

REPUBLIC OF KENYA



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BY:

Hon. Naomi Waga, MP
Deputy Majority Party Whip
Akshaya

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – SUNA EAST
CONSTITUENCY**

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



SUNA EAST 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)



ASOS YAM #1



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I. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC- Project Management Committee

FY-Financial Year

II. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	CYNTHIA ROBI
2.	Sub-County Accountant	ANDREW ANYAL
3.	Chairman NGCDFC	ALPHONCE OMBOK
4.	Member NGCDFC	SAMUEL AMARA

(c) Fiduciary Oversight Arrangements

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

P.O. Box 923-40416 Suna Migori
NG-CDF Office Building
Next to IEBC Offices

(e) Suna East Constituency NGCDF Contacts

Telephone: (254) 727 389947
E-mail: ngcdfsunaeast@ngcdf.go.ke
Website: www.ngcdf.go.ke

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Telephone: (254) 727 389947
E-mail: ngcdfsunaeast@ngcdf.go.ke
Website: www.ngcdf.go.ke

(f) Suna East Constituency NGCDF Bankers

Kenya Commercial Bank
Branch: Migori
Account Name: NG-CDF Suna East
Account Number: 1286487943
P.o Box 923 Migori
Migori.

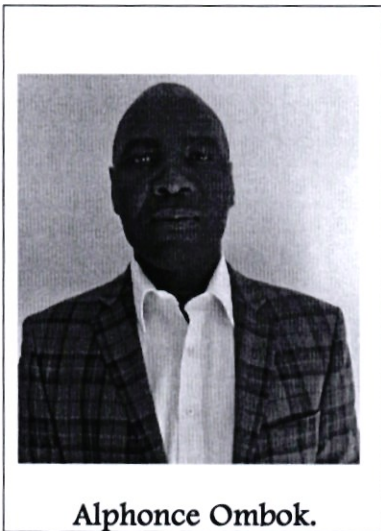
(g) Independent Auditors

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

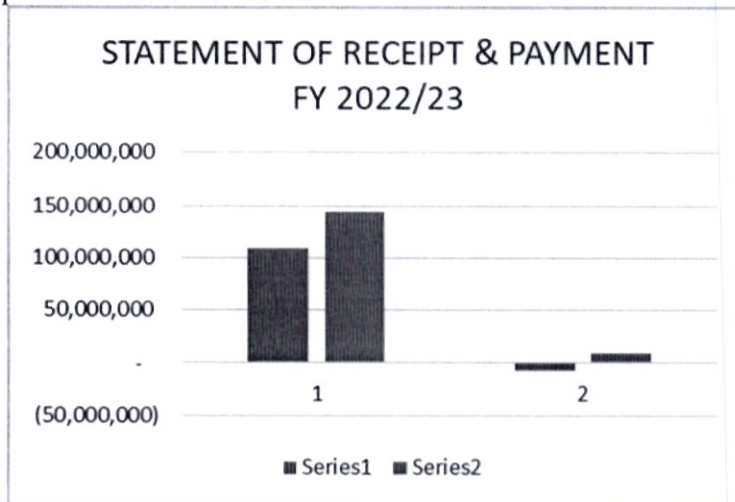
(h) Principal Legal Adviser

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

III. NG-CDFC Chairman’s Report



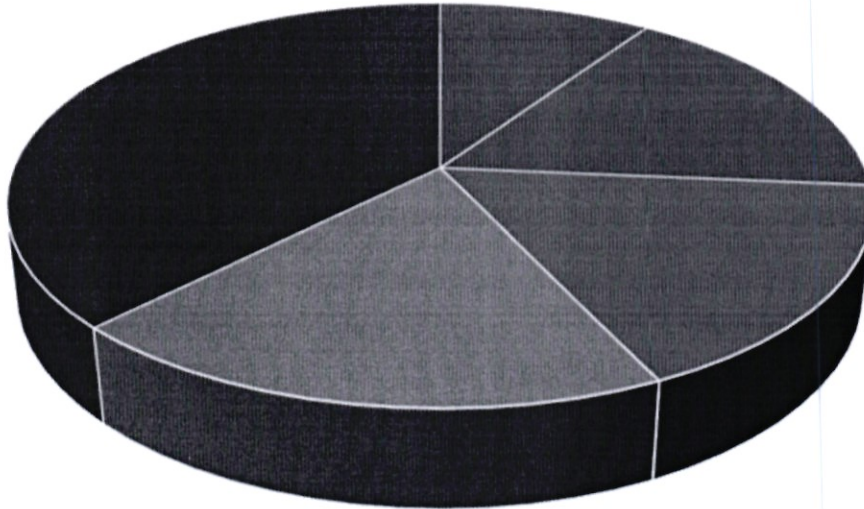
1. The Suna East Constituency was allocated **Ksh. 138,215,033** during the year and the below statement of receipts and payments represent the performance for the year of FY 2022/23 in comparative to FY 2021/22.



Key
 1-(Receipts and Payments of FY 2022/2023 & 2021/22)
 2-(Surplus &Deficient of FY 2022/2023 & 2021/22)

In financial year 2020/21 there was here performance than FY 20219/20 in terms of project implementation.

STATEMENT OF APPROPRIATION PAYMENTSS PER
SECTOR 2022/23



■ 1 ■ 2 ■ 3 ■ 4 ■ 5 ■ 6 ■ 7 ■ 8

Key

- 1- Compensation of Employees
- 2- Committee expenses
- 3- Committee expenses
- 4- Transfers to Other Government Units
- 5- Other grants and transfers
- 5- Acquisition of Assets
- 5- Oversight Committee Expenses
- 5- Other Payments

We had higher performance in the Transfers to other government unit which are projects than other sectors.

*We had low performance because of low rates of funds disbursement.
Projects done during the years are as sampled below.*



Figure 1.

Renovation of 3 classrooms at St. Pius Adugo School during the FY 2022/23. Fully funded by NGCDF Suna East. This leads to high level of cleanliness since the classrooms were dusty and cold due to lack of shutters.



Figure 2.

Construction of the 2 classrooms during the FY 2021/22 and implemented during 2022/23. It has reduced the congestion of students in classrooms.



Figure 3.

Construction of Migori Boys multipurpose hall which is now serving even for county teachers events. The Institution highly appreciate the existence of the NGCDF Fund.



Figure 4.

Construction of God Ngoche Administration block. It has created good working environment for the teachers of the girls school and increased high enrolment to the school.

