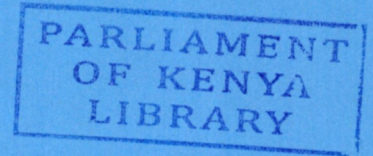



REPORT

OF



 THE NATIONAL ASSEMBLY	
DATE: 08 JUL 2023	DAY: WED
TABLED BY: Hon. Owen Baya, CBS, MP Deputy leader, majority party	
CLERK AT THE TABLE: Enlaysia Mwiruki	

THE AUDITOR-GENERAL

ON

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

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



11/11/11



SUNA WEST CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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

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

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

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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;

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- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Mr. Janes Awiti Majengo
2.	Sub-County Accountant	CPA Abel Manoti Onchiri
3.	Chairman NGCDFC	Mr. Evans Okinyi Osuta
4.	Member NGCDFC	Miss Ann Akinyi Adhiambo

(d) Fiduciary Oversight Arrangements

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

(e) Suna West Constituency NGCDF Headquarters

Suna West Constituency NGCDF Headquarters
Piny Oyie
P.O. Box 585
Suna Migori.
Kenya

(f) SUNA WEST Constituency NGCDF Contacts

Telephone: (254) 724514475
E-mail: cdfsunawest@ngcdf.go.ke
Website: www.go.ke

(g) Suna West Constituency NGCDF Bankers

Equity Bank
Migori Branch
P.O Box
Migori

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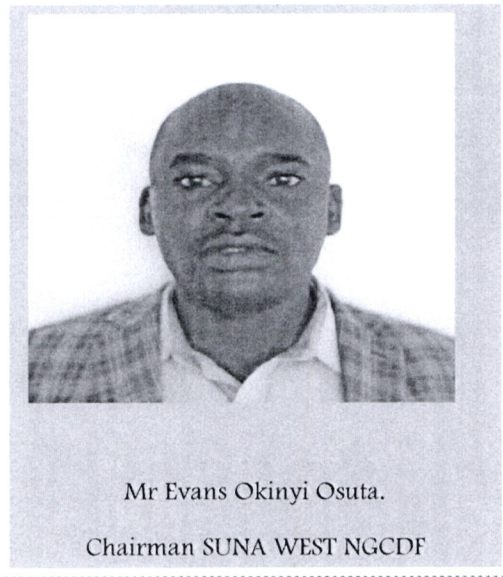
(h) Independent Auditors

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



The financial year 2021/2022 ended successfully. The chairman of Suna West Constituency Committee has the pleasure of presenting Financial Statements and Reports for the constituency based on the funding received and activities undertaken in the said period.

The NGCDFCs budget performance against actual amounts for the year 2021/22 was as follows; funds received was 100% of budgeted funds to be received from NGCDF board, the payments made in compensation of employees was 99% utilisation of budgeted amount, on uses of goods and services percentage of utilisation was 98%, transfers to other government units had 99% utilisation of budgeted funds, other grants and transfers had percentage of utilisation of budget amount of 99%. And other payment units had a utilisation percentage of 0% since it was not budgeted for. This has been explicitly shown by charts below.

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1. In 2021/2022 the management utilized 99% of compensation to staff as compared to 97% for the year 2020/2021
2. There was a greater performance in 2021/2022 in terms of the use of goods and services as most of our administrative services were executed on time. This can be explained by the above graph where 98% performance as compared to 71% in 2020/2021.
3. 99% of transfers to government units was absorbed in 2021/2022 as compared to 80% in 2020/2021.
4. 99% of other grants and transfer was absorbed in 2021/2022 as compared to 39% in 2020/2021 as remarkable improvement in terms of transfers from the Board.
5. There was no acquisition of new asset during the financial year under review.

The NGCDF have improved the Education and Security infrastructures of Suna west Since despite delayed and late disbursement of funds by exchequer to the constituency the constituency was able to complete a couple of the projects well as shown below.

Construction Of Migori Primary School Classroom Of Ksh.5,000,000. Fy 2019/20/21



Construc



Construction of Lwala Mixed Secondary School Science Laboratory Ksh 2,500,000.00 Fy 2019/20



The most pressing challenge which the committee seeks the indulgence and advice from the NGCDF Board is the government policy on security officer's staff housing. The committee had earlier proposed to construct decent houses for police officers in various posts to help house them for provision of security to the constituents. However, the government came up with policy Changes affecting such projects by introducing house allowance to police officers. Funding such project has become a challenge. The committee will consult the NGCDF Board on way forward on the issue.

The slow nature of fund disbursements from the board has proved a challenge since some projects are left without funds at very critical and precarious stages making them vulnerable to adverse weather conditions. This has been increasing the cost of implementing such projects spirally. The committee seeks to positively engage the NGCDF Board on the matter to help alleviate the challenge.

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Finally, the NGCDF committee was faced with a challenge of upholding the government covid 19 protocols and at the same time ensuring the NGCDF act is followed strictly while implementing their mandate. Whereby it was a challenge to hold NGCDF committee meeting regularly to deliberate on NGCDF issues, capacity building of PMC, staff and NGCDF Committee become more expensive due to the NGCDF committee observing government Covid19 protocols. Suna West NGCDF prayer that the current pandemic ends so that the challenges caused by covid 19 experienced by the NGCDF committee in the last financial year may not be experienced in this financial year.

