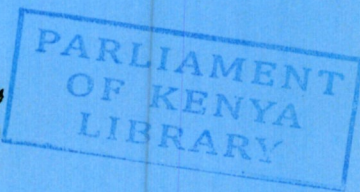




OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



<b>REPORT</b>	
THE NATIONAL ASSEMBLY	
DATE: 15 NOV 2022	
TABLED BY:	
CLERK-AT THE TABLE:	

THE NATIONAL ASSEMBLY	
DATE: 15 NOV 2022	
DAY: Tuesday	
TABLED BY:	Hon. Silvanus Osondu, MP Chief Whip Majority
CLERK-AT THE TABLE:	Halima Sulaiman

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND –  
SIRISIA CONSTITUENCY**

**FOR THE YEAR ENDED  
30 JUNE, 2020**





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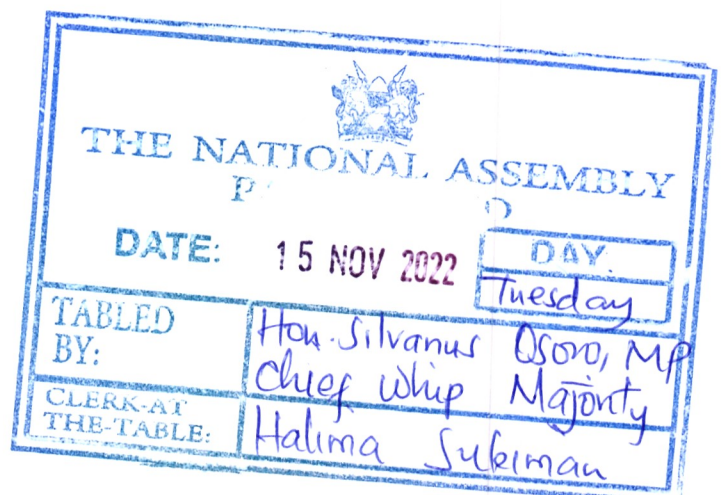
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND -  
SIRISIA CONSTITUENCY**

**REPORTS AND FINANCIAL STATEMENTS (REVISED)**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020**

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





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)  
SIRISIA CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2020**

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**I. KEY NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – SIRISIA CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, who is responsible for the general policy and strategic direction of the Fund.

**Mandate**

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

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

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SIRISIA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**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.

**(b) Key Management**

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

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

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

<b>N</b>	<b>Designation</b>	<b>Name</b>
<b>o</b>		
1.	A.I.E holder	<b>Joyce N. Wanjala</b>
2.	Sub-County Accountant	<b>Gilbert Abuya</b>
3.	Chairman NGCDFC	<b>Philip Wanjala</b>
4.	Member NGCDFC	<b>Linet Gidosi</b>

**(d) Fiduciary Oversight Arrangements**

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

P.O. Box 55 - 50208  
NG CDF Building  
Sirisia, KENYA



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SIRISIA  
CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

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**(f) NGCDF SIRISIA Constituency Contacts**

E-mail: [cdfsirisia@ngcdf.go.ke](mailto:cdfsirisia@ngcdf.go.ke)  
Website: [www.ngcdf.go.ke](http://www.ngcdf.go.ke)

**(g) NGCDF SIRISIA Constituency Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. The Cooperative Bank of Kenya  
Bungoma Branch  
P.O. Box 1964  
Bungoma, Kenya.

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SIRISIA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

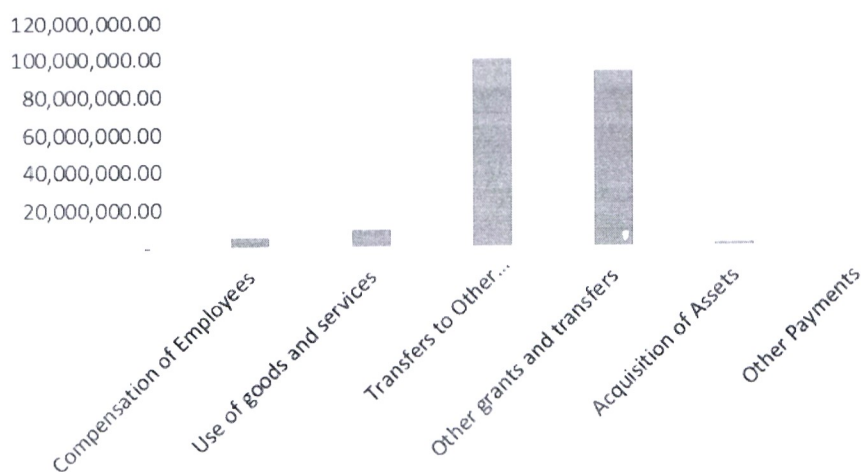
**II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE**

I feel privileged to have this opportunity of submitting our financial statement for the Financial Year 2019/2020 in line with the requirement of the NG-CDF Act 2015.

The constituency had an original budget of ksh. 137,367,724.14 (one hundred and thirty-seven million three hundred and sixty-seven thousand seven hundred and twenty-four, cents fourteen only), adjustments during the year were ksh. 72,735,986 (seventy-two million seven hundred and thirty-five thousand nine hundred and eighty-six only) leading to a final budget of ksh. 210,103,710 (two hundred and ten million, one hundred and three thousand seven hundred and ten only) as represented in the graph below;

	<b>Amount (Kshs)</b>
Compensation of Employees	5,259,659.21
Use of goods and services	9,204,919.28
Transfers to Other Government Units	100,111,110.00
Other grants and transfers	93,373,413.89
Acquisition of Assets	2,154,677.00
Other Payments	-
<b>Total</b>	<b>210,103,779.38</b>

**FINAL BUDGET FY 2019/2020**



The constituency received kshs. 140,735,987 (One hundred and forty million, seven hundred and thirty-five thousand, nine hundred and eighty-seven only) in the year 2017/2018 we are indeed the most grateful to the CDF Board for this funding.

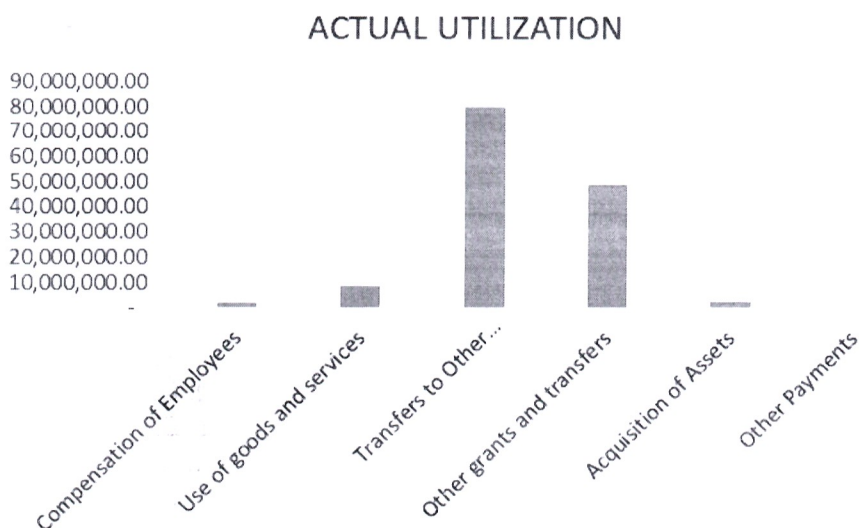
However, the constituency was able to utilize up to ksh. 140,579,181 (one hundred and forty million, five hundred and seventy-nine, one hundred and eighty-one only) as represented in the graph below;



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SIRISIA CONSTITUENCY**

**Reports and Financial Statements  
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	<b>Amount (Kshs)</b>
Compensation of Employees	1,957,239.15
Use of goods and services	8,484,274.39
Transfers to Other Government Units	79,376,486.00
Other grants and transfers	48,606,504.75
Acquisition of Assets	2,154,677.00
Other Payments	-
<b>Total</b>	<b>140,579,181.29</b>



Over the years, the Sirisia NG-CDF has promptly disbursed funds to the Project Management Committee's (PMC's) for implementation of various projects. We have consequently recorded tremendous progress in various sectors as follows: -

1. Many needy and vulnerable children have accessed education through the bursary schemes,
2. Construction of classrooms, laboratories, dormitories, and libraries and computer rooms has enhanced provision of quality education.
3. Promotion of environmental conservation, Aids awareness, sensitisation on drug and substance abuse as well as promotion of Youth Sports,
4. The funds have also been used to provide security facilities.