2. EMERGING ISSUES RELATED TO THE ENTITY:

- a) Late disbursement of Funds.

b) Late Project proposal making due to late circulars

3. IMPLEMENTATION CHALLENGES

- a) There has also been late disbursement of funds leading to low performance in project implementation.
- b) The bad terrain of the constituency leading to variance in estimated cost by the NGCDF Board and the grassroot figures. Example of Onyalo primary school and Migori Muslim Primary school which are ongoing.

.....


Name **ARTHUR O. OMBUK**

CHAIRMAN NGCDF COMMITTEE

IV. Statement Of Performance Against Predetermined Objectives for FY2022/23

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 East Constituency 2022-2027* plan are to:

We note that the strategic plan for the year 2022/27 is being developed, however the constituency tends to borrow a leaf of the previous strategic plan objective of FY 20218/22 as below.

- a) To increase the infrastructure classrooms in primary schools by 30% in the next five years
- b) Building and equip laboratories in secondary schools by an increase of 20% in secondary schools.
- c) To Build and equity five one storied building one in every ward by end of five years.
- d) To building and complete a modern Kenya medical training college and put into use by end of the five years.
- e) To building and complete a sub county headquarter in the two sub counties in the constituency.
- f) To building and complete a judiciary court by the end of five years.
- g) To building and equip four ICT infrastructure within the constituency by end of the five years.

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's beneficiaries at all levels 	In FY 22/23 -we increased number of classrooms, dormitories, laboratories etc from 10 to 1015 in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules
Security	To enhance security	Reduce rate of crime and	Number of usable physical	Two chief's offices built in in the

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		insecurity	infrastructure build in the area	financial year
Environment	To increase the forest cover.	Increase forest coverage	More tree planted	Four toilet projects with disability consideration
Sports	To empower and engage the youths	To give the youth an opportunity to participate in sporting acting and show case there talents	Number of groups participating in the activity and the level of completion.	Organise a successful tournament which attracted a total of 8 teams Organised a constituency sport tournament fy 2022/23
Emergency	To know how to mitigate and control disaster in case	To mitigate on risk measures	Training of staffs and committee's	Conducted training of 8 NGCDFC and 3 NGCDFC staff on disaster.

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V. Statement of Governance

APPOINTMENT OF NG-CDFC MEMBERS

The process of appointing members to the National Government Constituencies Development Fund Committee (NG-CDFC) in Kenya involves several steps and is governed by the National Government Constituencies Development Fund Act, 2015. This committee plays a crucial role in overseeing the allocation and utilisation of funds for constituency development projects. Here's a general outline of the process:

- 1) Nomination by Nation Government Constituency Development Fund Committees (NG-CDFCs):

The members of the National Government constituency committee are selected by a selection panel established in accordance with the law upon an occurrence of a vacancy in the constituency committee.

- 2) Advertisement of Vacancies:

The Officer of the Board within fourteen days of the first meeting of the selection panel invite applications from persons who qualify for appointment to the constituency committee.

- 3) Application Submission:

Interested candidates from various constituencies submit their applications to the NG-CDF Office within the specified deadline. Applicants are typically required to provide their qualifications, experience, and other relevant information.

- 4) Shortlisting of Candidates:

The selection panel within fourteen days of receiving the applications selects five applicants taking into account age, gender, special interest groups and regional balance. Within seven days of the selection process, the officer of the Board submits to the Board the names of the selected candidates together with the report of the selection panel.

- 5) Selection and Appointment:

The Board then submits the names of the seven persons selected from each constituency to the National Assembly for approval. Within fourteen days after receipt of the names approved by the National Assembly, the Board appoints the members of the constituency committee by a Gazette notice. The Board, within fourteen days of the gazette of members of the constituency committee, informs the members of their appointment in writing.

REMOVAL OF NG-CDFC MEMBERS

The removal of National Government Constituencies Development Fund Committee (NG-CDFC) members in Kenya can occur under certain circumstances and is governed by the National Government Constituencies Development Fund Act, 2015. The Act outlines specific provisions for the removal of NG-CDFC members. Here are some common reasons and the general process for removing NG-CDFC members:

- Misconduct or Incompetence

If an NG-CDFC member is found to be engaged in misconduct, malpractice, or incompetence in the performance of their duties, they can be removed from office. Misconduct may include corruption, embezzlement of funds, or any behaviour that undermines the integrity of the NG-CDFC.

- **Conviction of a Criminal Offence**

If an NG-CDFC member is convicted of a criminal offence, especially one related to corruption or financial impropriety, they may be subject to removal from their position.

- **Incapacity or Inability to Perform Duties**

If a member becomes incapacitated due to illness, injury, or any other reason that renders them unable to perform their duties effectively, they may be removed from the NG-CDFC.

- **Non-Attendance**

NG-CDFC members are expected to attend meetings and fulfil their responsibilities. Persistent non-attendance or failure to actively participate in the committee's activities can lead to removal.

The general process for removing NG-CDFC members typically involves the following steps:

- **Complaint or Petition**

In most cases, a complaint or petition outlining the reasons for removal is submitted to the NG-CDF Board or the relevant authority responsible for overseeing the NG-CDFC.

- **Investigation**

The NG-CDF Board or a designated body initiates an investigation into the allegations or reasons for removal. This investigation may involve gathering evidence, conducting interviews, and assessing the situation.

- **Recommendation**

After the investigation is completed, a recommendation is made based on the findings. If the evidence supports the removal of the NG-CDFC member, a formal recommendation for removal is made to the appropriate authority.

- **Decision and Approval**

The decision to remove an NG-CDFC member may require approval from the relevant authority.

- **Notification**

Once the decision to remove an NG-CDFC member is finalised and approved, the member is formally notified of their removal.

- **Replacement**

Depending on the circumstances, a process to fill the vacant NG-CDFC position may be initiated to ensure the committee continues to function effectively.

ROLES AND FUNCTIONS OF NG-CDFC

- **Resource Allocation**

The committee is responsible for determining how the NG-CDF funds are allocated within the constituency. This involves identifying priority areas for development and setting aside budgets for various projects and programs.

- **Project Identification**

NG-CDF Committees are tasked with identifying development projects within the constituency. They often consult with the local community to gather input and assess the needs of the constituency through public participation.

- **Project Selection**

Once projects are identified, the committee must evaluate and prioritise them based on their feasibility, impact, and alignment with the constituency's development goals.

- **Budgeting**

Committees are responsible for creating and managing budgets for approved projects. They need to ensure that funds are allocated appropriately and efficiently to cover project costs.

- **Project Implementation**

The committee monitors the progress of ongoing projects to ensure they are being implemented according to plan. They may also address any challenges or delays that arise during implementation.

- **Financial Management**

NG-CDF Committees are responsible for the financial management of the funds allocated to the constituency. This includes managing bank accounts, financial reporting, and ensuring that funds are used in accordance with the law.

