<b>7,302,700</b>	<b>(65,465.62)</b>
4.0 Bursary and Social Security					
4.1 Special schools	5,000,000		5,000,000	804,000	4,196,000
4.2 Secondary Schools	26,000,000		26,000,000	21,366,492	4,633,508
4.3 Tertiary Institutions	14,816,397.01		14,816,397.01	12,337,427	2,418,970.01
4.4 Universities					
4.5 Social Security		980	980		980
<b>Sub Total</b>	<b>45,816,397.01</b>	<b>980</b>	<b>45,817,377.01</b>	<b>34,507,919</b>	<b>11,309,458.01</b>
5.0 Sports					
5.1 Constituency	1,900,000.00	2,180,818	4,180,818	3,024,770	1,156,048
5.2					
<b>Sub Total</b>	<b>1,900,000</b>	<b>2,180,818</b>	<b>4,180,818</b>	<b>3,024,770</b>	<b>1,156,048</b>
6.0 Environment					
6.1 Constituency	2,747,354.48	2,060,000	4,807,354	5,041,355	(234,000.52)
6.2					
<b>Sub Total</b>	<b>2,747,354.48</b>	<b>2,060,000</b>	<b>4,807,354.48</b>	<b>5,041,355</b>	<b>(234,000.52)</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ALEGO USONGA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Programme/Sub-programme (List all the Projects)	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
7.0 Primary Schools Projects (List all the Projects)					
7.1 Sirinde primary school	754,000.00	2,831,837.35	3,585,837.35	3,585,837.35	
7.2 Nyalgunga primary school	232,000.00	1,250,400	1,482,400	1,482,400	
7.3 Manyala primary school	1,508,000.00		1,508,000.00	1,500,000.00	8,000.00
7.4 Rakuum primary school	1,122,600.00		1,122,600.00	1,122,600.00	
7.6 Ndai primary school	232,000.00	1,000,000	1,232,000	1,232,000	
7.7 Kubar Primary School	232,000.00	1,000,000	1,232,000	1,232,000	
7.8 Nyadhi primary school	1,000,000.00		1,000,000.00		1,000,000.00
7.9 Nyagwela primary school	1,000,000.00		1,000,000.00		1,000,000.00
7.10 Kalenyujuk primary school	1,000,000.00		1,000,000.00	1,000,000	
7.11 Gombekomolo primary school	1,000,000.00		1,000,000.00	1,000,000	
7.12 Osenokomolo Primary School	1,156,200.00		1,156,200.00		1,156,200.00
7.13 Agoro Tula Primary School	997,940		997,940.00		997,940.00
7.14 Udamayi primary	1,200,000.00		1,200,000.00	1,200,000.00	
7.15 Karapul primary school	15,000,000.00	1,275,441	16,275,441.00	1,275,441.00	15,000,000.00
7.16 Nyandiwa primary school	1,114,447.00		1,114,447.00		1,114,447.00
7.17 Pap Gori primary school	1,100,000.00		1,100,000.00		1,100,000.00
7.18 Nyangoma primary school	4,000,000.00		4,000,000.00		4,000,000.00
7.19 Kirinde primary school	2,102,610.00		2,102,610.00	2,102,610.00	
7.20 Mugane primary school	1,000,000.00		1,000,000.00		1,000,000.00
7.21 Rapogi primary school	1,000,000.00		1,000,000.00		1,000,000.00
7.22 Una primary school	1,070,970.00		1,070,970.00		1,070,970.00
7.23 Mahola primary school	1,000,000.00		1,000,000.00		1,000,000.00
7.24 Nyasita primary school	1,325,970.00		1,325,970.00		1,325,970.00
7.25 Kabura primary school	1,598,040.00		1,598,040.00		1,598,040.00
7.26 Misori K primary school	1,000,000.00		1,000,000.00		1,000,000.00



