

REPUBLIC OF KENYA



*Enhancing Accountability*

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**REPORT**

THE NATIONAL ASSEMBLY

DATE: 15 AUG 2023

DAY

OF

TUESDAY

TABLED  
BY:

Hon. Kimani Ichungu, MP  
Deputy Leader, Majority Party

CLERK-AT  
THE TABLE:

Inzofu Mwale

**THE AUDITOR-GENERAL**

ON

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

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



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
REGISTRY  
30 SEP 2022  
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**FUNYULA CONSTITUENCY**  
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**30<sup>th</sup> JUNE 2022**

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

*Funyula 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 Funyula Constituency NGCDF day-to-day management is under the following key organs:

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

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**(c) Fiduciary Management**

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

No	Designation	Name
1.	A.I.E holder	Lihanda Winston
2.	Sub-County Accountant	Paul Ojiambo
3.	Chairman NGCDFC	Andrew Odoury
4.	Member NGCDFC	David Ojaju

**(d) Fiduciary Oversight Arrangements**

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

P.O. Box 44 - 50406  
Funyula NG CDF Building  
Funyula, Kenya

**(f) Funyula Constituency NGCDF Contacts**

Telephone: (254) 787 883 580  
E-mail: [ngcdf@ngcdf.go.ke](mailto:ngcdf@ngcdf.go.ke)  
[www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) Funyula Constituency NGCDF Bankers**

Equity Bank of Kenya  
Busia Branch  
0780292650348  
P. O. Box 553 - 50400  
Busia

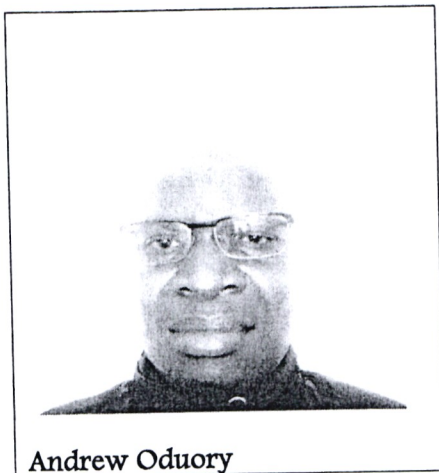
**(h) Independent Auditors**

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

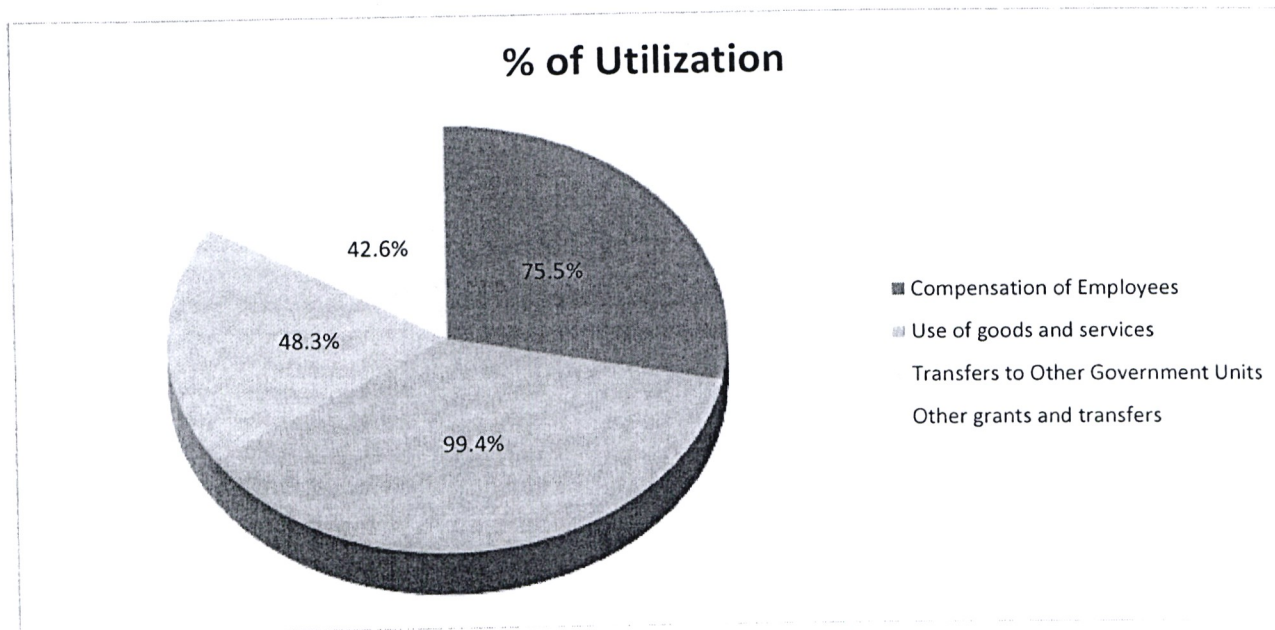
**II. NG-CDFC Chairman's Report**



**Andrew Oduory**

**Budget Performance**

The budget performance against the actual amounts achieved an average of 48.5 % utilization for the economic classification and programmes represented as follows:





**Key Achievements of the Fund**

**Bursary**

The Fund was able to sponsor 6,000 students under the bursary program that enabled the needy beneficiaries' access education in various tertiary educational institutions. The objective is to reduce drop out rates and increase retention & completion rates in education institutions.

The Fund was able to sponsor KMTCC students thereby contributing towards the government agenda on Universal Health Coverage.

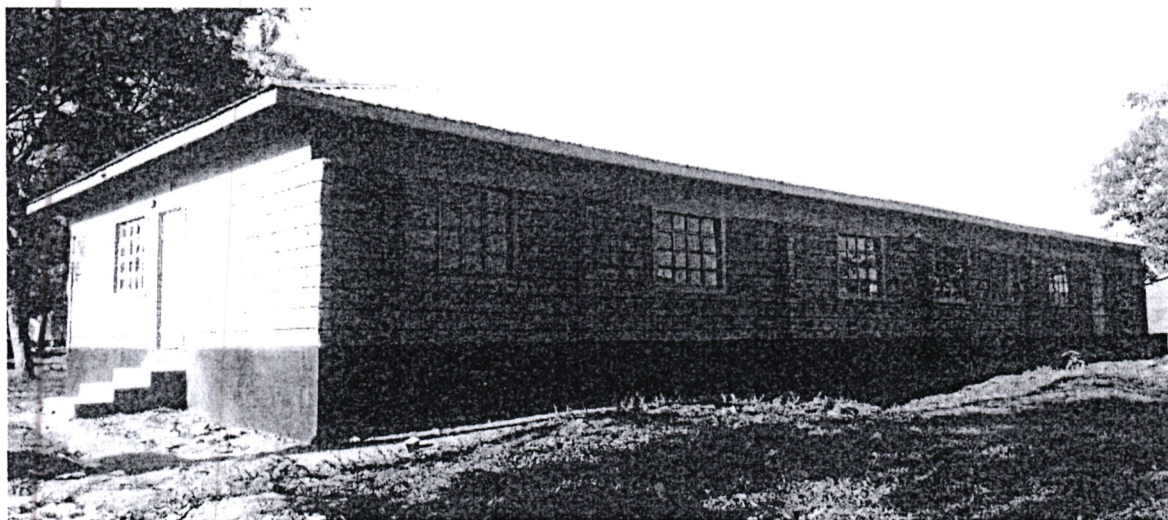
The Fund was able to sponsor 6,000 vulnerable families in the constituency for medical insurance cover under the social security programme

**Education**

The Fund contributed towards the government policy on 100% transition through provision & expansion of infrastructure in various educational institutions within the constituency.

The Fund has intervened in response to Covid-19 pandemic through provision of infrastructure in schools i.e., classrooms, dormitories, laboratories, administration blocks and pit latrines that has reduced congestion in these facilities.

**Project Name: St. Aquinas Nanderema Boys Secondary School – Construction of a Dormitory**





**CHALLENGES**

1. NG CDF going concern. Supreme Court of Kenya ruling on unconstitutionality of the NG CDF Act 2015
2. Insufficient yearly allocation
3. Peace meal funding of projects
4. Delay in release of funds by the exchequer
5. Training gaps in PMCs
6. Inadequate technical staff

**RECOMENDATIONS**

1. There is need to align the NG CDF Act 2015 to the Constitution of Kenya
2. Need for increase of the constituency yearly allocation
3. Sufficient allocation of funds to projects for completion & immediate use
4. Need for timely disbursements as stipulated in the NG CDF Act 2015
5. Need for continuous training of NG CDFO, NG CDFO staff, PMCs & various stakeholders on relevant government laws, regulations and procedure governing NG CDF operations.
6. Need for recruitment of technical staff

.....  
Name: Andrew Oduory

**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.

**Key development objectives**

**Education**

**Objective:** Become a national model for education by improving school's infrastructure, improving performance, reducing dropout rates and increasing primary, secondary and higher education transition rates.

**Initiative:** Develop and enhance school's infrastructure to enhance facilities and provide conducive learning environment for children.

