

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

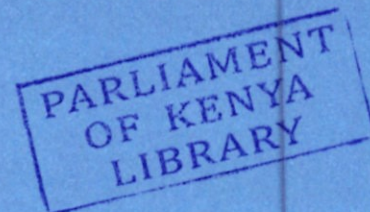
THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 07 AUG 2024

Day: Afternoon

TABLED BY: Deputy leader of Majority Party OF Benson Inzofu

CLERK-AT THE-TABLE:



THE AUDITOR-GENERAL

ON

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

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



SUNA WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

*Suna West Constituency
National Government Constituencies Development Fund (NGCDF)
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1. ACRONYMS AND ABBREVIATIONS

NGCDF - National Government Constituency Development Fund
NG CDFB - National Government Constituencies Development Fund Board
NGCDFC - National Government Constituency Development Fund Committee
PFM- Public Finance Management
IPSAS - International Public Sector Accounting Standards.
PMC- Project Management Committee
FY-Financial Year
ARMC - Audit and Risk Management Committee
OSHA - Occupational Safety and Health Act

2. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

1. **Patriotism** – we uphold the national pride of all Kenyans through our work
2. **Participation of the people**- We involve citizens in making decisions about programmes we fund
3. **Timeliness** – we adhere to prompt delivery of service

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4. **Good governance** – we uphold high standards of transparency, accountability, equity, inclusiveness and integrity in the service of the people
5. **Sustainable development** – we promote development activities that meet the needs of the present without compromising the ability of future generations to meet their own needs.

Functions of NG-CDF Committee

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

(b) Key Management

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

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

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Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	CPA Janes Awiti Majengo
2.	Sub-County Accountant	CPA Carrylus Oyugi
3.	Chairman NGCDFC	Mr Edward Oluoch
4.	Member NGCDFC	Miss Anne Odhiambo

(c) Fiduciary Oversight Arrangements

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

(d) SUNA WEST Constituency NGCDF Headquarters

P.O. Box 585-40400.
NG-CDF Building.
Migori Road/Highway
SUNA WEST.

(e) SUNA WEST Constituency NG-CDF Contacts

Telephone: (254) 0710444849
E-mail: cdfsunawest@ngcdf.go.ke
Website: www.ngcdf.go.ke

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(f) SUNA WEST Constituency NGCDF Bankers

Equity Bank A/C NO: 1160280876360
Branch SUNA WEST
P.O.Box 585-40400
SUNA WEST

(g) Independent Auditors.

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

(h) Principal Legal Adviser

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

3. NG-CDFC CHAIRMAN'S REPORT



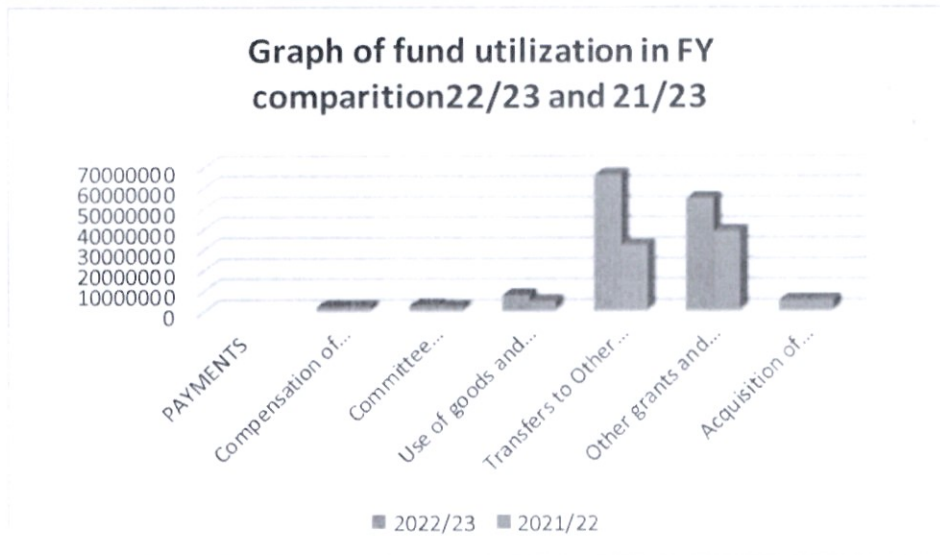
It is with pleasure to present the SUNA WEST Constituency Development Fund financial records for the financial year 2022/2023 which ended on 30th June 2023. I hope the financial records will be able to provide an insight of our performance as a NG-CDF committee.

This financial year is our first year in the office and we were able to perform effectively even though funds were not sent in full within the financial year. We observed that most of funds were taken to bursary since there was a cute outcry from the general public that the students were being sent back home for school fees It was not easy to fund project during the financial year because the fund s were realised towards the end of the financial year and procurement took us many days to complete.

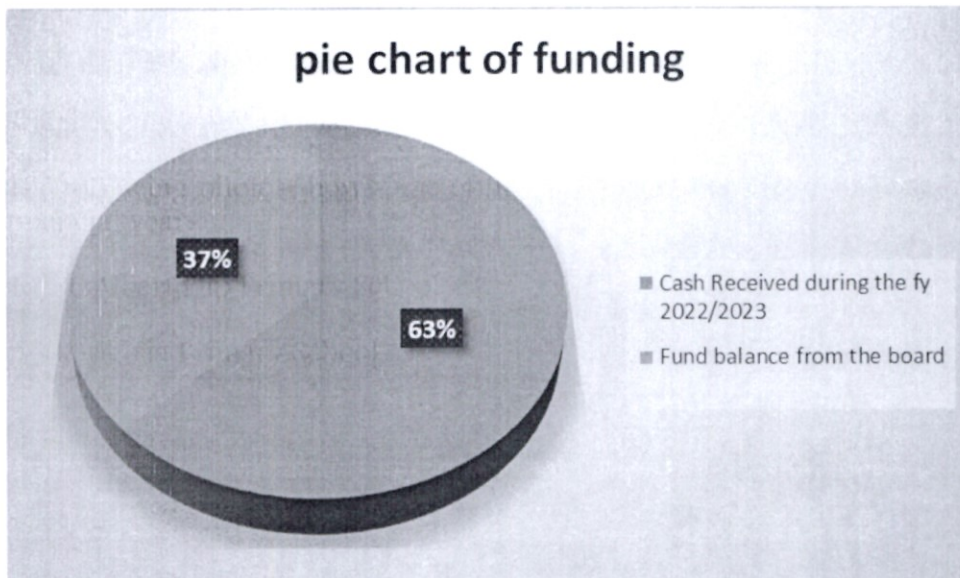
The constituency had budgeted for flag ship projects that were to be done and completed during the financial year however the implementation has been postponed to the next financial year.