- **Accountability and Transparency**

Committees are expected to maintain a high level of transparency in their operations. They must provide regular reports to the public and stakeholders on the utilization of NG-CDF funds.

- **Community Engagement**

Committees should engage with the local community to keep them informed about the NG-CDF projects and to gather feedback and input on development priorities.

- **Audit and Evaluation**

NG-CDF Committees are subject to regular audits to ensure that funds are used for their intended purposes and in compliance with the law. They may also evaluate the impact of projects and make necessary adjustments.

- **Compliance with Regulations**

It's essential for NG-CDF Committees to comply with all relevant laws, regulations, and guidelines governing the use of constituency development funds.

- **Advocacy**

In some cases, NG-CDF Committees may advocate for additional resources or support from the national government to meet the development needs of their constituencies.

INDUCTION AND TRAINING OF NG-CDFC MEMBERS

The training of members of a National Government Constituency Development Fund Committee (NG-CDFC) typically involves a combination of orientation, capacity building, and ongoing support. The NG-CDFC is responsible for overseeing the allocation and utilisation of funds allocated to constituencies for development projects, and their members need to have a good understanding

of their roles and responsibilities. Here are some key components of training for NG-CDFC members:

- **Orientation**

New members of the NG-CDFC should receive an orientation that provides an overview of the organization's structure, mandate, and objectives. This may include an introduction to the legal framework governing the NG-CDF and the specific roles and responsibilities of committee members.

- **Legal and Regulatory Framework**

Members should be educated on the relevant laws, regulations, and guidelines governing the NG-CDF. They should understand the rules and procedures for allocating and disbursing funds, as well as the reporting and accountability requirements.

- **Financial Management**

Training in financial management is crucial, as NG-CDFC members are responsible for overseeing the use of public funds. This may include budgeting, financial reporting, and auditing processes.

- **Project Management**

NG-CDFC members should have a basic understanding of project management principles. They should know how to evaluate project proposals, monitor project implementation, and ensure that projects are completed within budget and on time.

- **Community Engagement**

NG-CDFC members should be trained in community engagement and participation. This includes techniques for gathering input from constituents, prioritizing projects, and ensuring that local communities are actively involved in the development process.

- **Ethics and Integrity**

Training on ethical conduct and integrity is essential to prevent corruption and misuse of funds. Members should understand the importance of transparency and accountability.

- **Conflict Resolution**

Given the potential for disputes and conflicts in project selection and implementation, NG-CDFC members may benefit from conflict resolution and negotiation training.

- **Monitoring and Evaluation**

Training on monitoring and evaluation techniques helps members assess the impact of funded projects and make informed decisions about future allocations.

- **Communication Skills**

Effective communication is essential for engaging with constituents, government officials, and other stakeholders. Training in communication skills can enhance members' ability to convey information and advocate for their constituencies.

- The training of NG CDFC Suna East was undertaken by Constituency in February 2023 in Twin Breeze Hotel and by the NG CDF Board in Eldoret in the month of April 2023 where they were taken through various topics as stated above.

VI. Environmental and Sustainability Reporting

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

- a. **Education and Training:** Suna East 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

- *Report on the frequency of how often NG-CDF supported students carry out environmental conservation activities e.g. planting trees once in an academic calendar*
- *Sensitization of youth/ community on the impact of drugs after by construction of police stations supported NG-CDF.*
- *NG-CDF sponsored sporting activities/ tournament bringing communities and sensitizing them on environmental conservation matters.*
- .

3. Employee welfare

We invest in providing the best working environment for our employees. Xxx 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 East 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 East 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 East NGCDF has endeavoured to sustain community engagement through CSR as well as appreciating our existence through engaging local contractors and suppliers when necessary. We have also engaged the community through sports and community projects.

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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

CYNTHIA 

**FUND ACCOUNT MANAGER
SUNA EAST CONSTITUENCY
DEVELOPMENT FUND**

Name *CYNTHIA KUBI*
Fund Account Manager.

VII. 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 East 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 East Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Suna East 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 East 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

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

Approval of the financial statements

The NGCDF- Suna East Constituency financial statements were amended approved and signed by the Accounting Officer on 13TH MAI 2024.



.....
Name: Alphonse Ombok
Chairman – NGCDF Committee



.....
Name: Cynthia Robi
Fund Account Manager



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 East Constituency financial statements were amended approved and signed by the Accounting Officer on 13th MAY 2024.



Name: Alphonse Ombok

Chairman – NGCDF Committee



Name: Cynthia Robi

Fund Account Manager



REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SUNA EAST 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 East Constituency set out on pages 1 to 40,

Report of the Auditor-General on National Government Constituencies Development Fund - Suna East Constituency for the year ended 30 June, 2023

which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and summary of statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

Unsupported Project Management Committee Bank Account Balances

Note 19.4 and Annex 5 to the financial statements analysed reflects Project Management Committee (PMC) balance of Kshs.33,205,610. However, bank confirmation certificates, bank statements, cash books and bank reconciliations statements for the accounts were not provided for audit. Further, the unspent balances had not been transferred back to the main Fund account.

In the circumstances, the accuracy and completeness of PMC bank account balances of Kshs.33,205,610 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 East 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 on comparable basis of Kshs.200,197,455 and Kshs.136,218,992 respectively resulting to an under-funding of Kshs.63,978,463 or 32% of the budget. Similarly, the Fund spent Kshs.108,571,043 against actual receipts of Kshs.136,218,992 resulting to an under-utilization of Kshs.27,647,949 or 20% of actual receipts.

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

2. Late Disbursement of Funds

The statement of receipts and payments reflects transfers from NGCDF Board of Kshs.101,000,000 which includes an amount of Kshs.48,000,000 received by the Fund in June, 2023. This amount comprises of Kshs.12,000,000, Kshs.20,000,000 and Kshs.16,000,000 released by the Board on 4 June, 2023, 15 June, 2023 and 21 June, 2023 respectively. In addition, transfers of Kshs.22,539,841 relating to funds budgeted in 2022/2023 and prior years were disbursed by the Board on 4 August, 2023.

In the circumstances, the late exchequer releases could have adversely effected 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 Audit Matters

Various prior year audit issues reported in the signed report of the Auditor-General remained unresolved as at 30 June, 2023. Management has not provided reasons for the delay in resolving the prior year audit 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 matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Incomplete Drilling and Equipping of a Borehole

Note 7 to the financial statements reflects transfers to secondary schools amount of Kshs.22,700,000 which includes Kshs.4,500,000 transferred to Kakrao Secondary School for the drilling and equipping of a borehole. However, physical inspection of the project in March, 2024 revealed that installation of the borehole pumping system,

construction of powerhouse and water tank steel tower costing Kshs.2,166,000 were not done. Further, the contractor drilled two (2) sites, one (1) of which did not yield any water while the other yielded low quantity of water and was incomplete.