I thank all the people who worked tirelessly to ensure that the committee executed its mandate during the year and urge them to continue dedicating their energies towards meeting the development expectations of the people of Suna West Constituency



.....
Evans Okinyi Osuta

CHAIRMAN NGCDF COMMITTEE

III. Statement of Performance against Predetermined Objectives for FY2021/22

Introduction

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

The key development objectives of *Suna West Constituency 2018-2022* plan are to:
(Enumerate all the objectives of the constituency as per the Strategic Plan)

Progress on attainment of Strategic development objectives

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary's	In FY 21/22 we increased number of classrooms, dormitories, laboratories etc from ... to... in the following schools/institutions - Bursary beneficiaries at all levels were as per the attached schedules

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Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels 	In FY 2020/2022 -we built 21 classrooms, 3 dormitories, 3 laboratories, 2 libraries, and DEO's office block. Renovation of 7 schools etc - Bursary was given to over 10,000 beneficiaries at all levels.
Security	To improve security of property and individual life in the entire constituency	Improved security	<ul style="list-style-type: none"> -Number of registered business. -27/4 trade -Low rate of death -increased number of security personnel -Number of built security houses 	In financial year 2021/2022 we implemented the construction of 1 chiefs camp, built Admin office for police in Piny Oyie, put up 8 pit latrines in different police stations and sub county administrative units
Environment	To secure environment by planting trees		Number of trees planted	12 tanks were purchased and distributed to various institutions and ksh 500,000 was used to plant trees in ASAR primary school
Sports	To empower youths and women through sport.	Improved training of youths and women.	<ul style="list-style-type: none"> -Number of licences to women and youths - Number of 	We were not able to implement sports due to presidential directive on

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			sports clubs awarded with sports equipment's. - Number of tournament held	matters sports. However the management had bought the necessary sports items.
Disaster Management	To monitor and mitigate disaster.	Decreased in deaths.	Number of emergency project.	There was acute shortage of fund to finance all the emergency needs in the financial year 2021/2022. However we facilitated construction 1 dormitory at Abwao sec school.

IV. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

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

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

2. Environmental performance

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

3. Employee welfare

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

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

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

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

The NG-CDFC deliberated on project proposals from all the wards in the constituency and considered the most beneficial to the constituency, considering the national development plans and

policies and the constituency strategic development plan. The identified list of priority projects, both immediate and long term, was submitted to the NG CDF Board in accordance with the Act.

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

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

Public Awareness

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

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


Janes Awiti Majengo
FAM gatsuniwest@cdf.go.ke
P.O. BOX 76 N.G. MICRO

Statement of Management Responsibilities

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

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

The Accounting Officer in charge of the NGCDF-Suna West Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Suna West Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


The Accounting Officer in charge of the NGCDF Suna West Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under

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audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency*'s financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The NGCDF- Suna West Constituency financial statements were approved and signed by the Accounting Officer on 30th June 2022.



.....
Name: Evans Okinyi Osuta
Chairman – NGCDF Committee



.....
Name: Janes Awiti Majengo
Finance Account Manager

REPUBLIC OF KENYA

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Enhancing Accountability

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NAIROBI

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Suna West Constituency set out on pages 1 to 41, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts 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, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund – Suna West Constituency as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Opinion

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

Other Matter

Budgetary Control and Performance

The summary statement of appropriation reflects final expenditure budget and actual on comparable basis of Kshs.195,223,105 and Kshs.192,894,885 respectively, resulting to an under-expenditure of Kshs.2,328,220 or 2% of the budget.

In the circumstances, the under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Substandard Construction of Classrooms

The statement of receipts and payments and Note 6 to the financial statements reflects transfers to other Government units balance of Kshs.93,088,007. Included in the

balance is an amount of Kshs.43,018,000 in respect of transfers to primary schools. Out of the balance, an amount of Kshs.1,000,000 was disbursed to Wuoth Ogik Primary School and Kshs.1,200,000 to Nyabukemo Primary School towards the construction of one (1) classroom each. However, audit inspection carried out in the month of March, 2023 revealed poor workmanship as the floors were worn out due to poor mixtures or lack of curing. In addition, Management did not provide certificates of completion for the two projects.

In the circumstances, value for money of the expenditure of Kshs.2,200,000 on the two projects could not be confirmed.

2.0 Construction of Library/ICT Centre on a Parcel of Land without Title Deed

The statement of receipts and payment and Note 6 to the financial statements reflects transfers to other Government units balance of Kshs.93,088,007. Included in the balance is an amount of Kshs.49,070,007 in respect of transfers to secondary schools out of which, an amount of Kshs.5,000,000 was disbursed to Migori Township Secondary School towards construction of a Library/ICT Centre. However, audit inspection in March, 2023 revealed that the project was constructed on a parcel of land which did not have a title deed. This was contrary to the provision of the CDF Board Circular reference No.CDF/VOL.1/(108) of 24 August, 2010, which requires projects to be erected on public land and where no public land is available or where a need has been identified to expand public land, the CDF Committee should initiate the process of procurement of land from alternative sources and obtain the title in the name of the public institution which is to benefit from the project, or in the name of the constituency.

In the circumstances, Management was in breach of the CDF Board guidelines.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the

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


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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

13 June, 2023

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

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

	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	182,177,758	127,367,724
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	1,000
Total Receipts		182,177,758	127,368,724
Payments			
Compensation Of Employees	4	5,588,736	5,172,992
Use Of Goods and Services	5	8,961,553	7,720,888
Transfers To Other Government Units	6	93,088,007	80,481,000
Other Grants and Transfers	7	85,256,589	21,934,621
Acquisition Of Assets	8	-	740,257
Other Payments	9	-	-
Total Payments		192,894,885	116,049,758
Surplus/(Deficit)		(10,717,127)	11,318,966

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

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

Fund Account Manager

Janes Awifi Majengo

National Sub-County
Accountant

Abel David Manoti Onchiri
ICPAK M/No: 17633

Chairman NG-CDF
Committee

Name: Evans Okinyi Osuta

Suna West Constituency
National Government Constituencies Development Fund (NGCDF)
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VII. Statement of Assets and Liabilities As At 30th June, 2022