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ALEGO USONGA CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
7.27 Gangu Nyalaji primary school	1,343,010.00		1,343,010.00		1,343,010.00
7.28 Nyalwanga primary school	917,640.00		917,640.00		917,640.00
7.29 Malomba primary school	1,148,970.00		1,148,970.00		1,148,970.00
7.30 Uradi primary school	1,113,440.00		1,113,440.00		1,113,440.00
7.31 Pap Olengo Primary		1,000,000.00	1,000,000.00	1,000,000.00	
7.32 Kalkada Primary		1,250,000.00	1,250,000.00	1,250,000.00	
7.33 Ngura primary		1,250,000.00	1,250,000.00	1,250,000.00	
7.34 BARDING PRIMARY SCH		1,612,270.00	1,612,270.00	1,612,270.00	
7.36 MAHERO PRIM SCHOOL		1,550,200.00	1,550,200.00	1,550,200.00	
7.37 MBAGA MIXED PRIMARY		1,250,000.00	1,250,000.00	1,250,000.00	
7.38 ANDIRO PRIMARY SCH		1,800,000.00	1,800,000.00	1,800,000.00	
7.39 BUKHOBWA PRIM SCH		1,200,000.00	1,200,000.00	1,200,000.00	
7.40 BAR OLENGO PRIM SCH		650,000.00	650,000.00	650,000.00	
7.41 MAGUNGU PRIM SCH		1,000,000.00	1,000,000.00	1,000,000.00	
7.42 SIDOK PRIM SCHOOL		1,250,000.00	1,715,000.00	1,715,000.00	
7.43 NYALULA PRIM SCHOOL	465,000.00	1,828,399.75	1,828,399.75	1,828,399.75	
7.44 NYANG'ANGA PRIM SCHOOL		1,612,270.00	1,612,270.00	1,612,270.00	
7.45 SIRONGO PRIM SCH		1,000,000.00	1,000,000.00	1,000,000.00	
7.46 PAP KAKAN PRIMARY SCH		1,265,000.00	1,265,000.00	1,265,000.00	
7.47 HAWINGA PRIM SCH		1,200,000.00	1,200,000.00	1,200,000.00	
7.48 UDAAMA YI PRI SCH		1,000,000.00	1,000,000.00	1,000,000.00	
7.49 BAR AGULU PRI SCH		1,000,000.00	1,000,000.00	1,000,000.00	
7.51 GANGU PRI SCHOOL		1,000,000.00	1,000,000.00	1,000,000.00	



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ALEGO USONGA CONSTITUENCY**  
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Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
7.52 MATTERA PRIM SCH		1,000,000.00	1,000,000.00	1,000,000.00	
7.54 UPANDA PRIMARY SCHOOL		600,000.00	600,000.00	600,000.00	
7.55 UWASI PRIMARY SCHOOL		1,000,000.00	1,000,000.00	1,000,000.00	
7.56 UYOMA PRI SCH		600,000.00	600,000.00	600,000.00	
<b>Sub Total</b>	<b>47,734,837</b>	<b>34,275,818.10</b>	<b>82,010,655</b>	<b>44,116,028.10</b>	<b>37,894,627</b>
<b>8.0 Secondary Schools Projects</b> <b>(List all the Projects)</b>					
8.1 Hono secondary school	716,209.10		716,209.10	716,209.10	
8.2 Nyadh Secondary School	2,000,000.00		2,000,000.00		2,000,000.00
8.3 St William Gendro Secondary School	2,000,000.00	1,290,897.60	3,290,897.60	1,290,897.60	2,000,000.00
8.4 Usula secondary school	2,000,000.00		2,000,000.00		2,000,000.00
8.5 Kowet Secondary School	2,200,000.00		2,200,000.00		2,200,000.00
8.6 Diburo secondary school	5,400,000.00		5,400,000.00		5,400,000.00
8.7 Nduru secondary school	1,000,000.00		1,000,000.00		1,000,000.00
8.8 MULAHA SEC SCH		3,500,000.00	3,500,000.00	3,500,000.00	
8.9 ST.PETERS UPANDA SEC		4,851,800.00	4,851,800.00	4,851,800.00	
8.10 NGIYA MIXED SEC SCH		3,500,000.00	3,500,000.00	3,500,000.00	
8.11 NGIYA GIRLS HIGH SCH		5,000,000.00	5,000,000.00	5,000,000.00	
8.12 GOT OYENGA SEC SCH		3,500,000.00	3,500,000.00	3,500,000.00	
<b>Sub Total</b>	<b>15,316,209.10</b>	<b>21,642,697.60</b>	<b>36,958,906.70</b>	<b>22,358,906.70</b>	<b>14,600,000</b>
<b>9.0 Tertiary institutions Projects (List all the Projects)</b>					