**Initiative:** Enhance and develop social programmes that support education within the constituency.

**Security**

**Objective:** Equip, facilitate and enhance capacity of provincial administration and other security organs in order to improve service delivery and make the constituency secure

**Initiative:** Improving infrastructure and service delivery

**Water and Environment**

**Objective:** Improve access to clean water and a more sustainable and conserved environment in Funyula through natural resources conservation initiatives

**Initiative:** Initiate and enhance conservation programs within the constituency

**Initiative:** Water and Sanitation: To ensure water sustainability in the Constituency

**Sports**

*Funyula Constituency*

*National Government Constituencies Development Fund (NGCDF)*

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**Objective:** Empower and develop youth and special groups to reduce dependence and spur economic growth through sports

**Initiative:** Develop and empower youth and special groups through sports.

**Progress on attainment of Strategic development objectives**

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

Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	<ul style="list-style-type: none"><li>- number of usable physical infrastructure build in primary, secondary, and tertiary institutions</li><li>- number of bursary's beneficiaries at all levels</li></ul>	<p>In FY 21/22 we increased number of classrooms to 16 in the following schools/institutions;</p> <ul style="list-style-type: none"><li>- Buburi Primary</li><li>- Bumayenga Primary</li><li>- Bujwanga Primary</li><li>- Namasali Primary Schools</li></ul> <p>- Bursary beneficiaries at all levels were as per the attached schedules</p>
Sports	To promote and nurture skills among youth	Increased youth involvement in development	Number of security incidences	In FY 21/22 there were 2 tournaments
Environment	To protect and sustain environmental resources	Increased awareness on the need to conserve the environment	Number of schools with installed water harvesting goods	In FY 21/22 there were 6 schools connected with water harvesting goods



#### **IV. Environmental and Sustainability Reporting**

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

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

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

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 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. Funyula 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. Funyula 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-**

Funyula 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-

Funyula 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.

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



.....

**Lihanda Winston**

**FAM**

## V. Statement of Management Responsibilities

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

The Accounting Officer in charge of the NGCDF-Funyula 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-Funyula 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- Funyula 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.

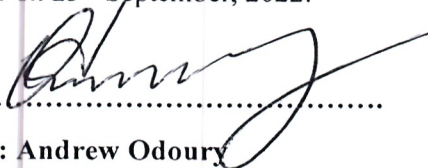
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The Accounting Officer in charge of the NGCDF Funyula Constituency confirms that the *constituency* has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds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

**Approval of the financial statements**

The NGCDF- Funyula Constituency financial statements were approved and signed by the Accounting Officer on 23<sup>rd</sup> September, 2022.



.....  
**Name: Andrew Odoury**  
**Chairman – NGCDF Committee**



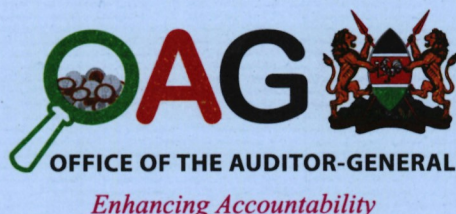
.....  
**Name: Lihanda Winston**  
**Fund Account Manager**

*Funyula Constituency*  
*National Government Constituencies Development Fund (NGCDF)*  
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**VI. Report Of the Independent Auditors On The NGCDF- Funyula Constituency**

# REPUBLIC OF KENYA



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

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Funyula Constituency set out on pages 20 to 87 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 summary statement of

appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Funyula 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 Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

### **Basis for Qualified Opinion**

#### **1. Unsupported Cash and Cash Equivalents**

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.81,233,769 as disclosed in Note 10A to the financial statements. However, the bank reconciliation statement for the Fund's account for the month of June, 2022 and cash book reflect balances of Kshs.82,201,718 and Kshs.82,184,278 respectively. The respective variances of Kshs.967,949 and Kshs.17,440 were not explained or reconciled. In addition, the bank reconciliation statement reflects unpresented cheques balance of Kshs.4,145,900 which was not supported by detailed analysis.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.81,233,769 could not be confirmed.

#### **2. Unsupported Expenditure on Emergency Projects**

The statement of receipts and payments reflects an amount of Kshs.54,949,215 in respect of other grants and transfers which, as disclosed in Note 7 to the financial statements, includes Kshs.5,922,206 relating to emergency projects. The amount was disbursed to implement five (5) projects. However, project files were not provided for review to support the expenditure.

In the circumstances, the propriety of the expenditure of Kshs.5,922,206 in respect to emergency projects could not be confirmed.

#### **3. Unsupported Expenditure on Committee Allowances**

The statement of receipts and payments reflects an amount of Kshs.13,392,507 in respect of use of goods and services which, as disclosed in Note 5 to the financial statements, includes Kshs.3,514,751 relating to committee allowances. However, attendance registers, and committee minutes were not provided for audit review.

In the circumstances, the propriety of the expenditure of Kshs.3,514,751 could not be confirmed.

#### **4. Unsupported Expenditure on Other Committee Expenses**

The statement of receipts and payments reflects an amount of Kshs.13,392,507 in respect of use of goods and services which, as disclosed in Note 5 to the financial statements, includes Kshs.6,044,000 relating to other committee expenses. However, supporting documents including payment vouchers and monitoring and evaluation reports were not provided for audit review.

In the circumstances, the propriety of the expenditure of Kshs.6,044,000 could not be confirmed.

#### **5. Unsupported Expenditure on Printing, Advertising and Information Supplies and Services**

The statement of receipts and payments reflects an amount of Kshs.13,392,507 in respect of use of goods and services which, as shown in Note 5 to the financial statements, includes Kshs.3,433,756 relating to printing, advertising and information supplies and services. However, the expenditure was not supported with documents including ledger schedules, payment vouchers and procurement documents including, request for quotations, tender opening report, tender evaluation minutes, and goods received notes.

In the circumstances, the propriety of the expenditure of Kshs.3,433,756 could not be confirmed.

#### **6. Unsupported Expenditure on Fuel, Oil and Lubricants**

The statement of receipts and payments reflects an amount of Kshs.13,329,507 in respect of use of goods and services which, as disclosed in Note 5 to the financial statements, includes Kshs.400,000 relating to fuel, oil and lubricants. However, the expenditure was not supported by relevant documents including ledger schedules, payment vouchers and procurement records.

In the circumstances, the propriety of the expenditure of Kshs.400,000 could not be confirmed.

#### **7. Unsupported Expenditure on Sports**

The statement of receipts and payments reflects an amount of Kshs.54,949,215 in respect of other grants and transfers which, as disclosed in Note 7 to the financial statements, includes Kshs. 2,741,777 incurred on sports projects for supply of sports kits. However, supporting documents including payment vouchers, procurement documents and list of beneficiaries was not provided for audit review.

In the circumstance, the propriety of the expenditure of Kshs.2,741,777 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Constituencies Development Fund - Funyula Constituency Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in

Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### Key Audit Matters

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

### Other Matter

#### 1. Budgetary Control and Performance

The summary statement of appropriation reflects receipts budget and actual on comparable basis of Kshs.215,064,932 and Kshs.185,640,263 respectively, resulting to under-funding of Kshs.29,424,669 or 14% of the budget. Similarly, the statement reflects actual expenditure of Kshs.104,406,495 against approved budget of Kshs.215,064,932 resulting to under-performance of Kshs.110,658,437 or 51% of the budget.

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

#### 2. Unresolved Prior Year Matters

In the report for the previous year, several issues were raised under Report on the Financial Statements and Report on Lawfulness in Use of Public Resources. However, Management has not resolved the issues or provided reasons for the delay in resolving them.

#### 3. Variances on Unutilized Fund Balances

Note 17.3 (Annex 3) to the financial statements on unutilized funds reflects comparative balances on four components which are at variance with the corresponding closing balances in the audited financial statements for the year ended 30 June, 2021, as shown below,

No.	Description of Components	Amounts in the Prior Year Audited Financial Statements (Kshs.)	Amounts in the 2021/2022 Comparative Financial Statements (Kshs.)	Variance (Kshs.)
1	Compensation of Employees	6,269,332	0	6,269,332
2	Use of Goods and Services	8,701,984	4,800,000	3,901,984
3	Transfers to other Government Units	17,618,860	11,350,000	6,268,860
4	Other Grants and Transfers	45,385,877	61,826,053	(16,440,176)

In the circumstances, accuracy and completeness of the respective comparative balances of utilized funds could not be confirmed.



## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 either intends to terminate the Fund or to cease its 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 control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


Because of its inherent limitations, internal controls 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 skepticism throughout the audit. I also:

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

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

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

**Nairobi**

**13 July, 2023**

*Funyula Constituency  
National Government Constituencies Development Fund (NGCDF)  
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VII. Statement Of Receipts and Payments for the Year Ended 30th June 2022

	Note	2021 – 2022 Kshs	2020- 2021 Kshs
<b>Receipts</b>			
Transfers From NGCDF Board	1	154,853,089	177,225,494
Proceeds From Sale of Assets	2		
Other Receipts	3		
<b>Total Receipts</b>		<b>154,853,089</b>	<b>177,225,494</b>
<b>Payments</b>			
Compensation Of Employees	4	2,764,773	2,382,668
Use Of Goods and Services	5	13,392,507	6,635,950
Transfers To Other Government Units	6	33,300,000	118,298,741
Other Grants and Transfers	7	54,949,215	78,289,234
Acquisition Of Assets	8	-	955,790
Other Payments	9	-	-
<b>Total Payments</b>		<b>104,406,495</b>	<b>206,562,383</b>
<b>Surplus/(Deficit)</b>		<b>50,446,594</b>	<b>(29,336,889)</b>

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 23<sup>rd</sup> September, 2022 and signed by:

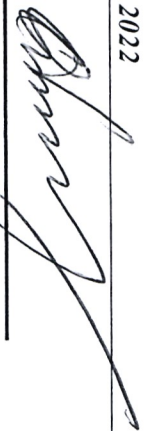
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Fund Account Manager