The following are some of the success stories;

However, the implementation of such projects has not gone without challenges;

1. Lacks of sufficient funds as needs are limitless.
2. The problem of bit funding has slowed the period of completion of projects.
3. Lack of partners for co-funding has also been a challenge.

The entity is striving to prioritize projects and implement as stipulated in the strategic plan to ensure priority projects are funded and implemented to completion.

Finally, we appreciate the role NG-CDF is playing in our development and it is my hope that it will be retained to continue serving as a vehicle for economic development of our country

Sign   
**CHAIRMAN NGCDF COMMITTEE**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SIRISIA CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**III. STATEMENT OF PERFORMANCE AGAINST CONSTITUENCY'S PREDETRMINED OBJECTIVES**

**Introduction**

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

The key development objectives of NG-CDF-SIRISIA Constituency's *2018-2022* plan are to:

- a) Improve access to education and learning at all levels – the constituency has set three strategic objectives that must be met to achieve this;
  - To reduce school dropout
  - Increase academic performance in schools
  - Enhance post school performance, education and skills
- b) Improve access to quality health services - to address this, the following strategic goals are to be adopted;
  - Enhance the capacity of existing health facilities
  - Establish new health Centres
  - Reduce morbidity and mortality rates in health facilities
  - Increase the utilization of health services
- c) Improve roads, bridges and infrastructure – in order to improve on delivery of roads infrastructure, the constituency will focus on rehabilitating, maintenance and expanding road networks and bridges using the following strategic objectives;
  - Expand accessible road and bridge networks
  - Enhance efficiency, transparency in design and construction of roads
- d) Improve and maintain security – to achieve these, the following strategic objectives are to be effected;
  - Expand and intensify police vigilance
  - Strengthen community policing.
- e) Improve access to quality water and sustainable environment – to achieve these, the following objectives are supposed to be put in place;
  - Increase access to clean and safe drinking water
  - Enhance conservation and restoration of forest and environment
- f) Improve access to affordable and sustainable sources of energy – our main agenda in this sector will be to improve access to affordable and sustainable sources of energy through the list below;
  - Increase access to electricity for both public and home use.
  - Increase use of renewable energy.
- g) Improve agricultural productivity – to counter this, the constituency will apply three strategic objectives listed below;
  - Reduce cost of farming to small scale farmers
  - Improve food security and agricultural live hood.
  - Improve access to credit facilities for farmers
- h) Improve youth empowerment, gender support and sports development – the following two strategic objectives have been adopted to help the constituency achieve these;
  - Enhance youth empowerment and sports programmes
  - Enhance gender equity and development.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SIRISIA CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**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:

<b>Constituency Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Education	Improve access to education and learning at all levels	Reduced school dropout rate, Increased academic performance in schools and Enhanced post school performance, education and skills	Number of improved infrastructure in schools, number of graduates in the constituency, and number of bursary beneficiaries	In the financial year 2019/2020, the NG CDFC started the implementation of the storey buildings housing eight classrooms and an administration block in Sirisia township primary school and Bishop wabukala secondary school.
Security	Expand and intensify police vigilance, Strengthen community policing.	Improved security, and strengthened community policing.	Number of police centres in the constituency.	In the FY 2019/2020, the NG CDFC completed the Lwandanyi ACC and police offices, allocated funds for the completion of AP lines and renovation of the bungoma west police cells.
Environment	Increase access to clean and safe drinking water, Enhance conservation and restoration of forest and environment	Increased access to clean and safe drinking water, and enhanced conservation and restoration of forest and environment	Number of water tanks in schools and number of trees planted in the constituency	In the FY 2019/2020, the NG CDFC bought water storage tanks at sirisia special school, and allocated funds for the supply and planting of trees in a

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SIRISIA CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

				number of schools.
Sports	Enhance youth empowerment and sports programmes, Enhance gender equity and development.	Enhanced youth empowerment and sports programmes, and enhanced gender equity and development	Number of sports programmes and number of the youths participating in the programmes	In the FY year 2019/2020, the NG CDFC allocated funds the constituency sports tournament, but due to the Covid -19 pandemic, the funds were utilised on the renovation works and extension of the sports ground.
Disaster Management	Enhance the disaster management programme	Enhanced disaster management exercise	Number of fire extinguishers, and exit doors and windows	In the FY 2019/2020, the NG CDFC recommended the installation of fire extinguishers in facilities and provide for enough exit areas in case of a tragedy.



# **NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SIRISIA CONSTITUENCY**

## **Reports and Financial Statements**

**For the year ended June 30, 2020**

### **IV. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

NGCDF – SIRISIA Constituency 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 –**

The Sirisia NG CDF has maintained its rate of development as a result of the following;

- a) **Public participation** – the Constituency embraces public participation in its development agenda. The constituency believes in incorporating all stakeholders towards a collective and progressive wellbeing. This aims at the achievement of the laid down objectives.
- b) **The organization desired change** – the constituency committee focuses on the desire to have a different society. There is focus on a well empowered society both academically and economically. This enables the committee to stay on toes to ensure the achievement of the set objectives.
- c) **Core values** – the constituency core values include; transparency and accountability, commitment, value of life, hard work and networking among stakeholder groups. Adherence to this has sustained the constituency growth rate.

#### **2. Environmental performance**

The Sirisia NG CDF has tremendously worked on the environmental conservations. Through planting of trees in various institutions, the environment has been and is being conserved. We have also allocated funds towards the installation of water tanks in schools, this has ensured quality and clean water for the institution. However, we have faced challenges in the process of environmental conservation; this includes the public leaving animals to destroy the planted trees in schools during holidays and beyond working hours when nobody is around.

#### **3. Employee welfare**

The Sirisia NG CDF adheres to the Kenyan Employment Act 2007. Currently we have a total of four employees one of whom being of the either gender. The NG CDF Committee endeavours to grow the employees by encouraging them to advance their studies and also doing capacity building. The initiative is meant to improve their wellbeing and promote their self-esteem towards serving the community. The committee remits the NHIF deductions on time to ensure staff access their medical care effectively.

#### **4. Market place practices-**

The organisation made tremendous efforts in the following practices:

- a) **Responsible competition practice** – the Sirisia NG CDF has a very commendable working relationship with all stakeholders. All the information required by any stakeholders is provided accordingly.
- b) **Responsible Supply chain and supplier relations-** the Sirisia NG CDF takes responsibility of any engagements with the suppliers and contractors. Agreements are honoured and payments promptly executed.
- c) **Responsible marketing and advertisement** – the Sirisia NG CDF has been able to market its services through erection of signage for projects, the service charter translated in two languages, Kiswahili and English, and also through public participation forums. Members are committed to informing the public of our activities through any public forum.
- d) **Product stewardship-** in order to safe guard consumer rights, the Sirisia NG CDF Committee has prepared and placed the service charter translated in two languages, Kiswahili and English. This is a measure to ensure customer protection because their rights are well stipulated.

