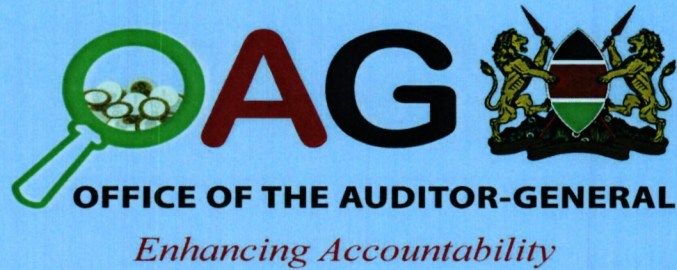


REPUBLIC OF KENYA



REPORT

PARLIAMENT
OF KENYA
LIBRARY

THE NATIONAL ASSEMBLY	
DATE: 23 NOV 2022	
DAY: Wednesday	
TABLED BY:	Majority Whip
CLERK AT THE TABLE:	Christine

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT
CONSTITUENCIES DEVELOPMENT FUND -
KWANZA CONSTITUENCY**

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



KWANZA CONSTITUENCY

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

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

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



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

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

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

Mandate

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

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

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Mathew K. Tanui
2.	Sub-County Accountant	Philemon Kitum
3.	Chairlady NG CDFC	Nancy Imali
4.	Member NG CDFC	Josephat Masaba

(d) Fiduciary Oversight Arrangements

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

(e) Kwanza Constituency NG CDF Headquarters

P.O. Box 2015-30200
Kwanza NG CDF Building
Kwanza Centre
Kitale, KENYA.

(f) Kwanza Constituency NGCDF Contacts

Telephone: (254) 0725732332
E-mail: kwanza@cdf.go.ke
Website: www.kwanza.cdf.go.ke

(g) Kwanza Constituency NGCDF Bankers

Cooperative Bank of Kenya
Kitale Branch
P.o Box 1050-30200
Kitale, Kenya.

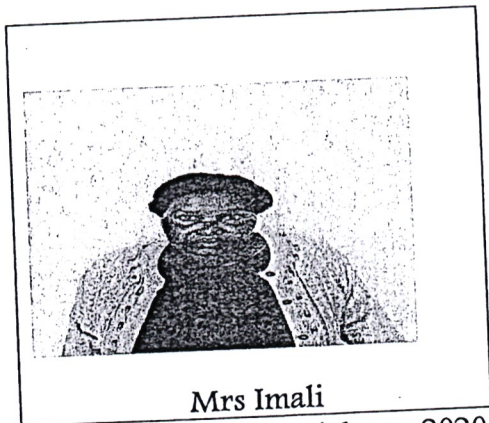
(h) Independent Auditors

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

(i) Principal Legal Adviser

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

II. NG-CDFC CHAIRMAN'S REPORT



Mrs Imali

The Kwanza NG CDF in the financial year 2020/2021 was allocated Kshs. 137,088,879. During the financial year 75% of the allocation was disbursed to the constituency. Therefore, the constituency received a total amount of Kshs 102,900,000.

The constituency receipt a total of Kshs 172,767,724 representing 81% of the final budget. This is inclusive of Kshs 102,900,000 which was disbursed in the financial year 2020/2021 and Kshs 69,867,724 relating to financial year 2019/2020 but disbursed in the financial year 2020/2021.

The constituency opening balance at the beginning of the year was Kshs 5,407,389 and it further receipt a total of Kshs 69,867,724 owed to the constituency from the board at the close of the financial year 2019/2020.

The constituency percentage of utilization in the financial year is as follows:

- i) Compensation of employees 70%
- ii) Use of goods and services 92%
- iii) Transfer to other government units 87%
- iv) Other grants and transfers 40%

The constituency utilized 81% of its final budget in the financial year. The under-utilization was as a result of non-disbursement of all the funds to the constituency by NG-CDF Board at the close of financial year.

The NG-CDFC was able to timely transfer the disbursed funds to project management committees. The NG-CDFC has also been able to carry out monitoring and evaluation to over 85% of the funded projects.

Kwanza NG-CDF key Achievements

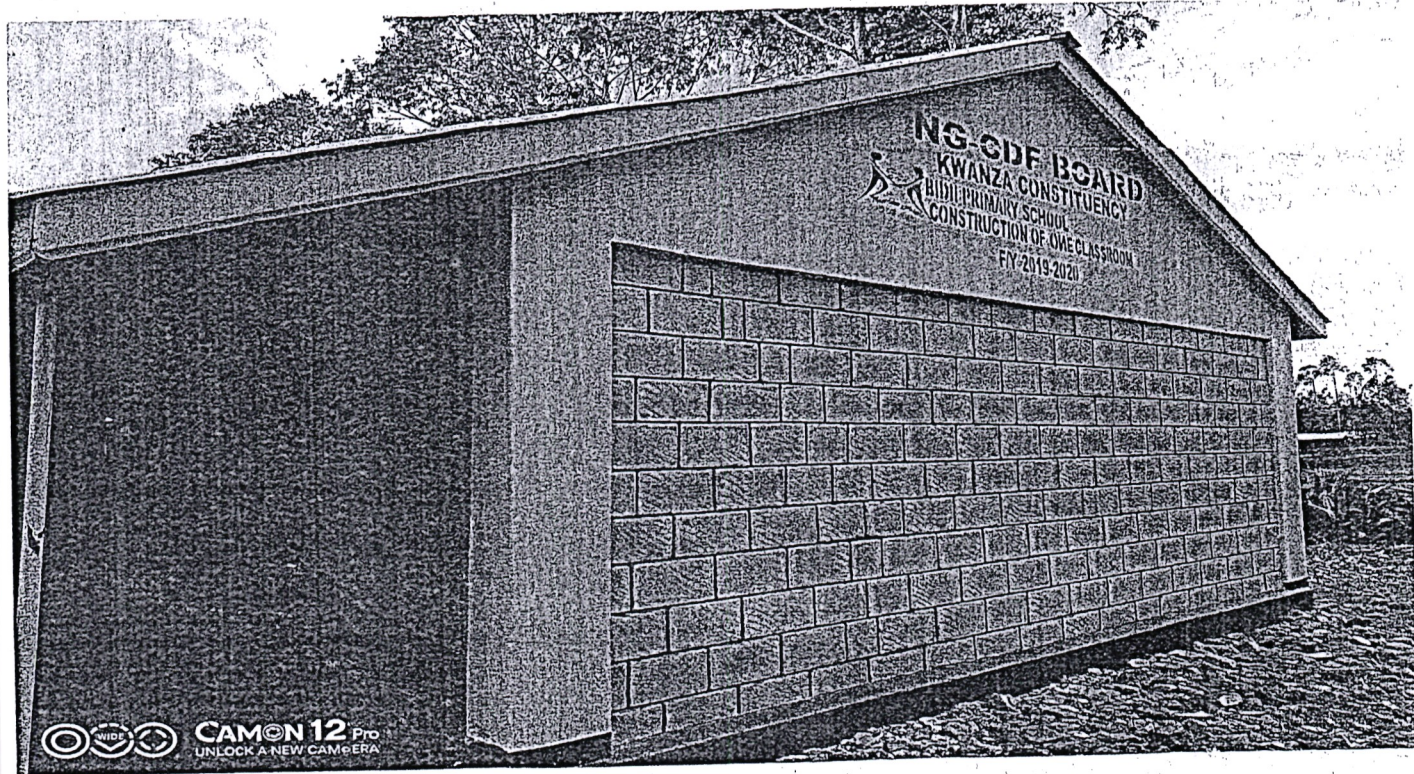
1. Access of education by poor and needy students through bursary
2. Improvement of learning facilities
3. Increased enrolment in schools and improved performance through creation of conducive learning environment
4. Community empowerment through community employment in full and labour-based contracts

Implementation challenges and way forward

1. Insufficient funds to cater for the community demands. NG-CDF funds should be increased.
2. Inadequacy of qualified NG-CDF staff. The NG-CDFC Board should employ and deploy more staff to constituencies to assist the fund account manager in project implementation and reports preparation.
3. Inadequate NG-CDF facilitation. Sitting allowances for committees to be revised to improve motivation.
4. Delay in disbursement of the funds by NG CDF Board. NG CDF Board should ensure timely disbursement of funds.
5. Covid 19 Pandemic has lead to slow project implementation. Adherence to government precautionary measures.