	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and Cash Equivalents			
Bank Balances (As Per the Cash Book)	10A	2,328,220	13,043,782
Cash Balances (Cash at Hand)	10B	-	1,000
Total Cash and Cash Equivalents		2,328,220	13,044,782
Accounts Receivable			
Outstanding Imprests	11	-	565
Total Financial Assets		2,328,220	13,045,347
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		2,328,220	13,045,347
Net Financial Assets		2,328,220	13,045,347
Represented By			
Fund Balance B/Fwd	13	13,045,347	1,725,781
Prior Year Adjustments	14	-	-
Surplus/Deficit for The Year		(10,717,127)	11,319,566
Net Financial Position		2,328,220	13,045,347

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

The Constituency financial statements were approved on _____ 2022 and signed by:

Fund Account Manager

Janes Awiti Majengo

National Sub-County Accountant

Abel David Manoti Onchiri
ICPAK M/No: 17633

Chairman NG-CDF Committee

Name: Evans Okinyi Osuta

Suna West Constituency

National Government Constituencies Development Fund (NGCDF)

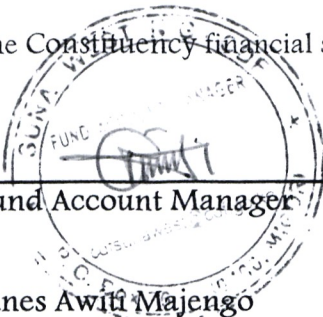
Annual Report and Financial Statements for The Year Ended June 30, 2022

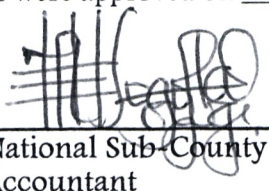
VIII. Statement of Cash Flows for the Year Ended 30th June 2022

	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	182,177,758	127,367,724
Other Receipts	3	-	1,000
Total Receipts		182,177,758	127,368,724
Payments			
Compensation Of Employees	4	5,588,736	5,172,992
Use Of Goods and Services	5	8,961,553	7,720,888
Transfers To Other Government Units	6	93,088,007	80,481,000
Other Grants and Transfers	7	85,256,589	21,934,621
Other Payments	9	-	-
Total Payments		192,894,885	115,309,501
Total Receipts Less Total Payments		(10,717,127)	
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15	-	437,000
Increase/(Decrease) In Accounts Payable	16	-	600
Prior Year Adjustments	14		437,600
Net Cash Flow from Operating Activities		(10,717,127))	12,496,823
Cash flow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	8	-	(740,257)
Net Cash Flows from Investing Activities		-	(740,257)
Net Increase In Cash And Cash Equivalent		(10,717,127)	11,756,566
Cash & Cash Equivalent At Start Of The Year	10	13,044,782	1,288,216
Cash & Cash Equivalent At End Of The Year	10	2,328,220	13,044,782

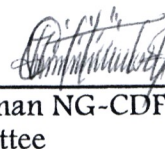
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on _____ 2022 and signed by:


Fund Account Manager
Janes Awiti Majengo


National Sub-County
Accountant

Abel David Manoti Onchiri
ICPAK M/No: 17633


Chairman NG-CDF
Committee

Evans Okinyi Osuta

**Suna West Constituency
National Government Constituencies Development Fund (NGCDF)
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IX. Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/Payments	Original Budget a	Adjustments b		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding disbursements Kshs				
Receipts	2021/2022			2021/2022	30/06/2022		
Transfers From NGCDF Board	137,088,879	13,045,347	45,088,879	195,223,105	195,223,105	0	100.0%
Proceeds From Sale of Assets		-		-			0.0%
Other Receipts							
Totals	137,088,879	13,045,347	45,088,879	195,223,105	195,223,105	0	100.0%
Payments							
Compensation Of Employees	5,599,180	156,644		5,755,824	5,588,736	167,088	97.1%
Use Of Goods and Services	6,738,819	2,929,097		9,667,916	8,961,653	708,363	92.7%
Transfers To Other Government Units	72,418,000	6,500,000	14,870,007	93,788,007	93,088,007	700,000	99.3%
Other Grants and Transfers	52,332,880	3,459,606	30,208,128	86,000,615	85,256,589	744,026	99.1%
Acquisition Of Assets			10,744	10,744		10,744	0.0%
Other Payments							0.0%
Totals	137,088,879	13,045,347	45,088,879	195,223,105	192,894,885	2,328,220	98.8%

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

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

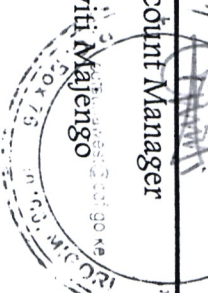
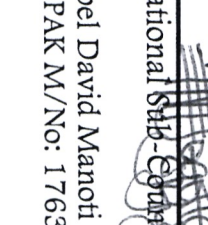
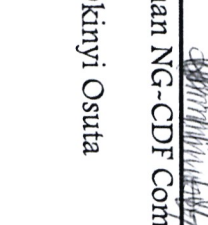
Explanatory Notes.