#### **5. Community Engagements -**

The Sirisia NG CDF has been able to involve the community at all levels of its operations. We have engaged employees from within the constituency and we also ensure that contractors source for their labour force from within the areas of the project implementation. This has greatly improved the economic level of the constituents.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SIRISIA  
CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**V. STATEMENT OF NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND –SIRISIA  
CONSTITUENCY 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-SIRISIA 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, 2020. 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-SIRISIA 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2020, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF-SIRISIA Constituency further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


The Accounting Officer in charge of the NGCDF-SIRISIA Constituency confirms that the entity 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 entity'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-SIRISIA Constituency financial statements were approved and signed by the Accounting Officer on 17/05/2020.

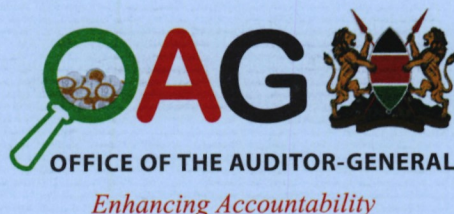
  
Fund Account Manager  
Name: Joyce Wanjala



  
Sub-County Accountant  
Name: Gilbert Abuya  
ICPAK Member Number:



# REPUBLIC OF KENYA



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Website: www.oagkenya.go.ke

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

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - SIRISIA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Sirisia Constituency set out on pages 13 to 29, which comprise the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the National Government Constituencies Development Fund - Sirisia Constituency as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

#### **Basis for Qualified Opinion**

##### **1.0 Accuracy and Completeness of Financial Statements**

##### **1.1 Use of Goods and Services/Acquisition of Assets**

Included in the use of goods and services balance of Kshs.8,165,260 reflected in the statement of receipts and payments for the year under review and as disclosed in Note 3 to the financial statements is office and general supplies and services figure of Kshs.2,470,505. However, the amount of Kshs.2,470,505 excludes an expenditure of Kshs.456,000 which has been inappropriately accounted for under acquisition of assets balance of Kshs.2,154,677. Therefore, the use of goods and services figure of Kshs.8,165,260 is understated by Kshs.456,000, while acquisition of assets amount of Kshs.2,154,677 is overstated by the same amount.

Further, included in the office and general supplies and services figure of Kshs.2,470,505 is an expenditure of Kshs.1,409,000 incurred on assorted stationary.



However, no inspection and acceptance reports were provided for audit verification and the stationaries were not captured in the stores records.

## **1.2 Summary Statement of Appropriation**

The summary statement of appropriation: recurrent and development combined for the year under review reflects compensation of employees budget utilization difference of Kshs.3,302,420 and utilization being 37%. However, computations revealed a figure of Kshs.2,983,406 and 57% translating to a variance of Kshs.319,014 and 20% respectively. Further, the statement reflects use of goods and services % of utilization figure of 92% which differs with recomputed percentage of 89% leading to a variance of 3%.

## **1.3 Summary of Fixed Assets Register**

The summary of fixed assets register schedule at Annex 2 to the financial statements reflects total fixed assets balance as at 30 June, 2020 of Kshs.31,754,807 which includes addition of office equipment, furniture and fittings of Kshs.2,154,677. However, according to the supporting schedule availed, the additions figure of Kshs.2,154,677 includes consumables of Kshs.456,000 which are not fixed assets. Therefore, the total assets figure of Kshs.31,754,807 is overstated by Kshs.456,000.

In view of the foregoing, the accuracy of the financial statements for the year ended 30 June, 2020 could not be confirmed.

## **2.0 Cash and Cash Equivalent**

The statement of assets and liabilities as at 30 June, 2020 reflects cash and cash equivalents balance of Kshs.156,805 which was arrived at after deducting unrepresented cheques totalling Kshs.11,059,258. The statutory cheques include statutory deductions amounting to Kshs.636,698, comprising NHIF, NSSF, PAYEE and ITAX amounts of Kshs.19,770, Kshs.13,200, Kshs.40,897 and Kshs.562,832 respectively. However, scrutiny of the unrepresented cheques listing revealed that the figure of Kshs.11,059,258 includes stale cheques totaling Kshs.6,270,513, some dating back to May, 2015, which were drawn but not presented to the bank for payment. Management has provided evidence showing that the stale cheques were cancelled and reversed in the cashbook during the month of December, 2020. This is therefore a confirmation that the cash and cash equivalents balance reported as at 30 June, 2020 is erroneous.

In addition, it was noted that although monthly bank reconciliation statements were properly prepared, they were not approved by the Accounting Officer (Fund Account Manager) and, therefore, were not submitted to the National Treasury with copies to the Auditor-General, contrary to the requirement of Section 90(1) of the Public Finance Management (National Government) Regulations, 2015.

Consequently, the accuracy of the reported cash and cash equivalents figure of Kshs.156,805 as at 30 June, 2020 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituency Development Fund - Sirisia 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**

#### **1.0 Undisbursed Funds by the NG-CDF Board.**

Included in the transfers from the Board under the statement of receipts and payments is Kshs.137,340,875 received during the year under review, compared to the approved budget allocation figure of Kshs.137,367,724, resulting in a deficit of Kshs.26,849. Further, excluded from the Kshs.137,340,875 is an amount of Kshs.111,064,322 being accumulated undisbursed funds from the Board. Management has indicated, without providing the relevant Authorities to Incur Expenditure (AIEs), bank statements and receipt vouchers, that the outstanding amount of Kshs.111,064,322 was disbursed and utilized during the financial year ending 30 June, 2021.

The low disbursement of funds by the Board may affect ability of the Fund to provide services to the residents of Sirisia Constituency.

#### **2.0 Budgetary Control and Performance**

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.210,103,709 and Kshs.140,735,985 respectively resulting to an under funding of Kshs.69,367,724 or 33% of the budget.

Similarly, the actual expenditure reflects a balance of Kshs.140,579,181 against an approved budget of Kshs.210,103,709 resulting to an under-expenditure of Kshs.69,524,528 or 33% of the budget.

The underfunding and under expenditure affected the planned activities and may have impacted negatively on service delivery to the Citizens.

#### **3.0 Project Implementation Performance**

The Fund's Project Implementation Status (PIS) Report as at 30 June, 2020 shows that a total of forty-five (45) projects were to be implemented with estimated cost of Kshs.126,829,537 under security, education, sports and environment sectors during the financial year under review. Out of the 45 projects, 18 projects valued at Kshs.63,199,280 were completed, 23 projects valued at Kshs.57,430,257 were ongoing and 4 projects valued at Kshs.6,200,000 had not started as at 30 June, 2020.

Further, fifty-seven (57) projects estimated to cost a total of Kshs.27,748,349, which commenced during the financial years 2013/2014 to 2018/2019 and which were to be completed between June, 2014 and June, 2019 were still ongoing as at June, 2020.

Consequently, the Fund may not have achieved its projects completion targets and could therefore not provide its constituents with all the services planned and budgeted for, over the six consecutive years ending 30 June, 2020. Further, management may

not be prioritizing on-going projects when allocating funds as required by Section 46(2) of the National Government Constituencies Development Fund Act, 2015.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1.0 Transfers to Other Government Units**

##### **1.1 Construction of a Twin Laboratory at St Augustine Stabicha Secondary School**

A local company was awarded a contract for the construction of a twin laboratory at St. Augustine Stabicha Secondary School at a contract sum of Kshs.4,475,704. The contractor was paid Kshs.2,300,000 on 4 February, 2020, for the completion of the works. However, a site visit in the month of March, 2021 revealed the following anomalies:

- a) The project had since stalled despite the fact that the contract period had elapsed, and the contractor was not on site. Management has explained that this was due to delays in disbursing funds for the Project.
- b) The walling had been done by bricks while the bill of quantities provided for natural stones.

##### **1.2 Construction of a Twin Laboratory at St. Emaculate Mayekwa Secondary School**

During the year under review, St.Emaculate Mayekwa Secondary school was given Kshs.2,300,000 by the Fund for the completion of a twin laboratory. However, audit inspection conducted in the month of March, 2021 revealed the following unsatisfactory matters:

- a) The contractor was not on site and the project had stalled due to delays in disbursement of funds for the project by the National Government Constituencies Development Fund Board.
- b) The finishes, including electrical works and flooring were not done and the windows were not fully fitted.
- c) The winning bidder's documents were not provided for confirmation of how works had been done as compared to the bill of quantities.