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Programme/Sub-programme	Original Budget 2019/2020	Adjustments	Final Budget 2019/2020	Actual on comparable basis 30/06/2020	Budget utilization difference
9.1					
9.2					
9.3					
9.4					
10.0 Security Projects					
10.1 Kocheng B Assistant Chief's Office	1,191,590.00		1,191,590.00		1,191,590.00
10.2 Kover police post	1,800,000.00		1,800,000.00	1,800,000.00	
10.3 Bar Ogongo chief's camp	800,000.00		800,000.00		800,000.00
<b>Sub Total</b>	<b>3,791,590.00</b>		<b>3,791,590.00</b>	<b>1,800,000.00</b>	<b>1,991,590.00</b>
11.0 Acquisition of assets					
11.1 Motor Vehicles (including motorbikes)	500,000.00		500,000.00	533,313	(33,313)
11.2 Construction of CDF office					
11.3 Purchase of furniture and equipment		721,504	721,504.00		
11.4 Purchase of computers		721,504	721,504.00	579,000.00	142,504
<b>Sub Total</b>	<b>500,000.00</b>	<b>721,504</b>	<b>1,221,504</b>	<b>1,112,313</b>	<b>109,191</b>
11.5 Purchase of land					
<b>12.0 Others</b>					
12.1 Strategic Plan					
12.2 Innovation Hub		3,504,416	3,504,416		3,504,416
<b>Sub Total</b>		<b>3,504,416</b>	<b>3,504,416</b>		<b>3,504,416</b>
<b>Grand Total</b>	<b>137,367,724.14</b>	<b>65,983,158.70</b>	<b>203,350,882.84</b>	<b>131,178,400.23</b>	<b>72,172,483</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) ALEGO USONGA CONSTITUENCY**  
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## **XII. 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 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.

#### **Transfers from the Exchequer**

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.



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**SIGNIFICANT ACCOUNTING POLICIES**

**External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**5. In-kind contributions**



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In-kind contributions are donations that are made to the Entity 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 Entity 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**

**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 the Central Bank of Kenya and at various commercial banks at the end of the financial year.

**7. Accounts Receivable**

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

**8. Accounts Payable**

For the purposes of these financial statements, deposits 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

**9. Pending Bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they 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 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 and deposits, which are accounted for on an accrual basis), the same accounts classification basis,



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**

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and for the same period as the financial statements. The original budget was approved by Parliament on June 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

**12. Comparative Figures**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2020.

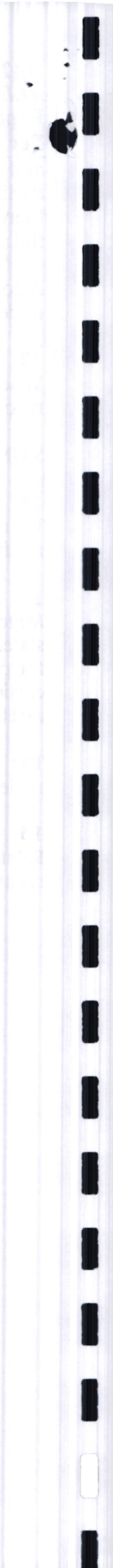
**14. Errors**

Material prior period errors shall be 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.

The AlegoUsonga NGCDF had no errors requiring prior year adjustments in the period under review

**15. Related Party Transactions**

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.



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**ALEGO USONGA CONSTITUENCY**  
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**XIII. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2019-2020	2018-2019
		Kshs	Kshs
NGCDF Board			
AIE NO	B041028	55,040,875.50	
AIE NO	B047139	2,290,897.60	
AIE NO	B047359	4,000,000.00	
AIE NO	B047676	5,000,000.00	
AIE NO	B047852	7,000,000.00	
AIE NO	B049222	14,000,000.00	
AIE NO	B104234	20,000,000.00	
AIE NO	B041255	18,000,000.00	
			52,493,586
			10,000,000
			12,000,000
			8,000,000
			12,000,000
			12,000,000
<b>TOTAL</b>		<b>125,331,773</b>	<b>106,493,586</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2019-2020	2018-2019
	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	~	~
<b>Total</b>	<b>~</b>	<b>~</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. OTHER RECIEPTS**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Interest Received	-	-
Rents	-	-
Receipts from Sale of tender documents	136,000	-
Other Receipts Not Classified Elsewhere	-	-
<b>Total</b>	<b>136,000</b>	<b>-</b>