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]
(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

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

Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	2,328,220
Less undispursed funds receivable from the Board as at 30 th June 2022	0
	2,328,220
Add Accounts payable	-
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2021/2022	2,328,220

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

<p>Fund Account Manager  James Awiti Majengo</p>	<p>National Sub-County Accountant  Abel David Manoti Onchiri ICPAK M/No: 17633</p>
<p>Chairman NG-CDF Committee  Evans Okinyi Oсутa</p>	

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

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

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	5,599,180	156,644	-	5,755,824	5,676,516	79,308
1.2 Committee allowances	1,320,000	686,800	-	2,006,800	1,657,800	349,000
1.3 Use of goods and services	1,306,153	469,488	-	1,775,640	1,731,980	43,661
Total	8,225,333	1,312,932	-	9,538,264	9,066,296	471,969
2.0 Monitoring and evaluation						
2.1 Capacity building	1,971,226	1,306,590	-	3,277,816	3,152,564	125,252
2.2 Committee allowances	1,200,000	442,500	-	1,642,500	1,642,500	-
2.3 Use of goods and services	941,440	23,719	-	965,159	688,929	276,230
Total	4,112,666	1,772,809	-	5,885,475	5,483,993	401,482
3.0 Emergency						
Emergency	7,192,207			7,192,207	7,139,600	52,607
3.1 Primary Schools						
Masara Secondary School			241	241	-	241
Oruba Mixed Secondary School			200,000	200,000	200,000	-
Ndemra Primary School			200,000	200,000	200,000	-
Bondo Nyironge Mixed Secondary				150,000	150,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Giribe Police Post			150,000	150,000	150,000	-
Sibuchoe Mixed Secondary School			230,000	230,000	230,000	-
Raha Mixed Secondary School			112,207	112,207	112,207	-
Total	7,192,207	-	1,042,448	8,234,655	8,181,807	52,848
4.0 Bursary and Social Security						
4.1 Secondary Schools	25,000,673	3,459,606	8,920,394	37,380,673	37,380,673	0
4.2 Tertiary Institutions	-		11,471,112	11,471,112	11,470,388	724
4.3 Social Security	3,000,000		469,612	3,469,612	3,469,612	0
4.4 Special Needs	3,000,000		2,400,000	5,400,000	5,400,000	0
Total	31,000,673	3,459,606	23,261,118	57,721,397	57,720,674	724
5.0 Sports						
5.1 Sports	2,700,000	-	2,741,778	5,441,778	5,433,220	8,557
Total	2,700,000	-	2,741,778	5,441,778	5,433,220	8,557
6.0 Environment						
Wiga girls secondary			669	669	-	669
Nyamome Mixed Secondary School			130,000	130,000	130,000	-
Ragana Girls Secondary School			260,000	260,000	250,000	10,000

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Giribe Police Post			130,000	130,000	130,000	-
kopanga Police Post			130,000	130,000	-	130,000
Jumbo primary			70,889	70,889	70,889	-
Assar Johanson Primary School	500,000		-	500,000	500,000	-
Dip Primary School	130,000			130,000	130,000	-
John Okwanyo Primary School	130,000			130,000	130,000	-
Ndema Primary School	130,000			130,000	130,000	-
Nyachera Primary School	130,000			130,000	130,000	-
Paw Ndege Primary School	130,000			130,000	130,000	-
Piny Oyie Police Station	130,000			130,000	130,000	-
Wiga Girls Secondary School	130,000			130,000	130,000	-
Wuoth Ogik Primary School	130,000			130,000	130,000	-
Total	1,540,000	-	721,558	2,261,558	2,120,889	140,669
7.0 Primary Schools Projects						
Dip primary school		200,000		200,000	200,000	-
John Okwanyo Primary School		200,000		200,000	200,000	-
Milimani primary		300,000		300,000	300,000	-
Ndemra Primary School		200,000		200,000	200,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Oruba primary school		1,100,000		1,100,000	1,100,000	-
senior chief Baraza primary school		200,000		200,000	200,000	-
Barasengo Primary School	450,000			450,000	450,000	-
Chamabare Primary School	1,500,000			1,500,000	1,500,000	-
Dip Primary School	1,000,000			1,000,000	1,000,000	-
Dip Primary School	1,500,000			1,500,000	1,500,000	-
Giribe Primary School	800,000			800,000	800,000	-
Godkwer Primary School	1,000,000			1,000,000	1,000,000	-
John Okwanyo Primary School	1,000,000			1,000,000	1,000,000	-
Jumbo Primary School	1,100,000			1,100,000	1,100,000	-
Kasigiria Primary School	1,500,000			1,500,000	1,500,000	-
Kikonge Primary School	1,500,000			1,500,000	1,500,000	-
Kipasi Songa Primary School	1,000,000			1,000,000	1,000,000	-
Kopanga Primary School	500,000			500,000	500,000	-
Kotuga Primary School	450,000			450,000	450,000	-
Kowiti Memorial Primary School	1,500,000			1,500,000	1,500,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Machicha Primary School	800,000			800,000	800,000	-
Magongo Primary School	1,000,000			1,000,000	1,000,000	-
Magoto Primary School	1,000,000			1,000,000	1,000,000	-
Malera Primary School	800,000			800,000	800,000	-
Mariba Primary School	1,000,000			1,000,000	1,000,000	-
Masara Primary School	950,000			950,000	950,000	-
Maseno Primary School	800,000			800,000	800,000	-
Ndemra Primary School	1,000,000			1,000,000	1,000,000	-
Nyabukemo Primary School	1,500,000			1,500,000	1,500,000.00	-
Nyahera Primary School	1,000,000			1,000,000	900,000	100,000
Nyamanga Giribe Primary School	1,500,000			1,500,000	1,500,000	-
Nyambeche Primary School	218,000			218,000	218,000	-
Nyamome Primary School	1,000,000			1,000,000	1,000,000	-
Nyangubo Primary School	1,300,000			1,300,000	1,300,000	-
Nyankp Primary School	500,000			500,000	500,000	-
Ore Primary School	650,000.00			650,000	650,000	-
Oruba Keyo Primary School	1,000,000			1,000,000	1,000,000	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Oruba Keyo Primary School	600,000			600,000	600,000	-
Oruba Primary School	3,000,000			3,000,000	3,000,000	-
Paw Ndege Primary School	1,100,000			1,100,000	1,100,000	-
Sibuchoe Primary School	400,000			400,000	400,000	-
Sindianya Primary School	1,500,000			1,500,000	1,500,000	-
St. Peters Nyamaraga Primary School	1,000,000			1,000,000	1,000,000	-
Wuoth Ogiki Primary School	1,000,000			1,000,000	1,000,000	-
Wuoth Ogiki Primary School	1,500,000			1,500,000	1,500,000	-
Total	40,918,000	2,200,000	-	43,118,000	43,018,000	100,000
8.0 Secondary Schools Projects						
St. Peters Abwao Secondary School			140,000	140,000	140,000	-
Bishop Masagaogada Girls Sec school		3,600,000		3,600,000	3,600,000	-
Magongo Ribe Secondary school			1,800,000	1,800,000	1,800,000	-
Masara Secondary School			1,800,000	1,800,000	1,800,000	-
Migori township school			1,500,000	1,500,000	1,500,000	-
Moi suba secondary school		700,000	3,300,000	4,000,000	4,000,000	-
Nyasoko secondary school			330,007	330,007	330007	-
Oruba mixed secondary school			2,400,000	2,400,000	2,400,000	-
st celestino nyangubo girls school			3,600,000	3,600,000	3,600,000	-