### **1.3 Construction of Four Classrooms at Marakaru Primary School**

During the year under review, the Fund disbursed Kshs.400,000 to Marakaru primary school for the construction of four (4) classrooms. However, a physical verification conducted on the project in the month of March, 2021 revealed the following:

- a) The land on which the school was built did not have a title deed and Management explanation was that the process of acquiring the title deed was on-going. However, no documentary evidence was provided.
- b) The land was not fenced, and it was therefore not possible to determine the boundary.
- c) Although the bill of quantities specified use of natural stones for the wall structures, the contractor used natural stones up to the middle and finished with bricks including the partitioning. This was however not captured by the monitoring and evaluation committee during their routine monitoring trips as evidenced by the numerous payments made to them in respect of the project.
- d) The project was incomplete and the contractor was not on site, but the classroom was in use.

### **1.4 Construction of Classrooms and Administration Block at Sirisia Township Primary School**

During the year under review, the Fund paid Kshs.19,076,870 to a contractor for the construction and completion of eight (8) classrooms and an administration block at Sirisia township primary school. However, a site visit in the month of March, 2021 revealed that the contractor was not on site and the project had stalled. Further, the building works had a variation from the originally raised and approved bill of quantities as toilets had been incorporated, but without approval.

In the circumstances, value for money for the expenditure of Kshs.24,076,870 for the year ended 30 June, 2020 could not be confirmed.

## **2.0 Other Grants and Transfers**

### **2.1 Construction of Sitabicha Chief's Office**

During the year under review, the Fund made a payment of Kshs.3,000,000 to Sitabicha Chief's Office for the construction of the Chief's office. However, a site visit done in the month of March, 2021 revealed that although the office was complete, the land on which it was built had no title deed. Management has indicated, without evidence, that the PMC is in the process of acquiring a title deed for the land.

### **2.2 Construction of Bukokholo Chief's Office**

During the year under review, the Fund made a payment of Kshs.823,349 to Bukokholo Chief's office for the construction of the Chief's office. However, a physical verification of the project carried out in the month of March, 2021 revealed that the office had stalled at the roof level. Further the land on which the office was built had no title deed. Management has indicated, without evidence, that the PMC is in the process of acquiring the title deed for the land.



In view of the foregoing, value for money may not have been realized in the expenditure of Kshs.3,823,349, and the ownership of the land on which the two offices were built could not be confirmed.

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

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

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

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

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

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

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



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

### **Auditor-General's Responsibilities for the Audit**

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to




those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

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

**Nairobi**

**11 February, 2022**



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SIRISIA CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**


**VII.STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from CDF board-AIEs' Received	1	137,340,875	95,784,483
<b>TOTAL RECEIPTS</b>		<b>137,340,875</b>	<b>95,784,483</b>
<b>PAYMENTS</b>			
Compensation of employees	2	2,276,253	4,098,941
Use of goods and services	3	8,165,260	18,980,200
Transfers to Other Government Units	4	79,376,486	65,971,448
Other grants and transfers	5	48,606,505	37,174,116
Acquisition of Assets	6	2,154,677	931,180
Other Payments	7	-	3,700,000
<b>TOTAL PAYMENTS</b>		<b>140,579,181</b>	<b>130,855,885</b>
<b>SURPLUS/DEFICIT</b>		<b>(3,238,306)</b>	<b>(35,071,402)</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SIRISIA Constituency financial statements were approved on 17/05/2020 and signed by:

  
**Fund Account Manager**  
**Name: Joyce Wanjala**



  
**National Sub-County Accountant**  
**Name: Gilbert Abuya**  
**ICPAK Member Number:**




**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SIRISIA CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

**VIII. STATEMENT OF ASSETS AND LIABILITIES**

	Note	2019-2020	2018-2019
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances ( as per the cash book)	8	156,805	3,395,110
<b>Total Cash and Cash Equivalents</b>		<b>156,805</b>	<b>3,395,110</b>
<b>TOTAL FINANCIAL ASSETS</b>		<b>156,805</b>	<b>3,395,110</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd 1st July...	9	3,395,110	38,466,513
Surplus/Deficit for the year		(3,238,305)	(35,071,403)
<b>NET FINANCIAL POSITION</b>		<b>156,805</b>	<b>3,395,110</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SIRISIA Constituency financial statements were approved on 17/05/2020 and signed by:

  
Fund Account Manager  
Name: Joyce Wanjala



  
National Sub-County Accountant  
Name: Gilbert Abuya  
ICPAK Member Number:



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) SIRISIA CONSTITUENCY**

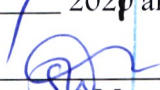
**Reports and Financial Statements  
For the year ended June 30, 2020**

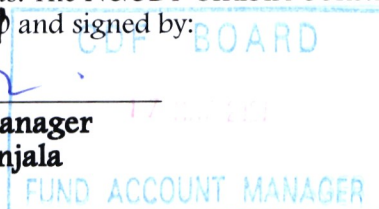
**IX. STATEMENT OF CASH FLOWS**

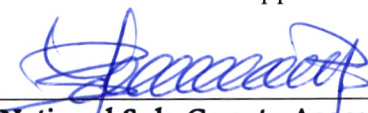
	Note	2019 - 2020	2018 - 2019
		Kshs	Kshs
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Transfers from NGCDF Board	1	137,340,875	95,784,483
		<b>137,340,875</b>	<b>95,784,483</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	2	(2,276,253)	(4,098,941)
Use of goods and services	3	(8,165,260)	(18,980,200)
Transfers to Other Government Units	4	(79,376,486)	(65,971,448)
Other grants and transfers	5	(48,606,505)	(37,174,116)
Other Payments	6	-	(3,700,000)
		<b>(138,424,504)</b>	<b>(129,924,705)</b>
<b>Adjusted for:</b>			
<b>Net cash flow from operating activities</b>		<b>(1,083,629)</b>	<b>(34,140,222)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	7	(2,154,677)	(931,180)
<b>Net cash flows from Investing Activities</b>		<b>(2,154,677)</b>	<b>(931,180)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
		<b>(3,238,305)</b>	<b>(35,071,403)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	8	<b>3,395,110</b>	<b>38,466,513</b>
<b>Cash and cash equivalent at END of the year</b>		<b>156,805</b>	<b>3,395,110</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-SIRISIA Constituency financial statements were approved on

17/05/2020 and signed by:

  
Fund Account Manager  
Name: Joyce Warjala



  
National Sub-County Accountant  
Name: Gilbert Abuya  
ICPAK Member Number:



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SIRISIA CONSTITUENCY**

Reports and Financial Statements  
For the year ended June 30, 2020

**X. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget (Kshs) a	Adjustments (Kshs) b	Final Budget (Kshs) c=a+b	Actual on Comparable Basis (Kshs) d	Budget Utilization Difference (Kshs) e=c-d	% of Utilization f=d/c %
<b>RECEIPTS</b>						
Transfers from NG-CDF Board	137,367,724	72,735,985	210,103,709	140,735,985	69,367,724	67%
<b>TOTAL RECEIPTS</b>	<b>137,367,724</b>	<b>72,735,985</b>	<b>210,103,709</b>	<b>140,735,985</b>	<b>69,367,724</b>	<b>67%</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,601,091	1,658,568	5,259,659	2,276,253	3,302,420	37%
Use of goods and services	6,937,095	2,267,754	9,204,849	8,165,260	1,039,589	92%
Transfers to Other Government Units	65,636,111	38,175,000	103,811,111	79,376,486	24,434,625	76%
Other grants and transfers	61,193,427	27,679,986	88,873,413	48,606,505	40,266,908	55%
Acquisition of Assets	-	2,954,677	2,954,677	2,154,677	800,000	73%
<b>TOTAL</b>	<b>137,367,724</b>	<b>72,735,985</b>	<b>210,103,709</b>	<b>140,579,181</b>	<b>69,524,528</b>	<b>67%</b>
<b>SURPLUS/DEFICIT</b>				<b>156,804</b>	<b>(156,804)</b>	

**Notes**

- The utilization of 67% against transfers from NG-CDF Board was as a result of the Board not disbursing all the allocated funds.
- The utilizations of only 37%, 76%, 55% and 73% against compensation of employees, transfers to other government units, other grants and transfers and acquisition of assets respectively were due to the Board not disbursing all the budgeted funds and challenges brought about by Covid-19 Pandemic.
- The changes in from original budget to final budget were as a result of rolled over allocations that account for funds not received from the NGCDF board and balances brought forward from the financial year 2018/2019.