National Sub-County  
Accountant



Chairman NG-CDF  
Committee

Name: Lihanda Winston

Name: Paul Ojiambo  
ICPAK M/No:

Name: Andrew Odoury

*Funyula Constituency  
National Government Constituencies Development Fund (NGCDF)  
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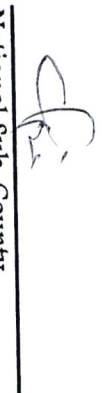

VIII. Statement of Assets and Liabilities As At 30<sup>th</sup> June, 2022

	Note	2021-2022 Kshs	2020-2021 Kshs
<b>Financial Assets</b>			
<b>Cash And Cash Equivalents</b>			
Bank Balances (As Per the Cash Book)	10A	81,233,769	30,787,174
Cash Balances (Cash at Hand)	10B		
<b>Total Cash and Cash Equivalents</b>		<b>81,233,769</b>	<b>30,787,174</b>
<b>Accounts Receivable</b>			
Outstanding Imprests	11		
<b>Total Financial Assets</b>		<b>81,233,769</b>	<b>30,787,174</b>
<b>Financial Liabilities</b>			
<b>Accounts Payable (Deposits)</b>			
Retention	12A		
Gratuity	12B		
<b>Total Financial Liabilities</b>			
<b>Net Financial Assets</b>		<b>81,233,769</b>	<b>30,787,174</b>
<b>Represented By</b>			
Fund Balance B/Fwd	13	30,787,175	60,124,064
Prior Year Adjustments	14	-	
Surplus/Deficit for The Year		50,446,594	(29,336,889)

**Funyuula Constituency  
National Government Constituencies Development Fund (NGCDF)  
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<b>Net Financial Position</b>	<b>81,233,769</b>	<b>30,787,174</b>
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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 23<sup>rd</sup> September, 2022 and signed by:

		
<b>Fund Account Manager</b>	<b>National Sub-County Accountant</b>	<b>Chairman NG-GDF Committee</b>
<b>Name: Lihanda Winston</b>	<b>Name: Paul Ojiambo ICPAK M/No:</b>	<b>Name: Andrew Oduoy</b>

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

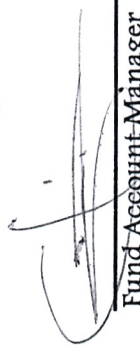


	Notes	2021 - 2021 Kshs	2021 - 2021 Kshs
<b>Receipts From Operating Activities</b>			
Transfers From NGCDF Board	1	154,853,089	177,225,494
Other Receipts	3	154,853,089	177,225,494
<b>Total Receipts</b>			
Payments	4	2,764,773	2,382,668
Compensation Of Employees	5	13,392,507	7,591,740
Use Of Goods and Services	6	33,300,000	118,298,741
Transfers To Other Government Units	7	54,949,215	78,289,234
Other Grants and Transfers	9	-	-
Other Payments		104,406,495	206,562,383
<b>Total Payments</b>		<b>50,446,594</b>	<b>(29,336,889)</b>
<b>Total Receipts Less Total Payments</b>			
Adjusted For:			
Decrease/(Increase) In Accounts Receivable	15		

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Increase/ (Decrease) In Accounts Payable	16		
Prior Year Adjustments	14		
<b>Net Cash Flow from Operating Activities</b>		50,446,594	(29,336,889)
<b>Cashflow From Investing Activities</b>			
Proceeds From Sale of Assets	2		
Acquisition Of Assets	8		
<b>Net Cash Flows from Investing Activities</b>			
<b>Net Increase In Cash And Cash Equivalent</b>		50,446,594	(29,336,889)
<b>Cash &amp; Cash Equivalent At Start Of The Year</b>	10	30,787,175	60,124,064
<b>Cash &amp; Cash Equivalent At End Of The Year</b>		81,233,769	30,787,175

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 23<sup>rd</sup> September, 2022 and signed by:

		
<b>Fund Account-Manager</b>	<b>National Sub-County Accountant</b>	<b>Chairman NG-CDF Committee</b>

Name: Lihanda Winston	Name: Paul Ojiambo ICPAK M/No:	Name: Andrew Odoury
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**X. Summary Statement of Appropriation for the Year Ended 30<sup>th</sup> June 2022**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
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**Funyuula Constituency**  
**National Government Constituencies Development Fund (NGCDF)**  
**Annual Report and Financial Statements for The Year Ended June 30, 2022**

	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Transfers from NG-CDF Board	137,088,879	47,188,879	215,064,932	185,640,263	29,424,669	86.3%
Proceeds from Sale of Assets	-	-	-	-	-	0.0%
Other Receipts	-	-	-	-	-	0.0%
<b>TOTAL RECEIPTS</b>	<b>137,088,879</b>	<b>47,188,879</b>	<b>215,064,932</b>	<b>185,640,263</b>	<b>29,424,669</b>	<b>86.3%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,660,000		3,660,000	2,764,773	895,227	75.5%
Use of goods and services	8,677,998	4,800,000	13,477,998	13,392,507	85,491	99.4%
Transfers to Other Government Units	57,600,000	2,500,000	68,950,000	33,300,000	35,650,000	48.3%
Other grants and transfers	54,650,881	39,888,879	116,476,934	54,949,215	61,527,719	47.2%
Acquisition of Assets	-	-	-	-	-	#DIV/0!
Other Payments	12,500,000	-	12,500,000	-	12,500,000	0.0%
<b>TOTAL</b>	<b>137,088,879</b>	<b>47,188,879</b>	<b>215,064,932</b>	<b>104,406,495</b>	<b>110,658,437</b>	<b>48.5%</b>


1. The previous outstanding disbursement column is Kes. 47,188,879
2. Budget utilization for financial year 2021/22 was 48.5 % i.e.:
  - ✓ The funding of compensation of employees was delayed thus the underutilization at 75.5%
  - ✓ The funding of transfers to other Government entities was delayed thus underutilization at 48.3%
  - ✓ The funding of other grants and transfers was delayed thus underutilization at 42.6%.

**Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities**

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

Description	Amount
Budget utilisation difference totals	110,658,437
Less undisbursed funds receivable from the Board as at 30 <sup>th</sup> June 2022	29,424,669
	81,233,768
Add Accounts payable	0
Less Accounts Receivable	0
Add/Less Prior Year Adjustments	0
Cash and Cash Equivalents at the end of the FY 2021/2022	81,233,768

The Constituency financial statements were approved on 23<sup>rd</sup> September, 2022 and signed by:

  
Fund Account Manager

Name: Lihanda Winston

  
National Sub-County Accountant

Name: Paul Ojiambo  
ICPAK M/No:

  
Chairman NG-CDF Committee

Name: Andrew Odoury

*Funyuula 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 30<sup>th</sup> June 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 Kshs	Previous Years' Outstanding Disbursements Kshs			
<b>1.0 Administration and Recurrent</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
1.1 Compensation of employees	3,660,000			3,660,000	2,764,773	895,227
1.2 Committee allowances				-		-
1.3 Use of goods and services	4,565,332		4,800,000	9,365,332	9,279,841	85,491
<b>Total</b>	<b>8,225,332</b>		<b>4,800,000</b>	<b>13,025,332</b>	<b>12,044,614</b>	<b>980,718</b>
<b>2.0 Monitoring and evaluation</b>						
2.1 Capacity building	2,000,000			2,000,000	2,000,000	-
2.2 Committee allowances	675,000			675,000	675,000	-
2.3 Use of goods and services	1,437,666			1,437,666	1,437,666	-
<b>Total</b>	<b>4,112,666</b>			<b>4,112,666</b>	<b>4,112,666</b>	<b>-</b>
<b>3.0 Emergency</b>						
3.1 Primary Schools						
FUNYULA NGCDF	532,156			532,156	532,156	-
ODIADO PRIMARY	480,000			480,000	480,000	-
BUJWANGA MIXED	2,310,050			2,310,050	2,310,050	-
AGENGA PRIMARY	900,000			900,000	900,000	-
NAMUYWEDA PRIMARY	1,700,000			1,700,000	1,700,000	-
3.2 Secondary schools				-		-

*Funyula Constituency  
National Government Constituencies Development Fund (NGCDF)  
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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			
3.3 Tertiary institutions				-		-
3.4 Security projects			-	-		-
3.5 Unutilised	1,270,001		4,081,085	5,351,086		5,351,086
<b>Total</b>	<b>7,192,207</b>	<b>-</b>	<b>4,081,085</b>	<b>11,273,292</b>	<b>5,922,206</b>	<b>5,351,086</b>
<b>4.0 Bursary and Social Security</b>				-		-
4.1 Secondary Schools				-		-
AIC KAPKOI				3,000	3,000	-
ACHEGO GIRLS				5,000	5,000	-
AGORO YEMBE SEC				5,000	5,000	-
ALLIANCE GIRLS HIGH				87,000	87,000	-
ALLIANCE BOYS HIGH				55,000	55,000	-
AMBIRA BOYS HIGH				80,000	80,000	-
ARCHBISHOP NJENGA				10,000	10,000	-
BARDING BOYS HIGH				10,000	10,000	-
BISHOP ABIERO SEC				10,000	10,000	-
BISHOP SULMET KK				20,000	20,000	-
BISHOP SULMET LIUGARI				5,000	5,000	-
BUHUYI SEC				50,000	50,000	-
BUJUMBA GIRLS SEC				61,000	61,000	-
BUJUMBA GIRLS SEC				50,000	50,000	-