In the circumstances, value for money on the expenditure of Kshs.4,410,900 for drilling and equipping of boreholes could not be confirmed.

2. Incomplete Construction of a Dining Hall

Note 7 to the financial statements reflects transfers to secondary schools amount of Kshs.22,700,000 which includes Kshs.3,700,000 disbursed to Sagegi Secondary School for the construction of a one-thousand (1,000) students' capacity dining hall. However, physical inspection in the month of March, 2024 revealed that, the floor of the dining hall had not been screeded and two walls of the dining hall were built using fired bricks instead of the standard machine-cut stones. Further, termites had invaded the slab structure and the contractor was not on site.

In the circumstances, value for money on the expenditure of Kshs.3,700,000 on the construction of the dining hall 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 overall governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether 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 overall governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of 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 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 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

17 June, 2024

SUNA EAST Constituency
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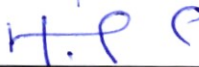
IX. Statement Of Receipts and Payments for the Year Ended 30th June 2023


	Note	2022 – 2023	2021 – 2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	101,000,000	153,177,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	-
Total Receipts		101,000,000	153,177,758
Payments			
Compensation Of Employees	4	1,475,435	3,431,984
Committee expenses	5	2,125,600	2,786,060
Use Of Goods and Services	6	4,410,911	3,693,012
Transfers To Other Government Units	7	48,200,000	64,490,673
Other Grants and Transfers	8	52,359,096	69,267,361
Acquisition Of Assets	9	-	-
Oversight Committee Expencc	10	-	-
Other Payments	11	-	-
Total Payments		108,571,043	143,669,090
Surplus/(Deficit)		(7,571,043)	9,508,669

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

The Constituency financial statements were amended and approved by the NGCDFC on 13TH MAY 2024 and signed by:


Fund Account Manager


National Sub-County Accountant


Chairman NG-CDF Committee

Name: CYNTHIA ROBI

Name: ANDREW ANYAL
 ICPAK M/No:17446

Name: ALPHONCE OMBOK



SUNA EAST Constituency
National Government Constituencies Development Fund (NGCDF)
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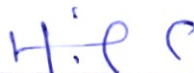
X. Statement Of Assets and Liabilities As At 30th June, 2023

	Note	2022 – 2023	2021 – 2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	27,981,487	35,218,992
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		27,981,487	35,218,992
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		27,981,487	35,218,992
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	611,486	277,948
Total Financial Liabilities		611,486	277,948
Net Financial Assets		27,370,001	34,941,044
Represented By			
Fund Balance B/Fwd	15	34,941,044	25,432,375
Prior Year Adjustments	16	-	-
Surplus/Deficit for The Year		(7,571,043)	9,508,669
Net Financial Position		27,370,001	34,941,044

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

The Constituency financial statements were amended and approved by NG CDFC on 13TH MAY 2024 and signed by:


 Fund Account Manager


 National Sub-County
 Accountant


 Chairman NG-CDF
 Committee

Name: CYNTHIA ROBI

Name: ANDREW ANYAL
 ICPAK M/No:17446

Name: ALPHONCE OMBOK



SUNA EAST Constituency
National Government Constituencies Development Fund (NGCDF)
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XI. 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	101,000,000	153,177,758
Other Receipts	3		
Total Receipts		101,000,000	153,177,758
Payments			
Compensation Of Employees	4	1,475,436	3,431,984
Committee Expenses	5	2,125,600	2,786,060
Use Of Goods and Services	6	4,410,911	3,693,012
Transfers To Other Government Units	7	48,200,000	64,490,673
Other Grants and Transfers	8	52,359,096	69,267,361
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		108,571,043	143,669,090
Total Receipts Less Total Payments		(7,571,043)	9,508,669
Adjusted For:			
Prior Year Adjustments	16	-	-
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase in Accounts Payable	18	333,538	277,948
Net Cash Flow from Operating Activities		(7,237,505)	9,786,617
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	-
Net Cash Flows from Investing Activities		-	-
Net Increase In Cash And Cash Equivalent		(7,237,505)	9,786,617
Cash and Cash Equivalent At 1 July 2022	12	35,218,992	25,432,375
Cash and Cash Equivalent At 30 June 2023		27,981,487	35,218,992

SUNA EAST Constituency

National Government Constituencies Development Fund (NGCDF)

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

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

The Constituency financial statements were amended and approved by NG CDFC on 13TH MAY

2024 and signed by:



Fund Account Manager

Name: CYNTHIA ROBI



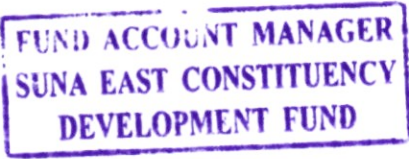
**National Sub-County
Accountant**

**Name: ANDREW ANYAL
ICPAK M/No:17446**



**Chairman NG-CDF
Committee**

Name: ALPHONCE OMBOK



XII. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
Transfers from NG-CDF Board	138,215,033	35,218,992	26,763,430	200,197,455	136,218,992	63,978,463	68.0%
Proceeds from Sale of Assets				0	-	-	0.0%
Other Receipts				0	-	-	0.0%
TOTAL RECEIPTS	138,215,033	35,218,992	26,763,430	200,197,455	136,218,992	63,978,463	68.0%
PAYMENTS							
Compensation of Employees	3,668,920	3,272,550	0	6,941,470	1,475,435	5,466,035	21.3%
Committee expenses	2,704,000	3,647,573	0	6,351,572	2,125,600	4,225,973	33.5%
Use of goods and services	6,066,431	4,324,771	763,430	11,154,631	4,410,911	6,743,720	39.5%
Transfers to Other Government Units	35,500,000	15,900,000	8,000,000	59,400,000	48,200,000	11,200,000	81.1%
Other grants and transfers	54,100,490	8,074,098	0	62,174,587	52,359,096	9,815,492	84.2%
Acquisition of Assets	0	0	0	-	-	-	0.0%
Oversight Committee Expenses	1,000,000	0	0	1,000,000	-	1,000,000	0.0%
Other Payments	2,000,000.00	0	0	2,000,000	-	2,000,000	0.0%
Funds pending approval	33,175,192.00	0	18,000,000	51,175,192		51,175,192	
TOTAL	138,215,033	35,218,992	26,763,430	200,197,455	108,571,043	91,626,412	54.2%

***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.*

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

Explanatory Notes.

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the “AIA” alongside the revenue category.]