KWANZA NG CDF COMPLETE PROJECTS

A. PRIMARY SCHOOL

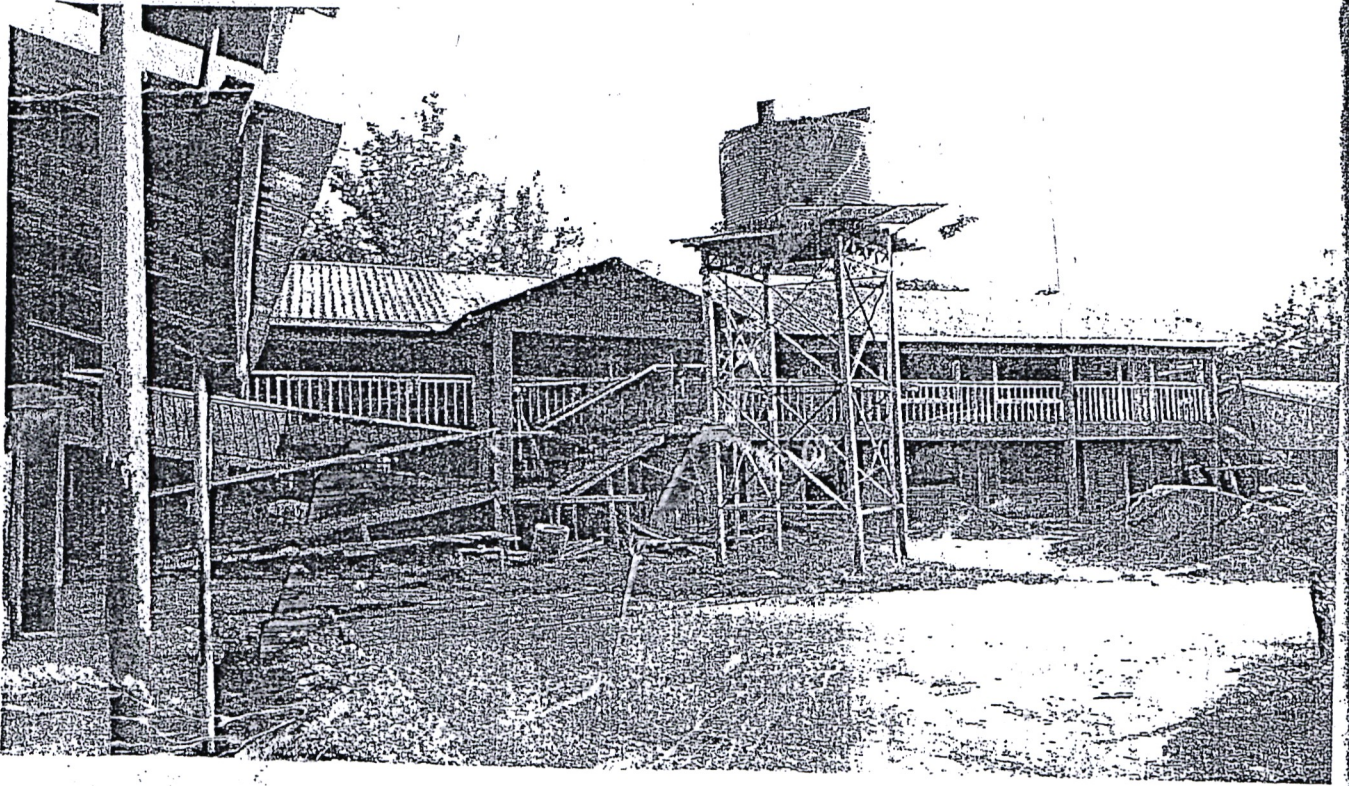


BIDII PRIMARY SCHOOL-CONSTRUCTION OF ONE CLASSROOM-COMPLETE.

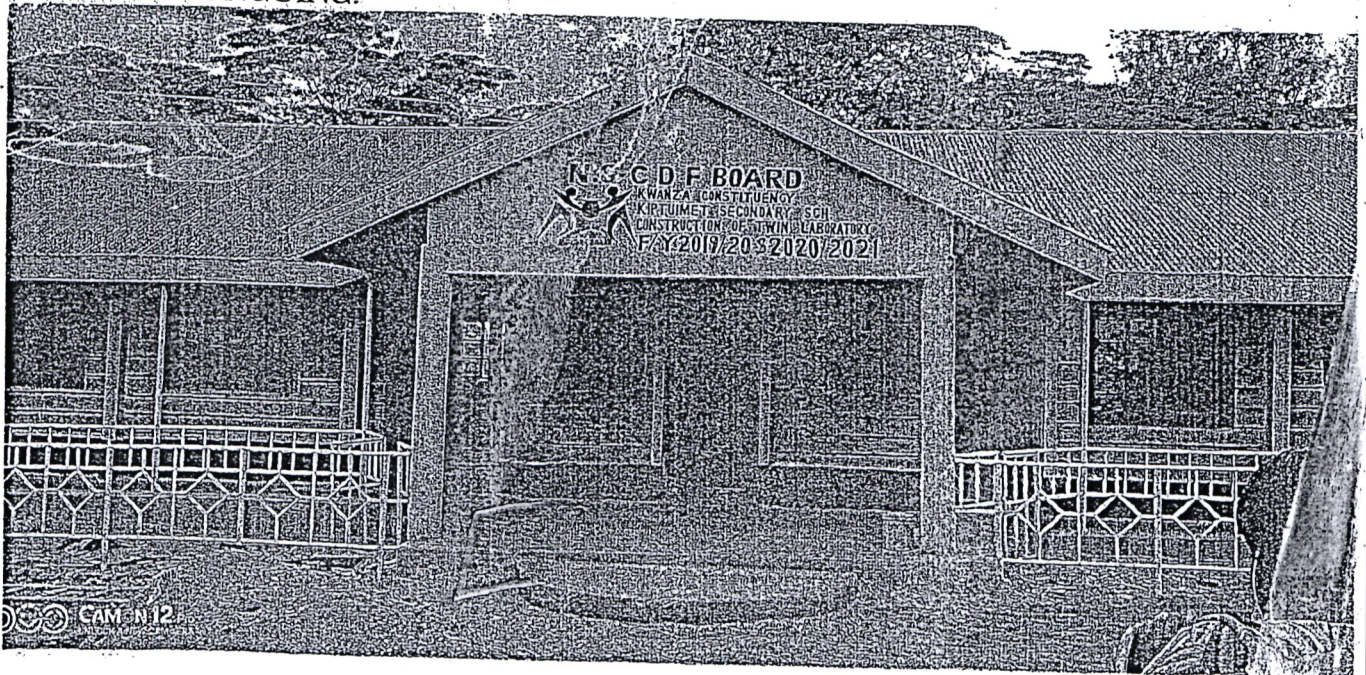


MAZIWA PRIMARY SCHOOL-RENOVATION OF FOUR CLASSROOMS-COMPLETE.

B. SECONDARY SCHOOLS



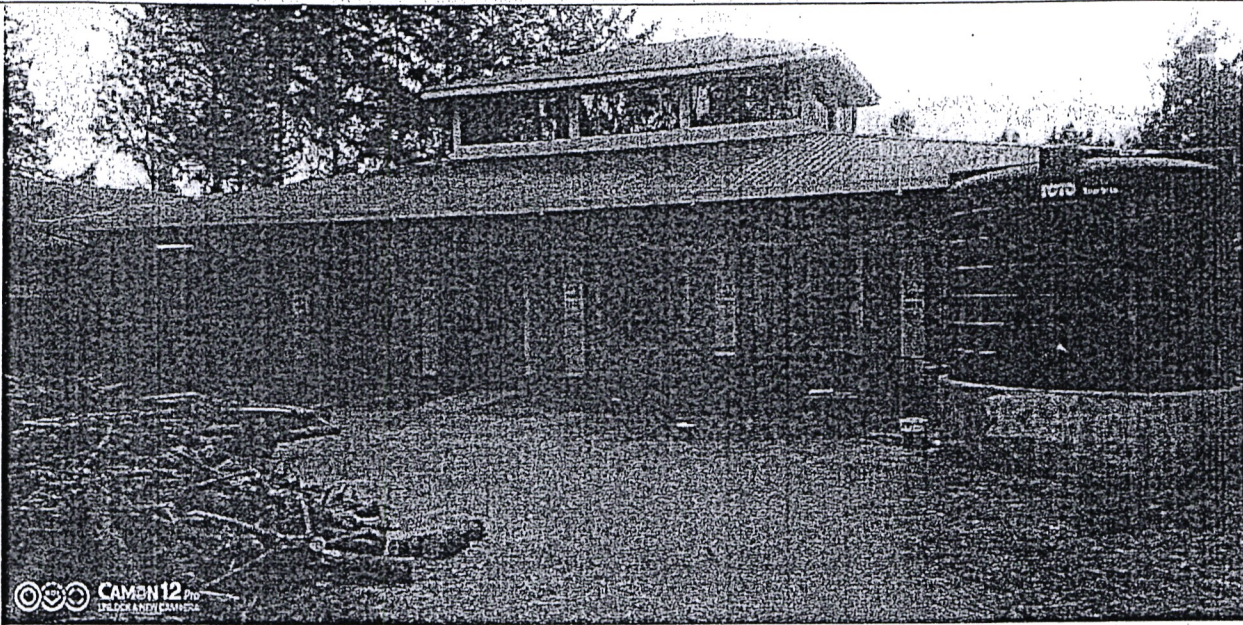
MARIDADI SECONDARY SCHOOL-CONSTRUCTION OF A STOREY TUITION BLOCK OF 8 LASSROOMS-ONGOING.