**Funyuula 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	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
BUKHALALIRE SEC SCH	2021/2022			105,000	105,000	-
BUMALA AC SEC SCH				302,000	302,000	-
BUNGOMA HIGH SCH				25,000	25,000	-
BUNYALA MODEL SEC				18,000	18,000	-
BUNYORE GIRLS HIGH				92,000	92,000	-
BIUTERE BOYS HIGH				20,000	20,000	-
BUTERE GIRLS HIGH				105,000	105,000	-
BUTULA BOYS HIGH				466,000	466,000	-
BUTULA GIRLS HIGH				130,000	130,000	-
BUTULA MIXED SEC				3,000	3,000	-
CARDINAL OTUNGA GIRLS				20,000	20,000	-
CHANGO SEC SCH				5,000	5,000	-
CHANIA GIRLS HIGH				5,000	5,000	-
CHAVAKALI HIGH				45,000	45,000	-
CHEBUKWA SEC HIGH				3,000	3,000	-
CHAMAIS HIGH SCH				5,000	5,000	-
DIBURO SEC SCH				3,000	3,000	-
DIRK ALISON GIRLS SCH				3,000	3,000	-
EBUKUYA SPECIAL SCHOOL				5,000	5,000	-
EBUSAKAMI GIRLS SEC				3,000	3,000	-

*Funyula Constituency  
National Government Constituencies Development Fund (NGCDF)  
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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			
ELDOROT KANDIE SEC				3,000	3,000	-
EMANANI MUSLIM SEC				3,000	3,000	-
EREGI GIRLS HIGH				5,000	5,000	-
FRIENDS SCH KAIMOSI DEMO				35,000	35,000	-
FRIENDS SCH KAIMOSI GIRLS				40,000	40,000	-
FRIENDS SCH KAMUSINGA HIGH				230,000	230,000	-
FRIENDS SCH KEVEYE GIRLS				105,000	105,000	-
FRIENDS SCH MBALE HIGH				25,000	25,000	-
FRIENDS SCHOOL TIGOI GIRLS				55,000	55,000	-
FRIENDS SCH MAJI SEC				5,000	5,000	-
GODLIFE ED CENTRE				5,000	5,000	-
GOIBEI GIRLS HIGH				5,000	5,000	-
GOSETA BOYS HIGH				5,000	5,000	-
GOT AGULU SEC SCH				5,000	5,000	-
GOT ODIMA SEC SCH				132,000	132,000	-
HAKATI SEC SCH				544,000	544,000	-
IBUBI GIRLS HIGH				5,000	5,000	-
IMUSUSTU HIGH SCH				5,000	5,000	-
INGOTSE BOYS HIGH				10,000	10,000	-
JARAMOGI OGINGA O SEC				3,000	3,000	-

*Funyuula 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 ALA	Previous Years' Outstanding Disbursements			
JERA MIXED SEC SCH				30,000	30,000	-
JOHN OSOGO HIGH				35,000	35,000	-
JOY LAND SPECIAL				20,000	20,000	-
KABIANGA HIGH SCH				5,000	5,000	-
KABUYEFWE FRIENDS				5,000	5,000	-
KAKAMEGA HIGH SCH				172,000	172,000	-
KANDIYE SEC SCH				3,000	3,000	-
KAPSABET BOYS HIGH				45,000	45,000	-
KARIMA GIRLS HIGH				5,000	5,000	-
KATAKWA SEC SCH				3,000	3,000	-
KEGOYE SEC SCH				5,000	5,000	-
KERICHO TEA SEC				5,000	5,000	-
KHASOKO HIGH SCH				5,000	5,000	-
KHALIBA SEC SCH				3,000	3,000	-
KIPSIGIS GIRLS HIGH				20,000	20,000	-
KISUMU BOYS HIGH				90,000	90,000	-
KISUMU GIRLS HIGH				50,000	50,000	-
KOYONZO SEC SCH				10,000	10,000	-
KUJA SPECIAL SEC SCH				3,000	3,000	-
LENANA SCHOOL				50,000	50,000	-

*Funyula Constituency  
National Government Constituencies Development Fund (NGCDF)  
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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			
LIMURU GIRLS HIGH				60,000	60,000	-
LUGULU AC SEC SCH				108,000	108,000	-
LUGULU GIRLS HIGH				65,000	65,000	-
MADIRA GIRLS HIGH				10,000	10,000	-
MAJIWA BOYS SEC				5,000	5,000	-
MAKUENI BOYS HIGH				30,000	30,000	-
MAKUNDA MUSLIM SEC				20,000	20,000	-
MANGU HIGH SCH				30,000	30,000	-
MARANDA HIGH SCH				360,000	360,000	-
MARY HILL GIRLS SEC				6,000	6,000	-
MARYSEAT OF WISDOM				50,000	50,000	-
MASENO SCHOOL				95,000	95,000	-
MATAYOS MT OLIVE				20,000	20,000	-
MAWENI MIXED SCH				3,000	3,000	-
MIGORI GIRLS SEC				5,000	5,000	-
MOI GIRLS HIGH				33,554	33,554	-
MOI GIRLS HIG VOKOLI				55,268	55,268	-
MOI GIRLS KAMUSINGA				20,000	20,000	-
MT KINANGOP GIRLS				20,000	20,000	-
MUMIAS BOYS MUSLIM				5,000	5,000	-



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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
MUNGORE GIRLS SEC				5,000	5,000	-
MUSINGU HIGH SCH				15,000	15,000	-
NAIROBI SCHOOL				35,000	35,000	-
NAKURU HIGH				5,000	5,000	-
NALONDO CBM SPECIAL				5,000	5,000	-
NAMBALE BOYS HIGH				670,000	670,000	-
NAMBALE RC SEC				102,000	102,000	-
EQUITY BANK				2,072,000	2,072,000	-
NAMUDURU GIRLS SEC				117,000	117,000	-
NAMUNYEDA SEC SCH				141,000	141,000	-
NANGINA SPECIAL				295,000	295,000	-
NASIRA MIXED				3,000	3,000	-
NDENGA SEC SCH				48,000	48,000	-
NDIVISI GIRLS SEC				5,000	5,000	-
NGYA GIRLS HIGH				295,000	295,000	-
NIONJO GIRLS HIGH				5,000	5,000	-
NYABURURU GIRLS				65,000	65,000	-
NYAKACH GIRLS HIGH				5,000	5,000	-
EQUITY BANK				1,954,000	1,954,000	-
NYAKWAKA GIRLS HIGH				799,000	799,000	-

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
NYAMBARE SEC				144,000	144,000	-
NYAMIRA GIRLS HIGH				30,000	30,000	-
NYAMUMIA GIRLS HIGH				3,000	3,000	-
NYANGORI BOYS HIGH				10,000	10,000	-
NYAWARA GIRLS HIGH				23,000	23,000	-
OLYMPIC HIGH SCH				8,000	8,000	-
ONJIKO HIGH SCH				130,000	130,000	-
OUR LADY OF MERCY BUSIA				118,000	118,000	-
OUR LADY OF MERCY CHEBUKAKA				40,000	40,000	-
PAUL BOIT HIGH SCH				5,000	5,000	-
RAMBA BOYS HIGH				5,000	5,000	-
RANGALA BOYS HIGH				25,000	25,000	-
PCEA MOI GIRLSNANGILI				5,000	5,000	-
SA KOLANYA BOYS HIGH				160,000	160,000	-
SA KOLANYA GIRLS HIGH				215,000	215,000	-
SA MUDAVADI GIRLS HIGH				5,000	5,000	-
SAWAGONGO HIGH				45,000	45,000	-
SHIBANGA MIXED HIGH				3,000	3,000	-
EQUITY BANK				4,097,227	4,097,227	-
SIJOWA SEC SCHOOL				39,000	39,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/B) and ALA	Previous Years' Outstanding Disbursements			
SINAGA GIRLS SEC	2021/2022			55,000	55,000	-
SINYOLE GIRLS HIGH				5,000	5,000	-
SIRINDE MIXED SEC.SIRONGA GIRLS HIGH				3,000	3,000	-
SIRONGA GIRLS HIGH				20,000	20,000	-
SISENYE MIXED SEC				141,000	141,000	-
ST AGNESS SHIBUYE				20,000	20,000	-
ST AGNES MWIRA GIRLS				5,000	5,000	-
ST ALBERTS ULANDA GIRLS				15,000	15,000	-
ST ANJELA MUMIAS VOC				10,000	10,000	-
ST ANNES ANGOROM GIRLS				10,000	10,000	-
ST ANNES BUNYALA				58,000	58,000	-
ST ANNES GIRLS NRB				10,000	10,000	-
ST ANNES KISOKO				374,000	374,000	-
ST ANNES SEGA GIRLS				265,000	265,000	-
ST ANTHONY BUSIJO SEC SCH				557,000	557,000	-
ST BARNABAS ANYIKA SEC				3,000	3,000	-
ST BENEDICTS BUDALANGI				393,000	393,000	-
ST BRIDGITS AKOREET SEC				5,000	5,000	-
ST BRIGIT GIRLS KIMININI				61,000	61,000	-
ST CECELIA MISIKHU				35,000	35,000	-