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

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Magongo Ribe Secondary School	700,000			700,000	600,000	100,000
Migori Township School	5,000,000			5,000,000	5,000,000	-
Bondo Nyironge Secondary School	3,000,000			3,000,000	3,000,000	-
Kitabaye Mixed Secondary School	700,000			700,000	700,000	-
Lwala Mixed Secondary School	700,000			700,000	600,000	100,000
Machicha Mixed Secondary School	1,500,000			1,500,000	1,500,000	-
Nyamome Mixed Secondary School	500,000			500,000	500,000	-
Nyasoko Mixed Secondary School	700,000			700,000	400,000	300,000
Ragana Girls Secondary School	1,800,000			1,800,000	1,800,000	-
Sibuchoe Mixed Secondary School	400,000			400,000	400,000	-
St. Celestino Nyangubo Girls Secondary School	3,500,000			3,500,000	3,400,000	100,000
St. Celestino Nyangubo Girls Secondary School	3,000,000			3,000,000	3,000,000	-
St. Erin Raha Mixed Secondary School	2,500,000			2,500,000	2,500,000	-
St. Peters Abwao Secondary School	3,800,000			3,800,000	3,800,000	-
Wiga Girls Secondary School	1,700,000			1,700,000	1,700,000	-
Moi Suba Girls Secondary School	1,000,000			1,000,000	1,000,000	-

Suna West Constituency
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Total	30,500,000	4,300,000	14,870,007	49,670,007	49,070,007	600,000
9.0 Tertiary institutions Projects				-		-
Migori Teachers Training College	1,000,000	-	-	1,000,000	1,000,000	-
Total	1,000,000	-	-	1,000,000	1,000,000	-
10.0 Security Projects						-
Wiga acc office			141,227	141,227	-	141,227
Piny Oye DCC			200,000	200,000	-	200,000
Old Piny Oye DCC Office			500,000	500,000	500,000	-
Oruba assistant chief office			200,000	200,000	200,000	-
Pinyoyie DCC office:			200,000	200,000	-	200,000
RaganaOruba ACC Office			500,000	500,000	500,000	-
Marindi Assistant Chief Office			700,000	700,000	700,000	-
Giribe Sub Location Chief's Office	650,000			650,000	650,000	-
Marindi Sub Location Chief's Office	650,000			650,000	650,000	-
Mukuro Sub Location	650,000			650,000	650,000	-
Oruba Police Station	2,500,000			2,500,000	2,500,000	-
Piny Oye Deputy County Commissioner	200,000			200,000	200,000	-

**Suna West Constituency
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
Piny Oyie Deputy County Commissioner	2,000,000			2,000,000	2,000,000	-
Piny Oyie Police Station	1,100,000			1,100,000	1,100,000	-
Wiga Assistant County Commissioner Office	1,500,000			1,500,000	1,500,000	-
Wiga Sub Location Chief Office	650,000			650,000	650,000	-
Total	9,900,000	-	2,441,227	12,341,227	11,800,000	541,227
11.0 Acquisition of assets						
1. Motor Vehicles	-		10,743	10,743	-	10,743
2. construction of NGCDF office	-		1	1	-	1
Total	-		10,744	10,744		10,744
12.0 Other payments						
Total		-	-	-	-	-
13.0 unallocated fund						
Unapproved projects						
AIA						
FMC savings						
Total			-	-	-	-
Total	137,088,879	13,045,347	45,088,879	195,223,105	192,894,885	2,328,220

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

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Significant Accounting Policies continued

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

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

Proceeds from Sale of Assets

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

Other receipts

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

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Eequivalent

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

Significant Accounting Policies continued

7. Accounts Receivable

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

8. Accounts Payable

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

Significant Accounting Policies continued

9. Pending Bills

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

10. Unutilized Fund

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on xx June 20xx for the period 1st July 2021 to 30th June 2022 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

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XII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2021-2022	2020-2021
	Kshs	Kshs
B089099	12,088,879	
B105295	33,000,000	
B105564	44,000,000	
B105936	24,000,000	
B128708	5,000,000	
B154215	12,000,000	
B154436	20,000,000	
B154490	20,088,879	
B163870	12,000,000	
B096910		5,000,000
B104678		19,000,000
B105158		11,600,000
B119654		8,500,000
B124669		9,000,000
B126009		13,000,000
B126301		7,000,000
B128043		12,000,000
B128286		6,900,000
B132046		6,000,000
B132340		6,000,000
B140740		12,000,000
B823727		11,367,724
TOTAL	182,177,758	127,367,724

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Notes To the Financial Statements (Continued)