(b) [Under Receipts 68 % which is indication of funds pending for disbarment Ksh. 63,978,463


- i. Underutilization of compensation of Employees 21.3% because the late disbursement of funds from the NGCDF Board.
- ii. Underutilization of Committee Expense 37.8% because the late disbursement of funds from the NGCDF Board.
- iii. Underutilization of Transfers to Other Government Units 43.6% because the late disbursement of funds from the NGCDF Board.
- iv. Underutilization of Other Government and transfers 84.2% because the late disbursement of funds from the NGCDF Board.
- v. Underutilization of Goods and services 37.1% was also affected by the late disbursement of funds


(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	91,626,412
Less undisbursed funds receivable from the Board as at 30 th June 2023	63,978,463
	27,647,949
Increase/(decrease) Accounts payable	333537
(Decrease)/Increase Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the 30 th June 2023	27,981,486

The Constituency financial statements were amended approved by NG CDFC on 13TH MAY 2024 and signed by:


 Fund Account Manager


 National Sub-County
 Accountant


 Chairman NG-CDF
 Committee

Name: CYNTHIA ROBI

Name: ANDREW ANYAL
 ICPAK M/No:17446

Name: ALPHONCE OMBOK



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

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023	
	Kshs		Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,668,920	3,272,550		6,941,470	1,475,435	5,466,035
1.2 Committee allowances	1,768,000	2,530,173		4,298,173	1,826,000	2,472,173
1.3 Use of goods and services	2,855,981	1,290,854	763,430	4,910,265	1,228,250	3,682,015
Total	8,292,901	7,093,577	763,430	16,149,908	4,529,685	11,620,223
2.0 Monitoring and evaluation						-
2.1 Capacity building	1,350,000	2,027,445.00	-	3,377,445	1,445,200	1,932,245
2.2 Committee allowances	936,000	1,117,400.00	-	2,053,400	299,600	1,753,800
2.3 Use of goods and services	1,860,450	1,006,472.00	-	2,866,922	1,737,462	1,129,460
Total	4,146,450	4,151,317	-	8,297,767	3,482,262	4,815,505
3.0 Emergency						
3.1 Primary Schools	2,036,190	1.90	-	2,036,192	-	2,036,192
ADUGO PRIMARY SCHOOL	-	900,000.00	-	900,000	900,000.00	-
UGARI PRIMARY SCHOOL	-	2,000,000.00	-	2,000,000	2,000,000.00	-
OMBO PRIMARY SCHOOL	-	1,200,000.00	-	1,200,000	1,200,000.00	-
REMO PRIMARY SCHOOL	-	1,200,000.00	-	1,200,000	1,200,000.00	-
THIDNA PRIMARY SCHOOL	-	1,500,000.00	-	1,500,000	1,500,000.00	-

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	30/06/2023	
RAYUDHI PRIMARY SCHOOL	-	392,206.00	-	392,206	392,206.00	-
ADUGO PRIMARY SCHOOL	-	336,890.00	-	336,890	336,890.00	-
OSINGO PRIMARY	2,800,000	-	-	2,800,000	2,800,000.00	-
NYAKONYA PRIMARY SCHOOL	1,000,000	-	-	1,000,000	1,000,000.00	-
3.2 Secondary schools	-	-	-	-	-	-
GOT KACHOLA SECONDARY	1,800,000	-	-	1,800,000	1,800,000	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
3.5 Unutilised	-	-	-	-	-	-
Total	7,636,190	7,529,098	-	15,165,288	13,129,096	2,036,192
4.0 Bursary and Social Security				-		
4.1 Secondary Schools	30,000,000	-	-	30,000,000	29,925,000	75,000
4.2 Tertiary Institutions	7,000,000	545,000.00	-	7,545,000	6,905,000	640,000
4.3 Social Security	-	-	-	-	-	-
4.4 Special Needs	300,000	-	-	300,000	-	300,000
Total	37,300,000	545,000	-	37,845,000	36,830,000	1,015,000
5.0 Sports				-		-
5.1	2,764,300	-	-	2,764,300	-	2,764,300
Total	2,764,300	-	-	2,764,300	-	2,764,300
6.0 Environment						

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	30/06/2023	
osingo mixed secondary school	600,000	-	-	600,000	600,000	-
kwa primary school	600,000	-	-	600,000	600,000	-
onyalo secondary school	600,000	-	-	600,000	600,000	-
anjego primary school	600,000	-	-	600,000	600,000	-
Total	2,400,000	-	-	2,400,000	2,400,000	-
7.0 Primary Schools Projects				-		
kwa primary school	1,500,000	-	-	1,500,000	1,500,000	-
st pius adugo primary school	1,500,000	-	-	1,500,000	1,500,000	-
anganga primary school	3,000,000	-	-	3,000,000	-	3,000,000
lichota primary school	1,500,000	-	-	1,500,000	1,500,000	-
ngege primary school	1,500,000	-	-	1,500,000	1,500,000	-
st philgona upandya primary school	3,000,000	-	-	3,000,000	3,000,000	-
mabubi primary school	3,000,000	-	-	3,000,000	-	3,000,000
muhaya primary school	3,000,000	-	-	3,000,000	3,000,000	-
osingo primary school	300,000	-	-	300,000	300,000	-
magina primary school	3,000,000	-	-	3,000,000	3,000,000	-
sagegi primary school		500,000.00	-	500,000	500,000	-
ochieng orwa primary school		250,000.00	-	250,000	250,000	-
korwa primary school		250,000.00	-	250,000	250,000	-
nyasare primary school		250,000.00	-	250,000	250,000	-

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	30/06/2023	
magina primary school		250,000.00	-	250,000	250,000	-
kwa primary school		2,000,000.00	-	2,000,000	2,000,000	-
ngege primary school		600,000.00	-	600,000	600,000	-
ranganya primary school		900,000.00	-	900,000	900,000	-
kikoma primary school		900,000.00	-	900,000	900,000	-
wuok chieng primary school		-	4,000,000	4,000,000	4000000	-
kwa hill primary school		300,000.00	-	300,000	300000	-
Total	21,300,000	6,200,000	4,000,000	31,500,000	25,500,000	6,000,000
8.0 Secondary Schools Projects						
kakrao secondary school	4,500,000.00	-	-	4,500,000	4,500,000	-
korwa secondary school	5,200,000.00	-	-	5,200,000	-	5,200,000
nyaduong secondary school	4,500,000.00	-	-	4,500,000	4,500,000	-
siling secondary school		2,000,000.00	-	2,000,000	2,000,000.00	-
sagegi secondary school		3,700,000.00	-	3,700,000	3,700,000.00	-
got kachola secondary school		-	4,000,000.00	4,000,000	4,000,000.00	-
kadika girls high school		4,000,000.00	-	4,000,000	4,000,000	-
Total	14,200,000	9,700,000	4,000,000	27,900,000	22,700,000	5,200,000
9.0 Tertiary institutions Projects						
				-		-
Total	-	-	-	-	-	-