The NGCDF-SIRISIA Constituency financial statements were approved on 17/05/2020 and signed by:

CDF BOARD

*Joyce Wanjala*

**Fund Account Manager**  
Name: Joyce Wanjala

ACCOUNT MANAGER

*Gilbert Abuya*

**Sub-County Accountant**  
Name: Gilbert Abuya  
ICPAK Member Number



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SIRISIA CONSTITUENCY**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on comparable basis		Budget utilization difference	
	2019/2020	Kshs	Kshs	Kshs	2019/2020	Kshs	30/06/2020	Kshs	Kshs	Kshs
<b>1.0 Administration and Recurrent</b>	<b>7,717,155</b>		<b>2,942,321</b>		<b>10,659,476</b>		<b>7,973,554</b>		<b>2,685,922</b>	
1.1 Compensation of employees	3,601,091		1,658,568		5,259,659		2,276,253		2,983,406	
1.2 Committee allowances	1,516,000		360,000		1,876,000		1,094,000		782,000	
1.3 Use of goods and services	2,600,064		923,753		3,523,817		4,603,301		(1,079,484)	
<b>2.0 Monitoring and evaluation</b>	<b>2,821,031</b>		<b>984,000</b>		<b>3,805,031</b>		<b>2,467,959</b>		<b>1,337,072</b>	
2.1 Capacity building	1,337,072		-		1,337,072		-		1,337,072	
2.2 Committee allowances	1,030,000		559,000		1,589,000		1,589,000		-	
2.3 Use of goods and services	453,959		425,000		878,959		878,959		-	
<b>3.0 Emergency</b>	<b>7,198,241</b>		<b>-</b>		<b>7,198,241</b>		<b>6,750,820</b>		<b>447,421</b>	
3.1 Emergency	7,198,241		-		7,198,241		-		7,198,241	
3.2 Primary Schools	-		-		-		4,754,420		(4,754,420)	
3.3 Secondary schools	-		-		-		800,000		(800,000)	
3.4 Tertiary institutions	-		-		-		1,196,400		(1,196,400)	
<b>4.0 Bursary and Social Security</b>	<b>31,148,997</b>		<b>18,195,002</b>		<b>49,343,999</b>		<b>24,570,200</b>		<b>24,773,799</b>	
4.2 Secondary Schools	13,009,645		9,445,002		22,454,647		12,000,000		10,454,647	
4.3 Tertiary Institutions	18,139,352		8,750,000		26,889,352		12,570,200		14,319,152	
4.4 Universities	-		-		-		-		-	
4.5 Social Security	-		-		-		-		-	
<b>5.0 Sports</b>	<b>1,043,939</b>		<b>1,680,818</b>		<b>2,724,757</b>		<b>2,723,818</b>		<b>939</b>	
5.1 Sirisia constituency sports	1,043,939		1,680,818		2,724,757		2,723,818		939	
<b>6.0 Environment</b>	<b>677,342</b>		<b>1,680,818</b>		<b>2,358,160</b>		<b>1,680,818</b>		<b>677,342</b>	
6.1 Sirisia constituency environment	677,342		1,680,818		2,358,160		1,680,818		677,342	
<b>7.0 Primary Schools Projects</b>	<b>48,130,095</b>		<b>14,250,000</b>		<b>62,380,095</b>		<b>41,720,000</b>		<b>20,660,095</b>	
Sengeteti Primary school	500,000		-		500,000		-		500,000	
Nabulooli Primary school	300,000		-		300,000		-		300,000	
kaburweit Primary school	1,000,000		-		1,000,000		-		1,000,000	
Katomei primary sec.	2,000,000		-		2,000,000		2,000,000		-	
Tulienge primary school	2,700,000		-		2,700,000		-		2,700,000	
Munyang'anyi primary school	1,400,000		-		1,400,000		-		1,400,000	
Binyenya primary school	2,800,000		-		2,800,000		2,800,000		-	
Maeni Primary school	2,800,000		-		2,800,000		2,800,000		-	



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SIRISIA CONSTITUENCY**

**Reports and Financial Statements  
For the year ended June 30, 2020**

Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on comparable basis		Budget utilization difference	
	2019/2020	Kshs	Kshs	Kshs	2019/2020	Kshs	30/06/2020	Kshs	Kshs	Kshs
sirisia Special school	500,000	-	-	-	500,000	-	500,000	-	-	-
Malinda s.a. Primary	1,970,000	1,000,000	-	-	2,970,000	-	1,570,000	-	1,400,000	1,400,000
Lukaala primary school	700,000	700,000	-	-	1,400,000	-	700,000	-	700,000	700,000
Chongoi primary	160,000	-	-	-	160,000	-	-	-	160,000	160,000
Muanda S.A. primary	700,095	-	-	-	700,095	-	700,000	-	700,000	95
Kulisiru Primary	700,000	-	-	-	700,000	-	700,000	-	-	-
Namunyu primary	500,000	-	-	-	500,000	-	-	-	500,000	500,000
Sirisia township primary school	14,000,000	500,000	-	-	14,500,000	-	12,500,000	-	2,000,000	2,000,000
Namunyu primary	800,000	1,000,000	-	-	1,800,000	-	1,000,000	-	800,000	800,000
Sengeteti Primary	400,000	-	-	-	400,000	-	-	-	400,000	400,000
Tamulega primary	1,400,000	-	-	-	1,400,000	-	-	-	1,400,000	1,400,000
Kuafu primary	1,400,000	-	-	-	1,400,000	-	400,000	-	1,000,000	1,000,000
Wanjoya primary school	1,300,000	-	-	-	1,300,000	-	-	-	1,300,000	1,300,000
Butunde primary school	2,100,000	250,000	-	-	2,350,000	-	2,350,000	-	-	-
Marakaru primary school	2,100,000	400,000	-	-	2,500,000	-	400,000	-	2,100,000	2,100,000
Ndakaru primary school	2,100,000	1,000,000	-	-	3,100,000	-	1,000,000	-	2,100,000	2,100,000
Malinda FYM Primary	2,100,000	1,000,000	-	-	3,100,000	-	3,100,000	-	-	-
Tamlega primary school	500,000	-	-	-	500,000	-	500,000	-	-	-
Tembelea primary school	1,200,000	-	-	-	1,200,000	-	300,000	-	900,000	900,000
Bukokholo primary school	-	1,000,000	-	-	1,000,000	-	1,000,000	-	-	-
Kakaala primary school	-	950,000	-	-	950,000	-	950,000	-	-	-
Korosandet primary school	-	300,000	-	-	300,000	-	300,000	-	-	-
Namundi primary school	-	700,000	-	-	700,000	-	700,000	-	-	-
Tororo primary school	-	250,000	-	-	250,000	-	250,000	-	-	-
Matunda primary school	-	600,000	-	-	600,000	-	600,000	-	-	-
Namawanga KAG primary school	-	700,000	-	-	700,000	-	700,000	-	-	-
Khabukoya primary school	-	1,000,000	-	-	1,000,000	-	1,000,000	-	-	-
Chebukutumi primary school	-	1,500,000	-	-	1,500,000	-	1,500,000	-	-	-
Musieba primary school	-	400,000	-	-	400,000	-	400,000	-	-	-
Namawanga fym primary school	-	1,000,000	-	-	1,000,000	-	1,000,000	-	-	-
<b>8.0 Secondary Schools Projects</b>	<b>21,506,015</b>	<b>23,925,000</b>	-	-	<b>45,431,015</b>	-	<b>37,656,486</b>	-	<b>7,774,529</b>	<b>7,774,529</b>
St. Johns Machakha sec school	1,400,000	-	-	-	1,400,000	-	-	-	1,400,000	1,400,000
Ndakaru sec. school	1,431,486	800,000	-	-	2,231,486	-	2,231,486	-	-	-