2. Proceeds From Sale of Assets

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

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts from sale of tender documents	-	1,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
Other Receipts Not Classified Elsewhere		-
Total		1,000

4. Compensation Of Employees

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	4,566,621	4,175,712
Personal allowances paid as part of salary		
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	1,022,115	926,000
Employer Contributions Compulsory national social security schemes		71,280
Total	5,588,736	5,172,992

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Notes To the Financial Statements (Continued)

5. Use of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	-	2,940,008
Utilities, supplies and services	-	-
Communication, supplies and services	-	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	379,145	-
Rentals of produced assets	974,825	-
Training expenses	-	-
Hospitality supplies and services	-	-
Other committee expenses	3,152,564	2,128,680
Committee allowance	100,000	-
Insurance costs	1,642,500	-
Specialized materials and services	1,657,800	2,652,200
Office and general supplies and services	-	-
Other operating expenses	115,200	-
Routine maintenance – vehicles and other transport equipment	669,440	-
Routine maintenance – other assets	270,079	-
Total	8,961,553	7,720,888

Notes To The Financial Statements (Continued)

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	43,018,000	38,055,000
Transfers To Secondary Schools (See Attached List)	49,070,007	42,426,000
Transfers To Tertiary Institutions (See Attached List)	1,000,000	-
Total	93,088,007	80,481,000

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Notes To the Financial Statements (Continued)

7. Other Grants and Other transfers

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	37,380,673	1,120,000
Bursary – tertiary institutions (see attached list)	11,470,388	6,146,928
Bursary – special schools (see attached list)	5,400,000	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	3,469,612	-
Security projects (see attached list)	11,800,000	4,750,000
Sports projects (see attached list)	5,433,220	2,747,354
Environment projects (see attached list)	2,120,889	1,020,339
Emergency projects (see attached list)	8,181,807	6,150,000
Total	85,256,589	21,934,621

8. Acquisition Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	450,000
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	290,257
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
Total	-	740,257

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Notes To the Financial Statements (Continued)

9. Other Payments

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

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2021-2022	2020-2021
	Kshs	Kshs
10A: Bank Accounts (Cash Book Bank Balance)	-	1,043,782
<i>Cooperative Bank of Kenya, Migori Branch . Suna West NG-CDF A/C No.1146215614</i>	2,328,220	12,000,000
Equity Bank -Migori Branch A/C No.1160280876360	2,328,220	13,043,782
	-	
10 B: Cash on Hand		
Location 1	-	1,000
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	1,000
<i>[Provide Cash Count Certificates for Each]</i>	-	-

11: Outstanding Imprests

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

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Notes to the Financial Statement Continued

12A. Retention

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

12B. Gratuity

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

13. Balances Brought Forward

	2021-2022 (1 st July 2021)	2020-2021 (1 st July 2020)
	Kshs	Kshs
Bank accounts	13,043,782	1,288,216
Cash in hand	1,000	
Imprest	565	437,565
Total	13,045,347	1,725,781

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Notes To the Financial Statements (Continued)

14. Prior Year Adjustments

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

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

15. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	437,565
Imprest issued during the year (B)	-	476,130
Imprest surrendered during the Year (C)	-	913,130
closing accounts in account receivables D= A+B-C	-	565
Changes in Account Receivables E= D-A	-	(437,000)

16. Changes in Accounts Payable – Deposits and Retentions

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

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

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

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	79,308	156,644
Use of goods and services	794,143	3,217,313
Amounts due to other Government entities (see attached list)	700,000	20,519,292
Amounts due to other grants and other transfers (see attached list)	744,026	34,230,234
Acquisition of assets	10,744	9,744
Funds pending approval	-	-
Total	2,328,220	58,134,226

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
Total	346,517	2,666,092

Suma J. Patil Constituency
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Annexes
Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount a	Date Contracted b	Amount Paid To- Date c	Outstanding Balance 2022 d=a-c	Comments
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2022	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Compensation of employees	provision of staff salaries	79,308	156,644	balances for work in progress
Use of goods & services	Provision of funds for administration purposes	43,661	469,488	balances for work in progress
1.2 Committee allowances	outstanding committees expenses	349,000	686,800	balances for work in progress
2.1 Capacity building	amount due to PMC training	125,252	1,306,590	balances for work in progress
2.2 Committee allowances		-	442,500	balances for work in progress
2.3 Use of goods and services	Provision of funds for M&E purposes	276,230	23,719	balances for work in progress
Sub-Total		873,451	3,085,741	
Amounts due to other Government entities				
Primary Schools Projects			2,200,000	
Nyahera Primary School	Construction of model classroom	100,000		balances for work in progress
Sub-Total		100,000	2,200,000	
Secondary Schools Projects			18,570,007	
Magongo Ribe Secondary School	Construction of staff houses	100,000		balances for work in progress
Lwala Mixed Secondary School	Construction of staff houses	100,000		balances for work in progress
Nyasoko Mixed Secondary School	Construction of dormitory	300,000		balances for work in progress
St. Celestino Nyangubo Girls Secondary School	Construction of dormitory	100,000		balances for work in progress
Sub-Total		600,000	18,570,007	
Amounts due to other grants and other transfers	Amounts due to other grants and other transfers			
security projects	To cater for security projects		2,441,227	
Wiga acc office	Construction of ACC office			balances for work in progress
Piny Oye DCC	Extension of dcc office	141,227		balances for work in progress
Pinyoyie DCC office.	Extension of dcc office	200,000		balances for work in progress