The entity also did well in disbursing bursary to all students who applied for it. Bursary was one of projects that gave us an edge over others our main areas of achievement include being able to budget for the completion of some of the on-going project such as

- About 60% of our projects were implemented and completed before 30th June 2023. Security projects were implemented and our chiefs are currently working in a conducive environment that is enabling them to deliver services to the general public effectively.



➤ More funds received in 2022/2023 were utilized well as compared to funds received in the financial year 2021/2022.



The above pie chart shows that only 63% of the budgeted allocation during the financial year 2022/2023 were received while 37% Of the budget were yet to be disbursed from the Board.

- Security have been improved due to construction of chief's offices and DCC offices
- St Celestino Nyangubo has been done to perfection and is one of our flag ship project.
- The following photos show some of the projects implemented and commissioned during the financial year.

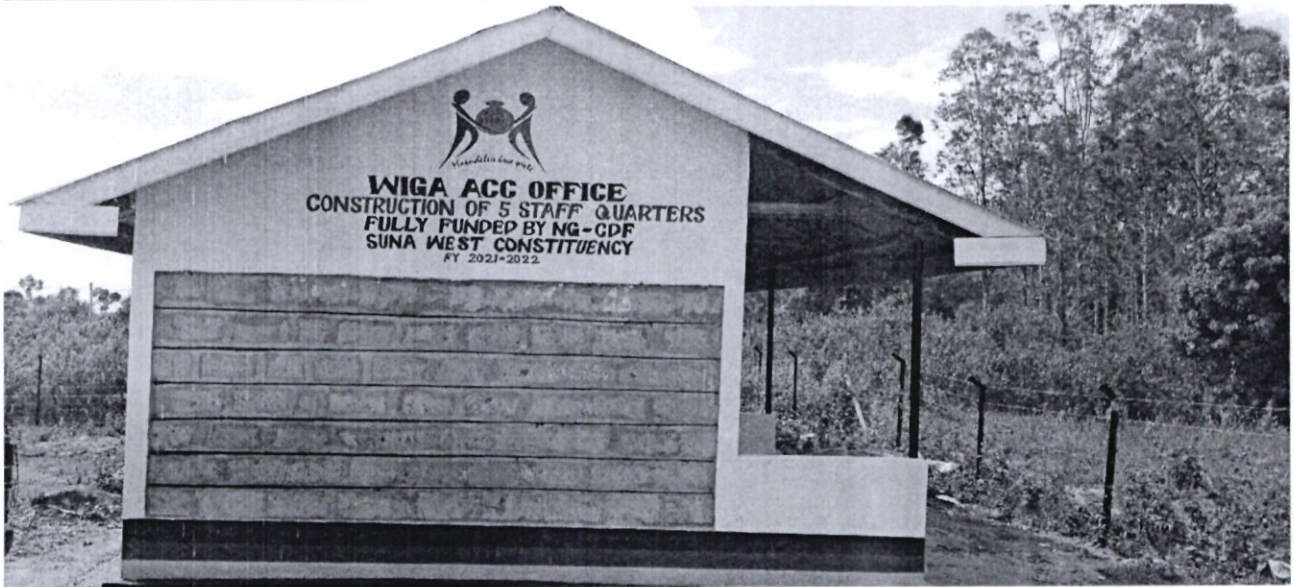
1. St. Albert Dip Primary School
2. Kasigiria Primary School

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- 3. Wiga ACC – Staff Quarters
- 4. School Buses



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Emerging issues/ challenges in CDF SUNA WEST in regards to the implementing projects and procurement are.

- ✓ Procurement roles of PMCs and the oversight role of both locals and various government departments.
- ✓ Poor coordination between the various arms of government.
- ✓ In the financial year 2019/2020 the entity also experienced Covid 19 pandemic which affected the operations of the entity. The entity could not disburse the bursary cheques to needy students as all students were sent home to avoid infections. The entity had written cheques to respective schools where the students were learning. As a result, the entity could not request for more funds on time leading to underutilized fund held by the NGCDF Board.
- ✓ Our main stakeholder is the National treasury where the sub county accountant is the main signatory. There is lack of staff at the sub county treasury office hence posing a greatest challenge when it comes to day to day urgent operations of the NGCDF Committee requirements.

The plans have been drawn to mitigate the challenges that are emerging.

- 1) Committee meetings have been planned in our annual work plan to improve on timely budget and allocation of funds to allow more time for implementation of projects.
- 2) Most Government department which were lacking offices within the sub county and whose services were essential to our performance have been hosted at NG-CDF premises.
- 3) In the next financial year, we shall give priority to projects so as to allow more funding to others such as bursary.



.....
Name EDWARD OLUOCH
CHAIRMAN NGCDF COMMITTEE

4. 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 *SUNA WEST Constituency 2022-2027 strategic plan* are to:

- a) To promote access to education for all.
- b) To ensure 24/7 security of life and property of SUNA WEST residents and visitors.
- c) To secure a sustainable clean and healthy environment in all the four wards.
- d) To empower the youth and harness their sports talents.
- e) To initiate and develop programmes that enhance opportunities for empowerment at grass root level
- f) To provide public input opportunities and encourage public participation.
- g) To establish optimum implementation of rural electricity in SUNA WEST
To create a sense of belonging that promotes positive public relations

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
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	number of usable physical infrastructure build in primary, secondary, and tertiary institutions number of bursary beneficiaries at all levels	In FY 2022/2023 -we built 35 classrooms, 5 dormitories, 3 laboratories, 1 library, and Deos office block. Renovation of 8 schools etc - Bursary was given to over 5000 beneficiaries at all levels.
Security	To improve security of property and individual life in the entire constituency	Improved security	-Number of registered business. -27/4 trade -Low rate of death -increased number of security personnel	In financial year 2022/2023 we implemented the construction of 2 chief's camp, built Admin office for police Post at Oruba police station, put up 16

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			-Number of built security houses	pit latrines for the security agencies in different wards.
Environment	To secure environment by planting trees		Tanks bought and Erected	We erected 10 tanks of 10000 litres capacity in 4 wards
Sports	To empower youths and women through sport.	Improved training of youths and women.	-Number of licences to women and youths - Number of sports clubs awarded with sports equipment's. - Number of tournament held	Constituency team was registered under Division one league.
Disaster Management	To monitor and mitigate disaster.	Decreased in deaths.	Number of emergency project.	There was acute shortage of fund to finance all the emergency needs in the financial year 2022/2023. Most of emergency activities were fallen pit latrines that we were able to built.

5. STATEMENT OF GOVERNANCE

Appointment of CDFC

Regulation 5(1) makes reference to procedure of member selection, the members of a Constituency Committee provided for under section 43(2) (b), (c) and (d) of the CDF Act shall be selected by a selection panel established under paragraph (4) upon an occurrence of a vacancy in the Constituency Committee.

Regulation 5(2) refers to occurrence of a vacancy, a vacancy shall occur in Constituency Committee upon—

- a) Commencement of a new parliamentary term;
- b) Dissolution of a Constituency Committee;
- c) Removal of a member of a Constituency committee; or
- d) The occurrence of a vacancy in a Constituency Committee.