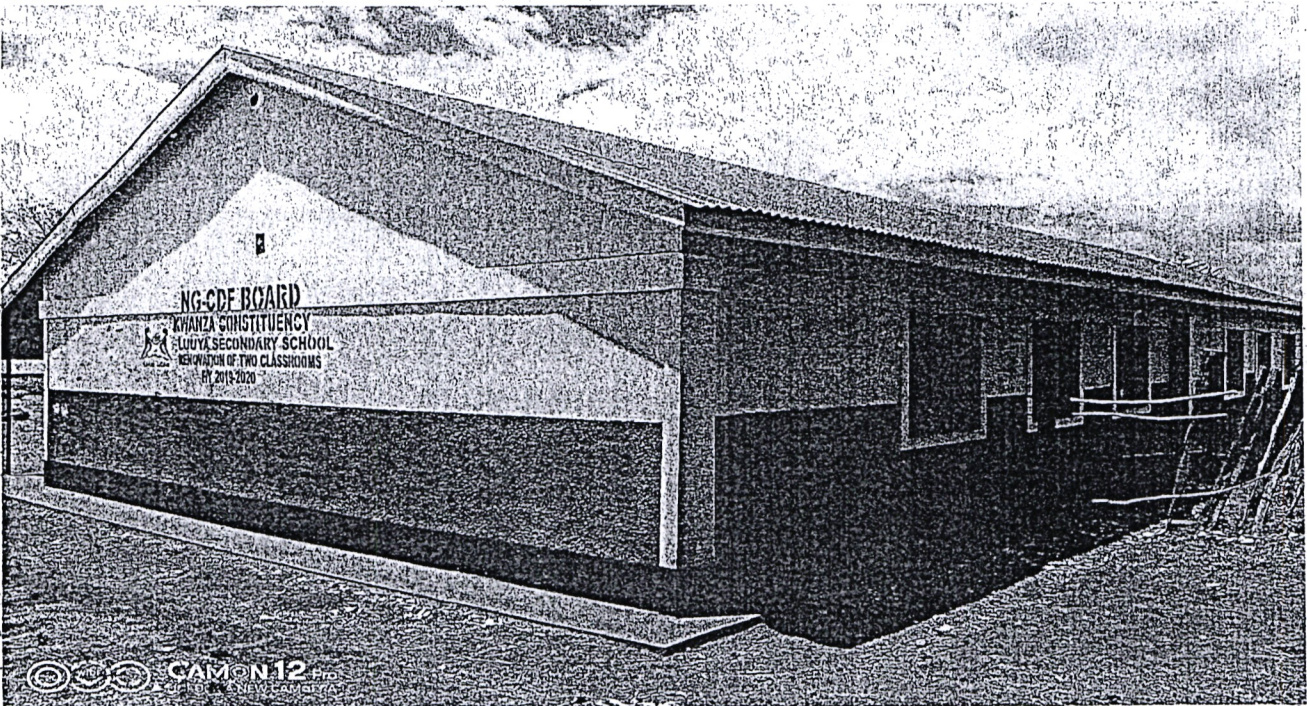
PTUIIMET SECONDARY SCHOOL-CONSTRUCTION OF TWIN LABORATORY-COMPLETE.



MILIMANI SECONDARY SCHOOL-CONSTRUCTION OF TWIN LABORATORY-COMPLETE.



NAMANJALALA SECONDARY SCHOOL-CONSTRUCTION OF MULTI-PURPOSE HALL-COMplete



LUUYA SECONDARY SCHOOL-RENOVATION OF TWO CLASSROOMS-COMplete.



ST MAURICE GIRLS LUNYU-PURCHASE OF SCHOOL BUS (51 SEATER)



ST MAURICE BOYS LUNYU HIGH SCHOOL-PURCHASE OF SCHOOL BUS (29 SEATER)

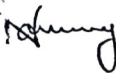
C. SECURITY PROJECTS



KOBOS ASSISTANT CHIEFS OFFICE- CONSTRUCTION OF PIT LATRINE-COMPLETED



BIDII ASSISTANT COUNTY COMMISSIONER OFFICE-CONSTRUCTION OF ACC OFFICE- ON GOING

Signature 

CHAIRLADY NG CDF COMMITTEE

III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of *Kwanza Constituency 2018-2022* plan are to:

- a) Improving access to quality education by rehabilitation/renovation/construction of classrooms, sanitary facilities, computer labs/classes in schools in the constituency; provision of laboratory equipment and ICT facilities to schools; provision of bursary to needy and bright students at all levels of learning; and connection of all schools to the national grid;
- b) Harnessing youth talent by funding of youth sporting initiatives, conducting campaign on drugs and substance abuse and on HIV and AIDS, creating awareness on the establishment of youth groups, creating awareness among the youth on seeking development fund loans, and promoting youth talent;
- c) Promoting environment in the constituency by organizing tree planting days. In the NG CDF Act 2015, environmental activities may be considered as development projects, provided the allocation to such activities do not exceed two percent (2%) of the total allocation of the constituency in any financial year;
- d) Catering for any unforeseen occurrences in the constituency(emergency support);
- e) Enhancing security in the constituency by constructing/rehabilitating chief's offices, police stations, and police housing units, installation of flood lights, among other initiatives;
- f) Improving the tracking of implementation of NG CDF programmes. In the NGCDF Act 2015, monitoring and evaluation of on going projects and capacity building of various operations has been considered as a development project provided that not more than three percent(3%) is allocated for this purpose; and
- g) Promoting performance management and smooth running of the NG CDF office.

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 improve access to quality education by rehabilitating /renovating/cons	Increased enrolment in primary schools and	-number of usable physical infrastructure build in	In FY 20/21 -we increased number of classrooms, dormitories, laboratories. Inn total we managed to construct 9

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

	<p>tructing classrooms, sanitary facilities, laboratories, libraries and boarding facilities.</p> <p>-To have all children of school going age attending school</p>	<p>improved transition to secondary schools and tertiary institutions</p>	<p>primary, secondary, and tertiary institutions</p> <p>-Increased number of bursary's beneficiaries at all levels</p>	<p>classrooms in primary schools, 8 classrooms in secondary schools, renovated 59 classrooms in primary schools, 4 classrooms in secondary schools, build 4-door pit latines in 10 primary schools and Modern Ablution blocks in 3 secondary schools.</p> <p>- 2 school buses were purchased in 2 secondary schools.</p> <p>- Awarded Bursary to 1,917 to needy students, 109 female students and 123 male students in secondary schools, and 802 female students in tertiary institutions and 883 male students in tertiary institutions.</p>
Security	<p>To enhance security in the constituency by constructing chiefs offices and other administrative units.</p>	<p>Improved security and reduction in crime rate.</p>	<p>-Assistant county commissioner office built.</p>	<p>-Constructed ACC office, renovated 1 police station and build 4-door pit latrines in 8 Assistant chiefs offices.</p>
Environment	<p>To promote environmental activities in the constituency by funding public institutions to harvest water, purchase and install water tanks, pipes and gutters.</p>	<p>-Increase sanitation</p>	<p>Environment</p>	<p>To promote environmental activities in the constituency by funding public institutions to harvest water, purchase and install water tanks, pipes and gutters in 6 secondary schools and 1 primary school.</p>
Disaster Management	<p>To cater for any unforeseen occurrences in the constituency.</p>	<p>Increased mitigation of unforeseen occurrence in the constituency.</p>	<p>-Numbers of pit latrines constructed after collapsing of the existing pit latrines.</p>	<p>-In the F/Y 2020/2021 pit latrines were built in 13 schools and 8 pit latrine in 8 security project.</p>

IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 20/21 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Environment policy and action plan

Protection of the environment in which we live and operate is part of Kwanza NG-CDF mandate.