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Sub-Total		200,000		progress
BURSARY		541,227	2,441,227	
4.1 Secondary Schools	Bursary to needy student	0	12,980,000	balances for work in progress
4.2 Tertiary Institutions	Bursary to needy student	724	11,471,113	balances for work in progress
4.3 Social Security	Bursary to cater for vulnerable citizens		469,612	balances for work in progress
4.4 Special Needs	Bursary to needy special students	-	2,400,000	balances for work in progress
Sub-Total		724	27,320,725	
5.0 Sports	Holding of sports tournament	8,557	2,741,778	balances for work in progress
6.0 Environment			721,557	
Wiga girls secondary	Purchase of water tank	669		balances for work in progress
Ragana Girls Secondary School	Purchase of water tank	10,000		balances for work in progress
kopanga Police Post	Purchase of water tank	130,000		balances for work in progress
Sub-Total		140,669	721,557	
EMERGENCY	To cater for unforeseen occurrence	52,848	1,042,448	balances for work in progress
Unallocated				
Acquisition of assets				
1. Motor Vehicles	Purchase of motor bike	-	9,743	balances for work in progress
2. construction of NGCDF office		-	1	
Others (specify)				
Sub-Total		-	9,744	
Funds pending approval				
Grand Total		2,328,220	58,134,226	

Suma 1 Constituency
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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	750,000			750,000
Buildings and structures	2,547,179			2,547,179
Transport equipment	6,379,510			6,379,510
Office equipment, furniture and fittings	568,000			568,000
ICT Equipment, Software and Other ICT Assets	20,500			20,500
Other Machinery and Equipment	366,257			366,257
Heritage and cultural assets	-			-
Intangible assets	-			-
Total	10,631,446			10,631,446

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

PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
ABWAO PRIMARY	Equity	1160279941213	2,168	2,168
ARAMBE PRIMARY	equity	1160280341284	-	-
ASSAR JOHNSON PRIMARY	equity	1160279759974	3,135	3,135
BONDO NYIRONGE PRIMARY	equity	1160277230646	5,487	6,252.00
BONDO NYIRONGE SEC	equity	1160277307233	-	-
CONSTITUENCY SPORTS	equity	1160277356564	587	1,303.05
DIP PRIMARY	equity	1160280263301	-	451,170
GIRIBE POLICE	equity	1160280596458	3,070	3,070
JOHN OKWANTYO PRIMARY	equity	1160280924158	-	200,800
KITABAYE PRIMARY SCHOOL	equity	1160279869687	3,875	3,875
KOPANGA POLICE POST	equity	1160277168416	2,521	2,521
KOSEGE PRIMARY	equity	1160277414354	6,065	6,065
KOWINO PRIMARY	equity	1160277414354	6,065	6,065
KOWITI MEMORIAL PRIMARY	equity	1160277460263	38,708	38,708
MAGONGO PRIMARY	equity	1160277416949	250	250
MAGONGO RIBE PRIMARY	equity	1160277416949	250	250
MAGONGO RIBE SEC	equity	1160277151755	6,405	6,405
MALERA PRIMARY SCHOOL	equity	1160280768891	1,470	1,470
MALERA SECONDARY	equity	1160277121910	66	4,075

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
MASARA SECONDARY	equity	1160277314528	1,845	1,845
MASENO GIRIE PRIMARY	equity	1160277417709	418	418
MIGORI PRIMARY SCHOOL	equity	1160277414071	1,650	1,650
MIGORI TOWNSHIP SEC	equity	1160277314547	21	14,140
MOI SUBA GIRLS	equity	1160279760994	635	635
MUBACHI PRIMARY	equity	1160279764837	-	169,248
NDEMRA PRIMARY	equity	1160280531905	130	130
NYAHERA PRIMARY SCHOOL	equity	1160280787904	80	80
NVAMAGA GIRIE PRIMARY	equity	1160280823430	-	396,057
NYAMBONA PRIMARY	equity	1160277202552	550	550
NYAMOME MIXED	equity	116027732396	-	264,341
NYAMOME PRIMARY	equity	1160280127440	-	301,400
NYASOKO PRIMARY	equity	1160279867254	1,248	1,248
OLD PINY OYIE DCC OFFICE	equity	1160281011921	-	500,000
ORUBA KEYO PRIMARY	equity	1160277127449	2,055	2,055
ORUBA MIXED SEC	equity	1160277408977	78,451	902,502
PAWINDENGE PRIMARY	equity	1160280768470	80	80
RAGANA POLICE POST	equity	1160279863874	880	880
RAHA PRIMARY	equity	1160277414375	1,405	1,405
RAMOYA MARANATHA MIXED	equity	1160277235523	21	17,805

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PMC	Bank	Account number	Bank Balance 2021/22	Bank Balance 2020/21
RAMOYA MARANATHA PRIM	equity	1160277236509	1,565	1,565
ST CATHERINE KIORU PRIMARY	equity	1160268420403	50	50
ST CELESTINO NYANGUBO SEC	equity	1160277203961	1,473	1,473
ST ERINE RAHA SECO	equity	1160277407767	1,837	1,837
ST JOSEPH MARIBA PRIMARY	equity	1160277417334	9,516	9,516
WUOTH OGIK PRIMARY	equity	1160280484412	-	1,103,110
GODKWER PRIMARY	equity	1255391820	1,646	1,646
KIKONGE PRIMARY	Kcb	1259074366	2,423	2,423
KOPAGA BOARDER POINNT	KCB	1274455928	1,137	1,137
MACHICHA PRIMARY SCHOOL	KCB	1257166980	3,023	3,023
MANCHA PRIMARY SCHOOL	kcb	1269396919	1,523	1,523
NYAMBECHE PRIMARY	kcb	1259444007	2,523	2,523
NYANKO PRIMARY	kcb	1261119649	867	867
NYASOKO MIXED	kcb	1257677357	2,171	2,171
ORUBA PRIMARY	kcb	1259352765	852	401,946
ST PETER NYAMARAGA PRIM	KCB	1260925668	2,701	2,701
ST PETER ABWAO SEC	kcb	1259011429	90,021	112,917
AROMBE PRIMARY SCHOOL	kcb	1141751058300	1,605	1,605
BISHOP MASAGA OGADA	Cooperative	1141482305800	458	49,755
KIPASI SONGA PRIMARY	Co-operative	1141751063200	1,575	1,575