The position are advertised locally through set provincial administration structure and offices in all wards across the constituency.

Regulation 5 (3) refers to constitution of a selection panel, upon the occurrence of a vacancy in a Constituency Committee, the Board shall within fourteen days, constitute a selection panel.

Regulation 5(4) refers to members constituting selection panel, the selection panel referred to in paragraph (1) shall consist of—

- a) One person nominated by the national government official in charge of the sub-county or a Designated representative, who shall be the chairperson of the selection panel;
- b) The Officer of the Board seconded to the Constituency who shall be the secretary to the Selection panel; and
- c) Two persons, one of either gender, nominated by the Constituency office.

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Regulation 5(5) refers to invitation of applicants for appointment to be members of the committee, the officer of the Board seconded to the Constituency shall within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to a

Constituency Committee in accordance with guidelines issued by the Board.

Regulation 5(6) the selection panel shall, within fourteen days of receiving the applications under paragraph (5), consider the applications and shall select five applicants taking into account age, gender, special interest groups and regional balance in accordance with section 43(2)(b)(c) and (d) of the Act

Regulation 5(7), the officer of the Board seconded to the Constituency shall within seven days of the selection process referred to in paragraph (6) submit to the Board the names of the selected candidates

Together with the report of the selection panel.

Regulation 5(8) the Board shall co-opt the person referred to in section 43(2)(g) of the Act to ensure equitable representation in the membership of a Constituency Committee.

Regulation 5(9) refers to notification on nomination, the Board shall, in writing, request the clerk of the National Assembly to notify the Constituency Office to nominate two persons of either gender, pursuant to section 43(2)(e) of the Act and to forward the names to the Office of the Board seconded to the Constituency.

Regulation 5(10) the Board shall submit the names of the seven persons selected from each Constituency in accordance with section 43(2), (b), (c), (d) and (e) of the Act to the National Assembly for approval.

Regulation 5(11) refers to appointment and resignation, the Board shall, within fourteen days after receipt of the names approved by the National Assembly, appoint the members of a Constituency Committee by notice in the Gazette.

The selection panel shall stand dissolved upon the appointment of the members of a Constituency

Committee. The Board shall, within fourteen days after gazettelement of the members of a

Constituency Committee inform the members of their appointment in writing.

A member of a Constituency Committee who is appointed under section 43 (2) (b), (c), (d), (e) and (g) may at any time resign from office by giving notice, in writing, to the officer of the Board and a copy thereof to the Board.

At least one of the Constituency Committee members appointed under section 43(2),(b),(c) or (d) shall be a mandatory signatory to the Constituency accounts.

Removal of a member of NGCDF Committee

Regulation 10 (1) refers to removal of a member, the members of a Constituency Committee may remove a member in accordance with section 43 (13) and (14) of the Act upon receipt of a complaint against a member.

A complaint against a member of a Constituency Committee shall be deposited with the National Government Constituency Office.

The complaint referred to in paragraph (2) shall clearly set out the particulars of the issues complained of.

The Secretary shall convene a special meeting in accordance with these Regulations to deliberate on the complaint, but the member against whom the complaint is raised shall not participate in such a meeting.

If, at a meeting held pursuant to paragraph (4), members determine that sufficient grounds exist requiring the member against whom the complaint is raised to respond to the issues complained of, the secretary shall by notice, require the member to respond to the issues received in the complaint within fourteen days of the date of the notice.

A copy of the complaint and any other grounds of removal shall be attached to the notice issued under paragraph (5).

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The member against whom the complaint is raised may be required to respond to the complaint in writing.

The member against whom a complaint is raised may, in addition to the written response required under paragraph (7), elect to be heard orally, and a Constituency Committee may hear such a member.

The member against whom a complaint is made may call witnesses.

If the member against whom a complaint is raised chooses not to submit a response in writing or to attend the hearings, a Constituency Committee may proceed to determine the matter.

Notwithstanding paragraph (10), a Constituency Committee may summon the member against whom the complaint is made to clarify any issue, and such member shall attend the hearing.

If the member against whom a complaint is made fails to respond to the complaint as may be directed by a Constituency Committee, the Committee may proceed and make a determination based on the evidence available.

A Constituency Committee shall issue its decision on the complaint within seven days after the conclusion of the hearing.

If a Constituency Committee resolves to remove the member against whom a complaint is made, the secretary shall communicate the decision of the Constituency Committee to the Board within fourteen

Days of the decision.

The communication to the Board under paragraph (14) shall include duly executed proceedings, together with all the supporting documents.

The Board shall, within thirty days after receipt of the communication in paragraph (14), consider the matter and issue a final declaration which shall be binding on all parties.

A Constituency Committee may remove the Chairperson or secretary from their respective positions for failing to perform their functions, under regulations 8 and 9 respectively.

A Constituency Committee shall inform the Chairperson or Secretary of the reasons for the proposed removal, and shall give the Chairperson or Secretary reasonable opportunity to be heard.

A Chairperson or secretary who is removed pursuant to paragraph (19) shall continue to discharge duties as a member of the Constituency Committee.

At least two thirds of the total membership of a Constituency Committee shall be required to remove the Chairperson or secretary from office.

The functions of a Constituency Committee shall be to –

- a) Build the capacity of project management committees and Committee and sensitize the Community on the operations of the Fund;
- b) Consider all project proposals from all wards in the Constituency and any other projects which a Constituency Committee considers beneficial to the Constituency;
- c) Ensure that all proposed projects that are approved for funding meet the requirements of section 24 of the Act;
- d) Ensure that project proposals submitted to the Board include detailed budget proposals, procurement plans and work plans;
- e) In approving a project and before submitting the project to the Board for consideration, satisfy itself and make a declaration to the effect that such project (works and services) fall within the functions of the National Government under the Constitution;
- f) Consult with relevant government departments to ensure that cost estimates for projects are realistic;
- g) In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects;
- h) Subject to the provisions of the Act and these Regulations, enter into a memorandum of understanding with collaborating partners, detailing all aspects of funding and implementation, before respective constituencies approve such a project for joint funding;

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- i) Rank projects proposals in order of priority while ensuring that on-going projects take precedence;
- j) Ensure that all projects receive adequate funding and are completed within three years;
- k) Where a project involves purchase of a parcel of land or a building, ensure that the ownership thereof is duly verified and ownership documents authenticated with relevant government agencies;
- l) (l) ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board;
- m) Monitor the implementation of projects in accordance with the monitoring and evaluation framework prescribed by the Board;
- n) Ensure that project reports are prepared and submitted to the Board;
- o) Ensure formation of project management committees, opening of project accounts, project implementation and closure of projects;
- p) Ensure that the principles of public finance as provided for under Chapter Twelve of the Constitution and the Public Finance Management legislation are observed in the management of the Fund;

The Constituency has the following subcommittees created to support management structure;

1. **Complain and resolution Committee** – Receives complains from different sectors and resolve
2. **Bursary Sub-Committee** – Organises and oversee bursary vetting and award process.
3. **Monitoring and Evaluation Sub- Committee** – Carries out routine inspection of ongoing NG-CDF projects. Prepares report and submit to the CDFC for discussion and payments.