Care for the environment is one of key responsibilities and important aspect in the way in which we carry out our operations.

Challenges.

- Inadequate sewerage system

- Increased plastic waste and wanton dumping of waste

Intervention

- Awareness campaigns to sensitize the people
- Constituency by-laws prohibiting adhoc building of temporary houses.

Expected results

- Adequate water supply and sewerage system
- A clean & Organized constituency

Our Environmental policy

In this Policy Statement Kwanza NG-CDF Commits to:-

- Comply with relevant Environmental legislation, regulations and approved codes of practice.
- Developing our management process to ensure that environmental factors are considered during planning and implementation
- Managing and disposing of all wastage in a responsible manner.
- Protecting the environment by striving to prevent and minimize our contribution to pollution of land, air and water.
- Seeking to keep wastage to a minimum and maximize the efficient use of material and resources.
- Regularly communicating our environmental performance to our employees and other significant stake holders
- Seeking to leverage our environmental impact by encouraging stakeholder to improve their environmental performance.
- Monitoring and continuously improving our environmental performance

Our Environmental action plan

Kwanza NG-CDF has identified four areas in which the management has direct or indirect Environmental impact, and where the management can implement initiatives to manage and reduce these impacts.

These areas are:

Impact Area	Approach
Pollution Control and Waste Management	<ul style="list-style-type: none"> • To ensure proper human waste disposal through construction of pit latrines • Septic and soak pit tanks, adequate water supply and sewerage system.
Conservation of Energy and Resources	<ul style="list-style-type: none"> • To maximize use of available technologies to remove the need to use of paper • To encourage our clients to engage with the management using electronic means where possible • To maximize on rain water harvesting • To make energy efficiency a key factor in the selection of any new energy devise being purchased • To invest in available energy saving technologies and devises within our existing premise.
Environmental protection and conservation	<ul style="list-style-type: none"> • To encourage tree planting in the constituency to improve the forest cover • To promote purchase and installation of fire extinguishers to aid in extinguishing and controlling fires.
Awareness campaigns	<ul style="list-style-type: none"> • Promote environmental awareness by sensitizing the constituents NG-CDFC, PMCs and NG-CDFC Staff on good conservation practices.

3. Employee welfare

We invest in providing the best working environment for our employees. Kwanza 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. Kwanza 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. Kwanza constituency also has bursary programs aligned to the NG-CDF Act for employees seeking to further their education or advance themselves through formal programs relating to their current or prospective jobs.

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-

Kwanza NG CDF Constituency is committed to fair and ethical market practises.

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Kwanza 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

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

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.

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

V. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

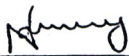
The Accounting Officer in charge of the NGCDF-Kwanza Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2021.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

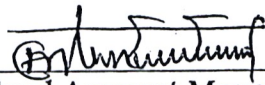
The Accounting Officer in charge of the NGCDF-Kwanza Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2021, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Kwanza 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 Kwanza Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

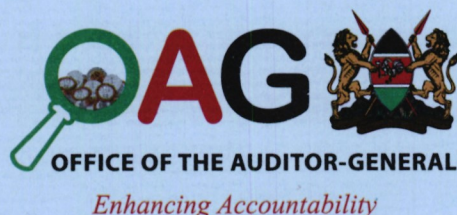
The NGCDF- Kwanza Constituency financial statements were approved and signed by the Accounting Officer on 31/9/2021


Chairman NGCDF Committee
Name: Nancy Imali


Fund Account Manager
Name: Mathew K. Tanui

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KWANZA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Kwanza Constituency set out on pages 23 to 62,

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

which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and a summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

Unsupported Project Management Committee (PMC) Account Balances

Note 17.4 to the financial statements reflects Project Management Committee bank account balances totalling to Kshs.57,665,762 as at 30 June, 2021 which, as indicated in Annex 5, represent bank balances held in one hundred and twenty-six (126) bank accounts maintained by Project Management Committees in Co-operative Bank. However, bank reconciliation statements for the balances were not provided for audit review.

In the circumstances, the accuracy of the balance of Kshs.57,665,762 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 - Kwanza Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation indicates that the Fund had a final approved budget of Kshs.212,379,991 but realized actual receipts of Kshs.178,191,112 resulting to an underfunding of Kshs.34,188,879 or 16% of the budget. Similarly the Fund expended Kshs.152,563,269 against an approved budget of Kshs.178,191,112 resulting to under expenditure of Kshs.25,627,843 or 14% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to residents of Kwanza Constituency.

2. Project Implementation Status

Review of Project Implementation Status report revealed that the Fund had an approved plan to implement sixty-six (66) projects valued at Kshs.88,956,873 during the year under review. However, out of these, thirty-one (31) projects valued at Kshs.32,400,000 were completed and handed over, twenty (20) projects valued at Kshs.39,256,873 were in progress while fifteen (15) projects valued at Kshs.17,300,000 had not yet been started.

Failure to complete projects on a timely basis denied the residents of Kwanza Constituency the benefits that would have accrued from the projects.

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. I confirm that, nothing 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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements, 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 effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

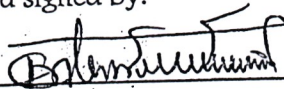
01 September, 2022

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

VII. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020 - 2021	2019 - 2020
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	172,767,724	123,040,876
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	<u>16,000</u>	<u>50,000</u>
TOTAL RECEIPTS		172,783,724	123,090,876
PAYMENTS			
Compensation of employees	4	3,104,320	2,755,978
Use of goods and services	5	10,485,076	7,041,080
Transfers to Other Government Units	6	110,606,873	81,289,257
Other grants and transfers	7	28,208,000	28,959,680
Acquisition of Assets	8	159,000	-
Other Payments	9	=	=
TOTAL PAYMENTS		152,563,269	120,045,995
SURPLUS/(DEFICIT)		<u>20,220,455</u>	<u>3,044,881</u>

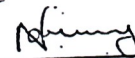
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kwanza Constituency financial statements were approved on ~~8/19/2021~~ and signed by:



Fund Account Manager
Name: Mathew K. Tanui



National Sub-County
Accountant
Name: Philemon Kitum
ICPAK M/No: 17617

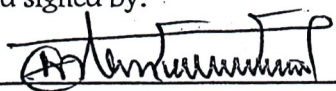


Chairman NG-CDF Committee
Name: Nancy Imali


VIII. STATEMENT OF ASSETS AND LIABILITIES

	Note	2019-2020 Kshs	2018-2019 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	25,627,844	5,407,389
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		25,627,844	5,407,389
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		25,627,844	5,407,389
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
TOTAL FINANCIAL LIABILITES		-	-
NET FINANCIAL ASSETS		25,627,844	5,407,389
REPRESENTED BY			
Fund balance b/fwd	13	5,407,389	2,362,507
Prior year adjustments	14	-	-
Surplus/Deficit for the year		20,220,455	3,044,881
NET FINANCIAL POSITION		25,627,844	5,407,388


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kwanza Constituency financial statements were approved on 21/9/2021 and signed by:



Fund Account Manager
Name: Mathew K. Tanui



National Sub-County
Accountant
Name: Philemon Kitum
ICPAK M/No: 17617



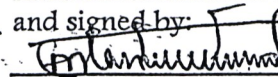
Chairman NG-CDF Committee
Name: Nancy Imali


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

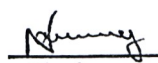
STATEMENT OF CASHFLOW

		2020 - 2021	2019 - 2020
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	172,767,724	123,040,876
Other Receipts	3	16,000	50,000
Total receipts		172,783,724	123,090,876
Payments for operating activities			
Compensation of Employees	4	3,104,320	2,755,978
Use of goods and services	5	10,485,076	7,041,080
Transfers to Other Government Units	6	110,606,873	81,289,257
Other grants and transfers	7	28,208,000	28,959,680
Other Payments	9	-	-
Total payments		152,404,269	120,045,995
Total Receipts Less Total Payments			
Adjusted for:			
Decrease/ (Increase) in Accounts receivable: (outstanding imprest)	15	-	-
Increase/ (Decrease) in Accounts Payable: (deposits/gratuity and retention)	16	-	-
Prior year adjustments	14	-	-
Net cash flow from operating activities		20,379,455	3,044,881
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(159,000)	-
Net cash flows from Investing Activities		(159,000)	
NET INCREASE IN CASH AND CASH EQUIVALENT		20,220,455	3,044,881
Cash and cash equivalent at BEGINNING of the year	10	5,407,388	2,362,507
Cash and cash equivalent at END of the year		<u>25,627,843</u>	<u>5,407,388</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kwanza Constituency financial statements were approved on 8/9/2021 and signed by:


 Fund Account Manager
 Name: Mathew K. Tanui


 National Sub-County
 Accountant
 Name: Philemon Kitum
 ICPAK M/No: 17617


 Chairman NG-CDF Committee
 Name: Nancy Imali

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

I. SUMMARY STATEMENT OF APPROPRIATION

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/Blk) and AIA	Previous years Outstanding Disbursements	2020/2021	30/06/2021		
Transfers from NG-CDF Board	137,088,879	5,457,389	69,867,724	212,413,992	178,191,112	34,188,879	84%
Proceeds from Sale of Assets			0				0.0%
Other Receipts		16,000		16,000	16,000		0.0%
TOTAL RECEIPTS	137,088,879	5,473,389	69,867,724	212,429,992	178,207,112	34,188,879	84%
PAYMENTS							
Compensation of Employees	3,260,000	918,872	230,000	4,408,872	3,104,320	1,304,552	70%
Use of goods and services	8,920,799	1,213,109	1,300,000	11,433,908	10,485,076	948,832	92%
Transfers to Other Government Units	74,706,873	0	51,900,000	126,606,873	110,606,873	16,000	87%
Other grants and transfers	50,042,207	3,325,407	16,437,724	69,805,338	28,208,000	41,597,338	40%
Acquisition of Assets	159,000			159,000	159,000		100.0%
Other Payments							0.0%
Funds Pending Approval	0	16,000	0	16,000		16,000	100.0%
TOTAL	137,088,879	5,473,389	69,867,724	212,429,992	152,563,269	59,866,722	72%

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

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

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

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

- i. There was an AIA amounting to Kshs 16,000 being from Sale of Tender.
- ii. There was underutilization on transfer to other government units because of non-disbursement of all funds by NG CDF Board at the close of the financial year.
- iii. There was underutilization on other grants and transfers because of non-disbursement of all the funds by NG CDF Board at the close of the financial year.
- iv. There was underutilization on compensation of employees and use of goods because of non-disbursement of all the funds by the NG CDF Board at the close of the financial year.
- v. The changes between the original and the final budget is as a result of opening balance at the start of the financial year and the funds owed to the constituency by NG CDF Board at the close of the previous financial year but disbursed in the current financial year.
- vi. The changes in the amount of an unutilized funds payment in the adjustments from amount declared in the financial year 2019/2020 is as a result of re-allocations within the budget and resubmission. There was a resubmission of Kshs 500,000 relating to FY 2015/2016.

(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	59,816,722
Less undisbursed funds receivable from the Board as at 30 th June 2021	(39,596,268)
	20,220,454

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

Add Accounts payable	0
Less Accounts Receivable	(0)
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2020/2021	20,220,454

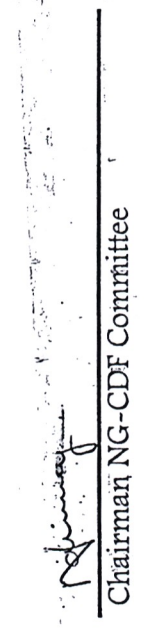
The NGCDF-Kwanza Constituency financial statements were approved on 8/9/2021 and signed by:



Fund Account Manager
Name: Mathew K. Tanui



National Sub-County Accountant
Name: Philemon Kitum
ICPAK M/No: 17617



Chairman NG-CDF Committee
Name: Nancy Imali

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

X. BUDGET EXECUTION BY SECTORS AND PROJECTS

Programme/Sub-programme	Original Budget 2020/2021 Kshs	Adjustments Opening Balance (C/B) and AIA	Previous Years' Outstanding Disbursements Kshs	Final Budget 2020/2021 Kshs	Actual on comparable basis 30/06/2021 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,260,000	918,872	230,000	4,408,872	3,104,320	1,304,552
1.2 Committee allowances	2,800,000	653,000	-	3,453,000	2,768,000	685,000
1.3 Use of goods and services	2,006,633	422,647	-	2,429,280	2,387,632	41,648
2.0 Infrastructure and amortisation						
2.1 Capacity building	1,000,000	-	920,000	1,920,000	1,911,840	8,160
2.2 Committee allowances	1,900,000	-	-	1,900,000	1,866,778	33,222
2.3 Use of goods and services	1,214,166	137,462	380,000	1,731,628	1,550,826	180,802
3.0 Emergency						
3.1 Primary Schools	3,350,000	1,261,186	356,996	4,968,182	3,350,000	1,618,182
3.2 Secondary schools	842,207	-	474,340	1,316,547	-	1,316,547
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	3,000,000	-	-	3,000,000	3,000,000	-
4.0 Bursary and Social Security						
4.1 Primary Schools	-	-	-	-	-	-
4.2 Secondary Schools	19,450,000	1,224,000	-	20,674,000	1,160,000	19,514,000
4.3 Tertiary Institutions	15,000,000	500,000	15,000,000	30,500,000	15,698,000	14,802,000
4.4 Universities						
4.5 Social Security						
5.0 Sports						
5.1 Sports	500,000	340,221	606,388	1,446,609	-	1,446,609

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
5.2						
5.3						
6.0 Environment						
6.1 Environment	1,300,000	-	-	1,300,000	1,300,000	1,300,000
6.2						
6.3						
7.0 Primary Schools Projects (List all the Projects)						
7.1 Amuka Primary School	1,400,000	-	-	1,400,000	1,400,000	-
7.2 Bwayi Primary School	1,400,000	-	-	1,400,000	1,400,000	-
7.3 Kapkoi RCM Primary School	1,400,000	-	-	1,400,000	1,400,000	-
7.4 Kapitwet Primary School	1,400,000	-	-	1,400,000	1,400,000	-
7.5 Kipsoen Primary School	1,400,000	-	-	1,400,000	1,400,000	-
7.6 Kitubo Primary School	400,000	-	-	400,000	400,000	-
7.7 Kobos Primary School	1,400,000	-	-	1,400,000	1,400,000	-
7.8 Kwanza Primary School	1,400,000	-	-	1,400,000	1,400,000	-
7.9 Leissa Primary School	800,000	-	-	800,000	-	800,000
7.10 Luuya Primary School	1,400,000	-	-	1,400,000	1,400,000	-
7.11 Maramu Primary School	800,000	-	-	800,000	-	800,000
7.12 Matisi Block Primary School	800,000	-	-	800,000	-	800,000
7.13 Maziwa Primary School	1,400,000	-	-	1,400,000	1,400,000	-

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments Opening Balance (C/BK) and AIA	Previous Years' Outstanding Disbursements	Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
7.14 Milimani Primary School	1,400,000	-	-	1,400,000	1,400,000	-
7.15 Mirembe Primary School	700,000	-	-	700,000	700,000	-
7.16 Namanjalala Primary School	1,400,000	-	-	1,400,000	1,400,000	-
7.17 Pombo Primary School	800,000	-	-	800,000	-	800,000
7.18 Bondeni Primary School	-	-	1,600,000	1,600,000	1,600,000	-
7.19 Lelkina Primary School	-	-	1,600,000	1,600,000	1,600,000	-
7.20 Mutua Primary School	-	-	1,600,000	1,600,000	1,600,000	-
7.21 FK1 Mandarara Primary School	-	-	800,000	800,000	800,000	-
7.22 Nasianda Primary School	-	-	1,400,000	1,400,000	1,400,000	-
7.23 Liyavo Primary School	-	-	1,400,000	1,400,000	1,400,000	-
7.24 Kapkai Primary School	-	-	1,400,000	1,400,000	1,400,000	-
7.25 Bidii Primary School	-	-	1,200,000	1,200,000	1,200,000	-
7.26 Kambi Nairobi Primary School	-	-	800,000	800,000	800,000	-
7.27 Leissa Primary School	-	-	250,000	250,000	250,000	-
7.28 St Charles Lwanga Primary School	800,000	-	-	800,000	-	800,000
8.0 Secondary Schools Projects (List all the Projects)						
8.1 Misanga Primary School	9,000,000	-	-	9,000,000	6,000,000	3,000,000