PMC	Bank	Account number	Bank Balance 2021//22	Bank Balance 2020/21
KOKENDI PRIMARY	Cooperative	1141751203900	-	1,675
NYAILLINGA PRIMARY	Cooperative	1141048593601	775	775
OBEMBO PRIMARY	Cooperative	1141751059601	45,821	201,795
RAGANA GIRLS	Cooperative	1141751311800	3,130	3,130
WIGA GIRLS SPCONDARY	Cooperative	1141751095500	235	3,610
Total			346,517	2,666,092

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Annex 6: Progress On Follow Up of Auditor Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>The statement of receipts and payment for 30th June 2021 reflects a figure of Kshs.21,934,021 as other grants and transfers. Included in this amount is Kshs.6,146,328 paid to tertiary and Kshs.1,120,000 to secondary school for driving licenses courses respectively. However, review of the availed bursary document and payments schedules of beneficiaries indicated that amounts Kshs.17,800,000 and Kshs.5,145,000 were disbursed to tertiary institution and secondary school respectively resulting to unexplained variance of Ksh.11,653,672 and Kshs.4,0250,000 respectively. Consequently, the accuracy and completeness of total bursary disbursement of Kshs.7,266,928 could not be confirmed.</p>	<p>We acknowledge the error which was done at the time of entry. The system was corrupted during shorting out by schools and admission hence repetition of names. So far the right bursary schedule has been printed as shown in the attached list. Key Audit Matters</p>	Resolved	17/05/2022
	<p>The statement of comparison of budget and actual amount for the year ended 30th June 2021 reflects final receipts and actual on comparable basis amount of Kshs.174,183,384 and Kshs.129,094,505 respectively, resulting in an under-funding of Kshs.45,088,879 or the budget. Similarly, the fund spent</p>	<p>Indeed the observation by the auditor is true however the treasury did not release the entire fund budgeted for at the beginning of the financial year thereby leading to under performance. See the summary of the appropriation</p>	Resolved	17/05/2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Kshs.116,049,158 out of the approved expenditure budget of Kshs.174,183,384 resulting in under expenditure of Kshs.58,133,226 or 33% of the budget</p>	<p>by sector. Also attached is the date that we received the AIE for the fund that belongs to financial year 2020/2021 and came in July 2021 001. - The receipts budgeted amount of Kshs.s.172,456,603 did not cover the expenditure budget of Kshs.174,182,384.03 resulting to under budgeting of Kshs.1,725,781 .The source of the extra unbudgeted funding of Ksh1,725,781 was as a result of re-allocation of funds as per the attached approved re-allocation schedule 002.</p>		
	<p>The statements of receipts and payment for 30th June 2021 reflects a figure of Kshs.21,934,021 as other grants and transfers which include Kshs.6,146,928 in respect to bursary disbursement to Secondary Schools which further include Kshs.2,930,000 that had the following anomalies: i. Bursary disbursement schedule did not disclose student admission numbers. Since admission numbers are the unique identifies of students in learning institution, its absence made it to ascertain the existence of students. ii. Payment of Kshs.150, 000 were made to students with admission</p>	<p>We acknowledge the error which was done at the time of entry. The system was corrupted during shorting out by schools and admission hence repetition of names. So far the right bursary schedule has been printed as shown in the attached list</p>	<p>Resolved</p>	<p>17 /05/2022</p>

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>numbers that are unique in comparison with other students. No plausible explanation was given to this effect.</p> <p>iii. Seven student were irregularly double paid an amount of Kshs.140,000</p> <p>Consequently, the propriety of the expenditure of Kshs.2,930,000 could not be confirmed.</p>			
	<p>The statement of receipts and payment reflects Kshs.740,257 being acquisition of assets. Included in this amount is Kshs.450,000 relating to purchase and fit ceiling boards at Bondo Nyironge National Government Constituency development offices.</p> <p>However, physical verification in April 2022 revealed that the office was constructed on a private land at a cost of Kshs.13,990,550. Further, it was notice that the offices was not in use because the private developer had denied the Fund access to the facility. No satisfactory explanation was given as to why the Fund spent such huge amount of money on constructing offices on land they did not own resulting to waste of public resources. This is contrary to Section 68(1) (b) of the Public Finance Management Act, 2012 which require that public resources are utilized in ways that are effective, efficient, economical and transparent.</p>	<p>We have acknowledged the auditors recommendations on this matter. However the management is in the process of finding out the way forward and shall communicate to auditors after the reports is out.</p>	Resolved	17/05/2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Note 4 to the financial statements reflect Kshs.5, 172,999 in respect to compensation of employee. Examination of employee records revealed that Suna West National government constituency development Fund had 6 Or 100% members of staffs from one dominant community contrary to Section 7(1) and (2) of the National Cohesion And Integration Act, 2008 which states that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and no public establishment shall have more than one third of its staff from the same ethnic community</p>	<p>-The management did advertisement and set out the selection criterion unfortunately all applicants who applied were from the same tribe hence the management offered job opportunity to the most responsive applicants who applied.</p> <p>-The management is not privy to schemes of work. This is an oversight in the part of management. Way forward the management is working on it and will soon finalize on it and shall have the approved scheme of work.</p> <p>- Staff establishment for Suna West is there. The approved one was not availed to auditor since the officer in charge of store was not available. As at now the approved staff establishment is hereby attached: 004</p>	Resolved	17/05/2022

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Fund Account Manager
 Name