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		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
ST CECELIA LUFUMBO SEC				10,000	10,000	-
ST CECELIA NAMENYA				25,000	25,000	-
EQUITY BANK				3,043,423	3,043,423	-
ST CHRISPIN SAMIA GIRLS				658,000	658,000	-
ST CHRISTOPHER ENYAPORE				3,000	3,000	-
EQUITY BANK				1,880,000	1,880,000	-
ST FRANCIS ASSIS MYANGA				3,000	3,000	-
ST FRANCIS RANGALA				113,000	113,000	-
ST GABRIEL WAKHUNGU SEC				427,000	427,000	-
ST IGNATIUS MUKUMU				15,000	15,000	-
ST JOHN MUYAFWA SEC				105,000	105,000	-
ST JOHN BAPTIST MABALE				3,000	3,000	-
ST JOSEPH SEC SCH MUMIAS				36,000	36,000	-
ST JOSEPH B HIGH SCH KITALE				135,000	135,000	-
ST JOSEPH BUMUTIRI S SCH				3,000	3,000	-
ST JOSEPH CHEPTARIT G H S				120,000	120,000	-
EQUITY BANK				1,471,000	1,471,000	-
ST JOSEPH G H S KAKAMEGA				35,000	35,000	-
ST JOSEPH INDANGALASIA S C				5,000	5,000	-
ST JOSEPH KOCHOLIA S SCH				81,000	81,000	-

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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/B) and AIA	Previous Years' Outstanding Disbursements			
ST JUDE NANGOMA S SC				45,000	45,000	-
ST KIZITO MURAMBA S S				339,000	339,000	-
ST KIZITO MURENDE S SCH				124,000	124,000	-
ST LUKES BOYS KIMILLI				5,000	5,000	-
ST LUKES ODIADO SEC				558,000	558,000	-
EQUITY BANK				1,252,000	1,252,000	-
ST MARTHAS MWITOTI				5,000	5,000	-
ST MARYS AMUKURA G S				30,000	30,000	-
ST MARYS BURUMBA SEC S				12,000	12,000	-
ST MARYS H SCH WEBUYE				5,000	5,000	-
ST MARYS KIBABI H SCH				75,000	75,000	-
ST MARYS LWAK G H SCH				55,000	55,000	-
ST MARYS MUMIAS G S S				1,500,000	1,500,000	-
ST MARYS MUNDIKA H SCH				95,000	95,000	-
ST MARYS YALA				35,000	35,000	-
ST MARYS UKWALA H SCH				20,000	20,000	-
ST MARTHAS SPC SCH BUSIA				65,000	65,000	-
ST MONICA CHACOL G HIGH				165,000	165,000	-
ST NICHOLAS HAYUMBE S SCH				103,000	103,000	-
ST PATRICKS ITEN H SCH				10,000	10,000	-

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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			
ST PATRICKS KAMUKUNJI G S				5,000	5,000	-
ST PATRICKS SIFUYO S SCH				30,000	30,000	-
ST PAULS AKOKO SEC S				3,000	3,000	-
ST PAULS AMUKURA B H S				105,000	105,000	-
ST PAULS BUSENDE S SCH				3,000	3,000	-
ST PAULS LUBINU B H SCH				28,000	28,000	-
ST PAULSSEC EMULAKHA				35,000	35,000	-
ST PETERS BUDOKOMI				3,000	3,000	-
ST PETERS BUSIBI G S S				826,000	826,000	-
ST PETERS MAKUNDA SEC SCH				15,000	15,000	-
ST PETERS MAKUNGA SEC SCH				5,000	5,000	-
ST PETERS MUMIAS B H S				50,000	50,000	-
ST PETERS MWIRUTI G S S				5,000	5,000	-
ST PETERS NATWANA SEC SCH				46,000	46,000	-
ST PETER SEMINARY MUKUMU				10,000	10,000	-
ST PHILIPS MUKOMARI G S SCH				5,000	5,000	-
EQUITY BANK				2,726,000	2,726,000	-
ST STEPHENS LWANYA GIRLS				528,000	528,000	-
ST STEPHENS NAMULUNGU S S				5,000	5,000	-
ST STEPHENS SIGINGA SEC SCH				135,000	135,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
ST TERESA ITETE SEC SCH	2021/2022			5,000	30/06/2022	-
ST TERESA SIO SEC SCH				3,000		-
ST TERESA G SEC SCH				5,000		-
ST THOMAS AQUINAS MATETE				5,000		-
EQUITY BANK				1,418,000		-
ST TRIZA MUNDERE G S S				69,000		-
STARBEH GIRLS CENTRE				45,000		-
STATE HOUSE GIRLS				5,000		-
TEREMI BOYS H SCH				35,000		-
KENYA HIGH SCHOOL				5,000		-
SACRED HEART MUKUMU G				10,000		-
URUYA G S SCH				3,000		-
VIHIGA FRIENDS SCH				90,000		-
BISHOP OKOTH MBAGA				40,000		-
BUSIANDA G S SCH				150,000		-
BISHOP SULMET CHELEMUK GIRLS				60,000		-
NALONDO G SEC SCH				5,000		-
ST CLAIRES MARAGOLI				5,000		-
BURSARIES SEC	36,000,000	21,937,174		57,937,174	37,595,472	20,341,702
4.2 Tertiary Institutions	2,231,107		35,807,794	38,038,901	8,689,760	29,349,141

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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			
4.3 Social Security	3,600,000			3,600,000		3,600,000
4.4 Special Needs	150,000			150,000	-	150,000
<b>Total</b>	<b>41,981,107</b>	<b>21,937,174</b>	<b>35,807,794</b>	<b>99,726,075</b>	<b>46,285,232</b>	<b>53,440,843</b>
5.0 Sports				-		\
FUNYULA SPORTS	2,741,777			2,741,777	2,741,777	-
<b>Total</b>	<b>2,741,777</b>			<b>2,741,777</b>	<b>2,741,777</b>	<b>-</b>
6.0 Environment				-		
Unutilized	2,735,790			2,735,790		2,735,790
<b>Total</b>	<b>2,735,790</b>	<b>-</b>	<b>-</b>	<b>2,735,790</b>	<b>-</b>	<b>2,735,790</b>
7.0 Primary Schools Projects						
NYAKHOBI PRIMARY	1,200,000			1,200,000	1,200,000	-
BULOMA PRIMARY	1,100,000			1,100,000	1,100,000	-
SIREKESI PRIMARY	2,000,000			2,000,000	1,500,000	500,000
BUJWANGA PRIMARY	9,000,000			9,000,000	5,000,000	4,000,000
NABALAKI PRIMARY	1,600,000			1,600,000	1,600,000	-
BUKWAMBA PRIMARY	3,000,000			3,000,000	3,000,000	-
NAKHASIKO PRIMARY	1,600,000			1,600,000	1,600,000	-



**Fumyula Constituency**  
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and ALA	Previous Years' Outstanding Disbursements			
HAKATI PRIMARY	2,000,000			2,000,000	2,000,000	-
BWANGANGI PRIMARY	1,600,000			1,600,000	1,600,000	-
SIGILU PRIMARY SCHOOL		1,300,000		1,300,000		1,300,000
		2,150,000		2,150,000		2,150,000
MOODY AWORI PRIMARY SCHOOL	2,000,000			2,000,000		2,000,000
<b>Total</b>	<b>25,100,000</b>	<b>3,450,000</b>	<b>-</b>	<b>28,550,000</b>	<b>18,600,000</b>	<b>9,950,000</b>
<b>8.0 Secondary Schools Projects</b>						
NYAKHORI SEY SCHOOL	2,000,000			2,000,000	2,000,000	-
SIOWA SEC SCH	3,400,000			3,400,000	3,400,000	-
NAMBALE RC	3,400,000			3,400,000	3,400,000	-
ST GABRIEL WAKHUNGU	3,400,000			3,400,000	3,400,000	-
MIRAMBA SEC SCH		2,900,000		2,900,000		2,900,000
NAMDURU GIRLS SEC	3,400,000			3,400,000		3,400,000
ST CLAIRE NYANDEREMA GIRLS SEC	3,800,000			3,800,000		3,800,000
ST JOSEPH GANJALA SEC	1,800,000			1,800,000		1,800,000
ST MARK BUKIRI SEC	1,800,000			1,800,000		1,800,000
ST STEPHENS BUJWANGA SEC	9,500,000			9,500,000		9,500,000
<b>Total</b>	<b>32,500,000</b>	<b>2,900,000</b>	<b>-</b>	<b>35,400,000</b>	<b>12,200,000</b>	<b>23,200,000</b>
<b>9.0 Tertiary institutions Projects</b>						
BUMBE TTI		2,500,000	2,500,000	5,000,000	2,500,000	2,500,000

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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			
Total	-	2,500,000	2,500,000	5,000,000	2,500,000	2,500,000
10.0 Security Projects						
Total	-	-	-	-	-	-
11.0 Acquisition of assets						
Total	-	-	-	-	-	-
12.0 Other payments						
Electricity projects	12,500,000			12,500,000		12,500,000
Total	12,500,000	-	-	12,500,000	-	12,500,000
13.0 unallocated fund						
Unapproved projects						
AIA						
PMC savings						
Total	137,088,879	30,787,174	47,188,879	215,064,932	104,406,495	110,658,438

## **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-Funyula 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 Equivalents.**

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

*Significant Accounting Policies continued*

**7. Accounts Receivable**

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

**8. Accounts Payable**

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

**Significant Accounting Policies continued**

**9. Pending Bills**

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

**10. Unutilized Fund**

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

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 30<sup>th</sup> June 2021 for the period 1<sup>st</sup> July 2021 to 30<sup>th</sup> 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 30<sup>th</sup> June 2022.