Meetings

The Act requires that NGCDF Committee holds a minimum of 6 meeting and a maximum of 24 meeting in every financial year. These 24 meetings includes subcommittee meetings. During the financial year, the management sat for 24 meetings which includes subcommittee meetings to deliberate on management issues affecting the affairs of the NG-CDF Suna West.

6. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

SUNA WEST NG-CDF exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on social sector, namely, Education & Training, Security Sector Support, Environment, and Sports. This pillar also makes special provisions for Kenyans with various disabilities and previously marginalized communities.

1. Sustainability strategy and profile -

To ensure sustainability of SUNA WEST NG CDF, the committee funds the following key sectors with the following sustainable priorities.

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- SUNA WEST NGCDF has managed to plant trees over the years until no available space is remaining for more trees. Therefore the constituency have embarked on ensuring that pit latrines are allocated to youths during tendering to ensure youth engagement. In the financial year under review
- Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF. SUNA WEST police satiation was constructed mainly to provide

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security and to bar youths who were engaged in criminal activities such as killings, drug abuse.

- NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.

3. Employee welfare

We invest in providing the best working environment for our employees. SUNA WEST constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. SUNA WEST constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

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

4. Market place practices-

SUNA WEST NGCDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

Public participation

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

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

Public Awareness

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

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



.....
Name: JANES AWITI MAJENGO
Fund Account Manager.

7. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

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


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

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

Approval of the financial statements

The NGCDF- SUNA WEST Constituency financial statements were approved and signed by the Accounting Officer on 30th June 2023.


.....
Name: EDWARD OLUOCH
Chairman – NGCDF Committee


.....
Name: Janes Awiti Majengo
Fund 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
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SUNA WEST CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Suna West Constituency set out on pages 1 to 34,

which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and 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 - Suna West Constituency as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015 (Amended 2022).

Basis for Qualified Opinion

1. Unsupported Compensation of Employees

The statement of receipts and payments reflects an amount of Kshs.2,517,345 in respect to compensation of employees as disclosed in Note 4 to the financial statements. However, analysis of payrolls revealed as amount of Kshs.1,552,480 resulting to an unexplained variance of Kshs.964,865. Further, the statement reflect comparative compensation of employees amount of Kshs.5,588,736 while Note 4 to the financial statements reflects Kshs.5,676,516 resulting to an unexplained variance of Kshs.87,780.

In the circumstances, the accuracy and completeness of compensation of employees amount of Kshs.2,517,345 could not be confirmed.

2. Unsupported Expenditure on Bursaries

The statement of receipts and payments reflects an amount of Kshs.38,699,500 in respect to other grants and transfer as disclosed in Note 8 to the financial statements which includes Kshs.24,520,000 spent on bursaries to secondary schools and tertiary institutions. However, letters of appointment of the members of the Bursary Sub-Committee were not provided for audit and the membership did not include the officer in charge of education in the sub-county as required by the Board's Circular of 18 June, 2020. Further, the bursaries were not supported with beneficiaries applications and the acknowledgement letters or receipts from the beneficiary institutions.

In the circumstances, the accuracy and completeness of bursary disbursements amounting to Kshs.24,520,000 could not be confirmed.

3. Unsupported Project Management Committee Balances

Note 19.4 and Annex 5 to the financial statements reflect Project Management Committee (PMC) account balances of Kshs.10,371,853. However, the cashbooks, bank

reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC bank balances of Kshs.10,371,853 could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual receipts on comparable basis amounts of Kshs.140,543,820 and Kshs.89,328,787 respectively, resulting to under-funding of Kshs.51,215,033, or 36% of the budget. However, the Fund spent Kshs.86,397,044 against actual receipts of Kshs.89,328,787 resulting to an under-utilization of Kshs.2,931,743 or of the actual receipts.

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

2. Late Disbursement of Funds

The statement of receipts and payments reflects transfers from NGCDF Board amount of Kshs.87,000,000 which includes Kshs.42,000,000 received in the month of June, 2023 and therefore they could not have been utilized by the end of the financial year. Further, the budgeted funds for financial year 2022/2023 totalling Kshs.59,215,033 were disbursed during financial year 2023/2024

In addition, the budget execution by sectors and projects schedule reflects seventeen (17) projects with an allocation of Kshs.34,776,497 which were not funded during the year.

The late exchequer releases could have constrained the implementation of the planned activities and projects.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not indicated any efforts made to resolve the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Poor Implementation of Projects

The statement of receipts and payments reflects an amount of Kshs.38,699,500 in respect to other grants and transfers as disclosed in Note 8 to the financial statements out of which Kshs.5,145,200 relates to emergency expenditure. However, physical inspection carried out on 07 March, 2024 on three (3) projects with budget allocation totalling Kshs.1,470,000 revealed that ceiling works for the administration block at Nyamone Primary School had not been done while the construction works for a pit latrine at Malera Secondary School were incomplete. In addition, painting and labeling of Wiga Assistant County Commissioner's office was not done.

In the circumstances, value for money of the three (3) projects allocated Kshs.1,470,000 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 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 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 governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but

is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of 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 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 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.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 June, 2024

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

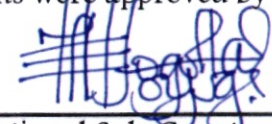
9. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2023

	Not e	2022-2023	2021-2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	87,000,000	182,177,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		87,000,000	182,177,758
Payments			
Compensation Of Employees	4	2,517,345	5,588,736
Committee expenses	5	2,579,700	3,252,564
Use Of Goods and Services	6	4,955,900	5,708,989
Transfers To Other Government Units	7	32,100,599	93,088,007
Other Grants and Transfers	8	38,699,500	85,256,589
Acquisition Of Assets	9	5,544,000	-
Constituency Oversight Committee	10	-	-
Other Payments	11	-	-
Total Payments		86,397,044	192,894,885
Surplus/(Deficit)		602,956	(10,717,127)

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

The Constituency financial statements were approved by the NGCDFC on 30th June 2023 and signed by:


Fund Account Manager


National Sub-County
Accountant


Chairman NG-CDF
Committee

Name: Janes Awiti Majengo

Name: CARYLUS OYUGI
OGOLA
ICPAK M/No: 7340

Name: EDWARD OLUOCH

10. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE, 2023

	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	2,931,743	2,328,220
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		2,931,743	2,328,220
Accounts Receivable			
Outstanding Imprest	13	-	-
Total Financial Assets		2,931,743	2,328,220
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		2,931,743	2,328,220
Represented By			
Fund Balance B/Fwd	15	2,328,220	13,045,347
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		602,956	(10,717,127)
Net Financial Position		2,931,743	2,328,220