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	30/06/2023	
10.0 Security Projects				-		-
ngege chiefs office	2,000,000	-	-	2,000,000	-	2,000,000
otacho chiefs office	2,000,000	-	-	2,000,000	-	2,000,000
Total	4,000,000	-	-	4,000,000	-	4,000,000
11.0 Acquisition of assets				-		-
	-		-	-		
Total	-	-	-	-		-
12.0 Oversight Committee Expenses (itemize)				-		-
Constituency Oversight Committee	1,000,000		-	1,000,000	-	1,000,000
	-		-	-		-
Total	1,000,000	-	-	1,000,000		1,000,000
13.0 Other payments				-		-
strategic plan	2,000,000		-	2,000,000.00		2,000,000.00
						-
Total	2,000,000	-	-	2,000,000	-	2,000,000
14.0 unallocated fund						
Unapproved projects	33,175,192			33,175,192		33,175,192
Kakrao technical training institute	-	-	7,500,000	7,500,000		7,500,000
Pundo Apuoché primary	-	-	5,500,000	5,500,000		5,500,000

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Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements			
	2022-2023			2022-2023	30/06/2023	
Adungo primary school	-	-	5,000,000	5,000,000		5,000,000
AIA	-			-		-
PMC savings				-		
Total	33,175,192	-	18,000,000	51,175,192	-	51,175,192
	138,215,033	35,218,992	26,763,430	200,197,455	108,571,043	91,626,412

(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)

XIV. 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 East Constituency. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 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.

Significant Accounting Policies Continued

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

XV. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2022 – 2023	2021 – 2022
NGCDF Board	Kshs	Kshs
AIE NO. B105294		24,088,879
AIE NO. B105563		44,000,000
AIE NO. B105935		24,000,000
AIE NO. B128707		5,000,000
AIE NO. B163869		12,000,000
AIE NO. B151214		15,000,000
AIE NO. B154435		29,088,879
AIE NO.A888915	8,000,000.00	
AIE NO. B 047450	7,000,000.00	
AIE NO. B 041290	21,000,000.00	
AIE NO. B 047710	12,000,000.00	
AIE NO. B 049297	12,000,000.00	
AIE NO. B 104322	5,000,000.00	
AIE NO. B 096578	20,000,000.00	
AIE NO.B207922	16,000,000.00	
TOTAL	101,000,000.00	153,177,758

2. Proceeds From Sale of Assets

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

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3. Other Receipts

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

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Notes To the Financial Statements (Continued)

4. Compensation Of Employees

	2022 – 2023	2021 – 2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,075,928	3,398,504
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	333,538	-
Employer Contributions Compulsory national social security schemes	65,970	33,480
Total	1,475,436	3,431,984

5. Committee Expenses

	2022 – 2023	2021 – 2022
	Kshs	Kshs
Sitting allowance	1,826,000	-
Other committee expenses	299,600	2,786,060
Total	2,125,600	2,786,060

6. Use of Goods and services

	2022 – 2023	2021 – 2022
	Kshs	Kshs
Utilities, supplies and services	-	51,203
Communication, supplies and services	275,925	-
Domestic travel and subsistence	947,600	895,800
Printing, advertising and information supplies & services	-	-
Rentals of produced assets	-	-
Training expenses	2,445,200	2,632,335
Hospitality supplies and services	20,000	-
Insurance costs	-	-
Specialized materials and services	-	-
Office and general supplies and services	350,000	-
Fuel, oil & lubricants	-	-
Other operating expenses	199,000	113,674
Bank Charges	173,186	-
Security Operations	-	-
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	-	-
Total	4,410,911	3,693,012

Notes To The Financial Statements (Continued)

7. Transfer To Other Government Units

Description	2022 – 2023	2021 – 2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	25,500,000	23,632,000
Transfers To Secondary Schools (See Attached List)	22,700,000	40,858,673
Transfers To Tertiary Institutions (See Attached List)	-	
Total	48,200,000	64,490,673

8. Other Grants and Other transfers

	2022 – 2023	2021 – 2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	29,380,000	40,658,780
Bursary – tertiary institutions (see attached list)	7,450,000	20,130,908
Bursary – special schools (see attached list)	-	700,000
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	
Security projects (see attached list)	-	-
Sports projects (see attached list)	-	4,702,673
Environment projects (see attached list)	2,400,000	2,700,000
Emergency projects (see attached list)	13,129,096	375,000
Roads projects (see attached list)	-	-
Total	52,359,096	69,267,361

Notes To the Financial Statements (Continued)

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	-	-
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	-	0

10. Oversight Committee Expenditure

	2022 – 2023	2021 – 2022
	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	-	-
TOTAL	-	-

11. Other Payments

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

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12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022 – 2023	2021 – 2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
<i>Kenya Commercial Bank,A/C no. 1286487943 MIGORI BRANCH</i>	27,981,487	35,218,992
Kenya Commercial Bank,A/C no. Branch . (deposit account)	-	-
Total	-	-
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
	-	Kshs	Kshs	Kshs
-	-	-	-	-
Total		0	0	0

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Notes to the Financial Statement Continued

14. A Retention

	2022 – 2023	2021 – 2022
	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	-	-

14. B Gratuity

	2022 – 2023	2021 – 2022
	KShs	KShs
Gratuity as at 1 st July (A)	277,948	-
Gratuity held during the year (B)	333,538	277,948
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	611,486	277,948

15. Fund Balance B/F

	(1 st July 202x-1)	(1 st July 202x-2)
	Kshs	Kshs
Bank accounts	35,218,992	25,432,375
Cash in hand		
Imprest		
Total	35,218,992	25,432,375
Less		
Payables: - Retention	-	-
Payables - Gratuity	-	-
Fund Balance Brought Forward	-	-

[Provide short appropriate explanations as necessary]

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	-		-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

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

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)	277,948	-
Deposit and Retentions held during the year (B)	333,538	277,948
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	611,486	277,948
Net changes in accounts payables D-A	333,538	277,948

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Notes To the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

	2022 – 2023	2021 – 2022
	Kshs	Kshs
Construction of buildings	-	-
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	5,466,035	1,819,043
Committee expenses	4,225,973	
Use of goods and services	6,743,720	6,969,314
Amounts due to other Government entities	11,200,000	21,963,430
Amounts due to other grants and other transfers	9,815,492	12,890,687
Acquisition of assets	-	
Oversight Committee Expenses	1,000,000	
Others	2,000,000	-
Funds pending approval	51,175,192	18,062,000
Total	91,626,412	61,704,474