*Significant Accounting Policies continued*

**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
NGCDF Board		
AIE NO. B096920		14,000,000
AIE NO. B104916		3,457,770
AIE NO. B104937		66,867,724
AIE NO. B124764		1,000,000
AIE NO. B124931		8,500,000
AIE NO. B119786		12,000,000
AIE NO. B128076		6,900,000
AIE NO. B128386		11,000,000
AIE NO. B132131		6,000,000
AIE NO. B126094		9,000,000
AIE NO. B138799		12,000,000
AIE NO. B105137	33,000,000	
AIE NO. B126384	44,000,000	
AIE NO. B	22,000,000	
AIE NO. B 140878	5,000,000	
AIE NO. B 105430	12,000,000	
AIE NO. B 105758	12,000,000	
AIE NO. B 132490	26,853,089	
AIE NO. B 128802	33,000,000	
<b>TOTAL</b>	<b>154,853,089</b>	<b>177,225,494</b>

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**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)		
<b>Total</b>	-	-

**3. Other Receipts**

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

**4. Compensation Of Employees**

	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,538,453	2,156,348
Personal allowances paid as part of salary		
House Allowance		
Transport Allowance		
Leave allowance		
Gratuity to contractual employees		
Employer Contributions Compulsory national social security schemes	226,320	226,320
<b>Total</b>	<b>2,764,773</b>	<b>2,382,668</b>

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5. Use Of Goods and Services

	2021-2022	2020-2021
	Kshs	Kshs
Committee Expenses	-	
Utilities, supplies and services	-	935,000
Communication, supplies and services	3,433,756	-
Domestic travel and subsistence	-	-
Printing, advertising and information supplies & services	3,433,756	-
Rentals of produced assets	-	-
Training expenses		1,500,000
Hospitality supplies and services		-
Other committee expenses	6,044,000	1,400,000
Committee allowance	3,514,751	2,128,500
Insurance costs		
Specialized materials and services		
Office and general supplies and services	-	-
Fuel, Oil & Lubricant	400,000	
Bank Service Commission & Charges		14,450
Other operating expenses	-	658,000
Routine maintenance – vehicles and other transport equipment	-	-
Routine maintenance – other assets	400,000	-
<b>Total</b>	<b>13,392,507</b>	<b>6,635,950</b>

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**6. Transfer To Other Government Units**

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	18,600,000	71,908,241
Transfers To Secondary Schools (See Attached List)	12,200,000	46,390,500
Transfers To Tertiary Institutions (See Attached List)	2,500,000	
<b>Total</b>	<b>33,300,000</b>	<b>118,298,741</b>

**7. Other Grants and Other transfers**

	2021-2022	2020-2021
	Kshs	Kshs
Bursary – secondary schools (see attached list)	37,595,472	21,523,416
Bursary – tertiary institutions (see attached list)	8,689,760	21,830,835
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	3,600,000
Security projects (see attached list)	-	13,887,770
Sports projects (see attached list)	2,741,777	5,444,495
Environment projects (see attached list)	-	4,502,718
Emergency projects (see attached list)	5,922,206	7,500,000
<b>Total</b>	<b>54,949,215</b>	<b>78,289,234</b>

**8. Acquisition Of Assets**

	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	955,790
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialized Plant, Equipment and Machinery	-	-
Acquisition of Land	-	-
<b>Total</b>	<b>-</b>	<b>955,790</b>

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**9. Other Payments**

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

**10: Cash Book Bank Balance**

Name Of Bank, Account No. & Currency	2021-2022 Kshs	2020-2021 Kshs
<b>10A: Bank Accounts (Cash Book Bank Balance)</b>		
Equity Bank, Busia Branch A/C No. 0780292650348	81,233,769	30,787,174
<b>Total</b>	<b>81,233,769</b>	<b>30,787,174</b>

**10 B: Cash on Hand**

Location 1		
Location 2		
Location 3		
Other Locations ( <i>Specify</i> )		
<b>Total</b>	-	-

**11: Outstanding Imprests**

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

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<i>Total</i>			-		

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*Notes to the Financial Statement Continued*

12A. Retention

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

12B. Gratuity

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

13. Balances Brought Forward

	2021-2022 (1 <sup>st</sup> July 2021)	2020-2021 (1 <sup>st</sup> July 2020)

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	Kshs	Kshs
Bank accounts	30,787,174	60,124,064
Cash in hand		
Imprest		
<b>Total</b>	<b>30,787,174</b>	<b>60,124,064</b>



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**Notes to the Financial Statement Continued**

**14. Prior Year Adjustments**

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

**\*\* 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 KShs	2020-2021 KShs
Outstanding Imprest as at 1 <sup>st</sup> July (A)		
Imprest issued during the year (B)		
Imprest surrendered during the Year (C)		
closing accounts in account receivables D= A+B-C		
Changes in Account Receivables E= D-A		

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16. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022 KShs	2020 – 2021 KShs
Deposit and Retentions as at 1 <sup>st</sup> 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 Kshs	2020-2021 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 Kshs	2020-2021 Kshs
NGCDFC Staff		
Others ( <i>specify</i> )		
Total		

17.3: Unutilized Fund (See Annex 3)

	2021-2022 Kshs	2020-2021 Kshs
Compensation of employees	895,227	-
Use of goods and services	85,491	4,800,000
Amounts due to other Government entities (see attached list)	35,650,000	11,350,000
Amounts due to other grants and other transfers (see attached list)	61,527,719	61,826,053

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Acquisition of assets	-
Other payments	12,500,000
Funds pending approval	-
<b>Total</b>	<b>110,658,438</b>

17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	87,103,004	87,103,004
<b>Total</b>	<b>87,103,004</b>	<b>87,103,004</b>

**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.					

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

**Annex 2 - Analysis of Pending Staff Payables**

Name of Staff	Designation	Date employed	Outstanding Balance 30 <sup>th</sup> 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	Outstanding Balance	Comments
		2021/22	2020/2021	
Compensation of employees	Compensation of employees	895,227	6,269,332	Yet to disburse funds
Use of goods & services	Use of goods & services	85,491	8,701,984	Yet to disburse funds
Amounts due to other Government entities		35,650,000	17,618,860	
MIRAMBA SEC SCH		2,900,000		Yet to disburse funds
NAMBALE RC SEC		3,400,000		Yet to disburse funds
NAMDURU GIRLS SEC		3,400,000		Yet to disburse funds
NYAKHOB I SEC SCHOOL		2,000,000		Yet to disburse funds
SIJOWA SEC SCH		3,400,000		Yet to disburse funds
ST CLAIRE NYANDEREMA GIRLS SEC		3,800,000		Yet to disburse funds

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2021/22	2020/2021	
ST GABRIEL WAKHUNGU		3,400,000		Yet to disburse funds
ST JOSEPH GANJALA SEC		1,800,000		Yet to disburse funds
ST MARK BUKIRI SEC		1,800,000		Yet to disburse funds
ST STEPHENS BUJWANGA SEC		9,500,000		Yet to disburse funds
SIREKERESI PRIMARY SCH		250,000		Yet to disburse funds
Odiado Primary School	Construction of 1 classroom		480,000	
Bumbe Technical Training Institute (St. Marianna Campus	Renovation of tuition block		2,500,000	
St. Mark Bukiri Mixed Day Secondary School	Construction of dormitory		488,860	

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PMC	Account number	Bank	Bank Balance	Bank Balance	Account Opening Date
			2021/22	2020/21	
BURUDU PRIMARY SCHOOL - PMC	0780277837765	Equity Bank	760		23/11/2018
SIBALE PRIMARY SCHOOL - PMC ACCOUNT	0780277838039	Equity Bank	260		23/11/2018
NAKHASIKO PRIMARY SCHOOL - PMC ACCOUNT	0780277838057	Equity Bank	124		23/11/2018
ODIADO CHIEFS OFFICE - PMC ACCOUNT	0780277838071	Equity Bank	89,826		23/11/2018
NYAKHOB I PRIMARY SCHOOL - PMC ACCOUNT	0780277838085	Equity Bank	160		23/11/2018
NABUTUKI PRIMARY SCHOOL - PMC ACCOUNT	0780277838095	Equity Bank	380		23/11/2018
BUJWANGA ASSISTANT CHIEF OFFICE - PMC ACCOUNT	0780277838110	Equity Bank	179,867		23/11/2018
MUNDAYA PRIMARY SCHOOL - PMC ACCOUNT	0780277838125	Equity Bank	-		23/11/2018
ST. CHRISPINE SAMIA GIRLS' SECONDARY SCHOOL	0780277838141	Equity Bank	7,550		23/11/2018
HAKATI SECONDARY SCHOOL - PMC ACCOUNT	0780277838149	Equity Bank	142,343.00		23/11/2018
MURAMBA PRIMARY SCHOOL - PMC ACCOUNT	0780277838170	Equity Bank	880		23/11/2018