**4. COMPENSATION OF EMPLOYEES**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic wages of temporary employees	2,236,299	2,728,296
Personal allowances paid as part of salary	-	-
Pension and other social security contributions (Gratuity)	-	504,000
Employer Contributions Compulsory national social security schemes	32,400	134,020
Casual wages	20,000	-
<b>Total</b>	<b>2,288,699</b>	<b>3,366,316</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**5. USE OF GOODS AND SERVICES**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Other Committee Expenses	1,409,000	1,584,000
Committee Allowances	6,450,100	2,331,000
Utilities, supplies and services	413,010	1,703,161
Communication, supplies and services	230,070	-
Domestic travel and subsistence	298,800	-
Printing, advertising and information supplies & services	97,676	-
Rentals of produced assets	-	-
Training expenses	-	1,444,000
Hospitality supplies and services	281,130	-
Office rent	189,400	-
Specialized materials and services	-	-
Office and general supplies and services	166,140	631,647
Other operating expenses	-	1,218,053
Bank service commission and Bank charges	15,603	168,420
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Electricity	74,812	33,599
<b>Total</b>	<b>9,625,741</b>	<b>9,113,880</b>



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to National Government entities	-	-
Transfers to primary schools (see attached list)	44,116,028	15,855,607
Transfers to secondary schools (see attached list)	22,358,907	25,631,591
Transfers to tertiary institutions (see attached list)	-	-
Transfers to health institutions (see attached list)	-	-
<b>TOTAL</b>	<b>66,474,935</b>	<b>41,487,198</b>

**7. OTHER GRANTS AND OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Bursary – secondary schools (see attached list)	21,366,492	19,084,472
Bursary – tertiary institutions (see attached list)	12,337,427	9,811,121
Bursary – special schools (see attached list)	804,000	1,206,000
Mock & CAT (see attached list)	-	-
Security projects (see attached list)	1,800,000	8,036,436
Sports projects (see attached list)	3,024,770	-
Environment projects (see attached list)	5,041,355	-
Emergency projects (see attached list)	7,302,700	5,700,000
<b>Total</b>	<b>51,676,744</b>	<b>43,838,029</b>



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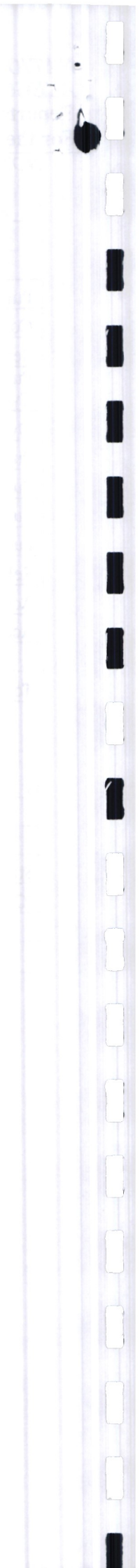
NOTES TO THE FINANCIAL STATEMENTS (Continued)

**8. ACQUISITION OF ASSETS**

	2019-2020	2018-2019
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment-Motor Cycles	533,313	-
Overhaul 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	579,000	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>1,112,313</b>	<b>-</b>

**9. OTHER PAYMENTS**

	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	-	3,279,608
ICT Hub	-	-
	-	3,279,608



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)**  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

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

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
Equity Bank, Siaya Branch .AlegoUsonga NGCDF A/C no. 0970261192689	3,495,521	8,773,180
<b>Total</b>	<b>3,495,521</b>	<b>8,773,180</b>
<b>10B: CASH IN HAND</b>		
Location 1	~	~
Location 2	~	~
Location 3	~	~
Other Locations	~	~
<b>Total</b>	~	~



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**11: OUTSTANDING IMPRESTS**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
JakooMiyumo				298,000
Dalmasndonga				250,000
JakooMiyumo				444,600
JakooMiyumo				171,000
				38,500
<b>Total</b>				<b>1,202,100</b>

**12A. RETENTION**

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Supplier 1	XX	XX
Supplier 2	XX	XX
Supplier 3	XX	XX
<b>Total</b>	<b>XX</b>	<b>XX</b>

**12B. GRATUITY DEPOSITS**

	2019 - 2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Name 1	XX	XX
Name 2	XX	XX
Name 3	XX	XX
Add as appropriate		
<b>Total</b>	<b>XX</b>	<b>XX</b>

**13. BALANCES BROUGHT FORWARD**

	2019-2020	2018-2019
	<i>Kshs</i>	<i>Kshs</i>
Bank accounts	8,773,180	305,219
Cash in hand	-	-
Imprest	1,635,100	-
<b>Total</b>	<b>10,408,280</b>	<b>305,219</b>