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SIRISIA CONSTITUENCY**

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Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on comparable basis		Budget utilization difference	
	2019/2020	Kshs	Kshs	Kshs	2019/2020	Kshs	30/06/2020	Kshs	Kshs	Kshs
St.Mary Immaculate Mayekwe Girls sec.	3,911,426	-	-	-	3,911,426	-	2,300,000	-	1,611,426	-
Kikai boys sec.	500,000	-	-	-	500,000	-	500,000	-	-	-
Bisunu Sec.school	553,800	-	-	-	553,800	-	-	-	553,800	-
Karibuni girls sec.	1,009,303	-	-	-	1,009,303	-	-	-	1,009,303	-
Bishop Wabukala secondary school	10,000,000	8,000,000	-	-	18,000,000	-	16,000,000	-	2,000,000	-
Mufungu sec	200,000	-	-	-	200,000	-	-	-	200,000	-
St.Augustine sitabicha sec.	1,000,000	-	-	-	1,000,000	-	-	-	1,000,000	-
Tamulega secondary school	1,500,000	1,500,000	-	-	3,000,000	-	3,000,000	-	-	-
Namwela secondary school	-	2,700,000	-	-	2,700,000	-	2,700,000	-	-	-
Binyenya secondary school	-	600,000	-	-	600,000	-	600,000	-	-	-
Toloso secondary school	-	825,000	-	-	825,000	-	825,000	-	-	-
Bukokholo girls secondary school	-	8,000,000	-	-	8,000,000	-	8,000,000	-	-	-
Tulyenge secondary school	-	750,000	-	-	750,000	-	750,000	-	-	-
Kolani secondary school	-	750,000	-	-	750,000	-	750,000	-	-	-
<b>9.0 Security Projects</b>	<b>17,124,909</b>	<b>6,123,349</b>	-	-	<b>23,248,258</b>	-	<b>12,880,849</b>	-	<b>10,367,409</b>	-
Deputy county Commissioner Residence.	2,000,000	700,000	-	-	2,700,000	-	700,000	-	2,000,000	-
Iwakhakha AP staff houses	1,000,000	-	-	-	1,000,000	-	-	-	1,000,000	-
Lwandanyi ACC office	3,957,500	-	-	-	3,957,500	-	3,957,500	-	-	-
Sirisia AP staff houses	4,365,031	-	-	-	4,365,031	-	-	-	4,365,031	-
Bungoma West OCPD	950,000	-	-	-	950,000	-	950,000	-	-	-
Sitabicha chiefs office	4,852,378	3,000,000	-	-	7,852,378	-	4,850,000	-	3,002,378	-
Bukokholo chiefs AP	-	823,349	-	-	823,349	-	823,349	-	-	-
Toloso AP Line	-	800,000	-	-	800,000	-	800,000	-	-	-
Namubila Chief's office	-	800,000	-	-	800,000	-	800,000	-	-	-
<b>10.0 Acquisition of assets</b>	<b>-</b>	<b>2,954,677</b>	-	-	<b>2,954,677</b>	-	<b>2,154,677</b>	-	<b>800,000</b>	-
10.1 Construction of CDF office	-	800,000	-	-	800,000	-	-	-	800,000	-
10.2 Purchase of furniture and equipment	-	2,154,677	-	-	2,154,677	-	2,154,677	-	-	-
<b>GRAND TOTAL</b>	<b>137,367,724</b>	<b>72,735,985</b>	-	-	<b>210,103,709</b>	-	<b>140,579,181</b>	-	<b>69,524,528</b>	-

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**XII. 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 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-SIRISIA 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.

**Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

**Transfers from the Exchequer**

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**SIGNIFICANT ACCOUNTING POLICIES**

**External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30<sup>th</sup> June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

***NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
SIRISIA CONSTITUENCY***

**Reports and Financial Statements**

**For the year ended June 30, 2020**

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**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

In-kind contributions are donations that are made to the Entity 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 Entity includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

**6. Cash and Cash 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 the Central Bank of Kenya and at various commercial banks at the end of the financial year.

**7. Accounts Receivable**

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

**8. Accounts Payable**

For the purposes of these financial statements, deposits 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

**9. Pending Bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they 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 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.



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**SIGNIFICANT ACCOUNTING POLICIES**

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 June 2019 for the period 1<sup>st</sup> July 2019 to 30<sup>th</sup> June 2020 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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 2020.

**14. Errors**

Material prior period errors shall be 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**

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**I. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2019-2020	2018-2019
		Kshs	Kshs
Description		2019 - 2020	2018 - 2019
		Kshs	Kshs
	AIE NO. B 005268		54,784,483
Normal Allocation	AIE NO. B 030302		10,000,000
	AIE NO. B 005472		13,000,000
	AIE NO. B 007471		7,000,000
	AIE NO. B 042617		11,000,000
	AIE NO. B 047237	40,780,657	
	AIE NO. B 047313	27,260,219	
	AIE NO. B 041207	4,000,000	
	AIE NO. B	26,000,000	
	AIE NO. B	800,000	
	AIE NO. B	21,000,000	
	AIE NO. B	17,000,000	
	AIE NO. B	500000	
Receipt from other Constituency			
<b>Total</b>		<b>137,340,875</b>	<b>95,784,483</b>

**2. COMPENSATION OF EMPLOYEES**

Description	2019-2020	2018-2019
	Kshs	Kshs
Basic wages of temporary employees	1,616,132	2,182,389
<b>Personal allowances paid as part of salary</b>		
House allowance	261,000	252,000
Transport allowance	261,000	252,000
Leave allowance	-	6,000
Employer contribution to NSSF	138,120	-
Gratuity-contractual employees	-	1,406,552
<b>Total</b>	<b>2,276,253</b>	<b>4,098,941</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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**Reports and Financial Statements**

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3. USE OF GOODS AND SERVICES**

Description	2019-2020	2018-2019
	Kshs	Kshs
Utilities, supplies and services	1,041,921	3,734,436
Electricity	77,000	0
Communication, supplies and services	170,000	224,728
Domestic travel and subsistence	334,400	2,100,000
Printing, advertising and information supplies & services	155,891	474,452
Training expenses	0	800,000
Hospitality supplies and services	253,400	3,221,770
Other committee expenses	1,113,000	1,603,300
Committee allowance	1,094,000	1,580,000
Office and general supplies and services	2,470,505	3,861,600
Fuel , oil & lubricants	300,000	0
Routine maintenance - vehicles and other transport equipment	582,308	725,464
Routine maintenance- other assets	572,835	654,450
<b>Total</b>	<b>8,165,260</b>	<b>18,980,200</b>

**4. TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	2019-2020	2018-2019
	Kshs	Kshs
Transfers to Primary Schools	41,720,000	45,771,448
Transfers to Secondary Schools	37,656,486	20,200,000
<b>Total</b>	<b>79,376,486</b>	<b>65,971,448</b>