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PMC	Account number	Bank	Bank Balance		Account Opening Date
			2021/22	2020/21	
MALANGA PRIMARY SCHOOL - PMC ACCOUNT	0780277838185	Equity Bank	663		23/11/2018
SIGALAME PRIMARY SCHOOL - PMC ACCOUNT	0780277838200	Equity Bank	-		23/11/2018
NANDEREMA PRIMARY SCHOOL PMC ACCOUNT	0780277838206	Equity Bank	24,880		23/11/2018
BULOMA PRIMARY SCHOOL - PMC ACCOUNT	0780277838232	Equity Bank	1,099,876		23/11/2018
NAMBALE RC PRIMARY SCHOOL - PMC ACCOUNT	0780277838265	Equity Bank	599,820.00		23/11/2018
BUMBE PRIMARY SCHOOL - PMC ACCOUNT	0780277838281	Equity Bank	1,460		23/11/2018
BUKEKO PRIMARY SCHOOL PMC	0780277838389	Equity Bank	219,260.00		23/11/2018
MOODY AWORI PRIMARY SCHOOL PMC	0780277838427	Equity Bank	1,462,380		23/11/2018
NANDEREKA PRIMARY SCHOOL PMC	0780277838667	Equity Bank	380		23/11/2018
NAMBOBOTO BOYS SECONDARY SCHOOL PMC	0780277838748	Equity Bank	24,623.00		23/11/2018
NAMBOBOTO GIRLS PRIMARY SCHOOL PMC	0780277838777	Equity Bank	-		23/11/2018
ST. PETERS BUSIBI GIRLS SECONDARY SCHOOL pmc	0780277838800	Equity Bank	1,550,815		23/11/2018

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			2021/22	2020/21	
BUSIJO ADMINISTRATION POLICE CAMP PMC	0780277838826	Equity Bank	1,860.40		23/11/2018
ST.ANTONY BUSIJO SECONDARY SCHOOL PMC	0780277838845	Equity Bank	1,880.00		23/11/2018
FUNYULA CONSTITUENCY NHIF PROJECT	0780278050426	Equity Bank	28,970.00		04/12/2018
BUDUTA PRIMARY SCHOOL PMC	0780278148171	Equity Bank	160		06/12/2018
SIREKERESI PRIMARY SCHOOL PMC	0780278148185	Equity Bank	47,880.00		06/12/2018
FUNYULA CONSTITUENCY OFFICE	0780278458130	Equity Bank	159,072.83		06/12/2018
FUNYULA CONSTITUENCY ENVIRONMENT PMC	0780278892036	Equity Bank	130,837.00		23/05/2019
GANJALA SECONDARY SCHOOL PMC	0780279506129	Equity Bank	163		31/12/2019
ST.MARK BUKIRI SECONDARY SCHOOL PMC	0780279507839	Equity Bank	149,800		31/12/2019
ST.CECILIA NANGINA GIRLS SECONDARY SCHOOL PMC	0780279524575	Equity Bank	425,101.54		07/01/2020
NABALAKI PRIMARY SCHOOL PMC	0780279698679	Equity Bank	1,643,354.50		04/03/2020

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PMC	Account number	Bank	Bank Balance		Account Opening Date
			2021/22	2020/21	
SIJOWA PRIMARY SCHOOL PMC	0780279698736	Equity Bank	20,825		04/03/2020
LUCHULULO SCHOOL PMC	0780279698784	Equity Bank	21,296.67		04/03/2020
SAGANIA PRIMARY SCHOOL PMC	0780279698826	Equity Bank	24,935.30		04/03/2020
MUKONJO PRIMARY SCHOOL PMC	0780279698872	Equity Bank	7,162.58		04/03/2020
NAMUDURU GIRLS SECONDARY SCHOOL PMC	0780279698920	Equity Bank	35,626		04/03/2020
EUGINE MASOMBO PRIMARY SCHOOL PMC	0780279698942	Equity Bank	21,343.25		04/03/2020
LUGALA PRIMARY SCHOOL PMC	0780279698967	Equity Bank	15,099.95		04/03/2020
NAMUNYWEDA PRIMARY SCHOOL PMC	0780279699028	Equity Bank	20,523.00		04/03/2020
SICHEKHE PRIMARY SCHOOL PMC	0780279699057	Equity Bank	16,882.90		04/03/2020
BURADI PRIMARY SCHOOL PMC	0780279699224	Equity Bank	36,777		04/03/2020
BUMAYENGA PRIMARY SCHOOL PMC	0780279699270	Equity Bank	4,974.50		04/03/2020
MUNDAYA PRIMARY SCHOOL PMC	0780279699300	Equity Bank	-		04/03/2020

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PMC	Account number	Bank	Bank Balance		Account Opening Date
			2021/22	2020/21	
ODIADO SECONDARY SCHOOL PMC	0780279699743	Equity Bank	7,401.50		04/03/2020
ST. THOMAS AQUINAS NANDEREMA SEC.SCHOOL PMC	0780279699771	Equity Bank	1,322		04/03/2020
BUKHWAMBA PRIMARY PMC	0780279699856	Equity Bank	14,598		04/03/2020
NANGINA MIXED PRIMARY SCHOOL PMC	0780279699890	Equity Bank	131,606.25		04/03/2020
WAKHUNGU PRIMARY SCHOOL PMC	0780279699932	Equity Bank	11,643.75		04/03/2020
MALANGA PRIMARY SCHOOL PMC	0780279699936	Equity Bank	1,860		04/03/2020
MUDOMA PRIMARY SCHOOL PMC	0780279699952	Equity Bank	4,213.12		04/03/2020
SIDONGE PRIMARY SCHOOL PMC	0780279699992	Equity Bank	914.50		04/03/2020
BUSIJO PRIMARY SCHOOL PMC	0780279700017	Equity Bank	13,807.00		04/03/2020
BUBURI PRIMARY SCHOOL PMC	0780279704642	Equity Bank	33,800.50		06/03/2020
NAMBALE R.C.SECONDARY SCHOOL PMC	0780279705041	Equity Bank	3,427,746.95		06/03/2020

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PMC	Account number	Bank	Bank Balance		Account Opening Date
			2021/22	2020/21	
ST. CLARES NANDEREMA GIRLS SECONDARY SCHOOL PMC	0780279707927	Equity Bank	79,071		07/03/2020
HAKATI PRIMARY SCHOOL PMC	0780279709296	Equity Bank	2,022,744.65		07/03/2020
WAKHUNGU SECONDARY SCHOOL PMC	0780279710056	Equity Bank	3,400,000.00		09/03/2020
NAMBUKU PRIMARY SCHOOL PMC	0780279710072	Equity Bank	69,705.90		09/03/2020
SIGALAME HIGH SCHOOL PMC	0780279710086	Equity Bank	156,744.75		09/03/2020
GANJALA PRIMARY SCHOOL PMC	0780279715737	Equity Bank	4,333.12		10/03/2020
NAMUNYWEDA SECONDARY SCHOOL PMC	0780279760808	Equity Bank	10,598		01/04/2020
SIGULU PRIMARY SCHOOL PMC	0780279763411	Equity Bank	49,623.15		03/04/2020
NAMUDURU PRIMARY SCHOOL PMC	0780279766714	Equity Bank	528,477.80		06/04/2020
NYAKHOBI SECONDARY SCHOOL PMC	0780279767390	Equity Bank	2,152,732.50		06/04/2020

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PMC	Account number	Bank	Bank Balance	Bank Balance	Account Opening Date
			2021/22	2020/21	
ST MARIANNA TECHNICAL TRAINING INSTITUTE -PMC	0780279819045	Equity Bank	46,181.00		15/05/2020
MUNYANYA PRIMARY SCHOOL -PMC	0780279826426	Equity Bank	14,650.00		20/05/2020
SIGULU PRIMARY SCHOOL - PMC	0780279957358	Equity Bank	7,703.60		22/07/2020
SICHEKHE PRIMARY SCHOOL - PMC	0780279957359	Equity Bank	7,277.20		22/07/2020
ODIADO PRIMARY SCHOOL - PMC	0780279957360	Equity Bank	168,331.70		22/07/2020
NEROBIA PRIMARY SCHOOL PMC	0780279957367	Equity Bank	453.90		22/07/2020
AGENGA LOCATION CHIEFS - PMC	0780279957368	Equity Bank	948,975.00		22/07/2020
AGENGA PRIMARY SCHOOL - PMC	0780279957380	Equity Bank	58,464.80		22/07/2020
SAGANIA PRIMARY SCHOOL PMC	0780279957382	Equity Bank	320,795.00		22/07/2020
NANDEREMA PRIMARY SCHOOL PMC	0780279957425	Equity Bank	1,141		22/07/2020
NABALAKI PRIMARY SCHOOL PMC	0780279957442	Equity Bank	755		22/07/2020
ST LUKE ODIADO SECONDARY SCHOOL -	0780279957470	Equity Bank	28,540.00		22/07/2020

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PMC	Account number	Bank	Bank Balance		Account Opening Date
			2021/22	2020/21	
PMC					
BUKHWAMBA PRIMARY SCHOOL PMC	0780279957503	Equity Bank	3,011,583		22/07/2020
SUB COUNTY EDUCATION OFFICE EQUIPMENT - PMC	0780279957528	Equity Bank	23,855.00		22/07/2020
NYAKWAKA GIRLS SECONDARY SCHOOL PMC	0780279957541	Equity Bank	13,268		22/07/2020
NAMASALI PRIMARY SCHOOL	EQUITY BANK LTD	0780281017148		1,900,000	
ST CATHERINE NANGINA BOARDING PRIMARY SCHOOL	EQUITY BANK LTD	0780281017166		1,108,241	
SIBALE PRIMARY SCHOOL	EQUITY BANK LTD	0780281017150		1,000,000	
NABUTUKI PRIMARY SCHOOL	EQUITY BANK LTD	0780281017157		2,000,000	
BUMBE PRIMARY SCHOOL	EQUITY BANK LTD	0780281017161		1,000,000	
HAKATI SECONDARY SCHOOL	EQUITY BANK LTD	0780281017163		3,000,000	
BUBURI PRIMARY SCHOOL	EQUITY BANK LTD	0780281017149		950,000	