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**14. PRIOR YEAR ADJUSTMENTS**

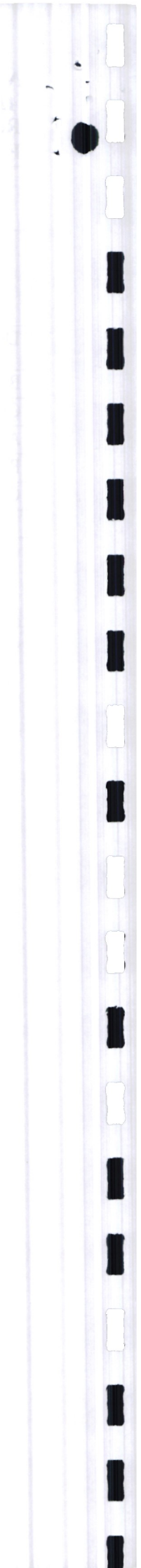
	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others ( <i>specify</i> )- Imprest	-	-	-
	-	-	-

**15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTADING IMPREST**

	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)	1,635,100	-
Imprest issued during the year (B)	6,282,400	1,635,100
Imprest surrendered during the Year (C)	6,715,400	-
Net changes in account receivables D= A+B-C	1,202,100	1,635,100

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

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

**17. OTHER IMPORTANT DISCLOSURES**

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

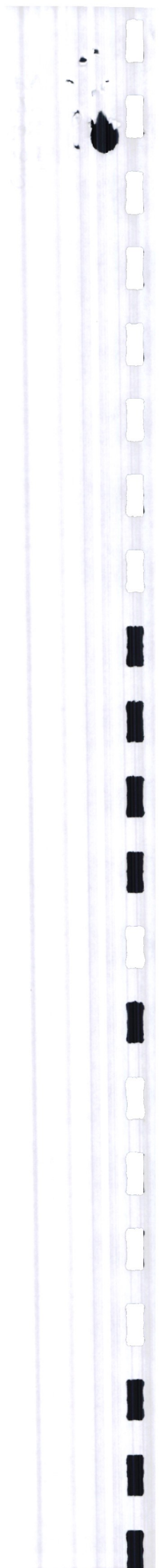
	2019-2020	2018-2019
	Kshs	Kshs
Construction of buildings	~	~
Construction of civil works	~	~
Supply of goods	~	~
Supply of services	~	~
	~	~

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

	2019-2020	2018-2019
	Kshs	Kshs
NGCDFC Staff	xx	xxx
Others ( <i>specify</i> )	xx	xxx
	xx	xxx

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

	2019-2020	2018-2019
	Kshs	Kshs
Compensation of employees	1,775,632	364,331
Use of goods and services	230,955	1,193,601
Amounts due to other Government entities (see attached list)	52,494,627	55,918,516
Amounts due to other grants and other transfers (see attached list)	14,057,630	4,280,791
Acquisition of assets	109,191	721,504
Others ( <i>specify</i> )- ICT hub	3,504,416	3,504,416
	<b>72,172,451</b>	<b>65,983,159</b>