**5. OTHER GRANTS AND OTHER PAYMENTS**

Description	2019-2020	2018-2019
	Kshs	Kshs
Bursary – Secondary	12,000,000	6,443,000
Bursary –Tertiary	12,570,200	7,800,000
Bursary- Special Schools	-	710,000
Mocks & CAT	-	1,500,000
Security	12,880,849	13,586,210
Sports	2,723,818	1,736,206
Environment	1,680,818	1,659,180
Emergency Projects	6,750,820	3,739,520
<b>Total</b>	<b>48,606,505</b>	<b>37,174,116</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6. ACQUISITION OF ASSETS**

Description	2019-2020	2018-2019
	Kshs	Kshs
Purchase of office furniture and fittings	2,154,677	124,000
Purchase of computers ,printers and other IT equipment	-	670,180
Purchase of other office equipment	-	137,000
<b>Total</b>	<b>2,154,677</b>	<b>931,180</b>

**7. OTHER PAYMENTS**

Description	2019-2020	2018-2019
	Kshs	Kshs
Strategic plan	-	3,700,000
<b>Total</b>	<b>-</b>	<b>3,700,000</b>

**8. BANK ACCOUNTS (CASH BOOK BANK BALANCE)**

Name of Bank, Account No. & currency	2019-2020	2018-2019
	Kshs	Kshs
<i>The Cooperative Bank, Bungoma Branch, Sirisia Constituency, A/C no. 01120050350800</i>	156,805	3,395,110
<b>Total</b>	<b>156,805</b>	<b>3,395,110</b>

**9. BALANCES BROUGHT FORWARD**

Description	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	156,805	3,395,110
<b>Total</b>	<b>156,805</b>	<b>3,395,110</b>



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10. OTHER IMPORTANT DISCLOSURES**

**10.1: UNUTILIZED FUND (See Annex 1)**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	2,983,406	-597,812
Use of goods and services	1,039,589	-8,400,945
Amounts due to other Government entities (see attached list)	28,434,624	29,625,001
Amounts due to other grants and other transfers (see attached list)	36,266,909	48,298,912
Acquisition of assets	800,000	-142180
Other payments	-	3,977,027
<b>TOTAL</b>	<b>69,524,528</b>	<b>72,760,003</b>

**10.2: PMC ACCOUNT BALANCES (See Annex 3)**

	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
PMC account Balances (see annex 3)	21,402,167	14,792,146
<b>Total</b>	<b>21,402,167</b>	<b>14,792,146</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SIRISIA CONSTITUENCY**  
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**II. 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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Accuracy and completeness of the Financial Statements	The management has noted the audit observations. The amendments have been done and the amended copies are available for audit verification.	Ignatius Kweyu Ateya Fund Account Manager	Resolved- but no submission done to Public Accounts Committee	16/09/19
2.0	Unsupported Expenditure	The management has acknowledged your audit observations. The supporting documents are available for audit verification.	Ignatius Kweyu Ateya	Resolved- but not submitted to public accounts committee	16/09/19
3.0	Budgetary Control and Performance	The management acknowledges your audit observations. This was due to the delays in disbursement of funds by the Board. However, the budget was since utilized and the Project Implementation Status is available for verification.	Ignatius Kweyu Ateya Fund Account Manager	Resolved - but no submission to public accounts committee	03/11/19
4.0	Project Implementation status	The management acknowledges your audit	Ignatius Kweyu Ateya	Resolved – but not	16/09/19



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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
5.0	Low Disbursement of Funds by the Board	<p>observations. This was due to the delays in disbursement of funds by the Board. However, the projects have since been implemented and the Project Implementation Status is available for verification.</p> <p>The management acknowledges your audit observations. This was due to the delays in disbursement of funds by the Board. However, the budget was since utilized and the Project Implementation Status is available for verification.</p>	Fund Account Manager	submitted to public Account committee	16/09/19





**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SIRISIA CONSTITUENCY**  
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**ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (Kshs) 2018/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2019/19
Buildings and structures	16,073,950	-	-	16,073,950
Transport equipment	9,811,000	-	-	9,811,000
Office equipment, furniture and fittings	1,964,000	2,154,677	-	4,118,677
ICT Equipment, Software and Other ICT Assets	1,347,180	-	-	1,347,180
Other Machinery and Equipment	267,000	-	-	267,000
Intangible assets	137000	-	-	137000
<b>Total</b>	<b>29,600,130</b>	<b>2,154,677</b>	<b>-</b>	<b>31,754,807</b>

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SIRISIA CONSTITUENCY**  
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**ANNEX 3 – PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2020**

PMC	Bank	Account number	Bank Balance 2019/20(Kshs)	Restated Bank Balance 2018/19(Kshs)
Binyenya Girls Secondary School	The Cooperative Bank	O1141049434400	6,283	4,983
Musieba S.A Primary School	The Cooperative Bank	O1141049284400	409,113	25,963
Kikai Friends Sec.School	The Cooperative Bank	O1141049936000	524,127	24,128
Bungoma West Educ.Office	The Cooperative Bank	O1141668580600	32,632	32,632
Matunda Ack Primary Sch.	The Cooperative Bank	O1141535338700	2,337	2,338
Mutonyi Ersf Primary Sch.	The Cooperative Bank	O1141049455200	29,192	29,193
Sirisia Constituency Roads	The Cooperative Bank	O1141536869600	10,406	10,407
Matibo R.C Primary School	The Cooperative Bank	O1141049005900	1,812	1,813
Mufungu S.A Girls Secondary	The Cooperative Bank	O1141050098100	13,209	13,210
Kasiamo Fym Primary School	The Cooperative Bank	O1141049055800	562	2,063
Namawanga Fym Primary Sch.	The Cooperative Bank	O1141290097200	3,002	803
Kabkara Secondary School	The Cooperative Bank	O1141011539900	22,141	22,621
Kibeu S.A Primary School	The Cooperative Bank	O1141049428100	1,519	45,720
Sirisia Cdf Office	The Cooperative Bank	O1141536410800	13,047	13,048
Namundi Primary School	The Cooperative Bank	O1141409057000	3,356	1,002,057
Sirisia Mal Primary School	The Cooperative Bank	O1141049444700	2,926	2,927
Lutaso Primary School	The Cooperative Bank	O1141049305200	2,412	2,413
Khabukoya Deb Primary School	The Cooperative Bank	O1141050924500	2,912	913
Malakisi Muslim Secondary	The Cooperative Bank	O1141425760300	1,733	1,734
Tamlega Secondary School	The Cooperative Bank	O1141049935200	919,592	4,123
Chebukutumi Dispensary	The Cooperative Bank	O1141011540000	-	478
Sibumba Girls Secondary School	The Cooperative Bank	O1141049569800	20,852	20,853
Ndakaru S.A Secondary School	The Cooperative Bank	O1141050288600	12,382	381,108
Nasala S.A Primary School	The Cooperative Bank	O1141049285100	354,260	354,261