19.4: PMC account balances (See Annex 5)

	2022 – 2023	2021 – 2022
	Kshs	Kshs
PMC account balances (see attached list)	33,205,610	40,010,982
Total	33,205,610	40,010,982

XVI. 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 30th June 2023	Comments
NG-CDFC Staff				
1.	0	N/A	N/A	
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022-2023	2021-2022	
Compensation of employees		5,466,035	1,819,043	
Committee expenses		4,225,973	6,969,314	
Use of goods and services		6,743,720		
Amounts due to other Government entities			21,963,430	
Anganga primary school	Construction to Completion of 2 classrooms with tiles	3,000,000		
Mabubi primary school	Construction to Completion of 2 classrooms with tiles	3,000,000		
Korwa secondary school	Construction of 100 students capacity twin science laboratory with fittings foundation, walling, roofing	5,200,000		
	Sub-Total	11,200,000	30,751,787	
Amounts due to other grants and other transfers			12,890,687	
Bursary - Secondary		75,000		
Bursary -Tertiary		640,000		
Bursary- Special Schools		300,000		

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Security Projects		4,000,000		
Sports Projects		2,764,300		
Emergency Projects		2,036,192		
Sub-Total		9,815,492		
Acquisition of assets		-		
Oversight Committee Expenses(itemize)		1,000,000		
Others (specify)				
Strategic Plan		2,000,000		
Sub-Total		3,000,000	18,062,000	
Funds pending approval		51,175,192		
Grand Total		91,626,412	61,704,474	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-	-	-	-
Buildings and structures	5,500,000	-	-	5,500,000
Transport equipment	4,538,169	-	-	4,538,169
Office equipment, furniture and fittings	7,056,355	-	-	7,056,355
ICT Equipment, Software and Other ICT Assets	210,000	-	-	210,000
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	17,304,524			17,304,524

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

PMC	Bank	Account number	Bank Balance 2022-2023	Bank Balance 2021-2022
OGWEDHI PRIMARY SCHOOL	EQUITY	1160280815495	22,190.00	22,190.00
RADIENYA GIRLS SECONDARY SCHOOL	EQUITY	1160280815111	2,283.00	249,773
PUNDO APUOCHE ADC PRIMARY	EQUITY	1160280818217	2,671.00	2,671
GOT KACHOLA PRIMARY SCHOOL	EQUITY	1160280896887	369.60	370
KADIKA PRIMARY SCHOOL	EQUITY	1160280778951	7,535.00	7,535
ONYALO MIXED DAY SCHOOL-BUS	EQUITY	1160280915612	797,101.00	5,664,590
NYAMANGA PRIMARY SCHOOL	EQUITY	1160280823430	10,057.00	10,057
GOT KACHOLA SECONDARY SCHOOL	EQUITY	1160280937908	167,342.00	4,070
KASEMBO PRIMARY SCHOOL	EQUITY	1160280898231	37,883.00	37,883
ONYALO PRIMARY SCHOOL	EQUITY	1160280626843	1,568,083.00	3,060,499
OSINGO MIXED SECONDARY SCHOOL	EQUITY	1160280965095	5,351.00	5,063,950
NYAMONGO SECONDARY SCHOOL	EQUITY	1160280966166	2,750.00	2,750
MIGORI BOYS SECONDARY SCHOOL	EQUITY	1160280729161	4,265.00	3,211,935
OSINGO PRIMARY SCHOOL	EQUITY	1160280725358	302,310.00	190
RABUOR TAYA PRIMARY	EQUITY	1160280574113	313,327.00	313,327
KOKACH MIXED SECONDARY SCHOOL	EQUITY	1160280739887	5,430.00	5,430
WASIO PRIMARY SCHOOL	EQUITY	1160280961705	390,310.00	390,310
WITHARAGA MIXED DAY SEC SCHOOL	EQUITY	1160280965918	7,770.00	287,770
MIGORI MUSLIM PRIMARY SCHOOL	EQUITY	1160280584760	3,423,061.80	6,993,281
THIDHNA PRIMARY SCHOOL	EQUITY	1160280545284	1,866.20	676,466
WUOK CHIENG PRIMARY SCHOOL	EQUITY	1160280539912	1,320.00	5,190
NYADUONG PRIMARY SCHOOL	EQUITY	1160280553156	2,310.00	2,310
WUOTH OGIK PRIMARY SCHOOL	EQUITY	1160280795795	4,190.00	359,190
NYAKONYA PRIMARY SCHOOL	EQUITY	1160280811503	51,600.00	1,600
LWANDA D.O.K PRIMARY SCHOOL	EQUITY	1160280814276	3,430.00	3,430
MAPERA PRIMARY SCHOOL	EQUITY	1160280894332	950.00	950

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ST. JOHNS NYARONGI PRIMARY	EQUITY	1160280821906	130.00	130
KANYADERA PRIMARY	EQUITY	1160280789479	1,310.00	1,310
RADIENYA PRIMARY SCHOOL	EQUITY	1160280778436	9,310.00	9,310
ST. JOSEPH OMBO PRIMARY SCHOOL	EQUITY	1160280958796	3,310.00	1,310
NYAMWARE PRIMARY SCHOOL	EQUITY	1160280769204	21,514.00	21,514
KAKRAO PRIMARY SCHOOL	EQUITY	1160280769171	2,310.00	2,310
KOWITI PRIMARY SCHOOL	EQUITY	1160280769438	4,070.00	4,070
KWA HILLS PRIMARY SCHOOL	EQUITY	1160280789638	406.00	484,037
ANGANGA PRIMARY SCHOOL	EQUITY	1160280768147	1,190.00	254,190
ST. PIUS ADUGO PRIMARY SCHOOL	EQUITY	1160280765175	4,080.00	2,190
ST. GEORGES KILIMANJARO MIXED SEC SCHOOL	EQUITY	1160280979155	14,310.00	14,310
MIDOTI PRIMARY SCHOOL	EQUITY	1160280881119	18,730.00	18,730
REMO MIXED DAY SECONDARY SCHOOL	EQUITY	1160280964522	3,860.00	3,860
MWACHI PRIMARY SCHOOL	EQUITY	1160282095180	1,100.00	1,100
NYARONGI PRIMARY	EQUITY	1160280821906	130.00	130
GOD NGOCHE GIRLS SEC	EQUITY	1160282084471	7,351.00	2,400,000
NGEGE GOT KACHACHA SEC	EQUITY	1160281979366	2,721.00	5,064,830
MAGINA MIXED SEC	EQUITY	1160280943779	3,830.00	14,310
NYADUONG SECONDARY SCHOOL	EQUITY	1160281022626	4,506,119.00	403,830
NYIKENDO SECONDARY SCHOOL	EQUITY	1160282166227	8,393.50	981,119
ST SYLUS NYARONGI SPECIAL PRI	EQUITY	1160282748717	1,064,254.00	500,488
EKO PRIMARY SCHOOL	EQUITY	1160282816781	4,487.50	-
SILING PRIMARY SCHOOL	EQUITY	1160282811924	441.00	-
NYABISAWA PRIMARY SCHOOL	EQUITY	1160282423281	547,337.00	600
KIKOMA PRIMARY SCHOOL	EQUITY	1160282423334	4,000.00	2,250,000
KWA PRIMARY SCHOOL	EQUITY	1160282869874	302,000.00	500,000
RANGENYA PRIMARY SCHOOL	EQUITY	1160282834149	3,000.00	-
KAKRAO SECONDARY SCHOOL	EQUITY	1160280372521	4,498,265.90	-
WITHARAGA PRIMARY SCHOOL	EQUITY	1160282744904	200.00	973
UGARI PRIMARY SCHOOL	EQUITY	1160282726391	4,000.00	-
ANJEGO PRIMARY SCHOOL	EQUITY	1160284079703	1,000.00	-