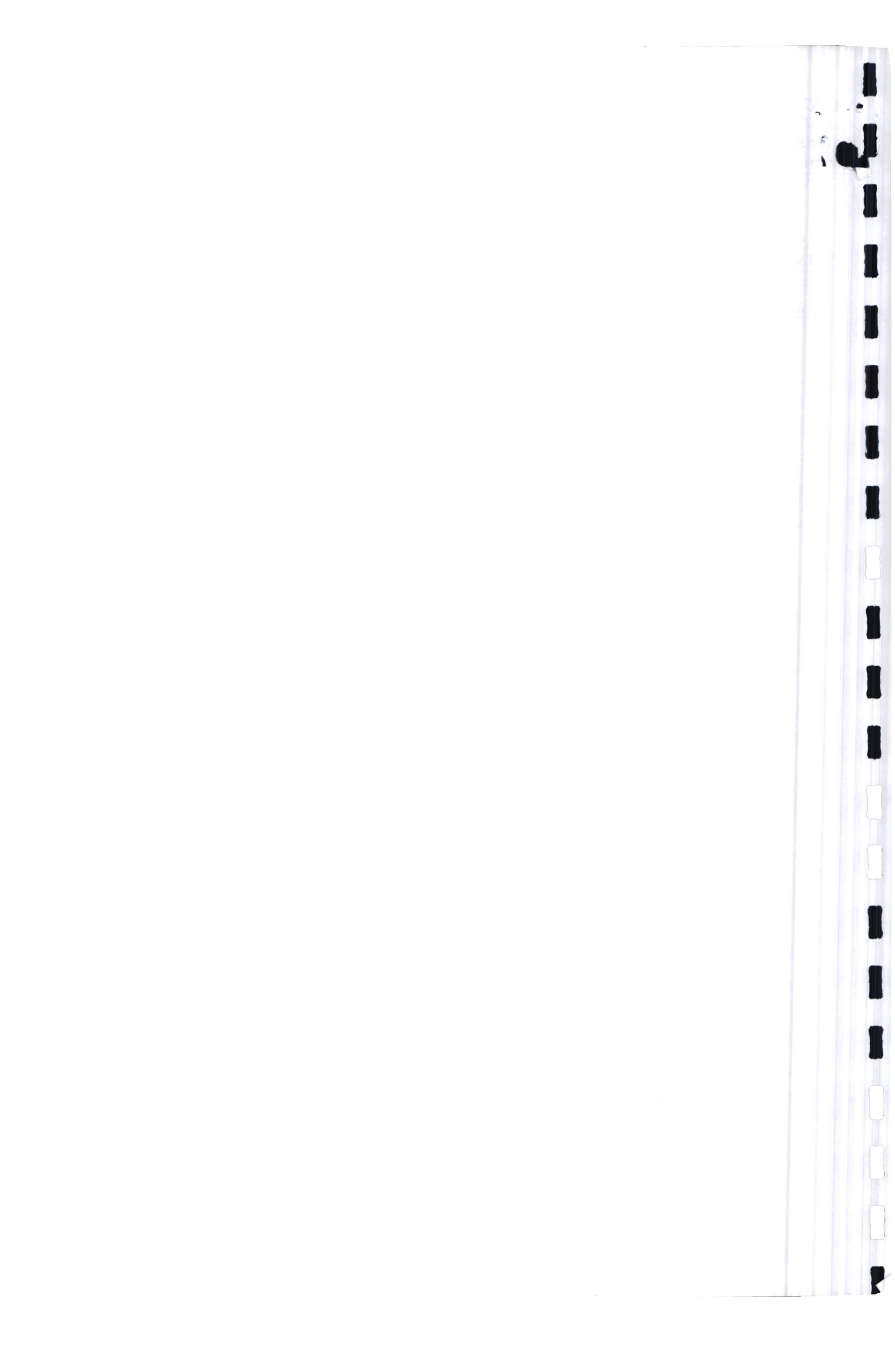


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**17.4: PMC account balances (See Annex 5)**

PMCs	2019-2020	2018-2019
	Kshs	Kshs
PMCs	6,884,491	1,807,124



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

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



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

Name of Staff	Job Group	Original Amount a	Date Payable Contracted b	Amount Paid To-Date c	Outstanding Balance 2020 d=a-c	Comments
<b>Senior Management*</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Middle Management</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Unionisable Employees</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Others (specify)</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

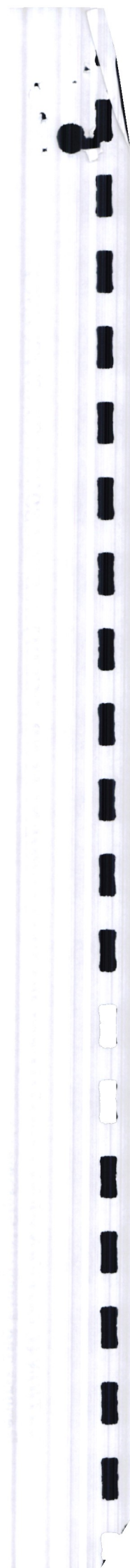


**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) - ALEGO USONGA CONSTITUENCY**

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**ANNEX 3 – UNUTILIZED FUND**