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SIRISIA CONSTITUENCY**

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PMC	Bank	Account number	Bank Balance 2019/20(Kshs)	Restated Bank Balance 2018/19(Kshs)
Hon.M.Wetangula Lurare Pefa Pr	The Cooperative Bank	O1141050251000	4,562	4,563
Machakha Secondary School	The Cooperative Bank	O1141049312900	2,165	2,166
Kabkara Ack Primary School	The Cooperative Bank	O1141011500800	-	
Kag.Namawanga Primary School	The Cooperative Bank	O1139290672801	74,617	2,878
Londo S.A Primary School	The Cooperative Bank	O1141049284800	65	65
Nambuuya Ack Primary School	The Cooperative Bank	O1141535048800	912	913
Bungoma West Police Division	The Cooperative Bank	O1141535902300	6,802	6,803
Lwakhakha Primary School	The Cooperative Bank	O1141049566700	6,022	
Sirisia Township Primary School	The Cooperative Bank	O1141049543900	6,199,155	8,001,850
Mayekwe Primary School	The Cooperative Bank	O1141011506200	99	99
Munyanganyi Primary School	The Cooperative Bank	O1141049682300	879	1,000
Kaptanai Dispensary	The Cooperative Bank	O1141049035500	12,705	
Bukokholo Primary School	The Cooperative Bank	O1141668365000	3,222	17,374
Kuafu Rc Primary School	The Cooperative Bank	O1141049006700	16,146	16,047
Tamlega Dispensary	The Cooperative Bank	O1141049074301	295	
Mufungu S.A Primary School	The Cooperative Bank	O1141049576300	999	1,000
Sengeteti Primary School	The Cooperative Bank	O1141049009000	33,098	1,000,999
Lukaala Fym Primary School	The Cooperative Bank	O1141011495600	2,098	
Namunyu S.A Primary School	The Cooperative Bank	O1141049422100	5,593	4,114
A.C Butonge High School	The Cooperative Bank	O1141050288200	9,617	10,098
Toloso Chiefs Office	The Cooperative Bank	O1141535435200	2,819	2,819
Malinda Fym Primary School	The Cooperative Bank	O1141049431900	2,998	999
Kulisiru Fym Primary School	The Cooperative Bank	O1141668822900	3,452	2,453
Kwa Mariko Dispensary	The Cooperative Bank	O1141668020200	652	
Sitabicha Rc Primary School	The Cooperative Bank	O77000036016	1,242	980
Butonge Ack Primary School	The Cooperative Bank	O1141011495100	4,099	4,100



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SIRISIA CONSTITUENCY**  
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PMC	Bank	Account number	Bank Balance 2019/20 (Kshs)	Restated Bank Balance 2018/19 (Kshs)
Wanjoya S.A Primary School	The Cooperative Bank	O1141049280800	2,479	1,302,000
Chebukuyi Secondary School	The Cooperative Bank	O1141426495000	4,705	4,705
Binyenya S.A Primary School	The Cooperative Bank	O1141011495500	2,804,452	4,453
Bisunu Friends Secondary School	The Cooperative Bank	O1141049934600	5,760	87,761
Butunde Friends Primary School	The Cooperative Bank	O1141409143400	914,183	15,504
Wapukha Ersf Primary School	The Cooperative Bank	O1141049007200	451	452
Sirisia Constituency Sports Comm	The Cooperative Bank	O1141536765200	3,006	7,189
Matumbai Primary School	The Cooperative Bank	O1141426950000	2,540	2,540
Machakha Rc Primary Schyool	The Cooperative Bank	O1141049573700	3,499	3,499
Nabeki Sa Primary School	The Cooperative Bank	O1141049688900	1,467	202,693
Malakisi Ack Primary School	The Cooperative Bank	O1141049975500	602	603
Yabeko Sa Primary School	The Cooperative Bank	O1141011569800	842	843
Kabendo Sda Primary School	The Cooperative Bank	O1141049299100	99	99
Bukiabi Sa Primary School	The Cooperative Bank	O1141049313700	21,022	21,023
Chwele Girls Primary School	The Cooperative Bank	O1141050065200	1,244	1,245
Toloso Secondary School	The Cooperative Bank	O1139049313000	385,090	274,990
Toloso Primary School	Family Bank Bungoma	77000035942	1,000	1,000
Tembelela Primary School	KCB Bungoma	1209763192	-	6,745
Mukhuyu Primary School	KCB Bungoma	1210247399	-	12,748
Kaptanai Secondary School	The Cooperative Bank	O1141011502200	8,912	9,393
Korosiantet Primary School	The Cooperative Bank	O1141011532300	3,041	163,042
Kaprot Primary School	The Cooperative Bank	O1141049452600	-	-
Friends School Kulisiru Secondary	The Cooperative Bank	O1141427348500	833	834
Wamono Ack Primary School	The Cooperative Bank	O1141049656500	22	23
Namubila S.A Primary School	The Cooperative Bank	O1141011495700	999	999
Chwele Boys Primary School	The Cooperative Bank	O1141049234500	6,957	56,958



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SIRISIA CONSTITUENCY**  
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PMC	Bank	Account number	Bank Balance 2019/20(Kshs)	Restated Bank Balance 2018/19(Kshs)
Chiefs Office Namwela	The Cooperative Bank		862	
Toloso Ap Line	The Cooperative Bank	O1141669173800	1,199,562	
Bisunu Ap Line	The Cooperative Bank	O1141669384800	1,475	-
Chiefs Office Sirisia	The Cooperative Bank	O1141535869200	1,764	-
Lwakhakha Ap Line	The Cooperative Bank	O1141669182300	5,562	5,563
Kaptanai Primary School	The Cooperative Bank	O1141049678200	875	
Kolani Primary School	The Cooperative Bank	O114101511900		
Sibumba Primary School	The Cooperative Bank		338	
Bisunu Friends Primary School	The Cooperative Bank		499	
Chongoyi Primary School	The Cooperative Bank		1,065	
Sibanga Primary	The Cooperative Bank	O1141049668400	12,901	
Ndakaruru S.A Primary School	The Cooperative Bank	O1141669577000	75	
Malinda S.A Primary School	The Cooperative Bank	O1141049422900	2,879	
Tamlega Primary School	The Cooperative Bank	O1141011612900	1,180	897,180
Tororo Primary School	The Cooperative Bank	O1141049310000	1,583	401,583
Katomei Ack Primary School	The Cooperative Bank	O1141049590000	9,786	
Komiriai Primary School	The Cooperative Bank	O1141049876000	1,162	1,163
Kamunyongole Ack Primary School	The Cooperative Bank	O1139049810700	2,258	2,041
Tulienge S.A Primary School	The Cooperative Bank		3,815	1,200
Masaba Primary School	The Cooperative Bank	O1141049416500	3,622	
Geoff Brown Secondary School	The Cooperative Bank	O1141427492300	1,145	
Arch Bishop Eliud Wabukala Secondary	The Cooperative Bank		5,960,000	
Lwandanyi Secondary School	The Cooperative Bank	O1021054857300	-	
Mary Jennifer Yoo Secondary	The Cooperative Bank	O1141281943500	5,332	
Karibuni Girls Secondary School	The Cooperative Bank		290	
Namangofulo Secondary School	The Cooperative Bank	O1139049313902	7,322	7,322

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) – SIRISIA CONSTITUENCY**

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PMC	Bank	Account number	Bank Balance 2019/20(Kshs)	Restated Bank Balance 2018/19(Kshs)
Namwela Secondary School	The Cooperative Bank	O1141049931300	492,842	
Sirisia Special School	The Cooperative Bank	O1141668643500	480,062	63
Menu Fym Primary School	The Cooperative Bank	O1139049793001	205,375	205,345
Bukokholo Girls Secondary School	The Cooperative Bank	O1141049372700	5,942	
Sirisia Cdf Envionment Pmc	The Cooperative Bank	O1141669472500	1,245	
Agostino Waluke D.E.B Primary School	The Cooperative Bank	O1141783032000	-	
Namutokholo D.E.B Primary School	The Cooperative Bank	O1141049270700	4,252	
			-	
Kibindoi S.A Primary School	The Cooperative Bank	O1141049289200	270	8,236
Kaburwet Primary School	The Cooperative Bank	O1141011508300	2,912	
Chenjeni Primary School	The Cooperative Bank	O1141411153300	2,049	
Nabulooli Primary School	The Cooperative Bank	O1141290361600	-	
Namangofulo Primary School	The Cooperative Bank	O1141782231100	1,265	
Malakisi Muslim Primary School	The Cooperative Bank	O1141049257300	19,156	
Muanda S.A Primary School	The Cooperative Bank	O1141049111000	4,120	
<b>Total</b>			<b>21,402,167</b>	<b>14,792,146</b>