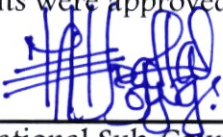
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 30th June 2023 and signed by:



Fund Account Manager

Name: Janes Awiti Majengo



National Sub-County
Accountant

Name: CARYLUS OYUGI
OGOLA
ICPAK M/No: 7340



Chairman NG-CDF
Committee




Name: EDWARD OLUOCH

*Suna West Constituency
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11. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2023

	Notes	2022-2023	2021-2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	87,000,000	182,177,758
Other Receipts	3	-	-
Total Receipts		87,000,000	182,177,758
Payments			
Compensation Of Employees	4	2,517,345	5,588,736
Committee Expenses	5	2,579,700	3,252,564
Use Of Goods and Services	6	4,955,333	5,708,989
Transfers To Other Government Units	7	32,100,599	93,088,007
Other Grants and Transfers	8	38,699,500	85,256,589
Constituency Oversight Committee	10	-	-
Other Payments	11	-	-
Total Payments		80,852,477	192,894,885
Total Receipts Less Total Payments		6,147,523	(10,717,127)
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		6,147,523	(10,717,127)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	5,544,000	-
Net Cash Flows from Investing Activities		5,544,000	-
Net Increase In Cash And Cash Equivalent		603,523	(10,717,127)
Cash & Cash Equivalent At Start Of The Year	12	2,328,220	13,044,782
Cash & Cash Equivalent At End Of The Year		2,931,743	2,328,220

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Constituency financial statements were approved by NG CDFC on 30th June 2023. and signed by:

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: Janes Awiti Majengo	Name: CARYLUS OYUGI OGOLA ICPAK M/No: 7340	Name: EDWARD OLUOCH

12. SUMMARY STATEMENT OF APPROPRIATION FOR THE YEAR ENDED 30TH JUNE 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
Receipts	Insert current FY	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022-2023	2022-2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	138,215,033	2,328,787	-	140,543,820	89,328,787	51,215,033	64%
Proceeds From Sale of Assets	-			-	-	-	0%
Other Receipts	-			-	-	-	0%
Totals	138,215,033	2,328,787	-	140,543,820	89,328,787	51,215,033	64%
Payments							
Compensation Of Employees	2,517,345	78,308	-	2,595,653	2,517,345	78,308	97%
Committee Expenses	3,044,530		-	3,044,530	2,579,700	464,830	85%
Use Of Goods and Services	6,872,668	1,084,925	-	7,957,593	4,955,900	3,001,693	62%
Transfers To Other Government Units	67,300,000	49,285	-	67,349,285	32,100,599	35,248,686	48%
Other Grants and Transfers	49,835,690	1,106,525	-	50,942,215	38,699,500	12,242,715	76%
Acquisition Of Assets	5,544,800	9,744	-	5,554,544	5,544,000	10,544	100%
Other Payments	2,000,000		-	2,000,000	-	2,000,000	0%
Funds Pending Approval**	1,100,000		-	1,100,000	-	1,100,000	0%
Totals	138,215,033	2,328,787	-	140,543,820	86,397,044	54,146,776	61%

**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.

- The constituency received 64% of the fund from the board. The underutilization of 36% was due to delay in disbursement of fund from the board as at 30th June 2023.
- Committee Expenses of-85% were utilised while 15% were not utilised due to priority that was given to other line items that needed urgent attention at the close of financial period.


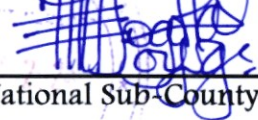

*Suna West Constituency
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- (c) The committee intend to utilized 62% of use of goods and services unfortunately this was not archived due to lack of vehicle hence no insurance, Commitment of fuel and other motor vehicle related cost.
- (d) Transfer to other government entity was at 48% due to funds pending at the board as at 30th June 2023-09-20.
- (e) Other grants and transfer were at 76% the procurement had to be done first before the funds are released to PMCs.
- (f) Many primary school whose approval was still pending at the board had a 0% utilization..

(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	54,146,776
Less undisbursed funds receivable from the Board as at 30 th June 202x	(51,215,033)
	2,931,743
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 202x	2,931,743

The Constituency financial statements were approved by NG CDFC on 30th June 2023.and signed by:

		
_____ Fund Account Manager	_____ National Sub-County Accountant	_____ Chairman NG-CDF Committee
Name: Janes Awiti Majengo	Name: CARYLUS OYUGI OGOLA ICPAK M/No: 7340	Name: EDWARD OLUOCH