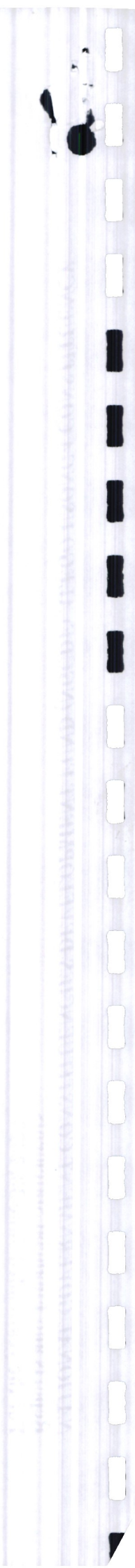
Name	Brief Transaction Description	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
Compensation of employees		1,775,632	364,331	Unspent funds at the compensation of employees is inclusive of gratuity
Sub-Total		1,775,632	364,331	
Use of goods & services		230,955	1,193,601	The absorption was high
Sub-Total		230,955	1,193,601	
Amounts due to other Government entities	Transfers to Primary Schools	37,894,627	34,275,818	Funds were still held at Board
	Transfers to Secondary Schools	14,600,000	21,642,698	Funds were still held at Board
Sub-Total		52,494,627	55,918,516	
Amounts due to other grants and other transfers	Bursary- Secondary Schools	4,633,508	-	Funds were still held at Board
	Bursary- Tertiary	2,478,970		
	Bursary- Special	4,196,000		
	Security	1,992,570	980	
	Sports	1,056,048	2,180,818	
	Environment	(234,001)	2,060,000	
	Emergency	(65,466)	38,993	
Sub-Total		14,057,629	4,280,791	
Sub-Total		109,191	721,504	
Acquisition of assets				
Others (specify)				
Sub-Total		3,504,416	3,504,416	
Grand Total		3,613,607	4,225,920	
		72,172,483	65,983,159	



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

Asset class	Historical Cost b/f (Kshs) 2018/19	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/20
Land	750,000			750,000
Buildings and structures	29,499,999.55			29,499,999.55
Transport equipment	10,446,755	533,313		10,980,068
Office equipment, furniture and fittings	2,095,048			2,095,048
ICT Equipment, Software and Other ICT Assets	1,053,000	579,000		1,632,000
Other Machinery and Equipment	409,100			409,100
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>44,253,902.55</b>	<b>1,112,313</b>		<b>45,366,215.55</b>



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**ANNEX 5 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Mahero Primary School	Equity Bank	0970266495341	210,093.25	
Katuda Primary School	Equity Bank	0970271485747	120.00	
Matera Primary School	Equity Bank	0970272935780	53,719.50	
Sirinde Primary School	Equity Bank	0970263240846	89,046.26	
Gendro Secondary School	Equity Bank	0970279108224	55,127.60	
Bukhoba Primary School	Equity Bank	0970271693637	273,121.50	
Sindok Primary School	Equity Bank	0970262554656	36,201.25	
Ng'ura Primary School	Equity Bank	0970271608238	290.00	
Barding Primary School	Equity Bank	0970271072657	96,232.00	
Karapul Primary School	Equity Bank	0970271598047	66,159.00	125
Karapul Primary School		0970264062362	0	974,415
Hawinga Primary School	Equity Bank	0970271746378	3,663.50	
Uyoma Kobare Secondary School	Equity Bank	0970277458943	36,300.00	
Uyiko Primary School	Equity Bank	0970271591500	743.00	
Mahero Mixed Secondary School	Equity Bank	0970262503367	80,412.00	
Udamayi Primary School	Equity Bank	0970262558348	64,827.75	10,430
Barolengo Primary School	Equity Bank	0970264174879	(14,099.15)	
Kalkada Primary School	Equity Bank	0970271706861	1.00	
St. Peter's Upanda Secondary School	Equity Bank	0970277076502	269,933.75	
Manyala Primary School	Equity Bank	0970261192689	25,542.00	
Ndiwo Primary School	Equity Bank	0970278925489	66,660.00	
Ojwando Primary School	Equity Bank	0970279769883	63,795.00	
Agage Primary School	Equity Bank	0970262514882	34,609.00	3,555
Awelo Primary School	Equity Bank	0970271424884	52,863.00	23,960
Kalenjuok Primary School	Equity Bank	0970264526953	3,430.00	2935
Uyoma Primary School	Equity Bank	0970272477866	78,195.00	315
Pap Nyadiel Primary School	KCB	1233952854	1,047.00	
Ng'iya Mixed Secondary School	KCB	1126966878	1,865,123.50	
Magungu Primary School	KCB	1145506593	53,465.55	
Gangu Primary School	KCB	1105524167	51,571.50	230
Mulaha Secondary School	KCB	1264807120	189,238.75	1,530.05
Sirongo Oware Primary School	KCB	1131188616	180,499.00	