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OTACHO CHIEFS OFFICE	EQUITY	1160284300204	0	-
ST .PHILOGONA UPANDYA PRIMARY SCH	EQUITY	1160284300520	3,000,000.00	-
NGEGE PRIMARY SCHOOL	EQUITY	1160283081402	1,506,687.50	-
MAGINA PRIMARY SCHOOL	EQUITY	1160283535004	2,020,007.50	-
MUHAYA PRIMARY SCHOOL	EQUITY	1160284300228	3,000,000.00	-
LICHOTA PRIMARY SCHOOL	EQUITY	1160284300544	1,500,000.00	-
KADIKA GIRLS SECONDARY SCHOOL	EQUITY	1160283271832	4,000,000	-
SANGLA PRIMARY SCHOOL	COOPERATIVE	1141204805200		836
KIKOMA PRIMARY SCHOOL	COOPERATIVE	1141422824700		6,543
WUOTH OGIK PRIMARY SCHOOL	COOPERATIVE	1136056296400		4,600
OSINGO PRIMARY SCHOOL	COOPERATIVE	1141750139300		3,810
GOD-JOPE PRIMARY SCHOOL	COOPERATIVE	1141750153900		7,710
WUOK CHIENG PRIMARY SCHOOL	COOPERATIVE	1141751618900		2,475
KOWITI PRIMARY SCHOOL	COOPERATIVE	1141482172900		6,288
PUNDO APUOCHE PRIMARY SCHOOL	COOPERATIVE	1139202670600		1,670
TINGNA PRIMARY SCHOOL	COOPERATIVE	1141750154800		5,136
LICHOTA KOJWANG PRIMARY SCHOOL	COOPERATIVE	1141202181100		3,375
TINGNA MIXED SECONDARY SCHOOL	COOPERATIVE	1141482597800		6,971
REMO MIXED SECONDARY SCHOOL	COOPERATIVE	1141751559300		3,255
ONYALO PRIMARY SCHOOL	COOPERATIVE	1141750159700		7,057
NYAKONYA PRIMARY SCHOOL	COOPERATIVE	1141204885900		5,083
NYADUONG PRIMARY SCHOOL	COOPERATIVE	1141204740800		5,385
GOT KACHOLA PRIMARY SCHOOL	COOPERATIVE	1141481957500		70,853
NYAMWARE PRIMARY SCHOOL	COOPERATIVE	1139055288500		71,260
NYANGO MIXED SECONDARY SCHOOL	COOPERATIVE	1141049572100		979
NYIKENDO PRIMARY SCHOOL	COOPERATIVE	1141482177500		2,550
OPASI PRIMARY SCHOOL	COOPERATIVE	1141481988000		4,083
CDF OFFICE PMC	COOPERATIVE	1134204460200		364,540
MIDOTI PRIMARY SCHOOL	COOPERATIVE	1141202330700		111,288
SUNA UPPER CHIEFS OFFICE	COOPERATIVE	1141751555600		3,975

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RABUOR TAYA PRIMARY SCHOOL	COOPERATIVE	1141202649801		9,208
RADIENYA PRIMARY SCHOOL	KCB	1256413682		3,719
WI-AROT PRIMARY SCHOOL	KCB	1257907166		232
KORWA SECONDARY SCHOOL	KCB	1260395014		139
ST PIUS ADUGO PRIMARY SCHOOL	KCB	1272059227		2,919
OTACHO PRIMARY SCHOOL	KCB	1259237478		2,363
KODILA PRIMARY SCHOOL	KCB	1258418312		784
NGEGE PRIMARY SCHOOL	KCB	1257817183		1,719
			33,205,611	40,010,982

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
SNY/SUNA EAST CDF/2021/2022/(4)	Unapproved over-expenditure in construction of septic tank at Nyaduong Secondary School	Nyaduong Secondary had two parallel projects done same FY. One had not been implemented in the previous Fy	RESOLVED	IMMEDIATELY
SNY/SUNA EAST CDF/2021/2022/(11)	Unsupported bursaries for tertiary students	Provided the full bursary list and the value verified.	RESOLVED	2DAYS
SNY/SUNA EAST CDF/2021/2022/(11)	Unapproved legal fee	A total sum of ksh 4,017,908 was paid to a local firm as legal fees following Garneshee Order declared by the Court against Constituency	RESOLVED	IMMEDIATELY
SNY/SUNA EAST CDF/2021/2022/(11)	Unimplemented Schools Projects <ul style="list-style-type: none"> • Kwa Primary School- Construction of two classrooms • Ngege Primary School- Renovation of two classrooms • Siling Secondary School 	Funds were disbursed after the closure of the financial year but the projects have been implemented.	RESOLVED	2days

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
SNY/SUNA EAST CDF/2021/2022/(4)	Long outstanding bank reconciling items	Bank charges and other items that we could not identify in the bank statements as at the time of bank reconciliation, the bank helped us identify them and were cleared in the BRS.	RESOLVED	5DAYS
SNY/SUNA EAST CDF/2021/2022/(4)	Missing voucher <ul style="list-style-type: none"> • Voucher number 1 dated 5/8/2021 of ksh 100,000/- 	The voucher was later availed and verified. It had been initially file in the file bearing previous financial years payment vouchers.	RESOLVED	1DAY

CYNTHIA ROSSI

Name
Fund Account Manager.



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