13. BUDGET EXECUTION BY SECTORS AND PROJECTS FOR THE YEAR ENDED 30TH JUNE 2023

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	2,517,345	78,308		2,595,653	2,517,345	78,308
1.2 Committee allowances	3,044,529	351,566		3,396,095	1,527,092	1,869,003
1.3 Use of goods and services	2,726,218	43,661		2,769,879	2,150,240	619,639
Total	8,288,092	473,535	-	8,761,627	6,194,677	2,566,950
2.0 Monitoring and evaluation						-
2.1 Capacity building	2,100,000	125,252		2,225,252	1,500,000	725,252
2.2 Committee allowances	1,000,000	52,608		1,052,608	1,052,608	-
2.3 Use of goods and services	1,046,451	276,230		1,322,681	1,305,660	17,021
Total	4,146,451	454,090	-	4,600,541	3,858,268	742,273
3.0 Emergency						
3.1 Primary Schools				-		-
KOWINO PRIMARY SCHOOL	272,400			272,400	272,400	-
SURUMINA PRIMARY SCHOOL	225,200			225,200	225,200	-
NYAMOME PRIMARY SCHOOL	500,000			500,000	500,000	-
MASARA PRIMARY SCHOOL	690,000	241		690,241	690,000	241
SAGERO PRIMARY SCHOOL	350,000			350,000	350,000	-
DIP PRIMARY SCHOOL	690,000			690,000	690,000	-
MAGONGO PRIMARY	350,000			350,000	350,000	-
3.2 Secondary schools	-			-	-	-
ORUBA MIXED SECONDARY	272,400			272,400	272,400	-
NYAMOME MIXED SECONDARY SCHOOL	350,000			350,000	350,000	-
3.3 Tertiary institutions	-			-	-	-
3.4 Security projects	-			-	-	-
PINY OYIE DCC	455,200			455,200	455,200	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
WIGA ACC OFFICE	470,000			470,000	470,000	-
BONDO NYIRONGE CDF OFFICE	170,000			170,000	170,000	-
Malera Secondary school	350,000			350,000	350,000	-
Unutilized fund	2,490,990			2,490,990		2,490,990
Total	7,636,190	241		7,636,431	5,145,200	2,491,231
4.0 Bursary and Social Security				-		
4.1 Secondary Schools	18,000,000			18,000,000	18,000,000	
4.2 Tertiary Institutions	8,000,000	724		8,000,724	6,520,000	1,480,724
4.3 Social Security	3,000,000			3,000,000	3,000,000	-
4.4 Special Needs	3,000,000			3,000,000	3,000,000	
Total	32,000,000	724	-	32,000,724	30,520,000	1,480,724
5.0 Sports				-		-
5.1 sports	2,764,300	8,557		2,772,857	2,414,300	358,557
Total	2,764,300	8,557		2,772,857	2,414,300	358,557
6.0 Environment						
Wiga girls		669		669		669
Ragana girls sec school		10,000		10,000		10,000
Kopanga police post		130,000		130,000		130,000
Total	-	140,669	-	140,669	-	140,669
7.0 Primary Schools Projects						
Dip primary eschool	4,000,000			4,000,000	4,000,000	-
God kwer primary school	1,100,000			1,100,000	1,100,000	-
Jumbo primary school	1,100,000			1,100,000	1,100,000	-
Kipasisonga primary school	1,100,000			1,100,000	1,100,000	-
Manya primary school	2,200,000			2,200,000		2,200,000
Oruba Keyo primary school	4,000,000			4,000,000	4,000,000	-
Ndemra primary school	2,200,000			2,200,000	2,200,000	-
Nyamome primary school	2,500,000			2,500,000	2,400,000	100,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Paw Ndege primary school	1,100,000			1,100,000	1,100,000	-
St peters Nyamaraga primary school	1,100,000			1,100,000	1,100,000	-
Wuoth Ogie primary school	4,900,000			4,900,000	4,000,000	900,000
Nyambona primary school	1,100,000			1,100,000	800,000	300,000
Kotuga primary school	600,000			600,000	200,000	400,000
Mubachi primary school	1,100,000			1,100,000		1,100,000
Nyahera primary		100,000		100,000	100,000	-
Total	28,100,000	100,000	-	28,200,000	23,200,000	5,000,000
8.0 Secondary Schools Projects						-
St peters Abwao sec school	6,000,000			6,000,000		6,000,000
Lwala Mixed sec schol	2,500,599	100,000		2,600,599	2,000,599	600,000
Migori township	4,495,385			4,495,385		4,495,385
Moi suba girls sec school	4,245,130			4,245,130		4,245,130
Ragana girls sec school	6,000,000			6,000,000	1,500,000	4,500,000
St Celestino Nyangubo sec school	5,258,886	100,000		5,358,886		5,358,886
Wiga Girls sec school	8,500,000			8,500,000	5,000,000	3,500,000
Bondo Nyironge mixed sec school	1,200,000			1,200,000		1,200,000
Nyasoko sec school		300,000		300,000	300,000	-
Magongo sec school		100,000		100,000	100,000	-
Total	38,200,000	600,000	-	38,800,000	8,900,599	29,899,401
9.0 Tertiary institutions Projects						-
John Okwanyo Technical training college	1,000,000			1,000,000		1,000,000
Total	1,000,000		-	1,000,000	-	1,000,000
10.0 Security Projects						-
Piny Oye Deputy county commissioner	540,000	400,000		940,000	620,000	320,000
Piny Oye dcc residence	230,000			230,000		230,000
Piny Oye dcc residence	455,200			455,200		455,200

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Wasimbete ACC residence	5,710,000			5,710,000		5,710,000
Ragana Oruba Acc	500,000			500,000		500,000
Wiga Acc		141,227		141,227		141,227
Total	7,435,200	541,227	-	7,976,427	620,000	7,356,427
11.0 Acquisition of assets				-		-
12.1 NGCDF motor vehicle	5,544,800	9,744		5,554,544	5,544,000	10,544
	-		-	-	-	-
	-		-	-	-	-
	-		-	-	-	-
Total	5,544,800	9,744	-	5,554,544	5,544,000	10,544
12.0 Other payments				-		-
12.1 Strategic plan	2,000,000			2,000,000		2,000,000
Total	2,000,000	-	-	2,000,000	-	2,000,000
13.0 unallocated fund						
Unapproved projects.(Manya primary school-land purchase)	1,100,000			1,100,000		1,100,000
AIA						-
PMC savings						
Total	1,100,000	-	-	1,100,000	-	1,100,000
	138,215,033	2,328,787	-	140,543,820	86,397,044	54,146,776

(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

14. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

Significant Accounting Policies continued

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalent.

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

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.

Significant Accounting Policies continued

8. Accounts Payable.

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

9. Pending Bills.

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

10. Unutilized Fund.

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

11. Budget.

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures.

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

13. Subsequent Events.

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

14. Errors.

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

Significant Accounting Policies continued

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.

15. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from NGCDF Board

Description	2022-2023	2021-2022
	Kshs	Kshs
NGCDF Board		
B089099		12,088,879
B105295		33,000,000
B105564		44,000,000
B105936		24,000,000
B128708		5,000,000
B154215		12,000,000
B154436		20,000,000
B154490	-	20,088,879
B163870	-	12,000,000
B207687	15,000,000	
	15,000,000	
B205903	12,000,000	
B205608	12,000,000	
B206190	5,000,000	
B185790	15,000,000	
B185422	6,000,000	
B185261	7,000,000	
	87,000,000	182,177,758

2. Proceeds From Sale of Assets

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

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Notes To the Financial Statements (Continued)

3. Other Receipts

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	0	0
Rents	0	0
Receipts from sale of tender documents	0	0
Hire of plant/equipment/facilities	0	0
Other Receipts Not Classified Elsewhere	0	0
Total	0	0

4. Compensation of Employees

	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,456,200	4,566,621
Personal allowances paid as part of salary	0	0
House Allowance	0	0
Transport Allowance	0	0
Leave allowance	0	0
Gratuity to contractual employees	0	1,022,115
Employer Contributions Compulsory national social security schemes	61,145	87,780
Total	2,517,345	5,676,516

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	1,729,700	100,000
Other committee expenses	850,000	3,152,564
Total	2,579,700	3,252,564

Notes To the Financial Statements (Continued)

6. Use of Goods and services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	200,000	-
Communication, supplies and services	35,000	-
Domestic travel and subsistence	1,980,933	-
Printing, advertising and information supplies & services	-	379,145
Rentals of produced assets	-	974,825
Training expenses	847,800	-
Hospitality supplies and services	195,100	-
Insurance costs	-	1,642,500
Specialized materials and services	-	1,657,800
Office and general supplies and services	461,900	-
Fuel, oil & lubricants	678,000	-
Other operating expenses	320,000	115,200
Routine maintenance – vehicles and other transport equipment	-	669,440
Routine maintenance – other assets	39,050	270,079
Security expenses	115,000	-
Bank charges	82,550	-
Total	4,955,333	5,708,989