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			2021/22	2020/21	
NAMBUKU PRIMARY SCHOOL	EQUITY BANK LTD	0780281017167		1,800,000	
ST KIZITO MURAMBA SECONDARY SCHOOL	EQUITY BANK LTD	0780281017147		2,900,000	
NAMUDURU GIRLS SECONDARY SCHOOL	EQUITY BANK LTD	0780281009407		1,000,000	
BUJWANG'A PRIMARY SCHOOL	EQUITY BANK LTD	0780281002966		5,000,000	
RUMBIYE PRIMARY SCHOOL	EQUITY BANK LTD	0780281002930		2,000,000	
SIFUYO PRIMARY SCHOOL	EQUITY BANK LTD	0780281008347		650,000	
NABUGANDA PRIMARY SCHOOL	EQUITY BANK LTD	0780281017159		1,650,000	
MOODY AWORI PRIMARY SCHOOL	EQUITY BANK LTD	0780281017153		3,500,000	
LUCHULILO PRIMARY SCHOOL	EQUITY BANK LTD	0780281002780		2,000,000	
NAMUNYWEDA PRIMARY SCHOOL	EQUITY BANK LTD	0780281002756		650,000	
SIGALAME PRIMARY SCHOOL	EQUITY BANK LTD	0780281002651		1,900,000	
BUMAYENGA PRIMARY SCHOOL	EQUITY BANK LTD	0780281001702		2,850,000	



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			2021/22	2020/21	
NAMBOBOTO BOYS SECONDARY SCHOOL	EQUITY BANK LTD	0780281001689		1,000,000	
SIJOWA PRIMARY SCHOOL	EQUITY BANK LTD	0780281001665		1,000,000	
SIJOWA SECONDARY SCHOOL	EQUITY BANK LTD	0780281001635		1,650,000	
ST CHRISPIN SAMIA GIRLS SECONDARY SCHOOL	EQUITY BANK LTD	0780281001538		4,000,000	
NAMBOBOTO GIRLS PRIMARY SCHOOL	EQUITY BANK LTD	0780280999022		1,900,000	
FUNYULA ENVIRONMENTAL ACTIVITIES PMC A/C	EQUITY BANK LTD	0780279957857		3,101,093	
FUNYULA SPORTS ACTIVITIES PMC A/C	EQUITY BANK LTD	0780279963726		2,794,430	
MILIMANI PRIMARY SCHOOL	EQUITY BANK LTD	0780280406114		2,239,329	
ST PETER'S BUSIBI GIRLS SECONDARY SCHOOL	EQUITY BANK LTD	0780277838800		50,815	
GANGA POLICE POST	EQUITY BANK LTD	0780280195369		1,299,488	
NAMBUKU PRIMARY SCHOOL	EQUITY BANK LTD	0780279710072		91,969	
ODIADO PRIMARY SCHOOL	EQUITY BANK LTD	0780279957360		1,433,228	

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			2021/22	2020/21	
FATHER MARTIN RYKE GANGA PRIMARY SCHOOL	EQUITY BANK LTD	0780281138037		1,900,000	
ST ANTONY BUSJO MIXED SECONDARY SCHOOL	EQUITY BANK LTD	0780281034636		4,000,000	
BUDUTA PRIMARY SCHOOL	EQUITY BANK LTD	0780281051421		1,000,000	
NANGINA MIXED PRIMARY SCHOOL	EQUITY BANK LTD	0780279957793		950,000	
BUNANDI PRIMARY SCHOOL	EQUITY BANK LTD	0780281138165		1,000,000	
SIGULU PRIMARY SCHOOL	EQUITY BANK LTD	0780279957360		161,247	
NEROBIA PRIMARY SCHOOL	EQUITY BANK LTD	0780279957368		51,864	
AGENG'A LOCATION CHIEF'S OFFICE	EQUITY BANK LTD	0780279957380		948,975	
AGENGA PRIMARY SCHOOL	EQUITY BANK LTD	0780279957470		72,286	
ST LUKE ODIADO SECONDARY SCHOOL	EQUITY BANK LTD	0780279957528		106,487	
SUB COUNTY OFFICE EQUIPMENT	EQUITY BANK LTD	0780279957541		23,855	
NYAKWAKA GIRLS SECONDARY SCHOOL	EQUITY BANK LTD	0780279958234		220,381	

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FUNYULA POLICE STATION	EQUITY BANK LTD	0780279958247		448,225	
MUGASA PRIMARY SCHOOL	EQUITY BANK LTD	0780279958692		59,367	
BUMAYENGA PRIMARY SCHOOL	EQUITY BANK LTD	0780279958948		51,070	
KABWODO PRIMARY SCHOOL	EQUITY BANK LTD	0780279960841		50,983	
MUDOMA PRIMARY SCHOOL	EQUITY BANK LTD	0780279961174		174,430	
NAMUDURU PRIMARY SCHOOL	EQUITY BANK LTD	0780279961359		88,647	
BUMULIMBA PRIMARY SCHOOL	EQUITY BANK LTD	0780279961585		37,631	
BUJWANG'A PRIMARY SCHOOL	EQUITY BANK LTD	0780279962040		55,927	
NANGINA SPECIAL SCHOOL	EQUITY BANK LTD	0780279963180		57,663	
FATHER MARTIN RYKE PRIMARY SCHOOL	EQUITY BANK LTD	0780279963235		111,947	
SJOWA SECONDARY SCHOOL	EQUITY BANK LTD	0780279963726		110,814	
FUNYULA SPORTS ACTIVITIES PROJECT	EQUITY BANK LTD	0780279710086		2,794,430	

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PMC	Account number	Bank	Bank Balance	Bank Balance	Account Opening Date
			2021/22	2020/21	
SIGALAME HIGH SCHOOL	EQUITY BANK LTD	0780279699771		156,745	
ST THOMAS AQUINAS NANDEREMA SECONDARY SCHOOL	EQUITY BANK LTD	0780277838748		163,164	
NAMBOBOTO BOYS SECONDARY SCHOOL	EQUITY BANK LTD	0780279707927		425,693	
ST CLARES NANDEREMA GIRLS SECONDARY SCHOOL	EQUITY BANK LTD	0780280088914		169,185	
GANJALA PRIMARY SCHOOL	EQUITY BANK LTD	0780280057133		1,360,000	
ST STEPHENS BUJWANGA MIXED SECONDARY SCHOOL	EQUITY BANK LTD	0780277838110		7,452,250	
BUJWANGA ASSISTANT CHIEF'S OFFICE	EQUITY BANK LTD	0780280083465		462,895	
NAMUDURU GIRLS SECONDARY SCHOOL	EQUITY BANK LTD	0780280195395		155,787	
NAMUDURU POLICE PATROL BASE	EQUITY BANK LTD	0780280195369		1,549,488	
MURAMBA MIXED DAY SECONDARY SCHOOL	EQUITY BANK LTD	0780279961054		231,360	
NAMBOBOTO BOYS PRIMARY SCHOOL	EQUITY BANK LTD	0780279957793		858,975	

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			2021/22	2020/21	
NANGINA MIXED PRIMARY SCHOOL	EQUITY BANK LTD	0780279957360		512,365	
MUNYANJA PRIMARY SCHOOL	EQUITY BANK LTD	0780279960841		44,571	
SIGALAME PRIMARY SCHOOL	EQUITY BANK LTD	0780279957425		1,143,580	
NANDEREMA PRIMARY SCHOOL	EQUITY BANK LTD	0780279957503		50,079	
BUKHWAMBA PRIMARY SCHOOL	EQUITY BANK LTD	0780279957750		69,434	
SIBINGA PRIMARY SCHOOL	EQUITY BANK LTD	0780279958760		222,681	
NAKHASIKO PRIMARY SCHOOL	EQUITY BANK LTD	0780279957442		43,805	
NABALAKI PRIMARY SCHOOL	EQUITY BANK LTD	0780279957626		136,131	
			<b>7,961,505</b>	<b>87,103,010</b>	

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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.

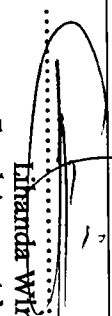
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	<p><b>Delayed Completion in Construction of Chief's Camp Offices</b></p> <p>Included in the balance of other grants and payments of Kshs.35,929,209 under Note 5 is security expenditures of Kshs.2,000,000. However, physical verification revealed that the works on construction of two chief's camp at Bujwanga Assistant Chief's Office and Odiado Chief's Office each at a contract sum of Kshs.800,000 remained incomplete. Hence, it was not possible to ascertain whether value for money was achieved from the expenditure of Kshs.1,600,000 on the projects.</p>	<p>The projects have since been completed.</p>	<p>Winston Lihanda - FAM</p>	<p>Resolved</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)
2.	<p>Delayed Completion in Construction of Chief's Camp Offices</p> <p>Included in the balance of other grants and payments of Kshs.35,929,209 under Note 5 is security expenditures of Kshs.2,000,000. However, physical verification revealed that the works on construction of two chief's camp at Bujwanga Assistant Chief's Office and Odiado Chief's Office each at a contract sum of Kshs.800,000 remained incomplete. Hence, it was not possible to ascertain whether value for money was achieved from the expenditure of Kshs.1,600,000 on the projects.</p>	<p>The projects have since been completed.</p>	<p>Winston Lihanda - FAM</p>	<p>Resolved</p>

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Ithanda Winston  
Fund Account Manager.