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IC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Nyalwanga Primary School	KCB	1105524620	1,811.55	
Rakuom Primary School	KCB	1135996016	71,125.00	
Hono Secondary School	KCB	1135502382	118,329.45	
Kubar Primary School	KCB	1135185999	505.00	
Nyang'anga Primary School	KCB	1126966754	2,017.00	
Nyalgunga Primary School	Co-operative Bank	01141255562100	35,439.50	
Ng'ya Girls High School	Co-operative Bank	01141255494400	1,284,594.50	
Ndai Primary School	Co-operative Bank	01139255533000	55,228.00	
Got Oyenga Secondary School	Co-operative Bank	01139257337601	1,444,480.91	
KaburaUlwani Primary		1137045892	523.89	1909
Boro Mixed Sec Sch		1135185751	5,342.73	18,792.50
St Patrick Segere		1136241809	859.29	5,465
Nyakado Primary		1136898239	1,321.57	3,990
Malomba Sec		1131188160	2346.55	60,294
Gangu Primary		1105524167	00	230
Osoro Primary		1135196494	1,245.88	156,115
Bishop Okoth Girls Mbaga Sec		1105572447	5,675.45	90,929.70
Bar AguluPri		1118149548	123.00	845.45
Pap Oriang Primary		0970264539641	87.00	710
Upanda Sec. Sch		0970277076502	00	169
UlomaKodero Primary		0970266785608	00	223
Awelo Primary		0970271424884	4,377.35	23,960
Katuda Primary		0970271485747	00	120
GombeKomoloPri		0970299149711	889.00	5,238
Uyiko Primary		0970271591500	00	743
Usula Primary		0970271423951	776.00	4,100
Sigana Primary		0970261192689	00	55
Sidundo Primary School		0970263236233	843.00	3,053
Uranga Do's Office		0970271681430	346.67	1,270
Dirk Allison Sec. Sch		0970271665848	3,459.55	75,732
Pap Kakan Primary		0970271668452	234.00	1,410
Rabar Police		0970266057403	578.00	2,585



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PMC	Bank	Account number	Bank Balance 2019/20	Bank Balance 2018/19
Nyadorera Police		0970271192689	663.00	1,490
Ndiwo Primary		0970278925459	7,867.00	55,184
Ulafu Primary		0970262531600	3,578.98	20,360
Wangchieng Primary		0970264495805	8,115.75	39,470
AgoroOyombe Sec. S		0970264086567	312.66	1,039.95
Mulaha Primary		0970271560666	00	651
Agage Primary		0970262514882	674.00	3,555
Nyalula Primary		0970264429108	00	805
UlaweApate		0970269031486	771.00	3,706
Nyambare Primary		0970266408713	00	300
Masumbi Primary		0970263482379	00	25
Uyoma Primary		0970272477866	00	315
Obambo Primary		0970262519632	115	1,410
Hono Primary		0970262519379	00	530
Nyandiwa Primary		0970262562617	622.27	1,590
				930
Barding Primary		0970261192689	00	
Pap Gori Primary		0970299454522	00	962.50
Hawinga Girls H. S.		01141255339700	325.00	1,525
Uyiko Primary		01141256893000	664.00	1,234.50
Kirindo Primary		01139255451701	878.00	5,840
Misori K' Primary		01141256824000	213.00	2,510
Upanda Primary		01141256838000	00	508
Barding Sec School		01141256404000	2,111.50	52,111.50
Uwasi Mixed Sec. S.		01141255653500	00	916
Mur Malanga Primary		01141256757900	356.00	1,620
Nyalgunga Primary		01141255562100	213.00	1,064.50
Rambo Sec. Sch		01141255630400	997.00	9,935
Ndai Primary		01139255533000	546.00	3,896
Madede Primary		01141256779500	3,567.00	74,427
Rapogi Primary		01141255655400	885.90	1,517
MaamanAkumu Primary		01141256752800	678.00	9,027.5
Got Oyegasec.school		011392533601	345.00	1000.75
<b>Total</b>			<b>6,884,491</b>	<b>1,807,124</b>



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**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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue ( <i>Name and designation</i> )	Status: ( <i>Resolved / Not Resolved</i> )	Timeframe: ( <i>Put a date when you expect the issue to be resolved</i> )
		As at 30 <sup>th</sup> June, 2020 the management had no unresolved audit issues a part from the 2018/2019 audit of which we are still awaiting the certificate from the Office of Auditor General for action.			