7. Transfer To Other Government Units

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	23,200,000	43,018,000
Transfers To Secondary Schools (See Attached List)	8,900,599	49,070,007
Transfers To Tertiary Institutions (See Attached List)	0	1,000,000
Total	32,100,599	93,088,007

Notes To the Financial Statements (Continued)

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	18,000,000	37,380,675
Bursary – tertiary institutions (see attached list)	6,520,000	11,470,388
Bursary – special schools (see attached list)	-	5,400,000
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	3,000,000	3,469,612
Security projects (see attached list)	620,000	11,800,000
Sports projects (see attached list)	2,414,000	54,332,200
Environment projects (see attached list)	-	2120000
Emergency projects (see attached list)	5,145,200	8,181,807
Roads projects (see attached list)	-	-
Total	38,699,500	85,256,589

9. Acquisition Of Assets

	2022-2023	2021-2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	5,544,000	-
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	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	5,544,000	-

Notes To the Financial Statements (Continued)

10. Constituency Oversight Committee

	2022-2023	2021-2022
	Kshs	Kshs
Oversight committee expenses	-	-

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
Total	-	-

12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Equity Bank Kenya LTD 1160280876360. (Main account)</i>	2,931,743	2,328,220
<i>Name of Bank, account No. (Deposits account)</i>	-	-
Total	2,931,743	2,328,220
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

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Notes To the Financial Statements (Continued)

13. Outstanding Imprests

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

14A. Retention

	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	-	-

14B. Gratuity

	2022-2023	2021-2022
	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	-	-

15. Fund Balance B/F

	(1 st July 2022/2023)	(1 st July 2021/2022)
	Kshs	Kshs
Bank accounts	2,328,787	13,043,782
Cash in hand	-	1000
Imprest	-	565
Total	2,328,787	13,045,347
Less		

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Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	2,328,787	13,045,347

16. Prior Year Adjustments

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

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

17. Changes In Accounts Receivable – Outstanding Imprests

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

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	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	-	-
Net changes in accounts payables D-A	-	-

Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

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

19.3: Unutilized Fund (See Annex 3)

	2022-2023	2021-2022
	Kshs	Kshs
Compensation of employees	79,308	79,308
Committee expense	464,829	-
Use of goods and services	3,001,694	794,143
Amounts due to other Government entities (see attached list)	33,248,686	700,000
Amounts due to other grants and other transfers (see attached list)	16,242,715	744,026
Acquisition of assets	10,544	10,744
Other Payments (<i>specify</i>)	-	-
Funds pending approval	1,100,000	-
Total	54,147,776	2,328,220

19.4: PMC Account Balances (See Annex 5)

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
PMC account balances (see attached list)	10,371,853	346,517
Total	10,371,853	346,517

16. ANNEXES

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
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

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
		Kshs	Kshs	
Compensation of employees	Payment of staff salary	78,308	78,308	Pending disbursement
Use of goods & services	Payment of goods and services	3,466,523	849,317	Pending disbursement
Amounts due to other Government entities			927,625	
Primary schools				
Nyahera Primary school			100,000	Pending disbursement
Manya primary school	Construction of classrooms	2,200,000		Pending disbursement
Nyamome primary school	Construction of classrooms	100,000		Pending disbursement
Wuoth Ogik primary school	Construction of classrooms	900,000		Pending disbursement
Nyambona primary school	Construction of classrooms	300,000		Pending disbursement
Kotuga primary school	Construction of classrooms	400,000		Pending disbursement
Mobachi primary school	Construction of classrooms	1,100,000		
Sub-Total		5,000,000	100,000	
Secondary school				
1.Magongo Ribe Sec school	Improvement of school infrastructure		100,000	Pending disbursement
2.Lwala mixed sec school	Improvement of school infrastructure	600,000	100,000	Pending disbursement
3.Nyasoko mixed sec school	Improvement of school infrastructure		300,000	Pending disbursement
4.St celestine Nyangubo Girls school	Improvement of school infrastructure	5,358,586	100,000	Pending disbursement
St peters Abwao sec school	Improvement of school infrastructure	6,000,000	-	Pending disbursement
Migori township sec school	Improvement of school infrastructure	4,495,385		Pending disbursement
Moi suba girls sec school	Improvement of school infrastructure	4,245,130		Pending disbursement
Ragana girls sec school	Improvement of school infrastructure	4,500,000		Pending disbursement

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Wiga Girls sec school	Improvement of school infrastructure	3,500,000		Pending disbursement
Bondo Nyironge sec school	Improvement of school infrastructure	1,200,000		Pending disbursement
Sub total		29,899,101	600,000	Pending disbursement
John Okwanyo TTI	Improvement of school infrastructure	1,000,000	0	Pending disbursement
Sub total		1,000,000	0	Pending disbursement
Amounts due to other grants and other transfers				Pending disbursement
Security				Pending disbursement
Wiga ACC office	Improvement of security infrastructure	141,227	141,227	Pending disbursement
Piny Oyie DCC	Improvement of security infrastructure	910,561	400,000	Pending disbursement
Wasimbete ACC	Improvement of security infrastructure	5,710,000		Pending disbursement
Ragana Oruba Acc	Improvement of security infrastructure	500,000		Pending disbursement
2.Bursary	Improvement of security infrastructure	1,480,724	724	Pending disbursement
3. sports	Improvement of security infrastructure	358,557	8,557	Pending disbursement
4. emergency	Improvement of security infrastructure	2,491,231	241	Pending disbursement
5. Environment				
Wiga girls			669	Pending disbursement
Ragana girls sec school			10,000	Pending disbursement
Kopanga police post			130,000	Pending disbursement
Sub-Total		11,592,300	691,418	
Acquisition of assets- Motor vehicle	Purchase of MV	10,544	9,744	Pending disbursement
Others (Strategic plan)	Development of SP	2,000,000		Pending disbursement

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Sub-Total		2,000,000		
Funds pending approval	Purchase of land	1,100,000		Minute to be changed
Grand Total		54,146,776	2,328,787	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost At Year End
	Kshs	Kshs	Kshs	Kshs
Land	750,000	-	-	750,000
Buildings and structures	2,547,179	-	-	2,547,179
Transport equipment	6,379,510	5,544,000	-	11,923,510
Office equipment, furniture and fittings	568,000	-	-	568,000
ICT Equipment, Software and Other ICT Assets	20,500	-	-	20,500
Other Machinery and Equipment	366,257	-	-	366,257
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	10,631,446	5,544,000	-	16,175,446