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

Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable Basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.2 Namanjalala Secondary School	300,000	-	-	300,000	300,000	-
8.3 Ngeny Secondary School	800,000	-	-	800,000	800,000	-
8.4 St Augustine Maziwa Secondary School	9,000,000	-	-	9,000,000	-	9,000,000
8.5 St Johns Sarura Secondary School	406,873	-	-	406,873	406,873	-
8.6 St Maurice Boys High School Lunyu	4,700,000	-	-	4,700,000	4,700,000	-
8.7 AIC Kiptuimet Secondary School	2,800,000	-	-	2,800,000	2,800,000	-
8.8 Friends Biketi Secondary School	1,500,000	-	-	1,500,000	1,500,000	-
8.9 Kapkoi Girls Secondary School	6,000,000	-	-	6,000,000	6,000,000	-
8.10 Karaus Secondary School	2,800,000	-	-	2,800,000	2,800,000	-
8.11 Korosiot Secondary School	1,500,000	-	-	1,500,000	1,500,000	-
8.12 Kwanza Girls Secondary School	1,500,000	-	-	1,500,000	1,500,000	-
8.13 Maridadi Secondary School	6,000,000	-	-	6,000,000	6,000,000	-
8.14 Miteitei Secondary School	2,800,000	-	-	2,800,000	2,800,000	-
8.15 Soymining Secondary School	200,000	-	-	200,000	200,000	-
8.16 St Cecilia Marinda Secondary School	1,500,000	-	-	1,500,000	1,500,000	-
8.17 St Martins Makhonge Secondary School	600,000	-	-	600,000	600,000	-
8.18 St Thomas Amuka Secondary School	2,800,000	-	-	2,800,000	2,800,000	-
8.19 Namanjalala Secondary School			2,000,000	2,000,000	2,000,000	-

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Programme/Sub-programme	Original Budget 2020/2021	Adjustments Opening Balance (C/B) and AVA	Previous Years' Outstanding Disbursements	Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
8.20 Kwanza Girls Secondary School	-	-	1,400,000	1,400,000	1,400,000	-
8.21 St Michael Iiyavo Girls Secondary School	-	-	1,500,000	1,500,000	1,500,000	-
8.22 St Francis Kolongolo Boys Secondary School	-	-	1,800,000	1,800,000	1,800,000	-
8.23 Milimani Secondary School	-	-	1,500,000	1,500,000	1,500,000	-
8.24 AIC Kobos Boys Secondary School	-	-	2,800,000	2,800,000	2,800,000	-
8.25 Kapkoi Girls Secondary School	-	-	2,900,000	2,900,000	2,900,000	-
8.26 St Michael Iiyavo Girls Secondary School	-	-	800,000	800,000	800,000	-
8.27 Namandala Secondary School	-	-	1,600,000	1,600,000	1,600,000	-
8.28 St Augustine Maziwa Secondary School	-	-	500,000	500,000	500,000	-
8.29 St Maurice Lunyu Girls Secondary School	-	-	500,000	500,000	500,000	-
8.30 St Philips Kipsoen Secondary School	-	-	1,600,000	1,600,000	1,600,000	-
8.31 AIC Lessos Secondary School	-	-	800,000	800,000	800,000	-
8.32 St Maurice Lunyu Girls Secondary School	-	-	6,500,000	6,500,000	6,500,000	-
8.33 Namantalala Secondary School	-	-	2,300,000	2,300,000	2,300,000	-
8.34 St Thomas Aruka Secondary School	-	-	2,200,000	2,200,000	2,200,000	-
8.35 Miteitei Secondary School	-	-	2,200,000	2,200,000	2,200,000	-
8.36 Karaus Secondary School	-	-	2,200,000	2,200,000	2,200,000	-
8.37 AIC Kiptumet Secondary School	-	-	2,200,000	2,200,000	2,200,000	-

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Programme/Sub-programme	Original Budget 2020/2021	Adjustments		Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
8.36 St Monica Girls Secondary School	-	-	1,600,000	1,600,000	1,600,000	-
8.37 Luyya Secondary School	-	-	700,000	700,000	700,000	-
8.38 AIC Mwangaza Secondary School	-	-	250,000	250,000	250,000	-
9.0 Tertiary institutions Projects (List all the Projects)						
9.1	-	-	-	-	-	-
9.2	-	-	-	-	-	-
9.3	-	-	-	-	-	-
9.4	-	-	-	-	-	-
10.0 Security Projects						
10.1 Bidii Divisional Project	5,000,000	-	-	5,000,000	5,000,000	-
10.2 Kwanza Sub-county Headquarters	1,600,000	-	-	1,600,000	-	1,600,000
10.3						
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)						
11.2 Construction of CDF office						
11.3 Purchase of furniture and equipment						
11.4 Purchase of computers	159,000	-	-	159,000	159,000	-
11.5 Purchase of land						
12.0 Others						
12.1 Strategic Plan						
12.2 Innovation Hub						

anua Constituency
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Programme/Sub-programme	Original Budget 2020/2021	Adjustments Opening Balance (C/B) and AIA	Previous Years' Outstanding Disbursements	Final Budget 2020/2021	Actual on comparable basis 30/06/2021	Budget utilization difference
12.2						
Funds pending approval**	-	16,000	-	16,000	-	16,000
Total	137,088,879	5,473,388	69,867,724	212,429,991	152,563,269	59,866,722

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

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Transfers from the National Government Constituency Development Fund (NG-CDF)
Transfers from the NG-CDF to the constituency are recognized when cash is received in the Constituency account.

Proceeds from Sale of Assets

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

Other receipts

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

**Unutilized Funds from PMCs.*

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

6. Cash and Cash Equivalent.

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30 June 2020 for the period 1st July 2020 to 30th June 2021 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

XII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2020-2021	2019-2020
		Kshs	Kshs
NGCDF Board			
AIE NO. B 041047	1		55,040,876
AIE NO. B 047495	2		4,000,000
AIE NO. B 041304	3		20,000,000
AIE NO. B 047724	4		7,000,000
AIE NO. B 047947	5		9,000,000
AIE NO. B 049342	6		19,000,000
AIE NO. B 104366	7		9,000,000
AIE NO. B 096856	1	500,000	
AIE NO. B 096926	2	18,000,000	
AIE NO. B 104629	3	28,000,000	
AIE NO. A 823658	4	23,367,724	
AIE NO. B 124580	5	9,000,000	
AIE NO. B 119530	6	12,000,000	
AIE NO. B 119920	7	15,000,000	
AIE NO. B 128161	8	6,900,000	
AIE NO. B 128474	9	8,000,000	
AIE NO. B 132218	10	6,000,000	
AIE NO. B 138886	11	15,000,000	
AIE NO. B 126180	12	6,000,000	
AIE NO. B 126475	13	10,000,000	
AIE NO. B 140618	14	15,000,000	
TOTAL		172,767,724	123,040,876

2. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	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	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER RECEIPTS

	2020-2021	2019-2020
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	-
Other Receipts Not Classified Elsewhere (Sale of Tender)	16,000	50,000
Total	16,000	50,000

4. COMPENSATION OF EMPLOYEES

	2020-2021	2019-2020
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,568,000	2,086,589
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	395,200	525,600
Employer Contributions Compulsory national social security schemes	141,120	143,789
Total	3,104,320	2,755,978

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2020-2021	2019-2020
	Kshs	Kshs
Committee Expenses	4,698,600	4,687,000
Utilities, supplies and services	443,957	193,779
Communication, supplies and services	9,450	37,379
Domestic travel and subsistence	456,850	245,190
Electricity	10,332	-
Printing, advertising and information supplies & services	507,650	22,684
Rentals of produced assets	-	-
Training expenses	2,083,640	469,600
Hospitality supplies and services	222,465	33,400
Insurance costs	-	-
Bank service commission and charges	61,620	33,100
Specialized materials and services	-	-
Office and general supplies and services	693,761	306,170
Other operating expenses	-	-
Fuel, Oil & Lubricants	605,000	476,455
Routine maintenance – vehicles and other transport equipment	533,150	466,703
Routine maintenance – other assets	158,601	69,620
Total	10,485,076	7,041,080

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	Kshs	Kshs
Transfers to primary schools (see attached list)	28,550,000	30,069,257
Transfers to secondary schools (see attached list)	82,056,873	51,220,000
Transfers to tertiary institutions (see attached list)	-	-
TOTAL	110,606,873	81,289,257

7. OTHER GRANTS AND OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Bursary – secondary schools (see attached list)	1,160,000	18,376,000
Bursary – tertiary institutions (see attached list)	15,698,000	-
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	5,000,000	2,500,000
Sports projects (see attached list)	-	459,779
Environment projects (see attached list)	-	1,900,000
Emergency projects (see attached list)	6,350,000	5,723,901
Total	28,208,000	28,959,680

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF ASSETS

	2020-2021	2019-2020
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of Office steel cabinets, Printers and T.V	159,000	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total	159,000	-

9. OTHER PAYMENTS

	2020-2021	2019-2020
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10: CASH BOOK BANK BALANCE

10A: BANK ACCOUNTS (CASH BOOK BANK BALANCE)

Name of Bank, Account No. & currency	2020-2021	2019-2020
	Kshs	Kshs
<i>Cooperative Bank-Kitale Branch A/C Number 01141268429300</i>	25,627,844	5,407,389
Total	25,627,844	5,407,389
10B: CASH IN HAND		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-
<i>[Provide cash count certificates for each]</i>		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11: OUTSTANDING IMPRESTS

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

[Include an annex if the list is longer than 1 page.]