Annex 5 –PMC Bank Balances As At 30th June 2023

PMC	Bank	Account number	Bank Balance	Bank Balance
			2022-2023	2021-2022
			Kshs	Kshs
Masara secondary school	Equity	1160277121910	166,495	1,845
Oruba Keyo primary school	Equity	1160277127449	1,100,875	-
Nyambona primary school	Equity	1160277202552	-	550
St celestino Nyangubo girls sec school	Equity	1160277203961	33,628	-
Piny Oyie dcc	Equity	1160277305834	44,470	-
Migori Township sec school	Equity	1160277314547	15,340	21
Nyamome mixed sec school	Equity	1160277332396	4,831	-
Oruba mixed sec school	Equity	1160277408977	129,041	-
Moi suba girls sec school	Equity	1160279760994	2,000,735	-
Mubachi primary school	Equity	1160279764837	23,367	-
St peters Abwao primary school	Equity	1160279941213	2,168	-
Kowino primary school	Equity	1160280099242	1,000	-
Nyamome primary school	Equity	1160280127440	1,377,830	-
Dip primary school	Equity	1160280262301	1,139,260	-
Wuoth Ogik primary school	Equity	1160280484412	1,102,115	-
Ndemra primary school	Equity	1160280531905	584,418	-
Paw Ndege primary school	Equity	1160280768470	504,080	-
Sagero primary school	Equity	1160280768470	8,000	-
Wiga ACC office	Equity	1160284068052	8,800	-
Bondo Nyironge CDF Office	Equity	116028476345	1,400	-
God Kwer primary school	Equity	1160284076374	327,000	1,646
Ragana girls sec school	Equity	1160284155750	1,500,000	3,130
Jumbo primary school	Equity	1160284155787	296,000	-
John Okwanyo TTI	Equity	1160284234838	-	-
Ombo Dago primary school	Equity	1160284284527	-	-
Surumina primary school	Equity	1160284311838	-	-
Wasimbete ACC	Equity	1160284322767	1,000	-
Abwao primary	Equity	1160279941213	-	2,168
Ashar Jonson primary	Equity	1160279759974	-	5,135
Bondo Nyironge primary	Equity	1160279759974	-	5,487
Constituency sports	Equity	1160272306455	-	587

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PMC	Bank	Account number	Bank Balance	Bank Balance
			2022-2023	2021-2022
			Kshs	Kshs
Giribe police	Equity	1160277716546	-	3,070
Kitabaye primary	Equity	1160277365641	-	3,875
Kopanga police post	Equity	1160280554321	-	2,521
Kosege primary	Equity	1160277414354	-	6,065
Kowino primary	Equity	1162774416949	-	6,065
Kowiti memorial primary	Equity	1160277460263	-	38,708
Magongo primary	Equity	1160277416949	-	250
Magogo Ribe primary	Equity	1160274151755	-	6,405
Malera primary	Equity	1160280768891	-	1,470
Malera secondary	Equity	116027721910	-	66
Migori primary school	Equity	1160277414071	-	1,630
Maseno Giribe primary	Equity	1160277417709	-	418
Moi Suba	Equity	1160279760974	-	635
Ndemra primary	Equity	1160280531905	-	130
Nyahera primary	Equity	1160280787904	-	80
Nyasoko primary	Equity	1160279867254	-	1,248
Oruba Keyo	Equity	1160277127449	-	2,055
Oruba Mixed sec	Equity	1160277408977	-	75,451
Paw Ndege primary	Equity	1160260768470	-	80
Ragana police post	Equity	1160279867353	-	880
Raha primary	Equity	1160277414375	-	1,405
Ramoya maranatha mixed,	Equity	1160277235523	-	21
Ramoya Maratha primary	Equity	1160277234509	-	1,365
St Catherine kioru primary	Equity	1160268429403	-	1,317
St celestino Nyangubo Girls	Equity	1160277203961	-	1,673
St Irene Girls	Equity	1160277407767	-	1,857
St Joseph Maribe primary	Equity	1160277417334	-	9,516
Kikonge primary	KCB	1259074366	-	2,423
Kopanga point	KCB	1274455928	-	1,137
Machicha primary school	KCB	1257166980	-	3,025
Mancha primary	KCB	1269396919	-	1,523
Nyambeche primary	KCB	1259444007	-	2,523
Nyanko primary	KCB	1261119649	-	867
Nyasoko mixed	KCB	1257677357	-	2,171

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PMC	Bank	Account number	Bank Balance	Bank Balance
			2022-2023	2021-2022
			Kshs	Kshs
Oruba primary	KCB	1259352765	-	852
St peter nyamaraga primary	KCB	1260925668	-	2,701
St peters Abwao sec	KCB	1259011429	-	90,021
Arombe primary	Coop	1141751058300	-	1,605
Bishop Masaga Ogada	Coop	1141482306800	-	438
Kipasi Songa	Coop	1141751063200	-	1,575
Nyailing primary	Coop	1141048593601	-	775
Obembo primary	Coop	114175105961	-	45,821
Wiga girls sec school	Coop	1141751095500	-	235
Total			10,371,853	346,517

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)
	Other Matter			
	<p>Budgetary Control and Performance</p> <p>The summary statement of appropriation reflects final expenditure budget and actual on comparable basis of Kshs.195,223,105 and Kshs.192,894,885 respectively, resulting to an under-expenditure of Kshs.2,328,220 or 2% of the budget.</p> <p>In the circumstances, the under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.</p>			
	REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES			
1.0	<p>1.0 Substandard Construction of Classrooms</p> <p>The statement of receipts and payments and Note 6 to the financial statements reflects transfers to other Government units balance of Kshs.93,088,007. Included in the balance is an amount of Kshs.43,018,000 in respect of transfers to primary schools. Out of the balance, an amount of Kshs.1,000,000 was disbursed to Wuoth Ogik Primary School and Kshs.1,200,000</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>to Nyabukemo Primary School towards the construction of one (1) classroom each. However, audit inspection carried out in the month of March, 2023 revealed poor workmanship as the floors were worn out due to poor mixtures or lack of curing. In addition, Management did not provide certificates of completion for the two projects.</p> <p>In the circumstances, value for money of the expenditure of Kshs.2,200,000 on the two projects could not be confirmed.</p>			
2.0	<p>Construction of Library/ICT Centre on a Parcel of Land without Title Deed</p> <p>The statement of receipts and payment and Note 6 to the financial statements reflects transfers to other Government units balance of Kshs.93,088,007. Included in the balance is an amount of Kshs.49,070,007 in respect of transfers to secondary schools out of which, an amount of Kshs.5,000,000 was disbursed to Migori Township Secondary School towards construction of a Library/ICT Centre. However, audit inspection in March, 2023 revealed that the project was constructed on a parcel of land which did not have a title deed. This was contrary to the provision of the CDF Board Circular reference No.CDF/VOL.1/(108) of 24 August, 2010, which requires projects to be erected on public land and where no public land is available or where a need has been identified to expand</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>public land, the CDF Committee should initiate the process of procurement of land from alternative sources and obtain the title in the name of the public institution which is to benefit from the project, or in the name of the constituency.</p> <p>In the circumstances, Management was in breach of the CDF Board guidelines.</p>			

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Name: Janes Awiti Majengo
Fund Account Manager.



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