12A. RETENTION

	2020-2021	2019-2020
	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	-	-

[Provide short appropriate explanations as necessary.]

12B. GRATUITY

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

[Provide short appropriate explanations as necessary.]

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13. BALANCES BROUGHT FORWARD

	2020-2021 (1 st July 2020)	2019-2020 (1 st July 2019)
	Kshs	Kshs
Bank accounts	5,407,389	2,362,507
Cash in hand	-	-
Imprest	-	-
Total	5,407,389	2,362,507

[Provide short appropriate explanations as necessary]

14. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2019/2020 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
TOTAL	-	-	-

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

15. CHANGES IN ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST

	2020-2021	2019-2020
	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	-	-

16. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

	2020 – 2019	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account receivables D= A+B-C	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2020-2021	2019-2020
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

17.2: PENDING STAFF PAYABLES (See Annex 2)

	2020-2021	2019-2020
	Kshs	Kshs
NGCDFC Staff	395,200	525,600
Others (<i>specify</i>)	-	-
	395,200	525,600

17.3: UNUTILIZED FUND (See Annex 3)

	2020-2021	2019-2020
	Kshs	Kshs
Compensation of employees	1,304,552	1,148,872
Use of goods and services	948,832	2,513,109
Amounts due to other Government entities (see attached list)	16,000,000	51,400,000
Amounts due to other grants and other transfers (see attached list)	41,547,338	19,663,131
Acquisition of assets	-	-
Others (<i>specify</i>)	-	-
Funds pending approval	16,000	50,000
Total	59,816,722	74,775,112

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17.4: PMC account balances (See Annex 5)

	2020-2021	2019-2020
	Kshs	Kshs
PMC account balances (see attached list)	57,665,762	27,132,853.83
Total	57,665,762	27,132,853.83

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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2021	Comments
NG-CDFC Staff				
1. MICHAEL MASIBO	OFFICE ASSISTANT	1/7/2020	35,200	
2. KENNEDY KARIUKI	DRIVER	1/7/2020	48,000	
3. METRINE WANJALA	CLERICAL OFFICER	1/7/2020	55,200	
4. TITUS CHESOLI	CLERKS OF WORK	1/7/2018	57,600	
5. AGNES MAKOKHA	OFFICE CLEANER	1/7/2019	36,000	
6. HELLEN WEKESA	OFFICE CLEANER	1/7/2019	36,000	
7. JOSEPH WASIKE	OFFICE MESSENGER	1/7/2019	36,000	
8. ELIUD LAGAT	OFFICE ASSISTANT	1/7/2019	36,000	
9. ESTHER NASILA	ACCOUNT ASSISTANT	1/7/2019	55,200	
	Sub-Total		395,200	
	Grand Total		395,200	

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ANNEX 3 – UNUTILIZED FUND

Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Compensation of employees		1,304,552	1,148,872	
Use of goods & services		948,832	2,513,109	
Amounts due to other Government entities				
Primary Schools				
FK 1 Mandarara Primary School		800,000		
Bondeni Primary School		1,600,000		
Liyavo Primary School		1,400,000		
Bidii Primary School		1,200,000		
Kambi Nairobi Primary School		800,000		
Kapkal Primary School		1,400,000		
Lelkina Primary School		1,600,000		
Mutua Primary School		1,600,000		
Nasianda Primary School		1,400,000		
Leissa Primary School		800,000		
Maramu Primary School		800,000		
Matisi Block Primary School		800,000		
Fombo Primary School		800,000		
St Charles Lwanja Primary School		800,000		
Sub-Total		4,000,000	11,800,000	
Secondary School				
AIC Lessos Secondary School		800,000		
Namanjalala Secondary School		2,300,000		
Kwanza Girls High School		1,400,000		
Luuya Secondary School		700,000		
St Michael Liyavo Girls Secondary School		800,000		
St Francis Kolongolo Boys Secondary School		1,800,000		
Millimani Secondary School		1,500,000		
AIC Kobos Boys Secondary School		2,800,000		
St Augustine Maziwa Secondary School		1,600,000		
St Maurice Girls Lunyu Secondary School		6,500,000		

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Name	Brief Transaction Description	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Kapkoji Girls Secondary School			2,900,000	
Aic Kiptuimet Secondary School			2,200,000	
Karous Secondary School			2,200,000	
Miteitei Secondary School			2,200,000	
Namandala Secondary School			1,600,000	
Namanjalala Secondary School			2,000,000	
St Augustine Maziwa Secondary School			500,000	
St Maurice Lunyu Girls Secondary School			500,000	
St Michael Liyavo Girls Secondary School			1,500,000	
St Philip Kipsoen Secondary School			1,600,000	
St Thomas Amuka Secondary School			2,200,000	
Misanga SA Secondary School		3,000,000		
St Augustine Maziwa Secondary School		9,000,000		
Sub-Total		12,000,000	39,600,000	
Amounts due to other grants and other transfers				
Emergency		2,934,729	2,092,522	
Sports		1,446,609	946,609	
Bursary		34,266,000	16,624,000	
Environment		1,300,000	-	
Security		1,600,000	-	
Sub-Total		41,547,338	19,668,131	
Acquisition of assets			-	
Others (<i>specify</i>)			-	
Sub-Total			-	
Funds pending approval		16,000	50,000	
Grand Total		59,816,722	74,775,112	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2019/20	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2020/21
Land	0			
Buildings and structures	3,750,000			3,750,000
Transport equipment	8,793,870			8,793,870
Office equipment, furniture and fittings	1,335,167			1,335,167
ICT Equipment, Software and Other ICT Assets	173,989	159,000	0	332,989
Other Machinery and Equipment	0			0
Heritage and cultural assets	0			0
Intangible assets	64,940			64,940
Total	14,117,966	159,000		14,276,966

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ANNEX 5 –PMC BANK BALANCES AS AT 30TH JUNE 2021

PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Kapkoi Central Primary School	Co- Op Bank	01139694815600	4,549.50	4,549.50
Section Six Primary School	Co- Op Bank	01141840100300	4,790	4,790
Maziwa Primary School	Co- Op Bank	01139502971700	1,435,905.80	35,905.80
Pengi Primary School	Co- Op Bank	01139694130000	3,118.50	703,238.50
Siambe Primary School	Co- Op Bank	01139599000400	300,835	835
Fk1 Mandarara Primary School	Co- Op Bank	01139599184400	83,686.50	215,360.50
Mukuyuni Primary School	Co- Op Bank	01139599679100	21,477.50	1,841.50
Pombo Primary School	Co- Op Bank	0113959914700	226,904.50	408,004.50
Mugeiyot Primary School	Co- Op Bank	01139840129100	1,860	51,100
Chief Mutende Primary School	Co- Op Bank	01139599053200	9,731.50	10,211.50
Kambi Nairobi Primarieschool	Co- Op Bank	01139694129500	324,539.50	3,453.50
Amuka Primary School	Co- Op Bank	01139502954300	485,244	665
Bungoma B Primary School	Co- Op Bank	01139694982600	406,192.50	6,092.50
Tembelela primary School	Co-	01139599931900	49,789	49,789

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
	Op Bank			
St Emmanuel Primary School	Co- Op Bank	01139096521200	24,424.50	709,567.50
Kipkorion Primary School	Co- Op Bank	01139599050700	2,272.50	2,272.50
Mirembe Primary School	Co- Op Bank	01139502943370 0	251,089.50	39,983.50
Maramu Primary School	Co- Op Bank	01139599176200	2,312.50	2,312.50
Milimani Junior Primary	Co- Op Bank	01139694829300	4,707.50	4,707.50
Malomonye Primary School	Co- Op Bank	01139599001300	2,247.50	2,247.50
Geserate Primary School	Co- Op Bank	01139599757400	2,082.50	2,082.50
Soymining Primary School	Co- Op Bank	01139599753500	5,311.50	5,311.50
Kambi Ndege Primary School	Co- Op Bank	01139694205800	310,291.40	10,291.40
Ndalala Primary School	Co- Op Bank	01139599811400	13,834	14,314
St Charles Lwanga Primary School	Co- Op Bank	01139599010900	6,853.50	81,553.50
Ngeny Secondary School	Co- Op Bank	01139599038201	803,655	3,655
Keese Secondary School	Co- Op Bank	01139840106700	15,706	15,706

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
St Maurice Lunyu Sec	Co-Op Bank	01139599241900	6,686	7,286
Kwanza Friends Secondarys Sch	Co-Op Bank	01139599154800	194,098.50	194,098.50
Aic Mwangaza Sec School	Co-Op Bank	01139695139700	18,837.50	Nil
Aic Kapsitwet Secondary School	Co-Op Bank	01139502806000	12,242.50	12,242.50
St Augustine Maziwa Secondary School	Co-Op Bank	01139599972000	2,127.50	1,212,807.50
Maridadi Secondary School	Co-Op Bank	01139502824900	4,343,203.50	1,851,137.50
Aic Kobos Boys Secondary	Co-Op Bank	01139268284702	538,639.50	1,722.50
Karaus Secondary School	Co-Op Bank	01139502962400	2,949,371	1,120
Namanjalala Secondary Sch	Co-Op Bank	01139599702800	215,302	1,607,226.50
St Francis Kolongolo Girls Sec	Co-Op Bank	01139599160700	106,991	1,008,929
St Martin Makhonge Sec	Co-Op Bank	01139599849600	686,138.50	1,037,258.50
Gideca Secondary School	Co-Op Bank	01139502906300	1,667.50	1,667.50
Mutua Secondary School	Co-Op Bank	01139502826500	5,255.50	5,255.50
Namanjalala Primary School	Co-Op Bank	01139268551400	1,454,989	54,889

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Umoja Primary School	Co-Op Bank	01139694971700	3,812.50	3,812.50
Makhonge Primary School	Co-Op Bank	01139599044700	7,752.50	7,752.50
Kipsoen Primary School	Co-Op Bank	01139599227000	1,401,362.50	Nil
Karaus Primary School	Co-Op Bank	01139502975200	1,742.50	1,742.50
Korosiot Primary School	Co-Op Bank	01139085506700	9,837.50	51,437.50
Ziwakati Primary School	Co-Op Bank	01139599020200	5,873.50	5,873.50
Webuye Primary School	Co-Op Bank	01139599760100	1,842.50	801,277.50
Liyavo Primary School	Co-Op Bank	0113959972300	69,454	60,942.50
Biketi A.S.T.U.	Co-Op Bank	01141840073700	24,189	3,342
Kwanza Community Policing	Co-Op Bank	01141694202000	11,019.50	11,019.50
Keiyo Asst Chiefs Office	Co-Op Bank	01141840099900	350,375	375
Maili Saba Acc	Co-Op Bank	01141840111300	1,565	354,325
Kwanza Chiefs Office	Co-Op Bank	01141695082600	835	835
Kolongolo Asst Chiefs Office	Co-Op Bank	01141695068200	3,748	3,748

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
St Michael Girls Secondary	Co-Op Bank	01139502806300	271,002.68	137,770.68
Kwanza Ap Camp	Co-Op Bank	01134694980600	6,245	254,585
Lessos Chiefs Office	Co-Op Bank	01134694202800	303,027.50	3,027.50
Aic Kobos Girls High School	Co-Op Bank	01139599171400	159,742.06	492,636.06
Biketi Secondary School	Co-Op Bank	01139599919200	1,522,167.50	22,167.50
St Monica Girls High School	Co-Op Bank	01139096866502	1,601,147.50	1,147.50
Milimani Secondary School	Co-Op Bank	01139599008000	256,373.35	154,334.35
Aic Lessos Secondary School	Co-Op Bank	01139268355002	84,812	29,722.50
Kolongolo Primary School	Co-Op Bank	01139695020900	29,132.50	29,132.50
Ukingoni Primary School	Co-Op Bank	01139599004100	9,862.50	10,522.50
Bwayi Primary School	Co-Op Bank	01139599017300	1,414,692.50	14,692.50
St Cecilia Marinda Secondary School	Co-Op Bank	01139502607101	1,729,070	1,201,605
St Annes Umoja Girls Secondary School	Co-Op Bank	01139502911800	9,007.50	9,007.50
Korosiot Secondary School	Co-Op Bank	01139599699100	197,405.50	4,305.50

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
St Pauls Bwayi Sec School	Co- Op Bank	01139599044901	14,482.50	14,482.50
Luuya Secondary School	Co- Op Bank	01139694536200	5,005	1,155
Bidii Primary School	Co- Op Bank	01139502974400	340,123.50	1,227,151.50
Bondeni Primary School	Co- Op Bank	01139599045500	1,600,482.50	2.50
Misanga Sa Primary School	Co- Op Bank	01139599874200	14,272.50	302,272.50
Mwangaza Primary School	Co- Op Bank	01139599224900	22,878.50	22,878.50
Mugumo Primary School	Co- Op Bank	01139599713400	36,103	335,743
Water Supply Primary School	Co- Op Bank	01139599976400	31,741.50	31,741.50
Kwanusu Primary School	Co- Op Bank	01139599699200	6,037	6,037
Muongano Primary School	Co- Op Bank	01139096536800	37,997.50	313,307.60
Lunyu Primary School	Co- Op Bank	01139694982500	50,610.50	50,610.50
Sande Friends Primary School	Co- Op Bank	01139599003900	5,320.50	5,320.50
Milima A Primary School	Co- Op Bank	01139502935100	3,961.30	225,518.50
Keese Primary School	Co- Op Bank	01139046978101	5,982.50	5,982.50

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Goseta Primary School	Co-Op Bank	01139694519200	42,500	42,300
Maridadi Primary School	Co-Op Bank	01139502235601	2,907.50	23,682.50
Zea Primary School	Co-Op Bank	01139599766700	100,017.50	1,402,012.50
Ainasit Primary School	Co-Op Bank	01139502952400	2,500	12,500
Meza Primary School	Co-Op Bank	01139599699700	12,442.50	302,032.50
Kitale Ndogo Primary School	Co-Op Bank	01139599859200	62,044	401,805
Kwanza Girls Secondary School	Co-Op Bank	01139096504002	1,038,045.50	445,275.50
St Peters High Sch-Kapomboi	Co-Op Bank	01139599160100	29,500.50	251,250.50
St Francis Kolongolo Boys High School	Co-Op Bank	01139694797700	131,492.50	191,912.50
St Maurice Girls High Sch-Lunyu	Co-Op Bank	01139599905301	60,253.50	26,119.50
Misanga Sa Secondary School	Co-Op Bank	01139599692000	6,012,025.25	606,025.25
Gidea Boys Secondary School	Co-Op Bank	01139694825000	18,265.50	18,265.50
Aic Kapkai Secondary School	Co-Op Bank	01139694973000	6,406	6,406
Kapkoi Central Girls High School	Co-Op Bank	01139599756800	6,850,598.50	5,398,238.50

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PMC	Bank	Account number	Bank Balance 2020/21	Bank Balance 2019/20
Soymining Secondary School	Co-Op Bank	01139599699500	203,669.50	3,669.50
Goseta Boys High School	Co-Op Bank	01139841153200	142,395	1,999,520
St Philips Kipsoen Secondary School	Co-Op Bank	01139694483500	185,592.50	18,002.50
Kaisagat Ass. Chiefs Office	Co-Op Bank	01141840849500	260,050	10,050
Misanga Asst. Chiefs Office	Co-Op Bank	01141695592000	252,025	202,145
Kapsitwet Asst. Chiefs Office	Co-Op Bank	01141840842400	259,230	9,230
Makunga Primary School	Co-Op Bank	01139502975100	15,676.50	25,676.50
Luuya Primary School	Co-Op Bank	01139599071500	1,401,483.50	1,483.50
Kapkoi Asst. Chiefs Office	Co-Op Bank	01141841224700	42,293	598,975
Bishop Muge Secondary School	Co-Op Bank	01120096535000	1,813.69	195,217.69
Koros Primary School	Co-Op Bank	01139599668100	15,637.50	15,637.50
Lessos Primary School	Co-Op Bank	01139599716200	23,121.50	23,121.50
Nasianda Primary School	Co-Op Bank	01139695040500	68,329	NIL
Kapkai Primary School	Co-Op Bank	01139502235001	131,083	NIL